

**NYE COUNTY, NEVADA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NYE COUNTY, NEVADA**  
**JUNE 30, 2001**  
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## **NYE COUNTY, NEVADA**

### **ORGANIZATION**

County Officers at June 30, 2001:

Commissioners	Jeff Taguchi, Chairman
	Joni Eastley, Vice Chairperson
	Richard Carver, Member
	Cameron McRae, Member
	Henry Neth, 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
	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, 2001, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

In my opinion, except for the effects of omitting the General Fixed Asset Group, as discussed in the preceding paragraphs, the general purpose financial statements referred to in the first paragraph present fairly in all material respects, the financial position of Nye County, Nevada as of June 30, 2001, and the results of its operations and cash flows of its proprietary fund types for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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 March 8, 2002 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. Aronson".

Las Vegas, Nevada  
March 8, 2002

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

June 30, 2001

Page 1 of 2

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 0	\$ 14,433,715	\$ 69,498	\$ 8,545,387
Interest receivable	0	483,964	0	395,267
Taxes receivable	383,758	154,389	1,932	28,331
Due from other governments	1,803,535	1,405,940	199	695
Accounts receivable, net	0	279,045	0	0
Due from other funds	75,300	194,450	0	1,183,427
Prepays	0	0	0	0
Advances to other funds	0	730,278	0	4,415,169
Notes receivable	0	73,500	0	675,949
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>\$ 2,262,593</u>	<u>\$ 17,755,281</u>	<u>\$ 71,629</u>	<u>\$ 15,244,225</u>





Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Long Term Debt	2001	2000
\$ 34,630	\$ 310,109	\$ 12,198,171	\$ 0	\$ 35,591,510	\$ 29,553,296
0	0	41,423	0	920,654	153,202
0	0	756,725	0	1,325,135	999,382
0	0	339,726	0	3,550,095	4,666,557
18,243	230,872	585,214	0	1,113,374	1,635,324
11,402	0	0	0	1,464,579	1,498,485
0	0	0	0	0	523,718
0	0	0	0	5,145,447	5,271,699
0	0	0	0	749,449	133,449
968,389	472,766	0	0	1,441,155	1,462,718
0	0	0	69,751	69,751	45,643
0	0	0	105,249	105,249	154,357
0	0	0	2,621,944	2,621,944	2,281,371
0	0	0	110,157	110,157	97,206
<u>\$ 1,032,664</u>	<u>\$ 1,013,747</u>	<u>\$ 13,921,259</u>	<u>\$ 2,907,101</u>	<u>\$ 54,208,499</u>	<u>\$ 48,476,407</u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**June 30, 2001**  
**Page 2 of 2**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 605,829	\$ 2,275,701	\$ 0	\$ 410,221
Accrued payroll and benefits	405,110	79,068	0	0
Due from other funds	812,677	171,243	0	0
Deferred revenues	720	1,315,484	0	0
Deferred taxes	302,833	118,986	1,878	23,560
Deferred interest	0	209,305	0	0
Due to other governments	0	0	0	0
Advances from other funds	0	5,145,447	0	0
Accrued compensated absences	0	0	0	0
Revenue bonds	0	0	0	0
General obligation bonds	0	0	0	0
Landfill closure cost	0	0	0	0
Total liabilities	<u>2,127,169</u>	<u>9,315,234</u>	<u>1,878</u>	<u>433,781</u>
<b><u>FUND EQUITY AND OTHER CREDITS</u></b>				
Contributed capital	0	0	0	0
Retained earnings:				
Unreserved	0	0	0	0
Fund balance:				
Reserved for:				
Notes	0	73,500	0	675,949
Advances to other funds	0	730,278	0	4,415,169
Prepays	0	0	0	0
Debt service	0	0	69,751	0
Unreserved:				
Designated for subsequent year	0	6,570,340	0	5,183,497
Undesignated	<u>135,424</u>	<u>1,065,929</u>	<u>0</u>	<u>4,535,829</u>
Total fund equity and other credits	<u>135,424</u>	<u>8,440,047</u>	<u>69,751</u>	<u>14,810,444</u>
Total liabilities, fund balance, and other credits	<u>\$ 2,262,593</u>	<u>\$ 17,755,281</u>	<u>\$ 71,629</u>	<u>\$ 15,244,225</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Long Term Debt	2001	2000
\$ 4,612	\$ 258,053	\$ 9,461	\$ 0	\$ 3,563,877	\$ 3,606,986
0	10,738	0	0	494,916	941,940
101,415	379,244	0	0	1,464,579	1,498,485
0	0	0	0	1,316,204	1,710,543
0	0	605,782	0	1,053,039	770,006
0	0	0	0	209,305	165,818
0	0	12,391,163	0	12,391,163	13,543,988
0	0	0	0	5,145,447	5,271,699
0	92,897	0	2,621,944	2,714,841	2,281,371
509,697	0	0	0	509,697	515,442
0	0	0	175,000	175,000	200,000
0	0	0	110,157	110,157	97,206
<u>615,724</u>	<u>740,932</u>	<u>13,006,406</u>	<u>2,907,101</u>	<u>29,148,225</u>	<u>30,603,484</u>
981,251	286,609	0	0	1,267,860	1,287,376
(564,311)	(13,794)	0	0	(578,105)	(612,020)
0	0	0	0	749,449	133,449
0	0	0	0	5,145,447	5,271,699
0	0	0	0	0	523,718
0	0	0	0	69,751	45,643
0	0	20,404	0	11,774,241	14,384,169
0	0	894,449	0	6,631,631	(3,161,111)
<u>416,940</u>	<u>272,815</u>	<u>914,853</u>	<u>0</u>	<u>25,060,274</u>	<u>17,872,923</u>
<u>\$ 1,032,664</u>	<u>\$ 1,013,747</u>	<u>\$ 13,921,259</u>	<u>\$ 2,907,101</u>	<u>\$ 54,208,499</u>	<u>\$ 48,476,407</u>

See accompanying note 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, 2001**

	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Taxes	\$ 8,081,337	\$ 3,348,200	\$ 66,480
Licenses and permits	98,124	226,589	0
Intergovernmental	9,764,575	15,163,470	185
Charges for services	1,258,567	1,314,690	0
Fines and forfeitures	408,510	252,735	0
Other revenues	2,257,067	2,057,931	4,349
Total revenues	<u>21,868,180</u>	<u>22,363,615</u>	<u>71,014</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	7,927,896	6,325,742	0
Public safety	9,713,221	1,068,515	0
Judicial	3,730,344	65,830	0
Public works	70,703	6,302,291	0
Health and sanitation	973,049	1,207,409	0
Welfare	0	770,979	0
Culture and recreation	0	311,407	0
Community support	337,555	324,575	0
Intergovernmental	61,998	165,829	0
Capital projects	0	0	0
<b>Debt service:</b>			
Principal	0	0	25,000
Interest	0	0	17,560
Total expenditures	<u>22,814,766</u>	<u>16,542,577</u>	<u>42,560</u>
Excess (deficiency) of revenues over expenditures	<u>(946,586)</u>	<u>5,821,038</u>	<u>28,454</u>
<b>Other financing sources (uses):</b>			
Sale of fixed assets	0	0	0
Operating transfers in	695,951	243,405	0
Operating transfers out	(343,405)	(661,304)	(4,346)
Total other sources (uses)	<u>352,546</u>	<u>(417,899)</u>	<u>(4,346)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(594,040)</u>	<u>5,403,139</u>	<u>24,108</u>
<b>Fund balance:</b>			
Beginning of year	<u>729,464</u>	<u>3,036,908</u>	<u>45,643</u>
End of year	<u>\$ 135,424</u>	<u>\$ 8,440,047</u>	<u>\$ 69,751</u>

Capital Projects	Expendable Trust	Totals (Memorandum Only)	
		2001	2000
\$ 634,684	\$ 0	\$ 12,130,701	\$ 10,047,539
0	0	324,713	335,914
5,000,646	0	29,928,876	29,956,819
0	0	2,573,257	3,067,780
0	0	661,245	639,477
794,009	520,756	5,634,112	5,143,141
<u>6,429,339</u>	<u>520,756</u>	<u>51,252,904</u>	<u>49,190,670</u>
0	0	14,253,638	13,110,180
0	0	10,781,736	9,675,671
0	0	3,796,174	3,478,860
0	0	6,372,994	4,583,406
0	0	2,180,458	3,100,362
0	0	770,979	750,873
0	0	311,407	226,253
0	500	662,630	675,681
193,760	281,074	702,661	1,191,254
3,631,245	0	3,631,245	4,940,983
0	0	25,000	25,000
0	0	17,560	18,114
<u>3,825,005</u>	<u>281,574</u>	<u>43,506,482</u>	<u>41,776,637</u>
<u>2,604,334</u>	<u>239,182</u>	<u>7,746,422</u>	<u>7,414,033</u>
0	0	0	(1,568,817)
499,520	0	1,438,876	6,826,610
<u>(1,003,290)</u>	<u>0</u>	<u>(2,012,345)</u>	<u>(6,924,587)</u>
<u>(503,770)</u>	<u>0</u>	<u>(573,469)</u>	<u>(1,666,794)</u>
2,100,564	239,182	7,172,953	5,747,239
<u>12,709,880</u>	<u>675,671</u>	<u>17,197,566</u>	<u>11,450,327</u>
<u>\$ 14,810,444</u>	<u>\$ 914,853</u>	<u>\$ 24,370,519</u>	<u>\$ 17,197,566</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, 2001**

Page 1 of 2

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 7,565,001	\$ 8,081,337	\$ 516,336
Licenses and permits	124,000	98,124	(25,876)
Intergovernmental	9,267,880	9,764,575	496,695
Charges for services	1,404,003	1,258,567	(145,436)
Fines and forfeitures	445,000	408,510	(36,490)
Other revenues	2,700,771	2,257,067	(443,704)
Total revenues	<u>21,506,655</u>	<u>21,868,180</u>	<u>361,525</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	8,338,288	7,927,896	410,392
Public safety	9,893,552	9,713,221	180,331
Judicial	3,892,208	3,730,344	161,864
Public works	88,712	70,703	18,009
Health and sanitation	982,534	973,049	9,485
Welfare	0	0	0
Culture and Recreation	0	0	0
Community support	372,051	337,555	34,496
Intergovernmental	80,000	61,998	18,002
Contingency	0	0	0
<b>Capital projects</b>	0	0	0
<b>Debt service:</b>			
Principal	0	0	0
Interest	0	0	0
Total expenditures	<u>23,647,345</u>	<u>22,814,766</u>	<u>832,579</u>
Excess (deficiency) of revenues over expenditures	<u>(2,140,690)</u>	<u>(946,586)</u>	<u>1,194,104</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	750,425	695,951	(54,474)
Operating transfers out	(316,789)	(343,405)	(26,616)
Total other sources (uses)	<u>433,636</u>	<u>352,546</u>	<u>(81,090)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,707,054)</u>	<u>(594,040)</u>	<u>1,113,014</u>
<b>Fund balance:</b>			
Beginning of year	<u>1,737,097</u>	<u>729,464</u>	<u>(1,007,633)</u>
End of year	<u>\$ 30,043</u>	<u>\$ 135,424</u>	<u>\$ 105,381</u>

Special Revenue Funds		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 3,335,600	\$ 3,348,200	\$ 12,600
227,110	226,589	(521)
16,793,224	15,163,470	(1,629,754)
1,447,325	1,314,690	(132,635)
307,630	252,735	(54,895)
1,472,740	2,057,931	585,191
<u>23,583,629</u>	<u>22,363,615</u>	<u>(1,220,014)</u>
13,847,393	6,325,742	7,521,651
1,292,936	1,068,515	224,421
523,039	65,830	457,209
7,630,944	6,302,291	1,328,653
1,393,649	1,207,409	186,240
1,282,901	770,979	511,922
633,693	311,407	322,286
415,930	324,575	91,355
248,285	165,829	82,456
19,880	0	19,880
0	0	0
0	0	0
0	0	0
<u>27,288,650</u>	<u>16,542,577</u>	<u>10,746,073</u>
<u>(3,705,021)</u>	<u>5,821,038</u>	<u>9,526,059</u>
196,789	243,405	46,616
<u>(574,045)</u>	<u>(661,304)</u>	<u>(87,259)</u>
<u>(377,256)</u>	<u>(417,899)</u>	<u>(40,643)</u>
(4,082,277)	5,403,139	9,485,416
<u>9,373,727</u>	<u>3,036,908</u>	<u>(6,336,819)</u>
<u>\$ 5,291,450</u>	<u>\$ 8,440,047</u>	<u>\$ 3,148,597</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, 2001**

Page 2 of 2

	Debt Service Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	48,758	66,480	17,722
Licenses and permits	0	0	0
Intergovernmental	0	185	185
Charges for services	0	0	0
Fines and forfeitures	0	0	0
Other revenues	0	4,349	4,349
Total revenues	<u>48,758</u>	<u>71,014</u>	<u>22,256</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>17,560</u>	<u>4,440</u>
Total expenditures	<u>47,000</u>	<u>42,560</u>	<u>4,440</u>
Excess (deficiency) of revenues over expenditures	<u>1,758</u>	<u>28,454</u>	<u>26,696</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	0	0	0
Operating transfers out	<u>0</u>	<u>(4,346)</u>	<u>(4,346)</u>
Total other sources (uses)	<u>0</u>	<u>(4,346)</u>	<u>(4,346)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,758	24,108	22,350
<b>Fund balance:</b>			
Beginning of year	<u>30,117</u>	<u>45,643</u>	<u>15,526</u>
End of year	<u>\$ 31,875</u>	<u>\$ 69,751</u>	<u>\$ 37,876</u>

Capital Projects Fund		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 661,757	\$ 634,684	\$ (27,073)
0	0	0
5,000,000	5,000,646	646
0	0	0
0	0	0
1,064,833	794,009	(270,824)
<u>6,726,590</u>	<u>6,429,339</u>	<u>(297,251)</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
52,002	193,760	(141,758)
0	0	0
9,209,435	3,631,245	5,578,190
0	0	0
0	0	0
<u>9,261,437</u>	<u>3,825,005</u>	<u>5,436,432</u>
<u>(2,534,847)</u>	<u>2,604,334</u>	<u>5,139,181</u>
214,659	499,520	284,861
<u>(321,974)</u>	<u>(1,003,290)</u>	<u>(681,316)</u>
<u>(107,315)</u>	<u>(503,770)</u>	<u>(396,455)</u>
(2,642,162)	2,100,564	4,742,726
<u>7,418,110</u>	<u>12,709,880</u>	<u>5,291,770</u>
<u>\$ 4,775,948</u>	<u>\$ 14,810,444</u>	<u>\$ 10,034,496</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, 2001 and 2000**

	Internal Service	Enterprise
<b>Operating revenues:</b>		
Charges for services	\$ 2,678,141	\$ 27,718
<b>Operating expenses:</b>		
Salaries and wages	470,623	0
Employee benefits	151,961	0
Services and supplies	2,671,248	9,102
Depreciation	20,902	5,756
Total operating expenses	3,314,734	14,858
Net income (loss)	(636,593)	12,860
<b>Nonoperating revenues (expenses):</b>		
Interest income	15,563	0
Operating transfers in	650,000	0
Operating transfers out	(9,069)	0
Interest expense	0	(18,362)
Total nonoperating revenues (expenses)	656,494	(18,362)
Net income (loss)	19,901	(5,502)
Add back depreciation	19,516	0
<b>Retained earnings:</b>		
Beginning of year	(53,211)	(558,809)
End of year	\$ (13,794)	\$ (564,311)

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**ALL PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF CASH FLOWS**

Page 1 of 2

	For the Period May 9, 2001 - June 30, 2001	For the Year Ended June 30, 2001	
	Enterprise	Internal Service	Total
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 17,425	\$ 2,734,611	\$ 2,752,036
Cash paid for employees and benefits	0	(707,284)	(707,284)
Cash paid to suppliers	<u>(7,707)</u>	<u>(3,081,846)</u>	<u>(3,089,553)</u>
Cash provided (used) by operating activities	<u>9,718</u>	<u>(1,054,519)</u>	<u>(1,044,801)</u>
<b>Cash flows from noncapital financing activities:</b>			
Interfund payable	0	15,070	15,070
Advances from other funds	0	239,408	239,408
Operating transfers in	0	650,000	650,000
Operating transfers out	0	(9,069)	(9,069)
Interest earned	<u>0</u>	<u>15,563</u>	<u>15,563</u>
Net cash provided (used) by noncapital financing activities:	<u>0</u>	<u>910,972</u>	<u>910,972</u>
<b>Cash flows from capital and related financing activities:</b>			
Principal payments - bonds	(5,745)	0	(5,745)
Interest paid	(18,362)	0	(18,362)
Purchase of fixed assets	<u>0</u>	<u>(5,095)</u>	<u>(5,095)</u>
Net cash provided (used) by capital and related financing activities	<u>(24,107)</u>	<u>(5,095)</u>	<u>(29,202)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(14,389)</b>	<b>(148,642)</b>	<b>(163,031)</b>
<b>Cash and cash equivalents:</b>			
Beginning of year	<u>49,019</u>	<u>458,751</u>	<u>507,770</u>
<b>Cash and cash equivalents:</b>			
End of year	<u>\$ 34,630</u>	<u>\$ 310,109</u>	<u>\$ 344,739</u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**ALL PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2001**

Page 2 of 2

	For the Period May 9, 2001 - June 30, 2001	For the Year Ended June 30, 2001	
	Enterprise	Internal Service	Total
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>			
<b>Operating income (loss)</b>	<u>\$ 12,860</u>	<u>\$ (636,593)</u>	<u>\$ (623,733)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>			
Depreciation expense	5,756	20,902	26,658
(Increase) decrease in accounts receivable	(10,293)	56,470	46,177
(Decrease) increase in accounts payable	1,395	(410,598)	(409,203)
(Decrease) increase in payroll payable	<u>0</u>	<u>(84,700)</u>	<u>(84,700)</u>
Total adjustments	<u>(3,142)</u>	<u>(417,926)</u>	<u>(421,068)</u>
<b>Net cash provided (used) by operating activities</b>	<u>\$ 9,718</u>	<u>\$ (1,054,519)</u>	<u>\$ (1,044,801)</u>

See accompanying notes to financial statements

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**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2001**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Reporting Entity**

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

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

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

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

The County has the following fund types and account groups:

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

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

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

Governmental funds include the following fund types:

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

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

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, 2001**

**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, 2001 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, 2001**

**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>\$ 302,833</u>	<u>\$ 118,986</u>	<u>\$ 1,878</u>	<u>\$ 23,560</u>	<u>\$ 605,782</u>	<u>\$ 1,053,039</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

**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, 2001**

**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**

**Ambulance and Health Special Revenue Fund/County Special Projects Capital Projects Fund**

In 1999 the County Commission advanced \$600,000 to the Town of Pahrump to facilitate the transfer of ambulance operations for the Pahrump area from Nye County to the Town of Pahrump. The Town of Pahrump was not required to repay the money to the County. The advance to the Town was made from the County Special Projects Capital Projects fund. The County Ambulance and Health fund retained all ambulance receivables related to the area of Pahrump for services rendered prior to the transfer of operations to the Town. The Ambulance and Health fund was to repay the County Special Projects Capital Projects fund for the advance of \$600,000 to the Town of Pahrump from collections of the ambulance service. The beginning fund balances of the Ambulance and Health Special Revenue Fund and the beginning balance of the County Special Projects Capital Projects fund have been restated to reflect the intent of the Nye County Commission action taken at the Nye County Commission meeting on February 16, 1999.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

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

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

**l. 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 monthly payments of \$750 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.

**m. City of Gabbs Dissolution**

On May 8, 2001, the City of Gabbs was dissolved. The tax district became the Town of Gabbs under the control of the Nye County Commission. Activity for the Town of Gabbs for the period of May 9, 2001 through June 30, 2001 is reflected in the financial statements of Nye County. The financial statements include three funds; Gabbs Town Special Revenue Fund, Gabbs Enterprise Fund, and Gabbs Capital Projects Fund.

**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, 2001**

**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	Economic Development special Revenue Fund
Airport Special Revenue Fund	Agricultural Extension Special Revenue Fund
Radio Communications Special Revenue Fund	

**2. Encumbrance Accounting**

Encumbrance accounting is not utilized in the governmental funds.

**3. Excess of Expenditures over Appropriations**

The following individual funds were overexpended:

Hospital Special Revenue Fund	\$ 234,120
Motor Pool Internal Service Fund	163,872

**4. Deficit Fund Equity**

The following funds had a deficit fund balance at June 30, 2001:

Airport Special Revenue Fund	\$ 8,405
Ambulance and Health Special Revenue Fund	81,774
Juvenile Probation Special Revenue Fund	31,574
Economic Development Special Revenue Fund	34,095
Hospital Special Revenue Fund	4,168,713
Gabbs Utility Enterprise Fund	564,311
Motor Pool Internal Service Fund	128,261

**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 \$873,295 and the bank balance was \$1,943,900. Of the bank balance, \$100,000 was covered by Federal Depository Insurance, and \$1,843,900 was covered by collateral held by the County's financial instruction's trust department or agent in the County's name.

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 354.168. At June 30, 2001 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.



**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

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

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

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, 2001.

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	\$ 9,069
	Emergency Medical Special Revenue Fund	38,462
	Road Special Revenue Fund	8,442
	Parks and Recreation Special Revenue Fund	12,934
	Amargosa Town Special Revenue Fund	9,044
	Ambulance and Health Special Revenue Fund	16,946
	Medical and General Indigent Special Revenue Fund	7,290
	Juvenile Probation Special Revenue Fund	4,523
	Beatty Town Special Revenue Fund	10,626
	JP Court Fines Special Revenue Fund	11,278
	County Special Ad Valorem Capital Projects Fund	38,331
	Beatty General Improvement Special Revenue Fund	5,193
	State Agency Fund	19,574
	County General Schools Agency Fund	43,871
	JP Assessment Special Revenue Fund	9,997
	911 Emergency Special Revenue Fund	5,550
	Stabilization Special Revenue Fund	5,963
	Nye Hospital Special Revenue Fund	15,056
	Nye Hospital Debt Service Fund	4,346
	Range Improvement Agency Fund	4,017
		<u>\$ 280,512</u>
Beatty Capital Projects	Beatty Ad Valorem Capital Projects Fund	<u>\$ 4,584</u>





**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

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

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

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.

At June 30, 2001 investments were as follows:

	<u>Market</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
U.S. Government Securities	\$ 19,701,336	\$ 19,701,336	\$ 0	\$ 0

Investments not subject to categorization:

State Treasurer's Investment Pool	\$13,484,846
Total Investments	<u>\$33,186,182</u>

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

Cash with officers	\$ 1,532,033
Carrying amount of deposits	873,295
Investments	<u>33,186,182</u>
Cash and cash equivalents	<u>\$35,591,510</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>Enterprise</u>	<u>Service</u>	<u>Agency</u>	<u>Total</u>
Receivables:								
Accounts receivable (net) \$	0	\$ 279,045	\$ 0	\$ 0	\$ 18,243	\$ 230,872	\$ 585,214	\$1,113,374
Interest	0	483,964	0	395,267	0	0	41,423	920,654
Taxes	383,758	154,389	1,932	28,331	0	0	756,725	1,325,135
Due for other governments	<u>1,803,535</u>	<u>1,405,940</u>	<u>199</u>	<u>695</u>	<u>0</u>	<u>0</u>	<u>339,726</u>	<u>3,550,095</u>
Total receivables	<u>\$2,187,293</u>	<u>\$2,323,338</u>	<u>\$ 2,131</u>	<u>\$ 424,293</u>	<u>\$ 18,243</u>	<u>\$ 230,872</u>	<u>\$1,723,088</u>	<u>\$6,909,258</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

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

**3. Fixed Assets**

The following is a summary of proprietary fund type fixed assets for the County at June 30, 2001:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
Land and building	\$ 10,980	\$ 431,554
Utility plant	1,549,672	0
Machinery and equipment	33,315	102,522
Less: accumulated depreciation	<u>(625,578)</u>	<u>(61,310)</u>
Net property and equipment	<u>\$ 968,389</u>	<u>\$ 472,766</u>

**4. Long Term Debt**

During the year ended June 30, 2001, the following changes occurred in liabilities reported in the general long term debt account group:

	<u>Balance July 1, 2000</u>	<u>Net Additions (Reduction)</u>	<u>Balance June 30, 2001</u>
General obligation bonds	\$ 200,000	\$ (25,000)	\$ 175,000
Landfill closure costs	97,206	12,951	110,157
Compensated absences	<u>2,281,371</u>	<u>340,573</u>	<u>2,621,944</u>
	<u>\$2,578,577</u>	<u>\$ 328,524</u>	<u>\$ 2,907,101</u>

**5. Bonds Payable**

General Obligation Bonds

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>\$175,000</u>

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

<u>Year Ending June 30</u>	<u>Principal</u>
2002	25,000
2003	25,000
2004	25,000
2005	25,000
2006	25,000
2007-2008	<u>50,000</u>
	<u>\$175,000</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

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

**5. Bonds Payable (Continued)**

Revenue Bonds

The City of Gabbs' 1989 Water Revenue Bonds were originally issued on July 13, 1989 in the amount of \$575,100 from Farmer's Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The current outstanding principal balance at June 30, 2001 is \$515,442.

The maturity requirements of the bonds payable is as follows:

<u>Year Ending June 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2002	\$ 36,316	\$ 6,168	\$ 42,484
2003	35,876	6,623	42,499
2004	35,405	7,112	42,517
2005	34,898	7,636	42,534
2006	34,354	8,199	42,553
2007-2011	162,095	51,011	213,106
2012-2016	141,037	72,808	213,845
2017-2021	110,980	103,918	214,898
2022-2026	68,081	148,323	216,404
2027-2029	<u>12,923</u>	<u>97,899</u>	<u>110,822</u>
	<u>\$ 671,965</u>	<u>\$ 509,697</u>	<u>\$1,181,662</u>

The FMHA bond covenant requires that City to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment amount is achieved. Consequently, the City's loan reserve balance is approximately \$28,000 under the required balance as agreed to under the bond covenant. While the city is currently in violation of the bond covenant, the City has not been notified by the FMHA that the loan will be callable. Therefore, these financial statements are following the current and long term maturity requirements as listed above.

**6. Notes Receivable**

Nye County had the following notes receivable at June 30, 2001:

	<u>County Capital Projects Fund</u>
Due from Nye County School District non-interest bearing loan (See Note D3)	<u>\$ 25,949</u>
	<u>Nye Regional Hospital Special Revenue Fund</u>
Note receivable in monthly installments of \$750 without interest through July 31, 2009 secured by Hospital real estate	<u>\$ 73,500</u>
	<u>County Special Projects Capital Projects Fund</u>
Note receivable - Pahrump Hospital District non-interest bearing	<u>\$ 650,000</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

**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, 2001 were:

	Total Transfers In	Transfers Out					Trust & Agency
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service	
General fund	\$ 695,951	\$ 0	\$ 150,000	\$ 0	\$ 545,951	\$ 0	\$ 0
Special Revenue fund	243,405	193,405	50,000	0	0	0	0
Capital Projects fund	499,520	0	361,304	4,346	57,339	9,069	67,462
Internal Service fund	650,000	150,000	100,000	0	400,000	0	0
	<u>\$ 2,088,876</u>	<u>\$ 343,405</u>	<u>\$ 661,304</u>	<u>\$ 4,346</u>	<u>\$1,003,290</u>	<u>\$ 9,069</u>	<u>\$67,462</u>

**8. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2001 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Economic Development special revenue fund	\$ 45,000
	Nye County Hospital District special revenue fund	30,300
		<u>\$ 75,300</u>
County Special Capital Projects fund	General Fund	\$ 812,677
	Juvenile Probation special revenue fund	35,972
	CDBG Grant special revenue fund	16,955
	Motorpool internal service fund	301,417
		<u>\$ 1,167,021</u>
Gabbs Town Special Revenue Fund	Gabbs enterprise fund	<u>\$ 101,415</u>
Gabbs Enterprise Fund	Gabbs Town special revenue fund	<u>\$ 11,402</u>
Road Special Revenue Fund	Motorpool internal service fund	\$ 77,827
	Airport special revenue fund	15,208
		<u>\$ 93,035</u>
Beatty Capital Projects Fund	Beatty General Improvement District Special revenue fund	<u>\$ 16,406</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

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

**9. Interfund Loan Receivable/Payable**

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Principal</u>	<u>Interest Receivable</u>	<u>Total</u>
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	\$ 18,570	\$ 101,197
Note payable in annual installments of \$90,739.41 including interest at 5%, dated June 30, 1984.		392,352	183,489	575,841
Note payable in monthly installments of varying amounts for sale of clinic, dated January 1988.		<u>53,240</u>	<u>0</u>	<u>53,240</u>
		<u>\$ 528,219</u>	<u>\$ 202,059</u>	<u>\$ 730,278</u>

Repayment of the 1984 note was contested by the Enterprise fund in 1985 based on the understanding that the funds were initially represented to be a contribution from Nye County. In 1986 the Hospital Board resolved to repay the County in accordance with the above terms including interest to commence accrual on July 1, 1985. Through June 30, 2001 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		1,092,347
Non-interest bearing loan dated February 1999	Ambulance and Health	<u>600,000</u>
		<u>\$ 3,815,169</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

**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>Internal Service Motor Pool</u>	<u>Enterprise Gabbs Utility</u>
Beginning balance, contributed capital	\$ 306,125	\$ 981,251
Amortization of contributed capital	<u>(19,516)</u>	<u>0</u>
Ending balance, contributed capital	<u>\$ 286,609</u>	<u>\$ 981,251</u>

**11. Segment Information for Enterprise Funds**

The City of Gabbs maintain two enterprise funds. Segment information for the City's enterprise funds for the year ended June 30, 2001 is as follows:

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
Operating revenues	\$ 929	\$ 26,789	\$ 27,718
Depreciation	576	5,180	5,756
Operating income	298	12,562	12,860
Nonoperating revenues	0	0	0
Nonoperating expenses	0	18,362	18,362
Net income (loss)	298	(5,800)	(5,502)
Plant, property, and equipment additions	0	0	0
Plant, property, and equipment, net	104,823	863,566	968,389
Net working capital (deficit)	19,982	(67,902)	(47,920)
Total assets	119,625	913,039	1,032,664
Long term liabilities payable			
from operating revenues	0	503,529	503,529
Total equity	119,625	297,315	416,940

**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 \$250,000 each and every insured event. As a participatory member the maintenance deductible is \$25,000 for each insured casualty event and \$10,000 for each and every loss for property and claims.

