

NYE COUNTY, NEVADA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

NYE COUNTY, NEVADA
JUNE 30, 2002
TABLE OF CONTENTS

INTRODUCTORY SECTION

County officers

FINANCIAL SECTION

Independent auditor's report	1-2
------------------------------	-----

General Purpose Financial Statements - Overview

Combined balance sheet - all fund types and account groups	3-6
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types and expendable trust funds	7-8
Combined statement of revenues, expenditures, and changes in fund balances - budget and actual - all governmental fund types	9-12
Combined statement of revenues, expenses, and changes in retained earnings - proprietary fund types	13
Combined statement of cash flows - proprietary fund types	14-15
Notes to financial statements	16-32

Combining and Individual Fund Financial Statements

General Fund:

Comparative balance sheets	33
Statement of revenues, expenditures, and changes in fund balance - budget and actual	34
Statement of revenues compared to budget	35-37
Statement of expenditures compared to budget	38-43

Special Revenue Funds:

Combining balance sheet	44-51
Combining statement of revenues, expenditures, and changes in fund balance	52-59

Road Fund

Comparative balance sheets	60
Statement of revenues, expenditures, and changes in fund balance - budget and actual	61-62

Regional Streets and Highways Fund

Comparative balance sheets	63
Statement of revenues, expenditures, and changes in fund balance - budget and actual	64

Public Transit Fund

Comparative balance sheets	65
Statement of revenues, expenditures, and changes in fund balance - budget and actual	66

Agricultural Extension Fund

Comparative balance sheets	67
Statement of revenues, expenditures, and changes in fund balance - budget and actual	68

Airport Fund

Comparative balance sheets	69
Statement of revenues, expenditures, and changes in fund balance - budget and actual	70

NYE COUNTY, NEVADA
JUNE 30, 2002
TABLE OF CONTENTS

Special Revenue Funds (Continued):

Ambulance and Health Fund

Comparative balance sheets	71
Statement of revenues, expenditures, and changes in fund balance - budget and actual	72-73

Health Clinics Fund

Comparative balance sheets	74
Statement of revenues, expenditures, and changes in fund balance - budget and actual	75

Medical and General Indigent Fund

Comparative balance sheets	76
Statement of revenues, expenditures, and changes in fund balance - budget and actual	77-78

Emergency Medical Indigent Fund

Comparative balance sheets	79
Statement of revenues, expenditures, and changes in fund balance - budget and actual	80

911 Emergency Medical

Comparative balance sheets	81
Statement of revenues, expenditures, and changes in fund balance - budget and actual	82

Nye County Hospital District

Comparative balance sheets	83
Statement of revenues, expenditures, and changes in fund balance - budget and actual	84

Museum Fund

Comparative balance sheets	85
Statement of revenues, expenditures, and changes in fund balance - budget and actual	86

Law Library Fund

Comparative balance sheets	87
Statement of revenues, expenditures, and changes in fund balance - budget and actual	88

Beatty Town General Fund

Comparative balance sheets	89
Statements of revenues, expenditures, and changes in fund balance - budget and actual	90-91

Beatty General Improvement District Fund

Comparative balance sheets	92
Statement of revenues, expenditures, and changes in fund balance - budget and actual	93

Manhattan Town General Fund

Comparative balance sheets	94
Statement of revenues, expenditures, and changes in fund balance - budget and actual	95

Amargosa Valley Town General Fund

Comparative balance sheets	96
Statement of revenues, expenditures, and changes in fund balance - budget and actual	97-98

NYE COUNTY, NEVADA
JUNE 30, 2002
TABLE OF CONTENTS

Special Revenue Funds (Continued):	
Amargosa Community Center and Park	
Comparative balance sheets	99
Statement of revenues, expenditures, and changes in fund balance - budget and actual	100
Town of Gabbs	
Comparative balance sheets	101
Statement of revenues, expenditures, and changes in fund balance - budget and actual	102
Parks and Recreation	
Comparative balance sheets	103
Statement of revenues, expenditures, and changes in fund balance - budget and actual	104
Mining Maps Fund	
Comparative balance sheets	105
Statement of revenues, expenditures, and changes in fund balance - budget and actual	106
Juvenile and Probation Fund	
Comparative balance sheets	107
Statement of revenues, expenditures, and changes in fund balance - budget and actual	108-109
Forensic Services Fund	
Comparative balance sheets	110
Statement of revenues, expenditures, and changes in fund balance - budget and actual	111
Senior Nutrition	
Comparative balance sheets	112
Statement of revenues, expenditures, and changes in fund balance - budget and actual	113
State/County Room Tax Fund	
Comparative balance sheets	114
Statement of revenues, expenditures, and changes in fund balance - budget and actual	115
Justice Court Administrative Assessment Fund (170)	
Comparative balance sheets	116
Statement of revenues, expenditures, and changes in fund balance - budget and actual	117
JP Assessment Fund (171)	
Comparative balance sheets	118
Statement of revenues, expenditures, and changes in fund balance - budget and actual	119
Court Collection Fees	
Comparative balance sheets	120
Statement of revenues, expenditures, and changes in fund balance - budget and actual	121
Economic Development Fund	
Comparative balance sheets	122
Statement of revenues, expenditures, and changes in fund balance - budget and actual	123

NYE COUNTY, NEVADA
JUNE 30, 2002
TABLE OF CONTENTS

Special Revenue Fund (Continued):

CDBG Grant

Comparative balance sheets	124
Statement of revenues, expenditures, and changes in fund balance - budget and actual	125

Controlled Substance Forfeitures Fund

Comparative balance sheets	126
Statement of revenues, expenditures, and changes in fund balance - budget and actual	127

Public Lands Fund

Comparative balance sheets	128
Statement of revenues, expenditures, and changes in fund balance - budget and actual	129

Building Department

Comparative balance sheets	130
Statement of revenues, expenditures, and changes in fund balance - budget and actual	131

Radio Communication Repair Fund

Comparative balance sheets	132
Statement of revenues, expenditures, and changes in fund balance - budget and actual	133

Repository Scientific Grant Fund

Comparative balance sheets	134
Statement of revenues, expenditures, and changes in fund balance - budget and actual	135

Repository Oversight Fund

Comparative balance sheets	136
Statement of revenues, expenditures, and changes in fund balance - budget and actual	137

Repository Early Warning Drilling

Comparative balance sheets	138
Statement of revenues, expenditures, and changes in fund balance - budget and actual	139

Nye County Education Endowment

Comparative balance sheets	140
Statement of revenues, expenditures, and changes in fund balance - budget and actual	141

Nye County Emergency Fund

Comparative balance sheets	142
Statement of revenues, expenditures, and changes in fund balance - budget and actual	143

Debt Service Fund

Comparative balance sheets	144
Statement of revenues, expenditures, and changes in fund balance - budget and actual	145

Capital Projects Funds:

Combining balance sheet	146-147
Combining statement of revenues, expenditures, and changes in fund balance - actual	148-149

NYE COUNTY, NEVADA
JUNE 30, 2002
TABLE OF CONTENTS

Capital Projects Funds (Continued):

County Capital Projects	
Comparative balance sheets	150
Statement of revenues, expenditures, and changes in fund balance - budget and actual	151
County Special Ad Valorem Fund	
Comparative balance sheets	152
Statement of revenues, expenditures, and changes in fund balance - budget and actual	153
Amargosa Special Ad Valorem Fund	
Comparative balance sheets	154
Statement of revenues, expenditures, and changes in fund balance - budget and actual	155
Beatty Special Ad Valorem Fund	
Comparative balance sheets	156
Statement of revenues, expenditures, and changes in fund balance - budget and actual	157
Gabbs Special Ad Valorem Fund	
Comparative balance sheets	158
Statement of revenues, expenditures, and changes in fund balance - budget and actual	159
Manhattan Special Ad Valorem Fund	
Comparative balance sheets	160
Statement of revenues, expenditures, and changes in fund balance - budget and actual	161
Beatty Capital Projects Fund	
Comparative balance sheets	162
Statement of revenues, expenditures, and changes in fund balance - budget and actual	163
County Special Capital Projects Fund	
Comparative balance sheets	164
Statement of revenues, expenditures, and changes in fund balance - budget and actual	165
County Capital Projects Endowment Fund	
Comparative balance sheets	166
Statement of revenues, expenditures, and changes in fund balance - budget and actual	167
County Recorder Tech Fund	
Balance sheet	168
Statement of revenues, expenditures, and changes in fund balance - budget and actual	169
Gabbs Utility Enterprise Fund:	
Comparative balance sheet	170
Statement of revenues, expenditures, and changes in retained earnings - budget and actual	171
Statement of cash flows	172

NYE COUNTY, NEVADA
JUNE 30, 2002
TABLE OF CONTENTS

Internal Service Funds:	
Combining balance sheets	173-174
Combining statement of revenues, expenses, and changes in retained earnings	175-176
Combining statement of cash flows	177-178
Employee Group Insurance Fund	
Comparative balance sheets	179
Comparative statement of revenues, expenses, and changes in retained earnings	180
Comparative statement of cash flows	181
Self Insurance Fund	
Comparative balance sheets	182
Statement of revenues, expenses, and changes in retained earnings - budget and actual	183
Comparative statement of cash flows	184
Motor Pool Fund	
Comparative balance sheets	185
Statement of revenues, expenses, and changes in retained earnings - budget and actual	186
Comparative statement of cash flows	187
Trust and Agency Funds:	
Combining balance sheet	188-192
Combining statement of revenues, expenditures, and changes in fund balances - expendable trust funds	193
F.H. Flint Scholarship Fund	
Comparative balance sheets	194
Statement of revenues, expenditures, and changes in fund balance - budget and actual	195
Property Trust Expendable Trust Fund	
Comparative balance sheets	196
Statement of revenues, expenditures, and changes in fund balance - budget and actual	197
Combining statement of changes in assets and liabilities - all agency funds	198-206
Supplementary Data	
Schedule No. 1 - property tax rates - all overlapping taxing districts	207-216
Schedule No. 2 - schedule of 2002-03 beginning fund balances	217-218

NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2002:

Commissioners	Jeff Taguchi, Chairman
	Joni Eastley, Vice Chairperson
	Richard Carver, Member
	Cameron McRae, Member
	Henry Neth, Member
Clerk	Sandra Merlino
Treasurer	Pat Foster
Auditor/Recorder	Donna Motis
Assessor	Sandy Musselman
Sheriff	Wade Leiseke
District Attorney	Robert S. Beckett
Justice of the Peace	Joe Maslach
	C. William Sullivan
	Christina Brisebill

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, 2002, 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 general purpose financial statements.

In my opinion, except for the effects of omitting the General Fixed Asset Group, as discussed in the preceding paragraph, 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, 2002, 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 on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents, which are also the responsibility of the County's management, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Nye County, Nevada. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, 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 my report dated February 18, 2003 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.

Las Vegas, Nevada
February 18, 2003

NYE COUNTY, NEVADA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2002
Page 1 of 2

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Pooled cash and investments	\$ 963,628	\$ 18,072,891	\$ 100,163	\$ 11,280,419
Interest receivable	0	5,227	0	7,178
Taxes receivable	386,252	163,220	1,914	22,977
Due from other governments	1,864,404	1,292,152	0	0
Accounts receivable, net	0	212,497	0	0
Due from other funds	75,300	194,450	0	416,308
Advances to other funds	0	300,261	0	4,415,169
Notes receivable	0	65,250	0	650,000
Fixed assets (net of depreciation when applicable)	0	0	0	0
OTHER DEBITS				
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets and other debits	<u><u>\$ 3,289,584</u></u>	<u><u>\$ 20,305,948</u></u>	<u><u>\$ 102,077</u></u>	<u><u>\$ 16,792,051</u></u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Long Term Debt	2002	2001
\$ 83,472	\$ 397,841	\$ 14,956,883	\$ 0	\$ 45,855,297	\$ 35,591,510
0	0	13,680	0	26,085	920,654
0	0	796,738	0	1,371,101	1,325,135
0	0	290,069	0	3,446,625	3,550,095
9,345	82,620	670,464	0	974,926	1,113,374
11,402	0	0	0	697,460	1,464,579
0	0	0	0	4,715,430	5,145,447
0	0	0	0	715,250	749,449
921,699	451,015	0	0	1,372,714	1,441,155
0	0	0	100,252	100,252	69,751
0	0	0	49,748	49,748	105,249
0	0	0	2,986,537	2,986,537	2,621,944
0	0	0	199,781	199,781	110,157
<u>\$ 1,025,918</u>	<u>\$ 931,476</u>	<u>\$ 16,727,834</u>	<u>\$ 3,336,318</u>	<u>\$ 62,511,206</u>	<u>\$ 54,208,499</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2002
Page 2 of 2

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	
<u>LIABILITIES</u>					
Accounts payable	\$ 717,571	\$ 1,842,718	\$ 0	\$ 1,163,233	
Accrued payroll and benefits	749,910	239,507	0	0	
Due to other funds	0	218,304	0	0	
Deferred taxes	344,772	132,767	1,825	20,615	
Deferred revenues	1,400,882	1,440,464	0	0	
Due to other governments	0	0	0	0	
Advances from other funds	0	4,715,430	0	0	
Deferred interest	0	273,554	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total liabilities	<u>3,213,135</u>	<u>8,862,744</u>	<u>1,825</u>	<u>1,183,848</u>	
<u>FUND EQUITY AND OTHER CREDITS</u>					
Contributed capital	0	0	0	0	
Retained earnings:					
Reserved	0	0	0	0	
Unreserved	0	0	0	0	
Fund balance:					
Reserved for:					
Note receivable	0	253,927	0	650,000	
Advances to other funds	0	0	0	4,415,169	
Debt service	0	0	100,252	0	
Unreserved:					
Designated for subsequent year	76,449	14,587,898	0	10,407,785	
Undesignated	<u>0</u>	<u>(3,398,621)</u>	<u>0</u>	<u>135,249</u>	
Total fund equity and other credits	<u>76,449</u>	<u>11,443,204</u>	<u>100,252</u>	<u>15,608,203</u>	
Total liabilities, fund balance, and other credits	<u>\$ 3,289,584</u>	<u>\$ 20,305,948</u>	<u>\$ 102,077</u>	<u>\$ 16,792,051</u>	

Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Long Term Debt	2002	2001
\$ 2,862	\$ 108,397	\$ 29,429	\$ 0	3,864,210	\$ 3,563,877
0	22,793	0	0	1,012,210	494,916
101,415	377,741	0	0	697,460	1,464,579
0	0	674,585	0	1,174,564	1,053,039
0	0	0	0	2,841,346	1,316,204
0	0	15,172,402	0	15,172,402	12,391,163
0	0	0	0	4,715,430	5,145,447
0	0	0	0	273,554	209,305
0	114,666	0	2,986,537	3,101,203	2,714,841
503,529	0	0	0	503,529	509,697
0	0	0	150,000	150,000	175,000
0	0	0	199,781	199,781	110,157
<u>607,806</u>	<u>623,597</u>	<u>15,876,416</u>	<u>3,336,318</u>	<u>33,705,689</u>	<u>29,148,225</u>
981,251	267,093	0	0	1,248,344	1,267,860
0	159,502	0	0	159,502	0
(563,139)	(118,716)	0	0	(681,855)	(578,105)
0	0	0	0	903,927	749,449
0	0	0	0	4,415,169	5,145,447
0	0	0	0	100,252	69,751
0	0	850,656	0	25,922,788	11,774,241
0	0	<u>762</u>	<u>0</u>	<u>(3,262,610)</u>	<u>6,631,631</u>
<u>418,112</u>	<u>307,879</u>	<u>851,418</u>	<u>0</u>	<u>28,805,517</u>	<u>25,060,274</u>
<u>\$ 1,025,918</u>	<u>\$ 931,476</u>	<u>\$ 16,727,834</u>	<u>\$ 3,336,318</u>	<u>\$ 62,511,206</u>	<u>\$ 54,208,499</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Year Ended June 30, 2002

