

**NYE COUNTY, NEVADA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NYE COUNTY, NEVADA  
JUNE 30, 2000  
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## NYE COUNTY, NEVADA

### ORGANIZATION

County Officers at June 30, 2000:

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 Leiseke
District Attorney	Robert S. Beckett
Justice of the Peace	Joe Maslach
	C. William Sullivan
	Leila Horn
	Margaret Whittaker

**DANIEL C. McARTHUR, LTD.**  
*Certified Public Accountant*

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**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying general purpose financial statements of Nye County, Nevada, as of and for the year ended June 30, 2000, 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 estimated made by management, as well as evaluating the overall 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, 2000, 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 of 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 January 17, 2001 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

A handwritten signature in cursive script, reading "Daniel M. O'Hara".

Las Vegas, Nevada  
January 17, 2001

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**NYE COUNTY, NEVADA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 2000

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	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 0	\$ 8,392,529	\$ 45,355	\$ 7,362,598
Interest receivable	0	8,982	0	82,447
Taxes receivable	302,954	125,812	1,841	14,281
Due from other governments	2,355,383	1,569,567	0	52
Accounts receivable, net	0	965,097	0	0
Interfund receivable	10,000	0	0	1,252,333
Prepays	523,718	0	0	0
Advances to other funds	30,300	949,565	0	3,815,169
Notes receivable	0	82,500	0	50,949
Fixed assets (net of depreciation when applicable)	0	0	0	0
<b><u>OTHER DEBITS</u></b>				
Amount available for retirement of general long term debt	0	0	0	0
Amount to be provided for:				
Retirement of general long term debt	0	0	0	0
Compensated absences	0	0	0	0
Landfill closure costs	0	0	0	0
Total assets and other debits	<u>\$ 3,222,355</u>	<u>\$ 12,094,052</u>	<u>\$ 47,196</u>	<u>\$ 12,577,829</u>

Proprietary Fund Type	Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
Internal Service	Trust and Agency	General Long Term Debt	2000	1999
\$ 458,751	\$ 13,282,402	\$ 0	\$ 29,541,635	\$ 21,097,917
0	61,773	0	153,202	80,367
0	554,494	0	999,382	1,156,041
0	616,589	0	4,541,591	3,591,356
287,342	329,133	0	1,581,572	4,873,108
0	0	0	1,262,333	144,072
0	0	0	523,718	21,963
0	0	0	4,795,034	3,770,377
0	0	0	133,449	75,948
488,573	0	0	488,573	474,749
0	0	45,643	45,643	32,287
0	0	154,357	154,357	192,713
0	0	2,281,371	2,281,371	2,208,348
0	0	97,206	97,206	730,696
<u>\$ 1,234,666</u>	<u>\$ 14,844,391</u>	<u>\$ 2,578,577</u>	<u>\$ 46,599,066</u>	<u>\$ 38,449,942</u>

See accompanying note to financial statements



**NYE COUNTY, NEVADA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**June 30, 2000**  
**Page 2 of 2**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 553,036	\$ 1,849,938	\$ 0	\$ 467,741
Accrued payroll and benefits	671,178	175,324	0	0
Interfund receivables	967,303	30,664	0	0
Deferred revenues	67,987	1,642,556	0	0
Deferred taxes	233,388	90,614	1,553	11,869
Deferred interest	0	165,818	0	0
Due to other governments	0	0	0	0
Advances from other funds	0	4,717,207	0	0
Accrued compensated absences	0	0	0	0
Bonds payable	0	0	0	0
Landfill closure cost	0	0	0	0
Total liabilities	<u>2,492,892</u>	<u>8,672,121</u>	<u>1,553</u>	<u>479,610</u>
<b><u>FUND EQUITY</u></b>				
Retained earnings:				
Contributed capital	0	0	0	0
Unreserved	0	0	0	0
Fund balance:				
Reserved for:				
Notes	0	0	0	50,949
Advances	30,300	949,565	0	3,815,169
Prepays	523,718	0	0	0
Debt service	0	0	45,643	0
Unreserved:				
Designated for subsequent year	175,445	6,755,238	0	6,778,215
Undesignated	<u>0</u>	<u>(4,282,872)</u>	<u>0</u>	<u>1,453,886</u>
Total fund equity	<u>729,463</u>	<u>3,421,931</u>	<u>45,643</u>	<u>12,098,219</u>
Total liabilities and fund balance	<u>\$ 3,222,355</u>	<u>\$ 12,094,052</u>	<u>\$ 47,196</u>	<u>\$ 12,577,829</u>

Proprietary Fund Type	Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
Internal Service	Trust and Agency	General Long Term Debt	2000	1999
\$ 668,651	\$ 67,620	\$ 0	\$ 3,606,986	\$ 3,827,874
95,438	0	0	941,940	1,383,350
139,836	124,530	0	1,262,333	144,072
0	0	0	1,710,543	2,785,910
0	432,582	0	770,006	994,596
0	0	0	165,818	76,286
0	13,543,988	0	13,543,988	10,618,689
77,827	0	0	4,795,034	3,770,853
0	0	2,281,371	2,281,371	2,208,348
0	0	200,000	200,000	225,000
0	0	97,206	97,206	730,696
<u>981,752</u>	<u>14,168,720</u>	<u>2,578,577</u>	<u>29,375,225</u>	<u>26,765,674</u>
306,125	0	0	306,125	325,641
(53,211)	0	0	(53,211)	134,939
0	0	0	50,949	75,948
0	0	0	4,795,034	3,770,377
0	0	0	523,718	21,963
0	0	0	45,643	0
0	675,271	0	14,384,169	0
<u>0</u>	<u>400</u>	<u>0</u>	<u>(2,828,586)</u>	<u>7,355,400</u>
<u>252,914</u>	<u>675,671</u>	<u>0</u>	<u>17,223,841</u>	<u>11,684,268</u>
<u>\$ 1,234,666</u>	<u>\$ 14,844,391</u>	<u>\$ 2,578,577</u>	<u>\$ 46,599,066</u>	<u>\$ 38,449,942</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, 2000**

	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Taxes	\$ 6,579,457	\$ 3,076,461	\$ 56,272
Licenses and permits	118,863	217,051	0
Intergovernmental	8,788,953	9,667,260	198
Charges for services	1,290,392	1,777,388	0
Fines and forfeitures	394,323	245,154	0
Other revenues	2,953,622	1,131,859	0
Total revenues	<u>20,125,610</u>	<u>16,115,173</u>	<u>56,470</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	6,964,308	6,116,409	0
Public safety	8,726,225	949,446	0
Judicial	3,373,647	105,213	0
Public works	83,478	4,499,928	0
Health and sanitation	1,088,385	2,011,977	0
Welfare	0	750,873	0
Culture and recreation	0	226,253	0
Community support	275,352	400,329	0
Intergovernmental	80,000	154,360	0
Capital projects	0	0	0
Debt service:			
Principal	0	0	25,000
Interest	0	0	18,114
Total expenditures	<u>20,591,395</u>	<u>15,214,788</u>	<u>43,114</u>
Excess (deficiency) of revenues over expenditures	<u>(465,785)</u>	<u>900,385</u>	<u>13,356</u>
<b>Other financing sources (uses):</b>			
Sale of fixed assets	0	(1,568,817)	0
Operating transfers in	0	3,843,000	0
Operating transfers out	(321,023)	(349,778)	0
Total other sources (uses)	<u>(321,023)</u>	<u>1,924,405</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(786,808)</u>	<u>2,824,790</u>	<u>13,356</u>
<b>Fund balance:</b>			
Beginning of year	<u>1,516,271</u>	<u>597,141</u>	<u>32,287</u>
End of year	<u>\$ 729,463</u>	<u>\$ 3,421,931</u>	<u>\$ 45,643</u>

Capital Projects	Expendable Trust	Totals (Memorandum Only)	
		2000	1999
\$ 335,349	\$ 0	\$ 10,047,539	\$ 9,419,213
0	0	335,914	332,636
11,500,408	0	29,956,819	31,757,233
0	0	3,067,780	2,681,075
0	0	639,477	528,670
607,940	449,720	5,143,141	4,620,615
<u>12,443,697</u>	<u>449,720</u>	<u>49,190,670</u>	<u>49,339,442</u>
29,463	0	13,110,180	13,678,190
0	0	9,675,671	8,556,705
0	0	3,478,860	3,140,016
0	0	4,583,406	5,870,023
0	0	3,100,362	8,997,215
0	0	750,873	802,289
0	0	226,253	265,608
0	0	675,681	794,454
245,763	711,131	1,191,254	1,624,842
4,940,983	0	4,940,983	7,824,802
0	0	25,000	25,000
0	0	18,114	19,510
<u>5,216,209</u>	<u>711,131</u>	<u>41,776,637</u>	<u>51,598,654</u>
<u>7,227,488</u>	<u>(261,411)</u>	<u>7,414,033</u>	<u>(2,259,212)</u>
0	0	(1,568,817)	177,141
2,983,610	0	6,826,610	938,277
<u>(6,253,786)</u>	<u>0</u>	<u>(6,924,587)</u>	<u>(1,138,277)</u>
<u>(3,270,176)</u>	<u>0</u>	<u>(1,666,794)</u>	<u>(22,859)</u>
3,957,312	(261,411)	5,747,239	(2,282,071)
<u>8,140,907</u>	<u>937,082</u>	<u>11,223,688</u>	<u>13,505,759</u>
<u>\$ 12,098,219</u>	<u>\$ 675,671</u>	<u>\$ 16,970,927</u>	<u>\$ 11,223,688</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, 2000**

Page 1 of 2

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 6,542,684	\$ 6,579,457	\$ 36,773
Licenses and permits	119,000	118,863	(137)
Intergovernmental	8,811,992	8,788,953	(23,039)
Charges for services	1,277,750	1,290,392	12,642
Fines and forfeitures	350,000	394,323	44,323
Other revenues	2,512,893	2,953,622	440,729
Total revenues	<u>19,614,319</u>	<u>20,125,610</u>	<u>511,291</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	7,156,327	6,964,308	192,019
Public safety	8,686,810	8,726,225	(39,415)
Judicial	3,353,077	3,373,647	(20,570)
Public works	160,193	83,478	76,715
Health and sanitation	996,075	1,088,385	(92,310)
Welfare	0	0	0
Culture and Recreation	0	0	0
Community support	298,165	275,352	22,813
Intergovernmental	80,000	80,000	0
Contingency	0	0	0
Capital projects	0	0	0
Debt service:			
Principal	0	0	0
Interest	0	0	0
Total expenditures	<u>20,730,647</u>	<u>20,591,395</u>	<u>139,252</u>
Excess (deficiency) of revenues over expenditures	<u>(1,116,328)</u>	<u>(465,785)</u>	<u>650,543</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	0	0	0
Operating transfers out	<u>(265,500)</u>	<u>(321,023)</u>	<u>(55,523)</u>
Total other sources (uses)	<u>(265,500)</u>	<u>(321,023)</u>	<u>(55,523)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,381,828)</u>	<u>(786,808)</u>	<u>595,020</u>
<b>Fund balance:</b>			
Beginning of year	<u>1,381,828</u>	<u>1,516,271</u>	<u>134,443</u>
End of year	<u>\$ 0</u>	<u>\$ 729,463</u>	<u>\$ 729,463</u>

Special Revenue Funds		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 2,329,884	\$ 2,365,546	\$ 35,662
226,570	217,051	(9,519)
11,863,398	9,462,591	(2,400,807)
1,396,683	1,423,787	27,104
210,525	245,154	34,629
649,346	1,088,529	439,183
<u>16,676,406</u>	<u>14,802,658</u>	<u>(1,873,748)</u>
9,877,601	6,116,409	3,761,192
1,047,548	949,446	98,102
417,655	105,213	312,442
5,949,755	4,499,928	1,449,827
984,756	897,699	87,057
1,233,588	750,873	482,715
294,903	226,253	68,650
232,633	204,139	28,494
152,042	154,360	(2,318)
17,617	0	17,617
0	0	0
0	0	0
0	0	0
<u>20,208,098</u>	<u>13,904,320</u>	<u>6,303,778</u>
<u>(3,531,692)</u>	<u>898,338</u>	<u>4,430,030</u>
178,000	343,000	165,000
<u>(962,200)</u>	<u>(349,778)</u>	<u>612,422</u>
<u>(784,200)</u>	<u>(6,778)</u>	<u>777,422</u>
(4,315,892)	891,560	5,207,452
<u>4,772,950</u>	<u>3,096,620</u>	<u>(1,676,330)</u>
<u>\$ 457,058</u>	<u>\$ 3,988,180</u>	<u>\$ 3,531,122</u>

See accompanying note to financial statements

**NYE COUNTY, NEVADA**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**  
**For the Year Ended June 30, 2000**

Page 2 of 2

	Debt Service Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	44,830	56,272	11,442
Licenses and permits	0	0	0
Intergovernmental	0	198	198
Charges for services	0	0	0
Fines and forfeitures	0	0	0
Other revenues	0	0	0
Total revenues	<u>44,830</u>	<u>56,470</u>	<u>11,640</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	0	0	0
Public safety	0	0	0
Judicial	0	0	0
Public works	0	0	0
Health and sanitation	0	0	0
Welfare	0	0	0
Culture and recreation	0	0	0
Community support	0	0	0
Intergovernmental	0	0	0
Contingency	0	0	0
Capital projects	0	0	0
Debt service:			
Principal	25,000	25,000	0
Interest	<u>22,000</u>	<u>18,114</u>	<u>3,886</u>
Total expenditures	<u>47,000</u>	<u>43,114</u>	<u>3,886</u>
Excess (deficiency) of revenues over expenditures	<u>(2,170)</u>	<u>13,356</u>	<u>15,526</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	0	0	0
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>
Total other sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(2,170)</u>	<u>13,356</u>	<u>15,526</u>
<b>Fund balance:</b>			
Beginning of year	<u>32,287</u>	<u>32,287</u>	<u>0</u>
End of year	<u>\$ 30,117</u>	<u>\$ 45,643</u>	<u>\$ 15,526</u>

Capital Projects Fund		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 332,826	\$ 335,349	\$ 2,523
0	0	0
11,825,000	11,500,408	(324,592)
0	0	0
0	0	0
1,350,500	607,940	(742,560)
<u>13,508,326</u>	<u>12,443,697</u>	<u>(1,064,629)</u>
0	29,463	(29,463)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
40,218	245,763	(205,545)
0	0	0
22,914,439	4,940,983	17,973,456
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>22,954,657</u>	<u>5,216,209</u>	<u>17,738,448</u>
<u>(9,446,331)</u>	<u>7,227,488</u>	<u>16,673,819</u>
192,659	483,610	290,951
<u>(7,659)</u>	<u>(6,253,786)</u>	<u>(6,246,127)</u>
<u>185,000</u>	<u>(5,770,176)</u>	<u>(5,955,176)</u>
(9,261,331)	1,457,312	10,718,643
<u>9,337,279</u>	<u>8,140,907</u>	<u>(1,196,372)</u>
<u>\$ 75,948</u>	<u>\$ 9,598,219</u>	<u>\$ 9,522,271</u>

See accompanying notes to financial statements



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NYE COUNTY, NEVADA  
 ALL PROPRIETARY FUND TYPES  
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES RETAINED EARNINGS  
 For the Year Ended June 30, 2000 and 1999

	Internal Service Fund	
	2000	1999
<b>Operating revenues:</b>		
Charges for services	\$ 2,883,720	\$ 1,312,760
Other	134,311	7,549
Total operating revenue	<u>3,018,031</u>	<u>1,320,309</u>
<b>Operating expenses:</b>		
Salaries and wages	518,118	516,420
Employee benefits	138,223	148,236
Service and supplies	2,719,127	1,068,323
Depreciation	20,225	20,183
Total operating expenses	<u>3,395,693</u>	<u>1,753,162</u>
Net income (loss)	<u>(377,662)</u>	<u>(432,853)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue	28,912	11,095
Operating transfers in	150,000	200,000
Operating transfers out	(8,916)	0
Total nonoperating revenues (expenses)	<u>169,996</u>	<u>211,095</u>
Net income (loss)	<u>(207,666)</u>	<u>(221,758)</u>
Add back amortization on contributed capital	19,516	0
<b>Retained earnings:</b>		
Beginning of year	<u>134,939</u>	<u>356,697</u>
End of year	<u>\$ (53,211)</u>	<u>\$ 134,939</u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**ALL PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2000**  
**Page 1 of 2**

	Internal Service Fund	
	2000	1999
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 2,740,661	\$ 1,310,337
Cash paid for employees and benefits	(592,977)	(651,846)
Cash paid to suppliers	<u>(2,464,694)</u>	<u>(868,941)</u>
Cash provided (used) by operating activities	<u>(317,010)</u>	<u>(210,450)</u>
<b>Cash flows from noncapital financing activities:</b>		
Interfund payable	(91,464)	0
Advances from other funds	139,836	0
Operating transfers in	150,000	200,000
Operating transfers out	(8,916)	0
Interest earned	<u>28,912</u>	<u>11,095</u>
Net cash provided (used) by noncapital financing activities	<u>218,368</u>	<u>211,095</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of fixed assets	<u>(34,049)</u>	<u>0</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(132,691)</b>	<b>645</b>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>591,442</u>	<u>590,797</u>
<b>Cash and cash equivalents:</b>		
End of year	<u><u>\$ 458,751</u></u>	<u><u>\$ 591,442</u></u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA  
 ALL PROPRIETARY FUND TYPES  
 COMBINED STATEMENT OF CASH FLOWS  
 Year Ended June 30, 2000  
 Page 2 of 2

	Internal Service Fund	
	2000	1999
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>		
<b>Operating income (loss)</b>	<u>\$ (377,662)</u>	<u>\$ (432,853)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation expense	20,225	20,183
(Increase) decrease in accounts receivable	(287,342)	0
(Increase) decrease in due from other governments	9,972	(9,972)
(Decrease) increase in accounts payable	254,433	199,382
(Decrease) increase in payroll payable	<u>63,364</u>	<u>12,810</u>
Total adjustments	<u>60,652</u>	<u>222,403</u>
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ (317,010)</u></u>	<u><u>\$ (210,450)</u></u>
<b>Noncash investing, capital and financing activities:</b>		
Contributions of fixed assets from general government	\$ 0	\$ 325,641
Purchase of fixed assets from road fund	0	169,291

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2000**

**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 statement 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 a general long term debt which is recognized when due, and certain compensated absences and claims and judgements 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).

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.

NYE COUNTY, NEVADA  
Notes to Financial Statements (Continued)  
June 30, 2000

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

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

*Proprietary Funds* are accounted for in 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 statement and interpretation issued before November 30, 1989 in its accounting and reporting practices for its proprietary operations.

Proprietary funds include the following fund types:

The *internal service fund* accounts for operations that provide services to other departments or agencies of the government, or 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. 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, 2000 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.

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

Nevada statutes authorize the County to invest in:

1. Obligation of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 year 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).

NYE COUNTY, NEVADA  
Notes to Financial Statements (Continued)  
June 30, 2000

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

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

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

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

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

Taxes on real property are levied on July first 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 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>Debt Service</u>	<u>Capital Projects</u>	<u>Trust and Agency</u>	<u>Total</u>
<u>\$ 233,388</u>	<u>\$ 90,614</u>	<u>\$ 1,553</u>	<u>\$ 11,869</u>	<u>\$ 432,582</u>	<u>\$ 770,006</u>

NYE COUNTY, NEVADA  
Notes to Financial Statements (Continued)  
June 30, 2000

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

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

**c. Inventories and Prepaid Items**

The cost 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.

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

<u>Assets</u>	<u>Years</u>
Buildings	30
Vehicles	10
Office equipment	10
Computer equipment	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 expenditures 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 costs, are recognized during the current period. Bond proceeds are reported as an other financing source et 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.



**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

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

**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.

**i. Memorandum Only - Total Columns**

Total columns in 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 aggregation of this data.

**j. Comparative Data/Reclassification**

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

The Nye Hospital enterprise fund has been reclassified into two funds, a special revenue fund and a debt service fund. Assets of the Hospital were sold on August 12, 1999. Tax rates for debt service and operation will remain in place for 10 years or until all remaining debt is paid off, whichever is earlier.

**k. Fund Balance Restatements**

**Medical and General Indigent Special Revenue Fund**

The County advanced monies to the Nye County Hospital District in the amount of \$82,627 in prior years. The Hospital recorded this transaction as a liability. The County recorded it as an intergovernmental expenditure. Due to the differing manner in which the two entities recorded this transaction, the fund balance of the Medical and General Indigent special revenue fund has been restated to correctly show the amount due to Medical and General Indigent special revenue fund from the Nye County Hospital District.

Interest accrued on loans due from the Hospital has not been recorded in the Medical and General Indigent special revenue fund due to the Hospital's inability to pay. With the sale of the Hospital and continuation of the tax rate of the Hospital District for ten years, the ability to pay is reasonably certain. The beginning fund balance has been restricted for past accrued interest in the amount of \$304,537.

**County Hospital District**

The fund balance of the Nye County Hospital District enterprise fund has been restated to reflect the change of the Nye Hospital District enterprise fund to a special revenue fund and a debt service fund.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

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

**1. Sale of Enterprise Fund**

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.

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 County has changed the reporting of the Hospital to a special revenue fund for the financial statements ending June 30, 2000.

**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.
- f. Increases to a fund's budget (augmentations) other than by transfer are accomplished through formal Commission action.
- g. Statutory regulations require budget control to be exercised at the function level within the general fund or at the fund level for other funds.
- h. Budget appropriations lapse at year end.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

**1. Budgetary Information (Continued)**

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

General Fund	CDBG Special Revenue Fund
Medical and General Indigent Special Revenue Fund	Juvenile Probation Special Revenue Fund
Law Library Special Revenue Fund	Capital Projects Fund
Mining Maps Special Revenue Fund	

**2. Encumbrance Accounting**

Encumbrance accounting is not utilized in the governmental funds.

**3. Excess of Expenditures over Appropriations**

The following functions in the general fund were overexpended:

Public Safety	\$ 39,415
Judicial	20,570
Health and Sanitation	92,310

The following individual funds were overexpended:

Road Special Revenue Fund	\$ 311,218
Agricultural Special Revenue Fund	7,076
Building Department Special Revenue Fund	151,196
Juvenile Probation Special Revenue Fund	17,620
Radio Communications Special Revenue Fund	11,243

**4. Deficit Fund Equity**

The following funds had a deficit fund balance at June 30, 2000:

Airport Special Revenue Fund	\$ 8,123
Law Library Special Revenue Fund	1,434
Juvenile Probation Special Revenue Fund	3,757
Economic Development Special Revenue Fund	3,445
Controlled Substances Special Revenue Fund	96
Amargosa Community Center Special Revenue Fund	14,220
Employee Group Insurance Internal Service Fund	142,718
Motorpool Internal Service Fund	46,838

**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 \$(42,125) and the bank balance was \$1,259,938. Of the bank balance, \$100,000 was covered by Federal Depository Insurance, and \$1,159,938 was covered by collateral held by the County's financial instruction's trust department or agent in the County's name.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

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

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 354.168. At June 30, 2000 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)

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, 2000.

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. The proportion is applied to the total amount of interest received during the month on invested money of the fund and credited to each participating local government less the proportionate amounts of the assessments for the expenses of administration.