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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

**D. OTHER INFORMATION (Continued)**

**1. Risk Management (Continued):**

The County had a self funded health care program for its employees. The County had 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. These costs were paid monthly from the various funds of the County to the Internal Service fund. Effective April 2001 the County purchased commercial health benefits for its employees. Claims made beginning April 2001 will be paid for by a commercial health insurance carrier. Claims for health care made prior to April 2001 will be paid from the self funded health care program. The claims run out period expires March 31, 2002.

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, 2001 no claims liabilities were recorded.

**2. 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 \$250,000 through June 30, 2001. (\$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 from the date of sale or until the remaining liabilities are paid off. Any unpaid liabilities will be the responsibility of Nye County, Nevada.

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, 2001 is \$175,000. Since Hospital District ceased operations, the debt service tax rate will remain in place until the bonds are retired. At June 30, 2001, restricted funds of \$69,751 were available for debt retirement. The restricted fund is in the custody of the Nye County Treasurer and reported as a Debt Service fund.



**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

**D. OTHER INFORMATION (Continued)**

**3. Contingent Liabilities (Continued)**

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, 2001, the estimated liability to date for closure and post closure costs is \$110,157 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.

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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2001**

**D. OTHER INFORMATION (Continued)**

**4. Retirement Plan (Continued)**

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, 2001 was \$3,033,486. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2000 and 1999 were \$2,907,560 and \$3,096,529 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.

**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, 2001 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.

Employees 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, 2001 the County recognized as incurred \$326,733 of expenditures, which was net of \$54,984 of retiree contributions.

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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.

## GENERAL FUND



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**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>Assets</u></b>		
Taxes receivable	\$ 383,758	\$ 302,954
Due from other governments	1,803,535	2,355,383
Prepaid	0	523,718
Due from other funds	<u>75,300</u>	<u>40,300</u>
	<u>\$ 2,262,593</u>	<u>\$ 3,222,355</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 605,829	\$ 553,035
Accrued payroll and benefits	405,110	671,178
Due to other funds	812,677	967,303
Deferred revenue	302,833	67,987
Deferred taxes	<u>720</u>	<u>233,388</u>
Total liabilities	<u>2,127,169</u>	<u>2,492,891</u>
<b><u>Fund balance</u></b>		
Reserved for prepaids	0	523,718
Unreserved:		
Designated for subsequent year		205,746
Undesignated	<u>135,424</u>	<u>0</u>
Total fund balance	<u>135,424</u>	<u>729,464</u>
	<u>\$ 2,262,593</u>	<u>\$ 3,222,355</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes	\$ 7,565,001	\$ 8,081,337	\$ 516,336	\$ 6,579,457
Licenses and permits	124,000	98,124	(25,876)	118,863
Intergovernmental	9,267,880	9,764,575	496,695	8,788,953
Charges for services	1,404,003	1,258,567	(145,436)	1,290,392
Fines and forfeitures	445,000	408,510	(36,490)	394,323
Other revenues	<u>2,700,771</u>	<u>2,257,067</u>	<u>(443,704)</u>	<u>2,953,622</u>
 Total revenues	 <u>21,506,655</u>	 <u>21,868,180</u>	 <u>361,525</u>	 <u>20,125,610</u>
 <b>Expenditures:</b>				
General government	8,338,288	7,927,896	410,392	6,964,308
Public safety	9,893,552	9,713,221	180,331	8,726,225
Judicial	3,892,208	3,730,344	161,864	3,373,647
Public works	88,712	70,703	18,009	83,478
Health and sanitation	982,534	973,049	9,485	1,088,385
Community support	372,051	337,555	34,496	275,352
Intergovernmental	<u>80,000</u>	<u>61,998</u>	<u>18,002</u>	<u>80,000</u>
 Total expenditures	 <u>23,647,345</u>	 <u>22,814,766</u>	 <u>832,579</u>	 <u>20,591,395</u>
 Excess (deficiency) of revenues over expenditures	 <u>(2,140,690)</u>	 <u>(946,586)</u>	 <u>1,194,104</u>	 <u>(465,785)</u>
 <b>Other financing sources (uses):</b>				
Operating transfers in	750,425	695,951	(54,474)	0
Operating transfers out	<u>(316,789)</u>	<u>(343,405)</u>	<u>(26,616)</u>	<u>(321,023)</u>
 Total other sources (uses)	 <u>433,636</u>	 <u>352,546</u>	 <u>(81,090)</u>	 <u>(321,023)</u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	 <u>(1,707,054)</u>	 <u>(594,040)</u>	 <u>1,113,014</u>	 <u>(786,808)</u>
 <b>Fund balance:</b>				
Beginning of year	<u>1,737,097</u>	<u>729,464</u>	<u>(1,007,633)</u>	<u>1,516,272</u>
End of year	<u>\$ 30,043</u>	<u>\$ 135,424</u>	<u>\$ 105,381</u>	<u>\$ 729,464</u>



**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 7,245,693	\$ 7,696,134	\$ 450,441	\$ 6,382,247
Net proceeds	<u>319,308</u>	<u>385,203</u>	<u>65,895</u>	<u>197,210</u>
Total taxes	<u>7,565,001</u>	<u>8,081,337</u>	<u>516,336</u>	<u>6,579,457</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	400,000	363,529	(36,471)	362,796
Court fines	<u>45,000</u>	<u>44,981</u>	<u>(19)</u>	<u>31,527</u>
Total fines and forfeitures	<u>445,000</u>	<u>408,510</u>	<u>(36,490)</u>	<u>394,323</u>
<b>Licenses and permits:</b>				
Liquor licenses	39,000	28,020	(10,980)	36,250
Gaming licenses	<u>85,000</u>	<u>70,104</u>	<u>(14,896)</u>	<u>82,613</u>
Total licenses and permits	<u>124,000</u>	<u>98,124</u>	<u>(25,876)</u>	<u>118,863</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	710,000	763,264	53,264	685,535
Fish and game in lieu	7,500	7,392	(108)	8,030
State gaming license fee	160,500	164,350	3,850	159,860
Cop tax	260,000	306,950	46,950	252,112
Consolidated tax	8,007,885	8,347,840	339,955	7,628,171
Emergency management	75,736	124,665	48,929	55,245
GREAT grant	29,954	29,954	0	0
Drug enforcement	<u>16,305</u>	<u>20,160</u>	<u>3,855</u>	<u>0</u>
Total intergovernmental	<u>9,267,880</u>	<u>9,764,575</u>	<u>496,695</u>	<u>8,788,953</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Charges for services:</b>				
Clerk's fees	56,000	52,581	(3,419)	48,927
Recorder's fees	165,000	193,074	28,074	222,459
Assessor's commissions	270,000	196,266	(73,734)	233,866
Sheriff's fees	50,000	62,293	12,293	42,619
Justice of the peace fees	65,000	66,208	1,208	59,009
Investigation fees	20,000	27,375	7,375	17,000
Dept of energy reimbursement	524,090	550,151	26,061	516,230
Gas sales	0	0	0	13,224
Animal control-spay & neutering	44,045	15,720	(28,325)	32,296
Planning	60,000	22,860	(37,140)	38,463
Concealed weapons permits	7,000	7,275	275	5,700
Other fees	75,000	6,428	(68,572)	5,251
Public defender & discovery fees	35,000	35,950	950	3,280
Pahrump dispatch fees	0	0	0	37,000
Hazardous material response	4,000	9,043	5,043	1,849
County surveyor fees	15,000	4,500	(10,500)	12,245
Restitution fees	2,718	2,793	75	974
Wedding fees	7,000	0	(7,000)	0
Zoning fees	4,150	6,050	1,900	0
<b>Total charges for services</b>	<b>1,404,003</b>	<b>1,258,567</b>	<b>(145,436)</b>	<b>1,290,392</b>

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**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Other revenues:</b>				
Old courthouse rent	38,500	12,737	(25,763)	14,342
Tax penalties	335,000	391,203	56,203	422,026
Uniform reciprocal law	220,149	147,325	(72,824)	282,951
Water resource planning	25,000	10,948	(14,052)	10,947
Senior nutrition	23,100	0	(23,100)	27,005
Prisoner housing	8,000	7,200	(800)	2,300
DARE sales	800	0	(800)	483
Donations	4,050	50	(4,000)	1,303
Cemetery receipts	4,000	2,550	(1,450)	2,823
Solid waste fees	1,000,000	952,170	(47,830)	954,140
Extradition	3,525	18,243	14,718	24,732
Other revenue	35,000	29,618	(5,382)	56,577
Election reimbursement	15,000	6,449	(8,551)	1,415
Manhattan payment	9,000	9,654	654	9,127
Insurance reimbursement	11,500	9,780	(1,720)	7,556
Division of wildlife	40,000	4,712	(35,288)	137
Yomba reimbursement	13,000	0	(13,000)	0
Tax trust sales (NRS 361.610)	230,000	196,644	(33,356)	657,106
Tax - sale costs	270,000	37,837	(232,163)	61,785
Refund from pay phone	2,500	11,170	8,670	9,641
Landfill load fees	360,000	306,221	(53,779)	297,676
Hauler registration	17,500	1,860	(15,640)	910
Title search	14,500	23,885	9,385	24,055
Interest	0	0	0	55,644
Data processing	750	750	0	1,080
Sale of fixed assets	19,000	70,946	51,946	25,329
Road reimbursement	0	4,218	4,218	2,532
Animal donations	897	897	0	0
Total other revenues	<u>2,700,771</u>	<u>2,257,067</u>	<u>(443,704)</u>	<u>2,953,622</u>
Total revenues	<u>\$ 21,506,655</u>	<u>\$ 21,868,180</u>	<u>\$ 361,525</u>	<u>\$ 20,125,610</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 100,799	\$ 96,182	\$ 4,617	\$ 99,201
Employee benefits	42,624	42,638	(14)	40,712
Services and supplies	50,760	48,842	1,918	52,054
	<u>194,183</u>	<u>187,662</u>	<u>6,521</u>	<u>191,967</u>
<b>County Administrator:</b>				
Salaries and wages	445,645	451,436	(5,791)	464,445
Employee benefits	136,005	111,011	24,994	122,120
Services and supplies	82,000	64,594	17,406	79,069
Capital outlay	0	0	0	12,260
	<u>663,650</u>	<u>627,041</u>	<u>36,609</u>	<u>677,894</u>
<b>Clerk:</b>				
Salaries and wages	224,430	209,210	15,220	237,012
Employee benefits	74,442	74,204	238	72,999
Services and supplies	191,300	178,395	12,905	64,026
	<u>490,172</u>	<u>461,809</u>	<u>28,363</u>	<u>374,037</u>
<b>Information System:</b>				
Salaries and wages	320,559	328,681	(8,122)	275,149
Employee benefits	97,639	89,694	7,945	71,239
Services and supplies	259,500	241,409	18,091	140,422
	<u>677,698</u>	<u>659,784</u>	<u>17,914</u>	<u>486,810</u>
<b>County Planner:</b>				
Salaries and wages	336,592	288,967	47,625	252,665
Employee benefits	103,419	87,822	15,597	69,613
Services and supplies	49,495	25,231	24,264	38,218
	<u>489,506</u>	<u>402,020</u>	<u>87,486</u>	<u>360,496</u>
<b>HR/Risk Management:</b>				
Salaries and wages	195,374	214,261	(18,887)	0
Employee benefits	64,077	63,202	875	0
Services and supplies	63,426	33,936	29,490	0
	<u>322,877</u>	<u>311,399</u>	<u>11,478</u>	<u>0</u>
<b>Water Resource/Planning:</b>				
Services and supplies	40,000	27,583	12,417	32,843
<b>Natural Resources:</b>				
Salaries and wages	88,508	78,475	10,033	84,118
Employee benefits	26,950	26,264	686	26,160
Services and supplies	55,300	25,778	29,522	19,076
	<u>170,758</u>	<u>130,517</u>	<u>40,241</u>	<u>129,354</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>General Government-Continued</b>				
<b>Miscellaneous Overhead:</b>				
Workers Comp	10,000	11,560	(1,560)	9,463
Printing	102,000	95,289	6,711	79,755
General insurance	554,950	526,067	28,883	493,199
Group insurance - retired	308,160	326,733	(18,573)	244,634
Professional fees	125,000	244,628	(119,628)	183,239
Tax refunds	5,500	35,200	(29,700)	30,645
Delivery service	6,000	14,513	(8,513)	6,111
Soil conservation	4,000	4,000	0	4,000
Vehicle fuel	0	0	0	79
NACO dues	18,000	18,234	(234)	14,229
Blood bourne pathogens	30,000	10,539	19,461	9,184
Unemployment benefits	50,000	38,534	11,466	38,142
Physicals	50,000	41,365	8,635	38,384
Landfill refunds	1,300	324	976	738
Postage	170,000	166,684	3,316	134,064
Fax machine	5,000	3,762	1,238	3,841
City of Gabbs	6,616	600	6,016	6,731
Gabbs library	3,500	4,356	(856)	3,040
Flu shots	2,000	920	1,080	1,045
Fish and game	1,500	2,662	(1,162)	1,069
Litigation	150,000	96,496	53,504	15,173
Ambulance calls	0	0	0	26,248
Miscellaneous	22,000	12,799	9,201	21,379
Spay and Neutering	40,897	23,799	17,098	50,509
Landsale costs	10,000	2,000	8,000	0
Belmont emergency phone	500	271	229	250
Crystal park	525	2,707	(2,182)	1,436
Corridor advisory board	1,500	893	607	1,412
Pre-employment drug test	4,500	3,664	836	4,962
Random drug testing	2,000	1,656	344	1,681
Safety program	10,000	1,139	8,861	3,284
Advocacy with congress	50,000	24,226	25,774	0
Training	1,000	0	1,000	890
Fuel tank maintenance	600	3,865	(3,265)	0
Legislative costs	1,500	0	1,500	0
Public administrator	4,000	2,081	1,919	0
<b>Total miscellaneous overhead</b>	<b>1,752,548</b>	<b>1,721,566</b>	<b>30,982</b>	<b>1,428,816</b>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>General Government-Continued</b>				
<b>Recorder/Auditor:</b>				
Salaries and wages	\$ 331,895	\$ 326,140	\$ 5,755	\$ 294,905
Employee benefits	103,751	102,016	1,735	82,693
Services and supplies	15,950	15,498	452	10,720
Capital outlay	0	0	0	2,159
	<u>451,596</u>	<u>443,654</u>	<u>7,942</u>	<u>390,477</u>
<b>Treasurer:</b>				
Salaries and wages	284,619	272,990	11,629	263,995
Employee benefits	92,749	90,158	2,591	82,062
Services and supplies	78,300	65,913	12,387	91,658
	<u>455,668</u>	<u>429,061</u>	<u>26,607</u>	<u>437,715</u>
<b>South county office:</b>				
Salaries and wages	126,240	119,428	6,812	94,231
Employee benefits	44,513	42,142	2,371	31,151
Services and supplies	11,000	5,914	5,086	10,729
	<u>181,753</u>	<u>167,484</u>	<u>14,269</u>	<u>136,111</u>
<b>Assessor:</b>				
Salaries and wages	615,924	580,716	35,208	579,753
Employee benefits	201,424	194,080	7,344	177,453
Services and supplies	70,105	53,519	16,586	76,716
Capital outlay	0	0	0	27,242
	<u>887,453</u>	<u>828,315</u>	<u>59,138</u>	<u>861,164</u>
<b>Buildings and grounds activity:</b>				
Salaries and wages	358,424	341,498	16,926	384,244
Employee benefits	109,184	108,116	1,068	119,286
Services and supplies	878,136	870,256	7,880	800,338
Capital outlay	0	0	0	32,152
	<u>1,345,744</u>	<u>1,319,870</u>	<u>25,874</u>	<u>1,336,020</u>
<b>General services:</b>				
Salaries and wages	154,777	153,106	1,671	87,427
Employee benefits	47,905	48,108	(203)	19,453
Services and supplies	12,000	8,917	3,083	13,724
	<u>214,682</u>	<u>210,131</u>	<u>4,551</u>	<u>120,604</u>
Total general government function	<u>8,338,288</u>	<u>7,927,896</u>	<u>410,392</u>	<u>6,964,308</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 5,626,211	\$ 5,347,194	\$ 279,017	\$ 5,032,514
Employee benefits	2,525,948	2,309,876	216,072	2,094,268
Services and supplies	1,296,152	1,560,411	(264,259)	1,255,424
Capital outlay	0	0	0	9,516
	<u>9,448,311</u>	<u>9,217,481</u>	<u>230,830</u>	<u>8,391,722</u>
<b>Emergency management:</b>				
Salaries and wages	157,312	146,060	11,252	131,115
Employee benefits	49,754	60,442	(10,688)	51,584
Services and supplies	238,175	289,238	(51,063)	148,734
Capital outlay	0	0	0	3,070
	<u>445,241</u>	<u>495,740</u>	<u>(50,499)</u>	<u>334,503</u>
Total public safety function	<u>9,893,552</u>	<u>9,713,221</u>	<u>180,331</u>	<u>8,726,225</u>
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	1,117,379	1,091,206	26,173	994,704
Employee benefits	339,100	322,594	16,506	272,828
Services and supplies	139,750	140,621	(871)	102,258
	<u>1,596,229</u>	<u>1,554,421</u>	<u>41,808</u>	<u>1,369,790</u>
<b>District attorney (URES):</b>				
Salaries and wages	166,257	152,145	14,112	159,033
Employee benefits	53,892	50,696	3,196	48,303
Services and supplies	16,900	13,159	3,741	13,025
	<u>237,049</u>	<u>216,000</u>	<u>21,049</u>	<u>220,361</u>
<b>District court:</b>				
Salaries and wages	172,258	123,056	49,202	86,670
Employee benefits	57,711	43,146	14,565	27,892
Services and supplies	212,000	93,343	118,657	149,326
	<u>441,969</u>	<u>259,545</u>	<u>182,424</u>	<u>263,888</u>



**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Judicial (Continued):</b>				
<b>Tonopah justice court:</b>				
Salaries and wages	\$ 171,029	\$ 176,961	\$ (5,932)	\$ 166,526
Employee benefits	50,582	56,029	(5,447)	49,026
Services and supplies	31,000	16,018	14,982	16,446
Capital outlay	10,000	0	10,000	0
	<u>262,611</u>	<u>249,008</u>	<u>13,603</u>	<u>231,998</u>
<b>Pahrump justice court:</b>				
Salaries and wages	313,941	315,923	(1,982)	279,592
Employee benefits	101,968	96,201	5,767	85,265
Services and supplies	92,550	119,211	(26,661)	82,438
	<u>508,459</u>	<u>531,335</u>	<u>(22,876)</u>	<u>447,295</u>
<b>Beatty justice court:</b>				
Salaries and wages	202,602	221,727	(19,125)	188,008
Employee benefits	64,544	71,038	(6,494)	53,851
Services and supplies	28,745	22,472	6,273	21,589
	<u>295,891</u>	<u>315,237</u>	<u>(19,346)</u>	<u>263,448</u>
<b>Gabbs justice court:</b>				
Salaries and wages	0	0	0	37,896
Employee benefits	0	0	0	15,564
Services and supplies	0	0	0	3,663
	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,123</u>
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	465,000	455,901	9,099	415,723
Court appointed defender	85,000	148,897	(63,897)	104,021
	<u>550,000</u>	<u>604,798</u>	<u>(54,798)</u>	<u>519,744</u>
Total judicial function	<u>3,892,208</u>	<u>3,730,344</u>	<u>161,864</u>	<u>3,373,647</u>
<b>Public works:</b>				
Salaries and wages	40,910	40,646	264	41,115
Employee benefits	13,302	13,110	192	12,434
Services and supplies	34,500	16,947	17,553	26,463
Capital outlay	0	0	0	3,466
Total public works function	<u>88,712</u>	<u>70,703</u>	<u>18,009</u>	<u>83,478</u>

**NYE COUNTY, NEVADA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Health and sanitation:</b>				
<b>Solid waste:</b>				
Salaries and wages	\$ 247,442	\$ 327,863	\$ (80,421)	\$ 363,503
Employee benefits	84,737	98,212	(13,475)	99,285
Services and supplies	517,047	394,303	122,744	426,040
Capital outlay	133,308	152,671	(19,363)	177,624
	<u>982,534</u>	<u>973,049</u>	<u>9,485</u>	<u>1,066,452</u>
 <b>Cemetery:</b>				
Services and supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,933</u>
 Total health and sanitation function	<u>982,534</u>	<u>973,049</u>	<u>9,485</u>	<u>1,088,385</u>
 <b>Community support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	153,670	142,923	10,747	183,293
Employee benefits	32,256	31,136	1,120	31,653
Services and supplies	<u>186,125</u>	<u>163,496</u>	<u>22,629</u>	<u>60,406</u>
 Total community support function	<u>372,051</u>	<u>337,555</u>	<u>34,496</u>	<u>275,352</u>
 <b>Intergovernmental:</b>				
Other	<u>80,000</u>	<u>61,998</u>	<u>18,002</u>	<u>80,000</u>
 Total expenditures	<u>\$ 23,647,345</u>	<u>\$ 22,814,766</u>	<u>\$ 832,579</u>	<u>\$ 20,591,395</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, Amargosa Town, and Gabbs 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 Justice Court 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, 2001 (Page 1 of 4)**

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

	Road	Regional Streets & Highways	Public Transit	Agricultural Extension	Airport
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 147,214	\$ 733,402	\$ 417,206	\$ 7,515	\$ 9,695
Interest receivable	0	2,779	0	0	0
Taxes receivable	1,813	0	0	3,710	0
Due from other governments	744,540	197,981	122,951	783	1,200
Accounts receivable	0	0	0	0	0
Due from other funds	93,035	0	0	0	0
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Total assets	<u>\$ 986,602</u>	<u>\$ 934,162</u>	<u>\$ 540,157</u>	<u>\$ 12,008</u>	<u>\$ 10,895</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 555,465	\$ 640,752	\$ 0	\$ 4,538	\$ 4,092
Accrued payroll and benefits	39,159	0	0	1,118	0
Due to other funds	0	0	0	0	15,208
Deferred taxes	1,510	0	0	3,109	0
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>596,134</u>	<u>640,752</u>	<u>0</u>	<u>8,765</u>	<u>19,300</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Unreserved:					
Designated for subsequent year	195,235	46,434	154,271	0	0
Undesignated	195,233	246,976	385,886	3,243	(8,405)
Total fund balance	<u>390,468</u>	<u>293,410</u>	<u>540,157</u>	<u>3,243</u>	<u>(8,405)</u>
Total liabilities and fund balance	<u>\$ 986,602</u>	<u>\$ 934,162</u>	<u>\$ 540,157</u>	<u>\$ 12,008</u>	<u>\$ 10,895</u>

Ambulance and Health	Medical & General Indigent	Emergency Medical Indigent	Museum	Law Library	Repository Scientific Grant
\$ 442,974	\$ 52,758	\$ 550,353	\$ 20,983	\$ 13,686	\$ 126,074
0	0	0	0	0	5,253
0	24,961	24,914	3,264	0	0
0	7,405	551	75	0	0
279,045	0	0	0	0	0
0	0	0	0	0	0
0	730,278	0	0	0	0
0	0	0	0	0	0
<u>\$ 722,019</u>	<u>\$ 815,402</u>	<u>\$ 575,818</u>	<u>\$ 24,322</u>	<u>\$ 13,686</u>	<u>\$ 131,327</u>
\$ 13,397	\$ 6,848	\$ 124,699	\$ 957	\$ 2,935	\$ 36,250
4,590	1,348	0	1,316	0	2,333
0	0	0	0	0	0
0	20,972	20,878	2,729	0	0
185,806	0	0	0	0	79,011
600,000	0	0	0	0	0
0	0	0	0	0	13,733
<u>803,793</u>	<u>29,168</u>	<u>145,577</u>	<u>5,002</u>	<u>2,935</u>	<u>131,327</u>
0	730,278	0	0	0	0
0	0	0	0	0	0
0	55,956	264,448	131	816	0
(81,774)	0	165,793	19,189	9,935	0
<u>(81,774)</u>	<u>786,234</u>	<u>430,241</u>	<u>19,320</u>	<u>10,751</u>	<u>0</u>
<u>\$ 722,019</u>	<u>\$ 815,402</u>	<u>\$ 575,818</u>	<u>\$ 24,322</u>	<u>\$ 13,686</u>	<u>\$ 131,327</u>

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

**June 30, 2001 (Page 2 of 4)**

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

	Beatty Town	Beatty General Improvement District	Manhattan Town	Parks & Recreation	Health Clinics
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 105,284	\$ 97,184	\$ 1,722	\$ 154,363	\$ 18,735
Interest receivable	0	0	0	0	0
Taxes receivable	1,079	10,568	225	0	15,802
Due from other governments	46,144	0	609	0	338
Accounts receivable	0	0	0	0	0
Due from other funds	0	0	0	0	0
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Total assets	<u>\$ 152,507</u>	<u>\$ 107,752</u>	<u>\$ 2,556</u>	<u>\$ 154,363</u>	<u>\$ 34,875</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 5,789	\$ 2,515	\$ 404	\$ 9,566	\$ 4,085
Accrued payroll and benefits	3,412	1,095	371	0	1,220
Due to other funds	0	16,406	0	0	0
Deferred taxes	1,046	0	203	0	13,273
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>10,247</u>	<u>20,016</u>	<u>978</u>	<u>9,566</u>	<u>18,578</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Unreserved:					
Designated for subsequent year	54,836	19,818	1,568	88,035	530
Undesignated	87,424	67,918	10	56,762	15,767
Total fund balance	<u>142,260</u>	<u>87,736</u>	<u>1,578</u>	<u>144,797</u>	<u>16,297</u>
Total liabilities and fund balance	<u>\$ 152,507</u>	<u>\$ 107,752</u>	<u>\$ 2,556</u>	<u>\$ 154,363</u>	<u>\$ 34,875</u>

Mining Maps	Juvenile & Probation	Forensic Service	Senior Nutrition	Amargosa Town	State & County Room Tax
\$ 12,961	\$ 0	\$ 9,108	\$ 3,500	\$ 127,285	\$ 21,346
0	0	0	0	0	0
0	30,435	0	0	5,276	3,862
0	36,459	0	6,284	17,254	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 12,961</u>	<u>\$ 66,894</u>	<u>\$ 9,108</u>	<u>\$ 9,784</u>	<u>\$ 149,815</u>	<u>\$ 25,208</u>
\$ 123	\$ 28,786	\$ 2,160	\$ 9,784	\$ 8,581	\$ 6,342
0	9,080	0	0	4,019	0
0	35,972	0	0	0	0
0	24,630	0	0	5,081	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>123</u>	<u>98,468</u>	<u>2,160</u>	<u>9,784</u>	<u>17,681</u>	<u>6,342</u>
0	0	0	0	0	0
0	0	0	0	0	0
7,711	0	0	0	61,820	14,476
<u>5,127</u>	<u>(31,574)</u>	<u>6,948</u>	<u>0</u>	<u>70,314</u>	<u>4,390</u>
<u>12,838</u>	<u>(31,574)</u>	<u>6,948</u>	<u>0</u>	<u>132,134</u>	<u>18,866</u>
<u>\$ 12,961</u>	<u>\$ 66,894</u>	<u>\$ 9,108</u>	<u>\$ 9,784</u>	<u>\$ 149,815</u>	<u>\$ 25,208</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2001 (Page 3 of 4)**  
**(With Comparative Actual Amounts for June 30, 2000)**