	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$ 8,170,607	\$ 3,495,073	\$ 65,013
Licenses and permits	126,421	228,666	0
Intergovernmental	11,446,281	17,374,374	0
Charges for services	1,296,687	1,182,122	0
Fines and forfeitures	516,792	248,242	0
Other revenues	<u>2,462,131</u>	<u>1,718,112</u>	<u>0</u>
Total revenues	<u>24,018,919</u>	<u>24,246,589</u>	<u>65,013</u>
 Expenditures:			
Current:			
General government	7,809,890	11,381,004	0
Public safety	10,444,081	1,239,726	0
Judicial	4,060,152	94,546	0
Public works	82,773	5,525,886	0
Health and sanitation	1,351,756	1,152,925	0
Welfare	0	928,541	0
Culture and recreation	0	372,578	0
Community support	347,084	257,679	0
Intergovernmental	0	169,440	0
Capital projects	0	0	0
Debt service:			
Principal	0	0	25,000
Interest	0	0	9,512
Total expenditures	<u>24,095,736</u>	<u>21,122,325</u>	<u>34,512</u>
Excess (deficiency) of revenues over expenditures	<u>(76,817)</u>	<u>3,124,264</u>	<u>30,501</u>
 Other financing sources (uses):			
Operating transfers in	445,592	610,450	0
Operating transfers out	(427,750)	(811,248)	0
Sale of fixed assets	0	79,691	0
Total other sources (uses)	<u>17,842</u>	<u>(121,107)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(58,975)</u>	<u>3,003,157</u>	<u>30,501</u>
 Fund balance:			
Beginning of year	<u>135,424</u>	<u>8,440,047</u>	<u>69,751</u>
End of year	<u>\$ 76,449</u>	<u>\$ 11,443,204</u>	<u>\$ 100,252</u>

		Totals	
Capital Projects	Expendable Trust	(Memorandum Only)	
		2002	2001
\$ 421,393	\$ 0	\$ 12,152,086	\$ 12,130,701
0	0	355,087	324,713
5,000,335	0	33,820,990	29,928,876
0	0	2,478,809	2,573,257
0	0	765,034	661,245
759,805	<u>144,863</u>	<u>5,084,911</u>	<u>5,634,112</u>
<u>6,181,533</u>	<u>144,863</u>	<u>54,656,917</u>	<u>51,252,904</u>
0	0	19,190,894	14,253,638
0	0	11,683,807	10,781,736
0	0	4,154,698	3,796,174
0	0	5,608,659	6,372,994
0	0	2,504,681	2,180,458
0	0	928,541	770,979
0	0	372,578	311,407
0	208,298	813,061	662,630
52,267	0	221,707	702,661
5,369,737	0	5,369,737	3,631,245
0	0	25,000	25,000
0	0	<u>9,512</u>	<u>17,560</u>
<u>5,422,004</u>	<u>208,298</u>	<u>50,882,875</u>	<u>43,506,482</u>
<u>759,529</u>	<u>(63,435)</u>	<u>3,774,042</u>	<u>7,746,422</u>
604,628	0	1,660,670	1,438,876
(566,397)	0	(1,805,395)	(2,012,345)
0	0	<u>79,691</u>	<u>0</u>
<u>38,231</u>	<u>0</u>	<u>(65,034)</u>	<u>(573,469)</u>
797,760	(63,435)	3,709,008	7,172,953
<u>14,810,443</u>	<u>914,853</u>	<u>24,370,518</u>	<u>17,197,565</u>
<u>\$ 15,608,203</u>	<u>\$ 851,418</u>	<u>\$ 28,079,526</u>	<u>\$ 24,370,518</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
For the Year Ended June 30, 2002
Page 1 of 2

	General Fund		
	Budget	Actual	Variance-Favorable (Unfavorable)
	Budget	Actual	Variance-Favorable (Unfavorable)
Revenues:			
Taxes	\$ 7,997,459	\$ 8,170,607	\$ 173,148
Licenses and permits	130,000	126,421	(3,579)
Intergovernmental	11,054,476	11,446,281	391,805
Charges for services	1,480,614	1,296,687	(183,927)
Fines and forfeitures	495,000	516,792	21,792
Other revenues	<u>3,088,150</u>	<u>2,462,131</u>	<u>(626,019)</u>
Total revenues	<u>24,245,699</u>	<u>24,018,919</u>	<u>(226,780)</u>
Expenditures:			
Current:			
General government	7,745,435	7,809,890	(64,455)
Public safety	10,513,059	10,444,081	68,978
Judicial	3,750,600	4,060,152	(309,552)
Public works	89,485	82,773	6,712
Health and sanitation	1,369,224	1,351,756	17,468
Welfare	0	0	0
Culture and recreation	0	0	0
Community support	381,217	347,084	34,133
Intergovernmental	0	0	0
Contingency	0	0	0
Capital projects			
Debt service:			
Principal	0	0	0
Interest	0	0	0
Total expenditures	<u>23,849,020</u>	<u>24,095,736</u>	<u>(246,716)</u>
Excess (deficiency) of revenues over expenditures	<u>396,679</u>	<u>(76,817)</u>	<u>(473,496)</u>
Other financing sources (uses):			
Operating transfers in	453,092	445,592	(7,500)
Operating transfers out	(417,750)	(427,750)	(10,000)
Sale of fixed assets	0	0	0
Total other sources (uses)	<u>35,342</u>	<u>17,842</u>	<u>(17,500)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	432,021	(58,975)	(490,996)
Fund balance:			
Beginning of year	(126,852)	135,424	262,276
End of year	<u>\$ 305,169</u>	<u>\$ 76,449</u>	<u>\$ (228,720)</u>

Special Revenue Funds

Budget	Actual	Variance- Favorable (Unfavorable)
\$ 3,344,887	\$ 3,495,073	\$ 150,186
222,925	228,666	5,741
18,942,572	17,374,374	(1,568,198)
1,506,419	1,182,122	(324,297)
304,850	248,242	(56,608)
2,284,980	1,718,112	(566,868)
<u>26,606,633</u>	<u>24,246,589</u>	<u>(2,360,044)</u>
11,397,161	11,381,004	16,157
2,266,519	1,239,726	1,026,793
241,700	94,546	147,154
7,210,807	5,525,886	1,684,921
1,192,362	1,152,925	39,437
1,442,969	928,541	514,428
613,183	372,578	240,605
380,021	257,679	122,342
167,183	169,440	(2,257)
9,000	0	9,000
0	0	0
0	0	0
<u>24,920,905</u>	<u>21,122,325</u>	<u>3,798,580</u>
1,685,728	3,124,264	1,438,536
547,750	610,450	62,700
(1,050,670)	(811,248)	239,422
0	79,691	79,691
<u>(502,920)</u>	<u>(121,107)</u>	<u>381,813</u>
1,182,808	3,003,157	1,820,349
9,336,988	8,440,047	(896,941)
<u>\$ 10,519,796</u>	<u>\$ 11,443,204</u>	<u>\$ 923,408</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
ALL GOVERNMENTAL FUND TYPES
For the Year Ended June 30, 2002
Page 2 of 2

	Debt Service Fund			Variance Favorable (Unfavorable)
	Budget	Actual		
Revenues:				
Taxes	\$ 49,246	\$ 65,013		\$ 15,767
Licenses and permits	0	0		0
Intergovernmental	0	0		0
Charges for services	0	0		0
Fines and forfeitures	0	0		0
Other revenues	0	0		0
Total revenues	<u>49,246</u>	<u>65,013</u>		<u>15,767</u>
Expenditures:				
Current:				
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>22,500</u>	<u>9,512</u>		<u>12,988</u>
Total expenditures	<u>47,500</u>	<u>34,512</u>		<u>12,988</u>
Excess (deficiency) of revenues over expenditures	<u>1,746</u>	<u>30,501</u>		<u>28,755</u>
Other financing sources (uses):				
Operating transfers in	0	0		0
Operating transfers out	0	0		0
Sale of fixed assets	0	0		0
Total other sources (uses)	<u>0</u>	<u>0</u>		<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,746	30,501		28,755
Fund balance:				
Beginning of year	\$ 47,401	\$ 69,751		\$ 22,350
End of year	<u>\$ 49,147</u>	<u>\$ 100,252</u>		<u>\$ 51,105</u>

Capital Projects Fund		
Budget	Actual	Variance-Favorable (Unfavorable)
\$ 400,835	\$ 421,393	\$ 20,558
0	0	0
5,000,408	5,000,335	(73)
0	0	0
0	0	0
<u>525,883</u>	<u>759,805</u>	<u>233,922</u>
<u>5,927,126</u>	<u>6,181,533</u>	<u>254,407</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
52,002	52,267	(265)
0	0	0
4,866,206	5,369,737	(503,531)
0	0	0
0	0	0
<u>4,918,208</u>	<u>5,422,004</u>	<u>(503,796)</u>
<u>1,008,918</u>	<u>759,529</u>	<u>(249,389)</u>
525,387	604,628	79,241
(157,141)	(566,397)	(409,256)
0	0	0
<u>368,246</u>	<u>38,231</u>	<u>(330,015)</u>
1,377,164	797,760	(579,404)
<u>6,123,480</u>	<u>14,810,443</u>	<u>8,686,963</u>
<u>\$ 7,500,644</u>	<u>\$ 15,608,203</u>	<u>\$ 8,107,559</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
For the Year Ended June 30, 2002

	Internal Service	Enterprise
Operating revenues:		
Charges for services	\$ 1,383,334	\$ 115,222
Other revenue	<u>5,275</u>	<u>0</u>
Total operating revenues	<u>1,388,609</u>	<u>115,222</u>
Operating expenses:		
Salaries and wages	509,966	0
Employee benefits	167,272	0
Services and supplies	799,832	31,043
Depreciation	<u>21,752</u>	<u>46,690</u>
Total operating expenses	<u>1,498,822</u>	<u>77,733</u>
Operating income (loss)	<u>(110,213)</u>	<u>37,489</u>
Nonoperating revenues (expenses):		
Interest income	552	0
Operating transfers in	150,000	0
Operating transfers out	<u>(5,275)</u>	<u>0</u>
Interest expense	<u>0</u>	<u>(36,317)</u>
Total nonoperating revenues (expenses)	<u>145,277</u>	<u>(36,317)</u>
Net income	35,064	1,172
Add back amortization on contributed capital	19,516	0
Retained earnings:		
Beginning of year	<u>(13,794)</u>	<u>(564,311)</u>
End of year	<u>\$ 40,786</u>	<u>\$ (563,139)</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 2002
Page 1 of 2

	Enterprise	Internal Service	Total
Cash flows from operating activities:			
Cash received from customers	\$ 124,120	\$ 1,536,861	\$ 1,660,981
Cash paid for employees and benefits	0	(665,183)	(665,183)
Cash paid to suppliers	<u>(47,089)</u>	<u>(949,489)</u>	<u>(996,578)</u>
Net cash provided (used) by operating activities	<u>77,031</u>	<u>(77,811)</u>	<u>(780)</u>
Cash flows from noncapital financing activities:			
Interfund payable	0	(1,503)	(1,503)
Advances from other funds	0	21,769	21,769
Operating transfers in	0	150,000	150,000
Operating transfers out	0	(5,275)	(5,275)
Interest earned	<u>0</u>	<u>552</u>	<u>552</u>
Net cash provided by noncapital financing activities:	<u>0</u>	<u>165,543</u>	<u>165,543</u>
Cash flows from capital and related financing activities:			
Principal payments - bonds	8,128	0	8,128
Interest paid	<u>(36,317)</u>	<u>0</u>	<u>(36,317)</u>
Net cash (used) by capital and related financing activities	<u>(28,189)</u>	<u>0</u>	<u>(28,189)</u>
Net increase in cash and cash equivalents	48,842	87,732	136,574
Cash and cash equivalents:			
Beginning of year	<u>34,630</u>	<u>310,109</u>	<u>344,739</u>
Cash and cash equivalents:			
End of year	<u>\$ 83,472</u>	<u>\$ 397,841</u>	<u>\$ 481,313</u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 2002
Page 2 of 2

	Enterprise	Internal Service	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 37,489	\$ (110,213)	\$ (72,724)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	46,690	21,752	68,442
(Increase) decrease in accounts receivable	(8,898)	148,252	139,354
(Decrease) increase in payroll payable	0	12,055	12,055
(Decrease) increase in accounts payable	<u>1,750</u>	<u>(149,657)</u>	<u>(147,907)</u>
Total adjustments	<u>39,542</u>	<u>32,402</u>	<u>71,944</u>
Net cash provided (used) by operating activities	<u><u>\$ 77,031</u></u>	<u><u>\$ (77,811)</u></u>	<u><u>\$ (780)</u></u>

See accompanying notes to financial statements

NYE COUNTY, NEVADA
Notes to Financial Statements
June 30, 2002

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

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

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

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

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

The County has the following fund types and account groups:

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

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

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

Governmental funds include the following fund types:

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

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

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

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

Proprietary funds 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, 2002, 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 Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations (those over \$100,000 must be fully collateralized).
3. Negotiable notes or short term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
5. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Assets, Liabilities, and Equity (Continued)

a. Pooled Cash and Investments (Continued)

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 August, 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>\$ 344,772</u>	<u>\$ 132,767</u>	<u>\$ 1,825</u>	<u>\$ 20,615</u>	<u>\$ 674,585</u>	<u>\$ 1,174,564</u>

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.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Assets, Liabilities, and Equity (Continued)

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

f. Long Term Obligations

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

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

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

g. Fund Equity

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

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Assets, Liabilities, and Equity (Continued)

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 the 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. 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.

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.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

1. Budgetary Information (Continued)

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

General Fund
Medical and General Indigent Special Revenue Fund
Repository Scientific Grant Special Revenue Fund
Ambulance and Health Special Revenue Fund
Building Department Special Revenue Fund
Early Warning Drilling Special Revenue Fund

CDBG Special Revenue Fund
Juvenile Probation Special Revenue Fund
Parks and Recreation Special Revenue Fund
Agricultural Extension Special Revenue Fund
Beatty Capital Projects 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 in the general fund:

General government	\$ 64,455
Judicial	309,552

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

B. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

3. Excess of Expenditures and Appropriations (Continued)

The following individual funds were overexpended:

Agricultural Extension Special Revenue Fund	\$ 6,779
Airport Special Revenue Fund	3,437
Health Clinics Special Revenue Fund	18,047
Nye County Hospital Special Revenue Fund	128,482
Law Library Special Revenue Fund	20,787
Manhattan Town Special Revenue Fund	1,808
Amargosa Community Center Special Revenue Fund	615
Gabbs Town Special Revenue Fund	12,641
Forensic Services Special Revenue Fund	178
Nye County Emergency Special Revenue Fund	1,044,641
County Capital Projects Fund	28,287
County Special Projects Capital Projects Fund	1,011,129
Motor Pool Internal Service Fund	122,765
Self Insurance Internal Service Fund	7,072

4. Deficit Fund Equity

The following funds had a deficit fund balance at June 30, 2002:

Manhattan Town Special Revenue Fund	\$ 1,137
Airport Special Revenue Fund	5,778
Ambulance and Health Special Revenue Fund	108,832
Law Library Special Revenue Fund	1,901
Hospital Special Revenue Fund	3,742,075
Juvenile Probation Special Revenue Fund	65,397
Gabbs Utility Enterprise Fund	563,139
Motor Pool Internal Service Fund	324,670

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 \$123,470 and the bank balance was \$820,591. Of the bank balance, \$100,000 was covered by Federal Depository Insurance, and \$720,591 was covered by collateral held by the County's financial institution's trust department or agent in the County's name.