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Self Insurance Internal Service Fund	\$ 8,916
	Emergency Medical Special Revenue Fund	31,753
	Public Transit Special Revenue Fund	22,008
	General Fund	55,523
	Amargosa Town Special Revenue Fund	7,346
	Ambulance and Health Special Revenue Fund	20,033
	Medical and General Indigent Special Revenue Fund	8,069
	Juvenile Probation Special Revenue Fund	6,093
	Beatty Town Special Revenue Fund	11,777
	JP Court Fines Special Revenue Fund	7,914
	County Special Capital Projects Fund	40,883
	Regional Transportation Special Revenue Fund	15,826
	State Agency Fund	13,609
	County General Schools Agency Fund	29,498
	JP Assessment Special Revenue Fund	6,459
		<u>\$ 285,707</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.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

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

At June 30, 2000 investments were as follows:

	<u>Market</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
U.S. Government Securities	<u>\$ 8,048,517</u>	<u>\$ 8,048,517</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments not subject to categorization:

State Treasurer's Investment Pool	<u>\$19,500,419</u>
Total Investments	<u><u>\$27,548,936</u></u>

A reconciliation of cash and investments as shown on the combined balance sheet is as follows:

Cash with officers	\$ 2,034,824
Carrying amount of deposits	(42,125)
Investments	<u>27,548,936</u>
Cash and cash equivalents	<u><u>\$29,541,635</u></u>

**2. Receivables**

Receivables as of year end are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Service</u>	<u>Agency</u>	<u>Total</u>
Receivables:							
Accounts receivable (net)	\$ 0	\$ 965,097	\$ 0	\$ 0	\$ 165,397	\$ 329,133	\$1,459,627
Interest	0	8,982	0	82,447	0	61,773	153,202
Taxes	302,954	125,812	1,841	14,281	0	554,494	999,382
Due for other governments	<u>2,355,383</u>	<u>1,569,567</u>	<u>0</u>	<u>52</u>	<u>0</u>	<u>616,589</u>	<u>4,541,591</u>
Total receivables	<u><u>\$2,658,337</u></u>	<u><u>\$2,669,458</u></u>	<u><u>\$ 1,841</u></u>	<u><u>\$ 96,780</u></u>	<u><u>\$ 165,397</u></u>	<u><u>\$1,561,989</u></u>	<u><u>\$7,153,802</u></u>

**3. Fixed Assets**

The following is a summary of proprietary fund type fixed assets for the County at June 30, 2000:

	<u>Internal Service Funds</u>
Land and building	\$ 431,554
Machinery and equipment	97,427
Less: accumulated depreciation	<u>(40,408)</u>
Net property and equipment	<u><u>\$ 488,573</u></u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

**4. Long Term Debt**

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

	Balance	Net	Balance
	<u>July 1, 1999</u>	<u>Additions</u>	<u>June 30, 2000</u>
		<u>(Reduction)</u>	
General obligation bonds	\$ 225,000	\$ (25,000)	\$ 200,000
Landfill closure costs	730,696	57,637	788,333
Compensated absences	<u>2,208,348</u>	<u>73,023</u>	<u>2,281,371</u>
	<u>\$3,164,044</u>	<u>\$ 150,660</u>	<u>\$ 3,269,704</u>

**5. Bonds Payable**

Nye Regional Medical Center 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 obligation 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>\$200,000</u>

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

<u>Year Ending</u>	<u>Principal</u>
<u>June 30</u>	
2001	25,000
2002	25,000
2003	25,000
2004	25,000
2005	25,000
2006-2008	<u>75,000</u>
	<u>\$200,000</u>

**6. Notes Receivable**

Nye County had the following notes receivable at June 30, 2000:

	<u>County Capital</u>
	<u>Projects Fund</u>
Due from Nye County School District	
non-interest bearing loan (See Note D3)	<u>\$ 50,949</u>
	<u>Nye Regional Hospital</u>
	<u>Special Revenue Fund</u>
Note receivable in monthly installments of	
\$750 without interest through July 31, 2009	
secured by Hospital real estate	<u>\$ 82,500</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

**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, 2000 were:

	Total Transfers In	Transfers Out				
		General Fund	Special Revenue Fund	Capital Projects Fund	Internal Service	Trust & Agency
Special Revenue fund	\$ 3,843,000	\$ 115,500	\$ 27,500	\$ 3,700,000	\$ 0	\$ 0
Capital Projects fund	2,983,610	55,523	322,278	2,553,786	8,916	43,107
Internal Service fund	150,000	150,000	0	0	0	0
	<u>\$ 6,976,610</u>	<u>\$ 321,023</u>	<u>\$ 349,778</u>	<u>\$ 6,253,786</u>	<u>\$ 8,916</u>	<u>\$ 43,107</u>

**8. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2000 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General	Economic Development special revenue fund	\$ 10,000
County Special Capital		
Projects fund	General Fund	967,303
	Agricultural Extension special revenue fund	6,801
	Nye County School District agency fund	43,422
	Amargosa Community Center special revenue fund	13,863
	Motorpool internal service fund	139,836
	Pahrump Hospital agency fund	81,108
		<u>\$ 1,262,333</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:

Receivable Fund	Payable Fund	Principal	Interest Receivable	Total
Medical and General Indigent Special Revenue fund	Nye Regional Medical Center Enterprise Fund			
Note payable in monthly installments of \$8,555.46 including interest at 5%.		\$ 82,627	\$ 14,439	\$ 97,066
Note payable in annual installments of \$90,739.41 including interest at 5%, dated June 30, 1984.		392,352	313,872	706,224
Note payable in monthly installments of varying amounts for sale of clinic, dated January 1988.		53,240	0	53,240
		<u>\$ 528,219</u>	<u>\$ 328,311</u>	<u>\$ 856,530</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

**9. Interfund Loan Receivable/Payable (Continued)**

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, 2000 the fund has been unable to meet payment of its current obligation.

<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 loan dated May 4, 1999		450,000
Non-interest bearing loan dated August 1999		<u>1,092,347</u>
		<u><u>\$ 3,815,169</u></u>
Road Special Revenue Fund	Motor Pool Fund	77,827
	Airport Fund	<u>15,208</u>
		<u><u>\$ 93,035</u></u>
General Fund	Nye County Hospital District	<u><u>\$ 30,300</u></u>



**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

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

**10. Contributed Capital**

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

<u>Sources</u>	<u>Motor Pool</u>
Beginning balance, contributed capital	\$ 325,641
Amortization of contributed capital	<u>(19,516)</u>
Ending balance, contributed capital	<u>\$ 306,125</u>

**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 annual premium to NPAIP for its property, casualty, crimes, and machinery insurance coverage. NPAIP is self sustaining through member premiums and reinsures through commercial companies for claims in excess of \$100,000 property and crimes, 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 lifetime 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 judgements is reported in the general long term account group because it is not expected to be liquidated with expendable available financial resources. At June 30, 2000 no claims liabilities were recorded.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

**D. OTHER INFORMATION (Continued)**

**3. Contingent Liabilities**

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

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

Loan Receivable

In the year ending June 30, 1991, \$250,948 was paid to the 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 \$200,000 through June 30, 2000. (\$25,000 annually). (See Note C6)

County Hospital

On August 12, 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 D6)

In a letter dated March 6, 1985, the Nevada State Attorney General's office notified the Nye County Board of Commissioners that the County would be ultimately liable for the 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, 2000 is \$200,000. Since Hospital District ceased operations, the debt service tax rate will remain in place for ten years or until the bonds are retired. At June 30, 2000, restricted funds of \$45,694 were available for debt retirement. The restricted fund is in the custody of the Nye County Treasurer and reported as a Debt Service fund.

Landfill - Closure and Post Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. The closure and post closure care costs will be paid only near or after the date that the landfills stop accepting waste, 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, 2000, the estimated liability to date for closure and post closure costs is \$97,206 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 liability of \$1,697,400 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

**D. OTHER INFORMATION (Continued)**

**3. Contingent Liabilities (Continued)**

Landfill - Closure and Post Closure Costs (Continued)

The County is operating four landfills as follows:

	<u>Estimated Site Life Remaining</u>
Pahrump	10 years
Tonopah	Phase I 11 years Phase II 40 years
Round Mountain	40 years
Amargosa	36 years

The county is presently using the "Local Government Test" as a financial assurance mechanism for its closure and postclosure costs.

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

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

Financial statement 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

*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 year ended June 30, 2000 was \$2,907,560. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2000 and 1999 were \$3,096,529 and \$2,893,365 respectively. These contributions were equal to the required contribution for the year.

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

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2000**

**D. OTHER INFORMATION (Continued)**

**5. Other Postemployment Benefits**

The County provides postretirement health, dental care, life, vision, and prescription benefits for certain retirees. The premiums vary depending on the years of service and hire date of retiree. The County pays 100 percent of the premiums of health and dental care coverage for non-law enforcement employees who retire with 25 years of full time service. The County pays 75 percent with 20 years service and 50 percent with 15 years of service. Employees hired prior to August 1, 2000 are eligible for the same paid coverage for post retirement health care benefits after eight continuous years of service. The percentage of paid benefits will be the same as the County pays its full time employees.

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

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

As of year end, there were 80 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, 2000 the County recognized as incurred \$244,364 of expenditures, which was net of \$47,383 of retiree contributions.

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## **GENERAL FUND**

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



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**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 0	\$ 647,181
Taxes receivable	302,954	372,463
Due from other governments	2,355,383	2,200,147
Prepaid	523,718	0
Interfund receivable	10,000	0
Advances to other funds	<u>30,300</u>	<u>30,300</u>
	<u>\$ 3,222,355</u>	<u>\$ 3,250,091</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 553,036	\$ 630,440
Accrued payroll and benefits	671,178	771,611
Due to other funds	967,303	0
Deferred revenue	67,987	18,016
Deferred taxes	<u>233,388</u>	<u>313,753</u>
Total liabilities	<u>2,492,892</u>	<u>1,733,820</u>
<b><u>Fund balance</u></b>		
Reserved for advances	30,300	30,300
Reserved for prepaids	523,718	0
Unreserved:		
Designated for subsequent year	175,445	0
Undesignated	<u>0</u>	<u>1,485,971</u>
Total fund balance	<u>729,463</u>	<u>1,516,271</u>
	<u>\$ 3,222,355</u>	<u>\$ 3,250,091</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Taxes	\$ 6,542,684	\$ 6,579,457	\$ 36,773	\$ 6,297,548
Licenses and permits	119,000	118,863	(137)	111,134
Intergovernmental	8,811,992	8,788,953	(23,039)	8,221,936
Charges for services	1,277,750	1,290,392	12,642	1,209,687
Fines and forfeitures	350,000	394,323	44,323	324,544
Other revenues	2,512,893	2,953,622	440,729	1,964,075
Total revenues	19,614,319	20,125,610	511,291	18,128,924
<b>Expenditures:</b>				
General government	7,156,327	6,964,308	192,019	6,639,236
Public safety	8,686,810	8,726,225	(39,415)	7,684,352
Judicial	3,353,077	3,373,647	(20,570)	3,059,309
Public works	160,193	83,478	76,715	243,185
Health and sanitation	996,075	1,088,385	(92,310)	874,545
Community support	298,165	275,352	22,813	255,575
Intergovernmental	80,000	80,000	0	80,000
Total expenditures	20,730,647	20,591,395	139,252	18,836,202
Excess (deficiency) of revenues over expenditures	(1,116,328)	(465,785)	650,543	(707,278)
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	105,000
Operating transfers out	(265,500)	(321,023)	(55,523)	(580,257)
Total other sources (uses)	(265,500)	(321,023)	(55,523)	(475,257)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,381,828)	(786,808)	595,020	(1,182,535)
<b>Fund balance:</b>				
Beginning of year	1,381,828	1,516,271	134,443	2,698,806
End of year	\$ 0	\$ 729,463	\$ 729,463	\$ 1,516,271

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 6,360,847	\$ 6,382,247	\$ 21,400	\$ 5,961,954
Net proceeds	<u>181,837</u>	<u>197,210</u>	<u>15,373</u>	<u>335,594</u>
Total taxes	<u>6,542,684</u>	<u>6,579,457</u>	<u>36,773</u>	<u>6,297,548</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	300,000	362,796	62,796	285,962
Court fines	<u>50,000</u>	<u>31,527</u>	<u>(18,473)</u>	<u>38,582</u>
Total fines and forfeitures	<u>350,000</u>	<u>394,323</u>	<u>44,323</u>	<u>324,544</u>
<b>Licenses and permits:</b>				
Liquor licenses	39,000	36,250	(2,750)	36,550
Gaming licenses	<u>80,000</u>	<u>82,613</u>	<u>2,613</u>	<u>74,584</u>
Total licenses and permits	<u>119,000</u>	<u>118,863</u>	<u>(137)</u>	<u>111,134</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	687,586	685,535	(2,051)	670,196
Fish and game in lieu	12,500	8,030	(4,470)	7,197
State gaming license fee	155,000	159,860	4,860	153,851
Motor vehicle licenses	700	0	(700)	446
Cop tax	439,500	252,112	(187,388)	165,256
SERC grant	24,105	28,326	4,221	14,308
FEMA 305 (a)	0	0	0	1,501
SLA 50 grant	12,000	12,000	0	15,466
Traffic safety grant	4,698	4,698	0	8,490
Consolidated tax	7,458,197	7,628,171	169,974	7,181,248
Reimbursement of landsale costs	0	0	0	0
FEMA - travel	626	626	0	3,977
Grants	0	4,000	4,000	0
HMEP grant	0	858	858	0
Emergency management				
training grant	14,010	0	(14,010)	0
National forest	3,070	3,070	0	0
Emergency management grant	<u>0</u>	<u>1,667</u>	<u>1,667</u>	<u>0</u>
Total intergovernmental	<u>8,811,992</u>	<u>8,788,953</u>	<u>(23,039)</u>	<u>8,221,936</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Charges for services:</b>				
Clerk's fees	43,000	48,927	5,927	45,331
Recorder's fees	244,000	222,459	(21,541)	241,184
Assessor's commissions	238,500	233,866	(4,634)	213,213
Sheriff's fees	40,500	42,619	2,119	40,466
Justice of the peace fees	52,000	59,009	7,009	51,302
Investigation fees	16,750	17,000	250	14,000
Dept of energy reimbursement	471,500	516,230	44,730	488,707
Gas sales	0	13,224	13,224	0
Animal control-spay & neutering	32,000	32,296	296	30,349
Planning	25,000	38,463	13,463	21,370
Flood damage permits	25,000	0	(25,000)	7,525
Concealed weapons permits	5,000	5,700	700	6,155
Other fees	35,000	2,300	(32,700)	16,759
Public defender & discovery fees	0	3,280	3,280	29,185
Pahrump dispatch fees	42,000	37,000	(5,000)	0
Hazardous material response	0	1,849	1,849	4,141
Return check fee	7,500	2,951	(4,549)	0
County surveyor fees	0	12,245	12,245	0
Restitution fees	0	974	974	0
Total charges for services	<u>1,277,750</u>	<u>1,290,392</u>	<u>12,642</u>	<u>1,209,687</u>

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**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Other revenues:</b>				
Old courthouse rent	20,000	14,342	(5,658)	23,379
Tax penalties	250,000	422,026	172,026	309,735
Uniform reciprocal law	190,000	282,951	92,951	81,372
Water resource planning	50,000	10,947	(39,053)	22,208
City of Gabbs reimbursement	15,000	0	(15,000)	7,140
Senior nutrition	22,000	27,005	5,005	23,110
Prisoner housing	25,000	2,300	(22,700)	5,500
DARE sales	100	483	383	376
Donations	1,179	1,303	124	1,643
Cemetery receipts	0	2,823	2,823	2,650
Solid waste fees	915,000	954,140	39,140	930,262
Extradition	18,914	24,732	5,818	0
Other revenue	135,000	56,577	(78,423)	43,107
Election reimbursement	0	1,415	1,415	18,034
Manhattan payment	9,000	9,127	127	8,210
Insurance reimbursement	15,000	7,556	(7,444)	7,556
Division of wildlife	0	137	137	1,663
Yomba reimbursement	2,500	0	(2,500)	0
Tax trust sales (NRS 361.610)	550,000	657,106	107,106	35,500
Tax - sale costs	5,500	61,785	56,285	29,384
Refund from pay phone	14,500	9,641	(4,859)	9,919
Landfill load fees	215,000	297,676	82,676	264,299
Hauler registration	2,100	910	(1,190)	2,140
Title search	10,000	24,055	14,055	15,632
Interest	9,000	55,644	46,644	121,256
Data processing	100	1,080	980	0
Sale of fixed assets	9,000	25,329	16,329	0
Cemetery receipts	3,000	0	(3,000)	0
Road reimbursement	26,000	2,532	(23,468)	0
<b>Total other revenues</b>	<b>2,512,893</b>	<b>2,953,622</b>	<b>440,729</b>	<b>1,964,075</b>
<b>Total revenues</b>	<b>\$ 19,614,319</b>	<b>\$ 20,125,610</b>	<b>\$ 511,291</b>	<b>\$ 18,128,924</b>

NYE COUNTY, NEVADA  
 GENERAL FUND  
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable	1999
	Budget	Actual	(Unfavorable)	Actual
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 98,639	\$ 99,201	\$ (562)	\$ 98,665
Employee benefits	40,316	40,712	(396)	38,483
Services and supplies	46,460	52,054	(5,594)	37,229
	<u>185,415</u>	<u>191,967</u>	<u>(6,552)</u>	<u>174,377</u>
<b>County Administrator:</b>				
Salaries and wages	401,888	464,445	(62,557)	378,254
Employee benefits	115,557	122,120	(6,563)	88,238
Services and supplies	72,750	79,069	(6,319)	72,475
Capital outlay	12,260	12,260	0	0
	<u>602,455</u>	<u>677,894</u>	<u>(75,439)</u>	<u>538,967</u>
<b>Clerk:</b>				
Salaries and wages	257,626	237,012	20,614	255,350
Employee benefits	81,600	72,999	8,601	75,712
Services and supplies	83,800	64,026	19,774	180,382
	<u>423,026</u>	<u>374,037</u>	<u>48,989</u>	<u>511,444</u>
<b>Information System:</b>				
Salaries and wages	295,959	275,149	20,810	239,978
Employee benefits	72,781	71,239	1,542	62,397
Services and supplies	176,094	140,422	35,672	136,476
	<u>544,834</u>	<u>486,810</u>	<u>58,024</u>	<u>438,851</u>
<b>County Planner:</b>				
Salaries and wages	268,202	252,665	15,537	215,344
Employee benefits	77,798	69,613	8,185	55,988
Services and supplies	23,776	38,218	(14,442)	26,972
	<u>369,776</u>	<u>360,496</u>	<u>9,280</u>	<u>298,304</u>
<b>Water Resource/Planning:</b>				
Services and supplies	40,000	32,843	7,157	33,714
<b>Natural Resources:</b>				
Salaries and wages	106,028	84,118	21,910	51,881
Employee benefits	27,921	26,160	1,761	15,277
Services and supplies	41,700	19,076	22,624	26,829
	<u>175,649</u>	<u>129,354</u>	<u>46,295</u>	<u>93,987</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>General Government-Continued</b>				
<b>Miscellaneous Overhead:</b>				
Employee benefits	9,000	9,463	(463)	8,730
Printing	75,000	79,755	(4,755)	70,763
General printing	499,236	493,199	6,037	463,854
Group insurance - retired	260,000	244,634	15,366	216,613
Professional fees	125,000	183,239	(58,239)	356,801
Tax refunds	5,500	30,645	(25,145)	27,658
Delivery service	6,000	6,111	(111)	5,909
Soil conservation	4,000	4,000	0	2,000
Vehicle fuel	7,000	79	6,921	3,168
NACO dues	18,000	14,229	3,771	13,961
Blood bourne pathogens	40,000	9,184	30,816	23,110
Unemployment benefits	40,000	38,142	1,858	29,922
Physicals	40,000	38,384	1,616	57,639
Landfill refunds	475	738	(263)	0
Postage	170,000	134,064	35,936	155,458
Fax machine	5,000	3,841	1,159	3,336
City of Gabbs	13,416	6,731	6,685	6,616
Gabbs library	3,500	3,040	460	3,496
Flu shots	1,700	1,045	655	1,665
Fish and games	1,500	1,069	431	1,000
Litigation	95,000	15,173	79,827	105,440
Ambulance calls	0	26,248	(26,248)	0
Miscellaneous	22,000	21,379	621	56,698
Spay and Neutering	33,179	50,509	(17,330)	36,661
Landsale costs	10,000	0	10,000	22,148
Belmont emergency phone	500	250	250	0
Crystal park	370	1,436	(1,066)	0
Corridor advisory board	2,000	1,412	588	1,421
Pre-employment drug test	3,250	4,962	(1,712)	4,216
Random drug testing	2,000	1,681	319	2,541
Safety program	15,000	3,284	11,716	4,859
Advocacy with congress	0	0	0	59,876
Training	1,000	890	110	1,020
<b>Total miscellaneous overhead</b>	<b>1,508,626</b>	<b>1,428,816</b>	<b>79,810</b>	<b>1,746,579</b>



**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000	Variance-	1999
	Budget	Favorable (Unfavorable)	Actual
<b>General Government-Continued</b>			
<b>Recorder/Auditor:</b>			
Salaries and wages	\$ 289,097	\$ (5,808)	\$ 286,191
Employee benefits	84,558	1,865	81,178
Services and supplies	15,300	4,580	11,410
Capital outlay	0	(2,159)	0
	<u>388,955</u>	<u>(1,522)</u>	<u>378,779</u>
<b>Treasurer:</b>			
Salaries and wages	254,281	(9,714)	243,108
Employee benefits	79,124	(2,938)	67,619
Services and supplies	42,800	(48,858)	43,988
	<u>376,205</u>	<u>(61,510)</u>	<u>354,715</u>
<b>South county office:</b>			
Salaries and wages	158,324	64,093	148,054
Employee benefits	50,230	19,079	43,798
Services and supplies	7,950	(2,779)	6,630
	<u>216,504</u>	<u>80,393</u>	<u>198,482</u>
<b>Assessor:</b>			
Salaries and wages	582,491	2,738	571,972
Employee benefits	183,932	6,479	166,959
Services and supplies	63,750	(12,966)	63,716
Capital outlay	0	(27,242)	8,072
	<u>830,173</u>	<u>(30,991)</u>	<u>810,719</u>
<b>Buildings and grounds activity:</b>			
Salaries and wages	413,633	29,389	359,221
Employee benefits	122,810	3,524	99,829
Services and supplies	873,061	72,723	601,268
Capital outlay	0	(32,152)	0
	<u>1,409,504</u>	<u>73,484</u>	<u>1,060,318</u>
<b>General services:</b>			
Salaries and wages	57,784	(29,643)	0
Employee benefits	15,971	(3,482)	0
Services and supplies	11,450	(2,274)	0
	<u>85,205</u>	<u>(35,399)</u>	<u>0</u>
Total general government function	<u>7,156,327</u>	<u>192,019</u>	<u>6,639,236</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	
	Budget	Actual	Favorable (Unfavorable)	1999 Actual
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 5,237,423	\$ 5,032,514	\$ 204,909	\$ 4,709,128
Employee benefits	2,056,975	2,094,268	(37,293)	1,673,627
Services and supplies	1,047,662	1,255,424	(207,762)	1,077,433
Capital outlay	0	9,516	(9,516)	0
	<u>8,342,060</u>	<u>8,391,722</u>	<u>(49,662)</u>	<u>7,460,188</u>
 <b>Emergency management:</b>				
Salaries and wages	142,838	131,115	11,723	90,332
Employee benefits	45,773	51,584	(5,811)	32,101
Services and supplies	156,139	148,734	7,405	93,881
Capital outlay	0	3,070	(3,070)	7,850
	<u>344,750</u>	<u>334,503</u>	<u>10,247</u>	<u>224,164</u>
 Total public safety function	<u>8,686,810</u>	<u>8,726,225</u>	<u>(39,415)</u>	<u>7,684,352</u>
 <b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	1,002,564	994,704	7,860	908,526
Employee benefits	280,519	272,828	7,691	237,611
Services and supplies	107,350	102,258	5,092	85,218
	<u>1,390,433</u>	<u>1,369,790</u>	<u>20,643</u>	<u>1,231,355</u>
 <b>District attorney (URES A):</b>				
Salaries and wages	156,688	159,033	(2,345)	151,391
Employee benefits	50,054	48,303	1,751	46,050
Services and supplies	15,050	13,025	2,025	12,692
	<u>221,792</u>	<u>220,361</u>	<u>1,431</u>	<u>210,133</u>
 <b>District court:</b>				
Salaries and wages	115,002	86,670	28,332	124,014
Employee benefits	39,359	27,892	11,467	31,441
Services and supplies	149,800	149,326	474	159,703
	<u>304,161</u>	<u>263,888</u>	<u>40,273</u>	<u>315,158</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Judicial (Continued):</b>				
<b>Tonopah justice court:</b>				
Salaries and wages	162,356	166,526	(4,170)	174,010
Employee benefits	48,761	49,026	(265)	48,158
Services and supplies	23,500	16,446	7,054	16,561
	<u>234,617</u>	<u>231,998</u>	<u>2,619</u>	<u>238,729</u>
<b>Pahrump justice court:</b>				
Salaries and wages	\$ 264,176	\$ 279,592	\$ (15,416)	\$ 250,068
Employee benefits	82,548	85,265	(2,717)	73,764
Services and supplies	71,285	82,438	(11,153)	71,657
	<u>418,009</u>	<u>447,295</u>	<u>(29,286)</u>	<u>395,489</u>
<b>Beatty justice court:</b>				
Salaries and wages	189,039	188,008	1,031	163,170
Employee benefits	56,307	53,851	2,456	47,002
Services and supplies	22,485	21,589	896	20,306
	<u>267,831</u>	<u>263,448</u>	<u>4,383</u>	<u>230,478</u>
<b>Gabbs justice court:</b>				
Salaries and wages	37,364	37,896	(532)	32,690
Employee benefits	15,420	15,564	(144)	12,317
Services and supplies	3,450	3,663	(213)	2,666
	<u>56,234</u>	<u>57,123</u>	<u>(889)</u>	<u>47,673</u>
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	375,000	415,723	(40,723)	300,747
Court appointed defender	85,000	104,021	(19,021)	89,547
	<u>460,000</u>	<u>519,744</u>	<u>(59,744)</u>	<u>390,294</u>
Total judicial function	<u>3,353,077</u>	<u>3,373,647</u>	<u>(20,570)</u>	<u>3,059,309</u>
<b>Public works:</b>				
Salaries and wages	102,744	41,115	61,629	169,575
Employee benefits	27,449	12,434	15,015	45,950
Services and supplies	30,000	26,463	3,537	27,660
Capital outlay	0	3,466	(3,466)	0
Total public works function	<u>160,193</u>	<u>83,478</u>	<u>76,715</u>	<u>243,185</u>

NYE COUNTY, NEVADA  
 GENERAL FUND  
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Health and sanitation:</b>				
<b>Solid waste:</b>				
Salaries and wages	\$ 281,997	\$ 363,503	\$ (81,506)	\$ 328,821
Employee benefits	99,873	99,285	588	95,175
Services and supplies	461,897	426,040	35,857	436,976
Capital outlay	133,308	177,624	(44,316)	0
	<u>977,075</u>	<u>1,066,452</u>	<u>(89,377)</u>	<u>860,972</u>
 <b>Cemetery:</b>				
Services and supplies	<u>19,000</u>	<u>21,933</u>	<u>(2,933)</u>	<u>13,573</u>
 Total health and sanitation function	<u>996,075</u>	<u>1,088,385</u>	<u>(92,310)</u>	<u>874,545</u>
 <b>Community support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	199,824	183,293	16,531	181,908
Employee benefits	44,381	31,653	12,728	35,725
Services and supplies	<u>53,960</u>	<u>60,406</u>	<u>(6,446)</u>	<u>37,942</u>
 Total community support function	<u>298,165</u>	<u>275,352</u>	<u>22,813</u>	<u>255,575</u>
 <b>Intergovernmental:</b>				
Other	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>80,000</u>
 Total expenditures	<u>\$ 20,730,647</u>	<u>\$ 20,591,395</u>	<u>\$ 139,252</u>	<u>\$ 18,836,202</u>

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## **SPECIAL REVENUE FUNDS**

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 Street 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.

Parks and Recreation fund is used to account for maintenance of parks within the Nye County.

Nye County Hospital is used to account for activities of the closed hospital in Tonopah, Nevada and related tax rates.