	Justice Court Administrative Assessment	Economic Development	Controlled Substances	Public Lands
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 206,701	\$ 19,332	\$ 8,081	\$ 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
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	0	0	0	0
Total assets	<u>\$ 206,701</u>	<u>\$ 19,332</u>	<u>\$ 8,081</u>	<u>\$ 7,120</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 7,555	\$ 427	\$ 2,470	\$ 0
Accrued payroll and benefits	0	0	0	0
Due to other funds	0	45,000	0	0
Deferred taxes	0	0	0	0
Deferred revenue	0	8,000	0	0
Advances from other funds	0	0	0	0
Deferred interest	0	0	0	0
Total liabilities	<u>7,555</u>	<u>53,427</u>	<u>2,470</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Advances to other funds	0	0	0	0
Note receivable	0	0	0	0
Unreserved:				
Designated for subsequent year	25,102	0	0	7,120
Undesignated	174,044	(34,095)	5,611	0
Total fund balance	<u>199,146</u>	<u>(34,095)</u>	<u>5,611</u>	<u>7,120</u>
Total liabilities and fund balance	<u>\$ 206,701</u>	<u>\$ 19,332</u>	<u>\$ 8,081</u>	<u>\$ 7,120</u>

Justice Court Assessments	Amargosa Community Center and Park	Building Department	Radio Communication Repair	911 Medical Emergency	Repository Oversite
\$ 206,169	\$ 44,116	\$ 446,890	\$ 11,133	\$ 111,717	\$ 1,313,032
0	0	1,624	0	0	0
0	1,732	0	0	1,856	0
0	0	0	0	41	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 206,169</u>	<u>\$ 45,848</u>	<u>\$ 448,514</u>	<u>\$ 11,133</u>	<u>\$ 113,614</u>	<u>\$ 1,313,032</u>
\$ 136	\$ 9,548	\$ 191,174	\$ 1,232	\$ 0	\$ 159,089
0	177	744	779	0	7,371
0	0	0	0	0	0
0	0	0	0	1,556	0
0	0	0	0	0	1,004,872
0	0	0	0	0	0
0	0	0	0	0	141,700
<u>136</u>	<u>9,725</u>	<u>191,918</u>	<u>2,011</u>	<u>1,556</u>	<u>1,313,032</u>
0	0	0	0	0	0
0	0	0	0	0	0
191	4,230	164,189	3,742	856	0
<u>205,842</u>	<u>31,893</u>	<u>92,407</u>	<u>5,380</u>	<u>111,202</u>	<u>0</u>
<u>206,033</u>	<u>36,123</u>	<u>256,596</u>	<u>9,122</u>	<u>112,058</u>	<u>0</u>
<u>\$ 206,169</u>	<u>\$ 45,848</u>	<u>\$ 448,514</u>	<u>\$ 11,133</u>	<u>\$ 113,614</u>	<u>\$ 1,313,032</u>

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

**June 30, 2001 (Page 4 of 4)**

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

	Repository Early Warning Drilling	CDBG Grant	Court Collection Fees	Nye Regional Hospital
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 61,160	\$ 0	\$ 30,011	\$ 330,830
Interest receivable	0	0	0	0
Taxes receivable	0	0	0	23,903
Due from other governments	145,348	55,000	0	2,461
Accounts receivable	0	0	0	0
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	0	0	0	73,500
Total assets	<u>\$ 206,508</u>	<u>\$ 55,000</u>	<u>\$ 30,011</u>	<u>\$ 430,694</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 152,636	\$ 250	\$ 0	\$ 435
Accrued payroll and benefits	0	0	0	0
Due to other funds	0	16,955	0	30,300
Deferred taxes	0	0	0	23,225
Deferred revenue	0	37,795	0	0
Advances from other funds	0	0	0	4,545,447
Deferred interest	53,872	0	0	0
Total liabilities	<u>206,508</u>	<u>55,000</u>	<u>0</u>	<u>4,599,407</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Advances to other funds	0	0	0	0
Note receivable	0	0	0	73,500
Unreserved:				
Designated for subsequent year	0	0	165	0
Undesignated	0	0	29,846	(4,242,213)
Total fund balance	<u>0</u>	<u>0</u>	<u>30,011</u>	<u>(4,168,713)</u>
Total liabilities and fund balance	<u>\$ 206,508</u>	<u>\$ 55,000</u>	<u>\$ 30,011</u>	<u>\$ 430,694</u>

Education Endowment	Emergency Fund	Gabbs Town	Totals 2001	2000
\$ 4,997,522	\$ 3,440,115	\$ 126,438	\$ 14,433,715	\$ 8,392,529
306,177	168,131	0	483,964	8,982
0	0	989	154,389	125,812
0	0	20,516	1,405,940	1,784,544
0	0	0	279,045	965,097
0	0	101,415	194,450	0
0	0	0	730,278	949,565
0	0	0	73,500	82,500
<u>\$ 5,303,699</u>	<u>\$ 3,608,246</u>	<u>\$ 249,358</u>	<u>\$ 17,755,281</u>	<u>\$ 12,309,029</u>
\$ 0	\$ 274,918	\$ 7,763	\$ 2,275,701	\$ 1,849,938
0	0	936	79,068	175,324
0	0	11,402	171,243	30,664
0	0	774	118,986	90,614
0	0	0	1,315,484	1,642,556
0	0	0	5,145,447	5,317,207
0	0	0	209,305	165,818
<u>0</u>	<u>274,918</u>	<u>20,875</u>	<u>9,315,234</u>	<u>9,272,121</u>
0	0	0	730,278	949,565
0	0	0	73,500	82,500
5,303,699	0	94,961	6,570,340	6,755,238
<u>0</u>	<u>3,333,328</u>	<u>133,522</u>	<u>1,065,929</u>	<u>(4,750,395)</u>
<u>5,303,699</u>	<u>3,333,328</u>	<u>228,483</u>	<u>8,440,047</u>	<u>3,036,908</u>
<u>\$ 5,303,699</u>	<u>\$ 3,608,246</u>	<u>\$ 249,358</u>	<u>\$ 17,755,281</u>	<u>\$ 12,309,029</u>





**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2001 (Page 1 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	Road	Regional Streets & Highways	Public Transit	Agricultural Extension
<b>Revenues:</b>				
Taxes	\$ 38,066	\$ 0	\$ 0	\$ 77,628
Licenses and permits	0	0	0	0
Intergovernmental	2,811,236	725,827	741,680	7,348
Charges for services	202,876	0	0	0
Fines and forfeitures	0	0	0	0
Other revenues	1,237,642	30,355	23,947	0
Total revenues	<u>4,289,820</u>	<u>756,182</u>	<u>765,627</u>	<u>84,976</u>
<b>Expenditures:</b>				
General government	0	0	0	0
Public safety	0	0	0	0
Judicial	0	0	0	0
Public works	4,532,434	897,591	798,716	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	95,251
Intergovernmental	0	0	0	0
Total expenditures	<u>4,532,434</u>	<u>897,591</u>	<u>798,716</u>	<u>95,251</u>
Excess (deficiency) of revenues over expenditures	<u>(242,614)</u>	<u>(141,409)</u>	<u>(33,089)</u>	<u>(10,275)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	20,000
Operating transfers out	(18,442)	0	0	0
Sale of fixed assets	0	0	0	0
Total other financing sources	<u>(18,442)</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(261,056)	(141,409)	(33,089)	9,725
<b>Fund balance:</b>				
Beginning of year	<u>651,524</u>	<u>434,819</u>	<u>573,246</u>	<u>(6,482)</u>
End of year	<u>\$ 390,468</u>	<u>\$ 293,410</u>	<u>\$ 540,157</u>	<u>\$ 3,243</u>



Airport	Ambulance & Health	Medical & General Indigent	Emergency Medical Indigent	Museum	Law Library
\$ 0	\$ 0	\$ 505,739	\$ 497,146	\$ 70,019	\$ 0
0	168,188	0	0	0	0
731	0	50,789	512	5,062	0
16,902	461,208	0	0	0	18,974
0	0	0	0	0	0
0	18,483	31,833	38,468	2	366
<u>17,633</u>	<u>647,879</u>	<u>588,361</u>	<u>536,126</u>	<u>75,083</u>	<u>19,340</u>
28,615	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	37,155
0	0	0	0	0	0
0	382,009	0	0	0	0
0	0	575,290	191,237	0	0
0	0	0	0	65,987	0
0	0	0	0	0	0
0	60,000	0	78,183	0	0
<u>28,615</u>	<u>442,009</u>	<u>575,290</u>	<u>269,420</u>	<u>65,987</u>	<u>37,155</u>
<u>(10,982)</u>	<u>205,870</u>	<u>13,071</u>	<u>266,706</u>	<u>9,096</u>	<u>(17,815)</u>
10,700	0	0	0	0	30,000
0	(26,946)	(157,290)	(38,462)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,700</u>	<u>(26,946)</u>	<u>(157,290)</u>	<u>(38,462)</u>	<u>0</u>	<u>30,000</u>
(282)	178,924	(144,219)	228,244	9,096	12,185
<u>(8,123)</u>	<u>(260,698)</u>	<u>930,453</u>	<u>201,997</u>	<u>10,224</u>	<u>(1,434)</u>
<u>\$ (8,405)</u>	<u>\$ (81,774)</u>	<u>\$ 786,234</u>	<u>\$ 430,241</u>	<u>\$ 19,320</u>	<u>\$ 10,751</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2001 (Page 2 of 4)**  
**(With Comparative Actual Amounts for June 30, 2000)**

	Repository Scientific Grant	Beatty Town	Beatty General Improvement District	Manhattan Town
<b>Revenues:</b>				
Taxes	\$ 0	\$ 41,890	\$ 137,000	\$ 2,112
Licenses and permits	0	41,233	0	1,065
Intergovernmental	338,499	269,485	0	3,562
Charges for services	0	0	0	0
Fines and forfeitures	0	35,504	0	0
Other revenues	0	15,738	5,193	0
Total revenues	<u>338,499</u>	<u>403,850</u>	<u>142,193</u>	<u>6,739</u>
<b>Expenditures:</b>				
General government	338,499	92,206	0	613
Public safety	0	96,358	0	6,001
Judicial	0	0	0	0
Public works	0	0	0	1,712
Health and sanitation	0	0	0	0
Welfare	0	0	0	0
Culture and recreation	0	8,493	133,949	4,605
Community support	0	14,089	0	0
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>338,499</u>	<u>211,146</u>	<u>133,949</u>	<u>12,931</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>192,704</u>	<u>8,244</u>	<u>(6,192)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	0	20,000	0	0
Operating transfers out	0	(210,626)	(5,193)	0
Sale of fixed assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other sources (uses)	<u>0</u>	<u>(190,626)</u>	<u>(5,193)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	2,078	3,051	(6,192)
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>140,182</u>	<u>84,685</u>	<u>7,770</u>
End of year	<u>\$ 0</u>	<u>\$ 142,260</u>	<u>\$ 87,736</u>	<u>\$ 1,578</u>

Parks & Recreation	Health Clinic	Mining Maps	Juvenile & Probation	Forensic Service	Senior Nutrition
\$ 2	\$ 325,821	\$ 0	\$ 607,887	\$ 0	\$ 0
0	0	0	0	0	0
0	314	0	74,380	0	192,179
0	0	7,603	0	14,533	0
0	0	0	25,445	0	0
12,934	5,472	0	72,920	0	3,500
<u>12,936</u>	<u>331,607</u>	<u>7,603</u>	<u>780,632</u>	<u>14,533</u>	<u>195,679</u>
0	0	3,870	0	0	0
0	0	0	803,926	27,263	0
0	0	0	0	0	0
0	0	0	0	0	0
0	339,586	0	0	0	0
0	0	0	0	0	0
68,793	0	0	0	0	0
0	0	0	0	0	195,679
0	0	0	0	0	0
<u>68,793</u>	<u>339,586</u>	<u>3,870</u>	<u>803,926</u>	<u>27,263</u>	<u>195,679</u>
<u>(55,857)</u>	<u>(7,979)</u>	<u>3,733</u>	<u>(23,294)</u>	<u>(12,730)</u>	<u>0</u>
0	0	0	0	0	0
(12,934)	0	0	(4,523)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(12,934)</u>	<u>0</u>	<u>0</u>	<u>(4,523)</u>	<u>0</u>	<u>0</u>
(68,791)	(7,979)	3,733	(27,817)	(12,730)	0
<u>213,588</u>	<u>24,276</u>	<u>9,105</u>	<u>(3,757)</u>	<u>19,678</u>	<u>0</u>
<u>\$ 144,797</u>	<u>\$ 16,297</u>	<u>\$ 12,838</u>	<u>\$ (31,574)</u>	<u>\$ 6,948</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2001 (Page 3 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	Amargosa Town	State & County Room Tax	Justice Court Administrative Assistant	Economic Development	Con Subs
<b>Revenues:</b>					
Taxes	\$ 102,951	\$ 41,934	\$ 0	\$ 0	\$
Licenses and permits	15,765	0	0	0	
Intergovernmental	84,682	0	0	45,000	
Charges for services	787	0	0	0	
Fines and forfeitures	6,621	0	54,032	0	3
Other revenue	17,626	0	11,278	3,900	
Total revenue	<u>228,432</u>	<u>41,934</u>	<u>65,310</u>	<u>48,900</u>	<u>3</u>
<b>Expenditures:</b>					
General government	125,732	0	0	99,550	
Public safety	101,964	0	0	0	3
Judicial	0	0	25,694	0	
Public works	0	0	0	0	
Health and sanitation	0	0	0	0	
Welfare	0	0	0	0	
Culture and recreation	1,517	0	0	0	
Community support	0	13,386	0	0	
Intergovernmental	0	27,646	0	0	
Total expenditures	<u>229,213</u>	<u>41,032</u>	<u>25,694</u>	<u>99,550</u>	<u>31</u>
Excess (deficiency) of revenues over expenditures	<u>(781)</u>	<u>902</u>	<u>39,616</u>	<u>(50,650)</u>	<u>5</u>
<b>Other operating sources (uses):</b>					
Operating transfers in	20,000	0	0	20,000	
Operating transfers out	(39,044)	0	(11,278)	0	
Sale of fixed assets	0	0	0	0	
Total other sources (uses)	<u>(19,044)</u>	<u>0</u>	<u>(11,278)</u>	<u>20,000</u>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(19,825)</u>	<u>902</u>	<u>28,338</u>	<u>(30,650)</u>	<u>5</u>
<b>Fund balance:</b>					
Beginning of year	<u>151,959</u>	<u>17,964</u>	<u>170,808</u>	<u>(3,445)</u>	
End of year	<u>\$ 132,134</u>	<u>\$ 18,866</u>	<u>\$ 199,146</u>	<u>\$ (34,095)</u>	<u>\$ 5</u>

Public Lands	Justice Court Assessment	Amargosa Community Center and Park	Building Department	Radio Communication Repair	911 Medical Emergency
\$ 0	\$ 0	\$ 50,567	\$ 0	\$ 0	\$ 38,840
0	0	0	0	0	0
0	0	0	0	0	38
0	0	0	588,571	0	0
0	76,298	0	0	0	0
0	9,997	0	12,936	0	5,551
<u>0</u>	<u>86,295</u>	<u>50,567</u>	<u>601,507</u>	<u>0</u>	<u>44,429</u>
0	0	0	486,181	82,869	0
0	0	0	0	0	0
0	2,981	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	24,054	0	0	0
0	0	6,170	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>2,981</u>	<u>30,224</u>	<u>486,181</u>	<u>82,869</u>	<u>0</u>
<u>0</u>	<u>83,314</u>	<u>20,343</u>	<u>115,326</u>	<u>(82,869)</u>	<u>44,429</u>
0	0	30,000	0	86,089	0
0	(9,997)	0	0	0	(5,550)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>(9,997)</u>	<u>30,000</u>	<u>0</u>	<u>86,089</u>	<u>(5,550)</u>
0	73,317	50,343	115,326	3,220	38,879
<u>7,120</u>	<u>132,716</u>	<u>(14,220)</u>	<u>141,270</u>	<u>5,902</u>	<u>73,179</u>
<u>\$ 7,120</u>	<u>\$ 206,033</u>	<u>\$ 36,123</u>	<u>\$ 256,596</u>	<u>\$ 9,122</u>	<u>\$ 112,058</u>



**NYE COUNTY, NEVADA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2001 (Page 4 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	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	1,524,383	3,115,790	144,618	0
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	17,732
Other revenue	5,963	296	11	0	0
Total revenue	<u>5,963</u>	<u>1,524,679</u>	<u>3,115,801</u>	<u>144,618</u>	<u>17,732</u>
<b>Expenditures:</b>					
General government	0	1,524,679	3,115,801	73,349	0
Public safety	0	0	0	0	0
Judicial	0	0	0	0	0
Public works	0	0	0	66,817	0
Health and sanitation	0	0	0	0	0
Welfare	0	0	0	4,452	0
Culture and recreation	0	0	0	0	0
Community support	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Total expenditures	<u>0</u>	<u>1,524,679</u>	<u>3,115,801</u>	<u>144,618</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>5,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,732</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	0	0	0	0	0
Operating transfers out	(105,963)	0	0	0	0
Sale of fixed assets	0	0	0	0	0
Total other sources (uses)	<u>(105,963)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(100,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,732</u>
<b>Fund balance:</b>					
Beginning of year	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,279</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,011</u>

Nye Regional Hospital	Education Endowment	Emergency Fund	Gabbs Town	Totals 2001	2000
\$ 806,240	\$ 0	\$ 0	\$ 4,358	\$ 3,348,200	\$ 3,076,461
0	0	0	338	226,589	217,051
2,287	2,500,000	2,500,000	25,068	15,163,470	9,667,260
0	0	0	3,236	1,314,690	1,777,388
0	0	0	0	252,735	245,154
15,688	303,699	169,086	5,047	2,057,931	1,131,859
<u>824,215</u>	<u>2,803,699</u>	<u>2,669,086</u>	<u>38,047</u>	<u>22,363,615</u>	<u>16,115,173</u>
0	0	335,508	18,270	6,325,742	6,116,409
0	0	0	1,607	1,068,515	949,446
0	0	0	0	65,830	105,213
0	0	250	4,771	6,302,291	4,499,928
483,312	0	0	2,502	1,207,409	2,011,977
0	0	0	0	770,979	750,873
0	0	0	4,009	311,407	226,253
0	0	0	0	324,575	400,329
0	0	0	0	165,829	154,360
<u>483,312</u>	<u>0</u>	<u>335,758</u>	<u>31,159</u>	<u>16,542,577</u>	<u>15,214,788</u>
<u>340,903</u>	<u>2,803,699</u>	<u>2,333,328</u>	<u>6,888</u>	<u>5,821,038</u>	<u>900,385</u>
0	0	0	6,616	243,405	3,843,000
(15,056)	0	0	0	(661,304)	(349,778)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,568,817)</u>
<u>(15,056)</u>	<u>0</u>	<u>0</u>	<u>6,616</u>	<u>(417,899)</u>	<u>1,924,405</u>
325,847	2,803,699	2,333,328	13,504	5,403,139	2,824,790
<u>(4,494,560)</u>	<u>2,500,000</u>	<u>1,000,000</u>	<u>214,979</u>	<u>3,036,908</u>	<u>212,118</u>
<u>\$ (4,168,713)</u>	<u>\$ 5,303,699</u>	<u>\$ 3,333,328</u>	<u>\$ 228,483</u>	<u>\$ 8,440,047</u>	<u>\$ 3,036,908</u>

**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 147,214	\$ 414,707
Taxes receivable	1,813	1,393
Due from other governments	744,540	606,744
Due from other funds	<u>93,035</u>	<u>93,035</u>
Total assets	<u>\$ 986,602</u>	<u>\$ 1,115,879</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 555,465	\$ 277,444
Accrued payroll and benefits	39,159	96,538
Deferred taxes	1,510	1,157
Deferred revenue	<u>0</u>	<u>89,216</u>
Total liabilities	<u>596,134</u>	<u>464,355</u>
<b><u>FUND BALANCE</u></b>		
Reserved for advances	0	93,035
Unreserved:		
Designated for subsequent year	195,235	558,489
Undesignated	<u>195,233</u>	<u>0</u>
Total fund balance	<u>390,468</u>	<u>651,524</u>
Total liabilities and fund balance	<u>\$ 986,602</u>	<u>\$ 1,115,879</u>

**NYE COUNTY, NEVADA**  
**ROAD SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 36,693	\$ 36,366	\$ (327)	\$ 31,872
Net proceeds of mines	<u>1,617</u>	<u>1,700</u>	<u>83</u>	<u>983</u>
Total taxes	<u>38,310</u>	<u>38,066</u>	<u>(244)</u>	<u>32,855</u>
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State highway grant	0	89,216	89,216	0
State \$1.25	832,959	846,149	13,190	737,266
Optional \$1.75	75,000	74,144	(856)	64,646
Gas tax \$2.35	1,556,724	1,563,737	7,013	1,360,278
Optional \$ .01	188,210	180,169	(8,041)	179,541
National forest receipts	60,000	57,784	(2,216)	54,825
Fish and game in lieu	25	37	12	40
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total intergovernmental	<u>2,712,918</u>	<u>2,811,236</u>	<u>98,318</u>	<u>2,396,596</u>
<b>Charges for services:</b>				
Reimbursement from Pahrump	208,955	191,549	(17,406)	197,539
Reimbursement from Tonopah	18,000	8,094	(9,906)	12,818
Road signage	<u>4,995</u>	<u>3,233</u>	<u>(1,762)</u>	<u>5,340</u>
Total charges for services	<u>231,950</u>	<u>202,876</u>	<u>(29,074)</u>	<u>215,697</u>
<b>Other sources:</b>				
Interest	0	8,442	8,442	0
Miscellaneous	45,000	97,887	52,887	60,467
Reimbursement from 1/4 tax	600,000	777,347	177,347	262,064
Reimbursement from RTC	600,000	237,683	(362,317)	390,848
Reimbursement from solid waste	125,000	104,012	(20,988)	167,132
Encroachment permit fee	14,000	9,025	(4,975)	11,450
Gas reimbursement	<u>3,000</u>	<u>3,246</u>	<u>246</u>	<u>1,787</u>
Total other sources	<u>1,387,000</u>	<u>1,237,642</u>	<u>(149,358)</u>	<u>893,748</u>
Total revenues	<u>4,370,178</u>	<u>4,289,820</u>	<u>(80,358)</u>	<u>3,538,896</u>

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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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	2,027,093	1,805,689	221,404	1,875,369
Employee benefits	678,607	539,689	138,918	514,293
Services and supplies	1,993,543	1,992,800	743	1,379,940
Capital outlay	<u>220,475</u>	<u>194,256</u>	<u>26,219</u>	<u>7,967</u>
Total expenditures	<u>4,919,718</u>	<u>4,532,434</u>	<u>387,284</u>	<u>3,777,569</u>
Excess (deficiency) of revenues over expenditures	<u>(549,540)</u>	<u>(242,614)</u>	<u>306,926</u>	<u>(238,673)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in				0
Operating transfers out	(10,000)	(18,442)	(8,442)	(10,000)
Sale of fixed assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other sources (uses)	<u>(10,000)</u>	<u>(18,442)</u>	<u>(8,442)</u>	<u>(10,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(559,540)</u>	<u>(261,056)</u>	<u>298,484</u>	<u>(248,673)</u>
<b>Fund balance:</b>				
Beginning of year	<u>559,540</u>	<u>651,524</u>	<u>91,984</u>	<u>900,197</u>
End of year	<u>\$ 0</u>	<u>\$ 390,468</u>	<u>\$ 390,468</u>	<u>\$ 651,524</u>

**NYE COUNTY, NEVADA**  
**REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 733,402	\$ 303,293
Due from other governments	197,981	131,526
Interest receivable	<u>2,779</u>	<u>0</u>
Total assets	<u><u>\$ 934,162</u></u>	<u><u>\$ 434,819</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 640,752</u>	<u>\$ 0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	46,434	434,819
Undesignated	<u>246,976</u>	<u>0</u>
Total fund balance	<u>293,410</u>	<u>434,819</u>
Total liabilities and fund balance	<u><u>\$ 934,162</u></u>	<u><u>\$ 434,819</u></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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 763,074	\$ 725,827	\$ (37,247)	\$ 722,061
<b>Other:</b>				
Interest	0	30,316	30,316	15,826
Miscellaneous	0	39	39	0
Total other	0	30,355	30,355	15,826
Total revenue	763,074	756,182	(6,892)	737,887
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	15,750	21,472	(5,722)	14,610
Employee benefits	4,966	3,673	1,293	3,157
Services and supplies	1,230,743	641,347	589,396	426,926
Capital outlay	0	231,099	(231,099)	0
Total expenditures	1,251,459	897,591	353,868	444,693
Excess (deficiency) of revenues over expenditures	(488,385)	(141,409)	346,976	293,194
<b>Other financing sources (uses):</b>				
Operating transfers out	0	0	0	(15,826)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(488,385)	(141,409)	346,976	277,368
<b>Fund balance:</b>				
Beginning of year	488,385	434,819	(53,566)	157,451
End of year	\$ 0	\$ 293,410	\$ 293,410	\$ 434,819



**NYE COUNTY, NEVADA**  
**PUBLIC TRANSIT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 417,206	\$ 390,520
Due from other governments	<u>122,951</u>	<u>182,726</u>
Total assets	<u>\$ 540,157</u>	<u>\$ 573,246</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 0
Interfund payable	<u>0</u>	<u>0</u>
Total liabilities	<u>0</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	154,271	573,246
Undesignated	<u>385,886</u>	<u>0</u>
Total fund balance	<u>540,157</u>	<u>573,246</u>
Total liabilities and fund balance	<u>\$ 540,157</u>	<u>\$ 573,246</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, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 763,692	\$ 741,680	\$ (22,012)	\$ 703,980
<b>Other:</b>				
Interest	<u>0</u>	<u>23,947</u>	<u>23,947</u>	<u>22,008</u>
Total revenues	<u>763,692</u>	<u>765,627</u>	<u>1,935</u>	<u>725,988</u>
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	1,382,667	0	1,382,667	276,027
Capital outlay	<u>0</u>	<u>798,716</u>	<u>(798,716)</u>	<u>0</u>
Total expenditures	<u>1,382,667</u>	<u>798,716</u>	<u>583,951</u>	<u>276,027</u>
Excess (deficiency) of revenues over expenditures	(618,975)	(33,089)	585,886	449,961
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(22,008)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(618,975)	(33,089)	585,886	427,953
<b>Fund balance:</b>				
Beginning of year	<u>618,975</u>	<u>573,246</u>	<u>(45,729)</u>	<u>145,293</u>
End of year	<u>\$ 0</u>	<u>\$ 540,157</u>	<u>\$ 540,157</u>	<u>\$ 573,246</u>

**NYE COUNTY, NEVADA**  
**AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 7,515	\$ 0
Taxes receivable	3,710	2,850
Due from other governments	<u>783</u>	<u>4,898</u>
Total assets	<u>\$ 12,008</u>	<u>\$ 7,748</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,538	\$ 1,798
Accrued payroll and benefits	1,118	3,264
Interfund payable	0	6,801
Deferred taxes	<u>3,109</u>	<u>2,367</u>
Total liabilities	<u>8,765</u>	<u>14,230</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>3,243</u>	<u>(6,482)</u>
Total liabilities and fund balance	<u>\$ 12,008</u>	<u>\$ 7,748</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 74,883	\$ 74,157	\$ (726)	\$ 65,695
Net proceeds of mines	3,300	3,471	171	2,006
Total taxes	<u>78,183</u>	<u>77,628</u>	<u>(555)</u>	<u>67,701</u>
<b>Intergovernmental:</b>				
Grants	0	7,268	7,268	4,888
Fish and wildlife	0	76	76	82
Other	0	4	4	0
Total intergovernmental	<u>0</u>	<u>7,348</u>	<u>7,348</u>	<u>4,970</u>
Total revenues	<u>78,183</u>	<u>84,976</u>	<u>6,793</u>	<u>72,671</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	27,243	25,738	1,505	23,647
Employee benefits	7,039	8,900	(1,861)	7,607
Services and supplies	<u>13,753</u>	<u>11,654</u>	<u>2,099</u>	<u>9,755</u>
Total Tonopah office	<u>48,035</u>	<u>46,292</u>	<u>1,743</u>	<u>41,009</u>
<b>Pahrump office:</b>				
Salaries and wages	30,663	23,916	6,747	26,139
Employee benefits	7,793	9,384	(1,591)	9,133
Services and supplies	<u>15,879</u>	<u>15,659</u>	<u>220</u>	<u>11,369</u>
Total Pahrump office	<u>54,335</u>	<u>48,959</u>	<u>5,376</u>	<u>46,641</u>
Total expenditures	<u>102,370</u>	<u>95,251</u>	<u>7,119</u>	<u>87,650</u>
Excess (deficiency) of revenues over expenditures	<u>(24,187)</u>	<u>(10,275)</u>	<u>13,912</u>	<u>(14,979)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(4,187)</u>	<u>9,725</u>	<u>13,912</u>	<u>(14,979)</u>
<b>Fund balance:</b>				
Beginning of year	<u>4,187</u>	<u>(6,482)</u>	<u>(10,669)</u>	<u>8,497</u>
End of year	<u>\$ 0</u>	<u>\$ 3,243</u>	<u>\$ 3,243</u>	<u>\$ (6,482)</u>