The Nye County Treasurer administers an investment pool in accordance with Nevada Revised Statutes Chapter 354.168. At June 30, 2002 this pool is displayed by fund type on the combined balance sheet 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.

Investments are stated at fair value.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

1. Pooled Cash and Investments (Continued)

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.

The fair value of the County's investment in Treasury notes was determined by market quotes as of June 30, 2002.

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	\$ 5,275
	Emergency Medical Special Revenue Fund	24,251
	Parks and Recreation Special Revenue Fund	5,477
	Ambulance and Health Special Revenue Fund	17,413
	Medical and General Indigent Special Revenue Fund	3,287
	Justice Court Administrative Assessment Special Revenue Fund	7,592
	County Special Ad Valorem Capital Projects Fund	5,663
	JP Assessment Special Revenue Fund	8,311
	911 Emergency Special Revenue Fund	4,623
	Nye Hospital Special Revenue Fund	<u>17,709</u>
		<u>\$ 99,601</u>
Beatty Capital Projects	Beatty Ad Valorem Capital Projects Fund	<u>\$ 2,871</u>

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, with 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, 2002 investments were as follows:

	Market	Category		
		1	2	3
U.S. Government Securities	\$ 33,907,287	<u>\$ 33,907,287</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments not subject to categorization:

State Treasurer's Investment Pool 10,836,308

Total Investments \$ 44,743,595

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

1. Pooled Cash and Investments (Continued)

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

Cash with officers	\$ 988,232
Carrying amount of deposits	123,470
Investments	<u>44,743,595</u>
Cash and cash equivalents	<u>\$ 45,855,297</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>Internal Service</u>	<u>Agency</u>	<u>Total</u>
Receivables:								
Accounts receivable (net)	\$ 0	\$ 212,497	\$ 0	\$ 0	\$ 9,345	\$ 82,620	\$ 670,464	\$ 974,926
Interest	0	5,227	0	7,178	0	0	13,680	26,085
Taxes	386,252	163,220	1,914	22,977	0	0	796,738	1,371,101
Due from other governments	<u>1,864,404</u>	<u>1,292,152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,069</u>	<u>3,446,625</u>
Total receivables	<u>\$ 2,250,656</u>	<u>\$ 1,673,096</u>	<u>\$ 1,914</u>	<u>\$ 30,155</u>	<u>\$ 9,345</u>	<u>\$ 82,620</u>	<u>\$ 1,770,951</u>	<u>\$ 5,818,737</u>

3. Fixed Assets

The following is a summary of proprietary fund type fixed assets for the County at June 30, 2002:

	<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>(672,268)</u>	<u>(83,061)</u>
Net property and equipment	<u>\$ 921,699</u>	<u>\$ 451,015</u>

4. Long Term Debt

During the year ended June 30, 2002, the following changes occurred in liabilities reported in the general long term debt account group:

	<u>Balance</u>	<u>Net Additions</u>	<u>Balance</u>
	<u>July 1, 2001</u>	<u>(Reduction)</u>	<u>June 30, 2002</u>
General obligation bonds	\$ 175,000	\$ (25,000)	\$ 150,000
Landfill closure costs	110,157	89,624	199,781
Compensated absences	<u>2,621,944</u>	<u>364,593</u>	<u>2,986,537</u>
	<u>\$ 2,907,101</u>	<u>\$ 429,217</u>	<u>\$ 3,336,318</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

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>\$150,000</u>

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

<u>Year Ending</u>		<u>Principal</u>
<u>June 30</u>		
2003		\$ 25,000
2004		25,000
2005		25,000
2006		25,000
2007		25,000
2008		<u>25,000</u>
		<u>\$150,000</u>

Revenue Bonds

The Town 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, 2002 is \$503,529.

The maturity requirements of the bonds payable is as follows:

<u>Year Ended June 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
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	33,770	8,804	42,574
2008-2012	158,460	54,773	213,233
2013-2017	135,849	78,177	214,026
2018-2022	103,576	111,582	215,158
2023-2027	57,513	159,262	216,775
2028-2029	5,948	61,361	67,309
	<u>\$ 635,649</u>	<u>\$ 503,529</u>	<u>\$1,139,178</u>

The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Consequently, the Town'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 Town has not been notified by the FMHA that the loan will be called. Therefore, these financial statements are following the current and long term maturity requirements as listed above.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

6. Notes Receivable

Nye County had the following notes receivable at June 30, 2002:

Note receivable in monthly installments of \$750 without interest through July 31, 2009, secured by Hospital real estate

Nye Regional Hospital Special Revenue Fund

Note receivable - Pahrump Hospital District,
non-interest bearing

County Special Projects Capital Projects Fund

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, 2002 were:

	<u>Total Transfers In</u>	Transfers Out			<u>Internal Service</u>
		<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	
General fund	\$ 445,592	\$ 0	\$ 445,592	\$ 0	\$ 0
Special Revenue fund	610,450	277,750	91,993	240,707	0
Capital Projects fund	604,628	0	273,663	325,690	5,275
Internal Service fund	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 1,810,670</u>	<u>\$ 427,750</u>	<u>\$ 811,248</u>	<u>\$ 566,397</u>	<u>\$ 5,275</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

8. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2002 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	<u>30,300</u>
		<u><u>\$ 75,300</u></u>
County Special Capital Projects fund	Road special revenue fund	\$ 116,226
	Manhattan special revenue fund	<u>168</u>
	Motorpool internal service fund	<u>299,914</u>
		<u><u>\$ 416,308</u></u>
Gabbs Town Special Revenue Fund	Gabbs enterprise fund	<u><u>\$ 101,415</u></u>
Gabbs Enterprise Fund	Gabbs Town special revenue fund	<u><u>\$ 11,402</u></u>
Road Special Revenue Fund	Motorpool internal service fund	\$ 77,827
	Airport special revenue fund	<u>15,208</u>
		<u><u>\$ 93,035</u></u>

9. Interfund Loan Receivable/Payable

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>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	\$ 22,701	\$ 105,328
Note payable in annual installments of \$90,739.41 including interest at 5%, dated June 30, 1984.		<u>0</u>	<u>194,933</u>	<u>194,933</u>
		<u><u>\$ 82,627</u></u>	<u><u>\$ 217,634</u></u>	<u><u>\$ 300,261</u></u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

9. Interfund Loan Receivable/Payable (Continued)

Repayment of the 1984 note was contested by the Enterprise fund in 1985 based on the understanding that the funds were initially represented to be a contribution from Nye County. In 1986 the Hospital Board resolved to repay the County in accordance with the above terms including interest to commence accrual on July 1, 1985. Through June 30, 2002 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	Nye County Hospital	
Capital Projects	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>\$ 4,415,169</u>

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	\$ 286,609	\$ 981,251
Amortization of contributed capital	<u>(19,516)</u>	<u>0</u>
Ending balance, contributed capital	<u>\$ 267,093</u>	<u>\$ 981,251</u>

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

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

11. Segment Information for Enterprise Funds

The Town of Gabbs maintain two enterprise funds. Segment information for the Town's enterprise funds for the year ended June 30, 2002 is as follows:

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
Operating revenues	\$ 14,052	\$ 101,170	\$ 115,222
Depreciation	4,829	41,861	46,690
Operating income	5,692	31,797	37,489
Nonoperating expenses	0	36,317	36,317
Net income (loss)	5,692	25,628	1,172
Plant, property, and equipment, net	94,814	826,885	921,699
Net working capital (deficit)	30,503	(37,184)	(6,681)
Total assets	125,317	90,060	1,025,918
Long term liabilities payable from operating revenues	0	496,906	496,906
Total equity	125,317	292,795	418,112

D. OTHER INFORMATION

1. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The County joined together with other local governments in the Nevada Public Agency Insurance Pool (NPAIP), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. The county pays an annual premium to NPAIP for its property, casualty, crimes, and machinery insurance coverage. NPAIP is self sustaining through member premiums and reinsurance through commercial companies for claims in excess of \$100,000 property and 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.

The County purchases health care coverage for its employees from a commercial carrier.

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 debt account group because it is not expected to be liquidated with expendable available financial resources. At June 30, 2002, 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. Presently, Repository Oversight funding is under audit by the granting agency. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

D. OTHER INFORMATION (Continued)

2. Contingent Liabilities (Continued)

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, 2002 is \$150,000. Since the Hospital District ceased operations, the debt service tax rate will remain in place until the bonds are retired. At June 30, 2002, restricted funds of \$100,252 were available for debt retirement. The restricted fund is in the custody of the Nye County Treasurer and reported as a Debt Service fund.

Landfill - Closure and Post Closure Costs

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

As of June 30, 2002, the estimated liability to date for closure and post closure costs is \$199,781 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 \$1,746,500 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

The County is operating four landfills as follows:

	<u>Estimated Site</u>	
	<u>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.

Litigation

The County is involved in various litigation. The outcome of these issues is not presently determinable. It is the opinion of the counsel that the resolution of these matters will not have an adverse material effect on the financial condition of the County.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

D. OTHER INFORMATION (Continued)

3. 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 various optional monthly payments to a named beneficiary after his/her death. Regular members are eligible for retirement at age 65 with 5 years of service or age 60 with 10 years of service or any age with 30 years of service. Police and fireman are eligible for retirement at age 65 with 5 years of accredited police and fire service or age 55 with 10 years of service or at age 50 with 20 years of accredited police and fire service.

Financial statements for the Plan are available by calling (775)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, 2002 was \$3,121,936. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2001 and 2000 were \$3,033,486 and \$2,907,560, 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.

4. 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.

NYE COUNTY, NEVADA
Notes to Financial Statements (Continued)
June 30, 2002

D. OTHER INFORMATION (Continued)

4. Other Postemployment Benefits (Continued)

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 89 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, 2002 the County recognized as incurred \$377,388 of expenditures, which was net of \$85,292 of retiree contributions.

5. Subsequent Events

In August of 2002, the Pahrump community Hospital District was dissolved by the Nye County Commission. Assets and liabilities of the District were assumed by the County. At June 30, 2002, the District had outstanding capital lease obligations of \$129,866 and a general obligation medium-term refunding note with an outstanding balance of \$1,337,865. The general obligation medium-term refunding note is being repaid with a property tax levy. At June 30, 2002 restricted funds of \$176,931 were available for debt retirement.

NYE COUNTY, NEVADA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>Assets</u>		
Pooled cash and investments	\$ 963,628	\$ 0
Taxes receivable	386,252	383,758
Due from other governments	1,864,404	1,803,535
Due from other funds	<u>75,300</u>	<u>75,300</u>
	<u><u>\$ 3,289,584</u></u>	<u><u>\$ 2,262,593</u></u>
<u>Liabilities</u>		
Accounts payable	\$ 717,571	\$ 605,829
Accrued payroll and benefits	749,910	405,110
Due to other funds	0	812,677
Deferred taxes	344,772	302,833
Deferred revenue	<u>1,400,882</u>	<u>720</u>
Total liabilities	<u><u>3,213,135</u></u>	<u><u>2,127,169</u></u>
Fund balance		
Unreserved:		
Designated for subsequent year	76,449	0
Undesignated	<u>0</u>	<u>135,424</u>
Total fund balance	<u><u>76,449</u></u>	<u><u>135,424</u></u>
	<u><u>\$ 3,289,584</u></u>	<u><u>\$ 2,262,593</u></u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes	\$ 7,997,459	\$ 8,170,607	\$ 173,148	\$ 8,081,337
Licenses and permits	130,000	126,421	(3,579)	98,124
Intergovernmental	11,054,476	11,446,281	391,805	9,764,575
Charges for services	1,480,614	1,296,687	(183,927)	1,258,567
Fines and forfeitures	495,000	516,792	21,792	408,510
Other revenues	<u>3,088,150</u>	<u>2,462,131</u>	<u>(626,019)</u>	<u>2,257,067</u>
Total revenues	<u>24,245,699</u>	<u>24,018,919</u>	<u>(226,780)</u>	<u>21,868,180</u>
Expenditures:				
General government	7,745,435	7,809,890	(64,455)	7,927,896
Public safety	10,513,059	10,444,081	68,978	9,713,221
Judicial	3,750,600	4,060,152	(309,552)	3,730,344
Public works	89,485	82,773	6,712	70,703
Health and sanitation	1,369,224	1,351,756	17,468	973,049
Community support	381,217	347,084	34,133	337,555
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,998</u>
Total expenditures	<u>23,849,020</u>	<u>24,095,736</u>	<u>(246,716)</u>	<u>22,814,766</u>
Excess (deficiency) of revenues over expenditures	<u>396,679</u>	<u>(76,817)</u>	<u>(473,496)</u>	<u>(946,586)</u>
Other financing sources (uses):				
Operating transfers in	453,092	445,592	(7,500)	695,951
Operating transfers out	<u>(417,750)</u>	<u>(427,750)</u>	<u>(10,000)</u>	<u>(343,405)</u>
Total other sources (uses)	<u>35,342</u>	<u>17,842</u>	<u>(17,500)</u>	<u>352,546</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	432,021	(58,975)	(490,996)	(594,040)
Fund balance:				
Beginning of year	<u>(126,852)</u>	<u>135,424</u>	<u>262,276</u>	<u>729,464</u>
End of year	<u>\$ 305,169</u>	<u>\$ 76,449</u>	<u>\$ (228,720)</u>	<u>\$ 135,424</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Property taxes	\$ 7,548,539	\$ 7,636,553	\$ 88,014	\$ 7,696,134
Net proceeds	<u>448,920</u>	<u>534,054</u>	<u>85,134</u>	<u>385,203</u>
Total taxes	<u>7,997,459</u>	<u>8,170,607</u>	<u>173,148</u>	<u>8,081,337</u>
Fines and forfeitures:				
Fines and forfeited bail	450,000	460,906	10,906	363,529
Court fines	<u>45,000</u>	<u>55,886</u>	<u>10,886</u>	<u>44,981</u>
Total fines and forfeitures	<u>495,000</u>	<u>516,792</u>	<u>21,792</u>	<u>408,510</u>
Licenses and permits:				
Liquor licenses	42,500	31,810	(10,690)	28,020
Gaming licenses	<u>87,500</u>	<u>94,611</u>	<u>7,111</u>	<u>70,104</u>
Total licenses and permits	<u>130,000</u>	<u>126,421</u>	<u>(3,579)</u>	<u>98,124</u>
Intergovernmental:				
Federal in lieu tax	763,000	1,186,089	423,089	763,264
Fish and game in lieu	7,941	6,689	(1,252)	7,392
State gaming license fee	160,500	157,577	(2,923)	164,350
Cop tax	260,000	259,334	(666)	306,950
Consolidated tax	8,656,599	8,796,139	139,540	8,347,840
Emergency management	192,813	178,045	(14,768)	124,665
GREAT grant	0	3,608	3,608	29,954
Grants	132,522	35,856	(96,666)	0
Cops Tech Grant	498,900	468,167	(30,733)	0
Local Law Enforcement Block Grant	29,601	22,398	(7,203)	0
Narcotics Grant - Public Safety	105,866	76,256	(29,610)	20,160
Cops Meth Grant	196,772	211,965	15,193	0
Traffic Safety Grant	13,809	17,293	3,484	0
FEMA - Travel	800	0	(800)	0
National forest	20,853	26,865	6,012	0
Reimbursement of Landsale Costs	<u>14,500</u>	<u>0</u>	<u>(14,500)</u>	<u>0</u>
Total intergovernmental	<u>11,054,476</u>	<u>11,446,281</u>	<u>391,805</u>	<u>9,764,575</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Charges for services:				
Clerk's fees	\$ 56,000	\$ 64,933	\$ 8,933	\$ 52,581
Recorder's fees	225,000	253,516	28,516	193,074
Assessor's commissions	285,000	243,783	(41,217)	196,266
Sheriff's fees	50,000	31,480	(18,520)	62,293
Justice of the peace fees	65,000	62,310	(2,690)	66,208
Investigation fees	20,000	11,250	(8,750)	27,375
Dept of energy reimbursement	533,920	448,681	(85,239)	550,151
Animal control-spay & neutering	43,000	13,129	(29,871)	15,720
Planning	60,000	34,555	(25,445)	22,860
Concealed weapons permits	7,000	11,735	4,735	7,275
Return checks	4,000	0	(4,000)	0
Flood damage permits	0	175	175	0
Other fees	37,424	19,314	(18,110)	6,428
Public defender & discovery fees	35,000	5,230	(29,770)	35,950
Pahrump dispatch fees	37,000	37,000	0	0
Hazardous material response	7,000	4,747	(2,253)	9,043
County surveyor fees	15,000	8,120	(6,880)	4,500
Restitution fees	0	3,077	3,077	2,793
Zoning fees	0	9,300	9,300	6,050
Animal control fees	<u>270</u>	<u>34,352</u>	<u>34,082</u>	<u>0</u>
Total charges for services	<u>1,480,614</u>	<u>1,296,687</u>	<u>(183,927)</u>	<u>1,258,567</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Other revenues:				
Old courthouse rent	\$ 19,000	\$ 22,403	\$ 3,403	\$ 12,737
Tax penalties	367,500	475,139	107,639	391,203
Uniform reciprocal law	281,500	160,968	(120,532)	147,325
Water resource planning	25,000	9,184	(15,816)	10,948
Senior nutrition	23,100	4,065	(19,035)	0
Prisoner housing	8,000	20,024	12,024	7,200
DARE sales	800	20	(780)	0
Donations	0	0	0	50
Cemetery receipts	4,000	7,000	3,000	2,550
Solid waste fees	1,100,000	967,240	(132,760)	952,170
Extradition	0	31,280	31,280	18,243
Other revenue	55,000	14,569	(40,431)	29,618
Election reimbursement	15,000	7,216	(7,784)	6,449
Manhattan payment	9,000	9,591	591	9,654
Insurance reimbursement	7,500	4,798	(2,702)	9,780
Division of wildlife	0	2,805	2,805	4,712
Tax trust sales (NRS 361.610)	425,000	290,954	(134,046)	196,644
Tax - sale costs	42,500	87,572	45,072	37,837
Refund from pay phone	13,000	10,297	(2,703)	11,170
Landfill load fees	305,000	247,980	(57,020)	306,221
Hauler registration	2,500	2,010	(490)	1,860
Title search	20,000	17,999	(2,001)	23,885
Interest	360,000	0	(360,000)	0
Data processing	750	0	(750)	750
Sale of fixed assets	0	68,156	68,156	70,946
Road reimbursement	4,000	591	(3,409)	4,218
Animal donations	0	270	270	897
 Total other revenues	 3,088,150	 2,462,131	 (626,019)	 2,257,067
 Total revenues	 \$ 24,245,699	 \$ 24,018,919	 \$ (226,780)	 \$ 21,868,180