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.**

**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 throughout 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.**

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

**CDBG Grant fund is used to account for grant revenues and expenditures.**

**Education Endowment fund accounts for monies set aside by County ordinance for education.**

**Emergency fund accounts for monies set aside by County ordinance for use in severe emergency.**

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**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2000 (Page 1 of 4)**

(With Comparative Actual Amounts for June 30, 1999)

	Road	Regional Streets & Highways	Public Transit	Agricultural Extension	Airport
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 414,707	\$ 303,293	\$ 390,520	\$ 0	\$ 6,501
Interest receivable	0	0	0	0	0
Taxes receivable	1,393	0	0	2,850	0
Due from other governments	606,744	131,526	182,726	4,898	1,200
Accounts receivable	0	0	0	0	0
Prepays	0	0	0	0	0
Advances to other funds	93,035	0	0	0	0
Note receivable	0	0	0	0	0
Total assets	<u>\$ 1,115,879</u>	<u>\$ 434,819</u>	<u>\$ 573,246</u>	<u>\$ 7,748</u>	<u>\$ 7,701</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 277,444	\$ 0	\$ 0	\$ 1,798	\$ 616
Accrued payroll and benefits	96,538	0	0	3,264	0
Interfund payable	0	0	0	6,801	0
Deferred taxes	1,157	0	0	2,367	0
Deferred revenue	89,216	0	0	0	0
Advances from other funds	0	0	0	0	15,208
Deferred interest	0	0	0	0	0
Total liabilities	<u>464,355</u>	<u>0</u>	<u>0</u>	<u>14,230</u>	<u>15,824</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances	93,035	0	0	0	0
Unreserved:					
Designated for subsequent year	558,489	434,819	573,246	0	0
Undesignated	0	0	0	(6,482)	(8,123)
Total fund balance	<u>651,524</u>	<u>434,819</u>	<u>573,246</u>	<u>(6,482)</u>	<u>(8,123)</u>
Total liabilities and fund balance	<u>\$ 1,115,879</u>	<u>\$ 434,819</u>	<u>\$ 573,246</u>	<u>\$ 7,748</u>	<u>\$ 7,701</u>

Ambulance and Health	Medical & General Indigent	Emergency Medical Indigent	Museum	Law Library	Repository Scientific Grant
\$ 360,286	\$ 91,480	\$ 565,396	\$ 17,070	\$ 5,897	\$ 177,168
0	0	0	0	0	8,243
0	20,999	15,792	2,275	0	0
0	4,828	70	8	0	0
965,097	0	0	0	0	0
0	0	0	0	0	0
0	856,530	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,325,383</u>	<u>\$ 973,837</u>	<u>\$ 581,258</u>	<u>\$ 19,353</u>	<u>\$ 5,897</u>	<u>\$ 185,411</u>
\$ 83,042	\$ 18,364	\$ 366,132	\$ 516	\$ 7,331	\$ 36,491
11,849	7,568	0	1,731	0	7,799
0	0	0	0	0	0
0	17,452	13,129	1,889	0	0
891,190	0	0	4,992	0	132,833
0	0	0	0	0	0
0	0	0	0	0	8,288
<u>986,081</u>	<u>43,384</u>	<u>379,261</u>	<u>9,128</u>	<u>7,331</u>	<u>185,411</u>
0	856,530	0	0	0	0
244,478	73,923	201,997	9,944	0	0
94,824	0	0	281	(1,434)	0
<u>339,302</u>	<u>930,453</u>	<u>201,997</u>	<u>10,225</u>	<u>(1,434)</u>	<u>0</u>
<u>\$ 1,325,383</u>	<u>\$ 973,837</u>	<u>\$ 581,258</u>	<u>\$ 19,353</u>	<u>\$ 5,897</u>	<u>\$ 185,411</u>

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

June 30, 2000 (Page 2 of 4)

(With Comparative Actual Amounts for June 30, 1999)

	Beatty Town	Beatty General Improvement District	Manhattan Town	Parks & Recreation	Health Clinics
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 86,248	\$ 80,294	\$ 7,949	\$ 213,588	\$ 25,345
Interest receivable	0	0	0	0	0
Taxes receivable	405	12,777	182	0	13,832
Due from other governments	63,168	0	835	0	49
Accounts receivable	0	0	0	0	0
Prepays	0	0	0	0	0
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Total assets	<u>\$ 149,821</u>	<u>\$ 93,071</u>	<u>\$ 8,966</u>	<u>\$ 213,588</u>	<u>\$ 39,226</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 3,463	\$ 5,074	\$ 756	\$ 0	\$ 956
Accrued payroll and benefits	5,807	3,312	264	0	2,500
Interfund payable	0	0	0	0	0
Deferred taxes	369	0	176	0	11,494
Deferred revenue	0	0	0	0	0
Advances from other funds	0	0	0	0	0
Deferred interest	0	0	0	0	0
Total liabilities	<u>9,639</u>	<u>8,386</u>	<u>1,196</u>	<u>0</u>	<u>14,950</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances	0	0	0	0	0
Unreserved:					
Designated for subsequent year	140,182	84,685	7,770	213,553	24,276
Undesignated	0	0	0	35	0
Total fund balance	<u>140,182</u>	<u>84,685</u>	<u>7,770</u>	<u>213,588</u>	<u>24,276</u>
Total liabilities and fund balance	<u>\$ 149,821</u>	<u>\$ 93,071</u>	<u>\$ 8,966</u>	<u>\$ 213,588</u>	<u>\$ 39,226</u>

Mining Maps	Juvenile & Probation	Forensic Service	Senior Nutrition	Amargosa Town	State & County Room Tax
\$ 10,449	\$ 64,334	\$ 24,678	\$ 0	\$ 144,013	\$ 20,239
0	0	0	0	0	0
0	24,527	0	0	3,030	3,549
0	86	0	34,685	19,033	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,449</u>	<u>88,947</u>	<u>24,678</u>	<u>34,685</u>	<u>166,076</u>	<u>23,788</u>
\$ 10,449	\$ 88,947	\$ 24,678	\$ 34,685	\$ 166,076	\$ 23,788
\$ 1,344	\$ 59,160	\$ 5,000	\$ 34,685	\$ 4,804	\$ 5,824
0	13,995	0	0	6,676	0
0	0	0	0	0	0
0	19,549	0	0	2,637	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,344</u>	<u>92,704</u>	<u>5,000</u>	<u>34,685</u>	<u>14,117</u>	<u>5,824</u>
0	0	0	0	0	0
9,105	0	19,678	0	101,797	3,488
<u>0</u>	<u>(3,757)</u>	<u>0</u>	<u>0</u>	<u>50,162</u>	<u>14,476</u>
<u>9,105</u>	<u>(3,757)</u>	<u>19,678</u>	<u>0</u>	<u>151,959</u>	<u>17,964</u>
<u>\$ 10,449</u>	<u>\$ 88,947</u>	<u>\$ 24,678</u>	<u>\$ 34,685</u>	<u>\$ 166,076</u>	<u>\$ 23,788</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2000 (Page 3 of 4)**  
**(With Comparative Actual Amounts for June 30, 1999)**

	Justice Court Administrative Assessment	Economic Development	Controlled Substances	Public Lands
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 175,190	\$ 9,300	\$ 1,997	\$ 7,120
Interest receivable	0	0	0	0
Taxes receivable	0	0	0	0
Due from other governments	0	0	0	0
Accounts receivable	0	0	0	0
Prepays	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	0	0	0	0
Total assets	<u>\$ 175,190</u>	<u>\$ 9,300</u>	<u>\$ 1,997</u>	<u>\$ 7,120</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 4,382	\$ 1,551	\$ 2,093	\$ 0
Accrued payroll and benefits	0	1,194	0	0
Interfund payable	0	10,000	0	0
Deferred taxes	0	0	0	0
Deferred revenue	0	0	0	0
Advances from other funds	0	0	0	0
Deferred interest	0	0	0	0
Total liabilities	<u>4,382</u>	<u>12,745</u>	<u>2,093</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Advances	0	0	0	0
Unreserved:				
Designated for subsequent year	145,706	0	0	7,120
Undesignated	<u>25,102</u>	<u>(3,445)</u>	<u>(96)</u>	<u>0</u>
Total fund balance	<u>170,808</u>	<u>(3,445)</u>	<u>(96)</u>	<u>7,120</u>
Total liabilities and fund balance	<u>\$ 175,190</u>	<u>\$ 9,300</u>	<u>\$ 1,997</u>	<u>\$ 7,120</u>

Justice Court Assessments	Amargosa Community Center and Park	Building Department	Radio Communication Repair	Stabilization Fund	911 Medical Emergency
\$ 137,529	\$ 0	\$ 229,820	\$ 10,058	\$ 100,000	\$ 72,933
0	0	739	0	0	0
0	0	0	0	0	1,427
0	0	0	0	0	6
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 137,529</u>	<u>\$ 0</u>	<u>\$ 230,559</u>	<u>\$ 10,058</u>	<u>\$ 100,000</u>	<u>\$ 74,366</u>
\$ 4,813	\$ 5	\$ 89,289	\$ 2,196	\$ 0	\$ 0
0	352	0	1,960	0	0
0	13,863	0	0	0	0
0	0	0	0	0	1,186
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,813</u>	<u>14,220</u>	<u>89,289</u>	<u>4,156</u>	<u>0</u>	<u>1,186</u>
0	0	0	0	0	0
132,716	0	77,711	5,902	100,000	72,374
<u>0</u>	<u>(14,220)</u>	<u>63,559</u>	<u>0</u>	<u>0</u>	<u>806</u>
<u>132,716</u>	<u>(14,220)</u>	<u>141,270</u>	<u>5,902</u>	<u>100,000</u>	<u>73,180</u>
<u>\$ 137,529</u>	<u>\$ 0</u>	<u>\$ 230,559</u>	<u>\$ 10,058</u>	<u>\$ 100,000</u>	<u>\$ 74,366</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2000 (Page 4 of 4)**  
**(With Comparative Actual Amounts for June 30, 1999)**

	Repository Oversite	Repository Early Warning Drilling	CDBG Grant	Court Collection Fees
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 796,480	\$ 180,711	\$ 0	\$ 12,279
Interest receivable	0	0	0	0
Taxes receivable	0	0	0	0
Due from other governments	0	483,483	36,222	0
Accounts receivable	0	0	0	0
Prepays	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	0	0	0	0
Total assets	<u>\$ 796,480</u>	<u>\$ 664,194</u>	<u>\$ 36,222</u>	<u>\$ 12,279</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 188,882	\$ 584,492	\$ 31,152	\$ 0
Accrued payroll and benefits	10,515	0	0	0
Interfund payable	0	0	0	0
Deferred taxes	0	0	0	0
Deferred revenue	519,255	0	5,070	0
Advances from other funds	0	0	0	0
Deferred interest	77,828	79,702	0	0
Total liabilities	<u>796,480</u>	<u>664,194</u>	<u>36,222</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Advances	0	0	0	0
Unreserved:				
Designated for subsequent year	0	0	0	12,279
Undesignated	0	0	0	0
Total fund balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,279</u>
Total liabilities and fund balance	<u>\$ 796,480</u>	<u>\$ 664,194</u>	<u>\$ 36,222</u>	<u>\$ 12,279</u>

Nye Regional Hospital	Education Endowment	Emergency Fund	Totals 2000	1999
\$ 149,657	\$ 2,500,000	\$ 1,000,000	\$ 8,392,529	\$ 3,628,746
0	0	0	8,982	4,046
22,774	0	0	125,812	107,316
0	0	0	1,569,567	989,138
0	0	0	965,097	4,078,792
0	0	0	0	21,963
0	0	0	949,565	1,017,255
82,500	0	0	82,500	0
<u>\$ 254,931</u>	<u>\$ 2,500,000</u>	<u>\$ 1,000,000</u>	<u>\$ 12,094,052</u>	<u>\$ 9,847,256</u>
\$ 28,283	\$ 0	\$ 0	\$ 1,849,938	\$ 1,962,487
0	0	0	175,324	579,665
0	0	0	30,664	144,072
19,209	0	0	90,614	85,862
0	0	0	1,642,556	2,767,894
4,701,999	0	0	4,717,207	3,601,562
0	0	0	165,818	76,286
<u>4,749,491</u>	<u>0</u>	<u>0</u>	<u>8,672,121</u>	<u>9,217,828</u>
0	0	0	949,565	1,017,255
0	2,500,000	1,000,000	6,755,238	0
<u>(4,494,560)</u>	<u>0</u>	<u>0</u>	<u>(4,282,872)</u>	<u>(387,827)</u>
<u>(4,494,560)</u>	<u>2,500,000</u>	<u>1,000,000</u>	<u>3,421,931</u>	<u>629,428</u>
<u>\$ 254,931</u>	<u>\$ 2,500,000</u>	<u>\$ 1,000,000</u>	<u>\$ 12,094,052</u>	<u>\$ 9,847,256</u>



**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2000 (Page 1 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	Road	Regional Streets & Highways	Public Transit	Agricultural Extension
<b>Revenues:</b>				
Taxes	\$ 32,855	\$ 0	\$ 0	\$ 67,701
Licenses and permits	0	0	0	0
Intergovernmental	2,396,596	722,061	703,980	4,970
Charges for services	215,697	0	0	0
Fines and forfeitures	0	0	0	0
Other revenues	893,748	15,826	22,008	0
Total revenues	3,538,896	737,887	725,988	72,671
<b>Expenditures:</b>				
General government	0	0	0	0
Public safety	0	0	0	0
Judicial	0	0	0	0
Public works	3,777,569	444,693	276,027	0
Health and sanitation	0	0	0	0
Welfare	0	0	0	0
Culture and recreation	0	0	0	0
Community support	0	0	0	87,650
Intergovernmental	0	0	0	0
Total expenditures	3,777,569	444,693	276,027	87,650
Excess (deficiency) of revenues over expenditures	(238,673)	293,194	449,961	(14,979)
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	0
Operating transfers out	(10,000)	(15,826)	(22,008)	0
Sale of fixed assets	0	0	0	0
Total other financing sources	(10,000)	(15,826)	(22,008)	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	(248,673)	277,368	427,953	(14,979)
<b>Fund balance:</b>				
Beginning of year	900,197	157,451	145,293	8,497
End of year	\$ 651,524	\$ 434,819	\$ 573,246	\$ (6,482)

Airport	Ambulance & Health	Medical & General Indigent	Emergency Medical Indigent	Museum	Law Library
\$ 0	\$ 32	\$ 501,046	\$ 443,829	\$ 53,122	\$ 0
0	164,375	0	0	0	0
834	0	49,155	547	10,113	0
20,927	456,394	0	0	0	14,827
0	0	0	0	0	0
0	21,625	31,946	31,753	50	0
21,761	642,426	582,147	476,129	63,285	14,827
16,663	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	43,934
0	0	0	0	0	0
0	574,314	0	0	0	0
0	0	561,153	189,720	0	0
0	0	0	0	61,994	0
0	0	0	0	0	0
0	60,000	0	66,563	0	0
16,663	634,314	561,153	256,283	61,994	43,934
5,098	8,112	20,994	219,846	1,291	(29,107)
0	0	0	0	0	30,000
0	(37,533)	(8,069)	(31,753)	0	0
0	0	0	0	0	0
0	(37,533)	(8,069)	(31,753)	0	30,000
5,098	(29,421)	12,925	188,093	1,291	893
(13,221)	368,723	917,528	13,904	8,934	(2,327)
<u>\$ (8,123)</u>	<u>\$ 339,302</u>	<u>\$ 930,453</u>	<u>\$ 201,997</u>	<u>\$ 10,225</u>	<u>\$ (1,434)</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2000 (Page 2 of 4)**  
**(With Comparative Actual Amounts for June 30, 1999)**

	Repository Scientific Grant	Beatty Town	Beatty General Improvement District	Manhattan Town
<b>Revenues:</b>				
Taxes	\$ 0	\$ 58,329	\$ 154,707	\$ 1,995
Licenses and permits	0	37,556	0	860
Intergovernmental	484,530	249,411	0	3,304
Charges for services	0	0	0	0
Fines and forfeitures	0	33,460	0	0
Other revenues	0	14,498	0	0
Total revenues	<u>484,530</u>	<u>393,254</u>	<u>154,707</u>	<u>6,159</u>
<b>Expenditures:</b>				
General government	463,776	109,679	0	1,485
Public safety	0	90,414	0	5,002
Judicial	0	0	0	0
Public works	0	0	0	1,639
Health and sanitation	0	0	0	0
Welfare	0	0	0	0
Culture and recreation	0	7,749	132,511	2,314
Community support	0	15,827	0	0
Intergovernmental	0	0	0	0
Total expenditures	<u>463,776</u>	<u>223,669</u>	<u>132,511</u>	<u>10,440</u>
Excess (deficiency) of revenues over expenditures	<u>20,754</u>	<u>169,585</u>	<u>22,196</u>	<u>(4,281)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	0	20,000	0	0
Operating transfers out	0	(196,777)	0	0
Sale of fixed assets	0	0	0	0
Total other sources (uses)	<u>0</u>	<u>(176,777)</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>20,754</u>	<u>(7,192)</u>	<u>22,196</u>	<u>(4,281)</u>
<b>Fund balance:</b>				
Beginning of year	<u>(20,754)</u>	<u>147,374</u>	<u>62,489</u>	<u>12,051</u>
End of year	<u>\$ 0</u>	<u>\$ 140,182</u>	<u>\$ 84,685</u>	<u>\$ 7,770</u>

Parks & Recreation	Health Clinic	Mining Maps	Juvenile & Probation	Forensic Service	Senior Nutrition
\$ 49	\$ 314,962	\$ 0	\$ 551,811	\$ 0	\$ 0
0	0	0	0	0	0
0	383	0	34,548	0	204,460
0	0	15,065	0	14,401	0
0	0	0	30,472	0	0
0	0	0	56,402	0	0
<u>49</u>	<u>315,345</u>	<u>15,065</u>	<u>673,233</u>	<u>14,401</u>	<u>204,460</u>
0	0	43,315	0	0	0
0	0	0	713,148	30,569	0
0	0	0	0	0	0
0	0	0	0	0	0
0	323,385	0	0	0	0
0	0	0	0	0	0
14	0	0	0	0	0
0	0	0	0	0	196,190
0	0	0	0	0	0
<u>14</u>	<u>323,385</u>	<u>43,315</u>	<u>713,148</u>	<u>30,569</u>	<u>196,190</u>
<u>35</u>	<u>(8,040)</u>	<u>(28,250)</u>	<u>(39,915)</u>	<u>(16,168)</u>	<u>8,270</u>
200,000	0	30,000	0	0	0
0	0	0	(6,093)	0	0
0	0	0	0	0	0
<u>200,000</u>	<u>0</u>	<u>30,000</u>	<u>(6,093)</u>	<u>0</u>	<u>0</u>
200,035	(8,040)	1,750	(46,008)	(16,168)	8,270
<u>13,553</u>	<u>32,316</u>	<u>7,355</u>	<u>42,251</u>	<u>35,846</u>	<u>(8,270)</u>
<u>\$ 213,588</u>	<u>\$ 24,276</u>	<u>\$ 9,105</u>	<u>\$ (3,757)</u>	<u>\$ 19,678</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2000 (Page 3 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	Amargosa Town	State & County Room Tax	Justice Court Administrative Assistant	Economic Development	Controlled Substances
<b>Revenues:</b>					
Taxes	\$ 108,237	\$ 43,374	\$ 0	\$ 0	\$ 0
Licenses and permits	14,260	0	0	0	0
Intergovernmental	74,966	0	0	47,345	0
Charges for services	744	0	0	0	0
Fines and forfeitures	15,518	0	55,800	0	16,400
Other revenue	12,744	0	7,914	8,560	0
Total revenue	226,469	43,374	63,714	55,905	16,400
<b>Expenditures:</b>					
General government	105,260	0	0	68,528	0
Public safety	89,047	0	0	0	21,266
Judicial	0	0	9,572	0	0
Public works	0	0	0	0	0
Health and sanitation	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Community support	0	11,222	0	0	0
Intergovernmental	0	27,773	0	0	0
Total expenditures	194,307	38,995	9,572	68,528	21,266
Excess (deficiency) of revenues over expenditures	32,162	4,379	54,142	(12,623)	(4,866)
<b>Other operating sources (uses):</b>					
Operating transfers in	20,000	0	0	0	0
Operating transfers out	(7,346)	0	(7,914)	0	0
Sale of fixed assets	0	0	0	0	0
Total other sources (uses)	12,654	0	(7,914)	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	44,816	4,379	46,228	(12,623)	(4,866)
<b>Fund balance:</b>					
Beginning of year	107,143	13,585	124,580	9,178	4,770
End of year	\$ 151,959	\$ 17,964	\$ 170,808	\$ (3,445)	\$ (96)

Public Lands	Justice Court Assessment	Amargosa Community Center and Park	Building Department	Radio Communication Repair	911 Medical Emergency
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,497
0	0	0	0	0	0
0	0	0	0	0	41
0	0	0	667,438	0	0
0	81,225	0	0	0	0
0	6,459	0	7,064	0	0
0	87,684	0	674,502	0	33,538
0	0	0	627,896	0	0
0	0	0	0	0	0
0	51,707	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	21,671	0	0	0
0	0	4,082	0	85,358	0
0	0	0	0	0	24
0	51,707	25,753	627,896	85,358	24
0	35,977	(25,753)	46,606	(85,358)	33,514
0	0	0	0	43,000	0
0	(6,459)	0	0	0	0
0	0	0	0	0	0
0	(6,459)	0	0	43,000	0
0	29,518	(25,753)	46,606	(42,358)	33,514
7,120	103,198	11,533	94,664	48,260	39,666
<u>\$ 7,120</u>	<u>\$ 132,716</u>	<u>\$ (14,220)</u>	<u>\$ 141,270</u>	<u>\$ 5,902</u>	<u>\$ 73,180</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2000 (Page 4 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	Stabilization	Repository Oversite	Early Warning Drilling	CDBG Grant	Court Collection Fee
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0
Intergovernmental	0	1,758,618	2,843,768	77,421	0
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	12,279
Other revenue	0	0	0	0	0
Total revenue	0	1,758,618	2,843,768	77,421	12,279
<b>Expenditures:</b>					
General government	0	1,758,618	2,843,768	77,421	0
Public safety	0	0	0	0	0
Judicial	0	0	0	0	0
Public works	0	0	0	0	0
Health and sanitation	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Community support	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Total expenditures	0	1,758,618	2,843,768	77,421	0
Excess (deficiency) of revenues over expenditures	0	0	0	0	12,279
<b>Other financing sources (uses):</b>					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
Sale of fixed assets	0	0	0	0	0
Total other sources (uses)	0	0	0	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	0	12,279
<b>Fund balance:</b>					
Beginning of year	100,000	0	0	0	0
End of year	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 12,279

Nye Regional Hospital	Education Endowment	Emergency Fund	Totals	
			2000	1999
\$ 710,915	\$ 0	\$ 0	\$ 3,076,461	\$ 2,799,586
0	0	0	217,051	221,502
209	0	0	9,667,260	11,369,793
371,895	0	0	1,777,388	5,836,526
0	0	0	245,154	204,126
1,262	0	0	1,131,859	1,833,853
<u>1,084,281</u>	<u>0</u>	<u>0</u>	<u>16,115,173</u>	<u>22,265,386</u>
0	0	0	6,116,409	7,038,954
0	0	0	949,446	872,353
0	0	0	105,213	80,707
0	0	0	4,499,928	5,626,838
1,114,278	0	0	2,011,977	8,122,670
0	0	0	750,873	802,289
0	0	0	226,253	265,608
0	0	0	400,329	537,879
0	0	0	154,360	386,360
<u>1,114,278</u>	<u>0</u>	<u>0</u>	<u>15,214,788</u>	<u>23,733,658</u>
<u>(29,997)</u>	<u>0</u>	<u>0</u>	<u>900,385</u>	<u>(1,468,272)</u>
0	2,500,000	1,000,000	3,843,000	326,853
0	0	0	(349,778)	(511,941)
<u>(1,568,817)</u>	<u>0</u>	<u>0</u>	<u>(1,568,817)</u>	<u>177,141</u>
<u>(1,568,817)</u>	<u>2,500,000</u>	<u>1,000,000</u>	<u>1,924,405</u>	<u>(7,947)</u>
(1,598,814)	2,500,000	1,000,000	2,824,790	(1,476,219)
<u>(2,895,746)</u>	<u>0</u>	<u>0</u>	<u>597,141</u>	<u>2,105,647</u>
<u>\$ (4,494,560)</u>	<u>\$ 2,500,000</u>	<u>\$ 1,000,000</u>	<u>\$ 3,421,931</u>	<u>\$ 629,428</u>



**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 414,707	\$ 459,651
Taxes receivable	1,393	1,761
Due from other governments	606,744	580,906
Advances to other funds	<u>93,035</u>	<u>184,499</u>
Total assets	<u>\$ 1,115,879</u>	<u>\$ 1,226,817</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 277,444	\$ 90,320
Accrued payroll and benefits	96,538	145,561
Deferred taxes	1,157	1,523
Deferred revenue	<u>89,216</u>	<u>89,216</u>
Total liabilities	<u>464,355</u>	<u>326,620</u>
<b><u>FUND BALANCE</u></b>		
Reserved for advances	93,035	184,499
Unreserved:		
Designated for subsequent year	558,489	0
Undesignated	<u>0</u>	<u>715,698</u>
Total fund balance	<u>651,524</u>	<u>900,197</u>
Total liabilities and fund balance	<u>\$ 1,115,879</u>	<u>\$ 1,226,817</u>