**NYE COUNTY, NEVADA**  
**AIRPORT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,695	\$ 6,501
Due from other governments	<u>1,200</u>	<u>1,200</u>
Total assets	<u>\$ 10,895</u>	<u>\$ 7,701</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,092	\$ 616
Advances from other funds	<u>15,208</u>	<u>15,208</u>
Total liabilities	<u>19,300</u>	<u>15,824</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(8,405)</u>	<u>(8,123)</u>
Total liabilities and fund balance	<u>\$ 10,895</u>	<u>\$ 7,701</u>

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

Year Ended June 30, 2001

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

	2001		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2000 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 800	\$ 731	\$ (69)	\$ 834
<b>Charges for services:</b>				
Rent, FAA	3,150	3,150	0	4,350
Lease, Nevada Refining	9,000	10,650	1,650	9,750
Tie down fees	125	52	(73)	157
Gravel royalties	2,400	1,200	(1,200)	1,200
Rentals	4,100	1,850	(2,250)	5,470
Total charges for services	<u>18,775</u>	<u>16,902</u>	<u>(1,873)</u>	<u>20,927</u>
Total revenues	<u>19,575</u>	<u>17,633</u>	<u>(1,942)</u>	<u>21,761</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>30,275</u>	<u>28,615</u>	<u>1,660</u>	<u>16,663</u>
Excess (deficiency) of revenues over expenditures	<u>(10,700)</u>	<u>(10,982)</u>	<u>(282)</u>	<u>5,098</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>10,700</u>	<u>10,700</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	(282)	(282)	5,098
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>(8,123)</u>	<u>(8,123)</u>	<u>(13,221)</u>
End of year	<u>\$ 0</u>	<u>\$ (8,405)</u>	<u>\$ (8,405)</u>	<u>\$ (8,123)</u>

**NYE COUNTY, NEVADA**  
**AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 442,974	\$ 360,286
Accounts receivable	<u>279,045</u>	<u>965,097</u>
Total assets	<u><u>\$ 722,019</u></u>	<u><u>\$ 1,325,383</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 13,397	\$ 83,042
Accrued payroll and benefits	4,590	11,849
Note payable interfund	600,000	600,000
Deferred revenue	<u>185,806</u>	<u>891,190</u>
Total liabilities	<u>803,793</u>	<u>1,586,081</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(81,774)</u>	<u>(260,698)</u>
Total fund balance	<u>(81,774)</u>	<u>(260,698)</u>
Total liabilities and fund balance	<u><u>\$ 722,019</u></u>	<u><u>\$ 1,325,383</u></u>

**NYE COUNTY, NEVADA**  
**AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Property taxes	0	0	0	32
<b>Licenses and permits:</b>				
Special license fees	120,000	120,000	0	118,125
Special registration fees	48,500	48,188	(312)	46,250
Total licenses and permits	168,500	168,188	(312)	164,375
<b>Charges for services:</b>				
Ambulance fees	448,000	460,579	12,579	456,394
Hazardous material response	0	629	629	0
Total charges for services	448,000	461,208	13,208	456,394
<b>Other:</b>				
Interest	0	16,946	16,946	20,033
Donations	0	0	0	50
Miscellaneous	1,000	1,537	537	1,542
Total other	1,000	18,483	17,483	21,625
Total revenues	617,500	647,879	30,379	642,426
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Ambulance:</b>				
<b>Amargosa Valley:</b>				
Employee benefits	3,000	2,488	512	3,199
Services and supplies	38,250	36,745	1,505	30,386
	41,250	39,233	2,017	33,585
<b>Beatty:</b>				
Salaries and wages	0	0	0	12,654
Employee benefits	3,200	2,138	1,062	6,972
Services and supplies	54,360	52,109	2,251	41,559
	57,560	54,247	3,313	61,185
<b>Currant:</b>				
Employee benefits	7,500	4,001	3,499	7,197
Services and supplies	34,650	14,122	20,528	12,384
	42,150	18,123	24,027	19,581



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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, 2001

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures - Continued</b>				
<b>Ambulance - Continued</b>				
<b>Smoky Valley:</b>				
Employee benefits	6,500	2,955	3,545	5,998
Services and supplies	54,920	39,186	15,734	42,795
	<u>61,420</u>	<u>42,141</u>	<u>19,279</u>	<u>48,793</u>
<b>Tonopah:</b>				
Employee benefits	2,600	2,878	(278)	3,599
Services and supplies	58,760	56,130	2,630	52,416
	<u>61,360</u>	<u>59,008</u>	<u>2,352</u>	<u>56,015</u>
<b>Yomba:</b>				
Employee benefits	2,000	156	1,844	1,599
Services and supplies	24,090	1,145	22,945	529
	<u>26,090</u>	<u>1,301</u>	<u>24,789</u>	<u>2,128</u>
<b>Administration:</b>				
Salaries and wages	84,457	58,050	26,407	70,432
Employee benefits	23,204	20,764	2,440	21,421
Services and supplies	195,057	27,807	167,250	51,794
Capital outlay	199,430	61,335	138,095	209,380
	<u>502,148</u>	<u>167,956</u>	<u>334,192</u>	<u>353,027</u>
Total health and welfare	<u>791,978</u>	<u>382,009</u>	<u>409,969</u>	<u>574,314</u>
<b>Intergovernmental</b>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total expenditures	<u>851,978</u>	<u>442,009</u>	<u>409,969</u>	<u>634,314</u>
Excess (deficiency) of revenues over expenditures	<u>(234,478)</u>	<u>205,870</u>	<u>440,348</u>	<u>8,112</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(10,000)</u>	<u>(26,946)</u>	<u>(16,946)</u>	<u>(37,533)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(244,478)</u>	<u>178,924</u>	<u>423,402</u>	<u>(29,421)</u>
<b>Fund balance:</b>				
Beginning of year	<u>244,478</u>	<u>(260,698)</u>	<u>(505,176)</u>	<u>(231,277)</u>
End of year	<u>\$ 0</u>	<u>\$ (81,774)</u>	<u>\$ (81,774)</u>	<u>\$ (260,698)</u>

**NYE COUNTY, NEVADA**  
**MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 52,758	\$ 91,480
Taxes receivable	24,961	20,999
Due from other governments	7,405	4,828
Advances to other funds	<u>730,278</u>	<u>856,530</u>
 Total assets	 <u>\$ 815,402</u>	 <u>\$ 973,837</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,848	\$ 18,364
Accrued payroll and benefits	1,348	7,568
Deferred taxes	<u>20,972</u>	<u>17,452</u>
 Total liabilities	 <u>29,168</u>	 <u>43,384</u>
<b><u>FUND BALANCE</u></b>		
Reserved:		
Note receivable	730,278	856,530
Unreserved:		
Designated for subsequent year	55,956	73,923
Undesignated	<u>0</u>	<u>0</u>
 Total fund balance	 <u>786,234</u>	 <u>930,453</u>
 Total liabilities and fund balance	 <u>\$ 815,402</u>	 <u>\$ 973,837</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 483,745	\$ 482,790	\$ (955)	\$ 486,016
Net proceeds of mines	21,318	22,949	1,631	15,030
Total taxes	<u>505,063</u>	<u>505,739</u>	<u>676</u>	<u>501,046</u>
<b>Intergovernmental:</b>				
CDBG housing	21,656	27,191	5,535	20,568
CDBG computer	0	0	0	1,765
CDBG supplies	0	1,339	1,339	99
Emergency food	4,603	4,603	0	4,049
Rural housing	10,000	6,201	(3,799)	11,538
Senior nutrition	10,962	10,962	0	10,523
Fish and wildlife	0	493	493	613
Total intergovernmental	<u>47,221</u>	<u>50,789</u>	<u>3,568</u>	<u>49,155</u>
<b>Other:</b>				
Reimbursements	5,000	710	(4,290)	103
Interest	0	31,038	31,038	31,843
Miscellaneous	0	85	85	0
Total other sources	<u>5,000</u>	<u>31,833</u>	<u>26,833</u>	<u>31,946</u>
Total revenues	<u>557,284</u>	<u>588,361</u>	<u>31,077</u>	<u>582,147</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	50,008	37,136	12,872	32,976
Employee benefits	15,400	15,892	(492)	10,761
Services and supplies:				
Regular	22,600	1,305	21,295	1,095
Indigent costs	6,000	1,386	4,614	965
Medical	486,271	435,717	50,554	443,843
Nonmedical	5,000	0	5,000	0
Burials	25,501	30,768	(5,267)	24,975
Emergency food	4,603	4,603	0	5,210

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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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures - continued</b>				
<b>Welfare - continued</b>				
Energy assistance	\$ 5,000	\$ 4,611	\$ 389	\$ 3,451
Senior nutrition	10,962	10,962	0	10,523
Prescriptions	3,000	1,656	1,344	571
Miscellaneous	21,656	0	21,656	0
CDBG housing	0	28,256	(28,256)	18,955
Sexual assault victims	8,000	1,761	6,239	2,627
Rental assistance	0	0	0	1,148
Rural housing	0	0	0	400
Transient costs	0	1,237	(1,237)	1,888
Capital outlay	0	0	0	1,765
Total expenditures	<u>664,001</u>	<u>575,290</u>	<u>88,711</u>	<u>561,153</u>
Excess (deficiency) of revenues over expenditures	<u>(106,717)</u>	<u>13,071</u>	<u>119,788</u>	<u>20,994</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(157,290)</u>	<u>(157,290)</u>	<u>(8,069)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(106,717)</u>	<u>(144,219)</u>	<u>(37,502)</u>	<u>12,925</u>
<b>Fund balance:</b>				
Beginning of year	<u>552,309</u>	<u>930,453</u>	<u>378,144</u>	<u>917,528</u>
End of year	<u>\$ 445,592</u>	<u>\$ 786,234</u>	<u>\$ 340,642</u>	<u>\$ 930,453</u>

**NYE COUNTY, NEVADA**  
**EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 550,353	\$ 565,396
Taxes receivable	24,914	15,792
Due from other governments	<u>551</u>	<u>70</u>
Total assets	<u>\$ 575,818</u>	<u>\$ 581,258</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 124,699	\$ 366,132
Deferred taxes	20,878	13,129
Deferred payments to state	<u>0</u>	<u>0</u>
Total liabilities	<u>145,577</u>	<u>379,261</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	264,448	201,997
Undesignated	<u>165,793</u>	<u>0</u>
Total fund balance	<u>430,241</u>	<u>201,997</u>
Total liabilities and fund balance	<u>\$ 575,818</u>	<u>\$ 581,258</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 501,717	\$ 473,892	\$ (27,825)	\$ 430,556
Proceeds of mines	22,110	23,254	1,144	13,273
Total taxes	<u>523,827</u>	<u>497,146</u>	<u>(26,681)</u>	<u>443,829</u>
<b>Intergovernmental:</b>				
Fish and wildlife	0	512	512	547
<b>Other:</b>				
Interest	0	38,468	38,468	31,753
Total revenues	<u>523,827</u>	<u>536,126</u>	<u>12,299</u>	<u>476,129</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	<u>614,448</u>	<u>191,237</u>	<u>423,211</u>	<u>189,720</u>
<b>Intergovernmental:</b>				
Payments to state	<u>167,383</u>	<u>78,183</u>	<u>89,200</u>	<u>66,563</u>
Total expenditures	<u>781,831</u>	<u>269,420</u>	<u>512,411</u>	<u>256,283</u>
Excess (deficiency) of revenues over expenditures	(258,004)	266,706	524,710	219,846
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(38,462)	(38,462)	(31,753)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(258,004)	228,244	486,248	188,093
<b>Fund balance:</b>				
Beginning of year	<u>258,004</u>	<u>201,997</u>	<u>(56,007)</u>	<u>13,904</u>
End of year	<u>\$ 0</u>	<u>\$ 430,241</u>	<u>\$ 430,241</u>	<u>\$ 201,997</u>



**NYE COUNTY, NEVADA**  
**MUSEUM SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 20,983	\$ 17,070
Taxes receivable	3,264	2,275
Due from other governments	<u>75</u>	<u>8</u>
Total assets	<u>\$ 24,322</u>	<u>\$ 19,353</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 957	\$ 517
Accrued payroll and benefits	1,316	1,731
Deferred taxes	2,729	1,889
Deferred revenue	<u>0</u>	<u>4,992</u>
Total liabilities	<u>5,002</u>	<u>9,129</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	131	9,944
Undesignated	<u>19,189</u>	<u>280</u>
Total fund balance	<u>19,320</u>	<u>10,224</u>
Total liabilities and fund balance	<u>\$ 24,322</u>	<u>\$ 19,353</u>

**NYE COUNTY, NEVADA**  
**MUSEUM SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 68,097	\$ 66,921	\$ (1,176)	\$ 51,536
Net proceeds of mines	2,904	3,098	194	1,586
Total taxes	<u>71,001</u>	<u>70,019</u>	<u>(982)</u>	<u>53,122</u>
<b>Intergovernmental:</b>				
State grant Tonopah	0	4,992	4,992	0
Grants	0	0	0	10,048
Fish and wildlife	60	70	10	65
Total intergovernmental	<u>60</u>	<u>5,062</u>	<u>5,002</u>	<u>10,113</u>
<b>Other:</b>				
Miscellaneous	<u>50</u>	<u>2</u>	<u>(48)</u>	<u>50</u>
Total revenues	<u>71,111</u>	<u>75,083</u>	<u>3,972</u>	<u>63,285</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Museum - Tonopah:</b>				
Salaries and wages	38,738	35,305	3,433	33,468
Employee benefits	11,424	12,513	(1,089)	9,540
Services and supplies	<u>10,250</u>	<u>10,328</u>	<u>(78)</u>	<u>18,109</u>
Total Tonopah	<u>60,412</u>	<u>58,146</u>	<u>2,266</u>	<u>61,117</u>
<b>Museum - Pahrump:</b>				
Employee benefits	0	128	(128)	19
Services and supplies	<u>20,643</u>	<u>7,713</u>	<u>12,930</u>	<u>858</u>
Total Pahrump	<u>20,643</u>	<u>7,841</u>	<u>12,802</u>	<u>877</u>
Total expenditures	<u>81,055</u>	<u>65,987</u>	<u>15,068</u>	<u>61,994</u>
Excess (deficiency) of revenues over expenditures	(9,944)	9,096	19,040	1,291
<b>Fund balance:</b>				
Beginning of year	<u>9,944</u>	<u>10,224</u>	<u>280</u>	<u>8,933</u>
End of year	<u>\$ 0</u>	<u>\$ 19,320</u>	<u>\$ 19,320</u>	<u>\$ 10,224</u>

**NYE COUNTY, NEVADA**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 13,686	\$ 5,897
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,935	\$ 7,331
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	816	0
Undesignated	9,935	(1,434)
Total fund balance	10,751	(1,434)
Total liabilities and fund balance	\$ 13,686	\$ 5,897

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

**Year Ended June 30, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ 15,000	\$ 18,974	\$ 3,974	\$ 14,827
<b>Other:</b>				
Miscellaneous	<u>0</u>	<u>366</u>	<u>366</u>	<u>0</u>
Total revenues	<u>15,000</u>	<u>19,340</u>	<u>4,340</u>	<u>14,827</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Library:</b>				
Services and supplies	<u>46,518</u>	<u>37,155</u>	<u>9,363</u>	<u>43,934</u>
Excess (deficiency) of revenues over expenditures	(31,518)	(17,815)	13,703	(29,107)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,518)	12,185	13,703	893
<b>Fund balance:</b>				
Beginning of year	<u>1,518</u>	<u>(1,434)</u>	<u>(2,952)</u>	<u>(2,327)</u>
End of year	<u>\$ 0</u>	<u>\$ 10,751</u>	<u>\$ 10,751</u>	<u>\$ (1,434)</u>

**NYE COUNTY, NEVADA**  
**REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 126,074	\$ 177,168
Interest receivable	<u>5,253</u>	<u>8,243</u>
Total assets	<u>\$ 131,327</u>	<u>\$ 185,411</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 36,250	\$ 36,491
Accrued payroll costs	2,333	7,799
Deferred revenue	79,011	132,833
Deferred interest	<u>13,733</u>	<u>8,288</u>
Total liabilities	<u>131,327</u>	<u>185,411</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>0</u>	<u>0</u>
Total fund balance	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 131,327</u>	<u>\$ 185,411</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, 2001**  
**(With Comparative Actual Amounts for June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Scientific grant	\$ 345,000	\$ 338,499	\$ (6,501)	\$ 484,530
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	0	80,026	(80,026)	19,591
Employee benefits	0	20,916	(20,916)	7,318
Services and supplies	347,162	237,557	109,605	436,867
Total expenditures	347,162	338,499	8,663	463,776
Excess (deficiency) of revenues over expenditures	(2,162)	0	2,162	20,754
<b>Fund balance:</b>				
Beginning of year	2,162	0	(2,162)	(20,754)
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**BEATTY TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 105,284	\$ 86,248
Taxes receivable	1,079	405
Due from other governments	<u>46,144</u>	<u>63,168</u>
Total assets	<u>\$ 152,507</u>	<u>\$ 149,821</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,789	\$ 3,463
Accrued payroll and benefits	3,412	5,807
Deferred taxes	<u>1,046</u>	<u>369</u>
Total liabilities	<u>10,247</u>	<u>9,639</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	54,836	140,182
Undesignated	<u>87,424</u>	<u>0</u>
Total fund balance	<u>142,260</u>	<u>140,182</u>
Total liabilities and fund balance	<u>\$ 152,507</u>	<u>\$ 149,821</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, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 68,212	\$ 38,229	\$ (29,983)	\$ 54,070
Net proceeds of mines	12,518	3,661	(8,857)	4,259
Total taxes	<u>80,730</u>	<u>41,890</u>	<u>(38,840)</u>	<u>58,329</u>
<b>Licenses and permits:</b>				
Gaming licenses	1,640	1,880	240	36,236
Liquor licenses	40,750	39,353	(1,397)	1,320
Total licenses and permits	<u>42,390</u>	<u>41,233</u>	<u>(1,157)</u>	<u>37,556</u>
<b>Intergovernmental</b>	<u>260,198</u>	<u>269,485</u>	<u>9,287</u>	<u>249,411</u>
<b>Fines and forfeitures</b>	<u>25,500</u>	<u>35,504</u>	<u>10,004</u>	<u>33,460</u>
<b>Other:</b>				
Interest	0	10,626	10,626	11,777
Community center	2,000	1,009	(991)	1,871
Miscellaneous	2,500	4,103	1,603	850
Total other sources	<u>4,500</u>	<u>15,738</u>	<u>11,238</u>	<u>14,498</u>
<b>Total revenues</b>	<u>413,318</u>	<u>403,850</u>	<u>(9,468)</u>	<u>393,254</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	46,738	44,599	2,139	43,315
Employee benefits	14,997	13,418	1,579	12,213
Services and supplies	35,600	21,283	14,317	16,847
Capital outlay	75,000	12,906	62,094	37,304
Community center:				
Services and supplies	30,850	0	30,850	0
Total general government	<u>203,185</u>	<u>92,206</u>	<u>110,979</u>	<u>109,679</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	42,522	41,702	820	41,658
Employee benefits	10,076	21,259	(11,183)	19,602
Services and supplies	38,500	33,397	5,103	29,154
Capital outlay	5,000	0	5,000	0
Total public safety	<u>96,098</u>	<u>96,358</u>	<u>(260)</u>	<u>90,414</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001 Budget	Actual	Variance- Favorable (Unfavorable)	2000 Actual
<b>Expenditures - Continued</b>				
<b>Culture and recreation:</b>				
Television	\$ 10,100	\$ 8,493	\$ 1,607	\$ 7,749
<b>Community support:</b>				
Community center	0	14,089	(14,089)	15,827
<b>Contingency</b>	9,281	0	9,281	0
<b>Total expenditures</b>	<u>318,664</u>	<u>211,146</u>	<u>107,518</u>	<u>223,669</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>94,654</u>	<u>192,704</u>	<u>98,050</u>	<u>169,585</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	<u>(200,000)</u>	<u>(210,626)</u>	<u>(10,626)</u>	<u>(196,777)</u>
<b>Total other sources (uses)</b>	<u>(180,000)</u>	<u>(190,626)</u>	<u>(10,626)</u>	<u>(176,777)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>(85,346)</u>	<u>2,078</u>	<u>87,424</u>	<u>(7,192)</u>
<b>Fund balance:</b>				
Beginning of year	<u>168,681</u>	<u>140,182</u>	<u>(28,499)</u>	<u>147,374</u>
End of year	<u>\$ 83,335</u>	<u>\$ 142,260</u>	<u>\$ 58,925</u>	<u>\$ 140,182</u>

**NYE COUNTY, NEVADA**  
**BEATTY GENERAL IMPROVEMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 97,184	\$ 80,294
Taxes receivable	<u>10,568</u>	<u>12,777</u>
Total assets	<u>\$ 107,752</u>	<u>\$ 93,071</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,515	\$ 5,074
Accrued payroll and benefits	1,095	3,312
Due to other funds	<u>16,406</u>	<u>0</u>
Total liabilities	<u>20,016</u>	<u>8,386</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	19,818	84,685
Undesignated	<u>67,918</u>	<u>0</u>
Total fund balance	<u>87,736</u>	<u>84,685</u>
Total liabilities and fund balance	<u>\$ 107,752</u>	<u>\$ 93,071</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 165,000	\$ 137,000	\$ (28,000)	\$ 154,707
<b>Other:</b>				
Interest	<u>0</u>	<u>5,193</u>	<u>5,193</u>	<u>0</u>
Total revenues	<u>165,000</u>	<u>142,193</u>	<u>(22,807)</u>	<u>154,707</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	62,000	50,085	11,915	66,696
Employee benefits	16,355	12,990	3,365	14,891
Services and supplies	56,512	65,662	(9,150)	43,058
Capital outlay	<u>125,000</u>	<u>5,212</u>	<u>119,788</u>	<u>7,866</u>
Total expenditures	<u>259,867</u>	<u>133,949</u>	<u>125,918</u>	<u>132,511</u>
Excess (deficiency) of revenues over expenditures	(94,867)	8,244	103,111	22,196
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(5,193)</u>	<u>(5,193)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(94,867)	3,051	97,918	22,196
<b>Fund balance:</b>				
Beginning of year	<u>94,867</u>	<u>84,685</u>	<u>(10,182)</u>	<u>62,489</u>
End of year	<u>\$ 0</u>	<u>\$ 87,736</u>	<u>\$ 87,736</u>	<u>\$ 84,685</u>

**NYE COUNTY, NEVADA**  
**MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,722	\$ 7,949
Taxes receivable	225	182
Due from other governments	<u>609</u>	<u>835</u>
Total assets	<u>\$ 2,556</u>	<u>\$ 8,966</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 404	\$ 756
Accrued payroll and benefits	371	264
Deferred taxes	<u>203</u>	<u>176</u>
Total liabilities	<u>978</u>	<u>1,196</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	1,568	7,770
Undesignated	<u>10</u>	<u>0</u>
Total fund balance	<u>1,578</u>	<u>7,770</u>
Total liabilities and fund balance	<u>\$ 2,556</u>	<u>\$ 8,966</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 2,569	\$ 2,112	\$ (457)	\$ 1,995
<b>Licenses and permits:</b>				
Gaming licenses	600	585	(15)	540
Liquor licenses	320	480	160	320
Total licenses and permits	920	1,065	145	860
<b>Intergovernmental:</b>				
Consolidated taxes	3,450	3,562	112	3,304
Total revenues	6,939	6,739	(200)	6,159
<b>Expenditures:</b>				
<b>General government:</b>				
Employee benefits	100	239	(139)	49
Services and supplies	2,000	374	1,626	1,436
Capital outlay	0	0	0	0
Total general government	2,100	613	1,487	1,485
<b>Public safety:</b>				
<b>Fire department:</b>				
Employee benefits	1,250	1,244	6	1,005
Services and supplies	4,500	4,757	(257)	3,997
Total public safety	5,750	6,001	(251)	5,002
<b>Public works:</b>				
Services and supplies	2,100	1,712	388	1,639
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	4,750	4,605	145	2,314
Contingency	441	0	441	0
Total expenditures	15,141	12,931	2,210	10,440
Excess (deficiency) of revenues over expenditures	(8,202)	(6,192)	2,010	(4,281)
<b>Fund balance:</b>				
Beginning of year	8,675	7,770	(905)	12,051
End of year	\$ 473	\$ 1,578	\$ 1,105	\$ 7,770

**NYE COUNTY, NEVADA**  
**PARKS AND RECREATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 154,363</u>	<u>\$ 213,588</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 9,566	\$ 0
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 88,035	\$ 213,553
Undesignated	<u>56,762</u>	<u>35</u>
Total fund balance	<u>144,797</u>	<u>213,588</u>
Total liabilities and fund balance	<u>\$ 154,363</u>	<u>\$ 213,588</u>

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

**Year Ended June 30, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 0	\$ 2	\$ 2	\$ 49
<b>Other:</b>				
Interest	0	12,934	12,934	0
Total revenues	0	12,936	12,936	49
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	213,553	68,793	144,760	14
Excess (deficiency) of revenues over expenditures	(213,553)	(55,857)	157,696	35
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	200,000
Operating transfers out	0	(12,934)	(12,934)	0
Total other sources (uses)	0	(12,934)	(12,934)	200,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(213,553)	(68,791)	144,762	200,035
<b>Fund balance:</b>				
Beginning of year	213,553	213,588	35	13,553
End of year	\$ 0	\$ 144,797	\$ 144,797	\$ 213,588



**NYE COUNTY, NEVADA**  
**HEALTH CLINICS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 18,735	\$ 25,345
Taxes receivable	15,802	13,832
Due from other governments	<u>338</u>	<u>49</u>
Total assets	<u>\$ 34,875</u>	<u>\$ 39,226</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,085	\$ 956
Accrued payroll and benefits	1,220	2,500
Deferred taxes	<u>13,273</u>	<u>11,494</u>
Total liabilities	<u>18,578</u>	<u>14,950</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	530	24,276
Undesignated	<u>15,767</u>	<u>0</u>
Total fund balance	<u>16,297</u>	<u>24,276</u>
Total liabilities and fund balance	<u>\$ 34,875</u>	<u>\$ 39,226</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 307,770	\$ 311,262	\$ 3,492	\$ 305,531
Net proceeds of mines	13,563	14,559	996	9,431
Total taxes	<u>321,333</u>	<u>325,821</u>	<u>4,488</u>	<u>314,962</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>314</u>	<u>314</u>	<u>383</u>
<b>Miscellaneous:</b>				
Interest	<u>0</u>	<u>5,472</u>	<u>5,472</u>	<u>0</u>
Total revenues	<u>321,333</u>	<u>331,607</u>	<u>10,274</u>	<u>315,345</u>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Public health nurse:</b>				
Salaries and wages	55,045	49,909	5,136	50,325
Employee benefits	20,499	21,117	(618)	18,177
Services and supplies	<u>47,800</u>	<u>50,038</u>	<u>(2,238)</u>	<u>42,629</u>
Total public health care nurse	<u>123,344</u>	<u>121,064</u>	<u>2,280</u>	<u>111,131</u>
<b>Amargosa clinic:</b>				
Services and supplies	<u>118,195</u>	<u>115,745</u>	<u>2,450</u>	<u>116,738</u>
<b>Beatty clinic:</b>				
Services and supplies	<u>110,940</u>	<u>102,777</u>	<u>8,163</u>	<u>95,516</u>
Total expenditures	<u>352,479</u>	<u>339,586</u>	<u>12,893</u>	<u>323,385</u>
Excess (deficiency) of revenues over expenditures	(31,146)	(7,979)	23,167	(8,040)
<b>Fund balance:</b>				
Beginning of year	<u>31,146</u>	<u>24,276</u>	<u>(6,870)</u>	<u>32,316</u>
End of year	<u>\$ 0</u>	<u>\$ 16,297</u>	<u>\$ 16,297</u>	<u>\$ 24,276</u>