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Expenditures:				
General Government:				
Commissioners:				
Salaries and wages	\$ 97,157	\$ 99,409	\$ (2,252)	\$ 96,182
Employee benefits	47,446	46,301	1,145	42,638
Services and supplies	<u>39,750</u>	<u>42,457</u>	<u>(2,707)</u>	<u>48,842</u>
	<u>184,353</u>	<u>188,167</u>	<u>(3,814)</u>	<u>187,662</u>
County Administrator:				
Salaries and wages	297,880	254,517	43,363	451,436
Employee benefits	113,013	76,519	36,494	111,011
Services and supplies	<u>64,250</u>	<u>46,383</u>	<u>17,867</u>	<u>64,594</u>
	<u>475,143</u>	<u>377,419</u>	<u>97,724</u>	<u>627,041</u>
Clerk:				
Salaries and wages	201,781	192,682	9,099	209,210
Employee benefits	40,451	70,006	(29,555)	74,204
Services and supplies	<u>85,600</u>	<u>44,532</u>	<u>41,068</u>	<u>178,395</u>
	<u>327,832</u>	<u>307,220</u>	<u>20,612</u>	<u>461,809</u>
Information System:				
Salaries and wages	312,611	369,437	(56,826)	328,681
Employee benefits	88,897	99,783	(10,886)	89,694
Services and supplies	<u>260,000</u>	<u>231,764</u>	<u>28,236</u>	<u>241,409</u>
	<u>661,508</u>	<u>700,984</u>	<u>(39,476)</u>	<u>659,784</u>
County Planner:				
Salaries and wages	339,996	369,886	(29,890)	288,967
Employee benefits	103,564	60,833	42,731	87,822
Services and supplies	<u>24,750</u>	<u>27,226</u>	<u>(2,476)</u>	<u>25,231</u>
	<u>468,310</u>	<u>457,945</u>	<u>10,365</u>	<u>402,020</u>
HR/Risk Management:				
Salaries and wages	194,098	202,793	(8,695)	214,261
Employee benefits	65,433	61,424	4,009	63,202
Services and supplies	<u>43,500</u>	<u>25,596</u>	<u>17,904</u>	<u>33,936</u>
	<u>303,031</u>	<u>289,813</u>	<u>13,218</u>	<u>311,399</u>
Water Resource/Planning:				
Services and supplies	<u>40,000</u>	<u>380</u>	<u>39,620</u>	<u>27,583</u>
Natural Resources:				
Salaries and wages	83,649	44,404	39,245	78,475
Employee benefits	20,284	14,846	5,438	26,264
Services and supplies	<u>45,100</u>	<u>12,791</u>	<u>32,309</u>	<u>25,778</u>
	<u>149,033</u>	<u>72,041</u>	<u>76,992</u>	<u>130,517</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
General Government-Continued				
Miscellaneous Overhead:				
Workers Comp	\$ 10,000	\$ 14,713	\$ (4,713)	\$ 11,560
Printing	89,500	65,262	24,238	95,289
General insurance	575,000	557,885	17,115	526,067
Group insurance - retired	342,680	377,388	(34,708)	326,733
Professional fees	172,621	317,750	(145,129)	244,628
Tax refunds	5,500	23,140	(17,640)	35,200
Delivery service	6,250	16,617	(10,367)	14,513
Soil conservation	4,000	2,000	2,000	4,000
NACO dues	18,500	21,374	(2,874)	18,234
Blood bourne pathogens	40,000	8,545	31,455	10,539
Unemployment benefits	45,000	64,571	(19,571)	38,534
Physicals	50,000	41,994	8,006	41,365
Landfill refunds	1,000	0	1,000	324
Postage	150,000	109,411	40,589	166,684
Fax machine	0	0	0	3,762
City of Gabbs	6,616	6,616	0	600
Gabbs library	3,500	3,541	(41)	4,356
Flu shots	1,750	740	1,010	920
Fish and game	1,941	4,260	(2,319)	2,662
Litigation	75,000	307,469	(232,469)	96,496
Ambulance calls	25,000	0	25,000	0
Miscellaneous	20,000	36,710	(16,710)	12,799
Spay and Neutering	35,000	20,075	14,925	23,799
Landsale costs	5,000	43,350	(38,350)	2,000
Belmont emergency phone	500	250	250	271
Crystal park	500	3,470	(2,970)	2,707
Corridor advisory board	1,500	616	884	893
Pre-employment drug test	4,250	3,755	495	3,664
Random drug testing	2,000	1,205	795	1,656
Safety program	10,000	1,114	8,886	1,139
Advocacy with congress	25,000	22,656	2,344	24,226
Training	1,000	0	1,000	0
Fuel tank maintenance	2,500	1,982	518	3,865
Legislative costs	750	182	568	0
Public administrator	<u>4,000</u>	<u>7,080</u>	<u>(3,080)</u>	<u>2,081</u>
	<u>1,735,858</u>	<u>2,085,721</u>	<u>(349,863)</u>	<u>1,721,566</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
General Government-Continued				
Recorder/Auditor:				
Salaries and wages	\$ 264,619	\$ 289,429	\$ (24,810)	\$ 326,140
Employee benefits	87,648	97,681	(10,033)	102,016
Services and supplies	<u>18,650</u>	<u>10,755</u>	<u>7,895</u>	<u>15,498</u>
	<u>370,917</u>	<u>397,865</u>	<u>(26,948)</u>	<u>443,654</u>
Treasurer:				
Salaries and wages	279,811	294,050	(14,239)	272,990
Employee benefits	81,908	97,436	(15,528)	90,158
Services and supplies	<u>70,100</u>	<u>62,484</u>	<u>7,616</u>	<u>65,913</u>
	<u>431,819</u>	<u>453,970</u>	<u>(22,151)</u>	<u>429,061</u>
South county office:				
Salaries and wages	123,915	135,849	(11,934)	119,428
Employee benefits	44,918	50,017	(5,099)	42,142
Services and supplies	<u>11,000</u>	<u>9,475</u>	<u>1,525</u>	<u>5,914</u>
	<u>179,833</u>	<u>195,341</u>	<u>(15,508)</u>	<u>167,484</u>
Assessor:				
Salaries and wages	574,130	591,709	(17,579)	580,716
Employee benefits	196,957	200,691	(3,734)	194,080
Services and supplies	<u>81,600</u>	<u>64,187</u>	<u>17,413</u>	<u>53,519</u>
	<u>852,687</u>	<u>856,587</u>	<u>(3,900)</u>	<u>828,315</u>
Buildings and grounds activity:				
Salaries and wages	293,307	233,832	59,475	341,498
Employee benefits	91,586	70,858	20,728	108,116
Services and supplies	<u>972,450</u>	<u>894,760</u>	<u>77,690</u>	<u>870,256</u>
	<u>1,357,343</u>	<u>1,199,450</u>	<u>157,893</u>	<u>1,319,870</u>
General services:				
Salaries and wages	150,902	167,695	(16,793)	153,106
Employee benefits	42,366	51,271	(8,905)	48,108
Services and supplies	<u>14,500</u>	<u>8,021</u>	<u>6,479</u>	<u>8,917</u>
	<u>207,768</u>	<u>226,987</u>	<u>(19,219)</u>	<u>210,131</u>
Total general government function	<u>7,745,435</u>	<u>7,809,890</u>	<u>(64,455)</u>	<u>7,927,896</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Public Safety:				
Sheriff:				
Salaries and wages	\$ 5,373,378	\$ 5,402,829	\$ (29,451)	\$ 5,347,194
Employee benefits	2,566,953	2,383,058	183,895	2,309,876
Services and supplies	<u>2,075,826</u>	<u>2,184,846</u>	<u>(109,020)</u>	<u>1,560,411</u>
	<u>10,016,157</u>	<u>9,970,733</u>	<u>45,424</u>	<u>9,217,481</u>
Emergency management:				
Salaries and wages	156,364	149,584	6,780	146,060
Employee benefits	44,568	63,223	(18,655)	60,442
Services and supplies	<u>295,970</u>	<u>260,541</u>	<u>35,429</u>	<u>289,238</u>
	<u>496,902</u>	<u>473,348</u>	<u>23,554</u>	<u>495,740</u>
Total public safety function	<u>10,513,059</u>	<u>10,444,081</u>	<u>68,978</u>	<u>9,713,221</u>
Judicial:				
District attorney:				
Salaries and wages	1,086,404	1,249,341	(162,937)	1,091,206
Employee benefits	354,777	372,082	(17,305)	322,594
Services and supplies	<u>120,650</u>	<u>109,962</u>	<u>10,688</u>	<u>140,621</u>
	<u>1,561,831</u>	<u>1,731,385</u>	<u>(169,554)</u>	<u>1,554,421</u>
District attorney (URESA):				
Salaries and wages	162,347	166,114	(3,767)	152,145
Employee benefits	54,204	57,423	(3,219)	50,696
Services and supplies	<u>16,900</u>	<u>13,626</u>	<u>3,274</u>	<u>13,159</u>
	<u>233,451</u>	<u>237,163</u>	<u>(3,712)</u>	<u>216,000</u>
District court:				
Salaries and wages	200,054	196,224	3,830	123,056
Employee benefits	70,724	67,516	3,208	43,146
Services and supplies	<u>171,500</u>	<u>125,062</u>	<u>46,438</u>	<u>93,343</u>
	<u>442,278</u>	<u>388,802</u>	<u>53,476</u>	<u>259,545</u>

NYE COUNTY, NEVADA
GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)

Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Judicial (Continued):				
Tonopah justice court:				
Salaries and wages	\$ 159,375	\$ 181,502	\$ (22,127)	\$ 176,961
Employee benefits	54,218	60,520	(6,302)	56,029
Services and supplies	<u>31,000</u>	<u>15,156</u>	<u>15,844</u>	<u>16,018</u>
	<u>244,593</u>	<u>257,178</u>	<u>(12,585)</u>	<u>249,008</u>
Pahrump justice court:				
Salaries and wages	260,949	282,476	(21,527)	315,923
Employee benefits	93,862	96,042	(2,180)	96,201
Services and supplies	<u>77,550</u>	<u>84,518</u>	<u>(6,968)</u>	<u>119,211</u>
	<u>432,361</u>	<u>463,036</u>	<u>(30,675)</u>	<u>531,335</u>
Beatty justice court:				
Salaries and wages	190,599	213,104	(22,505)	221,727
Employee benefits	61,742	70,330	(8,588)	71,038
Services and supplies	<u>28,745</u>	<u>20,107</u>	<u>8,638</u>	<u>22,472</u>
	<u>281,086</u>	<u>303,541</u>	<u>(22,455)</u>	<u>315,237</u>
Other judicial:				
Services and supplies:				
Public defender	450,000	417,639	32,361	455,901
Court appointed defender	<u>105,000</u>	<u>261,408</u>	<u>(156,408)</u>	<u>148,897</u>
	<u>555,000</u>	<u>679,047</u>	<u>(124,047)</u>	<u>604,798</u>
Total judicial function	<u>3,750,600</u>	<u>4,060,152</u>	<u>(309,552)</u>	<u>3,730,344</u>
Public works:				
Salaries and wages	41,253	43,204	(1,951)	40,646
Employee benefits	13,732	14,299	(567)	13,110
Services and supplies	<u>34,500</u>	<u>25,270</u>	<u>9,230</u>	<u>16,947</u>
Total public works function	<u>89,485</u>	<u>82,773</u>	<u>6,712</u>	<u>70,703</u>

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Health and sanitation:				
Solid waste:				
Salaries and wages	\$ 237,587	\$ 392,788	\$ (155,201)	\$ 327,863
Employee benefits	85,526	121,799	(36,273)	98,212
Services and supplies	627,745	507,219	120,526	394,303
Capital outlay	<u>150,000</u>	<u>123,058</u>	<u>26,942</u>	<u>152,671</u>
	<u>1,100,858</u>	<u>1,144,864</u>	<u>(44,006)</u>	<u>973,049</u>
Animal control:				
Salaries and wages	23,349	147,449	(124,100)	0
Employee benefits	21,815	28,942	(7,127)	0
Services and supplies	<u>223,202</u>	<u>30,501</u>	<u>192,701</u>	<u>0</u>
	<u>268,366</u>	<u>206,892</u>	<u>61,474</u>	<u>0</u>
Total health and sanitation function	<u>1,369,224</u>	<u>1,351,756</u>	<u>17,468</u>	<u>973,049</u>
Community support:				
Senior nutrition program:				
Salaries and wages	184,742	144,760	39,982	142,923
Employee benefits	34,375	37,607	(3,232)	31,136
Services and supplies	<u>162,100</u>	<u>164,717</u>	<u>(2,617)</u>	<u>163,496</u>
Total community support function	<u>381,217</u>	<u>347,084</u>	<u>34,133</u>	<u>337,555</u>
Intergovernmental:				
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,998</u>
Total expenditures	<u>\$ 23,849,020</u>	<u>\$ 24,095,736</u>	<u>\$ (246,716)</u>	<u>\$ 22,814,766</u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 2002 (Page 1 of 4)