**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 31,710	\$ 31,872	\$ 162	\$ 29,899
Net proceeds of mines	907	983	76	1,465
Total taxes	32,617	32,855	238	31,364
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State highway grant	0	0	0	349,000
State \$1.25	766,632	737,266	(29,366)	725,365
Optional \$1.75	80,000	64,646	(15,354)	71,306
Gas tax \$2.35	1,432,645	1,360,278	(72,367)	1,338,322
Optional \$ .01	185,740	179,541	(6,199)	171,001
National forest receipts	85,000	54,825	(30,175)	64,356
Fish and game in lieu	0	40	40	36
Other	55,000	0	(55,000)	0
Total intergovernmental	2,605,017	2,396,596	(208,421)	2,719,386
<b>Charges for services:</b>				
Reimbursement from Pahrump	200,000	197,539	(2,461)	178,876
Reimbursement from Tonopah	16,000	12,818	(3,182)	13,362
Road signage	12,000	5,340	(6,660)	3,600
Total charges for services	228,000	215,697	(12,303)	195,838
<b>Other sources:</b>				
Miscellaneous	7,000	60,467	53,467	28,251
Reimbursement from 1/4 tax	70,000	262,064	192,064	578,767
Reimbursement from RTC	300,000	390,848	90,848	677,044
Reimbursement from solid waste	150,000	167,132	17,132	114,443
Reimbursement from vehicle main.	7,000	0	(7,000)	0
Reimbursement - airport	0	0	0	15,208
Encroachment permit fee	15,800	11,450	(4,350)	16,595
Gas reimbursement	24,676	1,787	(22,889)	3,042
Total other sources	574,476	893,748	319,272	1,433,350
Total revenues	3,440,110	3,538,896	98,786	4,379,938

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**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	1,625,591	1,875,369	(249,778)	1,757,675
Employee benefits	541,684	514,293	27,391	484,815
Services and supplies	1,213,428	1,379,940	(166,512)	1,450,004
Capital outlay	<u>85,648</u>	<u>7,967</u>	<u>77,681</u>	<u>65,864</u>
Total expenditures	<u>3,466,351</u>	<u>3,777,569</u>	<u>(311,218)</u>	<u>3,758,358</u>
Excess (deficiency) of revenues over expenditures	<u>(26,241)</u>	<u>(238,673)</u>	<u>(212,432)</u>	<u>621,580</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	35,000	0	(35,000)	0
Operating transfers out	(10,000)	(10,000)	0	(20,000)
Sale of fixed assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>169,291</u>
Total other sources (uses)	<u>25,000</u>	<u>(10,000)</u>	<u>(35,000)</u>	<u>149,291</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,241)</u>	<u>(248,673)</u>	<u>(247,432)</u>	<u>770,871</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,241</u>	<u>900,197</u>	<u>898,956</u>	<u>129,326</u>
End of year	<u>\$ 0</u>	<u>\$ 651,524</u>	<u>\$ 651,524</u>	<u>\$ 900,197</u>

NYE COUNTY, NEVADA  
 REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 303,293	\$ 47,807
Due from other governments	<u>131,526</u>	<u>118,620</u>
Total assets	<u>\$ 434,819</u>	<u>\$ 166,427</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 0</u>	<u>\$ 8,976</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	434,819	0
Undesignated	<u>0</u>	<u>157,451</u>
Total fund balance	<u>434,819</u>	<u>157,451</u>
Total liabilities and fund balance	<u>\$ 434,819</u>	<u>\$ 166,427</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, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 750,800	\$ 722,061	\$ (28,739)	\$ 689,795
<b>Other:</b>				
Interest	0	15,826	15,826	22,341
Total revenue	750,800	737,887	(12,913)	712,136
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	15,750	14,610	1,140	13,280
Employee benefits	4,966	3,157	1,809	4,558
Services and supplies	1,190,378	426,926	763,452	899,373
Total expenditures	1,211,094	444,693	766,401	917,211
Excess (deficiency) of revenues over expenditures	(460,294)	293,194	753,488	(205,075)
<b>Other financing sources (uses):</b>				
Operating transfers out	(35,000)	(15,826)	19,174	(57,341)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(495,294)	277,368	772,662	(262,416)
<b>Fund balance:</b>				
Beginning of year	495,294	157,451	(337,843)	419,867
End of year	\$ 0	\$ 434,819	\$ 434,819	\$ 157,451

NYE COUNTY, NEVADA  
PUBLIC TRANSIT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 390,520	\$ 0
Due from other governments	<u>182,726</u>	<u>174,961</u>
Total assets	<u>\$ 573,246</u>	<u>\$ 174,961</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 9,589
Interfund payable	<u>0</u>	<u>20,079</u>
Total liabilities	<u>0</u>	<u>29,668</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	573,246	0
Undesignated	<u>0</u>	<u>145,293</u>
Total fund balance	<u>573,246</u>	<u>145,293</u>
Total liabilities and fund balance	<u>\$ 573,246</u>	<u>\$ 174,961</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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 699,500	\$ 703,980	\$ 4,480	\$ 691,110
<b>Other:</b>				
Interest	<u>9,000</u>	<u>22,008</u>	<u>13,008</u>	<u>35,022</u>
Total revenues	<u>708,500</u>	<u>725,988</u>	<u>17,488</u>	<u>726,132</u>
<b>Expenditures:</b>				
<b>Public works</b>	<u>1,270,210</u>	<u>276,027</u>	<u>994,183</u>	<u>949,634</u>
Excess (deficiency) of revenues over expenditures	(561,710)	449,961	1,011,671	(223,502)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(79,000)</u>	<u>(22,008)</u>	<u>56,992</u>	<u>(105,022)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(640,710)	427,953	1,068,663	(328,524)
<b>Fund balance:</b>				
Beginning of year	<u>640,710</u>	<u>145,293</u>	<u>(495,417)</u>	<u>473,817</u>
End of year	<u>\$ 0</u>	<u>\$ 573,246</u>	<u>\$ 573,246</u>	<u>\$ 145,293</u>



**NYE COUNTY, NEVADA**  
**AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 17,844
Taxes receivable	2,850	2,890
Due from other governments	<u>4,898</u>	<u>77</u>
Total assets	<u>\$ 7,748</u>	<u>\$ 20,811</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,798	\$ 5,441
Accrued payroll and benefits	3,264	3,779
Interfund payable	6,801	0
Deferred taxes	<u>2,367</u>	<u>3,094</u>
Total liabilities	<u>14,230</u>	<u>12,314</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(6,482)</u>	<u>8,497</u>
Total liabilities and fund balance	<u>\$ 7,748</u>	<u>\$ 20,811</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, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 64,715	\$ 65,695	\$ 980	\$ 59,707
Net proceeds of mines	1,850	2,006	156	2,990
Total taxes	66,565	67,701	1,136	62,697
<b>Intergovernmental:</b>				
Grants	0	4,888	4,888	0
Fish and wildlife	0	82	82	73
Total intergovernmental	0	4,970	4,970	73
<b>Other:</b>				
Interest	0	0	0	1,198
Total revenues	66,565	72,671	6,106	63,968
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	17,243	23,647	(6,404)	17,818
Employee benefits	7,039	7,607	(568)	6,849
Services and supplies	13,906	9,755	4,151	7,203
Total Tonopah office	38,188	41,009	(2,821)	31,870
<b>Pahrump office:</b>				
Salaries and wages	20,663	26,139	(5,476)	20,813
Employee benefits	7,793	9,133	(1,340)	7,505
Services and supplies	13,930	11,369	2,561	8,970
Total Pahrump office	42,386	46,641	(4,255)	37,288
Total expenditures	80,574	87,650	(7,076)	69,158
Excess (deficiency) of revenues over expenditures	(14,009)	(14,979)	(970)	(5,190)
<b>Other financing sources (uses):</b>				
Operating transfers out	0	0	0	(1,198)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(14,009)	(14,979)	(970)	(6,388)
<b>Fund balance:</b>				
Beginning of year	14,009	8,497	(5,512)	14,885
End of year	\$ 0	\$ (6,482)	\$ (6,482)	\$ 8,497

**NYE COUNTY, NEVADA**  
**AIRPORT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 6,501	\$ 2,245
Due from other governments	<u>1,200</u>	<u>0</u>
Total assets	<u>\$ 7,701</u>	<u>\$ 2,245</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 616	\$ 258
Advances from other funds	<u>15,208</u>	<u>15,208</u>
Total liabilities	<u>15,824</u>	<u>15,466</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(8,123)</u>	<u>(13,221)</u>
Total liabilities and fund balance	<u>\$ 7,701</u>	<u>\$ 2,245</u>

**NYE COUNTY, NEVADA**  
**AIRPORT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**Year Ended June 30, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 1,000	\$ 834	\$ (166)	\$ 637
<b>Charges for services:</b>				
Rent, FAA	3,150	4,350	1,200	3,150
Lease, Nevada Refining	9,000	9,750	750	9,000
Tie down fees	125	157	32	125
Gravel royalties	0	1,200	1,200	2,400
Rentals	4,050	5,470	1,420	3,750
Total charges for services	<u>16,325</u>	<u>20,927</u>	<u>4,602</u>	<u>18,425</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>395</u>
Total revenues	<u>17,325</u>	<u>21,761</u>	<u>4,436</u>	<u>19,457</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	17,200	16,663	537	34,878
Capital outlay	<u>2,110</u>	<u>0</u>	<u>2,110</u>	<u>0</u>
Total expenditures	<u>19,310</u>	<u>16,663</u>	<u>2,647</u>	<u>34,878</u>
Excess (deficiency) of revenues over expenditures	<u>(1,985)</u>	<u>5,098</u>	<u>7,083</u>	<u>(15,421)</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(395)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,985)</u>	<u>5,098</u>	<u>7,083</u>	<u>(15,816)</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,985</u>	<u>(13,221)</u>	<u>(15,206)</u>	<u>2,595</u>
End of year	<u>\$ 0</u>	<u>\$ (8,123)</u>	<u>\$ (8,123)</u>	<u>\$ (13,221)</u>

**NYE COUNTY, NEVADA**  
**AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 360,286	\$ 326,351
Accounts receivable	<u>965,097</u>	<u>2,267,231</u>
Total assets	<u>\$ 1,325,383</u>	<u>\$ 2,593,582</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 83,042	\$ 27,633
Accrued payroll and benefits	11,849	11,799
Deferred revenue	<u>891,190</u>	<u>2,185,427</u>
Total liabilities	<u>986,081</u>	<u>2,224,859</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	244,478	0
Undesignated	<u>94,824</u>	<u>368,723</u>
Total fund balance	<u>339,302</u>	<u>368,723</u>
Total liabilities and fund balance	<u>\$ 1,325,383</u>	<u>\$ 2,593,582</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, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Property taxes	0	32	32	25
<b>Licenses and permits:</b>				
Special license fees	120,000	118,125	(1,875)	120,000
Special registration fees	50,000	46,250	(3,750)	48,125
Total licenses and permits	170,000	164,375	(5,625)	168,125
<b>Charges for services:</b>				
Ambulance fees	778,943	456,394	(322,549)	873,572
<b>Other:</b>				
Interest	0	20,033	20,033	15,417
Donations	0	50	50	2,525
Miscellaneous	1,000	1,542	542	3,367
Total other	1,000	21,625	20,625	21,309
Total revenues	949,943	642,426	(307,517)	1,063,031
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Ambulance:</b>				
<b>Amargosa Valley:</b>				
Employee benefits	1,550	3,199	(1,649)	1,478
Services and supplies	28,800	30,386	(1,586)	19,262
	30,350	33,585	(3,235)	20,740
<b>Beatty:</b>				
Salaries and wages	0	12,654	(12,654)	0
Employee benefits	3,200	6,972	(3,772)	2,534
Services and supplies	47,700	41,559	6,141	41,761
	50,900	61,185	(10,285)	44,295
<b>Currant:</b>				
Employee benefits	4,000	7,197	(3,197)	3,696
Services and supplies	31,400	12,384	19,016	16,370
	35,400	19,581	15,819	20,066
<b>Pahrump:</b>				
Salaries and wages	0	0	0	233,146
Employee benefits	0	0	0	48,004
Services and supplies	0	0	0	180,854
	0	0	0	462,004

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**NYE COUNTY, NEVADA**  
**AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures - Continued</b>				
<b>Ambulance - Continued</b>				
<b>Smoky Valley:</b>				
Employee benefits	3,000	5,998	(2,998)	2,851
Services and supplies	50,520	42,795	7,725	32,199
	<u>53,520</u>	<u>48,793</u>	<u>4,727</u>	<u>35,050</u>
<b>Tonopah:</b>				
Employee benefits	1,700	3,599	(1,899)	1,478
Services and supplies	47,826	52,416	(4,590)	40,596
	<u>49,526</u>	<u>56,015</u>	<u>(6,489)</u>	<u>42,074</u>
<b>Yomba:</b>				
Employee benefits	1,250	1,599	(349)	1,056
Services and supplies	21,888	529	21,359	3,358
	<u>23,138</u>	<u>2,128</u>	<u>21,010</u>	<u>4,414</u>
<b>Administration:</b>				
Salaries and wages	67,209	70,432	(3,223)	91,620
Employee benefits	20,621	21,421	(800)	26,385
Services and supplies	54,100	51,794	2,306	29,630
Capital outlay	271,735	209,380	62,355	176,096
	<u>413,665</u>	<u>353,027</u>	<u>60,638</u>	<u>323,731</u>
Total health and welfare	<u>656,499</u>	<u>574,314</u>	<u>82,185</u>	<u>952,374</u>
<b>Intergovernmental</b>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>716,499</u>	<u>634,314</u>	<u>82,185</u>	<u>952,374</u>
Excess (deficiency) of revenues over expenditures	<u>233,444</u>	<u>8,112</u>	<u>(225,332)</u>	<u>110,657</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>617,500</u>	<u>(37,533)</u>	<u>639,967</u>	<u>(27,917)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(384,056)</u>	<u>(29,421)</u>	<u>414,635</u>	<u>82,740</u>
<b>Fund balance:</b>				
Beginning of year	<u>384,056</u>	<u>368,723</u>	<u>(15,333)</u>	<u>285,983</u>
End of year	<u>\$ 0</u>	<u>\$ 339,302</u>	<u>\$ 399,302</u>	<u>\$ 368,723</u>



**NYE COUNTY, NEVADA**  
**MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 91,480	\$ 118,389
Taxes receivable	20,999	25,934
Due from other governments	4,828	12,755
Advances to other funds	<u>856,530</u>	<u>832,756</u>
 Total assets	 <u>\$ 973,837</u>	 <u>\$ 989,834</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 18,364	\$ 39,670
Accrued payroll and benefits	7,568	10,003
Deferred taxes	<u>17,452</u>	<u>22,633</u>
 Total liabilities	 <u>43,384</u>	 <u>72,306</u>
<b><u>FUND BALANCE</u></b>		
Reserved:		
Note receivable	856,530	832,756
Unreserved:		
Designated for subsequent year	73,923	0
Undesignated	<u>0</u>	<u>84,772</u>
 Total fund balance	 <u>930,453</u>	 <u>917,528</u>
 Total liabilities and fund balance	 <u>\$ 973,837</u>	 <u>\$ 989,834</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, 200**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 485,363	\$ 486,016	\$ 653	\$ 419,255
Net proceeds of mines	13,875	15,030	1,155	20,543
Total taxes	499,238	501,046	1,808	439,798
<b>Intergovernmental:</b>				
CDBG housing	20,568	20,568	0	12,502
CDBG computer	1,765	1,765	0	0
CDBG supplies	99	99	0	0
Rental assistance	0	0	0	4,219
Emergency food	4,049	4,049	0	5,392
Rural housing	11,538	11,538	0	9,362
Senior nutrition	10,523	10,523	0	10,323
Fish and wildlife	0	613	613	502
Total intergovernmental	48,542	49,155	613	42,300
<b>Other:</b>				
Other resources	1,010	0	(1,010)	0
Reimbursements	2,000	103	(1,897)	29,620
Interest	0	31,843	31,843	29,419
Miscellaneous	0	0	0	38,265
Total other sources	3,010	31,946	28,936	97,304
Total revenues	550,790	582,147	31,357	579,402
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	44,952	32,976	11,976	37,925
Employee benefits	13,717	10,761	2,956	7,932
Services and supplies:				
Regular	23,849	1,095	22,754	1,321
Indigent costs	4,000	965	3,035	484
Medical	465,331	443,843	21,488	505,950
Nonmedical	7,000	0	7,000	0
Burials	25,000	24,975	25	23,471
Emergency food	4,049	5,210	(1,161)	2,500
State supplemental	0	0	0	8,445

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**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, 200**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000	Variance-	1999
	Budget	Favorable (Unfavorable)	Actual
<b>Expenditures - continued</b>			
<b>Welfare - continued</b>			
Energy assistance	\$ 0	\$ 3,451 (3,451)	4,133
Senior nutrition	10,523	10,523 0	10,323
Prescriptions	3,000	571 2,429	2,968
Miscellaneous	200	0 200	0
CDBG housing	20,568	18,955 1,613	0
Sexual assault victims	9,010	2,627 6,383	6,086
Rental assistance	0	1,148 (1,148)	3,819
Rural housing	1,538	400 1,138	15,088
Transient costs	0	1,888 (1,888)	1,784
Capital outlay	1,765	1,765 0	0
<b>Total expenditures</b>	<u>634,502</u>	<u>561,153 73,349</u>	<u>632,229</u>
Excess (deficiency) of revenues over expenditures	<u>(83,712)</u>	<u>20,994 104,706</u>	<u>(52,827)</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>0</u>	<u>(8,069) (8,069)</u>	<u>(5,645)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(83,712)</u>	<u>12,925 96,637</u>	<u>(58,472)</u>
<b>Fund balance:</b>			
Beginning of year	<u>478,345</u>	<u>917,528 439,183</u>	<u>976,000</u>
End of year	<u>\$ 394,633</u>	<u>\$ 930,453 535,820</u>	<u>\$ 917,528</u>

**NYE COUNTY, NEVADA**  
**EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 565,396	\$ 425,545
Taxes receivable	15,792	7,200
Due from other governments	<u>70</u>	<u>129</u>
Total assets	<u>\$ 581,258</u>	<u>\$ 432,874</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 366,132	\$ 409,064
Deferred taxes	<u>13,129</u>	<u>9,906</u>
Total liabilities	<u>379,261</u>	<u>418,970</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	201,997	0
Undesignated	<u>0</u>	<u>13,904</u>
Total fund balance	<u>201,997</u>	<u>13,904</u>
Total liabilities and fund balance	<u>\$ 581,258</u>	<u>\$ 432,874</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, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 433,591	\$ 430,556	\$ (3,035)	\$ 103,699
Proceeds of mines	12,395	13,273	878	4,965
Total taxes	<u>445,986</u>	<u>443,829</u>	<u>(2,157)</u>	<u>108,664</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>547</u>	<u>547</u>	<u>121</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>31,753</u>	<u>31,753</u>	<u>30,695</u>
Total revenues	<u>445,986</u>	<u>476,129</u>	<u>30,143</u>	<u>139,480</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	<u>599,086</u>	<u>189,720</u>	<u>409,366</u>	<u>170,060</u>
<b>Intergovernmental:</b>				
Payments to state	<u>66,565</u>	<u>66,563</u>	<u>2</u>	<u>357,910</u>
Total expenditures	<u>665,651</u>	<u>256,283</u>	<u>409,368</u>	<u>527,970</u>
Excess (deficiency) of revenues over expenditures	(219,665)	219,846	439,511	(388,490)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(31,753)</u>	<u>(31,753)</u>	<u>(30,695)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(219,665)	188,093	407,758	(419,185)
<b>Fund balance:</b>				
Beginning of year	<u>219,665</u>	<u>13,904</u>	<u>(205,761)</u>	<u>433,089</u>
End of year	<u>\$ 0</u>	<u>\$ 201,997</u>	<u>\$ 201,997</u>	<u>\$ 13,904</u>

NYE COUNTY, NEVADA  
LAW LIBRARY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>5,897</u>	\$ <u>3,527</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ <u>7,331</u>	\$ <u>5,854</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(1,434)</u>	<u>(2,327)</u>
Total fund balance	<u>(1,434)</u>	<u>(2,327)</u>
Total liabilities and fund balance	\$ <u>5,897</u>	\$ <u>3,527</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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ 16,760	\$ 14,827	\$ (1,933)	\$ 10,680
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Library:</b>				
Services and supplies	51,000	43,934	7,066	35,891
Excess (deficiency) of revenues over expenditures	(34,240)	(29,107)	5,133	(25,211)
<b>Other financing sources (uses):</b>				
Operating transfers in	30,000	30,000	0	15,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(4,240)	893	5,133	(10,211)
<b>Fund balance:</b>				
Beginning of year	4,240	(2,327)	(6,567)	7,884
End of year	\$ 0	\$ (1,434)	\$ (1,434)	\$ (2,327)



**NYE COUNTY, NEVADA**  
**REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2000 and 1999**

	2,000	1,999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 177,168	\$ 153,658
Interest receivable	<u>8,243</u>	<u>137</u>
Total assets	<u>\$ 185,411</u>	<u>\$ 153,795</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 36,491	\$ 171,574
Accrued payroll costs	7,799	0
Deferred revenue	132,833	0
Deferred interest	<u>8,288</u>	<u>2,975</u>
Total liabilities	<u>185,411</u>	<u>174,549</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>0</u>	<u>(20,754)</u>
Total fund balance	<u>0</u>	<u>(20,754)</u>
Total liabilities and fund balance	<u>\$ 185,411</u>	<u>\$ 153,795</u>

NYE COUNTY, NEVADA  
 REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for June 30, 1999)

	2,000		Variance- Favorable (Unfavorable)	1,999
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Scientific grant	\$ 575,955	\$ 484,530	\$ (91,425)	\$ 733,490
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	120,560	19,591	100,969	74,747
Employee benefits	30,500	7,318	23,182	22,914
Services and supplies	1,024,878	436,867	588,011	675,579
Total expenditures	1,175,938	463,776	712,162	773,240
Excess (deficiency) of revenues over expenditures	(599,983)	20,754	620,737	(39,750)
<b>Fund balance:</b>				
Beginning of year	599,983	(20,754)	(620,737)	18,996
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (20,754)</u>

**NYE COUNTY, NEVADA**  
**BEATTY TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 86,248	\$ 96,723
Taxes receivable	405	459
Due from other governments	<u>63,168</u>	<u>61,675</u>
Total assets	<u>\$ 149,821</u>	<u>\$ 158,857</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,463	\$ 3,344
Accrued payroll and benefits	5,807	7,782
Deferred taxes	<u>369</u>	<u>357</u>
Total liabilities	<u>9,639</u>	<u>11,483</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	140,182	0
Undesignated	<u>0</u>	<u>147,374</u>
Total fund balance	<u>140,182</u>	<u>147,374</u>
Total liabilities and fund balance	<u>\$ 149,821</u>	<u>\$ 158,857</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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 63,424	\$ 54,070	\$ (9,354)	\$ 44,311
Net proceeds of mines	6,427	4,259	(2,168)	6,754
Total taxes	<u>69,851</u>	<u>58,329</u>	<u>(11,522)</u>	<u>51,065</u>
<b>Licenses and permits:</b>				
Gaming licenses	40,750	36,236	(4,514)	36,844
Liquor licenses	1,640	1,320	(320)	1,480
Total licenses and permits	<u>42,390</u>	<u>37,556</u>	<u>(4,834)</u>	<u>38,324</u>
<b>Intergovernmental</b>	<u>244,327</u>	<u>249,411</u>	<u>5,084</u>	<u>236,095</u>
<b>Fines and forfeitures</b>	<u>25,000</u>	<u>33,460</u>	<u>8,460</u>	<u>35,500</u>
<b>Other:</b>				
Interest	0	11,777	11,777	0
Community center	1,000	1,871	871	1,066
Donations	0	0	0	3,607
Miscellaneous	<u>2,500</u>	<u>850</u>	<u>(1,650)</u>	<u>2,341</u>
Total other sources	<u>3,500</u>	<u>14,498</u>	<u>10,998</u>	<u>7,014</u>
Total revenues	<u>385,068</u>	<u>393,254</u>	<u>8,186</u>	<u>367,998</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	44,493	43,315	1,178	41,009
Employee benefits	12,400	12,213	187	11,303
Services and supplies	36,300	16,847	19,453	17,011
Capital outlay	<u>75,000</u>	<u>37,304</u>	<u>37,696</u>	<u>0</u>
Total general government	<u>168,193</u>	<u>109,679</u>	<u>58,514</u>	<u>69,323</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	45,650	41,658	3,992	41,754
Employee benefits	18,500	19,602	(1,102)	18,371
Services and supplies	28,500	29,154	(654)	29,560
Capital outlay	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>360</u>
Total public safety	<u>96,650</u>	<u>90,414</u>	<u>6,236</u>	<u>90,045</u>

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NYE COUNTY, NEVADA  
 BEATTY TOWN GENERAL SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures - Continued</b>				
<b>Culture and recreation:</b>				
Television	\$ 10,100	\$ 7,749	\$ 2,351	\$ 7,913
Community center	21,470	15,827	5,643	18,245
Total culture and recreation	<u>31,570</u>	<u>23,576</u>	<u>7,994</u>	<u>26,158</u>
<b>Contingency</b>	<u>8,892</u>	<u>0</u>	<u>8,892</u>	<u>0</u>
Total expenditures	<u>305,305</u>	<u>223,669</u>	<u>81,636</u>	<u>185,526</u>
Excess (deficiency) of revenues over expenditures	<u>79,763</u>	<u>169,585</u>	<u>89,822</u>	<u>182,472</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	<u>(185,000)</u>	<u>(196,777)</u>	<u>(11,777)</u>	<u>(200,000)</u>
Total other sources (uses)	<u>(165,000)</u>	<u>(176,777)</u>	<u>(11,777)</u>	<u>(180,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(85,237)</u>	<u>(7,192)</u>	<u>78,045</u>	<u>2,472</u>
<b>Fund balance:</b>				
Beginning of year	<u>115,710</u>	<u>147,374</u>	<u>31,664</u>	<u>144,902</u>
End of year	<u>\$ 30,473</u>	<u>\$ 140,182</u>	<u>\$ 109,709</u>	<u>\$ 147,374</u>