**NYE COUNTY, NEVADA**  
**MINING MAPS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 12,961</u>	<u>\$ 10,449</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>123</u>	<u>1,344</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	7,711	9,105
Undesignated	<u>5,127</u>	<u>0</u>
Total fund balance	<u>12,838</u>	<u>9,105</u>
Total liabilities and fund balance	<u>\$ 12,961</u>	<u>\$ 10,449</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 16,500	\$ 7,603	\$ (8,897)	\$ 15,065
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	0	0	0	28,189
Employee benefits	0	0	0	10,452
Services and supplies	17,894	3,870	14,024	4,674
Total expenditures	17,894	3,870	14,024	43,315
Excess (deficiency) of revenues over expenditures	(1,394)	3,733	5,127	(28,250)
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	30,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,394)	3,733	5,127	1,750
<b>Fund balance:</b>				
Beginning of year	13,394	9,105	(4,289)	7,355
End of year	\$ 12,000	\$ 12,838	\$ 838	\$ 9,105

**NYE COUNTY, NEVADA**  
**JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 64,334
Taxes receivable	30,435	24,527
Due from other governments	<u>36,459</u>	<u>86</u>
Total assets	<u>\$ 66,894</u>	<u>\$ 88,947</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 28,786	\$ 59,160
Accrued payroll and benefits	9,080	13,995
Due to other funds	35,972	0
Deferred taxes	<u>24,630</u>	<u>19,549</u>
Total liabilities	<u>98,468</u>	<u>92,704</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(31,574)</u>	<u>(3,757)</u>
Total fund balance	<u>(31,574)</u>	<u>(3,757)</u>
Total liabilities and fund balance	<u>\$ 66,894</u>	<u>\$ 88,947</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, 20001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 583,339	\$ 580,632	\$ (2,707)	\$ 535,319
Net proceeds of mines	25,707	27,255	1,548	16,492
Total taxes	<u>609,046</u>	<u>607,887</u>	<u>(1,159)</u>	<u>551,811</u>
<b>Intergovernmental:</b>				
Grants	80,393	73,785	(6,608)	33,876
Fish and wildlife	0	595	595	672
Total intergovernmental	<u>80,393</u>	<u>74,380</u>	<u>(6,013)</u>	<u>34,548</u>
<b>Fines and forfeitures:</b>				
Fines	17,600	15,404	(2,196)	16,374
Restitution fees	42,700	10,041	(32,659)	14,098
Total fines and forfeitures	<u>60,300</u>	<u>25,445</u>	<u>(34,855)</u>	<u>30,472</u>
<b>Other:</b>				
Interest	0	4,523	4,523	6,093
Reimbursements	22,500	37,829	15,329	36,687
Clerk fees	16,690	30,568	13,878	13,622
Total other	<u>39,190</u>	<u>72,920</u>	<u>33,730</u>	<u>56,402</u>
Total revenues	<u>788,929</u>	<u>780,632</u>	<u>(8,297)</u>	<u>673,233</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	363,193	315,346	47,847	273,467
Employee benefits	103,796	103,455	341	85,720
Restitution funds	10,000	9,557	443	17,772
Services and supplies-regular	382,506	339,075	43,431	265,441
Payment to state	36,493	36,493	0	34,148
Capital outlay	0	0	0	36,600
Total expenditures	<u>895,988</u>	<u>803,926</u>	<u>92,062</u>	<u>713,148</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, 2001  
 (With Comparative Actual Amounts for Year Ended June 30, 2000)

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ (107,059)	\$ (23,294)	\$ 83,765	\$ (39,915)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(4,523)</u>	<u>(4,523)</u>	<u>(6,093)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(107,059)	(27,817)	79,242	(46,008)
<b>Fund balance:</b>				
Beginning of year	<u>107,059</u>	<u>(3,757)</u>	<u>(110,816)</u>	<u>42,251</u>
End of year	<u>\$ 0</u>	<u>\$ (31,574)</u>	<u>\$ (31,574)</u>	<u>\$ (3,757)</u>



**NYE COUNTY, NEVADA**  
**FORENSIC SERVICES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,108	\$ 24,678
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,160	\$ 5,000
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	19,678
Undesignated	6,948	0
Total fund balance	6,948	19,678
Total liabilities and fund balance	\$ 9,108	\$ 24,678

**NYE COUNTY, NEVADA**  
**FORENSIC SERVICES SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Analysis fees	\$ 16,100	\$ 14,533	\$ (1,567)	\$ 14,401
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	43,921	27,263	16,658	30,569
Excess (deficiency) of revenues over expenditures	(27,821)	(12,730)	15,091	(16,168)
<b>Fund balance:</b>				
Beginning of year	27,821	19,678	(8,143)	35,846
End of year	\$ 0	\$ 6,948	\$ 6,948	\$ 19,678

**NYE COUNTY, NEVADA**  
**AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 127,285	\$ 144,013
Taxes receivable	5,276	3,030
Due from other governments	<u>17,254</u>	<u>19,033</u>
Total assets	<u>\$ 149,815</u>	<u>\$ 166,076</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8,581	\$ 4,804
Accrued payroll and benefits	4,019	6,676
Deferred taxes	<u>5,081</u>	<u>2,637</u>
Total liabilities	<u>17,681</u>	<u>14,117</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	61,820	101,797
Undesignated	<u>70,314</u>	<u>50,162</u>
Total fund balance	<u>132,134</u>	<u>151,959</u>
Total liabilities and fund balance	<u>\$ 149,815</u>	<u>\$ 166,076</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 103,038	\$ 99,304	\$ (3,734)	\$ 103,834
Net proceeds	3,346	3,647	301	4,403
Total taxes	<u>106,384</u>	<u>102,951</u>	<u>(3,433)</u>	<u>108,237</u>
<b>Licenses and permits:</b>				
Gaming licenses	14,000	13,965	(35)	12,960
Liquor licenses	1,300	1,800	500	1,300
Total license and permits	<u>15,300</u>	<u>15,765</u>	<u>465</u>	<u>14,260</u>
<b>Intergovernmental:</b>				
Consolidated taxes	78,206	81,402	3,196	74,966
Fish and wildlife	3,700	3,280	(420)	0
Total intergovernmental	<u>81,906</u>	<u>84,682</u>	<u>2,776</u>	<u>74,966</u>
<b>Charges for services:</b>				
Photo copies	800	787	(13)	744
Fire collection	200	0	(200)	0
Total charges for services	<u>1,000</u>	<u>787</u>	<u>(213)</u>	<u>744</u>
<b>Fines and forfeitures</b>	<u>20,000</u>	<u>6,621</u>	<u>(13,379)</u>	<u>15,518</u>
<b>Other:</b>				
Interest	0	9,044	9,044	7,346
Miscellaneous	2,500	8,582	6,082	5,398
Total other	<u>2,500</u>	<u>17,626</u>	<u>15,126</u>	<u>12,744</u>
Total revenues	<u>227,090</u>	<u>228,432</u>	<u>1,342</u>	<u>226,469</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	68,623	63,530	5,093	58,899
Employee benefits	23,548	24,087	(539)	21,171
Services and supplies	30,400	29,214	1,186	22,352
Capital outlay	113,144	8,901	104,243	2,838
Total general government	<u>235,715</u>	<u>125,732</u>	<u>109,983</u>	<u>105,260</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	41,418	41,421	(3)	39,722
Employee benefits	18,146	21,863	(3,717)	20,138
Services and supplies	41,950	38,680	3,270	29,187
Total public safety	<u>101,514</u>	<u>101,964</u>	<u>(450)</u>	<u>89,047</u>

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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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Expenditures (Continued):</b>				
<b>Culture and recreation:</b>				
<b>Senior citizens:</b>				
Services and supplies	<u>1,500</u>	<u>1,517</u>	<u>(17)</u>	<u>0</u>
<b>Contingency</b>	<u>10,158</u>	<u>0</u>	<u>10,158</u>	<u>0</u>
<b>Total expenditures</b>	<u>348,887</u>	<u>229,213</u>	<u>119,674</u>	<u>194,307</u>
Excess (deficiency) of revenues over expenditures	<u>(121,797)</u>	<u>(781)</u>	<u>121,016</u>	<u>32,162</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	<u>0</u>	<u>(39,044)</u>	<u>(39,044)</u>	<u>(7,346)</u>
<b>Total other sources (uses)</b>	<u>20,000</u>	<u>(19,044)</u>	<u>(39,044)</u>	<u>12,654</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(101,797)</u>	<u>(19,825)</u>	<u>81,972</u>	<u>44,816</u>
<b>Fund balance:</b>				
Beginning of year	<u>101,797</u>	<u>151,959</u>	<u>50,162</u>	<u>107,143</u>
End of year	<u>\$ 0</u>	<u>\$ 132,134</u>	<u>\$ 132,134</u>	<u>\$ 151,959</u>

**NYE COUNTY, NEVADA**  
**STATE/COUNTY ROOM TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 21,346	\$ 20,239
Taxes receivable	<u>3,862</u>	<u>3,549</u>
Total assets	<u>\$ 25,208</u>	<u>\$ 23,788</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 6,342</u>	<u>\$ 5,824</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	14,476	3,488
Undesignated	<u>4,390</u>	<u>14,476</u>
Total fund balance	<u>18,866</u>	<u>17,964</u>
Total liabilities and fund balance	<u>\$ 25,208</u>	<u>\$ 23,788</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, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Beatty	\$ 18,300	\$ 17,125	\$ (1,175)	\$ 19,197
Gabbs	0	56	56	22
Pahrump	8,000	10,055	2,055	8,026
Tonopah	10,000	9,066	(934)	9,861
Round Mountain	1,200	966	(234)	1,002
Amargosa	5,500	4,666	(834)	5,266
Total revenues	43,000	41,934	(1,066)	43,374
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Chamber of Commerce:</b>				
Gabbs	1,597	0	1,597	0
Beatty	6,822	11,529	(4,707)	11,079
Amargosa	12,865	0	12,865	0
Round Mountain	4,302	1,857	2,445	143
Total community support	25,586	13,386	12,200	11,222
<b>Intergovernmental:</b>				
Payment to state	20,902	27,646	(6,744)	27,773
Total expenditures	46,488	41,032	5,456	38,995
Excess (deficiency) of revenues over expenditures	(3,488)	902	4,390	4,379
<b>Fund balance:</b>				
Beginning of year	3,488	17,964	14,476	13,585
End of year	\$ 0	\$ 18,866	\$ 18,866	\$ 17,964



**NYE COUNTY, NEVADA**  
**JUSTICE COURT ADMINISTRATIVE ASSESSMENT FUND 170 SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEET**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 206,701	\$ 175,190
Due from other governments	<u>0</u>	<u>0</u>
Total assets	<u>\$ 206,701</u>	<u>\$ 175,190</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 7,555</u>	<u>\$ 4,382</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	25,102	145,706
Undesignated	<u>174,044</u>	<u>25,102</u>
Total fund balance	<u>199,146</u>	<u>170,808</u>
Total liabilities and fund balance	<u>\$ 206,701</u>	<u>\$ 175,190</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 25,000	\$ 18,004	\$ (6,996)	\$ 20,643
Gabbs	84	35	(49)	70
Pahrump	18,000	19,942	1,942	19,936
Tonopah	16,500	16,051	(449)	15,151
Total fines and forfeitures	<u>59,584</u>	<u>54,032</u>	<u>(5,552)</u>	<u>55,800</u>
<b>Intergovernmental:</b>				
Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>11,278</u>	<u>11,278</u>	<u>7,914</u>
Total revenues	<u>59,584</u>	<u>65,310</u>	<u>5,726</u>	<u>63,714</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice court:</b>				
Beatty	105,177	551	104,626	1,086
Gabbs	407	351	56	0
Pahrump	47,979	22,640	25,339	8,486
Tonopah	<u>51,727</u>	<u>2,152</u>	<u>49,575</u>	<u>0</u>
Total expenditures	<u>205,290</u>	<u>25,694</u>	<u>179,596</u>	<u>9,572</u>
Excess (deficiency) of revenues over expenditures	<u>(145,706)</u>	<u>39,616</u>	<u>185,322</u>	<u>54,142</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(11,278)</u>	<u>(11,278)</u>	<u>(7,914)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(145,706)</u>	<u>28,338</u>	<u>174,044</u>	<u>46,228</u>
<b>Fund balance:</b>				
Beginning of year	<u>145,706</u>	<u>170,808</u>	<u>25,102</u>	<u>124,580</u>
End of year	<u>\$ 0</u>	<u>\$ 199,146</u>	<u>\$ 199,146</u>	<u>\$ 170,808</u>

**NYE COUNTY, NEVADA**  
**ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 19,332</u>	<u>\$ 9,300</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 427	\$ 1,551
Accrued payroll and benefits	0	1,194
Due to other funds	45,000	10,000
Deferred revenue	<u>8,000</u>	<u>0</u>
Total liabilities	<u>53,427</u>	<u>12,745</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>(34,095)</u>	<u>(3,445)</u>
Total fund balance	<u>(34,095)</u>	<u>(3,445)</u>
Total liabilities and fund balance	<u>\$ 19,332</u>	<u>\$ 9,300</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, 2001

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Federal grants	\$ 100,000	\$ 0	\$ (100,000)	\$ 0
State grants	155,842	45,000	(110,842)	47,345
Total intergovernmental	<u>255,842</u>	<u>45,000</u>	<u>(210,842)</u>	<u>47,345</u>
<b>Other:</b>				
Private sources	30,000	3,900	(26,100)	8,560
Total revenues	<u>285,842</u>	<u>48,900</u>	<u>(236,942)</u>	<u>55,905</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	89,500	58,884	30,616	40,381
Employee benefits	29,535	18,280	11,255	8,299
Services and supplies	181,434	22,386	159,048	19,848
Total expenditures	<u>300,469</u>	<u>99,550</u>	<u>200,919</u>	<u>68,528</u>
Excess (deficiency) of revenues over expenditures	<u>(14,627)</u>	<u>(50,650)</u>	<u>(36,023)</u>	<u>(12,623)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>10,000</u>	<u>20,000</u>	<u>10,000</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(4,627)</u>	<u>(30,650)</u>	<u>(26,023)</u>	<u>(12,623)</u>
<b>Fund balance:</b>				
Beginning of year	<u>4,627</u>	<u>(3,445)</u>	<u>(8,072)</u>	<u>9,178</u>
End of year	<u>\$ 0</u>	<u>\$ (34,095)</u>	<u>\$ (34,095)</u>	<u>\$ (3,445)</u>

**NYE COUNTY, NEVADA**  
**CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 8,081</u>	<u>\$ 1,997</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 2,470</u>	<u>\$ 2,093</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>5,611</u>	<u>(96)</u>
Total fund balance	<u>5,611</u>	<u>(96)</u>
Total liabilities and fund balance	<u>\$ 8,081</u>	<u>\$ 1,997</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Fines and forfeitures	\$ 25,000	\$ 37,103	\$ 12,103	\$ 16,400
<b>Expenditures:</b>				
Public safety	38,249	31,396	6,853	21,266
Excess (deficiency) of revenues over expenditures	(13,249)	5,707	18,956	(4,866)
<b>Fund balance:</b>				
Beginning of year	13,249	(96)	(13,345)	4,770
End of year	\$ 0	\$ 5,611	\$ 5,611	\$ (96)

**NYE COUNTY, NEVADA**  
**PUBLIC LANDS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 7,120	\$ 7,120
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 7,120	\$ 7,120
Undesignated	0	0
Total fund balance	\$ 7,120	\$ 7,120

**NYE COUNTY, NEVADA**  
**PUBLIC LANDS SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Other	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	7,120	0	7,120	0
Excess (deficiency) of revenues over expenditures	(7,120)	0	7,120	0
<b>Fund balance:</b>				
Beginning of year	7,120	7,120	0	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, 2001 and 2000

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 206,169</u>	<u>\$ 137,529</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 136</u>	<u>\$ 4,813</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	191	0
Undesignated	<u>205,842</u>	<u>132,716</u>
Total fund balance	<u>206,033</u>	<u>132,716</u>
Total liabilities and fund balance	<u>\$ 206,169</u>	<u>\$ 137,529</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, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 31,000	\$ 25,370	\$ (5,630)	\$ 28,850
Gabbs	110	61	(49)	90
Pahrump	25,000	29,380	4,380	28,875
Tonopah	25,000	21,487	(3,513)	23,410
Total fines and forfeitures	<u>81,110</u>	<u>76,298</u>	<u>(4,812)</u>	<u>81,225</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>9,997</u>	<u>9,997</u>	<u>6,459</u>
Total revenues	<u>81,110</u>	<u>86,295</u>	<u>5,185</u>	<u>87,684</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice Court:</b>				
Beatty	75,773	2,566	73,207	44,703
Gabbs	110	230	(120)	0
Pahrump	69,805	0	69,805	3,853
Tonopah	<u>71,339</u>	<u>185</u>	<u>71,154</u>	<u>3,151</u>
Total expenditures	<u>217,027</u>	<u>2,981</u>	<u>214,046</u>	<u>51,707</u>
Excess (deficiency) of revenues over expenditures	<u>(135,917)</u>	<u>83,314</u>	<u>219,231</u>	<u>35,977</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(9,997)</u>	<u>(9,997)</u>	<u>(6,459)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(135,917)</u>	<u>73,317</u>	<u>209,234</u>	<u>29,518</u>
<b>Fund balance:</b>				
Beginning of year	<u>135,917</u>	<u>132,716</u>	<u>(3,201)</u>	<u>103,198</u>
End of year	<u>\$ 0</u>	<u>\$ 206,033</u>	<u>\$ 206,033</u>	<u>\$ 132,716</u>

**NYE COUNTY, NEVADA**  
**AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 44,116	\$ 0
Taxes receivable	<u>1,732</u>	<u>0</u>
Total assets	<u>\$ 45,848</u>	<u>\$ 0</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 9,548	\$ 5
Accrued payroll costs	177	352
Interfund payable	<u>0</u>	<u>13,863</u>
Total liabilities	<u>9,725</u>	<u>14,220</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	4,230	0
Undesignated	<u>31,893</u>	<u>(14,220)</u>
Total fund balance	<u>36,123</u>	<u>(14,220)</u>
Total liabilities and fund balance	<u>\$ 45,848</u>	<u>\$ 0</u>

**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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 148,825	\$ 50,567	\$ (98,258)	\$ 0
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	15,000	10,736	4,264	10,608
Employee benefits	5,000	1,473	3,527	1,179
Services and supplies	7,000	5,738	1,262	9,884
Capital outlay	35,868	6,107	29,761	0
	<u>62,868</u>	<u>24,054</u>	<u>38,814</u>	<u>21,671</u>
<b>Community center:</b>				
Services and supplies	<u>92,295</u>	<u>6,170</u>	<u>86,125</u>	<u>4,082</u>
Total expenditures	<u>155,163</u>	<u>30,224</u>	<u>124,939</u>	<u>25,753</u>
Excess (deficiency) of revenues over expenditures	<u>(6,338)</u>	<u>20,343</u>	<u>26,681</u>	<u>(25,753)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(6,338)</u>	<u>50,343</u>	<u>56,681</u>	<u>(25,753)</u>
<b>Fund balance:</b>				
Beginning of year	<u>6,338</u>	<u>(14,220)</u>	<u>(20,558)</u>	<u>11,533</u>
End of year	<u>\$ 0</u>	<u>\$ 36,123</u>	<u>\$ 36,123</u>	<u>\$ (14,220)</u>

**NYE COUNTY, NEVADA**  
**BUILDING DEPARTMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 446,890	\$ 229,820
Interest receivable	<u>1,624</u>	<u>739</u>
Total assets	<u>\$ 448,514</u>	<u>\$ 230,559</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 191,174	\$ 89,289
Accrued payroll costs	<u>744</u>	<u>0</u>
Total liabilities	<u>191,918</u>	<u>89,289</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	164,189	77,711
Unreserved	<u>92,407</u>	<u>63,559</u>
Total fund balance	<u>256,596</u>	<u>141,270</u>
Total liabilities and fund balance	<u>\$ 448,514</u>	<u>\$ 230,559</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, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Charges for service:</b>				
Permit fees	700,000	588,571	(111,429)	667,438
<b>Other:</b>				
Interest	0	12,936	12,936	7,064
Total revenues	700,000	601,507	(98,493)	674,502
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	0	12,721	(12,721)	0
Benefits	0	4,262	(4,262)	0
Services and supplies	777,711	469,198	308,513	627,896
Total expenditures	777,711	486,181	291,530	627,896
Excess (deficiency) of revenues over expenditures	(77,711)	115,326	193,037	46,606
<b>Fund balance:</b>				
Beginning of year	77,711	141,270	63,559	94,664
End of year	\$ 0	\$ 256,596	\$ 256,596	\$ 141,270

**NYE COUNTY, NEVADA**  
**RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 11,133</u>	<u>\$ 10,058</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,232	\$ 2,196
Accrued payroll costs	<u>779</u>	<u>1,960</u>
Total liabilities	<u>2,011</u>	<u>4,156</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	3,742	5,902
Undesignated	<u>5,380</u>	<u>0</u>
Total fund balance	<u>9,122</u>	<u>5,902</u>
Total liabilities and fund balance	<u>\$ 11,133</u>	<u>\$ 10,058</u>

**NYE COUNTY, NEVADA**  
**RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	33,577	37,978	(4,401)	29,454
Employee benefits	11,608	11,925	(317)	7,458
Services and supplies	<u>57,050</u>	<u>32,966</u>	<u>24,084</u>	<u>48,446</u>
Total expenditures	<u>102,235</u>	<u>82,869</u>	<u>19,366</u>	<u>85,358</u>
Excess (deficiency) of revenues over expenditures	<u>(102,235)</u>	<u>(82,869)</u>	<u>19,366</u>	<u>(85,358)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>86,089</u>	<u>86,089</u>	<u>0</u>	<u>43,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(16,146)</u>	<u>3,220</u>	<u>19,366</u>	<u>(42,358)</u>
<b>Fund balance:</b>				
Beginning of year	<u>16,146</u>	<u>5,902</u>	<u>(10,244)</u>	<u>48,260</u>
End of year	<u>\$ 0</u>	<u>\$ 9,122</u>	<u>\$ 9,122</u>	<u>\$ 5,902</u>



**NYE COUNTY, NEVADA**  
**911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 111,717	\$ 72,933
Taxes receivable	1,856	1,427
Due from other governments	<u>41</u>	<u>6</u>
Total assets	<u>\$ 113,614</u>	<u>\$ 74,366</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	<u>\$ 1,556</u>	<u>\$ 1,187</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	856	72,374
Undesignated	<u>111,202</u>	<u>805</u>
Total fund balance	<u>112,058</u>	<u>73,179</u>
Total liabilities and fund balance	<u>\$ 113,614</u>	<u>\$ 74,366</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 37,442	\$ 37,105	\$ (337)	\$ 32,494
Net proceeds	1,650	1,735	85	1,003
Total taxes	<u>39,092</u>	<u>38,840</u>	<u>(252)</u>	<u>33,497</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>38</u>	<u>38</u>	<u>41</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>5,551</u>	<u>5,551</u>	<u>0</u>
Total revenues	<u>39,092</u>	<u>44,429</u>	<u>5,337</u>	<u>33,538</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>111,416</u>	<u>0</u>	<u>111,416</u>	<u>24</u>
Excess (deficiency) of revenues over expenditures	<u>(72,324)</u>	<u>44,429</u>	<u>116,753</u>	<u>33,514</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(5,550)</u>	<u>(5,550)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(72,324)</u>	<u>38,879</u>	<u>111,203</u>	<u>33,514</u>
<b>Fund balance:</b>				
Beginning of year	<u>72,374</u>	<u>73,179</u>	<u>805</u>	<u>39,665</u>
End of year	<u>\$ 50</u>	<u>\$ 112,058</u>	<u>\$ 112,008</u>	<u>\$ 73,179</u>

**NYE COUNTY, NEVADA**  
**REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 1,313,032</u>	<u>\$ 796,480</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 159,089	\$ 188,882
Accrued payroll costs	7,371	10,515
Deferred revenue	1,004,872	519,255
Deferred interest	<u>141,700</u>	<u>77,828</u>
Total liabilities	<u>1,313,032</u>	<u>796,480</u>
<b><u>FUND BALANCE</u></b>		
	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 1,313,032</u>	<u>\$ 796,480</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, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 2,100,000	\$ 1,542,383	\$ (575,617)	\$ 1,758,618
<b>Other:</b>				
Miscellaneous	<u>0</u>	<u>296</u>	<u>296</u>	<u>0</u>
Total revenues	<u>2,100,000</u>	<u>1,524,679</u>	<u>(575,321)</u>	<u>1,758,618</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	374,264	292,570	81,694	309,973
Employee benefits	114,920	94,761	20,159	84,790
Services and supplies	1,868,466	1,137,348	731,118	1,336,955
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,900</u>
Total expenditures	<u>2,357,650</u>	<u>1,524,679</u>	<u>832,971</u>	<u>1,758,618</u>
Excess (deficiency) of revenues over expenditures	<u>(257,650)</u>	<u>0</u>	<u>257,650</u>	<u>0</u>
<b>Fund balance:</b>				
Beginning of year	<u>257,650</u>	<u>0</u>	<u>(257,650)</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 61,160	\$ 180,711
Due from other governments	<u>145,348</u>	<u>483,483</u>
Total assets	<u>\$ 206,508</u>	<u>\$ 664,194</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 152,636	\$ 584,492
Deferred interest	<u>53,872</u>	<u>79,702</u>
Total liabilities	<u>206,508</u>	<u>664,194</u>
<b><u>FUND BALANCE</u></b>	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 206,508</u>	<u>\$ 664,194</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 4,000,000	\$ 3,115,790	\$ (884,210)	\$ 2,843,768
<b>Charges for services:</b>				
Other	0	11	11	0
Total revenues	4,000,000	3,115,801	(884,199)	2,843,768
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	5,508,838	3,115,801	2,393,037	2,843,768
Excess (deficiency) of revenues over expenditures	(1,508,838)	0	1,508,838	0
<b>Fund balance:</b>				
Beginning of year	1,508,838	0	(1,508,838)	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

**NYE COUNTY, NEVADA**  
**CDBG GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 0
Due from other governments	<u>55,000</u>	<u>36,222</u>
Total assets	<u>\$ 55,000</u>	<u>\$ 36,222</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 250	\$ 31,152
Due to other funds	16,955	0
Deferred revenue	<u>37,795</u>	<u>5,070</u>
Total liabilities	<u>55,000</u>	<u>36,222</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>0</u>	<u>0</u>
Total fund balance	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 55,000</u>	<u>\$ 36,222</u>

**NYE COUNTY, NEVADA**  
**CDBG GRANT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 186,491	\$ 144,618	\$ (41,873)	\$ 77,421
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	107,039	73,349	33,690	77,421
<b>Public works:</b>				
Services and supplies	75,000	66,817	8,183	0
<b>Welfare:</b>				
Rural housing	4,452	4,452	0	0
Total expenditures	186,491	144,618	41,873	77,421
Excess (deficiency) of revenues over expenditures	0	0	0	0
<b>Fund balance:</b>				
Beginning of year	0	0	0	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0



**NYE COUNTY, NEVADA**  
**SENIOR NUTRITION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 AND 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 3,500	\$ 0
Due from other governments	<u>6,284</u>	<u>34,685</u>
Total assets	<u>\$ 9,784</u>	<u>\$ 34,685</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 9,784</u>	<u>\$ 34,685</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>0</u>	<u>0</u>
Total fund balance	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 9,784</u>	<u>\$ 34,685</u>

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

**Year Ended June 30, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 204,460
Grants	192,179	192,179	0	0
	<u>192,179</u>	<u>192,179</u>	<u>0</u>	<u>204,460</u>
<b>Other:</b>				
Reimbursements	3,500	3,500	0	0
Total revenues	<u>195,679</u>	<u>195,679</u>	<u>0</u>	<u>204,460</u>
<b>Expenditures:</b>				
<b>Senior nutrition:</b>				
Community support	195,679	195,679	0	196,190
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,270</u>
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,270)</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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**NYE COUNTY, NEVADA**  
**STABILIZATION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
Other	\$ 0	\$ 5,963	\$ 5,963	\$ 0
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	100,000	0	100,000	0
Excess (deficiency) of revenues over expenditures	(100,000)	5,963	105,963	0
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(105,963)	(105,963)	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	(100,000)	(100,000)	0	0
<b>Fund balance:</b>				
Beginning of year	100,000	100,000	0	100,000
End of year	\$ 0	\$ 0	\$ 0	\$ 100,000