(With Comparative Actual Amounts for June 30, 2001)

	Road	Regional Streets & Highways	Public Transit	Agricultural Extension	Airport
ASSETS					
Pooled cash and investments	\$ 0	\$ 417,454	\$ 753,423	\$ 21,820	\$ 10,550
Interest receivable	0	428	1,343	0	0
Taxes receivable	1,909	0	0	5,349	0
Due from other governments	813,021	203,366	136,083	0	72
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>\$ 907,965</u>	<u>\$ 621,248</u>	<u>\$ 890,849</u>	<u>\$ 27,169</u>	<u>\$ 10,622</u>
LIABILITIES					
Accounts payable	\$ 149,790	\$ 46	\$ 0	\$ 8,672	\$ 1,192
Accrued payroll and benefits	157,480	0	0	2,459	0
Due to other funds	116,226	0	0	0	15,208
Deferred taxes	1,705	0	0	4,761	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>425,201</u>	<u>46</u>	<u>0</u>	<u>15,892</u>	<u>16,400</u>
FUND BALANCE					
Reserved for:					
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Unreserved:					
Designated for subsequent year	482,764	390,041	890,849	3,082	0
Undesignated	0	231,161	0	8,195	(5,778)
Total fund balance	<u>482,764</u>	<u>621,202</u>	<u>890,849</u>	<u>11,277</u>	<u>(5,778)</u>
Total liabilities and fund balance	<u>\$ 907,965</u>	<u>\$ 621,248</u>	<u>\$ 890,849</u>	<u>\$ 27,169</u>	<u>\$ 10,622</u>

Ambulance and Health	Health Clinics	Medical & General Indigent	Emergency Medical Indigent	911 Medical Emergency	Nye Regional Hospital
\$ 484,713	\$ 9,534	\$ 34,735	\$ 792,832	\$ 153,016	\$ 669,155
0	0	0	0	0	0
0	16,034	25,202	26,139	1,948	23,685
0	0	0	0	0	0
212,497	0	0	0	0	0
0	0	0	0	0	0
0	0	300,261	0	0	0
0	0	0	0	0	0
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 697,210</u>	<u>\$ 25,568</u>	<u>\$ 360,198</u>	<u>\$ 818,971</u>	<u>\$ 154,964</u>	<u>\$ 758,090</u>
\$ 22,002	\$ 1,183	\$ 76,178	\$ 126,971	\$ 0	\$ 331,855
7,649	2,677	7,590	0	0	0
0	0	0	0	0	30,300
0	14,316	22,503	23,341	1,741	22,580
176,391	0	0	0	0	0
600,000	0	0	0	0	4,115,430
0	0	0	0	0	0
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>806,042</u>	<u>18,176</u>	<u>106,271</u>	<u>150,312</u>	<u>1,741</u>	<u>4,500,165</u>
0	0	0	0	0	0
0	0	253,927	0	0	0
0	0	0	526,522	151,174	0
(108,832)	7,392	0	142,137	2,049	(3,742,075)
<u>(108,832)</u>	<u>7,392</u>	<u>253,927</u>	<u>668,659</u>	<u>153,223</u>	<u>(3,742,075)</u>
<u>\$ 697,210</u>	<u>\$ 25,568</u>	<u>\$ 360,198</u>	<u>\$ 818,971</u>	<u>\$ 154,964</u>	<u>\$ 758,090</u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2002 (Page 2 of 4)
(With Comparative Actual Amounts for June 30, 2001)

	Museum	Law Library	Beatty Town	Beatty General Improvement District	Manhattan Town
ASSETS					
Pooled cash and investments	\$ 30,949	\$ 7,970	\$ 100,186	\$ 124,732	\$ 0
Interest receivable	0	0	0	0	0
Taxes receivable	3,547	0	1,659	11,576	161
Due from other governments	0	0	47,895	0	645
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>\$ 34,496</u>	<u>\$ 7,970</u>	<u>\$ 149,740</u>	<u>\$ 136,308</u>	<u>\$ 806</u>
LIABILITIES					
Accounts payable	\$ 8,233	\$ 9,871	\$ 6,526	\$ 9,860	\$ 1,411
Accrued payroll and benefits	2,228	0	6,613	2,595	203
Due to other funds	0	0	0	0	168
Deferred taxes	3,168	0	1,648	0	161
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>13,629</u>	<u>9,871</u>	<u>14,787</u>	<u>12,455</u>	<u>1,943</u>
FUND BALANCE					
Reserved for:					
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Unreserved:					
Designated for subsequent year	20,867	0	122,211	102,765	0
Undesignated	0	(1,901)	12,742	21,088	(1,137)
Total fund balance	<u>20,867</u>	<u>(1,901)</u>	<u>134,953</u>	<u>123,853</u>	<u>(1,137)</u>
Total liabilities and fund balance	<u>\$ 34,496</u>	<u>\$ 7,970</u>	<u>\$ 149,740</u>	<u>\$ 136,308</u>	<u>\$ 806</u>

Amargosa Town	Amargosa Community Center and Park	Gabbs Town	Parks & Recreation	Mining Maps	Juvenile & Probation
\$ 149,728	\$ 13,780	\$ 112,606	\$ 239,555	\$ 20,860	\$ 7,175
0	0	0	0	0	0
9,364	1,384	1,357	0	0	30,275
14,878	0	11,679	0	0	0
0	0	0	0	0	0
0	0	101,415	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 173,970</u>	<u>\$ 15,164</u>	<u>\$ 227,057</u>	<u>\$ 239,555</u>	<u>\$ 20,860</u>	<u>\$ 37,450</u>
\$ 4,274	\$ 3,341	\$ 42,873	\$ 25,690	\$ 0	\$ 55,131
6,741	1,045	3,689	0	0	20,682
0	0	11,402	0	0	0
8,633	0	1,176	0	0	27,034
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>19,648</u>	<u>4,386</u>	<u>59,140</u>	<u>25,690</u>	<u>0</u>	<u>102,847</u>
0	0	0	0	0	0
0	0	0	0	0	0
129,679	10,778	167,917	213,865	18,720	0
<u>24,643</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,140</u>	<u>(65,397)</u>
<u>154,322</u>	<u>10,778</u>	<u>167,917</u>	<u>213,865</u>	<u>20,860</u>	<u>(65,397)</u>
<u>\$ 173,970</u>	<u>\$ 15,164</u>	<u>\$ 227,057</u>	<u>\$ 239,555</u>	<u>\$ 20,860</u>	<u>\$ 37,450</u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2002 (Page 3 of 4)
(With Comparative Actual Amounts for June 30, 2001)

	Forensic Service	Senior Nutrition	State & County Room Tax	Justice Court Administrative Assessment	Justice Court Assessments
ASSETS					
Pooled cash and investments	\$ 4,889	\$ 2,700	\$ 24,944	\$ 245,051	\$ 291,442
Interest receivable	0	0	0	0	0
Taxes receivable	0	0	3,631	0	0
Due from other governments	0	9,513	0	0	0
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>\$ 4,889</u>	<u>\$ 12,213</u>	<u>\$ 28,575</u>	<u>\$ 245,051</u>	<u>\$ 291,442</u>
LIABILITIES					
Accounts payable	\$ 1,195	\$ 12,213	\$ 6,209	\$ 10,773	\$ 0
Accrued payroll and benefits	0	0	0	0	0
Due to other funds	0	0	0	0	0
Deferred taxes	0	0	0	0	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>1,195</u>	<u>12,213</u>	<u>6,209</u>	<u>10,773</u>	<u>0</u>
FUND BALANCE					
Reserved for:					
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Unreserved:					
Designated for subsequent year	3,694	0	20,328	234,278	291,442
Undesignated	0	0	2,038	0	0
Total fund balance	<u>3,694</u>	<u>0</u>	<u>22,366</u>	<u>234,278</u>	<u>291,442</u>
Total liabilities and fund balance	<u>\$ 4,889</u>	<u>\$ 12,213</u>	<u>\$ 28,575</u>	<u>\$ 245,051</u>	<u>\$ 291,442</u>

Court Collection Fees	Economic Development	CDBG Grant	Controlled Substances	Public Lands	Building Department
\$ 50,345	\$ 90,051	\$ 22,948	\$ 12,471	\$ 7,120	\$ 400,482
0	0	0	0	0	785
0	0	0	0	0	0
0	0	55,000	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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 50,345</u>	<u>\$ 90,051</u>	<u>\$ 77,948</u>	<u>\$ 12,471</u>	<u>\$ 7,120</u>	<u>\$ 401,267</u>
\$ 0	\$ 1,765	\$ 31,198	\$ 5,980	\$ 0	\$ 84,122
0	755	0	0	0	1,781
0	45,000	0	0	0	0
0	0	0	0	0	0
0	8,000	46,750	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>0</u>	<u>55,520</u>	<u>77,948</u>	<u>5,980</u>	<u>0</u>	<u>85,903</u>
0	0	0	0	0	0
0	0	0	0	0	0
47,107	3,900	0	6,491	7,120	315,364
<u>3,238</u>	<u>30,631</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>50,345</u>	<u>34,531</u>	<u>0</u>	<u>6,491</u>	<u>7,120</u>	<u>315,364</u>
<u>\$ 50,345</u>	<u>\$ 90,051</u>	<u>\$ 77,948</u>	<u>\$ 12,471</u>	<u>\$ 7,120</u>	<u>\$ 401,267</u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2002 (Page 4 of 4)
(With Comparative Actual Amounts for June 30, 2001)

	Radio Communication Repair	Repository Scientific Grant	Repository Oversite	Repository Early Warning Drilling
ASSETS				
Pooled cash and investments	\$ 61,028	\$ 460,194	\$ 1,441,462	\$ 161,591
Interest receivable	0	0	2,671	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u><u>\$ 61,028</u></u>	<u><u>\$ 460,194</u></u>	<u><u>\$ 1,444,133</u></u>	<u><u>\$ 161,591</u></u>
LIABILITIES				
Accounts payable	\$ 442	\$ 231,683	\$ 288,116	\$ 49,833
Accrued payroll and benefits	1,911	0	13,409	0
Due to other funds	0	0	0	0
Deferred taxes	0	0	0	0
Deferred revenue	0	210,918	959,407	38,998
Advances from other funds	0	0	0	0
Deferred interest	<u>0</u>	<u>17,593</u>	<u>183,201</u>	<u>72,760</u>
Total liabilities	<u><u>2,353</u></u>	<u><u>460,194</u></u>	<u><u>1,444,133</u></u>	<u><u>161,591</u></u>
FUND BALANCE				
Reserved for:				
Advances to other funds	0	0	0	0
Note receivable	0	0	0	0
Unreserved:				
Designated for subsequent year	19,630	0	0	0
Undesignated	<u>39,045</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u><u>58,675</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Total liabilities and fund balance	<u><u>\$ 61,028</u></u>	<u><u>\$ 460,194</u></u>	<u><u>\$ 1,444,133</u></u>	<u><u>\$ 161,591</u></u>

PETT Education Endowment	PETT Emergency Fund	2002	Totals 2001
\$ 7,947,635	\$ 2,693,765	\$ 18,072,891	\$ 14,433,715
0	0	5,227	483,964
0	0	163,220	154,389
0	0	1,292,152	1,405,940
0	0	212,497	279,045
0	0	194,450	194,450
0	0	300,261	730,278
0	0	65,250	73,500
<u>\$ 7,947,635</u>	<u>\$ 2,693,765</u>	<u>\$ 20,305,948</u>	<u>\$ 17,755,281</u>
\$ 5,960	\$ 228,130	\$ 1,842,718	\$ 2,275,701
0	0	239,507	79,068
0	0	218,304	171,243
0	0	132,767	118,986
0	0	1,440,464	1,315,484
0	0	4,715,430	5,145,447
0	0	273,554	209,305
<u>5,960</u>	<u>228,130</u>	<u>8,862,744</u>	<u>9,315,234</u>
0	0	0	730,278
0	0	253,927	73,500
<u>7,941,675</u>	<u>2,465,635</u>	<u>14,587,898</u>	<u>6,570,340</u>
<u>0</u>	<u>0</u>	<u>(3,398,621)</u>	<u>1,065,929</u>
<u><u>7,941,675</u></u>	<u><u>2,465,635</u></u>	<u><u>11,443,204</u></u>	<u><u>8,440,047</u></u>
<u><u>\$ 7,947,635</u></u>	<u><u>\$ 2,693,765</u></u>	<u><u>\$ 20,305,948</u></u>	<u><u>\$ 17,755,281</u></u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2002 (Page 1 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	Road	Regional Streets & Highways	Public Transit	Agricultural Extension
Revenues:				
Taxes	\$ 40,300	\$ 0	\$ 0	\$ 121,301
Licenses and permits	0	0	0	0
Intergovernmental	2,750,147	733,603	734,077	11,083
Charges for services	221,459	0	0	0
Fines and forfeitures	0	0	0	0
Other revenues	<u>857,000</u>	<u>13,066</u>	<u>25,041</u>	0
Total revenues	<u>3,868,906</u>	<u>746,669</u>	<u>759,118</u>	<u>132,384</u>
Expenditures:				
General government	0	0	0	0
Public safety	0	0	0	0
Judicial	0	0	0	0
Public works	3,826,301	418,877	408,425	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	124,350
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>3,826,301</u>	<u>418,877</u>	<u>408,425</u>	<u>124,350</u>
Excess (deficiency) of revenues over expenditures	<u>42,605</u>	<u>327,792</u>	<u>350,693</u>	<u>8,034</u>
Other financing sources (uses):				
Operating transfers in	0	0	0	0
Operating transfers out	(30,000)	0	0	0
Sale of fixed assets	<u>79,691</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources	<u>49,691</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	92,296	327,792	350,693	8,034
Fund balance:				
Beginning of year	<u>390,468</u>	<u>293,410</u>	<u>540,156</u>	<u>3,243</u>
End of year	<u>\$ 482,764</u>	<u>\$ 621,202</u>	<u>\$ 890,849</u>	<u>\$ 11,277</u>

Airport	Ambulance & Health	Health Clinic	Medical & General Indigent	Emergency Medical Indigent	911 Medical Emergency
\$ 0	\$ 0	\$ 338,880	\$ 532,510	\$ 549,526	\$ 41,132
0	173,125	0	0	0	0
538	1,650	276	58,271	449	33
15,100	260,850	0	0	0	0
0	0	0	0	0	0
0	17,911	0	22,189	24,251	4,623
<u>15,638</u>	<u>453,536</u>	<u>339,156</u>	<u>612,970</u>	<u>574,226</u>	<u>45,788</u>
23,012	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	373,181	348,061	0	0	0
0	0	0	696,398	231,190	0
0	0	0	0	0	0
0	0	0	0	0	0
0	60,000	0	0	80,367	0
<u>23,012</u>	<u>433,181</u>	<u>348,061</u>	<u>696,398</u>	<u>311,557</u>	<u>0</u>
<u>(7,374)</u>	<u>20,355</u>	<u>(8,905)</u>	<u>(83,428)</u>	<u>262,669</u>	<u>45,788</u>
10,000	0	0	0	0	0
0	(47,413)	0	(448,879)	(24,251)	(4,623)
0	0	0	0	0	0
<u>10,000</u>	<u>(47,413)</u>	<u>0</u>	<u>(448,879)</u>	<u>(24,251)</u>	<u>(4,623)</u>
2,626	(27,058)	(8,905)	(532,307)	238,418	41,165
<u>(8,404)</u>	<u>(81,774)</u>	<u>16,297</u>	<u>786,234</u>	<u>430,241</u>	<u>112,058</u>
<u>\$ (5,778)</u>	<u>\$ (108,832)</u>	<u>\$ 7,392</u>	<u>\$ 253,927</u>	<u>\$ 668,659</u>	<u>\$ 153,223</u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2002 (Page 2 of 4)
(With Comparative Actual Amounts for June 30, 2001)