NYE COUNTY, NEVADA  
 BEATTY GENERAL IMPROVEMENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 80,294	\$ 68,853
Taxes receivable	<u>12,777</u>	<u>10,854</u>
Total assets	<u>\$ 93,071</u>	<u>\$ 79,707</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,074	\$ 9,653
Accrued payroll and benefits	<u>3,312</u>	<u>7,565</u>
Total liabilities	<u>8,386</u>	<u>17,218</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	84,685	0
Undesignated	<u>0</u>	<u>62,489</u>
Total fund balance	<u>84,685</u>	<u>62,489</u>
Total liabilities and fund balance	<u>\$ 93,071</u>	<u>\$ 79,707</u>

NYE COUNTY, NEVADA  
 BEATTY GENERAL IMPROVEMENT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	
	Budget	Actual	Favorable (Unfavorable)	1999 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 97,000	\$ 154,707	\$ 57,707	\$ 94,213
<b>Charges for services:</b>				
Pool receipts	6,000	0	(6,000)	9,250
Drive range fees	3,000	0	(3,000)	5,000
Total charges for services	9,000	0	(9,000)	14,250
<b>Other:</b>				
Miscellaneous	4,000	0	(4,000)	11,200
Total revenues	110,000	154,707	44,707	119,663
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	62,000	66,696	(4,696)	56,086
Employee benefits	16,700	14,891	1,809	12,693
Services and supplies	48,000	43,058	4,942	34,285
Capital outlay	57,159	7,866	49,293	12,100
Total expenditures	183,859	132,511	51,348	115,164
Excess (deficiency) of revenues over expenditures	(73,859)	22,196	96,055	4,499
<b>Fund balance:</b>				
Beginning of year	73,859	62,489	(11,370)	57,990
End of year	\$ 0	\$ 84,685	\$ 84,685	\$ 62,489



**NYE COUNTY, NEVADA**  
**MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 7,949	\$ 13,421
Taxes receivable	182	108
Due from other governments	<u>835</u>	<u>812</u>
Total assets	<u>\$ 8,966</u>	<u>\$ 14,341</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 756	\$ 1,999
Accrued payroll and benefits	264	196
Deferred taxes	<u>176</u>	<u>95</u>
Total liabilities	<u>1,196</u>	<u>2,290</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	7,770	0
Undesignated	<u>0</u>	<u>12,051</u>
Total fund balance	<u>7,770</u>	<u>12,051</u>
Total liabilities and fund balance	<u>\$ 8,966</u>	<u>\$ 14,341</u>

NYE COUNTY, NEVADA  
 MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

Year Ended June 30, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 2,053	\$ 1,995	\$ (58)	\$ 1,955
<b>Licenses and permits:</b>				
Gaming licenses	540	540	0	540
Liquor licenses	320	320	0	320
Total licenses and permits	860	860	0	860
<b>Intergovernmental:</b>				
Consolidated taxes	3,251	3,304	53	3,143
Total revenues	6,164	6,159	(5)	5,958
<b>Expenditures:</b>				
<b>General government:</b>				
Employee benefits	150	49	101	40
Services and supplies	2,000	1,436	564	760
Capital outlay	0	0	0	1,820
Total general government	2,150	1,485	665	2,620
<b>Public safety:</b>				
<b>Fire department:</b>				
Employee benefits	2,000	1,005	995	743
Services and supplies	7,700	3,997	3,703	3,195
Total public safety	9,700	5,002	4,698	3,938
<b>Public works:</b>				
Services and supplies	2,100	1,639	461	1,635
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	3,500	2,314	1,186	2,240
Contingency	524	0	524	0
Total expenditures	17,974	10,440	7,534	10,433
Excess (deficiency) of revenues over expenditures	(11,810)	(4,281)	7,529	(4,475)
<b>Fund balance:</b>				
Beginning of year	12,154	12,051	(103)	16,526
End of year	\$ 344	\$ 7,770	\$ 7,426	\$ 12,051

NYE COUNTY, NEVADA  
PARKS AND RECREATION SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 213,588	\$ 13,553
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 213,553	\$ 0
Undesignated	35	13,553
Total fund balance	\$ 213,588	\$ 13,553

**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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 0	\$ 49	\$ 49	\$ 69
<b>Other:</b>				
Interest	0	0	0	722
Total revenues	0	49	49	791
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	13,584	14	13,570	0
Excess (deficiency) of revenues over expenditures	(13,584)	35	13,619	791
<b>Other financing sources (uses):</b>				
Operating transfers in	0	200,000	200,000	0
Operating transfers out	0	0	0	(722)
Total other sources (uses)	0	200,000	200,000	(722)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(13,584)	200,035	213,619	69
<b>Fund balance:</b>				
Beginning of year	13,584	13,553	(31)	13,484
End of year	<u>\$ 0</u>	<u>\$ 213,588</u>	<u>\$ 213,588</u>	<u>\$ 13,553</u>

**NYE COUNTY, NEVADA**  
**HEALTH CLINICS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 25,345	\$ 51,104
Taxes receivable	13,832	18,038
Due from other governments	<u>49</u>	<u>415</u>
Total assets	<u><u>\$ 39,226</u></u>	<u><u>\$ 69,557</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 956	\$ 17,465
Accrued payroll and benefits	2,500	4,115
Deferred taxes	<u>11,494</u>	<u>15,661</u>
Total liabilities	<u>14,950</u>	<u>37,241</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	24,276	0
Undesignated	<u>0</u>	<u>32,316</u>
Total fund balance	<u>24,276</u>	<u>32,316</u>
Total liabilities and fund balance	<u><u>\$ 39,226</u></u>	<u><u>\$ 69,557</u></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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 303,514	\$ 305,531	\$ 2,017	\$ 323,254
Net proceeds of mines	8,677	9,431	754	15,988
Total taxes	<u>312,191</u>	<u>314,962</u>	<u>2,771</u>	<u>339,242</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>383</u>	<u>383</u>	<u>392</u>
<b>Miscellaneous:</b>				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,250</u>
Total revenues	<u>312,191</u>	<u>315,345</u>	<u>3,154</u>	<u>342,884</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Public health nurse:</b>				
Salaries and wages	55,149	50,325	4,824	55,993
Employee benefits	18,625	18,177	448	18,427
Services and supplies	<u>39,400</u>	<u>42,629</u>	<u>(3,229)</u>	<u>35,479</u>
Total public health care nurse	<u>113,174</u>	<u>111,131</u>	<u>2,043</u>	<u>109,899</u>
<b>Amargosa clinic:</b>				
Services and supplies	<u>92,417</u>	<u>116,738</u>	<u>(24,321)</u>	<u>115,620</u>
<b>Beatty clinic:</b>				
Services and supplies	<u>122,716</u>	<u>95,516</u>	<u>27,200</u>	<u>95,517</u>
Total expenditures	<u>328,307</u>	<u>323,385</u>	<u>4,922</u>	<u>321,036</u>
Excess (deficiency) of revenues over expenditures	(16,116)	(8,040)	8,076	21,848
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,250)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(16,116)	(8,040)	8,076	18,598
<b>Fund balance:</b>				
Beginning of year	<u>16,117</u>	<u>32,316</u>	<u>16,199</u>	<u>13,718</u>
End of year	<u>\$ 1</u>	<u>\$ 24,276</u>	<u>\$ 24,275</u>	<u>\$ 32,316</u>

NYE COUNTY, NEVADA  
MINING MAPS SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>10,449</u>	\$ <u>9,974</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,344	\$ 524
Accrued payroll and benefits	<u>0</u>	<u>2,095</u>
Total liabilities	<u>1,344</u>	<u>2,619</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	9,105	0
Undesignated	<u>0</u>	<u>7,355</u>
Total fund balance	<u>9,105</u>	<u>7,355</u>
Total liabilities and fund balance	\$ <u>10,449</u>	\$ <u>9,974</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, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 30,580	\$ 15,065	\$ (15,515)	\$ 26,668
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	28,674	28,189	485	27,717
Employee benefits	10,065	10,452	(387)	9,597
Services and supplies	34,239	4,674	29,565	3,913
Total expenditures	72,978	43,315	29,663	41,227
Excess (deficiency) of revenues over expenditures	(42,398)	(28,250)	14,148	(14,559)
<b>Other financing sources (uses):</b>				
Operating transfers in	30,000	30,000	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	(12,398)	1,750	14,148	(14,559)
<b>Fund balance:</b>				
Beginning of year	12,398	7,355	(5,043)	21,914
End of year	\$ 0	\$ 9,105	\$ 9,105	\$ 7,355



**NYE COUNTY, NEVADA**  
**JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 64,334	\$ 61,649
Taxes receivable	24,527	28,220
Due from other governments	<u>86</u>	<u>14,063</u>
Total assets	<u>\$ 88,947</u>	<u>\$ 103,932</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 59,160	\$ 17,468
Accrued payroll and benefits	13,995	18,923
Deferred taxes	<u>19,549</u>	<u>25,290</u>
Total liabilities	<u>92,704</u>	<u>61,681</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(3,757)</u>	<u>42,251</u>
Total fund balance	<u>(3,757)</u>	<u>42,251</u>
Total liabilities and fund balance	<u>\$ 88,947</u>	<u>\$ 103,932</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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	
	Budget	Actual	Favorable (Unfavorable)	1999 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 531,958	\$ 535,319	\$ 3,361	\$ 500,115
Net proceeds of mines	15,207	16,492	1,285	24,778
Total taxes	<u>547,165</u>	<u>551,811</u>	<u>4,646</u>	<u>524,893</u>
<b>Intergovernmental:</b>				
Grants	59,904	33,876	(26,028)	26,667
Fish and wildlife	0	672	672	607
Total intergovernmental	<u>59,904</u>	<u>34,548</u>	<u>(25,356)</u>	<u>27,274</u>
<b>Fines and forfeitures:</b>				
Fines	15,000	16,374	1,374	14,849
Restitution fees	15,000	14,098	(902)	11,098
Total fines and forfeitures	<u>30,000</u>	<u>30,472</u>	<u>472</u>	<u>25,947</u>
<b>Other:</b>				
Interest	0	6,093	6,093	4,192
Reimbursements	18,900	36,687	17,787	29,106
Clerk fees	12,000	13,622	1,622	11,148
Total other	<u>30,900</u>	<u>56,402</u>	<u>25,502</u>	<u>44,446</u>
Total revenues	<u>667,969</u>	<u>673,233</u>	<u>5,264</u>	<u>622,560</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	243,429	273,467	(30,038)	248,166
Employee benefits	69,621	85,720	(16,099)	75,503
Restitution funds	8,500	17,772	(9,272)	35,233
Services and supplies-regular	340,914	265,441	75,473	273,274
Payment to state	33,064	34,148	(1,084)	33,561
Capital outlay	0	36,600	(36,600)	0
Total expenditures	<u>695,528</u>	<u>713,148</u>	<u>(17,620)</u>	<u>665,737</u>

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**NYE COUNTY, NEVADA**  
**JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (27,559)	\$ (39,915)	\$ (12,356)	\$ (43,177)
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	60,000
Operating transfers out	<u>0</u>	<u>(6,093)</u>	<u>(6,093)</u>	<u>(4,192)</u>
Total other sources	<u>0</u>	<u>(6,093)</u>	<u>(6,093)</u>	<u>55,808</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(27,559)	(46,008)	(18,449)	12,631
<b>Fund balance:</b>				
Beginning of year	<u>28,185</u>	<u>42,251</u>	<u>14,066</u>	<u>29,620</u>
End of year	<u>\$ 626</u>	<u>\$ (3,757)</u>	<u>\$ (4,383)</u>	<u>\$ 42,251</u>

NYE COUNTY, NEVADA  
FORENSIC SERVICES SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 24,678	\$ 36,846
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,000	\$ 1,000
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	19,678	0
Undesignated	0	35,846
Total fund balance	19,678	35,846
Total liabilities and fund balance	\$ 24,678	\$ 36,846

**NYE COUNTY, NEVADA**  
**FORENSIC SERVICES SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Analysis fees	\$ 16,550	\$ 14,401	\$ (2,149)	\$ 15,437
<b>Other:</b>				
Interest	0	0	0	1,839
Total revenues	16,550	14,401	(2,149)	17,276
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	53,210	30,569	22,641	15,250
Excess (deficiency) of revenues over expenditures	(36,660)	(16,168)	20,492	2,026
<b>Other financing sources (uses):</b>				
Operating transfers out	0	0	0	(1,839)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(36,660)	(16,168)	20,492	187
<b>Fund balance:</b>				
Beginning of year	36,660	35,846	(814)	35,659
End of year	\$ 0	\$ 19,678	\$ 19,678	\$ 35,846

NYE COUNTY, NEVADA  
 AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 144,013	\$ 97,027
Taxes receivable	3,030	3,481
Due from other governments	<u>19,033</u>	<u>22,122</u>
Total assets	<u>\$ 166,076</u>	<u>\$ 122,630</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,804	\$ 3,588
Accrued payroll and benefits	6,676	8,674
Deferred taxes	<u>2,637</u>	<u>3,225</u>
Total liabilities	<u>14,117</u>	<u>15,487</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	101,797	0
Undesignated	<u>50,162</u>	<u>107,143</u>
Total fund balance	<u>151,959</u>	<u>107,143</u>
Total liabilities and fund balance	<u>\$ 166,076</u>	<u>\$ 122,630</u>

NYE COUNTY, NEVADA  
 AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 97,323	\$ 103,834	\$ 6,511	\$ 118,760
Net proceeds	1,376	4,403	3,027	5,872
Total taxes	98,699	108,237	9,538	124,632
<b>Licenses and permits:</b>				
Gaming licenses	12,000	12,960	960	12,893
Liquor licenses	1,320	1,300	(20)	1,300
Total license and permits	13,320	14,260	940	14,193
<b>Intergovernmental:</b>				
Consolidated taxes	73,221	74,966	1,745	70,429
Fish and wildlife	3,500	0	(3,500)	3,640
Total intergovernmental	76,721	74,966	(1,755)	74,069
<b>Charges for services:</b>				
Photo copies	525	744	219	588
<b>Fines and forfeitures</b>	18,000	15,518	(2,482)	20,215
<b>Other:</b>				
Interest	0	7,346	7,346	0
Miscellaneous	700	5,398	4,698	668
Total other	700	12,744	12,044	668
Total revenues	207,965	226,469	18,504	234,365
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	64,245	58,899	5,346	57,852
Employee benefits	22,019	21,171	848	19,479
Services and supplies	32,400	22,352	10,048	22,791
Capital outlay	42,353	2,838	39,515	1,760
Total general government	161,017	105,260	55,757	101,882
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	41,068	39,722	1,346	39,241
Employee benefits	17,039	20,138	(3,099)	18,771
Services and supplies	33,050	29,187	3,863	23,317
Total public safety	91,157	89,047	2,110	81,329



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NYE COUNTY, NEVADA  
 AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Expenditures (Continued):</b>				
<b>Culture and recreation:</b>				
<b>Senior citizens:</b>				
Services and supplies	1,200	0	1,200	269
<b>Contingency</b>	8,201	0	8,201	0
Total expenditures	261,575	194,307	67,268	183,480
Excess (deficiency) of revenues over expenditures	(53,610)	32,162	85,772	50,885
<b>Other financing sources (uses):</b>				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	(30,000)	(7,346)	22,654	(30,000)
Total other sources (uses)	(10,000)	12,654	22,654	(10,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(63,610)	44,816	108,426	40,885
<b>Fund balance:</b>				
Beginning of year	78,845	107,143	28,298	66,258
End of year	\$ 15,235	\$ 151,959	\$ 136,724	\$ 107,143

NYE COUNTY, NEVADA  
STATE/COUNTY ROOM TAX SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 20,239	\$ 18,505
Taxes receivable	<u>3,549</u>	<u>3,913</u>
Total assets	<u>\$ 23,788</u>	<u>\$ 22,418</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 5,824</u>	<u>\$ 8,833</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	3,488	0
Undesignated	<u>14,476</u>	<u>13,585</u>
Total fund balance	<u>17,964</u>	<u>13,585</u>
Total liabilities and fund balance	<u>\$ 23,788</u>	<u>\$ 22,418</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, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2,000		Variance-	1,999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Beatty	\$ 20,100	\$ 19,197	\$ (903)	\$ 18,842
Gabbs	149	22	(127)	151
Pahrump	7,000	8,026	1,026	7,224
Tonopah	8,600	9,861	1,261	9,145
Round Mountain	1,300	1,002	(298)	1,184
Amargosa	5,500	5,266	(234)	5,435
Total revenues	42,649	43,374	725	41,981
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Chamber of Commerce:</b>				
Gabbs	1,600	0	1,600	0
Beatty	18,266	11,079	7,187	13,608
Amargosa	10,000	0	10,000	0
Round Mountain	4,108	143	3,965	3,890
Total community support	33,974	11,222	22,752	17,498
<b>Intergovernmental:</b>				
Payment to state	25,477	27,773	(2,296)	25,773
Total expenditures	59,541	38,995	20,456	43,271
Excess (deficiency) of revenues over expenditures	(16,802)	4,379	21,181	(1,290)
<b>Fund balance:</b>				
Beginning of year	16,802	13,585	(3,217)	14,875
End of year	\$ 0	\$ 17,964	\$ 17,964	\$ 13,585

NYE COUNTY, NEVADA  
JUSTICE COURT ADMINISTRATIVE ASSESSMENT FUND 170 SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 175,190	\$ 131,022
Due from other governments	<u>0</u>	<u>1,000</u>
Total assets	<u>\$ 175,190</u>	<u>\$ 132,022</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 4,382</u>	<u>\$ 7,442</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	145,706	0
Undesignated	<u>25,102</u>	<u>124,580</u>
Total fund balance	<u>170,808</u>	<u>124,580</u>
Total liabilities and fund balance	<u>\$ 175,190</u>	<u>\$ 132,022</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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 21,000	\$ 20,643	\$ (357)	\$ 23,240
Gabbs	150	70	(80)	70
Pahrump	17,500	19,936	2,436	16,877
Tonopah	12,300	15,151	2,851	11,247
Total fines and forfeitures	<u>50,950</u>	<u>55,800</u>	<u>4,850</u>	<u>51,434</u>
<b>Intergovernmental:</b>				
Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
<b>Other:</b>				
Interest	<u>5,700</u>	<u>7,914</u>	<u>2,214</u>	<u>6,751</u>
Total revenues	<u>56,650</u>	<u>63,714</u>	<u>7,064</u>	<u>59,185</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice court:</b>				
Beatty	112,800	1,086	111,714	15,505
Gabbs	483	0	483	0
Pahrump	37,575	8,486	29,089	10,721
Tonopah	<u>35,900</u>	<u>0</u>	<u>35,900</u>	<u>5,349</u>
Total expenditures	<u>186,758</u>	<u>9,572</u>	<u>177,186</u>	<u>31,575</u>
Excess (deficiency) of revenues over expenditures	<u>(130,108)</u>	<u>54,142</u>	<u>184,250</u>	<u>27,610</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(5,700)</u>	<u>(7,914)</u>	<u>(2,214)</u>	<u>(6,751)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(135,808)</u>	<u>46,228</u>	<u>182,036</u>	<u>20,859</u>
<b>Fund balance:</b>				
Beginning of year	<u>135,808</u>	<u>124,580</u>	<u>(11,228)</u>	<u>103,721</u>
End of year	<u>\$ 0</u>	<u>\$ 170,808</u>	<u>\$ 170,808</u>	<u>\$ 124,580</u>

**NYE COUNTY, NEVADA**  
**ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,300	\$ 9,212
Due from other governments	<u>0</u>	<u>1,500</u>
Total assets	<u>\$ 9,300</u>	<u>\$ 10,712</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,551	\$ 460
Accrued payroll and benefits	1,194	1,074
Interfund payable	<u>10,000</u>	<u>0</u>
Total liabilities	<u>12,745</u>	<u>1,534</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(3,445)</u>	<u>9,178</u>
Total fund balance	<u>(3,445)</u>	<u>9,178</u>
Total liabilities and fund balance	<u>\$ 9,300</u>	<u>\$ 10,712</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, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 0	\$ 0	\$ 0	\$ 5,000
Federal grants	155,842	0	(155,842)	7,000
State grants	50,000	47,345	(2,655)	39,000
Total intergovernmental	<u>205,842</u>	<u>47,345</u>	<u>(158,497)</u>	<u>51,000</u>
<b>Other:</b>				
Interest	0	0	0	1,248
Towns	8,000	0	(8,000)	0
Esmeralda chambers	2,060	0	(2,060)	2,000
Private sources	6,000	8,560	2,560	8,260
Total other	<u>16,060</u>	<u>8,560</u>	<u>(7,500)</u>	<u>11,508</u>
Total revenues	<u>221,902</u>	<u>55,905</u>	<u>(165,997)</u>	<u>62,508</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	110,000	40,381	69,619	46,143
Employee benefits	33,645	8,299	25,346	2,959
Services and supplies	79,500	19,848	59,652	24,636
Total expenditures	<u>223,145</u>	<u>68,528</u>	<u>154,617</u>	<u>73,738</u>
Excess (deficiency) of revenues over expenditures	<u>(1,243)</u>	<u>(12,623)</u>	<u>(11,380)</u>	<u>(11,230)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	5,353
Operating transfers out	0	0	0	(1,248)
Total other sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,105</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,243)</u>	<u>(12,623)</u>	<u>(11,380)</u>	<u>(7,125)</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,243</u>	<u>9,178</u>	<u>7,935</u>	<u>16,303</u>
End of year	<u>\$ 0</u>	<u>\$ (3,445)</u>	<u>\$ (3,445)</u>	<u>\$ 9,178</u>



NYE COUNTY, NEVADA  
 CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 1,997</u>	<u>\$ 9,369</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 2,093</u>	<u>\$ 4,599</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(96)</u>	<u>4,770</u>
Total fund balance	<u>(96)</u>	<u>4,770</u>
Total liabilities and fund balance	<u>\$ 1,997</u>	<u>\$ 9,369</u>

NYE COUNTY, NEVADA  
 CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Fines and forfeitures	\$ 15,000	\$ 16,400	\$ 1,400	\$ 0
<b>Other:</b>				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>820</u>
Total revenues	<u>15,000</u>	<u>16,400</u>	<u>1,400</u>	<u>820</u>
<b>Expenditures:</b>				
Public safety	<u>29,634</u>	<u>21,266</u>	<u>8,368</u>	<u>15,989</u>
Excess (deficiency) of revenues over expenditures	<u>(14,634)</u>	<u>(4,866)</u>	<u>9,768</u>	<u>(15,169)</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(820)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(14,634)</u>	<u>(4,866)</u>	<u>9,768</u>	<u>(15,989)</u>
<b>Fund balance:</b>				
Beginning of year	<u>14,634</u>	<u>4,770</u>	<u>(9,864)</u>	<u>20,759</u>
End of year	<u>\$ 0</u>	<u>\$ (96)</u>	<u>\$ (96)</u>	<u>\$ 4,770</u>

NYE COUNTY, NEVADA  
PUBLIC LANDS SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>7,120</u>	\$ <u>7,120</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 7,120	\$ 0
Undesignated	<u>0</u>	<u>7,120</u>
Total fund balance	\$ <u>7,120</u>	\$ <u>7,120</u>

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

Year Ended June 30, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Other	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	6,526	0	6,526	0
Excess (deficiency) of revenues over expenditures	(6,526)	0	6,526	0
<b>Fund balance:</b>				
Beginning of year	6,526	7,120	594	7,120
End of year	\$ 0	\$ 7,120	\$ 7,120	\$ 7,120

NYE COUNTY, NEVADA  
JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>137,529</u>	\$ <u>115,788</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ <u>4,813</u>	\$ <u>12,590</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>132,716</u>	<u>103,198</u>
Total fund balance	<u>132,716</u>	<u>103,198</u>
Total liabilities and fund balance	\$ <u>137,529</u>	\$ <u>115,788</u>

**NYE COUNTY, NEVADA**  
**JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended June 30, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 29,500	\$ 28,850	\$ (650)	\$ 31,890
Gabbs	75	90	15	70
Pahrump	24,500	28,875	4,375	23,515
Tonopah	17,500	23,410	5,910	15,555
Total fines and forfeitures	<u>71,575</u>	<u>81,225</u>	<u>9,650</u>	<u>71,030</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>6,459</u>	<u>6,459</u>	<u>4,312</u>
Total revenues	<u>71,575</u>	<u>87,684</u>	<u>16,109</u>	<u>75,342</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice Court:</b>				
Beatty	71,435	44,703	26,732	0
Gabbs	150	0	150	0
Pahrump	64,894	3,853	61,041	13,241
Tonopah	<u>43,418</u>	<u>3,151</u>	<u>40,267</u>	<u>0</u>
Total expenditures	<u>179,897</u>	<u>51,707</u>	<u>128,190</u>	<u>13,241</u>
Excess (deficiency) of revenues over expenditures	<u>(108,322)</u>	<u>35,977</u>	<u>144,299</u>	<u>62,101</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(6,459)</u>	<u>(6,459)</u>	<u>(4,312)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(108,322)</u>	<u>29,518</u>	<u>137,840</u>	<u>57,789</u>
<b>Fund balance:</b>				
Beginning of year	<u>108,322</u>	<u>103,198</u>	<u>(5,124)</u>	<u>45,409</u>
End of year	<u>\$ 0</u>	<u>\$ 132,716</u>	<u>\$ 132,716</u>	<u>\$ 103,198</u>

NYE COUNTY, NEVADA  
AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 12,970
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5	\$ 818
Accrued payroll costs	352	619
Interfund payable	13,863	0
Total liabilities	14,220	1,437
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	(14,220)	11,533
Total fund balance	(14,220)	11,533
Total liabilities and fund balance	\$ 0	\$ 12,970