**NYE COUNTY, NEVADA**  
**NYE COUNTY HOSPITAL DISTRICT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 AND 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 330,830	\$ 149,657
Taxes receivable	23,903	22,774
Due from other governments	2,461	0
Note receivable	<u>73,500</u>	<u>82,500</u>
Total assets	<u>\$ 430,694</u>	<u>\$ 254,931</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 435	\$ 28,283
Deferred taxes	23,225	19,209
Due to other funds	30,300	30,300
Note payable	<u>4,545,447</u>	<u>4,671,699</u>
Total liabilities	<u>4,599,407</u>	<u>4,749,491</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(4,168,713)</u>	<u>(4,494,560)</u>
Total liabilities and fund balance	<u>\$ 430,694</u>	<u>\$ 254,931</u>

**NYE COUNTY, NEVADA**  
**NYE COUNTY HOSPITAL DISTRICT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Taxes	\$ 603,237	\$ 806,240	\$ 203,003	\$ 710,915
Intergovernmental	0	2,287	2,287	209
Charges for services	0	0	0	371,895
Other	0	15,688	15,688	(1,567,555)
Total revenues	<u>603,237</u>	<u>824,215</u>	<u>220,978</u>	<u>(484,536)</u>
<b>Expenditures:</b>				
Health and sanitation	<u>249,192</u>	<u>483,312</u>	<u>(234,120)</u>	<u>1,114,278</u>
Excess (deficiency) of revenues over expenditures	<u>354,045</u>	<u>340,903</u>	<u>(13,142)</u>	<u>(1,598,814)</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(354,045)</u>	<u>(15,056)</u>	<u>338,989</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	325,847	325,847	(1,598,814)
<b>Fund balance:</b>				
Beginning of year	0	(4,494,560)	(4,494,560)	(2,863,459)
Residual equity transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>(32,287)</u>
End of year	<u>\$ 0</u>	<u>\$ (4,168,713)</u>	<u>\$ (4,168,713)</u>	<u>\$ (4,494,560)</u>

**NYE COUNTY, NEVADA**  
**NYE COUNTY EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 AND 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,997,522	\$ 2,500,000
Due from other governments	<u>306,177</u>	<u>0</u>
Total assets	<u>\$ 5,303,699</u>	<u>\$ 2,500,000</u>
<b><u>LIABILITIES</u></b>		
Total liabilities	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>5,303,699</u>	<u>2,500,000</u>
Total liabilities and fund balance	<u>\$ 5,303,699</u>	<u>\$ 2,500,000</u>

**NYE COUNTY, NEVADA**  
**NYE COUNTY EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 0
Other	<u>0</u>	<u>303,699</u>	<u>303,699</u>	<u>0</u>
Total revenues	<u>2,500,000</u>	<u>2,803,699</u>	<u>303,699</u>	<u>0</u>
<b>Expenditures:</b>				
General government	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>2,250,000</u>	<u>2,803,699</u>	<u>553,699</u>	<u>0</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>2,250,000</u>	<u>2,803,699</u>	<u>553,699</u>	<u>2,500,000</u>
<b>Fund balance:</b>				
Beginning of year	<u>2,500,000</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 4,750,000</u>	<u>\$ 5,303,699</u>	<u>\$ 553,699</u>	<u>\$ 2,500,000</u>



**NYE COUNTY, NEVADA**  
**NYE COUNTY EMERGENCY FUND SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 AND 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 3,440,115	\$ 1,000,000
Interest receivable	<u>168,131</u>	<u>0</u>
Total assets	<u><u>\$ 3,608,246</u></u>	<u><u>\$ 1,000,000</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 274,918</u>	<u>\$ 0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	0
Undesignated	<u>3,333,328</u>	<u>1,000,000</u>
Total fund balance	<u><u>3,333,328</u></u>	<u><u>1,000,000</u></u>
Total liabilities and fund balance	<u><u>\$ 3,608,246</u></u>	<u><u>\$ 1,000,000</u></u>

**NYE COUNTY, NEVADA**  
**NYE COUNTY EMERGENCY FUND SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 0
Other	<u>0</u>	<u>169,086</u>	<u>169,086</u>	<u>0</u>
Total revenues	<u>2,500,000</u>	<u>2,669,086</u>	<u>169,086</u>	<u>0</u>
<b>Expenditures:</b>				
General government	3,500,000	335,508	3,164,492	0
Public works	<u>0</u>	<u>250</u>	<u>(250)</u>	<u>0</u>
Total expenditures	<u>3,500,000</u>	<u>335,758</u>	<u>3,164,242</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>(1,000,000)</u>	<u>2,333,328</u>	<u>3,333,328</u>	<u>0</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,000,000)</u>	<u>2,333,328</u>	<u>3,333,328</u>	<u>1,000,000</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 3,333,328</u>	<u>\$ 3,333,328</u>	<u>\$ 1,000,000</u>

**NYE COUNTY, NEVADA**  
**COURT COLLECTION FEES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 AND 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 30,011</u>	<u>\$ 12,279</u>
<b><u>LIABILITIES</u></b>		
Total liabilities	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	165	12,279
Undesignated	<u>29,846</u>	<u>0</u>
Total fund balance	<u>30,011</u>	<u>12,279</u>
Total liabilities and fund balance	<u>\$ 30,011</u>	<u>\$ 12,279</u>

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

**Year Ended June 30, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Fines and fees:</b>				
Beatty	\$ 13,200	\$ 1,665	\$ (11,535)	\$ 3,500
Gabbs	200	0	(200)	0
Pahrump	16,736	16,067	(669)	8,779
Tonopah	4,000	0	(4,000)	0
District court	2,000	0	(2,000)	0
Total revenues	<u>36,136</u>	<u>17,732</u>	<u>(18,404)</u>	<u>12,279</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies:				
Beatty	19,800	0	19,800	0
Gabbs	300	0	300	0
Pahrump	25,104	0	25,104	0
Tonopah	6,000	0	6,000	0
District court	3,000	0	3,000	0
Total expenditures	<u>54,204</u>	<u>0</u>	<u>54,204</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>(18,068)</u>	<u>17,732</u>	<u>35,800</u>	<u>12,279</u>
<b>Fund balance:</b>				
Beginning of year	<u>18,068</u>	<u>12,279</u>	<u>(5,789)</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 30,011</u>	<u>\$ 30,011</u>	<u>\$ 12,279</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, 2001

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 69,498	\$ 45,355
Taxes receivable	1,932	1,841
Due from other governments	<u>199</u>	<u>0</u>
Total assets	<u>\$ 71,629</u>	<u>\$ 47,196</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	<u>\$ 1,878</u>	<u>\$ 1,553</u>
<b><u>FUND BALANCE</u></b>		
Reserved for debt service	<u>69,751</u>	<u>45,643</u>
Total liabilities and fund balance	<u>\$ 71,629</u>	<u>\$ 47,196</u>

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 48,758	\$ 66,480	\$ 17,722	\$ 56,272
<b>Intergovernmental:</b>				
Fish and wildlife	0	185	185	198
<b>Other</b>	<u>0</u>	<u>4,349</u>	<u>4,349</u>	<u>0</u>
Total revenues	<u>48,758</u>	<u>71,014</u>	<u>22,256</u>	<u>56,470</u>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	25,000	25,000	0	25,000
Interest	<u>22,000</u>	<u>17,560</u>	<u>4,440</u>	<u>18,114</u>
Total expenditures	<u>47,000</u>	<u>42,560</u>	<u>4,440</u>	<u>43,114</u>
Excess (deficiency) of revenues over expenditures	<u>1,758</u>	<u>28,454</u>	<u>26,696</u>	<u>13,356</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(4,346)</u>	<u>(4,346)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,758	24,108	22,350	13,356
<b>Fund balance:</b>				
Beginning of year	<u>30,117</u>	<u>45,643</u>	<u>15,526</u>	<u>32,287</u>
End of year	<u>\$ 31,875</u>	<u>\$ 69,751</u>	<u>\$ 37,876</u>	<u>\$ 45,643</u>

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**NYE COUNTY, NEVADA  
CAPITAL PROJECTS FUND  
COMBINING BALANCE SHEET**

**June 30, 2001**

**(With Comparative Totals for June 30, 2000)**

	County	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 8,863	\$ 290,294	\$ 15,808	\$ 83,128
Interest receivable	8,907	0	0	0
Taxes receivable	9,740	18,591	0	0
Due from other governments	284	411	0	0
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	<u>25,949</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 53,743</u>	<u>\$ 309,296</u>	<u>\$ 15,808</u>	<u>\$ 83,128</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 0	\$ 245,696	\$ 0	\$ 0
Deferred taxes	<u>7,981</u>	<u>15,579</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>7,981</u>	<u>261,275</u>	<u>0</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>				
Reserved for advances	0	0	0	0
Reserved for note	25,949	0	0	0
Unreserved:				
Designated for subsequent year	0	13,374	45	0
Undesignated	<u>19,813</u>	<u>34,647</u>	<u>15,763</u>	<u>83,128</u>
Total fund balance	<u>45,762</u>	<u>48,021</u>	<u>15,808</u>	<u>83,128</u>
Total liabilities and fund balance	<u>\$ 53,743</u>	<u>\$ 309,296</u>	<u>\$ 15,808</u>	<u>\$ 83,128</u>

Manhattan Special Ad Valorem	Beatty	Gabbs Special Ad Valorem	County Special Projects	Capital Projects Endowment	Totals	
					2001	2000
\$ 3,008	\$ 1,176,346	\$ 13,289	\$ 1,957,129	\$ 4,997,522	\$ 8,545,387	\$ 7,374,259
0	4,084	0	76,099	306,177	395,267	82,447
0	0	0	0	0	28,331	14,281
0	0	0	0	0	695	52
0	16,406	0	1,167,021	0	1,183,427	1,252,333
0	0	0	4,415,169	0	4,415,169	4,415,169
0	0	0	650,000	0	675,949	50,949
<u>\$ 3,008</u>	<u>\$ 1,196,836</u>	<u>\$ 13,289</u>	<u>\$ 8,265,418</u>	<u>\$ 5,303,699</u>	<u>\$ 15,244,225</u>	<u>\$ 13,189,490</u>
\$ 0	\$ 0	\$ 0	\$ 164,525	\$ 0	\$ 410,221	\$ 467,741
0	0	0	0	0	23,560	11,869
0	0	0	164,525	0	433,781	479,610
0	0	0	4,415,169	0	4,415,169	4,415,169
0	0	0	650,000	0	675,949	50,949
212	0	0	169,866	5,000,000	5,183,497	6,778,215
2,796	1,196,836	13,289	2,865,858	303,699	4,535,829	1,465,547
3,008	1,196,836	13,289	8,100,893	5,303,699	14,810,444	12,709,880
<u>\$ 3,008</u>	<u>\$ 1,196,836</u>	<u>\$ 13,289</u>	<u>\$ 8,265,418</u>	<u>\$ 5,303,699</u>	<u>\$ 15,244,225</u>	<u>\$ 13,189,490</u>

**NYE COUNTY, NEVADA**  
**CAPITAL PROJECTS FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	County	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
<b>Revenues:</b>					
Taxes	\$ 246,341	\$ 388,343	\$ 0	\$ 0	\$ 0
Intergovernmental	264	382	0	0	0
Other	<u>85,281</u>	<u>38,341</u>	<u>0</u>	<u>4,584</u>	<u>0</u>
Total revenues	<u>331,886</u>	<u>427,066</u>	<u>0</u>	<u>4,584</u>	<u>0</u>
<b>Expenditures:</b>					
Intergovernmental	0	43,760	0	0	0
Capital projects	<u>649,491</u>	<u>906,569</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>649,491</u>	<u>950,329</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>(317,605)</u>	<u>(523,263)</u>	<u>0</u>	<u>4,584</u>	<u>0</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	280,512	0	1,628	9,768	1,400
Operating transfers out	<u>(641,118)</u>	<u>(52,755)</u>	<u>0</u>	<u>(4,584)</u>	<u>0</u>
Total other sources (uses)	<u>(360,606)</u>	<u>(52,755)</u>	<u>1,628</u>	<u>5,184</u>	<u>1,400</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(678,211)	(576,018)	1,628	9,768	1,400
<b>Fund balance:</b>					
Beginning of year	<u>723,973</u>	<u>624,039</u>	<u>14,180</u>	<u>73,360</u>	<u>1,608</u>
End of year	<u>\$ 45,762</u>	<u>\$ 48,021</u>	<u>\$ 15,808</u>	<u>\$ 83,128</u>	<u>\$ 3,008</u>

Beatty	Gabbs Special Ad Valorem	County Special Projects	Capital Projects Endowment	Totals	
				2001	2000
\$ 0	\$ 0	\$ 0	\$ 0	\$ 634,684	\$ 335,349
0	0	2,500,000	2,500,000	5,000,646	11,500,408
85,273	0	276,831	303,699	794,009	607,940
85,273	0	2,776,831	2,803,699	6,429,339	12,443,697
0	0	150,000	0	193,760	245,763
85,662	0	1,989,523	0	3,631,245	4,970,446
85,662	0	2,139,523	0	3,825,005	5,216,209
(389)	0	637,308	2,803,699	2,604,334	7,227,488
204,584	1,628	0	0	499,520	2,983,610
0	0	(304,833)	0	(1,003,290)	(6,253,786)
204,584	1,628	(304,833)	0	(503,770)	(3,270,176)
204,195	1,628	332,475	2,803,699	2,100,564	3,957,312
992,641	11,661	7,768,418	2,500,000	12,709,880	8,752,568
<u>\$ 1,196,836</u>	<u>\$ 13,289</u>	<u>\$ 8,100,893</u>	<u>\$ 5,303,699</u>	<u>\$ 14,810,444</u>	<u>\$ 12,709,880</u>



**NYE COUNTY, NEVADA**  
**COUNTY CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 8,863	\$ 652,674
Interest receivable	8,907	26,157
Due from other governments	284	0
Taxes receivable	9,740	0
Note receivable	<u>25,949</u>	<u>50,949</u>
Total assets	<u>\$ 53,743</u>	<u>\$ 729,780</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 5,807
Deferred taxes	<u>7,981</u>	<u>0</u>
Total liabilities	<u>7,981</u>	<u>5,807</u>
<b><u>FUND BALANCE</u></b>		
Reserved for loan	25,949	50,949
Unreserved:		
Designated for subsequent year	0	460,784
Undesignated	<u>19,813</u>	<u>212,240</u>
Total fund balance	<u>45,762</u>	<u>723,973</u>
Total liabilities and fund balance	<u>\$ 53,743</u>	<u>\$ 729,780</u>

**NYE COUNTY, NEVADA**  
**COUNTY CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 262,091	\$ 236,079	\$ (26,012)	\$ 395
Net proceeds	8,750	10,262	1,512	3
Total taxes	<u>270,841</u>	<u>246,341</u>	<u>(24,500)</u>	<u>398</u>
<b>Intergovernmental:</b>				
Fish and wildlife	0	264	264	0
<b>Other:</b>				
Interest	360,000	70,767	(289,233)	55,929
Miscellaneous	0	14,514	14,514	40,099
Total other sources	<u>360,000</u>	<u>85,281</u>	<u>(274,719)</u>	<u>96,028</u>
Total revenues	<u>630,841</u>	<u>331,886</u>	<u>(298,955)</u>	<u>96,426</u>
<b>Expenditures:</b>				
<b>Capital outlay:</b>				
General government	631,625	0	631,625	0
Public safety	300,000	559,183	(259,183)	143,836
Public works	185,000	0	185,000	0
Culture and recreation	0	29,591	(29,591)	0
Community support	0	60,717	(60,717)	0
Total expenditures	<u>1,116,625</u>	<u>649,491</u>	<u>467,134</u>	<u>143,836</u>
Excess (deficiency) of revenues over expenditures	<u>(485,784)</u>	<u>(317,605)</u>	<u>168,179</u>	<u>(47,410)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	0	280,512	280,512	285,707
Operating transfers out	0	(641,118)	(641,118)	0
Total other sources (uses)	<u>0</u>	<u>(360,606)</u>	<u>(360,606)</u>	<u>285,707</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(485,784)</u>	<u>(678,211)</u>	<u>(192,427)</u>	<u>238,297</u>
<b>Fund balance:</b>				
Beginning of year	<u>511,732</u>	<u>723,973</u>	<u>212,241</u>	<u>485,676</u>
End of year	<u>\$ 25,948</u>	<u>\$ 45,762</u>	<u>\$ 19,814</u>	<u>\$ 723,973</u>

**NYE COUNTY, NEVADA**  
**COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 290,294	\$ 621,575
Taxes receivable	18,591	14,281
Due from other governments	<u>411</u>	<u>52</u>
Total assets	<u>\$ 309,296</u>	<u>\$ 635,908</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 245,696	\$ 0
Deferred taxes	<u>15,579</u>	<u>11,869</u>
Total liabilities	<u>261,275</u>	<u>11,869</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	13,374	25,948
Undesignated	<u>34,647</u>	<u>598,091</u>
Total fund balance	<u>48,021</u>	<u>624,039</u>
Total liabilities and fund balance	<u>\$ 309,296</u>	<u>\$ 635,908</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 374,416	\$ 373,513	\$ (903)	\$ 324,920
Net proceeds	16,500	14,830	(1,670)	10,031
Total taxes	<u>390,916</u>	<u>388,343</u>	<u>(2,573)</u>	<u>334,951</u>
<b>Intergovernmental:</b>				
Fish and wildlife	<u>0</u>	<u>382</u>	<u>382</u>	<u>408</u>
<b>Other:</b>				
Interest	<u>0</u>	<u>38,341</u>	<u>38,341</u>	<u>40,883</u>
Total revenues	<u>390,916</u>	<u>427,066</u>	<u>36,150</u>	<u>376,242</u>
<b>Expenditures:</b>				
<b>Intergovernmental:</b>				
Gabbs	0	0	0	1,641
Pahrump	20,313	17,094	3,219	17,236
Round Mountain	14,471	12,177	2,294	12,278
Tonopah	<u>17,218</u>	<u>14,489</u>	<u>2,729</u>	<u>14,608</u>
Total intergovernmental	<u>52,002</u>	<u>43,760</u>	<u>8,242</u>	<u>45,763</u>
<b>Capital projects</b>	<u>936,438</u>	<u>906,569</u>	<u>29,869</u>	<u>271,558</u>
Total expenditures	<u>988,440</u>	<u>950,329</u>	<u>38,111</u>	<u>317,321</u>
Excess (deficiency) of revenues over expenditures	<u>(597,524)</u>	<u>(523,263)</u>	<u>74,261</u>	<u>58,921</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(17,141)</u>	<u>(52,755)</u>	<u>(35,614)</u>	<u>(53,786)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(614,665)</u>	<u>(576,018)</u>	<u>38,647</u>	<u>5,135</u>
<b>Fund balance:</b>				
Beginning of year	<u>614,665</u>	<u>624,039</u>	<u>9,374</u>	<u>618,904</u>
End of year	<u>\$ 0</u>	<u>\$ 48,021</u>	<u>\$ 48,021</u>	<u>\$ 624,039</u>

NYE COUNTY, NEVADA  
AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2001 and 2000

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>15,808</u>	\$ <u>14,180</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 45	\$ 14,180
Undesignated	<u>15,763</u>	<u>0</u>
Total fund balance	\$ <u>15,808</u>	\$ <u>14,180</u>

**NYE COUNTY, NEVADA**  
**AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital projects	16,159	0	16,159	0
Excess (deficiency) of revenues over expenditures	(16,159)	0	16,159	0
<b>Other financing sources (uses):</b>				
Operating transfers in	1,865	1,628	(237)	1,642
Excess (deficiency) of revenues and other sources over expenditures and other uses	(14,294)	1,628	15,922	1,642
<b>Fund balance:</b>				
Beginning of year	14,294	14,180	(114)	12,538
End of year	\$ 0	\$ 15,808	\$ 15,808	\$ 14,180

**NYE COUNTY, NEVADA**  
**BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 83,128</u>	<u>\$ 73,360</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 0	\$ 73,260
Undesignated	<u>83,128</u>	<u>100</u>
Total fund balance	<u>\$ 83,128</u>	<u>\$ 73,360</u>

**NYE COUNTY, NEVADA**  
**BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 4,584	\$ 4,584	\$ 0
<b>Expenditures:</b>				
Capital projects	84,450	0	84,450	0
Excess (deficiency) of revenues over expenditures	(84,450)	4,584	89,034	0
<b>Other financing sources (uses):</b>				
Operating transfers in	11,190	9,768	(1,422)	9,849
Operating transfers out	0	(4,584)	(4,584)	0
Total other sources (uses)	11,190	5,184	(6,006)	9,849
Excess (deficiency) of revenues and other sources over expenditures and other uses	(73,260)	9,768	83,028	9,849
<b>Fund balance:</b>				
Beginning of year	73,260	73,360	100	63,511
End of year	\$ 0	\$ 83,128	\$ 83,128	\$ 73,360



**NYE COUNTY, NEVADA**  
**MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>3,008</u>	\$ <u>1,608</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 212	\$ 1,608
Undesignated	<u>2,796</u>	<u>0</u>
Total fund balance	\$ <u>3,008</u>	\$ <u>1,608</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital projects	3,328	0	3,328	817
Excess (deficiency) of revenues over expenditures	(3,328)	0	3,328	(817)
<b>Other financing sources (uses):</b>				
Operating transfers in	1,604	1,400	(204)	1,412
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,724)	1,400	3,124	595
<b>Fund balance:</b>				
Beginning of year	1,724	1,608	(116)	1,013
End of year	<u>\$ 0</u>	<u>\$ 3,008</u>	<u>\$ 3,008</u>	<u>\$ 1,608</u>

**NYE COUNTY, NEVADA**  
**BEATTY CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,176,346	\$ 987,413
Interest receivable	4,084	5,228
Due from other governments	<u>16,406</u>	<u>0</u>
Total assets	<u>\$ 1,196,836</u>	<u>\$ 992,641</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 0	\$ 939,883
Undesignated	<u>1,196,836</u>	<u>52,758</u>
Total fund balance	<u>\$ 1,196,836</u>	<u>\$ 992,641</u>

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

**Year Ended June 30, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 60,250	\$ 60,250	\$ 47,758
Miscellaneous	0	25,023	25,023	0
Total revenues	0	85,273	85,273	47,758
<b>Expenditures:</b>				
<b>Capital outlay:</b>				
General government	1,114,883	85,662	1,029,221	0
Public safety	25,000	0	25,000	0
Total expenditures	1,139,883	85,662	1,054,221	0
Excess (deficiency) of revenues over expenditures	(1,139,883)	(389)	1,139,494	47,758
<b>Other financing sources (uses):</b>				
Operating transfers in	200,000	204,584	4,584	185,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(939,883)	204,195	1,144,078	232,758
<b>Fund balance:</b>				
Beginning of year	939,883	992,641	52,758	759,883
End of year	\$ 0	\$ 1,196,836	\$ 1,196,836	\$ 992,641

**NYE COUNTY, NEVADA**  
**COUNTY SPECIAL PROJECTS CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,957,129	\$ 2,511,788
Interest receivable	76,099	51,062
Due from other funds	1,167,021	1,252,333
Advances to other funds	4,415,169	4,415,169
Notes receivable	<u>650,000</u>	<u>0</u>
Total assets	<u>\$ 8,265,418</u>	<u>\$ 8,230,352</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 164,525</u>	<u>\$ 461,934</u>
<b><u>FUND BALANCE</u></b>		
Reserved for loan	650,000	0
Reserved for advances	4,415,169	4,415,169
Unreserved:		
Designated for subsequent year	169,866	2,762,552
Undesignated	<u>2,865,858</u>	<u>590,697</u>
Total fund balance	<u>8,100,893</u>	<u>7,768,418</u>
Total liabilities and fund balance	<u>\$ 8,265,418</u>	<u>\$ 8,230,352</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 11,500,000
Other:				
Interest	400,000	201,673	(198,327)	423,271
Miscellaneous	304,833	75,158	(229,675)	0
Total other	704,833	276,831	(428,002)	423,271
Total revenues	3,204,833	2,776,831	(428,002)	11,923,271
<b>Expenditures:</b>				
Capital outlay:				
Intergovernmental	0	150,000	(150,000)	200,000
Capital outlay	5,662,552	1,989,523	3,673,029	4,554,235
Total expenditures	5,662,552	2,139,523	3,523,029	4,754,235
Excess (deficiency) of revenues over expenditures	(2,457,719)	637,308	3,095,027	7,169,036
<b>Other financing sources (uses):</b>				
Operating transfers out	(304,833)	(304,833)	0	(6,200,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,762,552)	332,475	3,095,027	969,036
<b>Fund balance:</b>				
Beginning of year	2,762,552	7,768,418	5,005,866	6,799,382
End of year	\$ 0	\$ 8,100,893	\$ 8,100,893	\$ 7,768,418

**NYE COUNTY, NEVADA**  
**COUNTY CAPITAL PROJECTS ENDOWMENT FUND CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,997,522	\$ 2,500,000
Interest receivable	<u>306,177</u>	<u>0</u>
Total assets	<u>\$ 5,303,699</u>	<u>\$ 2,500,000</u>
<b><u>LIABILITIES</u></b>		
Total liabilities	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	5,000,000	2,500,000
Undesignated	<u>303,699</u>	<u>0</u>
Total fund balance	<u>5,303,699</u>	<u>2,500,000</u>
Total liabilities and fund balance	<u>\$ 5,303,699</u>	<u>\$ 2,500,000</u>

**NYE COUNTY, NEVADA**  
**COUNTY CAPITAL PROJECTS ENDOWMENT FUND CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 0
Other - interest	<u>0</u>	<u>303,699</u>	<u>303,699</u>	<u>0</u>
Total revenues	<u>2,500,000</u>	<u>2,803,699</u>	<u>303,699</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>2,250,000</u>	<u>2,803,699</u>	<u>553,699</u>	<u>0</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>2,250,000</u>	<u>2,803,699</u>	<u>553,699</u>	<u>2,500,000</u>
<b>Fund balance:</b>				
Beginning of year	<u>2,500,000</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 4,750,000</u>	<u>\$ 5,303,699</u>	<u>\$ 553,699</u>	<u>\$ 2,500,000</u>



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## **ENTERPRISE FUND**

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

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



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**NYE COUNTY, NEVADA**  
**GABBS UTILITY ENTERPRISE FUND**  
**BALANCE SHEET**  
**June 30, 2001**

2001

**ASSETS**

**Current assets:**

Pooled cash and investments	\$ 34,630
Accounts receivable	18,243
Due from other funds	<u>11,402</u>
Total current assets	64,275

**Fixed assets (net of accumulated depreciation)** 968,389

Total assets \$ 1,032,664

**LIABILITIES**

**Current liabilities:**

Accounts payable	\$ 4,612
Due to other funds	101,415
Bond payable - current	<u>6,168</u>
Total current liabilities	112,195

Bond payable - long term 503,529

Total liabilities 615,724

**EQUITY**

Contributed capital 981,251

Retained earnings:

Unreserved (564,311)

Total equity and other credits 416,940

Total liabilities and equity \$ 1,032,664

**NYE COUNTY, NEVADA**  
**GABBS UTILITY ENTERPRISE FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL**  
**May 9, 2001 Through June 30, 2001**

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**Revenues:**

Water	\$ 26,789
Sewer	<u>929</u>
Total revenues	<u>27,718</u>

**Expenses:**

Services and supplies	9,102
Depreciation	<u>5,756</u>
Total expenditures	<u>14,858</u>
Operating income	<u>12,860</u>

**Other income (expense):**

Interest expense	<u>(18,362)</u>
Net loss	(5,502)

**Retained earnings:**

Beginning of period (May 9, 2001)	<u>(558,809)</u>
End of year	<u><u>\$ (564,311)</u></u>

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**NYE COUNTY, NEVADA**  
**GABBS UTILITY ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF CASH FLOWS**  
**For the period of May 9, 2001 Through June 30, 2001**

**Cash flows from operating activities:**

Cash received from customers	\$ 17,425
Cash paid to suppliers	<u>(7,707)</u>
Net cash provided (used) by operating activities	<u>9,718</u>

**Cash flows from capital and related financing activities:**

Principal payments - bonds	(5,745)
Interest paid	<u>(18,362)</u>
Net cash provided (used) by capital and related financing activities	<u>(24,107)</u>

<b>Net increase (decrease) in cash and cash equivalents</b>	(14,389)
---	----------