	Nye Regional Hospital	Museum	Law Library	Beatty Town
Revenues:				
Taxes	\$ 804,312	\$ 74,692	\$ 0	\$ 32,358
Licenses and permits	0	0	0	36,553
Intergovernmental	0	61	0	280,949
Charges for services	0	0	23,610	0
Fines and forfeitures	0	0	0	26,786
Other revenues	<u>17,709</u>	0	275	11,395
Total revenues	<u>822,021</u>	<u>74,753</u>	<u>23,885</u>	<u>388,041</u>
Expenditures:				
General government	0	0	0	111,040
Public safety	0	0	0	102,060
Judicial	0	0	61,537	0
Public works	0	0	0	0
Health and sanitation	<u>377,674</u>	0	0	0
Welfare	0	0	0	0
Culture and recreation	0	73,206	0	4,022
Community support	0	0	0	13,226
Intergovernmental	0	0	0	0
Total expenditures	<u>377,674</u>	<u>73,206</u>	<u>61,537</u>	<u>230,348</u>
Excess (deficiency) of revenues over expenditures	<u>444,347</u>	<u>1,547</u>	<u>(37,652)</u>	<u>157,693</u>
Other financing sources (uses):				
Operating transfers in	0	0	25,000	20,000
Operating transfers out	<u>(17,709)</u>	0	0	(185,000)
Sale of fixed assets	0	0	0	0
Total other sources (uses)	<u>(17,709)</u>	0	25,000	(165,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>426,638</u>	<u>1,547</u>	<u>(12,652)</u>	<u>(7,307)</u>
Fund balance:				
Beginning of year	<u>(4,168,713)</u>	<u>19,320</u>	<u>10,751</u>	<u>142,260</u>
End of year	<u>\$ (3,742,075)</u>	<u>\$ 20,867</u>	<u>\$ (1,901)</u>	<u>\$ 134,953</u>

Beatty General Improvement District		Manhattan Town		Amargosa Community Center and Park		Gabbs Town		Parks & Recreation	
\$ 137,619	\$ 3,088	\$ 102,030	\$ 25,920	\$ 11,043	\$ 0				
0	1,040	13,243	0	4,705	0				
0	3,764	89,281	0	68,319	0				
0	0	884	0	40,022	0				
0	0	7,303	0	0	0				
3,418	0	11,016	0	9,079	5,477				
<u>141,037</u>	<u>7,892</u>	<u>223,757</u>	<u>25,920</u>	<u>133,168</u>	<u>5,477</u>				
0	294	111,285	0	84,414	0				
0	6,568	110,283	0	30,019	0				
0	0	0	0	0	0				
0	0	0	0	18,354	0				
0	0	0	0	54,009	0				
0	0	0	0	0	0				
104,920	3,746	0	48,107	7,645	130,932				
0	0	0	3,158	0	0				
0	0	0	0	0	0				
<u>104,920</u>	<u>10,608</u>	<u>221,568</u>	<u>51,265</u>	<u>194,441</u>	<u>130,932</u>				
<u>36,117</u>	<u>(2,716)</u>	<u>2,189</u>	<u>(25,345)</u>	<u>(61,273)</u>	<u>(125,455)</u>				
0	0	20,000	0	707	200,000				
0	0	0	0	0	(5,477)				
0	0	0	0	0	0				
0	0	20,000	0	707	194,523				
36,117	(2,716)	22,189	(25,345)	(60,566)	69,068				
<u>87,736</u>	<u>1,579</u>	<u>132,133</u>	<u>36,123</u>	<u>228,483</u>	<u>144,797</u>				
<u>\$ 123,853</u>	<u>\$ (1,137)</u>	<u>\$ 154,322</u>	<u>\$ 10,778</u>	<u>\$ 167,917</u>	<u>\$ 213,865</u>				

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2002 (Page 3 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	Mining Maps	Juvenile & Probation	Forensic Service	Senior Nutrition
Revenues:				
Taxes	\$ 0	\$ 636,902	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	20,718	0	106,058
Charges for services	11,173	0	13,424	0
Fines and forfeitures	0	30,979	0	0
Other revenue	0	63,286	0	0
Total revenues	<u>11,173</u>	<u>751,885</u>	<u>13,424</u>	<u>106,058</u>
Expenditures:				
General government	3,151	0	0	0
Public safety	0	965,708	16,678	0
Judicial	0	0	0	0
Public works	0	0	0	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	106,058
Intergovernmental	0	0	0	0
Total expenditures	<u>3,151</u>	<u>965,708</u>	<u>16,678</u>	<u>106,058</u>
Excess (deficiency) of revenues over expenditures	<u>8,022</u>	<u>(213,823)</u>	<u>(3,254)</u>	<u>0</u>
Other financing sources (uses):				
Operating transfers in	0	180,000	0	0
Operating transfers out	0	0	0	0
Sale of fixed assets	0	0	0	0
Total other sources (uses)	<u>0</u>	<u>180,000</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>8,022</u>	<u>(33,823)</u>	<u>(3,254)</u>	<u>0</u>
Fund balance:				
Beginning of year	<u>12,838</u>	<u>(31,574)</u>	<u>6,948</u>	<u>0</u>
End of year	<u>\$ 20,860</u>	<u>\$ (65,397)</u>	<u>\$ 3,694</u>	<u>\$ 0</u>

State & County Room Tax	Justice Court Administrative Assessment	Justice Court Assessment	Court Collection Fee	Economic Development	CDBG Grant	Controlled Substances
\$ 43,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	45,000	1,067,885	0
0	0	0	0	0	0	0
0	63,525	90,025	20,334	0	0	9,290
0	7,592	8,311	0	1,006	0	0
<u>43,460</u>	<u>71,117</u>	<u>98,336</u>	<u>20,334</u>	<u>46,006</u>	<u>1,067,885</u>	<u>9,290</u>
0	0	0	0	9,372	1,034,939	0
0	0	0	0	0	0	8,410
0	28,393	4,616	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	953	0
0	0	0	0	0	0	0
10,887	0	0	0	0	0	0
<u>29,073</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>39,960</u>	<u>28,393</u>	<u>4,616</u>	<u>0</u>	<u>9,372</u>	<u>1,035,892</u>	<u>8,410</u>
3,500	42,724	93,720	20,334	36,634	31,993	880
0	0	0	0	31,993	0	0
0	(7,592)	(8,311)	0	0	(31,993)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>(7,592)</u>	<u>(8,311)</u>	<u>0</u>	<u>31,993</u>	<u>(31,993)</u>	<u>0</u>
3,500	35,132	85,409	20,334	68,627	0	880
<u>18,866</u>	<u>199,146</u>	<u>206,033</u>	<u>30,011</u>	<u>(34,096)</u>	<u>0</u>	<u>5,611</u>
<u>\$ 22,366</u>	<u>\$ 234,278</u>	<u>\$ 291,442</u>	<u>\$ 50,345</u>	<u>\$ 34,531</u>	<u>\$ 0</u>	<u>\$ 6,491</u>

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2002 (Page 4 of 4)
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	Public Lands	Building Department	Radio Communication Repair	Repository Scientific Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	368,093
Charges for services	0	595,600	0	0
Fines and forfeitures	0	0	0	0
Other revenue	0	5,793	0	0
Total revenues	<u>0</u>	<u>601,393</u>	<u>0</u>	<u>368,093</u>
Expenditures:				
General government	0	542,626	73,198	368,093
Public safety	0	0	0	0
Judicial	0	0	0	0
Public works	0	0	0	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	0
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>542,626</u>	<u>73,198</u>	<u>368,093</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>58,767</u>	<u>(73,198)</u>	<u>0</u>
Other financing sources (uses):				
Operating transfers in	0	0	122,750	0
Operating transfers out	0	0	0	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>0</u>	<u>122,750</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	58,767	49,552	0
Fund balance:				
Beginning of year	<u>7,120</u>	<u>256,597</u>	<u>9,123</u>	<u>0</u>
End of year	<u>\$ 7,120</u>	<u>\$ 315,364</u>	<u>\$ 58,675</u>	<u>\$ 0</u>

Repository Oversite	Repository Early Warning	PETT Education	PETT Emergency	Totals	
	Drilling	Endowment	Fund	2002	2001
\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,495,073	\$ 3,348,200
0	0	0	0	228,666	226,589
2,055,465	3,978,654	2,500,000	2,500,000	17,374,374	15,163,470
0	0	0	0	1,182,122	1,314,690
0	0	0	0	248,242	252,735
0	0	432,725	176,949	1,718,112	2,057,931
<u>2,055,465</u>	<u>3,978,654</u>	<u>2,932,725</u>	<u>2,676,949</u>	<u>24,246,589</u>	<u>22,363,615</u>
2,055,465	3,978,654	294,749	2,690,712	11,381,004	6,325,742
0	0	0	0	1,239,726	1,068,515
0	0	0	0	94,546	65,830
0	0	0	853,929	5,525,886	6,302,291
0	0	0	0	1,152,925	1,207,409
0	0	0	0	928,541	770,979
0	0	0	0	372,578	311,407
0	0	0	0	257,679	324,575
0	0	0	0	169,440	165,829
<u>2,055,465</u>	<u>3,978,654</u>	<u>294,749</u>	<u>3,544,641</u>	<u>21,122,325</u>	<u>16,542,577</u>
0	0	2,637,976	(867,692)	3,124,264	5,821,038
0	0	0	0	610,450	243,405
0	0	0	0	(811,248)	(661,304)
0	0	0	0	79,691	0
0	0	0	0	(121,107)	(417,899)
0	0	2,637,976	(867,692)	3,003,157	5,403,139
0	0	5,303,699	3,333,327	8,440,047	3,036,908
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,941,675</u>	<u>\$ 2,465,635</u>	<u>\$ 11,443,204</u>	<u>\$ 8,440,047</u>

NYE COUNTY, NEVADA
ROAD SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 0	\$ 147,214
Taxes receivable	1,909	1,813
Due from other governments	813,021	744,540
Due from other funds	<u>93,035</u>	<u>93,035</u>
 Total assets	 <u>\$ 907,965</u>	 <u>\$ 986,602</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 149,790	\$ 555,465
Accrued payroll and benefits	157,480	39,159
Deferred taxes	1,705	1,510
Due to other funds	<u>116,226</u>	<u>0</u>
 Total liabilities	 <u>425,201</u>	 <u>596,134</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	482,764	195,235
Undesignated	<u>0</u>	<u>195,233</u>
 Total fund balance	 <u>482,764</u>	 <u>390,468</u>
 Total liabilities and fund balance	 <u>\$ 907,965</u>	 <u>\$ 986,602</u>

NYE COUNTY, NEVADA
ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem taxes	\$ 37,077	\$ 37,677	\$ 600	\$ 36,366
Net proceeds of mines	<u>2,205</u>	<u>2,623</u>	<u>418</u>	<u>1,700</u>
Total taxes	<u>39,282</u>	<u>40,300</u>	<u>1,018</u>	<u>38,066</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State highway grant	0	0	0	89,216
State \$1.25	797,999	841,440	43,441	846,149
Optional \$1.75	329,731	57,514	(272,217)	74,144
Gas tax \$2.35	1,491,680	1,590,757	99,077	1,563,737
Optional \$.01	186,807	184,286	(2,521)	180,169
National forest receipts	60,000	76,117	16,117	57,784
Fish and game in lieu	<u>0</u>	<u>33</u>	<u>33</u>	<u>37</u>
Total intergovernmental	<u>2,866,217</u>	<u>2,750,147</u>	<u>(116,070)</u>	<u>2,811,236</u>
Charges for services:				
Reimbursement from Pahrump	208,367	211,413	3,046	191,549
Reimbursement from Tonopah	18,000	7,781	(10,219)	8,094
Road signage	<u>4,995</u>	<u>2,265</u>	<u>(2,730)</u>	<u>3,233</u>
Total charges for services	<u>231,362</u>	<u>221,459</u>	<u>(9,903)</u>	<u>202,876</u>
Other sources:				
Interest	0	0	0	8,442
Miscellaneous	45,025	6,528	(38,497)	97,887
Reimbursement from 1/4 tax	0	329,994	329,994	777,347
Reimbursement from RTC	600,000	369,663	(230,337)	237,683
Reimbursement from solid waste	125,000	134,966	9,966	104,012
Reimbursement from vehicle maintenance	600,000	0	(600,000)	
Encroachment permit fee	14,000	13,747	(253)	9,025
Gas reimbursement	<u>3,000</u>	<u>2,102</u>	<u>(898)</u>	<u>3,246</u>
Total other sources	<u>1,387,025</u>	<u>857,000</u>	<u>(530,025)</u>	<u>1,237,642</u>
Total revenues	<u>4,523,886</u>	<u>3,868,906</u>	<u>(654,980)</u>	<u>4,289,820</u>

NYE COUNTY, NEVADA
ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Expenditures:				
Public works:				
Salaries and wages	\$ 1,875,369	\$ 1,921,357	\$ (45,988)	\$ 1,805,689
Employee benefits	514,293	593,148	(78,855)	539,689
Services and supplies	2,269,940	1,292,393	977,547	1,992,800
Capital outlay	<u>7,967</u>	<u>19,403</u>	<u>(11,436)</u>	<u>194,256</u>
Total expenditures	<u>4,667,569</u>	<u>3,826,301</u>	<u>841,268</u>	<u>4,532,434</u>
Excess (deficiency) of revenues over expenditures	<u>(143,683)</u>	<u>42,605</u>	<u>186,288</u>	<u>(242,614)</u>
Other financing sources (uses):				
Operating transfers out	(30,000)	(30,000)	0	(18,442)
Sale of fixed assets	<u>0</u>	<u>79,691</u>	<u>79,691</u>	<u>0</u>
Total other sources (uses)	<u>(30,000)</u>	<u>49,691</u>	<u>79,691</u>	<u>(18,442)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(173,683)</u>	<u>92,296</u>	<u>265,979</u>	<u>(261,056)</u>
Fund balance:				
Beginning of year	<u>195,235</u>	<u>390,468</u>	<u>195,233</u>	<u>651,524</u>
End of year	<u>\$ 21,552</u>	<u>\$ 482,764</u>	<u>\$ 461,212</u>	<u>\$ 390,468</u>