NYE COUNTY, NEVADA  
 AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 30,000	\$ 0	\$ (30,000)	\$ 1,384
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	10,969	10,608	361	10,155
Employee benefits	1,040	1,179	(139)	1,025
Services and supplies	3,000	9,884	(6,884)	3,062
Capital outlay	0	0	0	2,655
	<u>15,009</u>	<u>21,671</u>	<u>(6,662)</u>	<u>16,897</u>
<b>Community center:</b>				
Services and supplies	<u>22,500</u>	<u>4,082</u>	<u>18,418</u>	<u>2,954</u>
Total expenditures	<u>37,509</u>	<u>25,753</u>	<u>11,756</u>	<u>19,851</u>
Excess (deficiency) of revenues over expenditures	<u>(7,509)</u>	<u>(25,753)</u>	<u>(18,244)</u>	<u>(18,467)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(7,509)</u>	<u>(25,753)</u>	<u>(18,244)</u>	<u>11,533</u>
<b>Fund balance:</b>				
Beginning of year	<u>10,695</u>	<u>11,533</u>	<u>838</u>	<u>0</u>
End of year	<u>\$ 3,186</u>	<u>\$ (14,220)</u>	<u>\$ (17,406)</u>	<u>\$ 11,533</u>



NYE COUNTY, NEVADA  
BUILDING DEPARTMENT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 229,820	\$ 218,713
Interest receivable	<u>739</u>	<u>533</u>
Total assets	<u>\$ 230,559</u>	<u>\$ 219,246</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 89,289</u>	<u>\$ 124,582</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	77,711	0
Unreserved	<u>63,559</u>	<u>94,664</u>
Total fund balance	<u>141,270</u>	<u>94,664</u>
Total liabilities and fund balance	<u>\$ 230,559</u>	<u>\$ 219,246</u>

**NYE COUNTY, NEVADA**  
**BUILDING DEPARTMENT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended June 30, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for service:</b>				
Permit fees	300,000	667,438	367,438	240,322
<b>Other:</b>				
Interest	0	7,064	7,064	1,594
Total revenues	300,000	674,502	374,502	241,916
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	476,700	627,896	(151,196)	147,252
Excess (deficiency) of revenues over expenditures	(176,700)	46,606	223,306	94,664
<b>Fund balance:</b>				
Beginning of year	176,700	94,664	(82,036)	0
End of year	\$ 0	\$ 141,270	\$ 141,270	\$ 94,664

NYE COUNTY, NEVADA  
RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 10,058	\$ 50,045
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,196	\$ 1,785
Accrued payroll costs	1,960	0
Total liabilities	4,156	1,785
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	5,902	0
Undesignated	0	48,260
Total fund balance	5,902	48,260
Total liabilities and fund balance	\$ 10,058	\$ 50,045

**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, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	36,582	29,454	7,128	18,174
Employee benefits	11,300	7,458	3,842	4,261
Services and supplies	26,233	48,446	(22,213)	13,759
Total expenditures	74,115	85,358	(11,243)	36,194
Excess (deficiency) of revenues over expenditures	(74,115)	(85,358)	(11,243)	(36,194)
<b>Other financing sources (uses):</b>				
Operating transfers in	43,000	43,000	0	76,500
Excess (deficiency) of revenues and other sources over expenditures and other uses	(31,115)	(42,358)	(11,243)	40,306
<b>Fund balance:</b>				
Beginning of year	43,524	48,260	4,736	7,954
End of year	\$ 12,409	\$ 5,902	\$ (6,507)	\$ 48,260

NYE COUNTY, NEVADA  
 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 72,933	\$ 39,394
Taxes receivable	1,427	1,780
Due from other governments	<u>6</u>	<u>39</u>
Total assets	<u>\$ 74,366</u>	<u>\$ 41,213</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	<u>\$ 1,186</u>	<u>\$ 1,547</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	72,374	0
Undesignated	<u>806</u>	<u>39,666</u>
Total fund balance	<u>73,180</u>	<u>39,666</u>
Total liabilities and fund balance	<u>\$ 74,366</u>	<u>\$ 41,213</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, 2000

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 32,358	\$ 32,494	\$ 136	\$ 30,435
Net proceeds	925	1,003	78	1,495
Total taxes	<u>33,283</u>	<u>33,497</u>	<u>214</u>	<u>31,930</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>41</u>	<u>41</u>	<u>37</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,536</u>
Total revenues	<u>33,283</u>	<u>33,538</u>	<u>255</u>	<u>33,503</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>71,669</u>	<u>24</u>	<u>71,645</u>	<u>65</u>
Excess (deficiency) of revenues over expenditures	<u>(38,386)</u>	<u>33,514</u>	<u>71,900</u>	<u>33,438</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,536)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(38,386)</u>	<u>33,514</u>	<u>71,900</u>	<u>31,902</u>
<b>Fund balance:</b>				
Beginning of year	<u>38,386</u>	<u>39,666</u>	<u>1,280</u>	<u>7,764</u>
End of year	<u>\$ 0</u>	<u>\$ 73,180</u>	<u>\$ 73,180</u>	<u>\$ 39,666</u>

**NYE COUNTY, NEVADA**  
**REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 796,480	\$ 600,718
Interest receivable	<u>0</u>	<u>2,009</u>
Total assets	<u>\$ 796,480</u>	<u>\$ 602,727</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 188,882	\$ 113,250
Accrued payroll costs	10,515	19,705
Deferred revenue	519,255	426,152
Deferred interest	<u>77,828</u>	<u>43,620</u>
Total liabilities	<u>796,480</u>	<u>602,727</u>
<b><u>FUND BALANCE</u></b>		
	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 796,480</u>	<u>\$ 602,727</u>

**NYE COUNTY, NEVADA**  
**REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**Year Ended June 30, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 1,900,000	\$ 1,758,618	\$ (141,382)	\$ 2,210,358
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	200,000	309,973	(109,973)	179,412
Employee benefits	60,500	84,790	(24,290)	46,325
Services and supplies	1,639,500	1,336,955	302,545	1,984,881
Capital outlay	0	26,900	(26,900)	0
Total expenditures	1,900,000	1,758,618	141,382	2,210,618
Excess (deficiency) of revenues over expenditures	0	0	0	(260)
<b>Other financing sources (uses):</b>				
Sale of fixed assets	0	0	0	7,850
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	7,590
<b>Fund balance:</b>				
Beginning of year	0	0	0	(7,590)
End of year	\$ 0	\$ 0	\$ 0	\$ 0



NYE COUNTY, NEVADA  
REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 180,711	\$ 227,811
Interest receivable	0	1,367
Due from other governments	<u>483,483</u>	<u>0</u>
Total assets	<u>\$ 664,194</u>	<u>\$ 229,178</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 584,492	\$ 147,428
Deferred revenue	0	52,059
Deferred interest	<u>79,702</u>	<u>29,691</u>
Total liabilities	<u>664,194</u>	<u>229,178</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Unreserved	<u>0</u>	<u>0</u>
Total fund balance	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 664,194</u>	<u>\$ 229,178</u>

NYE COUNTY, NEVADA  
 REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 4,600,000	\$ 2,843,768	\$ (1,756,232)	\$ 3,547,941
<b>Charges for services:</b>				
Other	0	0	0	41
Total revenues	4,600,000	2,843,768	(1,756,232)	3,547,982
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	5,589,153	2,843,768	2,745,385	3,547,982
Excess (deficiency) of revenues over expenditures	(989,153)	0	989,153	0
<b>Fund balance:</b>				
Beginning of year	989,153	0	(989,153)	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

NYE COUNTY, NEVADA  
CDBG GRANT SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 2000

2000

**ASSETS**

Due from other governments	\$ 36,222
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**LIABILITIES**

Accounts payable	\$ 31,152
Deferred revenue	5,070

Total liabilities	36,222
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**FUND BALANCE**

0

Total liabilities and fund balance	\$ 36,222
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NYE COUNTY, NEVADA  
 CDBG GRANT SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000

	2000		Variance-
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Intergovernmental:</b>			
Grants	\$ 82,491	\$ 77,421	\$ (5,070)
<b>Expenditures:</b>			
<b>General government:</b>			
Services and supplies	82,491	77,421	5,070
Excess (deficiency) of revenues over expenditures	0	0	0
<b>Fund balance:</b>			
Beginning of year	0	0	0
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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## **DEBT SERVICE FUND**

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



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NYE COUNTY, NEVADA  
NYE HOSPITAL DEBT SERVICE FUND  
BALANCE SHEET  
June 30, 2000

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2000

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**ASSETS**

Pooled cash and investments	\$ 45,355
Taxes receivable	<u>1,841</u>
Total assets	<u><u>\$ 47,196</u></u>

**LIABILITIES**

Deferred taxes	<u>\$ 1,553</u>
----------------	-----------------

**FUND BALANCE**

Reserved for debt service	<u>45,643</u>
Total liabilities and fund balance	<u><u>\$ 47,196</u></u>

NYE COUNTY, NEVADA  
 NYE HOSPITAL DEBT SERVICE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 Year Ended June 30, 2000

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
Property taxes	\$ 44,830	\$ 56,272	\$ 11,442
<b>Intergovernmental:</b>			
Fish and wildlife	0	198	198
Total revenues	44,830	56,470	11,640
<b>Expenditures:</b>			
<b>Debt service:</b>			
Principal	25,000	25,000	0
Interest	22,000	18,114	3,886
Total expenditures	47,000	43,114	3,886
Excess (deficiency) of revenues over expenditures	(2,170)	13,356	15,526
<b>Fund balance:</b>			
Beginning of year	32,287	32,287	0
End of year	\$ 30,117	\$ 45,643	\$ 15,526

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## **CAPITAL PROJECTS FUND**

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

**County 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.**

**Capital Projects Endowment fund is used to account for monies set aside by County ordinance for capital improvement.**



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**NYE COUNTY, NEVADA**  
**CAPITAL PROJECTS FUND**  
**COMBINING BALANCE SHEET**  
**June 30, 2000**

(With Comparative Totals for June 30, 1999)

	County	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 652,674	\$ 621,575	\$ 14,180	\$ 73,360
Interest receivable	26,157	0	0	0
Taxes receivable	0	14,281	0	0
Due from other governments	0	52	0	0
Interfund receivable	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	50,949	0	0	0
Total assets	<u>\$ 729,780</u>	<u>\$ 635,908</u>	<u>\$ 14,180</u>	<u>\$ 73,360</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 5,807	\$ 0	\$ 0	\$ 0
Deferred taxes	0	11,869	0	0
Total liabilities	<u>5,807</u>	<u>11,869</u>	<u>0</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>				
Reserved for advances	0	0	0	0
Reserved for note	50,949	0	0	0
Unreserved:				
Designated for subsequent year	460,784	25,948	14,180	73,260
Undesignated	212,240	598,091	0	100
Total fund balance	<u>723,973</u>	<u>624,039</u>	<u>14,180</u>	<u>73,360</u>
Total liabilities and fund balance	<u>\$ 729,780</u>	<u>\$ 635,908</u>	<u>\$ 14,180</u>	<u>\$ 73,360</u>

Manhattan Special Ad Valorem	Beatty	County Special Projects	Capital Projects Endowment	Totals	
				2000	1999
\$ 1,608	\$ 987,413	\$ 2,511,788	\$ 2,500,000	\$ 7,362,598	\$ 5,898,384
0	5,228	51,062	0	82,447	42,949
0	0	0	0	14,281	18,535
0	0	0	0	52	76,335
0	0	1,252,333	0	1,252,333	144,072
0	0	3,815,169	0	3,815,169	2,722,822
0	0	0	0	50,949	0
<u>\$ 1,608</u>	<u>\$ 992,641</u>	<u>\$ 7,630,352</u>	<u>\$ 2,500,000</u>	<u>\$ 12,577,829</u>	<u>\$ 8,903,097</u>
\$ 0	\$ 0	\$ 461,934	\$ 0	\$ 467,741	\$ 746,329
0	0	0	0	11,869	15,861
<u>0</u>	<u>0</u>	<u>461,934</u>	<u>0</u>	<u>479,610</u>	<u>762,190</u>
0	0	3,815,169	0	3,815,169	2,798,770
0	0	0	0	50,949	0
1,608	939,883	2,762,552	2,500,000	6,778,215	0
<u>0</u>	<u>52,758</u>	<u>590,697</u>	<u>0</u>	<u>1,453,886</u>	<u>5,342,137</u>
<u>1,608</u>	<u>992,641</u>	<u>7,168,418</u>	<u>2,500,000</u>	<u>12,098,219</u>	<u>8,140,907</u>
<u>\$ 1,608</u>	<u>\$ 992,641</u>	<u>\$ 7,630,352</u>	<u>\$ 2,500,000</u>	<u>\$ 12,577,829</u>	<u>\$ 8,903,097</u>



NYE COUNTY, NEVADA  
 CAPITAL PROJECTS FUND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	County	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b>Revenues:</b>				
Taxes	\$ 398	\$ 334,951	\$ 0	\$ 0
Intergovernmental	0	408	0	0
Other	<u>96,028</u>	<u>40,883</u>	<u>0</u>	<u>0</u>
Total revenues	<u>96,426</u>	<u>376,242</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
General government	0	0	0	0
Intergovernmental	0	45,763	0	0
Capital projects	<u>143,836</u>	<u>271,558</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>143,836</u>	<u>317,321</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>(47,410)</u>	<u>58,921</u>	<u>0</u>	<u>0</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	285,707	0	1,642	9,849
Operating transfers out	<u>0</u>	<u>(53,786)</u>	<u>0</u>	<u>0</u>
Total other sources (uses)	<u>285,707</u>	<u>(53,786)</u>	<u>1,642</u>	<u>9,849</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	238,297	5,135	1,642	9,849
<b>Fund balance:</b>				
Beginning of year	<u>485,676</u>	<u>618,904</u>	<u>12,538</u>	<u>63,511</u>
End of year	<u>\$ 723,973</u>	<u>\$ 624,039</u>	<u>\$ 14,180</u>	<u>\$ 73,360</u>

Manhattan Special Ad Valorem	Beatty	County Special Projects	Capital Projects Endowment	Totals	
				2000	1999
\$ 0	\$ 0	\$ 0	\$ 0	\$ 335,349	\$ 322,079
0	0	11,500,000	0	11,500,408	7,800,366
<u>0</u>	<u>47,758</u>	<u>423,271</u>	<u>0</u>	<u>607,940</u>	<u>457,039</u>
<u>0</u>	<u>47,758</u>	<u>11,923,271</u>	<u>0</u>	<u>12,443,697</u>	<u>8,579,484</u>
0	0	29,463	0	29,463	0
0	0	200,000	0	245,763	1,043,668
<u>817</u>	<u>0</u>	<u>4,524,772</u>	<u>0</u>	<u>4,940,983</u>	<u>7,824,802</u>
<u>817</u>	<u>0</u>	<u>4,754,235</u>	<u>0</u>	<u>5,216,209</u>	<u>8,868,470</u>
<u>(817)</u>	<u>47,758</u>	<u>7,169,036</u>	<u>0</u>	<u>7,227,488</u>	<u>(288,986)</u>
1,412	185,000	0	2,500,000	2,983,610	506,424
<u>0</u>	<u>0</u>	<u>(6,200,000)</u>	<u>0</u>	<u>(6,253,786)</u>	<u>(46,079)</u>
<u>1,412</u>	<u>185,000</u>	<u>(6,200,000)</u>	<u>2,500,000</u>	<u>(3,270,176)</u>	<u>460,345</u>
595	232,758	969,036	2,500,000	3,957,312	171,359
<u>1,013</u>	<u>759,883</u>	<u>6,199,382</u>	<u>0</u>	<u>8,140,907</u>	<u>7,969,548</u>
<u>\$ 1,608</u>	<u>\$ 992,641</u>	<u>\$ 7,168,418</u>	<u>\$ 2,500,000</u>	<u>\$ 12,098,219</u>	<u>\$ 8,140,907</u>

NYE COUNTY, NEVADA  
 COUNTY CAPITAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 652,674	\$ 396,922
Interest receivable	26,157	24,009
Taxes receivable	0	730
Note receivable	<u>50,949</u>	<u>75,948</u>
Total assets	<u>\$ 729,780</u>	<u>\$ 497,609</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,807	\$ 11,534
Deferred taxes	<u>0</u>	<u>399</u>
Total liabilities	<u>5,807</u>	<u>11,933</u>
<b><u>FUND BALANCE</u></b>		
Reserved for loan	50,949	75,948
Unreserved:		
Designated for subsequent year	460,784	0
Undesignated	<u>212,240</u>	<u>409,728</u>
Total fund balance	<u>723,913</u>	<u>485,676</u>
Total liabilities and fund balance	<u>\$ 729,780</u>	<u>\$ 497,609</u>

**NYE COUNTY, NEVADA**  
**COUNTY CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2000**

(With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 0	\$ 395	\$ 395	\$ 2,739
Net proceeds	0	3	3	15
Total taxes	0	398	398	2,754
<b>Intergovernmental:</b>				
Payments from school	25,000	0	(25,000)	0
<b>Other:</b>				
Interest	150,000	55,929	(94,071)	23,238
Miscellaneous	500	40,099	39,599	500
Total other sources	150,500	96,028	(54,472)	23,738
Total revenues	175,500	96,426	(79,074)	26,492
<b>Expenditures:</b>				
<b>Capital outlay:</b>				
General government	280,880	0	280,880	0
Public safety	131,400	143,836	(12,436)	239,309
Public works	175,000	0	175,000	0
Community support	0	0	0	22,076
Total expenditures	587,280	143,836	443,444	261,385
Excess (deficiency) of revenues over expenditures	(411,780)	(47,410)	364,370	(234,893)
<b>Other financing sources (uses):</b>				
Operating transfers in	0	285,707	285,707	290,920
Excess (deficiency) of revenues and other sources over expenditures and other uses	(411,780)	238,297	650,077	56,027
<b>Fund balance:</b>				
Beginning of year	487,728	485,676	(2,052)	429,649
End of year	\$ 75,948	\$ 723,973	\$ 648,025	\$ 485,676

NYE COUNTY, NEVADA  
 COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 621,575	\$ 616,774
Taxes receivable	14,281	17,805
Due from other governments	<u>52</u>	<u>387</u>
Total assets	<u>\$ 635,908</u>	<u>\$ 634,966</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 600
Deferred taxes	<u>11,869</u>	<u>15,462</u>
Total liabilities	<u>11,869</u>	<u>16,062</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	25,948	0
Undesignated	<u>598,091</u>	<u>618,904</u>
Total fund balance	<u>624,039</u>	<u>618,904</u>
Total liabilities and fund balance	<u>\$ 635,908</u>	<u>\$ 634,966</u>

NYE COUNTY, NEVADA  
 COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 323,576	\$ 324,920	\$ 1,344	\$ 304,372
Net proceeds	9,250	10,031	781	14,953
Total taxes	<u>332,826</u>	<u>334,951</u>	<u>2,125</u>	<u>319,325</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>408</u>	<u>408</u>	<u>366</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>40,883</u>	<u>40,883</u>	<u>30,575</u>
Total revenues	<u>332,826</u>	<u>376,242</u>	<u>43,416</u>	<u>350,266</u>
<b>Expenditures:</b>				
<b>Intergovernmental:</b>				
Gabbs	7,689	1,641	6,048	1,566
Pahrump	14,195	17,236	(3,041)	16,446
Round Mountain	4,969	12,278	(7,309)	11,716
Tonopah	13,365	14,608	(1,243)	13,940
Total intergovernmental	<u>40,218</u>	<u>45,763</u>	<u>(5,545)</u>	<u>43,668</u>
<b>Capital projects</b>	<u>920,261</u>	<u>271,558</u>	<u>648,703</u>	<u>32,777</u>
Total expenditures	<u>960,479</u>	<u>317,321</u>	<u>643,158</u>	<u>76,445</u>
Excess (deficiency) of revenues over expenditures	<u>(627,653)</u>	<u>58,921</u>	<u>686,574</u>	<u>273,821</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(7,659)</u>	<u>(53,786)</u>	<u>(46,127)</u>	<u>(42,885)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(635,312)</u>	<u>5,135</u>	<u>640,447</u>	<u>230,936</u>
<b>Fund balance:</b>				
Beginning of year	<u>635,312</u>	<u>618,904</u>	<u>(16,408)</u>	<u>387,968</u>
End of year	<u>\$ 0</u>	<u>\$ 624,039</u>	<u>\$ 624,039</u>	<u>\$ 618,904</u>

NYE COUNTY, NEVADA  
AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 14,180	\$ 12,538
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 14,180	\$ 0
Undesignated	0	12,538
Total fund balance	\$ 14,180	\$ 12,538

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, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital projects	17,750	0	17,750	0
Excess (deficiency) of revenues over expenditures	(17,750)	0	17,750	0
<b>Other financing sources (uses):</b>				
Operating transfers in	5,273	1,642	(3,631)	1,566
Excess (deficiency) of revenues and other sources over expenditures and other uses	(12,477)	1,642	14,119	1,566
<b>Fund balance:</b>				
Beginning of year	12,477	12,538	61	10,972
End of year	\$ 0	\$ 14,180	\$ 14,180	\$ 12,538



NYE COUNTY, NEVADA  
BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 73,360	\$ 63,511
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 73,260	\$ 0
Undesignated	100	63,511
Total fund balance	\$ 73,360	\$ 63,511

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, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 0	\$ 0	\$ 3,194
<b>Expenditures:</b>				
Capital projects	65,040	0	65,040	8,634
Excess (deficiency) of revenues over expenditures	(65,040)	0	65,040	(5,440)
<b>Other financing sources (uses):</b>				
Operating transfers in	1,749	9,849	8,100	9,397
Operating transfers out	0	0	0	(3,194)
Total other sources (uses)	1,749	9,849	8,100	6,203
Excess (deficiency) of revenues and other sources over expenditures and other uses	(63,291)	9,849	73,140	763
<b>Fund balance:</b>				
Beginning of year	63,291	63,511	220	62,748
End of year	\$ 0	\$ 73,360	\$ 73,360	\$ 63,511

NYE COUNTY, NEVADA  
MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>1,608</u>	\$ <u>1,013</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 1,608	\$ 0
Undesignated	<u>0</u>	<u>1,013</u>
Total fund balance	\$ <u>1,608</u>	\$ <u>1,013</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, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital projects	8,018	817	7,201	7,656
Excess (deficiency) of revenues over expenditures	(8,018)	(817)	7,201	(7,656)
<b>Other financing sources (uses):</b>				
Operating transfers in	637	1,412	775	1,347
Excess (deficiency) of revenues and other sources over expenditures and other uses	(7,381)	595	7,976	(6,309)
<b>Fund balance:</b>				
Beginning of year	7,381	1,013	(6,368)	7,322
End of year	\$ 0	\$ 1,608	\$ 1,608	\$ 1,013

NYE COUNTY, NEVADA  
BEATTY CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 987,413	\$ 757,474
Interest receivable	<u>5,228</u>	<u>2,409</u>
Total assets	<u>\$ 992,641</u>	<u>\$ 759,883</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 939,883	\$ 0
Undesignated	<u>52,758</u>	<u>759,883</u>
Total fund balance	<u>\$ 992,641</u>	<u>\$ 759,883</u>

NYE COUNTY, NEVADA  
 BEATTY CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 47,758	\$ 47,758	\$ 27,853
<b>Expenditures:</b>				
<b>Capital outlay:</b>				
General government	898,837	0	898,837	0
Public safety	25,000	0	25,000	21,812
Culture and recreation	0	0	0	10,000
Total expenditures	923,837	0	923,837	31,812
Excess (deficiency) of revenues over expenditures	(923,837)	47,758	971,595	(3,959)
<b>Other financing sources (uses):</b>				
Operating transfers in	185,000	185,000	0	203,194
Excess (deficiency) of revenues and other sources over expenditures and other uses	(738,837)	232,758	971,595	199,235
<b>Fund balance:</b>				
Beginning of year	738,837	759,883	21,046	560,648
End of year	\$ 0	\$ 992,641	\$ 992,641	\$ 759,883

**NYE COUNTY, NEVADA**  
**COUNTY SPECIAL PROJECTS CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,511,788	\$ 4,050,152
Interest receivable	51,062	16,531
Interfund receivable	1,252,333	144,072
Advances to other funds	<u>3,815,169</u>	<u>2,722,822</u>
Total assets	<u>\$ 7,630,352</u>	<u>\$ 6,933,577</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 461,934</u>	<u>\$ 734,195</u>
<b><u>FUND BALANCE</u></b>		
Reserved for advances	3,815,169	2,722,822
Unreserved:		
Designated for subsequent year	2,762,552	0
Undesignated	<u>590,697</u>	<u>3,476,560</u>
Total fund balance	<u>7,168,418</u>	<u>6,199,382</u>
Total liabilities and fund balance	<u>\$ 7,630,352</u>	<u>\$ 6,933,577</u>

NYE COUNTY, NEVADA  
 COUNTY SPECIAL PROJECTS CAPITAL PROJECTS FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental</b>	\$ 11,800,000	\$ 11,500,000	\$ (300,000)	\$ 7,800,000
<b>Other:</b>				
Interest	600,000	423,271	(176,729)	371,679
Miscellaneous	600,000	0	(600,000)	0
Total other	1,200,000	423,271	(776,729)	371,679
Total revenues	13,000,000	11,923,271	(1,076,729)	8,171,679
<b>Expenditures:</b>				
General government	0	29,463	(29,463)	0
Intergovernmental	0	200,000	(200,000)	0
Capital outlay	20,392,253	4,524,772	15,867,481	8,482,538
Total expenditures	20,392,253	4,754,235	15,638,018	8,482,538
Excess (deficiency) of revenues over expenditures	(7,392,253)	7,169,036	14,561,289	(310,859)
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(6,200,000)	(6,200,000)	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	(7,392,253)	969,036	8,361,289	(310,859)
<b>Fund balance:</b>				
Beginning of year	7,392,253	6,199,382	(1,192,871)	6,510,241
End of year	\$ 0	\$ 7,168,418	\$ 7,168,418	\$ 6,199,382