**Cash and cash equivalents:**

Beginning of year	<u>49,019</u>
End of year	<u><u>\$ 34,630</u></u>

**Reconciliation of operating income (loss) to  
net cash provided (used) by operating activities**

Operating income	<u>12,860</u>
------------------	---------------

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

Depreciation expense	5,756
(Increase) decrease in accounts receivable	(10,293)
Increase (decrease) in accounts payable	<u>1,395</u>
Total adjustment	<u>(3,142)</u>

Net cash provided (used) by operating activities	<u><u>\$ 9,718</u></u>
--	------------------------



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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, 2001**

**(With Comparative Totals for June 30, 2000)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b><u>ASSETS</u></b>			
<b>Current:</b>			
Pooled cash and investments	\$ 28,093	\$ 282,016	\$ 0
Accounts receivable	0	8,090	222,782
Total current assets	28,093	290,106	222,782
Fixed assets (net of accumulated depreciation)	0	0	472,766
Total assets	<u>\$ 28,093</u>	<u>\$ 290,106</u>	<u>\$ 695,548</u>
<b><u>LIABILITIES</u></b>			
<b>Current:</b>			
Accounts payable	\$ 19,690	\$ 184,042	\$ 54,321
Accrued payroll and benefits	0	0	10,738
Due to other funds	0	0	379,244
Accrued compensated absences	0	0	92,897
Total liabilities	19,690	184,042	537,200
<b><u>EQUITY AND OTHER CREDITS</u></b>			
Contributed capital	0	0	286,609
Retained earnings:			
Unreserved	8,403	106,064	(128,261)
Total equity and other credits	8,403	106,064	158,348
Total liabilities, equity, and other credits	<u>\$ 28,093</u>	<u>\$ 290,106</u>	<u>\$ 695,548</u>

Totals

2001

2000

\$ 310,109	\$ 458,751
230,872	287,342
<u>540,981</u>	<u>746,093</u>
<u>472,766</u>	<u>488,573</u>
<u>\$ 1,013,747</u>	<u>\$ 1,234,666</u>

\$ 258,053	\$ 668,651
10,738	95,438
379,244	139,836
<u>92,897</u>	<u>77,827</u>
<u>740,932</u>	<u>981,752</u>

286,609	306,125
<u>(13,794)</u>	<u>(53,211)</u>
<u>272,815</u>	<u>252,914</u>
<u>\$ 1,013,747</u>	<u>\$ 1,234,666</u>

**NYE COUNTY, NEVADA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN RETAINED EARNINGS**  
**Year Ended June 30, 2001**  
**(With Comparative Totals for the Year Ended June 30, 2000)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b>Operating revenues:</b>			
Charges for services	\$ 1,416,957	\$ 53,329	\$ 1,207,855
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total operating revenues	<u>1,416,957</u>	<u>53,329</u>	<u>1,207,855</u>
<b>Operating expenses:</b>			
Salaries and wages	0	0	470,623
Employee benefits	0	0	151,961
Services and supplies	1,772,330	233,610	665,308
Depreciation	<u>0</u>	<u>0</u>	<u>20,902</u>
Total operating expenses	<u>1,772,330</u>	<u>233,610</u>	<u>1,308,794</u>
Operating income (loss)	(355,373)	(180,281)	(100,939)
<b>Nonoperating revenues (expenses):</b>			
Interest	6,494	9,069	0
Operating transfers in	500,000	150,000	0
Operating transfers out	<u>0</u>	<u>(9,069)</u>	<u>0</u>
Total nonoperating income (expenses)	<u>506,494</u>	<u>150,000</u>	<u>0</u>
Net income (loss)	151,121	(30,281)	(100,939)
Add back amortization on contributed capital	0	0	19,516
<b>Retained earnings:</b>			
Beginning of year	<u>(142,718)</u>	<u>136,345</u>	<u>(46,838)</u>
End of year	<u>\$ 8,403</u>	<u>\$ 106,064</u>	<u>\$ (128,261)</u>

Totals	
2001	2000
\$ 2,678,141	\$ 2,883,720
<u>0</u>	<u>134,311</u>
2,678,141	3,018,031
470,623	518,118
151,961	138,223
2,671,248	2,719,127
<u>20,902</u>	<u>20,225</u>
3,314,734	3,395,693
(636,593)	(377,662)
15,563	28,912
650,000	150,000
<u>(9,069)</u>	<u>(8,916)</u>
656,494	169,996
19,901	(207,666)
19,516	19,516
<u>(53,211)</u>	<u>134,939</u>
<u>\$ (13,794)</u>	<u>\$ (53,211)</u>





**NYE COUNTY, NEVADA**  
**INTERNAL SERVICE FUNDS**  
**COMBING STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2001**

(With Comparative Totals for the Year Ended June 30, 2000)

	Employee Group Insurance	Self Insurance	Motor Pool
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 1,538,902	\$ 45,239	\$ 1,150,470
Cash paid for employees	0	0	(707,284)
Cash paid to suppliers	<u>(2,335,110)</u>	<u>(54,167)</u>	<u>(692,569)</u>
Net cash provided (used) by operating activities	<u>(796,208)</u>	<u>(8,928)</u>	<u>(249,383)</u>
<b>Cash flows from noncapital financing activities:</b>			
Interfund payable	0	0	15,070
Advances from other funds	0	0	239,408
Operating transfers in	500,000	150,000	0
Operating transfers out	0	(9,069)	0
Interest earned	<u>6,494</u>	<u>9,069</u>	<u>0</u>
Net cash provided (used) by nonoperating activities	<u>506,494</u>	<u>150,000</u>	<u>254,478</u>
<b>Cash flows from capital and related financing activities:</b>			
Purchase of fixed assets	<u>0</u>	<u>0</u>	<u>(5,095)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(289,714)</b>	<b>141,072</b>	<b>0</b>
<b>Cash and cash equivalents:</b>			
Beginning of year	<u>317,807</u>	<u>140,944</u>	<u>0</u>
End of year	<u><u>\$ 28,093</u></u>	<u><u>\$ 282,016</u></u>	<u><u>\$ 0</u></u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>			
Operating income	<u>\$ (355,373)</u>	<u>\$ (180,281)</u>	<u>\$ (100,939)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>			
Depreciation	0	0	20,902
(Increase) decrease in accounts receivable	121,945	(8,090)	(57,385)
(Increase) decrease in due from other governments	0	0	0
Increase (decrease) in accrued payroll	0	0	(84,700)
Increase (decrease) in accounts payable	<u>(562,780)</u>	<u>179,443</u>	<u>(27,261)</u>
Total adjustments	<u>(440,835)</u>	<u>171,353</u>	<u>(148,444)</u>
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ (796,208)</u></u>	<u><u>\$ (8,928)</u></u>	<u><u>\$ (249,383)</u></u>



Totals	
2001	2000
\$ 2,734,611	\$ 2,740,661
(707,284)	(592,977)
<u>(3,081,846)</u>	<u>(2,464,694)</u>
<u>(1,054,519)</u>	<u>(317,010)</u>
15,070	(91,464)
239,408	139,836
650,000	150,000
(9,069)	(8,916)
<u>15,563</u>	<u>28,912</u>
<u>910,972</u>	<u>218,368</u>
<u>(5,095)</u>	<u>(34,049)</u>
(148,642)	(132,691)
<u>458,751</u>	<u>591,442</u>
<u>\$ 310,109</u>	<u>\$ 458,751</u>
<u>\$ (636,593)</u>	<u>\$ (377,662)</u>
20,902	20,225
56,470	(287,342)
0	9,972
(84,700)	63,364
<u>(410,598)</u>	<u>254,433</u>
<u>(417,926)</u>	<u>60,652</u>
<u>\$ (1,054,519)</u>	<u>\$ (317,010)</u>

**NYE COUNTY, NEVADA**  
**EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 28,093	\$ 317,807
Accounts receivable	<u>0</u>	<u>121,945</u>
Total assets	<u>\$ 28,093</u>	<u>\$ 439,752</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 19,690</u>	<u>\$ 582,470</u>
<b><u>EQUITY</u></b>		
Retained earnings:		
Unreserved	<u>8,403</u>	<u>(142,718)</u>
Total liabilities and equity	<u>\$ 28,093</u>	<u>\$ 439,752</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ 2,255,750	\$ 1,416,957	\$ (838,793)	\$ 1,639,387
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>121,945</u>
Total operating revenues	<u>2,255,750</u>	<u>1,416,957</u>	<u>(838,793)</u>	<u>1,761,332</u>
<b>Operating expenses:</b>				
<b>Services and supplies:</b>				
Insurance claims	<u>3,305,954</u>	<u>1,772,330</u>	<u>1,533,624</u>	<u>1,993,545</u>
Operating income (loss)	<u>(1,050,204)</u>	<u>(355,373)</u>	<u>694,831</u>	<u>(232,213)</u>
<b>Nonoperating revenues (expenses):</b>				
Interest	0	6,494	6,494	19,996
Operating transfers in	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Total nonoperating revenues (expenses)	<u>0</u>	<u>506,494</u>	<u>506,494</u>	<u>19,996</u>
Net income (loss)	(1,050,204)	151,121	1,201,325	(212,217)
<b>Retained earnings:</b>				
Beginning of year	<u>1,050,204</u>	<u>(142,718)</u>	<u>(1,192,922)</u>	<u>69,499</u>
End of year	<u>\$ 0</u>	<u>\$ 8,403</u>	<u>\$ 8,403</u>	<u>\$ (142,718)</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001	2000
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,538,902	\$ 1,639,387
Cash paid to suppliers	<u>(2,335,110)</u>	<u>(1,791,845)</u>
Net cash provided (used) by operating activities	<u>(796,208)</u>	<u>(152,458)</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	500,000	0
Interest earned	<u>6,494</u>	<u>19,996</u>
Net cash provided (used) by noncapital financing activities	<u>506,494</u>	<u>19,996</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(289,714)</b>	<b>(132,462)</b>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>317,807</u>	<u>450,269</u>
End of year	<u><u>\$ 28,093</u></u>	<u><u>\$ 317,807</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income	<u>(355,373)</u>	<u>(232,213)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
(Increase) decrease in accounts receivable	121,945	(121,945)
Increase (decrease) in accounts payable	<u>(562,780)</u>	<u>201,700</u>
Total adjustment	<u>(440,835)</u>	<u>79,755</u>
Net cash provided (used) by operating activities	<u><u>\$ (796,208)</u></u>	<u><u>\$ (152,458)</u></u>



**NYE COUNTY, NEVADA**  
**SELF INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 282,016	\$ 140,944
Accounts receivable	<u>8,090</u>	<u>0</u>
Total assets	<u>\$ 290,106</u>	<u>\$ 140,944</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>184,042</u>	<u>4,599</u>
<b><u>RETAINED EARNINGS</u></b>		
Unreserved	<u>106,064</u>	<u>136,345</u>
Total liabilities and retained earnings	<u>\$ 290,106</u>	<u>\$ 140,944</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Operating revenues:</b>				
Charges for services:				
Insurance premiums	\$ 0	\$ 53,329	\$ 53,329	\$ 0
Other:				
Other resources	0	0	0	4,562
Reimbursements	5,000	0	(5,000)	7,804
	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>	<u>12,366</u>
Total revenues	<u>5,000</u>	<u>53,329</u>	<u>48,329</u>	<u>12,366</u>
<b>Operating expenses:</b>				
Property damage claim	<u>274,495</u>	<u>233,610</u>	<u>40,885</u>	<u>99,241</u>
Net income (loss)	<u>(269,495)</u>	<u>(180,281)</u>	<u>89,214</u>	<u>(86,875)</u>
<b>Other financing sources (uses):</b>				
Interest income	0	9,069	9,069	8,916
Operating transfers in	150,000	150,000	0	150,000
Operating transfers out	<u>0</u>	<u>(9,069)</u>	<u>(9,069)</u>	<u>(8,916)</u>
Total other sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>
Net income (loss)	<u>(119,495)</u>	<u>(30,281)</u>	<u>89,214</u>	<u>63,125</u>
<b>Retained earnings:</b>				
Beginning of year	<u>119,495</u>	<u>136,345</u>	<u>16,850</u>	<u>73,220</u>
End of year	<u>\$ 0</u>	<u>\$ 106,064</u>	<u>\$ 106,064</u>	<u>\$ 136,345</u>

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**NYE COUNTY, NEVADA**  
**SELF INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001	2000
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 45,239	\$ 12,366
Cash paid to suppliers	<u>(54,167)</u>	<u>(97,507)</u>
Net cash provided (used) by operating activities	<u>(8,928)</u>	<u>(85,141)</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	150,000	150,000
Operating transfers out	(9,069)	(8,916)
Interest earned	<u>9,069</u>	<u>8,916</u>
Net cash provided (used) by noncapital financing activities	<u>150,000</u>	<u>150,000</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>141,072</b>	<b>64,859</b>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>140,944</u>	<u>76,085</u>
End of year	<u><u>\$ 282,016</u></u>	<u><u>\$ 140,944</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income (loss)	<u>(180,281)</u>	<u>(86,875)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Decrease (increase) in accounts receivable	(8,090)	0
Increase (decrease) in accounts payable	<u>179,443</u>	<u>1,734</u>
Total adjustments	<u>171,353</u>	<u>1,734</u>
Net cash provided (used) by operating activities	<u><u>\$ (8,928)</u></u>	<u><u>\$ (85,141)</u></u>

**NYE COUNTY, NEVADA**  
**MOTOR POOL INTERNAL SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Current assets:		
Pooled cash and investments	\$ 0	\$ 0
Accounts receivable	222,782	165,397
Total current assets	<u>222,782</u>	<u>165,397</u>
Fixed assets		
Land	104,377	104,377
Building	327,177	327,177
Equipment	102,522	97,427
Subtotal	<u>534,076</u>	<u>528,981</u>
Less accumulated depreciation	<u>(61,310)</u>	<u>(40,408)</u>
Fixed assets (net of applicable depreciation)	<u>472,766</u>	<u>488,573</u>
Total assets	<u>\$ 695,548</u>	<u>\$ 653,970</u>
<b><u>LIABILITIES</u></b>		
Current liabilities:		
Accounts payable	\$ 54,321	\$ 81,582
Accrued payroll costs	10,738	95,438
Due to other funds	379,244	139,836
Advances from other funds	<u>92,897</u>	<u>77,827</u>
Total liabilities	<u>537,200</u>	<u>394,683</u>
<b><u>EQUITY AND OTHER CREDITS</u></b>		
Contributed capital	286,609	306,125
Retained earnings:		
Unreserved	<u>(128,261)</u>	<u>(46,838)</u>
Total equity and other credits	<u>158,348</u>	<u>259,287</u>
Total liabilities, equity and other credits	<u>\$ 695,548</u>	<u>\$ 653,970</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, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Operating revenues:</b>				
Charges for services	\$ 1,126,042	\$ 1,207,855	\$ 81,813	\$ 1,244,333
<b>Operating expenses:</b>				
Salaries	454,548	470,623	(16,075)	518,118
Employee benefits	156,874	151,961	4,913	138,223
Services and supplies	533,500	665,308	(131,808)	626,341
Capital outlay	0	0	0	0
Depreciation	0	20,902	(20,902)	20,225
Total operating expenses	1,144,922	1,308,794	(163,872)	1,302,907
Net income (loss)	(18,880)	(100,939)	(82,059)	(58,574)
Add back depreciation	0	19,516	19,516	19,516
<b>Retained earnings:</b>				
Beginning of year	18,880	(46,838)	(65,718)	(7,780)
End of year	\$ 0	\$ (128,261)	\$ (128,261)	\$ (46,838)

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**NYE COUNTY, NEVADA**  
**MOTOR POOL INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2001**  
**(With Comparative Actual Amounts for Year Ended June 30, 2000)**

	2001	2000
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,150,470	\$ 1,088,908
Cash paid for employees	(707,284)	(592,977)
Cash paid to suppliers	(692,569)	(575,342)
Net cash provided (used) by operating activities	<u>(249,383)</u>	<u>(79,411)</u>
<b>Cash flows from noncapital financing activities:</b>		
Advances from other funds	15,070	(91,464)
Due to other funds	239,408	139,836
Net cash provided (used) by noncapital financing activities	<u>254,478</u>	<u>48,372</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of fixed assets	<u>(5,095)</u>	<u>(34,049)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	0	(65,088)
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>0</u>	<u>65,088</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income	<u>(100,939)</u>	<u>(58,574)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation	20,902	20,225
(Increase) decrease in accounts receivable	(57,385)	(155,425)
Increase (decrease) in accrued payroll	(84,700)	63,364
Increase (decrease) in accounts payable	(27,261)	50,999
Total adjustments	<u>(148,444)</u>	<u>(20,837)</u>
<b>Net cash provided (used) by operating activities</b>	<u>\$ (249,383)</u>	<u>\$ (79,411)</u>
<b>Noncash investing capital and financing activities:</b>		
Contribution of fixed assets	\$ 0	\$ 0
Purchase of fixed assets from road fund	0	0



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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.**

**F.H. Flint Scholarship fund accounts for donations given for education in the 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 and Miscellaneous.**



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**NYE COUNTY, NEVADA  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET**

June 30, 2001

Page 1 of 3

	Trust Funds		Nye County	
	F.H. Flint Scholarship	County Property Trust	School District	Nye County School Debt
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 20,403	\$ 899,002	\$ (1,409)	\$ 5,039,275
Interest receivable	65	3,881	0	19,191
Taxes receivable	0	0	278,969	217,592
Due from other governments	0	963	6,164	4,807
Accounts receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 20,468</u>	<u>\$ 903,846</u>	<u>\$ 283,724</u>	<u>\$ 5,280,865</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 0	\$ 9,461	\$ 0	\$ 0
Interfund payable	0	0	0	0
Deferred taxes	0	0	233,779	182,345
Due to other governments	<u>0</u>	<u>0</u>	<u>49,945</u>	<u>5,098,520</u>
Total liabilities	<u>0</u>	<u>9,461</u>	<u>283,724</u>	<u>5,280,865</u>
<b><u>FUND BALANCE</u></b>				
Unreserved:				
Designated for subsequent year	20,404	0	0	0
Undesignated	<u>64</u>	<u>894,385</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>20,468</u>	<u>894,385</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 20,468</u>	<u>\$ 903,846</u>	<u>\$ 283,724</u>	<u>\$ 5,280,865</u>

Agency Funds

State of Nevada	State Medical Indigent	Range Improvement	Pahrump Town	Round Mountain Town
\$ 373,559	\$ 28,834	\$ 72,936	\$ 2,458,770	\$ 611,725
0	0	0	9,143	2,268
55,794	5,570	0	82,443	682
0	123	0	153,650	41,089
<u>0</u>	<u>0</u>	<u>0</u>	<u>453,644</u>	<u>28,038</u>
<u>\$ 429,353</u>	<u>\$ 34,527</u>	<u>\$ 72,936</u>	<u>\$ 3,157,650</u>	<u>\$ 683,802</u>
\$ 0	\$ 0	\$ 0	0	0
0	0	0	0	0
46,757	4,668	0	45,115	535
<u>382,596</u>	<u>29,859</u>	<u>72,936</u>	<u>3,112,535</u>	<u>683,267</u>
<u>429,353</u>	<u>34,527</u>	<u>72,936</u>	<u>3,157,650</u>	<u>683,802</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 429,353</u>	<u>\$ 34,527</u>	<u>\$ 72,936</u>	<u>\$ 3,157,650</u>	<u>\$ 683,802</u>

**NYE COUNTY, NEVADA  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET**

**June 30, 2001**

**Page 2 of 3**

	Agency Funds			
	Tonopah Town	Pahrump Library	Smoky Valley Library	Smoky Valley Television
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 730,347	\$ 712,309	\$ 246,718	\$ 14,102
Interest receivable	2,271	2,637	968	56
Taxes receivable	23,884	38,993	2,194	0
Due from other governments	39,277	20,544	3,863	0
Accounts receivable	<u>103,532</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 899,311</u>	<u>\$ 774,483</u>	<u>\$ 253,743</u>	<u>\$ 14,158</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	0	0	0	0
Interfund payable	0	0	0	0
Deferred taxes	17,095	31,068	2,038	0
Due to other governments	<u>882,216</u>	<u>743,415</u>	<u>251,705</u>	<u>14,158</u>
Total liabilities	<u>899,311</u>	<u>774,483</u>	<u>253,743</u>	<u>14,158</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>\$ 899,311</u>	<u>\$ 774,483</u>	<u>\$ 253,743</u>	<u>\$ 14,158</u>

Endangered Species Act	Pahrump Hospital	Amargosa Library	Beatty Library	Tonopah Library
\$ 6,000	\$ 95,351	\$ 107,163	\$ 7,872	\$ 128,289
0	0	425	30	488
0	39,196	3,397	938	7,073
0	67,087	1,106	745	308
0	0	0	0	0
<u>\$ 6,000</u>	<u>\$ 201,634</u>	<u>\$ 112,091</u>	<u>\$ 9,585</u>	<u>\$ 136,158</u>
0	0	0	\$ 0	\$ 0
0	0	0	0	0
0	31,197	3,275	909	7,001
<u>6,000</u>	<u>170,437</u>	<u>108,816</u>	<u>8,676</u>	<u>129,157</u>
<u>6,000</u>	<u>201,634</u>	<u>112,091</u>	<u>9,585</u>	<u>136,158</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$ 6,000</u>	<u>\$ 201,634</u>	<u>\$ 112,091</u>	<u>\$ 9,585</u>	<u>\$ 136,158</u>



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**NYE COUNTY, NEVADA  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET**

**June 30, 2001**

**Page 3 of 3**

	Family to Family Pahrump	Miscellaneous	Totals 2001	2000
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 3,498	\$ 643,427	\$ 12,198,171	\$ 13,282,402
Interest receivable	0	0	41,423	61,773
Taxes receivable	0	0	756,725	554,494
Due from other governments	0	0	339,726	616,589
Accounts receivable	0	0	585,214	329,133
Total assets	<u>\$ 3,498</u>	<u>\$ 643,427</u>	<u>\$ 13,921,259</u>	<u>\$ 14,844,391</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 0	\$ 0	\$ 9,461	\$ 67,620
Interfund payable	0	0	0	124,530
Deferred taxes	0	0	605,782	432,582
Due to other governments	<u>3,498</u>	<u>643,427</u>	<u>12,391,163</u>	<u>13,543,988</u>
Total liabilities	<u>3,498</u>	<u>643,427</u>	<u>13,006,406</u>	<u>14,168,720</u>
<b><u>FUND BALANCE</u></b>				
Unreserved:				
Designated for subsequent year	0	0	20,404	675,271
Undesignated	<u>0</u>	<u>0</u>	<u>894,449</u>	<u>400</u>
Total fund balance	<u>0</u>	<u>0</u>	<u>914,853</u>	<u>675,671</u>
Total liabilities and fund balance	<u>\$ 3,498</u>	<u>\$ 643,427</u>	<u>\$ 13,921,259</u>	<u>\$ 14,844,391</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, 2001**

	F.H. Flint Scholarship	County Property Trust	Totals 2001	2000
<b>Revenues:</b>				
Other	\$ 1,064	\$ 519,692	\$ 520,756	\$ 449,720
<b>Expenditures:</b>				
Community support	500	0	500	0
Intergovernmental	0	281,074	281,074	711,131
Total expenditures	500	281,074	281,574	711,131
Excess (deficiency) of revenues over expenditures	564	238,618	239,182	(261,411)
<b>Fund balance:</b>				
Beginning of year	19,904	655,767	675,671	937,082
End of year	\$ 20,468	\$ 894,385	\$ 914,853	\$ 675,671

**NYE COUNTY, NEVADA**  
**F.H. FLINT SCHOLARSHIP EXPENDABLE TRUST FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 20,403	\$ 19,814
Interest receivable	<u>65</u>	<u>90</u>
Total assets	<u>\$ 20,468</u>	<u>\$ 19,904</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 20,404	\$ 19,504
Undesignated	<u>64</u>	<u>400</u>
Total fund balance	<u>\$ 20,468</u>	<u>\$ 19,904</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, 2001**

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

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
Interest	\$ 1,000	\$ 1,064	\$ 64	\$ 900
<b>Expenditures:</b>				
Community support:				
Scholarships	500	500	0	0
Excess (deficiency) of revenues over expenditures	500	564	64	900
<b>Fund balance:</b>				
Beginning of year	19,504	19,904	400	19,004
End of year	\$ 20,004	\$ 20,468	\$ 464	\$ 19,904

**NYE COUNTY, NEVADA**  
**PROPERTY TRUST EXPENDABLE TRUST FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2001 and 2000**

	2001	2000
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 899,002	\$ 720,736
Due from other governments	963	0
Interest receivable	<u>3,881</u>	<u>2,651</u>
Total assets	<u>\$ 903,846</u>	<u>\$ 723,387</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 9,461</u>	<u>\$ 67,620</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	655,767
Undesignated	<u>894,385</u>	<u>0</u>
Total fund balance	<u>894,385</u>	<u>655,767</u>
Total liabilities and fund balance	<u>\$ 903,846</u>	<u>\$ 723,387</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, 2001**

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

	2001		Variance-	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Tax trust sales	\$ 250,000	\$ 477,456	\$ 227,456	\$ 430,865
Interest	0	42,236	42,236	17,955
Miscellaneous	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>	<u>0</u>
Total revenues	<u>253,000</u>	<u>519,692</u>	<u>266,692</u>	<u>448,820</u>
<b>Expenditures:</b>				
Intergovernmental	<u>1,174,078</u>	<u>281,074</u>	<u>893,004</u>	<u>711,131</u>
Excess (deficiency) of revenues over expenditures	<u>(921,078)</u>	<u>238,618</u>	<u>1,159,696</u>	<u>(262,311)</u>
<b>Fund balance:</b>				
Beginning of year	<u>921,078</u>	<u>655,767</u>	<u>(265,311)</u>	<u>918,078</u>
End of year	<u>\$ 0</u>	<u>\$ 894,385</u>	<u>\$ 894,385</u>	<u>\$ 655,767</u>



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**SUPPLEMENTAL INFORMATION**



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**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
**Page 1 of 10**

	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Nye County School District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 0	\$ 5,915,130	\$ 5,916,539	\$ (1,409)
Taxes receivable	231,181	278,969	231,181	278,969
Due from other governments	<u>780</u>	<u>6,164</u>	<u>780</u>	<u>6,164</u>
	<u>\$ 231,961</u>	<u>\$ 6,200,263</u>	<u>\$ 6,148,500</u>	<u>\$ 283,724</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 43,422	\$ 0	\$ 43,422	\$ 0
Due to other governments	10,443	5,966,484	5,926,982	49,945
Deferred tax revenue	<u>178,096</u>	<u>233,779</u>	<u>178,096</u>	<u>233,779</u>
	<u>\$ 231,961</u>	<u>\$ 6,200,263</u>	<u>\$ 6,148,500</u>	<u>\$ 283,724</u>
<b>Nye County School District</b>				
<b>Debt service</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 4,570,048	\$ 4,887,235	\$ 4,418,008	\$ 5,039,275
Interest receivable	22,874	19,191	22,874	19,191
Taxes receivable	180,319	217,592	180,319	217,592
Due from other governments	<u>609</u>	<u>4,807</u>	<u>609</u>	<u>4,807</u>
	<u>\$ 4,773,850</u>	<u>\$ 5,128,825</u>	<u>\$ 4,621,810</u>	<u>\$ 5,280,865</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 4,634,937	\$ 4,946,480	\$ 4,482,897	\$ 5,098,520
Deferred tax revenue	<u>138,913</u>	<u>182,345</u>	<u>138,913</u>	<u>182,345</u>
	<u>\$ 4,773,850</u>	<u>\$ 5,128,825</u>	<u>\$ 4,621,810</u>	<u>\$ 5,280,865</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
**Page 2 of 10**

	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>City of Gabbs</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 9,587	\$ 33,308	\$ 42,895	\$ 0
Taxes receivable	705	0	705	0
Due from other governments	<u>4,940</u>	<u>0</u>	<u>4,940</u>	<u>0</u>
	<u>\$ 15,232</u>	<u>\$ 33,308</u>	<u>\$ 48,540</u>	<u>\$ 0</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 14,529	\$ 33,308	\$ 47,837	\$ 0
Deferred tax revenue	<u>703</u>	<u>0</u>	<u>703</u>	<u>0</u>
	<u>\$ 15,232</u>	<u>\$ 33,308</u>	<u>\$ 48,540</u>	<u>\$ 0</u>
<b>Gabbs Special Ad Valorem</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 11,661</u>	<u>\$ 0</u>	<u>\$ 11,661</u>	<u>\$ 0</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 11,661</u>	<u>\$ 0</u>	<u>\$ 11,661</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
**Page 3 of 10**