NYE COUNTY, NEVADA
REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 417,454	\$ 733,402
Due from other governments	203,366	197,981
Interest receivable	<u>428</u>	<u>2,779</u>
 Total assets	 <u>\$ 621,248</u>	 <u>\$ 934,162</u>
LIABILITIES		
Accounts payable	\$ 46	\$ 640,752
FUND BALANCE		
Unreserved:		
Designated for subsequent year	390,041	46,434
Undesignated	<u>231,161</u>	<u>246,976</u>
 Total fund balance	 <u>621,202</u>	 <u>293,410</u>
 Total liabilities and fund balance	 <u>\$ 621,248</u>	 <u>\$ 934,162</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 756,898	\$ 733,603	\$ (23,295)	\$ 725,827
Other:				
Interest	14,500	13,066	(1,434)	30,316
Miscellaneous	0	0	0	39
Total other	<u>14,500</u>	<u>13,066</u>	<u>(1,434)</u>	<u>30,355</u>
Total revenues	<u>771,398</u>	<u>746,669</u>	<u>(24,729)</u>	<u>756,182</u>
Expenditures:				
Public works:				
Salaries and wages	17,250	8,699	8,551	21,472
Employee benefits	5,436	3,923	1,513	3,673
Services and supplies	790,000	406,255	383,745	641,347
Capital outlay	0	0	0	231,099
Total expenditures	<u>812,686</u>	<u>418,877</u>	<u>393,809</u>	<u>897,591</u>
Excess (deficiency) of revenues over expenditures	(41,288)	327,792	369,080	(141,409)
Fund balance:				
Beginning of year	<u>46,434</u>	<u>293,410</u>	<u>246,976</u>	<u>434,819</u>
End of year	<u>\$ 5,146</u>	<u>\$ 621,202</u>	<u>\$ 616,056</u>	<u>\$ 293,410</u>

NYE COUNTY, NEVADA
PUBLIC TRANSIT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 753,423	\$ 417,206
Due from other governments	136,083	122,950
Interest receivable	<u>1,343</u>	<u>0</u>
 Total assets	 <u>\$ 890,849</u>	 <u>\$ 540,156</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	\$ 890,849	\$ 154,270
Undesignated	<u>0</u>	<u>385,886</u>
 Total fund balance	 <u>\$ 890,849</u>	 <u>\$ 540,156</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 703,980	\$ 734,077	\$ 30,097	\$ 741,680
Other:				
Interest	<u>22,008</u>	<u>25,041</u>	<u>3,033</u>	<u>23,947</u>
Total revenues	725,988	759,118	33,130	765,627
Expenditures:				
Public works:				
Services and supplies	<u>878,035</u>	<u>408,425</u>	<u>469,610</u>	<u>798,716</u>
Excess (deficiency) of revenues over expenditures	(152,047)	350,693	502,740	(33,089)
Fund balance:				
Beginning of year	<u>154,271</u>	<u>540,156</u>	<u>385,885</u>	<u>573,245</u>
End of year	<u>\$ 2,224</u>	<u>\$ 890,849</u>	<u>\$ 888,625</u>	<u>\$ 540,156</u>

NYE COUNTY, NEVADA
AGRICULTURAL EXTENSION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 21,820	\$ 7,515
Taxes receivable	5,349	3,710
Due from other governments	<u>0</u>	<u>783</u>
 Total assets	 <u>\$ 27,169</u>	 <u>\$ 12,008</u>
 LIABILITIES		
Accounts payable	\$ 8,672	\$ 4,538
Accrued payroll and benefits	2,459	1,118
Deferred taxes	<u>4,761</u>	<u>3,109</u>
 Total liabilities	 <u>15,892</u>	 <u>8,765</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	3,082	0
Undesignated	<u>8,195</u>	<u>3,243</u>
 Total fund balance	 <u>11,277</u>	 <u>3,243</u>
 Total liabilities and fund balance	 <u>\$ 27,169</u>	 <u>\$ 12,008</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem taxes	\$ 113,500	\$ 113,276	\$ (224)	\$ 74,157
Net proceeds of mines	<u>6,750</u>	<u>8,025</u>	<u>1,275</u>	<u>3,471</u>
Total taxes	<u>120,250</u>	<u>121,301</u>	<u>1,051</u>	<u>77,628</u>
Intergovernmental:				
Intergovernmental	0	3,332	3,332	0
Grants	10,796	7,650	(3,146)	7,268
Fish and wildlife	0	101	101	76
Other	0	0	0	4
Total intergovernmental	<u>10,796</u>	<u>11,083</u>	<u>287</u>	<u>7,348</u>
Total revenues	<u>131,046</u>	<u>132,384</u>	<u>1,338</u>	<u>84,976</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	25,128	32,507	(7,379)	25,738
Employee benefits	9,473	11,833	(2,360)	8,900
Services and supplies	<u>26,407</u>	<u>23,366</u>	<u>3,041</u>	<u>11,654</u>
Total Tonopah office	<u>61,008</u>	<u>67,706</u>	<u>(6,698)</u>	<u>46,292</u>
Pahrump office:				
Salaries and wages	21,765	25,884	(4,119)	23,916
Employee benefits	8,279	9,665	(1,386)	9,384
Services and supplies	<u>26,519</u>	<u>21,095</u>	<u>5,424</u>	<u>15,659</u>
Total Pahrump office	<u>56,563</u>	<u>56,644</u>	<u>(81)</u>	<u>48,959</u>
Total expenditures	<u>117,571</u>	<u>124,350</u>	<u>(6,779)</u>	<u>95,251</u>
Excess (deficiency) of revenues over expenditures	13,475	8,034	(5,441)	(10,275)
Other financing sources (uses):				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	13,475	8,034	(5,441)	9,725
Fund balance:				
Beginning of year	<u>0</u>	<u>3,243</u>	<u>3,243</u>	<u>(6,482)</u>
End of year	<u>\$ 13,475</u>	<u>\$ 11,277</u>	<u>\$ (2,198)</u>	<u>\$ 3,243</u>

NYE COUNTY, NEVADA
AIRPORT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 10,550	\$ 9,695
Due from other governments	<u>72</u>	<u>1,200</u>
 Total assets	 <u>\$ 10,622</u>	 <u>\$ 10,895</u>
LIABILITIES		
Accounts payable	\$ 1,192	\$ 4,091
Due to other funds	<u>15,208</u>	<u>15,208</u>
 Total liabilities	 16,400	 19,299
FUND BALANCE		
Unreserved:		
Undesignated	<u>(5,778)</u>	<u>(8,404)</u>
 Total liabilities and fund balance	 <u>\$ 10,622</u>	 <u>\$ 10,895</u>

NYE COUNTY, NEVADA
AIRPORT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 834	\$ 538	\$ (296)	\$ 731
Charges for services:				
Rent, FAA	4,350	0	(4,350)	3,150
Lease, Nevada Refining	9,750	10,200	450	10,650
Tie down fees	157	0	(157)	52
Gravel royalties	1,200	2,400	1,200	1,200
Rentals	<u>5,470</u>	<u>2,500</u>	<u>(2,970)</u>	<u>1,850</u>
Total charges for services	<u>20,927</u>	<u>15,100</u>	<u>(5,827)</u>	<u>16,902</u>
Total revenues	21,761	15,638	(6,123)	17,633
Expenditures:				
General government:				
Services and supplies	<u>19,575</u>	<u>23,012</u>	<u>(3,437)</u>	<u>28,615</u>
Excess (deficiency) of revenues over expenditures	2,186	(7,374)	(9,560)	(10,982)
Other financing sources (uses):				
Operating transfers in	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,700</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,186	2,626	440	(282)
Fund balance:				
Beginning of year	<u>3,877</u>	<u>(8,404)</u>	<u>(12,281)</u>	<u>(8,122)</u>
End of year	<u>\$ 6,063</u>	<u>\$ (5,778)</u>	<u>\$ (11,841)</u>	<u>\$ (8,404)</u>

NYE COUNTY, NEVADA
AMBULANCE AND HEALTH SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 484,713	\$ 442,974
Accounts receivable	<u>212,497</u>	<u>279,045</u>
 Total assets	 <u>\$ 697,210</u>	 <u>\$ 722,019</u>
LIABILITIES		
Accounts payable	\$ 22,002	\$ 13,397
Accrued payroll and benefits	7,649	4,590
Advances from other funds	600,000	600,000
Deferred revenue	<u>176,391</u>	<u>185,806</u>
 Total liabilities	 806,042	 803,793
FUND BALANCE		
Unreserved:		
Undesignated	<u>(108,832)</u>	<u>(81,774)</u>
 Total liabilities and fund balance	 <u>\$ 697,210</u>	 <u>\$ 722,019</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Property taxes	\$ 32	\$ 0	\$ (32)	\$ 0
Intergovernmental	0	1,650	1,650	0
Licenses and permits:				
Special license fees	118,125	120,000	1,875	120,000
Special registration fees	46,250	53,125	6,875	48,188
Total licenses and permits	<u>164,375</u>	<u>173,125</u>	<u>8,750</u>	<u>168,188</u>
Charges for services:				
Ambulance fees	449,650	260,850	(188,800)	460,579
Hazardous material response	0	0	0	629
Total charges for services	<u>449,650</u>	<u>260,850</u>	<u>(188,800)</u>	<u>461,208</u>
Other:				
Interest	20,033	17,413	(2,620)	16,946
Donations	50	0	(50)	0
Miscellaneous	<u>1,542</u>	<u>498</u>	<u>(1,044)</u>	<u>1,537</u>
Total other	<u>21,625</u>	<u>17,911</u>	<u>(3,714)</u>	<u>18,483</u>
Total revenues	<u>635,682</u>	<u>453,536</u>	<u>(182,146)</u>	<u>647,879</u>
Expenditures:				
Health and sanitation:				
Ambulance:				
Amargosa Valley:				
Employee benefits	3,500	3,044	456	2,488
Services and supplies	<u>57,150</u>	<u>39,557</u>	<u>17,593</u>	<u>36,745</u>
	<u>60,650</u>	<u>42,601</u>	<u>18,049</u>	<u>39,233</u>
Beatty:				
Salaries and wages	15,000	0	15,000	0
Employee benefits	3,500	2,952	548	2,138
Services and supplies	<u>72,300</u>	<u>49,612</u>	<u>22,688</u>	<u>52,109</u>
	<u>90,800</u>	<u>52,564</u>	<u>38,236</u>	<u>54,247</u>
Currant:				
Employee benefits	3,000	1,844	1,156	4,001
Services and supplies	<u>44,750</u>	<u>24,459</u>	<u>20,291</u>	<u>14,122</u>
	<u>47,750</u>	<u>26,303</u>	<u>21,447</u>	<u>18,123</u>

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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Expenditures - Continued:				
Ambulance - Continued:				
Smoky Valley:				
Employee benefits	\$ 6,500	\$ 3,136	\$ 3,364	\$ 2,955
Services and supplies	<u>68,370</u>	<u>50,167</u>	<u>18,203</u>	<u>39,186</u>
	<u>74,870</u>	<u>53,303</u>	<u>21,567</u>	<u>42,141</u>
Tonopah:				
Employee benefits	2,600	3,691	(1,091)	2,878
Services and supplies	<u>78,210</u>	<u>62,263</u>	<u>15,947</u>	<u>56,130</u>
	<u>80,810</u>	<u>65,954</u>	<u>14,856</u>	<u>59,008</u>
Duckwater:				
Employee benefits	2,000	184	1,816	156
Services and supplies	<u>29,090</u>	<u>1,986</u>	<u>27,104</u>	<u>1,145</u>
	<u>31,090</u>	<u>2,170</u>	<u>28,920</u>	<u>1,301</u>
Gabbs:				
Services and supplies	0	7,122	(7,122)	0
Administration:				
Salaries and wages	84,457	69,386	15,071	58,050
Employee benefits	23,204	26,453	(3,249)	20,764
Services and supplies	99,400	27,325	72,075	27,807
Capital outlay	0	0	0	61,335
	<u>207,061</u>	<u>123,164</u>	<u>83,897</u>	<u>167,956</u>
Total health and sanitation	593,031	373,181	219,850	382,009
Intergovernmental	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total expenditures	<u>653,031</u>	<u>433,181</u>	<u>219,850</u>	<u>442,009</u>
Excess (deficiency) of revenues over expenditures	(17,349)	20,355	37,704	205,870
Other financing sources (uses):				
Operating transfers out	<u>(30,000)</u>	<u>(47,413)</u>	<u>(17,413)</u>	<u>(26,946)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(47,349)	(27,058)	20,291	178,924
Fund balance:				
Beginning of year	<u>94,914</u>	<u>(81,774)</u>	<u>(176,688)</u>	<u>(260,698)</u>
End of year	<u>\$ 47,565</u>	<u>\$ (108,832)</u>	<u>\$ (156,397)</u>	<u>\$ (81,774)</u>

NYE COUNTY, NEVADA
HEALTH CLINICS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,534	\$ 18,735
Taxes receivable	16,034	15,802
Due from other governments	<u>0</u>	<u>338</u>
 Total assets	 <u>\$ 25,568</u>	 <u>\$ 34,875</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,183	\$ 4,085
Accrued payroll and benefits	2,677	1,220
Deferred taxes	<u>14,316</u>	<u>13,273</u>
 Total liabilities	 <u>18,176</u>	 <u>18,578</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	0	530
Undesignated	<u>7,392</u>	<u>15,767</u>
 Total fund balance	 <u>7,392</u>	 <u>16,297</u>
 Total liabilities and fund balance	 <u>\$ 25,568</u>	 <u>\$ 34,875</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 310,991	\$ 316,876	\$ 5,885	\$ 311,262
Net proceeds of mines	<u>18,495</u>	<u>22,004</u>	<u>3,509</u>	<u>14,559</u>
Total taxes	329,486	338,880	9,394	325,821
Intergovernmental:				
Fish and wildlife	0	276	276	314
Miscellaneous:				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,472</u>
Total revenues	<u>329,486</u>	<u>339,156</u>	<u>9,670</u>	<u>331,607</u>
Expenditures:				
Health and sanitation:				
Public health nurse:				
Salaries and wages	54,679	55,800	(1,121)	49,909
Employee benefits	<u>22,419</u>	<u>23,172</u>	<u>(753)</u>	<u>21,117</u>
Services and supplies	<u>48,800</u>	<u>44,811</u>	<u>3,989</u>	<u>50,038</u>
Total public health nurse	125,898	123,783	2,115	121,064
Amargosa clinic:				
Services and supplies	93,400	120,729	(27,329)	115,745
Beatty clinic:				
Services and supplies	<u>110,716</u>	<u>103,549</u>	<u>7,167</u>	<u>102,777</u>
Total expenditures	<u>330,014</u>	<u>348,061</u>	<u>(18,047)</u>	<u>339,586</u>
Excess (deficiency) of revenues over expenditures	(528)	(8,905)	(8,377)	(7,979)
Fund balance:				
Beginning of year	<u>530</u>	<u>16,297</u>	<u>15,767</u>	<u>24,276</u>
End of year	<u>\$ 2</u>	<u>\$ 7,392</u>	<u>\$ 7,390</u>	<u>\$ 16,297</u>