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## **INTERNAL SERVICE FUNDS**

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

**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 FUNDS  
COMBINING BALANCE SHEET**

**June 30, 2000**

**(With Comparative Totals for June 30, 1999)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b><u>ASSETS</u></b>			
Current:			
Pooled cash and investments	\$ 317,807	\$ 140,944	\$ 0
Accounts receivable	121,945	0	165,397
Total current assets	439,752	140,944	165,397
Fixed assets (net of accumulated depreciation)	0	0	488,573
Total assets	\$ 439,752	\$ 140,944	\$ 653,970
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 582,470	\$ 4,599	\$ 81,582
Accrued payroll and benefits	0	0	95,438
Interfund payable	0	0	139,836
Advances from other funds	0	0	77,827
Total liabilities	582,470	4,599	394,683
<b><u>EQUITY AND OTHER CREDITS</u></b>			
Contributed capital	0	0	306,125
Retained earnings:			
Unreserved	(142,718)	136,345	(46,838)
Total equity and other credits	(142,718)	136,345	259,287
Total liabilities, equity, and other credits	\$ 439,752	\$ 140,944	\$ 653,970

Totals	
2000	1999
\$ 458,751	\$ 591,442
287,342	9,972
<u>746,093</u>	<u>601,414</u>
<u>488,573</u>	<u>474,749</u>
<u>\$ 1,234,666</u>	<u>\$ 1,076,163</u>
\$ 668,651	\$ 414,218
95,438	32,074
139,836	0
<u>77,827</u>	<u>169,291</u>
<u>981,752</u>	<u>615,583</u>
306,125	325,641
<u>(53,211)</u>	<u>134,939</u>
<u>252,914</u>	<u>460,580</u>
<u>\$ 1,234,666</u>	<u>\$ 1,076,163</u>

**NYE COUNTY, NEVADA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN RETAINED EARNINGS**  
**Year Ended June 30, 2000**  
**(With Comparative Totals for the Year Ended June 30, 1999)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b>Operating revenues:</b>			
Charges for services	\$ 1,639,387	\$ 0	\$ 1,244,333
Other	<u>121,945</u>	<u>12,366</u>	<u>0</u>
Total operating revenues	<u>1,761,332</u>	<u>12,366</u>	<u>1,244,333</u>
<b>Operating expenses:</b>			
Salaries and wages	0	0	518,118
Employee benefits	0	0	138,223
Services and supplies	1,993,545	99,241	626,341
Depreciation	<u>0</u>	<u>0</u>	<u>20,225</u>
Total operating expenses	<u>1,993,545</u>	<u>99,241</u>	<u>1,302,907</u>
Operating income (loss)	(232,213)	(86,875)	(58,574)
<b>Nonoperating revenues (expenses):</b>			
Interest	19,996	8,916	0
Operating transfers in	0	150,000	0
Operating transfers out	<u>0</u>	<u>(8,916)</u>	<u>0</u>
Total nonoperating income (expenses)	<u>19,996</u>	<u>150,000</u>	<u>0</u>
Net income (loss)	(212,217)	63,125	(58,574)
Add back amortization on contributed capital	0	0	19,516
<b>Retained earnings:</b>			
Beginning of year	<u>69,499</u>	<u>73,220</u>	<u>(7,780)</u>
End of year	<u>\$ (142,718)</u>	<u>\$ 136,345</u>	<u>\$ (46,838)</u>

Totals	
2000	1999
\$ 2,883,720	\$ 1,312,760
<u>134,311</u>	<u>7,549</u>
<u>3,018,031</u>	<u>1,320,309</u>
518,118	516,420
138,223	148,236
2,719,127	1,068,323
<u>20,225</u>	<u>20,183</u>
<u>3,395,693</u>	<u>1,753,162</u>
(377,662)	(432,853)
28,912	11,095
150,000	200,000
<u>(8,916)</u>	<u>0</u>
<u>169,996</u>	<u>211,095</u>
(207,666)	(221,758)
19,516	0
<u>134,939</u>	<u>356,697</u>
<u>\$ (53,211)</u>	<u>\$ 134,939</u>



**NYE COUNTY, NEVADA**  
**INTERNAL SERVICE FUNDS**  
**COMBING STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2000**

(With Comparative Totals for the Year Ended June 30, 1999)

	Employee Group Insurance	Self Insurance	Motor Pool
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 1,639,387	\$ 12,366	\$ 1,088,908
Cash paid for employees	0	0	(592,977)
Cash paid to suppliers	<u>(1,791,845)</u>	<u>(97,507)</u>	<u>(575,342)</u>
Net cash provided (used) by operating activities	<u>(152,458)</u>	<u>(85,141)</u>	<u>(79,411)</u>
<b>Cash flows from noncapital financing activities:</b>			
Interfund payable	0	0	(91,464)
Advances from other funds	0	0	139,836
Operating transfers in	0	150,000	0
Operating transfers out	0	(8,916)	0
Interest earned	<u>19,996</u>	<u>8,916</u>	<u>0</u>
Net cash provided (used) by nonoperating activities	<u>19,996</u>	<u>150,000</u>	<u>48,372</u>
<b>Cash flows from capital and related financing activities:</b>			
Purchase of fixed assets	<u>0</u>	<u>0</u>	<u>(34,049)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(132,462)</b>	<b>64,859</b>	<b>(65,088)</b>
<b>Cash and cash equivalents:</b>			
Beginning of year	<u>450,269</u>	<u>76,085</u>	<u>65,088</u>
End of year	<u><u>\$ 317,807</u></u>	<u><u>\$ 140,944</u></u>	<u><u>\$ 0</u></u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>			
Operating income	<u>\$ (232,213)</u>	<u>\$ (86,875)</u>	<u>\$ (58,574)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>			
Depreciation	0	0	20,225
(Increase) decrease in accounts receivable	(121,945)	0	(165,397)
(Increase) decrease in due from other governments	0	0	9,972
Increase (decrease) in accrued payroll	0	0	63,364
Increase (decrease) in accounts payable	<u>201,700</u>	<u>1,734</u>	<u>50,999</u>
Total adjustments	<u>79,755</u>	<u>1,734</u>	<u>(20,837)</u>
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ (152,458)</u></u>	<u><u>\$ (85,141)</u></u>	<u><u>\$ (79,411)</u></u>

Totals	
2000	1999
\$ 2,740,661	\$ 1,310,337
(592,977)	(651,846)
<u>(2,464,694)</u>	<u>(868,941)</u>
<u>(317,010)</u>	<u>(210,450)</u>
(91,464)	0
139,836	0
150,000	200,000
(8,916)	0
<u>28,912</u>	<u>11,095</u>
<u>218,368</u>	<u>211,095</u>
<u>(34,049)</u>	<u>0</u>
(132,691)	645
<u>591,442</u>	<u>590,797</u>
<u>\$ 458,751</u>	<u>\$ 591,442</u>
<u>\$ (377,662)</u>	<u>\$ (432,853)</u>
20,225	20,183
(287,342)	0
9,972	(9,972)
63,364	12,810
<u>254,433</u>	<u>199,382</u>
<u>60,652</u>	<u>222,403</u>
<u>\$ (317,010)</u>	<u>\$ (210,450)</u>

NYE COUNTY, NEVADA  
EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 317,807	\$ 450,269
Accounts receivable	<u>121,945</u>	<u>0</u>
Total assets	<u>\$ 439,752</u>	<u>\$ 450,269</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 582,470</u>	<u>\$ 380,770</u>
<b><u>EQUITY</u></b>		
Retained earnings:		
Unreserved	<u>(142,718)</u>	<u>69,499</u>
Total liabilities and equity	<u>\$ 439,752</u>	<u>\$ 450,269</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, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ 1,893,375	\$ 1,639,387	\$ (253,988)	\$ 285,637
Other	<u>0</u>	<u>121,945</u>	<u>121,945</u>	<u>0</u>
	<u>1,893,375</u>	<u>1,761,332</u>	<u>(132,043)</u>	<u>285,637</u>
<b>Operating expenses:</b>				
<b>Services and supplies:</b>				
Insurance claims	<u>2,122,763</u>	<u>1,993,545</u>	<u>129,218</u>	<u>566,121</u>
Operating income (loss)	<u>(229,388)</u>	<u>(232,213)</u>	<u>(2,825)</u>	<u>(280,484)</u>
<b>Nonoperating revenues (expenses):</b>				
Interest	<u>7,500</u>	<u>19,996</u>	<u>12,496</u>	<u>11,095</u>
Net income (loss)	(221,888)	(212,217)	9,671	(269,389)
<b>Retained earnings:</b>				
Beginning of year	<u>221,888</u>	<u>69,499</u>	<u>(152,389)</u>	<u>338,888</u>
End of year	<u>\$ 0</u>	<u>\$ (142,718)</u>	<u>\$ (142,718)</u>	<u>\$ 69,499</u>

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**NYE COUNTY, NEVADA**  
**EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000	1999
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,639,387	\$ 285,637
Cash paid to suppliers	<u>(1,791,845)</u>	<u>(185,351)</u>
Net cash provided (used) by operating activities	<u>(152,458)</u>	<u>100,286</u>
<b>Cash flows from noncapital financing activities:</b>		
Interest earned	<u>19,996</u>	<u>11,095</u>
Net cash provided (used) by noncapital financing activities	<u>19,996</u>	<u>11,095</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(132,462)</b>	<b>111,381</b>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>450,269</u>	<u>338,888</u>
End of year	<u><u>\$ 317,807</u></u>	<u><u>\$ 450,269</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income	<u>(232,213)</u>	<u>(280,484)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
(Increase) decrease in accounts receivable	(121,945)	0
Increase (decrease) in accounts payable	<u>201,700</u>	<u>380,770</u>
Total adjustment	<u>79,755</u>	<u>380,770</u>
Net cash provided (used) by operating activities	<u><u>\$ (152,458)</u></u>	<u><u>\$ 100,286</u></u>

NYE COUNTY, NEVADA  
SELF INSURANCE INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 140,944</u>	<u>\$ 76,085</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>4,599</u>	<u>2,865</u>
<b><u>RETAINED EARNINGS</u></b>		
Unreserved	<u>136,345</u>	<u>73,220</u>
Total liabilities and retained earnings	<u>\$ 140,944</u>	<u>\$ 76,085</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, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999
	Budget	Actual		Actual
<b>Operating revenues:</b>				
Other	\$ 10,000	\$ 12,366	\$ 2,366	\$ 7,549
<b>Operating expenses:</b>				
Property damage claim	204,717	99,241	105,476	105,764
Net income (loss)	(194,717)	(86,875)	107,842	(98,215)
<b>Other financing sources (uses):</b>				
Interest income	0	8,916	8,916	0
Operating transfers in	150,000	150,000	0	200,000
Operating transfers out	0	(8,916)	(8,916)	0
Total other sources (uses)	150,000	150,000	0	200,000
Net income (loss)	(44,717)	63,125	107,842	101,785
<b>Retained earnings:</b>				
Beginning of year	44,717	73,220	28,503	(28,565)
End of year	\$ 0	\$ 136,345	\$ 136,345	\$ 73,220



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NYE COUNTY, NEVADA  
 SELF INSURANCE INTERNAL SERVICE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 For the Year Ended June 30, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000	1999
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 12,366	\$ 7,549
Cash paid to suppliers	<u>(97,507)</u>	<u>(244,278)</u>
Net cash provided (used) by operating activities	<u>(85,141)</u>	<u>(236,729)</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	150,000	200,000
Operating transfers out	(8,916)	0
Interest earned	<u>8,916</u>	<u>0</u>
Net cash provided (used) by noncapital financing activities	<u>150,000</u>	<u>200,000</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	64,859	(36,729)
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>76,085</u>	<u>112,814</u>
End of year	<u><u>\$ 140,944</u></u>	<u><u>\$ 76,085</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income (loss)	<u>(86,875)</u>	<u>(98,215)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Increase (decrease) in accounts payable	<u>1,734</u>	<u>(138,514)</u>
Net cash provided (used) by operating activities	<u><u>\$ (85,141)</u></u>	<u><u>\$ (236,729)</u></u>

**NYE COUNTY, NEVADA**  
**MOTOR POOL INTERNAL SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Current assets:		
Pooled cash and investments	\$       0	\$   65,088
Accounts receivable	165,397	9,972
Total current assets	<u>165,397</u>	<u>75,060</u>
Fixed assets		
Land	104,377	104,377
Building	327,177	293,128
Equipment	97,427	97,427
Subtotal	<u>528,981</u>	<u>494,932</u>
Less accumulated depreciation	<u>(40,408)</u>	<u>(20,183)</u>
Fixed assets (net of applicable depreciation)	<u>488,573</u>	<u>474,749</u>
Total assets	<u>\$   653,970</u>	<u>\$   549,809</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$   81,582	\$   30,583
Accrued payroll costs	95,438	32,074
Interfund payable	139,836	0
Advances from other funds	<u>77,827</u>	<u>169,291</u>
Total liabilities	<u>394,683</u>	<u>231,948</u>
<b><u>EQUITY AND OTHER CREDITS</u></b>		
Contributed capital	306,125	325,641
Retained earnings:		
Unreserved	<u>(46,838)</u>	<u>(7,780)</u>
Total equity and other credits	<u>259,287</u>	<u>317,861</u>
Total liabilities, equity and other credits	<u>\$   653,970</u>	<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, 2000  
 (With Comparative Actual Amounts for Year Ended June 30, 1999)

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Operating revenues:</b>				
Charges for services	\$ 1,060,203	\$ 1,244,333	\$ 184,130	\$ 1,027,123
<b>Operating expenses:</b>				
Salaries	448,165	518,118	(69,953)	516,420
Employee benefits	147,178	138,223	8,955	148,236
Services and supplies	193,000	626,341	(433,341)	396,438
Capital outlay	460,125	0	460,125	0
Depreciation	0	20,225	(20,225)	20,183
Total operating expenses	1,248,468	1,302,907	(54,439)	1,081,277
Net income (loss)	(188,265)	(58,574)	129,691	(54,154)
Add back depreciation	0	19,516	19,516	0
<b>Retained earnings:</b>				
Beginning of year	188,265	(7,780)	(196,045)	46,374
End of year	\$ 0	\$ (46,838)	\$ (46,838)	\$ (7,780)

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**NYE COUNTY, NEVADA**  
**MOTOR POOL INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2000**  
**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000	1999
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,088,908	\$ 1,017,151
Cash paid for employees	(592,977)	(651,846)
Cash paid to suppliers	(575,342)	(439,312)
Net cash provided (used) by operating activities	<u>(79,411)</u>	<u>(74,007)</u>
<b>Cash flows from noncapital financing activities:</b>		
Advances from other funds	(91,464)	0
Interfund payable	139,836	0
Net cash provided (used) by noncapital financing activities	<u>48,372</u>	<u>0</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of fixed assets	(34,049)	0
<b>Net increase (decrease) in cash and cash equivalents</b>	(65,088)	(74,077)
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>65,088</u>	<u>139,095</u>
End of year	<u>\$ 0</u>	<u>\$ 65,088</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income	<u>(58,574)</u>	<u>(54,154)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation	20,225	20,183
(Increase) decrease in accounts receivable	(155,425)	(9,972)
Increase (decrease) in accrued payroll	63,364	12,810
Increase (decrease) in accounts payable	50,999	(42,874)
Total adjustments	<u>(20,837)</u>	<u>(19,853)</u>
<b>Net cash provided (used) by operating activities</b>	<u>\$ (79,411)</u>	<u>\$ (74,007)</u>
<b>Noncash investing capital and financing activities:</b>		
Contribution of fixed assets	\$ 0	\$ 325,641
Purchase of fixed assets from road fund	0	169,291

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## **TRUST AND AGENCY FUNDS**

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

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 of 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, 2000**  
**Page 1 of 3**

	Trust Funds			
	F.H. Flint Scholarship	County Property Trust	Nye County School District	Nye County School Debt
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 19,814	\$ 720,736	\$ 0	\$ 4,570,048
Interest receivable	90	2,651	0	22,874
Taxes receivable	0	0	231,181	180,319
Due from other governments	0	0	780	609
Accounts receivable	0	0	0	0
Total assets	<u>\$ 19,904</u>	<u>\$ 723,387</u>	<u>\$ 231,961</u>	<u>\$ 4,773,850</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 0	\$ 67,620	\$ 0	\$ 0
Interfund payable	0	0	43,422	0
Deferred taxes	0	0	178,096	138,913
Due to other governments	0	0	10,443	4,634,937
Total liabilities	<u>0</u>	<u>67,620</u>	<u>231,961</u>	<u>4,773,850</u>
<b><u>FUND BALANCE</u></b>				
Unreserved:				
Designated for subsequent year	19,504	655,767	0	0
Undesignated	400	0	0	0
Total fund balance	<u>19,904</u>	<u>655,767</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 19,904</u>	<u>\$ 723,387</u>	<u>\$ 231,961</u>	<u>\$ 4,773,850</u>

Agency Funds

City of Gabbs	Gabbs Special Ad Valorem	State of Nevada	State Medical Indigent	Range Improvement
\$ 9,587	\$ 11,661	\$ 208,138	\$ 20,825	\$ 60,444
0	0	0	0	0
705	0	44,690	4,280	0
4,940	0	79,526	16	0
0	0	0	0	0
<u>\$ 15,232</u>	<u>\$ 11,661</u>	<u>\$ 332,354</u>	<u>\$ 25,121</u>	<u>\$ 60,444</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
703	0	35,621	3,557	0
14,529	11,661	296,733	21,564	60,444
<u>15,232</u>	<u>11,661</u>	<u>332,354</u>	<u>25,121</u>	<u>60,444</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$ 15,232</u>	<u>\$ 11,661</u>	<u>\$ 332,354</u>	<u>\$ 25,121</u>	<u>\$ 60,444</u>

**NYE COUNTY, NEVADA**  
**TRUST AND AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2000**  
**Page 2 of 3**

	Agency Funds			
	Pahrump Town	Round Mountain Town	Tonopah Town	Pahrump Library
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 2,103,075	\$ 547,386	\$ 585,017	\$ 2,610,675
Interest receivable	11,128	2,778	4,136	14,046
Taxes receivable	40,211	329	17,222	24,023
Due from other governments	170,609	48,460	114,060	16,966
Accounts receivable	<u>221,189</u>	<u>27,572</u>	<u>80,372</u>	<u>0</u>
Total assets	<u>\$ 2,546,212</u>	<u>\$ 626,525</u>	<u>\$ 800,807</u>	<u>\$ 2,665,710</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	0	0	0	0
Interfund payable	0	0	0	0
Deferred taxes	33,188	320	13,362	19,797
Due to other governments	<u>2,513,024</u>	<u>626,205</u>	<u>787,445</u>	<u>2,645,913</u>
Total liabilities	<u>2,546,212</u>	<u>626,525</u>	<u>800,807</u>	<u>2,665,710</u>
<b><u>FUND BALANCE</u></b>				
Unreserved:				
Designated for subsequent year	0	0	0	0
Undesignated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 2,546,212</u>	<u>\$ 626,525</u>	<u>\$ 800,807</u>	<u>\$ 2,665,710</u>

Smoky Valley Library	Smoky Valley Television	Endangered Species Act	Pahrump Hospital	Amargosa Library
\$ 250,779	\$ 8,541	\$ 6,000	\$ 0	\$ 114,624
1,347	0	0	0	592
1,416	0	0	0	2,885
16,277	393	0	159,324	1,520
0	0	0	0	0
<u>\$ 269,819</u>	<u>\$ 8,934</u>	<u>\$ 6,000</u>	<u>\$ 159,324</u>	<u>\$ 119,621</u>
0	0	0	0	0
0	0	0	81,108	0
1,386	0	0	0	1,957
268,433	8,934	6,000	78,216	117,664
<u>269,819</u>	<u>8,934</u>	<u>6,000</u>	<u>159,324</u>	<u>119,621</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$ 269,819</u>	<u>\$ 8,934</u>	<u>\$ 6,000</u>	<u>\$ 159,324</u>	<u>\$ 119,621</u>

**NYE COUNTY, NEVADA**  
**TRUST AND AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2000**  
**Page 3 of 3**

	Agency Funds			
	Beatty Library	Tonopah Library	Family to Family Pahrump	Miscellaneous
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 24,503	\$ 256,292	\$ 7,479	\$ 1,146,778
Interest receivable	125	2,006	0	0
Taxes receivable	333	6,900	0	0
Due from other governments	1,058	1,871	180	0
Accounts receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 26,019</u>	<u>\$ 267,069</u>	<u>\$ 7,659</u>	<u>\$ 1,146,778</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
Interfund payable	0	0	0	0
Deferred taxes	301	5,381	0	0
Due to other governments	<u>25,718</u>	<u>261,688</u>	<u>7,659</u>	<u>1,146,778</u>
Total liabilities	<u>26,019</u>	<u>267,069</u>	<u>7,659</u>	<u>1,146,778</u>
<b><u>FUND BALANCE</u></b>				
Unreserved:				
Designated for subsequent year	0	0	0	0
Undesignated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 26,019</u>	<u>\$ 267,069</u>	<u>\$ 7,659</u>	<u>\$ 1,146,778</u>

Totals	
2000	1999
\$ 13,282,402	\$ 10,332,164
61,773	33,372
554,494	657,727
616,589	391,712
329,133	794,316
<u>\$ 14,844,391</u>	<u>\$ 12,209,291</u>

\$ 67,620	\$ 74,400
124,530	0
432,582	579,120
<u>13,543,988</u>	<u>10,618,689</u>
<u>14,168,720</u>	<u>11,272,209</u>

675,271	0
<u>400</u>	<u>937,082</u>
<u>675,671</u>	<u>937,082</u>
<u>\$ 14,844,391</u>	<u>\$ 12,209,291</u>



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**NYE COUNTY, NEVADA**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2000**

	F.H. Flint Scholarship	County Property Trust	2000	Totals 1999
<b>Revenues:</b>				
Other	\$ 900	\$ 448,820	\$ 449,720	\$ 365,648
<b>Expenditures:</b>				
Community support	0	0	0	1,000
Intergovernmental	0	711,131	711,131	114,814
Total expenditures	0	711,131	711,131	115,814
Excess (deficiency) of revenues over expenditures	900	(262,311)	(261,411)	249,834
<b>Fund balance:</b>				
Beginning of year	19,004	918,078	937,082	687,248
End of year	\$ 19,904	\$ 655,767	\$ 675,671	\$ 937,082

NYE COUNTY, NEVADA  
 F.H. FLINT SCHOLARSHIP EXPENDABLE TRUST FUND  
 COMPARATIVE BALANCE SHEETS  
 June 30, 2000 and 1999

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 19,814	\$ 18,935
Interest receivable	<u>90</u>	<u>69</u>
Total assets	<u>\$ 19,904</u>	<u>\$ 19,004</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 19,504	\$ 0
Undesignated	<u>400</u>	<u>19,004</u>
Total fund balance	<u>\$ 19,904</u>	<u>\$ 19,004</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, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance- Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Interest	\$ 4,000	\$ 900	\$ (3,100)	\$ 1,927
<b>Expenditures:</b>				
Community support:				
Scholarships	500	0	500	1,000
Excess (deficiency) of revenues over expenditures	3,500	900	(2,600)	927
<b>Fund balance:</b>				
Beginning of year	21,777	19,004	(2,773)	18,077
End of year	<u>\$ 25,277</u>	<u>\$ 19,904</u>	<u>\$ (5,373)</u>	<u>\$ 19,004</u>

**NYE COUNTY, NEVADA**  
**PROPERTY TRUST EXPENDABLE TRUST FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2000 and 1999**

	2000	1999
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 720,736	\$ 989,704
Interest receivable	<u>2,651</u>	<u>2,774</u>
Total assets	<u><u>\$ 723,387</u></u>	<u><u>\$ 992,478</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 67,620</u>	<u>\$ 74,400</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	655,767	0
Undesignated	<u>0</u>	<u>918,078</u>
Total fund balance	<u>655,767</u>	<u>918,078</u>
Total liabilities and fund balance	<u><u>\$ 723,387</u></u>	<u><u>\$ 992,478</u></u>

**NYE COUNTY, NEVADA**  
**PROPERTY TRUST EXPENDABLE TRUST FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**Year Ended June 30, 2000**

**(With Comparative Actual Amounts for Year Ended June 30, 1999)**

	2000		Variance-	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Tax trust sales	\$ 700,000	\$ 430,865	\$ (269,135)	\$ 326,710
Interest	0	17,955	17,955	34,492
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,519</u>
Total revenues	<u>700,000</u>	<u>448,820</u>	<u>(251,180)</u>	<u>363,721</u>
<b>Expenditures:</b>				
Intergovernmental	<u>1,361,404</u>	<u>711,131</u>	<u>650,273</u>	<u>114,814</u>
Excess (deficiency) of revenues over expenditures	<u>(661,404)</u>	<u>(262,311)</u>	<u>399,093</u>	<u>248,907</u>
<b>Fund balance:</b>				
Beginning of year	<u>661,404</u>	<u>918,078</u>	<u>256,674</u>	<u>669,171</u>
End of year	<u>\$ 0</u>	<u>\$ 655,767</u>	<u>\$ 655,767</u>	<u>\$ 918,078</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**  
**Page 1 of 10**