	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>State of Nevada</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 208,138	\$ 1,804,122	\$ 1,638,701	\$ 373,559
Taxes receivable	44,690	55,794	44,690	55,794
Due from other governments	<u>79,526</u>	<u>0</u>	<u>79,526</u>	<u>0</u>
	<u>\$ 332,354</u>	<u>\$ 1,859,916</u>	<u>\$ 1,762,917</u>	<u>\$ 429,353</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 296,733	\$ 1,813,159	\$ 1,727,296	\$ 382,596
Deferred tax revenue	<u>35,621</u>	<u>46,757</u>	<u>35,621</u>	<u>46,757</u>
	<u>\$ 332,354</u>	<u>\$ 1,859,916</u>	<u>\$ 1,762,917</u>	<u>\$ 429,353</u>
<b>State Medical Indigent</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 20,825	\$ 116,616	\$ 108,607	\$ 28,834
Taxes receivable	4,280	5,570	4,280	5,570
Due from other governments	<u>16</u>	<u>123</u>	<u>16</u>	<u>123</u>
	<u>\$ 25,121</u>	<u>\$ 122,309</u>	<u>\$ 112,903</u>	<u>\$ 34,527</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 21,564	\$ 117,641	\$ 109,346	\$ 29,859
Deferred tax revenue	<u>3,557</u>	<u>4,668</u>	<u>3,557</u>	<u>4,668</u>
	<u>\$ 25,121</u>	<u>\$ 122,309</u>	<u>\$ 112,903</u>	<u>\$ 34,527</u>
<b>Range Improvement District</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 60,444</u>	<u>\$ 22,619</u>	<u>\$ 10,127</u>	<u>\$ 72,936</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 60,444</u>	<u>\$ 22,619</u>	<u>\$ 10,127</u>	<u>\$ 72,936</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
**Page 4 of 10**

	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Pahrump Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,103,075	\$ 2,715,986	\$ 2,360,291	\$ 2,458,770
Interest receivable	11,128	9,143	11,128	9,143
Accounts receivable	221,189	453,644	221,189	453,644
Taxes receivable	40,211	82,443	40,211	82,443
Due from other governments	170,609	153,650	170,609	153,650
	<u>\$ 2,546,212</u>	<u>\$ 3,414,866</u>	<u>\$ 2,803,428</u>	<u>\$ 3,157,650</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 2,513,024	\$ 3,369,751	\$ 2,770,240	\$ 3,112,535
Deferred tax revenue	33,188	45,115	33,188	45,115
	<u>\$ 2,546,212</u>	<u>\$ 3,414,866</u>	<u>\$ 2,803,428</u>	<u>\$ 3,157,650</u>
<b>Round Mountain Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 547,386	\$ 603,166	\$ 538,827	\$ 611,725
Interest receivable	2,778	2,268	2,778	2,268
Accounts receivable	27,572	28,038	27,572	28,038
Taxes receivable	329	682	329	682
Due from other governments	48,460	41,089	48,460	41,089
	<u>\$ 626,525</u>	<u>\$ 675,243</u>	<u>\$ 617,966</u>	<u>\$ 683,802</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 626,205	\$ 674,708	\$ 617,646	\$ 683,267
Deferred tax revenue	320	535	320	535
	<u>\$ 626,525</u>	<u>\$ 675,243</u>	<u>\$ 617,966</u>	<u>\$ 683,802</u>



**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
**Page 5 of 10**

	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Tonopah Town</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 585,017	\$ 747,534	\$ 602,204	\$ 730,347
Interest receivable	4,136	2,271	4,136	2,271
Accounts receivable	80,372	103,532	80,372	103,532
Taxes receivable	17,222	23,884	17,222	23,884
Due from other governments	<u>114,060</u>	<u>39,277</u>	<u>114,060</u>	<u>39,277</u>
	<u>\$ 800,807</u>	<u>\$ 916,498</u>	<u>\$ 817,994</u>	<u>\$ 899,311</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 787,445	\$ 899,403	\$ 804,632	\$ 882,216
Deferred tax revenue	<u>13,362</u>	<u>17,095</u>	<u>13,362</u>	<u>17,095</u>
	<u>\$ 800,807</u>	<u>\$ 916,498</u>	<u>\$ 817,994</u>	<u>\$ 899,311</u>
<b>Pahrump Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,610,675	\$ 883,658	\$ 2,782,024	\$ 712,309
Interest receivable	14,046	2,637	14,046	2,637
Taxes receivable	24,023	38,993	24,023	38,993
Due from other governments	<u>16,966</u>	<u>20,544</u>	<u>16,966</u>	<u>20,544</u>
	<u>\$ 2,665,710</u>	<u>\$ 945,832</u>	<u>\$ 2,837,059</u>	<u>\$ 774,483</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 2,645,913	\$ 914,764	\$ 2,817,262	\$ 743,415
Deferred tax revenue	<u>19,797</u>	<u>31,068</u>	<u>19,797</u>	<u>31,068</u>
	<u>\$ 2,665,710</u>	<u>\$ 945,832</u>	<u>\$ 2,837,059</u>	<u>\$ 774,483</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
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	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Smoky Valley Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 250,779	\$ 251,056	\$ 255,117	\$ 246,718
Interest receivable	1,347	968	1,347	968
Taxes receivable	1,416	2,194	1,416	2,194
Due from other governments	<u>16,277</u>	<u>3,863</u>	<u>16,277</u>	<u>3,863</u>
	<u>\$ 269,819</u>	<u>\$ 258,081</u>	<u>\$ 274,157</u>	<u>\$ 253,743</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 268,433	\$ 256,043	\$ 272,771	\$ 251,705
Deferred tax revenue	<u>1,386</u>	<u>2,038</u>	<u>1,386</u>	<u>2,038</u>
	<u>\$ 269,819</u>	<u>\$ 258,081</u>	<u>\$ 274,157</u>	<u>\$ 253,743</u>
<b>Smoky Valley TV District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 8,541	\$ 251,056	\$ 245,495	\$ 14,102
Interest receivable	0	56	0	56
Due from other governments	<u>393</u>	<u>0</u>	<u>393</u>	<u>0</u>
	<u>\$ 8,934</u>	<u>\$ 251,112</u>	<u>\$ 245,888</u>	<u>\$ 14,158</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 8,934</u>	<u>\$ 251,112</u>	<u>\$ 245,888</u>	<u>\$ 14,158</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, 2001**  
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	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Pahrump Hospital District</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 0	\$ 3,695,439	\$ 3,600,088	\$ 95,351
Due from other governments	159,324	67,087	159,324	67,087
Taxes receivable	0	39,196	0	39,196
	<u>\$ 159,324</u>	<u>\$ 3,801,722</u>	<u>\$ 3,759,412</u>	<u>\$ 201,634</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 78,216	\$ 3,770,525	\$ 3,678,304	\$ 170,437
Due to other funds	81,108	0	81,108	0
Deferred tax revenue	0	31,197	0	31,197
	<u>\$ 159,324</u>	<u>\$ 3,801,722</u>	<u>\$ 3,759,412</u>	<u>\$ 201,634</u>
<b>Amargosa Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 114,624	\$ 95,112	\$ 102,573	\$ 107,163
Interest receivable	592	425	592	425
Taxes receivable	2,885	3,397	2,885	3,397
Due from other governments	1,520	1,106	1,520	1,106
	<u>\$ 119,621</u>	<u>\$ 100,040</u>	<u>\$ 107,570</u>	<u>\$ 112,091</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 117,664	\$ 96,765	\$ 105,613	\$ 108,816
Deferred tax revenue	1,957	3,275	1,957	3,275
	<u>\$ 119,621</u>	<u>\$ 100,040</u>	<u>\$ 107,570</u>	<u>\$ 112,091</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**

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	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Beatty Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 24,503	\$ 65,833	\$ 82,464	\$ 7,872
Interest receivable	125	30	125	30
Taxes receivable	333	938	333	938
Due from other governments	<u>1,058</u>	<u>745</u>	<u>1,058</u>	<u>745</u>
	<u>\$ 26,019</u>	<u>\$ 67,546</u>	<u>\$ 83,980</u>	<u>\$ 9,585</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 25,718	\$ 66,637	\$ 83,679	\$ 8,676
Deferred tax revenue	<u>301</u>	<u>909</u>	<u>301</u>	<u>909</u>
	<u>\$ 26,019</u>	<u>\$ 67,546</u>	<u>\$ 83,980</u>	<u>\$ 9,585</u>
<b>Tonopah Library</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 256,292	\$ 110,018	\$ 238,021	\$ 128,289
Interest receivable	2,006	488	2,006	488
Taxes receivable	6,900	7,073	6,900	7,073
Due from other governments	<u>1,871</u>	<u>308</u>	<u>1,871</u>	<u>308</u>
	<u>\$ 267,069</u>	<u>\$ 117,887</u>	<u>\$ 248,798</u>	<u>\$ 136,158</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 261,688	\$ 110,886	\$ 243,417	\$ 129,157
Deferred tax revenue	<u>5,381</u>	<u>7,001</u>	<u>5,381</u>	<u>7,001</u>
	<u>\$ 267,069</u>	<u>\$ 117,887</u>	<u>\$ 248,798</u>	<u>\$ 136,158</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
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	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Family to Family Pahrump</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 7,479	\$ 0	\$ 3,981	\$ 3,498
Due from other governments	<u>180</u>	<u>0</u>	<u>180</u>	<u>0</u>
	<u>\$ 7,659</u>	<u>\$ 0</u>	<u>\$ 4,161</u>	<u>\$ 3,498</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 7,659</u>	<u>\$ 0</u>	<u>\$ 4,161</u>	<u>\$ 3,498</u>
<b>Miscellaneous</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 1,146,778</u>	<u>\$ 20,954,765</u>	<u>\$ 21,458,116</u>	<u>\$ 643,427</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 1,146,778</u>	<u>\$ 20,954,765</u>	<u>\$ 21,458,116</u>	<u>\$ 643,427</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2001**  
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	Balance 06/30/00	Additions	Deletions	Balance 06/30/01
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 12,541,852	\$ 43,152,653	\$ 44,415,739	\$ 11,278,766
Interest receivable	59,032	37,477	59,032	37,477
Accounts receivable	329,133	585,214	329,133	585,214
Taxes receivable	554,494	756,725	554,494	756,725
Due from other governments	616,589	338,763	616,589	338,763
	<u>\$ 14,101,100</u>	<u>\$ 44,870,832</u>	<u>\$ 45,974,987</u>	<u>\$ 12,996,945</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 124,530	\$ 0	\$ 124,530	\$ 0
Due to other governments	13,543,988	44,265,050	45,417,875	12,391,163
Deferred tax revenue	432,582	605,782	432,582	605,782
	<u>\$ 14,101,100</u>	<u>\$ 44,870,832</u>	<u>\$ 45,974,987</u>	<u>\$ 12,996,945</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, 2001)**

	2001	2000	1999	1998	1997
<b>NYE COUNTY</b>					
General fund	\$ 0.9676	\$ 0.9829	\$ 0.9829	\$ 0.9697	\$ 0.9487
Road fund	0.0049	0.0049	0.0049	0.0050	0.0051
Agricultural extension fund	0.0100	0.0100	0.0100	0.0100	0.0000
Ambulance and health fund	0.0000	0.0000	0.0000	0.0000	0.0000
Medical and general indigent fund	0.0646	0.0750	0.0686	0.0856	0.0691
Museum fund	0.0091	0.0079	0.0083	0.0083	0.0000
Health clinic fund	0.0411	0.0469	0.0535	0.0478	0.0374
Juvenile probation fund	0.0779	0.0822	0.0829	0.0766	0.0594
Parks fund	0.0000	0.0000	0.0000	0.0000	0.0000
Capital projects fund	0.0346	0.0000	0.0000	0.0085	0.0000
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Emergency medical indigent	0.0670	0.0670	0.0166	0.0164	0.0550
Special capital projects	0.0500	0.0500	0.0500	0.0498	0.0500
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	<u>1.3468</u>	<u>1.3468</u>	<u>1.2977</u>	<u>1.2977</u>	<u>1.2447</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>\$ 2.8318</u>	<u>\$ 2.7827</u>	<u>\$ 2.7827</u>	<u>\$ 2.7297</u>
<b>CITY OF GABBS</b>					
General fund	\$ 0.4846	\$ 0.4846	\$ 0.5337	\$ 0.5337	\$ 0.6671
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye county	2.8318	2.8318	2.7827	2.7827	2.7297
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	0.4949	0.4681	0.4681	0.4681
Amargosa library	0.3100	0.3100	0.3507	0.3507	0.3376
Nye county	2.8318	2.8318	2.7827	2.7827	2.7297
Amargosa Valley Town rate	<u>\$ 3.6367</u>	<u>\$ 3.6367</u>	<u>\$ 3.6015</u>	<u>\$ 3.6015</u>	<u>\$ 3.5354</u>
<b>BEATTY TOWN</b>					
General fund	\$ 0.2105	\$ 0.1737	\$ 0.1334	\$ 0.1334	\$ 0.1141
Beatty library	0.1863	0.1385	0.1234	0.1046	0.0895
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye county	2.8318	2.8318	2.7827	2.7827	2.7297
Beatty Town rate	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>

1996	1995	1994	1993	1992
\$ 0.8708	\$ 0.0798	\$ 0.7906	\$ 0.6877	\$ 0.5324
0.0073	0.0080	0.0074	0.0112	0.0150
0.0231	0.0223	0.0201	0.0195	0.0195
0.0000	0.0000	0.0405	0.0191	0.0103
0.0700	0.0652	0.0755	0.0710	0.0591
0.0114	0.0086	0.0072	0.0080	0.0061
0.0343	0.0373	0.0173	0.0158	0.0265
0.0535	0.0500	0.0485	0.0410	0.0314
0.0000	0.0089	0.0040	0.0040	0.0172
0.0313	0.1075	0.0205	0.0772	0.1535
0.0150	0.0150	0.0150	0.0150	0.0150
0.0291	0.0410	0.0600	0.0516	0.0060
0.0500	0.0500	0.0500	0.0500	0.0500
0.0050	0.0050	0.0050	0.0050	0.0050
<u>1.2008</u>	<u>1.2172</u>	<u>1.1616</u>	<u>1.0761</u>	<u>0.9470</u>
0.7500	0.7500	0.7500	0.7500	0.7500
0.5850	0.5850	0.5850	0.5808	0.6507
0.1500	0.1500	0.1500	0.1440	0.1370
<u>\$ 2.6858</u>	<u>\$ 2.7022</u>	<u>\$ 2.6466</u>	<u>\$ 2.5509</u>	<u>\$ 2.4397</u>

\$ 0.7351	\$ 0.7174	\$ 0.8080	\$ 0.9314	\$ 1.0435
0.2033	0.2020	0.1854	0.1577	0.1568
0.0158	0.0184	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>

0.4665	0.7664	0.7719	0.7676	0.3432
0.2909	0.0000	0.0000	0.0412	0.8571
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.4432</u>	<u>\$ 3.4686</u>	<u>\$ 3.4185</u>	<u>\$ 3.3597</u>	<u>\$ 3.6400</u>

\$ 0.0976	\$ 0.1820	\$ 0.1844	\$ 0.1827	\$ 0.1556
0.0789	0.0000	0.0000	0.0000	0.0000
0.2033	0.2020	0.1854	0.1577	0.1568
0.0158	0.0184	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.0184</u>	<u>\$ 3.1046</u>	<u>\$ 3.0164</u>	<u>\$ 2.8913</u>	<u>\$ 2.7521</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, 2001)**

	2001	2000	1999	1998	1997
<b>MANHATTAN TOWN</b>					
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.4325
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1682	0.1682	0.1873	0.2173	0.0890
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Manhattan Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6100</u>	<u>\$ 3.6400</u>	<u>\$ 3.4944</u>
<b>PAHRUMP TOWN</b>					
General fund	\$ 0.1956	\$ 0.1905	\$ 0.1900	\$ 0.1632	\$ 0.1632
Swimming pool fund	0.0070	0.0069	0.0083	0.0049	0.0049
Library district	0.0340	0.0337	0.0321	0.0301	0.0301
Library debt service fund	0.1046	0.1046	0.0000	0.0000	0.0000
Hospital district	0.0575	0.0703	0.0499	0.0410	0.1768
Hospital debt	0.8010	0.0759	0.1082	0.1256	0.0000
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Pahrump Town rate	<u>\$ 3.3106</u>	<u>\$ 3.3137</u>	<u>\$ 3.1712</u>	<u>\$ 3.1475</u>	<u>\$ 3.1047</u>
<b>ROUND MOUNTAIN TOWN</b>					
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3464	\$ 0.3164	\$ 0.5781
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1682	0.1682	0.1873	0.2173	0.0890
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
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	\$ 0.3446	\$ 0.3937	\$ 0.3393	\$ 0.3018
CC debt service fund	0.0000	0.0000	0.0000	0.0000	0.1294
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Tonopah library district	0.1400	0.1400	0.1400	0.1431	0.1262
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Tonopah Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.5887</u>	<u>\$ 3.5303</u>
<b>OUTSIDE DISTRICT</b>					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Outside district rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>

1996	1995	1994	1993	1992
\$ 0.5124	\$ 0.1401	\$ 0.3137	\$ 0.3072	\$ 0.3040
0.2033	0.2020	0.1854	0.1577	0.1568
0.0158	0.0184	0.0000	0.0000	0.0000
0.2227	0.1844	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.6400</u>	<u>\$ 3.2471</u>	<u>\$ 3.1457</u>	<u>\$ 3.0158</u>	<u>\$ 2.9005</u>
\$ 0.1632	\$ 0.1644	\$ 0.1679	\$ 0.1650	\$ 0.1586
0.0049	0.0052	0.0055	0.0053	0.0048
0.0301	0.0301	0.0306	0.0301	0.0292
0.0000	0.0000	0.0324	0.0416	0.0508
0.2000	0.2000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.0840</u>	<u>\$ 3.1019</u>	<u>\$ 2.8830</u>	<u>\$ 2.7929</u>	<u>\$ 2.6831</u>
\$ 0.5124	\$ 0.5330	\$ 0.8080	\$ 0.8996	\$ 0.8958
0.2033	0.2020	0.1854	0.1577	0.1568
0.0158	0.0184	0.0000	0.0000	0.0000
0.2227	0.1844	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6082</u>	<u>\$ 3.4923</u>
\$ 0.2684	\$ 0.3538	\$ 0.3175	\$ 0.2773	\$ 0.2345
0.1252	0.1083	0.0908	0.0828	0.1088
0.2033	0.2020	0.1854	0.1577	0.1568
0.0158	0.0184	0.0000	0.0000	0.0000
0.1141	0.0000	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.4126</u>	<u>\$ 3.3847</u>	<u>\$ 3.2403</u>	<u>\$ 3.0687</u>	<u>\$ 2.9398</u>
\$ 0.2033	\$ 0.2020	\$ 0.1854	\$ 0.0158	\$ 0.1568
0.0158	0.0184	0.0000	0.0000	0.0000
2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 2.9049</u>	<u>\$ 2.9266</u>	<u>\$ 2.8320</u>	<u>\$ 2.7086</u>	<u>\$ 2.5965</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, 2001)**

	2001	2000	1999	1998	1997
<b>SMOKY VALLEY LIBRARY</b>					
Library	\$ 0.1682	\$ 0.1682	\$ 0.1873	\$ 0.2173	\$ 0.0890
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Smoky Valley Library rate	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>	<u>\$ 3.3236</u>	<u>\$ 3.0619</u>
<b>OUTSIDE SOUTH</b>					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Outside south rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>
<b>SMOKY VALLEY TV</b>					
Library	\$ 0.1682	\$ 0.1682	\$ 0.1873	\$ 0.2173	\$ 0.0890
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Smoky Valley TV rate	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>	<u>\$ 3.3236</u>	<u>\$ 3.0619</u>
<b>TONOPAH LIBRARY</b>					
Library	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1431	\$ 0.1262
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Tonopah library rate	<u>\$ 3.2954</u>	<u>\$ 3.2954</u>	<u>\$ 3.2463</u>	<u>\$ 3.2494</u>	<u>\$ 3.0991</u>
<b>AMARGOSA LIBRARY</b>					
Library	\$ 0.3100	\$ 0.3100	\$ 0.3333	\$ 0.3507	\$ 0.3376
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Amargosa library rate	<u>\$ 3.4654</u>	<u>\$ 3.4654</u>	<u>\$ 3.4396</u>	<u>\$ 3.4570</u>	<u>\$ 3.3105</u>
<b>RAILROAD GENERAL</b>					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Railroad general rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>	<u>\$ 2.9729</u>

1996	1995	1994	1993	1992
\$ 0.2227	\$ 0.1844	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2033	0.2020	0.0000	0.0000	0.0000
0.0158	0.0184	0.0000	0.0000	0.0000
2.6858	2.7022	0.0000	0.0000	0.0000
<u>\$ 3.1276</u>	<u>\$ 3.1070</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2033	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 2.9049</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2227	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2033	0.0000	0.0000	0.0000	0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.1276</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.1141	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2033	0.0000	0.0000	0.0000	0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.0190</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2909	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2033	0.0000	0.0000	0.0000	0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.1958</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2033	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 2.9049</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</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, 2001)**

	2001	2000	1999	1998	1997
<b>BEATTY LIBRARY</b>					
Library	\$ 0.1863	\$ 0.1385	\$ 0.1234	\$ 0.1046	\$ 0.0895
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Beatty library rate	<u>\$ 3.3417</u>	<u>\$ 3.2939</u>	<u>\$ 3.2297</u>	<u>\$ 3.2109</u>	<u>\$ 3.0624</u>
<b>BEATTY GENERAL IMPROVEMENT</b>					
Library	\$ 0.1863	\$ 0.1385	\$ 0.1234	\$ 0.1046	\$ 0.0895
General	0.2105	0.1737	0.1334	0.1334	0.1141
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Beatty general improvement rate	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>
<b>BEATTY WATER AND SANITATION</b>					
Library	\$ 0.1863	\$ 0.1385	\$ 0.1234	\$ 0.1046	\$ 0.0895
General	0.2105	0.1737	0.1334	0.1334	0.1141
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2190
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.7827	2.7827	2.7297
Beatty water and sanitation rate	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>	<u>\$ 3.1765</u>

1996	1995	1994	1993	1992
\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2033	0.0000	0.0000	0.0000	0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 2.9838</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>

\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0976	0.0000	0.0000	0.0000	0.0000
0.2033	0.0000	0.0000	0.0000	0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.0814</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>

\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0976	0.0000	0.0000	0.0000	0.0000
0.2033	0.0000	0.0000	0.0000	0.0000
0.0158	0.0000	0.0000	0.0000	0.0000
2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.0814</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>

**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, 2001**  
**ASSESSED VALUATIONS**

	2000-2001	1999-2000	1998-1999	1997-1998
Nye County	\$ 781,831,400	\$ 665,651,049	\$ 611,889,982	\$ 605,165,303
Town of Gabbs	3,001,375	3,391,842	3,495,690	4,054,862
Amargosa Valley Town	21,496,013	19,943,184	23,989,877	23,981,191
Beatty Town	38,351,724	40,213,795	43,568,920	47,748,765
Manhattan Town	812,010	648,760	605,158	606,029
Pahrump Town	477,954,458	423,719,373	369,622,304	326,002,629
Round Mountain Town	89,368,233	74,169,376	66,374,508	87,100,416
Tonopah Town	28,303,375	27,505,044	27,454,989	25,861,892
Smoky Valley Library	95,390,565	81,096,982	74,734,194	93,997,937
Tonopah Library	36,976,751	30,696,111	30,258,265	29,467,546
Amargosa Library	18,270,257	20,824,145	24,875,921	25,204,891
Beatty Library	35,852,189	41,439,424	44,932,676	49,418,191

1996-1997	1995-1996	1994-1995	1993-1994	1992-1993	1991-1992
\$ 589,782,421	\$ 618,515,826	\$ 565,253,556	\$ 636,488,641	\$ 628,850,747	\$ 584,661,121
3,212,686	3,424,488	4,060,326	3,828,008	3,914,637	3,579,648
20,480,515	19,967,770	13,390,818	12,911,791	12,134,107	11,581,206
46,830,308	111,024,411	85,926,411	97,729,140	43,508,843	56,443,128
1,004,911	1,107,287	5,330,585	5,646,137	12,718,415	9,720,488
289,897,974	245,548,880	226,177,169	225,896,898	180,076,855	165,312,029
78,242,462	77,853,529	68,340,162	74,911,576	125,037,360	94,075,187
27,331,795	28,245,940	29,689,436	31,898,884	31,993,523	31,264,073
85,082,621	100,045,621	0	0	0	0
30,620,058	31,226,949	0	0	0	0
21,203,566	20,712,106	0	0	0	0
48,494,667	113,469,866	0	0	0	0



**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2001/2002 BEGINNING FUND BALANCES**  
**JUNE 30, 2001**

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
General fund	\$ (126,852)	\$ 135,424	\$ 262,276
Road fund	195,235	390,468	195,233
Regional streets and highways fund	46,434	293,410	246,976
Public transit fund	154,271	540,157	385,886
Agricultural extension fund	0	3,243	3,243
Airport fund	3,877	(8,405)	(12,282)
Ambulance and health fund	94,914	(81,774)	(176,688)
Medical and general indigent fund	378,144	786,234	408,090
Dedicated medical indigent fund	264,448	430,241	165,793
Health clinics fund	530	16,297	15,767
Mining maps fund	7,711	12,838	5,127
Juvenile probation fund	5,547	(31,574)	(37,121)
Museum fund	131	19,320	19,189
Law library	816	10,751	9,935
Parks and recreation fund	88,035	144,797	56,762
State/County room tax fund	14,476	18,866	4,390
Justice court administrative assessment fund	25,102	199,146	174,044
Forensic services fund	0	6,948	6,948
Capital projects fund	0	45,762	45,762
Special ad valorem capital projects fund	13,374	48,021	34,647
Self insurance fund	145,944	160,064	14,120
Employees' group insurance fund	0	8,403	8,403
F.H. Flint scholarship fund	20,404	20,468	64
Justice court assessment fund	191	206,169	205,978
Economic development fund	5	(34,095)	(34,100)
911 emergency system fund	856	112,058	111,202
Special projects fund	169,866	8,100,893	7,931,027
Public lands fund	7,120	7,120	0
Controlled substances fund	0	5,611	5,611
Repository - scientific fund	143,000	0	(143,000)
Radio communications repair fund	3,742	9,122	5,380
Trust property fund	0	894,385	894,385
Motor pool fund	55,370	(128,261)	(183,631)
Building department fund	164,189	256,596	92,407
Stabilization fund	100,000	0	(100,000)
Repository planning fund	816	0	(816)
Court collection fund	165	30,011	29,846
Emergency fund	0	3,333,328	3,333,328
Capital projects endowment fund	5,000,000	5,303,669	303,669
Education endowment fund	7,500,000	5,303,699	(2,196,301)
	<u>\$ 14,477,861</u>	<u>\$ 26,569,410</u>	<u>\$ 12,091,549</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2001/2002 BEGINNING FUND BALANCES**  
**JUNE 30, 2001**

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
<b>Amargosa Valley Town</b>			
General fund	\$ 61,820	\$ 132,134	\$ 70,314
Community center and park	4,230	36,123	31,893
Special ad valorem capital projects	45	15,808	15,763
	<u>\$ 66,095</u>	<u>\$ 184,065</u>	<u>\$ 117,970</u>
<b>Beatty Town</b>			
General fund	\$ 54,836	\$ 142,260	\$ 87,424
Special ad valorem capital projects	100	83,128	83,028
Capital projects	82,758	1,196,836	1,114,078
	<u>\$ 137,694</u>	<u>\$ 1,422,224</u>	<u>\$ 1,284,530</u>
<b>Beatty General Improvement</b>			
District fund	<u>\$ 19,818</u>	<u>\$ 87,736</u>	<u>\$ 67,918</u>
<b>Manhattan Town</b>			
General fund	\$ 1,568	\$ 1,578	\$ 10
Special ad valorem capital projects	212	3,008	2,796
	<u>\$ 1,780</u>	<u>\$ 4,586</u>	<u>\$ 2,806</u>
<b>Nye Regional Hospital Operating</b>	<u>\$ 0</u>	<u>\$ (4,168,713)</u>	<u>\$ (4,168,713)</u>
<b>Nye Regional Hospital Debt Service</b>	<u>\$ 47,401</u>	<u>\$ 69,751</u>	<u>\$ 22,350</u>
<b>Gabbs Town</b>			
General fund	\$ 94,961	\$ 228,483	\$ 133,522
Special ad valorem capital projects	0	13,289	13,289
Utility fund	29,142	(564,311)	(593,453)
	<u>\$ 124,103</u>	<u>\$ (322,539)</u>	<u>\$ (446,642)</u>

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