	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Nye County School District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 44,134	\$ 5,128,861	\$ 5,172,995	\$ 0
Taxes receivable	269,667	231,181	269,667	231,181
Due from other governments	<u>5,814</u>	<u>780</u>	<u>5,814</u>	<u>780</u>
	<u>\$ 319,615</u>	<u>\$ 5,360,822</u>	<u>\$ 5,448,476</u>	<u>\$ 231,961</u>
<b>LIABILITIES</b>				
Interfund payable	\$ 0	\$ 43,422	\$ 0	\$ 43,422
Due to other governments	87,545	5,139,304	5,216,406	10,443
Deferred tax revenue	<u>232,070</u>	<u>178,096</u>	<u>232,070</u>	<u>178,096</u>
	<u>\$ 319,615</u>	<u>\$ 5,360,822</u>	<u>\$ 5,448,476</u>	<u>\$ 231,961</u>
<b>Nye County School District</b>				
<b>Debt service</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 3,073,307	\$ 4,977,005	\$ 3,480,264	\$ 4,570,048
Interest receivable	11,832	22,874	11,832	22,874
Taxes receivable	210,339	180,319	210,339	180,319
Due from other governments	<u>4,534</u>	<u>609</u>	<u>4,534</u>	<u>609</u>
	<u>\$ 3,300,012</u>	<u>\$ 5,180,807</u>	<u>\$ 3,706,969</u>	<u>\$ 4,773,850</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 3,118,997	\$ 5,041,894	\$ 3,525,954	\$ 4,634,937
Deferred tax revenue	<u>181,015</u>	<u>138,913</u>	<u>181,015</u>	<u>138,913</u>
	<u>\$ 3,300,012</u>	<u>\$ 5,180,807</u>	<u>\$ 3,706,969</u>	<u>\$ 4,773,850</u>

NYE COUNTY, NEVADA  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 Year Ended June 30, 2000  
 Page 2 of 10

	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>City of Gabbs</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 15,285	\$ 50,958	\$ 56,656	\$ 9,587
Taxes receivable	768	705	768	705
Due from other governments	<u>4,974</u>	<u>4,940</u>	<u>4,974</u>	<u>4,940</u>
	<u>\$ 21,027</u>	<u>\$ 56,603</u>	<u>\$ 62,398</u>	<u>\$ 15,232</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 20,353	\$ 55,900	\$ 61,724	\$ 14,529
Deferred tax revenue	<u>674</u>	<u>703</u>	<u>674</u>	<u>703</u>
	<u>\$ 21,027</u>	<u>\$ 56,603</u>	<u>\$ 62,398</u>	<u>\$ 15,232</u>
<b>Gabbs Special Ad Valorem</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 10,019</u>	<u>\$ 1,642</u>	<u>\$ 0</u>	<u>\$ 11,661</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 10,019</u>	<u>\$ 1,642</u>	<u>\$ 0</u>	<u>\$ 11,661</u>



**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**  
**Page 3 of 10**

	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>State of Nevada</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 211,996	\$ 1,751,448	\$ 1,755,306	\$ 208,138
Taxes receivable	53,447	44,690	53,447	44,690
Due from other governments	<u>1,099</u>	<u>79,526</u>	<u>1,099</u>	<u>79,526</u>
	<u>\$ 266,542</u>	<u>\$ 1,875,664</u>	<u>\$ 1,809,852</u>	<u>\$ 332,354</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 234,352	\$ 1,840,043	\$ 1,777,662	\$ 296,733
Deferred tax revenue	<u>32,190</u>	<u>35,621</u>	<u>32,190</u>	<u>35,621</u>
	<u>\$ 266,542</u>	<u>\$ 1,875,664</u>	<u>\$ 1,809,852</u>	<u>\$ 332,354</u>
<b>State Medical Indigent</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 19,899	\$ 100,535	\$ 99,609	\$ 20,825
Taxes receivable	5,344	4,280	5,344	4,280
Due from other governments	<u>116</u>	<u>16</u>	<u>116</u>	<u>16</u>
	<u>\$ 25,359</u>	<u>\$ 104,831</u>	<u>\$ 105,069</u>	<u>\$ 25,121</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 20,717	\$ 101,274	\$ 100,427	\$ 21,564
Deferred tax revenue	<u>4,642</u>	<u>3,557</u>	<u>4,642</u>	<u>3,557</u>
	<u>\$ 25,359</u>	<u>\$ 104,831</u>	<u>\$ 105,069</u>	<u>\$ 25,121</u>
<b>Range Improvement District</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 63,634</u>	<u>\$ 18,224</u>	<u>\$ 21,414</u>	<u>\$ 60,444</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 63,634</u>	<u>\$ 18,224</u>	<u>\$ 21,414</u>	<u>\$ 60,444</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**  
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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Pahrump Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,970,378	\$ 4,337,789	\$ 4,205,092	\$ 2,103,075
Interest receivable	7,333	11,128	7,333	11,128
Accounts receivable	0	221,189	0	221,189
Taxes receivable	48,242	40,211	48,242	40,211
Due from other governments	162,176	170,609	162,176	170,609
	<u>\$ 2,188,129</u>	<u>\$ 4,780,926</u>	<u>\$ 4,422,843</u>	<u>\$ 2,546,212</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 2,160,224	\$ 4,747,738	\$ 4,394,938	\$ 2,513,024
Deferred tax revenue	27,905	33,188	27,905	33,188
	<u>\$ 2,188,129</u>	<u>\$ 4,780,926</u>	<u>\$ 4,422,843</u>	<u>\$ 2,546,212</u>
<b>Round Mountain Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 619,917	\$ 768,130	\$ 840,661	\$ 547,386
Interest receivable	2,439	2,778	2,439	2,778
Accounts receivable	24,819	27,572	24,819	27,572
Taxes receivable	146	329	146	329
Due from other governments	53,599	48,460	53,599	48,460
	<u>\$ 700,920</u>	<u>\$ 847,269</u>	<u>\$ 921,664</u>	<u>\$ 626,525</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 670,782	\$ 846,949	\$ 891,526	\$ 626,205
Deferred tax revenue	30,138	320	30,138	320
	<u>\$ 700,920</u>	<u>\$ 847,269</u>	<u>\$ 921,664</u>	<u>\$ 626,525</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
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**Year Ended June 30, 2000**  
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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Tonopah Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 547,151	\$ 1,633,717	\$ 1,595,851	\$ 585,017
Interest receivable	1,902	4,136	1,902	4,136
Accounts receivable	79,340	80,372	79,340	80,372
Taxes receivable	12,826	17,222	12,826	17,222
Due from other governments	<u>115,886</u>	<u>114,060</u>	<u>115,886</u>	<u>114,060</u>
	<u>\$ 757,105</u>	<u>\$ 1,849,507</u>	<u>\$ 1,805,805</u>	<u>\$ 800,807</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 718,084	\$ 1,836,145	\$ 1,776,784	\$ 787,445
Deferred tax revenue	<u>39,021</u>	<u>13,362</u>	<u>39,021</u>	<u>13,362</u>
	<u>\$ 757,105</u>	<u>\$ 1,849,507</u>	<u>\$ 1,805,805</u>	<u>\$ 800,807</u>
<b>Pahrump Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 325,403	\$ 3,847,699	\$ 1,562,427	\$ 2,610,675
Interest receivable	1,269	14,046	1,269	14,046
Taxes receivable	7,889	24,023	7,889	24,023
Due from other governments	<u>17,977</u>	<u>16,966</u>	<u>17,977</u>	<u>16,966</u>
	<u>\$ 352,538</u>	<u>\$ 3,902,734</u>	<u>\$ 1,589,562</u>	<u>\$ 2,665,710</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 345,911	\$ 3,882,937	\$ 1,582,935	\$ 2,645,913
Deferred tax revenue	<u>6,627</u>	<u>19,797</u>	<u>6,627</u>	<u>19,797</u>
	<u>\$ 352,538</u>	<u>\$ 3,902,734</u>	<u>\$ 1,589,562</u>	<u>\$ 2,665,710</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**

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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Smoky Valley Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 280,926	\$ 247,618	\$ 277,765	\$ 250,779
Interest receivable	1,092	1,347	1,092	1,347
Taxes receivable	1,284	1,416	1,284	1,416
Due from other governments	<u>2,766</u>	<u>16,277</u>	<u>2,766</u>	<u>16,277</u>
	<u>\$ 286,068</u>	<u>\$ 266,658</u>	<u>\$ 282,907</u>	<u>\$ 269,819</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 268,969	\$ 265,272	\$ 265,808	\$ 268,433
Deferred tax revenue	<u>17,099</u>	<u>1,386</u>	<u>17,099</u>	<u>1,386</u>
	<u>\$ 286,068</u>	<u>\$ 266,658</u>	<u>\$ 282,907</u>	<u>\$ 269,819</u>
<b>Smoky Valley TV District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 10,238	\$ 23,306	\$ 25,003	\$ 8,541
Interest receivable	40	0	40	0
Accounts receivable	315	0	315	0
Due from other governments	<u>0</u>	<u>393</u>	<u>0</u>	<u>393</u>
	<u>\$ 10,593</u>	<u>\$ 23,699</u>	<u>\$ 25,358</u>	<u>\$ 8,934</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 10,593</u>	<u>\$ 23,699</u>	<u>\$ 25,358</u>	<u>\$ 8,934</u>
<b>Endangered Species Act</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,000</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,000</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**  
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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Pahrump Hospital District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 766,719	\$ 3,383,617	\$ 4,150,336	\$ 0
Interest receivable	2,956	0	2,956	0
Accounts receivable	689,842	0	689,842	0
Taxes receivable	39,661	0	39,661	0
Due from other governments	17,413	159,324	17,413	159,324
	<u>\$ 1,516,591</u>	<u>\$ 3,542,941</u>	<u>\$ 4,900,208</u>	<u>\$ 159,324</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 1,516,591	\$ 3,461,833	\$ 4,900,208	\$ 78,216
Due to other funds	0	81,108	0	81,108
	<u>\$ 1,516,591</u>	<u>\$ 3,542,941</u>	<u>\$ 4,900,208</u>	<u>\$ 159,324</u>
<b>Amargosa Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 119,419	\$ 93,481	\$ 98,276	\$ 114,624
Interest receivable	465	592	465	592
Taxes receivable	2,713	2,885	2,713	2,885
Due from other governments	3,916	1,520	3,916	1,520
	<u>\$ 126,513</u>	<u>\$ 98,478</u>	<u>\$ 105,370</u>	<u>\$ 119,621</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 124,031	\$ 96,521	\$ 102,888	\$ 117,664
Deferred tax revenue	2,482	1,957	2,482	1,957
	<u>\$ 126,513</u>	<u>\$ 98,478</u>	<u>\$ 105,370</u>	<u>\$ 119,621</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**  
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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Beatty Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 20,487	\$ 87,648	\$ 83,632	\$ 24,503
Interest receivable	79	125	79	125
Taxes receivable	331	333	331	333
Due from other governments	<u>1,032</u>	<u>1,058</u>	<u>1,032</u>	<u>1,058</u>
	<u>\$ 21,929</u>	<u>\$ 89,164</u>	<u>\$ 85,074</u>	<u>\$ 26,019</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 21,651	\$ 88,863	\$ 84,796	\$ 25,718
Deferred tax revenue	<u>278</u>	<u>301</u>	<u>278</u>	<u>301</u>
	<u>\$ 21,929</u>	<u>\$ 89,164</u>	<u>\$ 85,074</u>	<u>\$ 26,019</u>
<b>Tonopah Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 288,342	\$ 96,266	\$ 128,316	\$ 256,292
Interest receivable	1,122	2,006	1,122	2,006
Taxes receivable	5,070	6,900	5,070	6,900
Due from other governments	<u>410</u>	<u>1,871</u>	<u>410</u>	<u>1,871</u>
	<u>\$ 294,944</u>	<u>\$ 107,043</u>	<u>\$ 134,918</u>	<u>\$ 267,069</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 289,965	\$ 101,662	\$ 129,939	\$ 261,688
Deferred tax revenue	<u>4,979</u>	<u>5,381</u>	<u>4,979</u>	<u>5,381</u>
	<u>\$ 294,944</u>	<u>\$ 107,043</u>	<u>\$ 134,918</u>	<u>\$ 267,069</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2000**  
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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Family to Family Pahrump</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 28,776	\$ 38,290	\$ 59,587	\$ 7,479
Due from other governments	<u>0</u>	<u>180</u>	<u>0</u>	<u>180</u>
	<u>\$ 28,776</u>	<u>\$ 38,470</u>	<u>\$ 59,587</u>	<u>\$ 7,659</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 28,776</u>	<u>\$ 38,470</u>	<u>\$ 59,587</u>	<u>\$ 7,659</u>
<b>Miscellaneous</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 901,495</u>	<u>\$ 19,169,197</u>	<u>\$ 18,923,914</u>	<u>\$ 1,146,778</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 901,495</u>	<u>\$ 19,169,197</u>	<u>\$ 18,923,914</u>	<u>\$ 1,146,778</u>

NYE COUNTY, NEVADA  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 Year Ended June 30, 2000  
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	Balance 06/30/99	Additions	Deletions	Balance 06/30/00
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 9,323,525	\$ 45,755,431	\$ 42,537,104	\$ 12,541,852
Interest receivable	30,529	59,032	30,529	59,032
Accounts receivable	794,316	329,133	794,316	329,133
Taxes receivable	657,727	554,494	657,727	554,494
Due from other governments	<u>391,712</u>	<u>616,589</u>	<u>391,712</u>	<u>616,589</u>
	<u>\$ 11,197,809</u>	<u>\$ 47,314,679</u>	<u>\$ 44,411,388</u>	<u>\$ 14,101,100</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 0	\$ 124,530	\$ 0	\$ 124,530
Due to other governments	10,618,689	46,757,567	43,832,268	13,543,988
Deferred tax revenue	<u>579,120</u>	<u>432,582</u>	<u>579,120</u>	<u>432,582</u>
	<u>\$ 11,197,809</u>	<u>\$ 47,314,679</u>	<u>\$ 44,411,388</u>	<u>\$ 14,101,100</u>



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**SUPPLEMENTAL INFORMATION**

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2000)**

	2000	1999	1998	1997	1996
<b>NYE COUNTY</b>					
General fund	\$ 0.9829	\$ 0.9829	\$ 0.9697	\$ 0.9487	\$ 0.8708
Road fund	0.0049	0.0049	0.0050	0.0051	0.0073
Agricultural extension fund	0.0100	0.0100	0.0100	0.0000	0.0231
Ambulance and health fund	0.0000	0.0000	0.0000	0.0000	0.0000
Medical and general indigent fund	0.0750	0.0686	0.0856	0.0691	0.0700
Museum fund	0.0079	0.0083	0.0083	0.0000	0.0114
Health clinic fund	0.0469	0.0535	0.0478	0.0374	0.0343
Juvenile probation fund	0.0822	0.0829	0.0766	0.0594	0.0535
Parks fund	0.0000	0.0000	0.0000	0.0000	0.0000
Capital projects fund	0.0000	0.0000	0.0085	0.0000	0.0313
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Emergency medical indigent	0.0670	0.0166	0.0164	0.0550	0.0291
Special capital projects	0.0500	0.0500	0.0498	0.0500	0.0500
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	<u>1.3468</u>	<u>1.2977</u>	<u>1.2977</u>	<u>1.2447</u>	<u>1.2008</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	0.1500	0.1500	0.1500	0.1500	0.1500
Nye county rate	<u>\$ 2.8318</u>	<u>\$ 2.7827</u>	<u>\$ 2.7827</u>	<u>\$ 2.7297</u>	<u>\$ 2.6858</u>
<b>CITY OF GABBS</b>					
General fund	\$ 0.4846	\$ 0.5337	\$ 0.5337	\$ 0.6671	\$ 0.7351
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye county	2.8318	2.7827	2.7827	2.7297	2.6858
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	0.4949	0.4681	0.4681	0.4681	0.4665
Amargosa library	0.3100	0.3507	0.3507	0.3376	0.2909
Nye county	2.8318	2.7827	2.7827	2.7297	2.6858
Amargosa Valley Town rate	<u>\$ 3.6367</u>	<u>\$ 3.6015</u>	<u>\$ 3.6015</u>	<u>\$ 3.5354</u>	<u>\$ 3.4432</u>
<b>BEATTY TOWN</b>					
General fund	\$ 0.1737	\$ 0.1334	\$ 0.1334	\$ 0.1141	\$ 0.0976
Beatty library	0.1385	0.1234	0.1046	0.0895	0.0789
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye county	2.8318	2.7827	2.7827	2.7297	2.6858
Beatty Town rate	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$ 3.0184</u>

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2000)**

	2000	1999	1998	1997	1996
<b>MANHATTAN TOWN</b>					
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.4325	\$ 0.5124
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Smoky Valley library	0.1682	0.1873	0.2173	0.0890	0.2227
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Manhattan Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6100</u>	<u>\$ 3.6400</u>	<u>\$ 3.4944</u>	<u>\$ 3.6400</u>
<b>PAHRUMP TOWN</b>					
General fund	\$ 0.1905	\$ 0.1900	\$ 0.1632	\$ 0.1632	\$ 0.1632
Swimming pool fund	0.0069	0.0083	0.0049	0.0049	0.0049
Library district	0.0337	0.0321	0.0301	0.0301	0.0301
Debt service fund	0.1046	0.0000	0.0000	0.0000	0.0000
Hospital district	0.0703	0.0499	0.0410	0.1768	0.2000
Hospital debt	0.0759	0.1082	0.1256	0.0000	0.0000
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Pahrump Town rate	<u>\$ 3.3137</u>	<u>\$ 3.1712</u>	<u>\$ 3.1475</u>	<u>\$ 3.1047</u>	<u>\$ 3.0840</u>
<b>ROUND MOUNTAIN TOWN</b>					
General fund	\$ 0.3164	\$ 0.3464	\$ 0.3164	\$ 0.5781	\$ 0.5124
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Smoky Valley library	0.1682	0.1873	0.2173	0.0890	0.2227
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
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	\$ 0.3446	\$ 0.3937	\$ 0.3393	\$ 0.3018	\$ 0.2684
CC debt service fund	0.0000	0.0000	0.0000	0.1294	0.1252
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Tonopah library district	0.1400	0.1400	0.1431	0.1262	0.1141
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Tonopah Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.5887</u>	<u>\$ 3.5303</u>	<u>\$ 3.4126</u>
<b>OUTSIDE DISTRICT</b>					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2190	\$ 0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Outside district rate	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2000)**

	2000	1999	1998	1997	1996
<b>SMOKY VALLEY LIBRARY</b>					
Library	\$ 0.1682	\$ 0.1873	\$ 0.2173	\$ 0.0890	\$ 0.2227
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Smoky Valley Library rate	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>	<u>\$ 3.3236</u>	<u>\$ 3.0619</u>	<u>\$ 3.1276</u>
<b>OUTSIDE SOUTH</b>					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2190	\$ 0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Outside south rate	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>
<b>SMOKY VALLEY TV</b>					
Library	\$ 0.1682	\$ 0.1873	\$ 0.2173	\$ 0.0890	\$ 0.2227
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Smoky Valley TV rate	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>	<u>\$ 3.3236</u>	<u>\$ 3.0619</u>	<u>\$ 3.1276</u>
<b>TONOPAH LIBRARY</b>					
Library	\$ 0.1400	\$ 0.1400	\$ 0.1431	\$ 0.1262	\$ 0.1141
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Tonopah library rate	<u>\$ 3.2954</u>	<u>\$ 3.2463</u>	<u>\$ 3.2494</u>	<u>\$ 3.0991</u>	<u>\$ 3.0190</u>
<b>AMARGOSA LIBRARY</b>					
Library	\$ 0.3100	\$ 0.3333	\$ 0.3507	\$ 0.3376	\$ 0.2909
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Amargosa library rate	<u>\$ 3.4654</u>	<u>\$ 3.4396</u>	<u>\$ 3.4570</u>	<u>\$ 3.3105</u>	<u>\$ 3.1958</u>
<b>RAILROAD GENERAL</b>					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2190	\$ 0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Railroad general rate	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>

**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2000)**

	2000	1999	1998	1997	1996
<b>BEATTY LIBRARY</b>					
Library	\$ 0.1385	\$ 0.1234	\$ 0.1046	\$ 0.0895	\$ 0.0789
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Beatty library rate	<u>\$ 3.2939</u>	<u>\$ 3.2297</u>	<u>\$ 3.2109</u>	<u>\$ 3.0624</u>	<u>\$ 2.9838</u>
<b>BEATTY GENERAL IMPROVEMENT</b>					
Library	\$ 0.1385	\$ 0.1234	\$ 0.1046	\$ 0.0895	\$ 0.0789
General	0.1737	0.1334	0.1334	0.1141	0.0976
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Beatty general improvement rate	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$ 3.0814</u>
<b>BEATTY WATER AND SANITATION</b>					
Library	\$ 0.1385	\$ 0.1234	\$ 0.1046	\$ 0.0895	\$ 0.0789
General	0.1737	0.1334	0.1334	0.1141	0.0976
Hospital district	0.2994	0.2994	0.2994	0.2190	0.2033
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0158
Nye County	2.8318	2.7827	2.7827	2.7297	2.6858
Beatty water and sanitation rate	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$ 3.0814</u>

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**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICT**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1996 THROUGH JUNE 30, 2000**  
**ASSESSED VALUATIONS**

	1999-2000	1998-1999	1997-1998	1996-1997	1995-1996
Nye County	\$ 665,651,049	\$ 611,889,982	\$ 605,165,303	\$ 589,782,421	\$ 618,515,826
City of Gabbs	3,391,842	3,495,690	4,054,862	3,212,686	3,424,488
Amargosa Valley Town	19,943,184	23,989,877	23,981,191	20,480,515	19,967,770
Beatty Town	40,213,795	43,568,920	47,748,765	46,830,308	111,024,411
Manhattan Town	648,760	605,158	606,029	1,004,911	1,107,287
Pahrump Town	423,719,373	369,622,304	326,002,629	289,897,974	245,548,880
Round Mountain Town	74,169,376	66,374,508	87,100,416	78,242,462	77,853,529
Tonopah Town	27,505,044	27,454,989	25,861,892	27,331,795	28,245,940
Smoky Valley Library	81,096,982	74,734,194	93,997,937	85,082,621	100,045,621
Tonopah Library	30,696,111	30,258,265	29,467,546	30,620,058	31,226,949
Amargosa Library	20,824,145	24,875,921	25,204,891	21,203,566	20,712,106
Beatty Library	41,439,424	44,932,676	49,418,191	48,494,667	113,469,866



**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2000/2001 BEGINNING FUND BALANCES**  
**JUNE 30, 2000**

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
General fund	\$ 1,707,097	\$ 729,463	\$ (977,634)
Road fund	559,540	651,524	91,984
Regional streets and highways fund	488,385	434,819	(53,566)
Public transit fund	618,975	573,246	(45,729)
Agricultural extension fund	4,187	(6,482)	(10,669)
Airport fund	0	(8,123)	(8,123)
Ambulance and health fund	244,478	339,302	94,824
Medical and general indigent fund	552,309	930,453	378,144
Dedicated medical indigent fund	258,004	201,997	(56,007)
Health clinics fund	31,146	24,276	(6,870)
Mining maps fund	13,394	9,105	(4,289)
Juvenile probation fund	107,059	(3,757)	(110,816)
Museum fund	9,944	10,225	281
Law library	1,518	(1,434)	(2,952)
Parks and recreation fund	213,553	213,588	35
State/County room tax fund	3,488	17,964	14,476
Justice court administrative assessment fund	145,706	170,808	25,102
Forensic services fund	27,821	19,678	(8,143)
Capital projects fund	511,732	723,973	212,241
Special ad valorem capital projects fund	614,665	624,039	9,374
Self insurance fund	119,495	136,345	16,850
Employees' group insurance fund	1,050,204	(142,718)	(1,192,922)
F.H. Flint scholarship fund	19,504	19,904	400
Justice court assessment fund	135,917	132,716	(3,201)
Economic development fund	4,627	(3,445)	(8,072)
911 emergency system fund	72,374	73,180	806
Special projects fund	2,762,552	7,168,418	4,405,866
Public lands fund	7,120	7,120	0
Controlled substances fund	13,249	(96)	(13,345)
Repository - scientific fund	2,162	0	(2,162)
Radio communications repair fund	16,146	5,902	(10,244)
Trust property fund	921,078	655,767	(265,311)
Motor pool fund	18,880	(46,838)	(65,718)
Building department fund	77,711	141,270	63,559
Stabilization fund	100,000	100,000	0
Early warning drilling fund	1,508,838	0	(1,508,838)
Repository planning fund	257,650	0	(257,650)
Court collection fund	18,068	12,279	(5,789)
Emergency fund	1,000,000	1,000,000	0
Capital projects endowment fund	2,500,000	2,500,000	0
Education endowment fund	2,500,000	2,500,000	0
	<u>\$ 19,218,576</u>	<u>\$ 19,914,468</u>	<u>\$ 695,892</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2000/2001 BEGINNING FUND BALANCES**  
**JUNE 30, 2000**

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
<b>Amargosa Valley Town</b>			
General fund	\$ 101,797	\$ 151,959	\$ 50,162
Community center and park	6,338	(14,220)	(20,558)
Special ad valorem capital projects	14,294	14,180	(114)
	<u>\$ 122,429</u>	<u>\$ 151,919</u>	<u>\$ 29,490</u>
<b>Beatty Town</b>			
General fund	\$ 168,681	\$ 140,182	\$ (28,499)
Special ad valorem capital projects	73,260	73,360	100
Capital projects	939,883	992,641	52,758
	<u>\$ 1,181,824</u>	<u>\$ 1,206,183</u>	<u>\$ 24,359</u>
<b>Beatty General Improvement</b>			
District fund	<u>\$ 94,867</u>	<u>\$ 84,685</u>	<u>\$ (10,182)</u>
<b>Manhattan Town</b>			
General fund	\$ 8,675	\$ 7,770	\$ (905)
Special ad valorem capital projects	1,724	1,608	(116)
	<u>\$ 10,399</u>	<u>\$ 9,378</u>	<u>\$ (1,021)</u>
<b>Nye Regional Hospital Operating</b>	<u>\$ 0</u>	<u>\$ (4,494,560)</u>	<u>\$ (4,494,560)</u>
<b>Nye Regional Hospital Debt Service</b>	<u>\$ 0</u>	<u>\$ 45,643</u>	<u>\$ 45,694</u>

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