NYE COUNTY, NEVADA
MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 34,735	\$ 52,758
Taxes receivable	25,202	24,961
Due from other governments	0	7,405
Advances to other funds	<u>300,261</u>	<u>730,278</u>
 Total assets	 <u>\$ 360,198</u>	 <u>\$ 815,402</u>
 LIABILITIES		
Accounts payable	\$ 76,178	\$ 6,848
Accrued payroll and benefits	7,590	1,348
Deferred taxes	<u>22,503</u>	<u>20,972</u>
 Total liabilities	 <u>106,271</u>	 <u>29,168</u>
 FUND BALANCE		
Reserved:		
Note receivable	253,927	730,278
Unreserved:		
Designated for subsequent year	<u>0</u>	<u>55,956</u>
 Total fund balance	 <u>253,927</u>	 <u>786,234</u>
 Total liabilities and fund balance	 <u>\$ 360,198</u>	 <u>\$ 815,402</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 488,809	\$ 497,925	\$ 9,116	\$ 482,790
Net proceeds of mines	<u>29,070</u>	<u>34,585</u>	<u>5,515</u>	<u>22,949</u>
Total taxes	<u>517,879</u>	<u>532,510</u>	<u>14,631</u>	<u>505,739</u>
Intergovernmental:				
CDBG housing	50,000	16,678	(33,322)	27,191
CDBG computer	369	369	0	1,339
Rental assistance	4,138	4,138	0	0
Emergency food	6,066	6,066	0	4,603
Rural housing	16,927	18,179	1,252	6,201
Senior nutrition	12,408	12,408	0	10,962
Fish and wildlife	<u>1,500</u>	<u>433</u>	<u>(1,067)</u>	<u>493</u>
Total intergovernmental	<u>91,408</u>	<u>58,271</u>	<u>(33,137)</u>	<u>50,789</u>
Other:				
Reimbursements	5,000	1,427	(3,573)	710
Interest	0	18,862	18,862	31,038
Miscellaneous	<u>445,592</u>	<u>1,900</u>	<u>(443,692)</u>	<u>85</u>
Total other sources	<u>450,592</u>	<u>22,189</u>	<u>(428,403)</u>	<u>31,833</u>
Total revenues	<u>1,059,879</u>	<u>612,970</u>	<u>(446,909)</u>	<u>588,361</u>
Expenditures:				
Welfare:				
Salaries and wages	58,077	35,522	22,555	37,136
Employee benefits	15,400	14,626	774	15,892
Services and supplies:				0
Regular	1,095	0	1,095	1,305
Indigent costs	965	1,379	(414)	1,386
Medical	505,000	561,199	(56,199)	435,717
Burials	24,975	33,505	(8,530)	30,768
Emergency food	11,276	5,818	5,458	4,603

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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Expenditures - continued				
Welfare - continued				
Services and supplies (continued):				
Energy assistance	\$ 3,451	\$ 837	\$ 2,614	\$ 4,611
Senior nutrition	23,408	18,143	5,265	10,962
Prescriptions	571	526	45	1,656
CSBG supplies	369	370	(1)	0
CDBG housing	39,000	17,078	21,922	28,256
Sexual assault victims	2,627	2,249	378	1,761
Rental assistance	5,286	4,392	894	0
Rural housing	17,327	0	17,327	0
Transient costs	1,888	754	1,134	1,237
Others	1,500	0	1,500	0
Capital outlay	<u>1,765</u>	<u>0</u>	<u>1,765</u>	<u>0</u>
Total expenditures	<u>713,980</u>	<u>696,398</u>	<u>17,582</u>	<u>575,290</u>
Excess (deficiency) of revenues over expenditures	345,899	(83,428)	(429,327)	13,071
Other financing sources (uses):				
Operating transfers out	<u>(445,592)</u>	<u>(448,879)</u>	<u>(3,287)</u>	<u>(157,290)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(99,693)	(532,307)	(432,614)	(144,219)
Fund balance:				
Beginning of year	<u>378,144</u>	<u>786,234</u>	<u>408,090</u>	<u>930,453</u>
End of year	<u>\$ 278,451</u>	<u>\$ 253,927</u>	<u>\$ (24,524)</u>	<u>\$ 786,234</u>

NYE COUNTY, NEVADA
EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 792,832	\$ 550,353
Taxes receivable	26,139	24,914
Due from other governments	<u>0</u>	<u>551</u>
 Total assets	 <u>\$ 818,971</u>	 <u>\$ 575,818</u>
 LIABILITIES		
Accounts payable	\$ 126,971	\$ 124,699
Deferred taxes	<u>23,341</u>	<u>20,878</u>
 Total liabilities	 <u>150,312</u>	 <u>145,577</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	526,522	264,448
Undesignated	<u>142,137</u>	<u>165,793</u>
 Total fund balance	 <u>668,659</u>	 <u>430,241</u>
 Total liabilities and fund balance	 <u>\$ 818,971</u>	 <u>\$ 575,818</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 506,969	\$ 513,656	\$ 6,687	\$ 473,892
Proceeds of mines	<u>30,150</u>	<u>35,870</u>	<u>5,720</u>	<u>23,254</u>
Total taxes	537,119	549,526	12,407	497,146
Intergovernmental:				
Fish and wildlife	200	449	249	512
Other:				
Interest	<u>0</u>	<u>24,251</u>	<u>24,251</u>	<u>38,468</u>
Total revenues	<u>537,319</u>	<u>574,226</u>	<u>36,907</u>	<u>536,126</u>
Expenditures:				
Welfare:				
Services and supplies	723,584	231,190	492,394	191,237
Intergovernmental:				
Payments to state	<u>78,183</u>	<u>80,367</u>	<u>(2,184)</u>	<u>78,183</u>
Total expenditures	<u>801,767</u>	<u>311,557</u>	<u>490,210</u>	<u>269,420</u>
Excess (deficiency) of revenues over expenditures	(264,448)	262,669	527,117	266,706
Other financing sources (uses):				
Operating transfers out	<u>0</u>	<u>(24,251)</u>	<u>(24,251)</u>	<u>(38,462)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(264,448)	238,418	502,866	228,244
Fund balance:				
Beginning of year	<u>264,448</u>	<u>430,241</u>	<u>165,793</u>	<u>201,997</u>
End of year	<u>\$ 0</u>	<u>\$ 668,659</u>	<u>\$ 668,659</u>	<u>\$ 430,241</u>

NYE COUNTY, NEVADA
911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 153,016	\$ 111,717
Taxes receivable	1,948	1,856
Due from other governments	<u>0</u>	<u>41</u>
 Total assets	 <u>\$ 154,964</u>	 <u>\$ 113,614</u>
 LIABILITIES		
Deferred taxes	\$ 1,741	\$ 1,556
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	151,174	856
Undesignated	<u>2,049</u>	<u>111,202</u>
 Total fund balance	 <u>153,223</u>	 <u>112,058</u>
 Total liabilities and fund balance	 <u>\$ 154,964</u>	 <u>\$ 113,614</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Property taxes	\$ 37,833	\$ 38,455	\$ 622	\$ 37,105
Net proceeds	2,250	2,677	427	1,735
Total taxes	<u>40,083</u>	<u>41,132</u>	1,049	38,840
Intergovernmental:				
Fish and wildlife	0	33	33	38
Other:				
Interest	<u>0</u>	<u>4,623</u>	<u>4,623</u>	<u>5,551</u>
Total revenues	<u>40,083</u>	<u>45,788</u>	<u>5,705</u>	<u>44,429</u>
Expenditures:				
Public safety:				
Capital outlay	<u>40,339</u>	<u>0</u>	<u>40,339</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(256)	45,788	46,044	44,429
Other financing sources (uses):				
Operating transfers out	<u>0</u>	<u>(4,623)</u>	<u>(4,623)</u>	<u>(5,550)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(256)	41,165	41,421	38,879
Fund balance:				
Beginning of year	<u>856</u>	<u>112,058</u>	<u>111,202</u>	<u>73,179</u>
End of year	<u>\$ 600</u>	<u>\$ 153,223</u>	<u>\$ 152,623</u>	<u>\$ 112,058</u>

NYE COUNTY, NEVADA
NYE COUNTY HOSPITAL DISTRICT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 669,155	\$ 330,830
Taxes receivable	23,685	23,903
Due from other governments	0	2,461
Note receivable	<u>65,250</u>	<u>73,500</u>
Total assets	<u><u>\$ 758,090</u></u>	<u><u>\$ 430,694</u></u>
LIABILITIES		
Accounts payable	\$ 331,855	\$ 435
Deferred taxes	22,580	23,225
Due to other funds	30,300	30,300
Advances from other funds	<u>4,115,430</u>	<u>4,545,447</u>
Total liabilities	4,500,165	4,599,407
FUND BALANCE		
Unreserved:		
Undesignated	<u>(3,742,075)</u>	<u>(4,168,713)</u>
Total liabilities and fund balance	<u><u>\$ 758,090</u></u>	<u><u>\$ 430,694</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes	\$ 609,270	\$ 804,312	\$ 195,042	\$ 806,240
Intergovernmental	0	0	0	2,287
Other	<u>0</u>	<u>17,709</u>	<u>17,709</u>	<u>15,688</u>
Total revenues	609,270	822,021	212,751	824,215
Expenditures:				
Health and sanitation	<u>249,192</u>	<u>377,674</u>	<u>(128,482)</u>	<u>483,312</u>
Excess (deficiency) of revenues over expenditures	360,078	444,347	84,269	340,903
Other financing sources (uses):				
Operating transfers out	<u>(360,078)</u>	<u>(17,709)</u>	<u>342,369</u>	<u>(15,056)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	426,638	426,638	325,847
Fund balance:				
Beginning of year	<u>0</u>	<u>(4,168,713)</u>	<u>(4,168,713)</u>	<u>(4,494,560)</u>
End of year	<u>\$ 0</u>	<u>\$ (3,742,075)</u>	<u>\$ (3,742,075)</u>	<u>\$ (4,168,713)</u>

NYE COUNTY, NEVADA
MUSEUM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 30,949	\$ 20,983
Taxes receivable	3,547	3,264
Due from other governments	<u>0</u>	<u>75</u>
 Total assets	 <u>\$ 34,496</u>	 <u>\$ 24,322</u>
 LIABILITIES		
Accounts payable	\$ 8,233	\$ 957
Accrued payroll and benefits	2,228	1,316
Deferred taxes	3,168	2,729
Deferred revenue	<u>0</u>	<u>0</u>
 Total liabilities	 <u>13,629</u>	 <u>5,002</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	20,867	131
Undesignated	<u>0</u>	<u>19,189</u>
 Total fund balance	 <u>20,867</u>	 <u>19,320</u>
 Total liabilities and fund balance	 <u>\$ 34,496</u>	 <u>\$ 24,322</u>

NYE COUNTY, NEVADA
MUSEUM SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 68,857	\$ 69,820	\$ 963	\$ 66,921
Net proceeds of mines	4,095	4,872	777	3,098
Total taxes	<u>72,952</u>	<u>74,692</u>	<u>1,740</u>	<u>70,019</u>
Intergovernmental:				
Grants	10,048	0	(10,048)	4,992
Fish and wildlife	65	61	(4)	70
Total intergovernmental	<u>10,113</u>	<u>61</u>	<u>(10,052)</u>	<u>5,062</u>
Other:				
Miscellaneous	<u>50</u>	<u>0</u>	<u>(50)</u>	<u>2</u>
Total revenues	<u>83,115</u>	<u>74,753</u>	<u>(8,362)</u>	<u>75,083</u>
Expenditures:				
Culture and recreation:				
Museum - Tonopah:				
Salaries and wages	41,538	34,346	7,192	35,305
Employee benefits	12,025	13,599	(1,574)	12,513
Services and supplies	<u>11,500</u>	<u>12,013</u>	<u>(513)</u>	<u>10,328</u>
Total Tonopah	<u>65,063</u>	<u>59,958</u>	<u>5,105</u>	<u>58,146</u>
Museum - Pahrump:				
Employee benefits	0	123	(123)	128
Services and supplies	<u>18,000</u>	<u>13,125</u>	<u>4,875</u>	<u>7,713</u>
Total Pahrump	<u>18,000</u>	<u>13,248</u>	<u>4,752</u>	<u>7,841</u>
Total expenditures	<u>83,063</u>	<u>73,206</u>	<u>9,857</u>	<u>65,987</u>
Excess (deficiency) of revenues over expenditures	52	1,547	1,495	9,096
Fund balance:				
Beginning of year	<u>131</u>	<u>19,320</u>	<u>19,189</u>	<u>10,224</u>
End of year	<u>\$ 183</u>	<u>\$ 20,867</u>	<u>\$ 20,684</u>	<u>\$ 19,320</u>

NYE COUNTY, NEVADA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ <u>7,970</u>	\$ <u>13,686</u>
LIABILITIES		
Accounts payable	\$ <u>9,871</u>	\$ <u>2,935</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	0	816
Undesignated	<u>(1,901)</u>	<u>9,935</u>
Total fund balance	<u>(1,901)</u>	<u>10,751</u>
Total liabilities and fund balance	\$ <u>7,970</u>	\$ <u>13,686</u>

NYE COUNTY, NEVADA
LAW LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Charges for services:				
Clerk fees	\$ 15,000	\$ 23,610	\$ 8,610	\$ 18,974
Other:				
Miscellaneous	<u>0</u>	<u>275</u>	<u>275</u>	<u>366</u>
Total revenues	15,000	23,885	8,885	19,340
Expenditures:				
Judicial:				
Library:				
Services and supplies	<u>40,750</u>	<u>61,537</u>	<u>(20,787)</u>	<u>37,155</u>
Excess (deficiency) of revenues over expenditures	(25,750)	(37,652)	(11,902)	(17,815)
Other financing sources (uses):				
Operating transfers in	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>30,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(750)	(12,652)	(11,902)	12,185
Fund balance:				
Beginning of year	<u>816</u>	<u>10,751</u>	<u>9,935</u>	<u>(1,434)</u>
End of year	<u>\$ 66</u>	<u>\$ (1,901)</u>	<u>\$ (1,967)</u>	<u>\$ 10,751</u>

NYE COUNTY, NEVADA
BEATTY TOWN GENERAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 100,186	\$ 105,284
Taxes receivable	1,659	1,079
Due from other governments	<u>47,895</u>	<u>46,144</u>
 Total assets	 <u>\$ 149,740</u>	 <u>\$ 152,507</u>
 LIABILITIES		
Accounts payable	\$ 6,526	\$ 5,789
Accrued payroll and benefits	6,613	3,412
Deferred taxes	<u>1,648</u>	<u>1,046</u>
 Total liabilities	 <u>14,787</u>	 <u>10,247</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	122,211	54,836
Undesignated	<u>12,742</u>	<u>87,424</u>
 Total fund balance	 <u>134,953</u>	 <u>142,260</u>
 Total liabilities and fund balance	 <u>\$ 149,740</u>	 <u>\$ 152,507</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 39,353	\$ 32,193	\$ (7,160)	\$ 38,229
Net proceeds of mines	<u>23,532</u>	<u>165</u>	<u>(23,367)</u>	<u>3,661</u>
Total taxes	<u>62,885</u>	<u>32,358</u>	<u>(30,527)</u>	<u>41,890</u>
Licenses and permits:				
Gaming licenses	37,500	35,153	(2,347)	1,880
Liquor licenses	<u>1,350</u>	<u>1,400</u>	<u>50</u>	<u>39,353</u>
Total licenses and permits	<u>38,850</u>	<u>36,553</u>	<u>(2,297)</u>	<u>41,233</u>
Intergovernmental:				
Consolidated taxes	<u>277,850</u>	<u>280,949</u>	<u>3,099</u>	<u>269,485</u>
Fines and forfeitures	<u>30,000</u>	<u>26,786</u>	<u>(3,214)</u>	<u>35,504</u>
Other:				
Interest	0	6,795	6,795	10,626
Community center	2,000	1,115	(885)	1,009
Cemetery receipts	<u>2,000</u>	<u>3,485</u>	<u>1,485</u>	<u>4,103</u>
Total other sources	<u>4,000</u>	<u>11,395</u>	<u>7,395</u>	<u>15,738</u>
Total revenues	<u>413,585</u>	<u>388,041</u>	<u>(25,544)</u>	<u>403,850</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	49,585	53,665	(4,080)	44,599
Employee benefits	15,725	15,833	(108)	13,418
Services and supplies	41,500	33,549	7,951	21,283
Capital outlay	<u>34,000</u>	<u>7,993</u>	<u>26,007</u>	<u>12,906</u>
Total general government	<u>140,810</u>	<u>111,040</u>	<u>29,770</u>	<u>92,206</u>
Public safety:				
Fire department:				
Salaries and wages	44,648	44,600	48	41,702
Employee benefits	11,620	24,496	(12,876)	21,259
Services and supplies	42,500	32,964	9,536	33,397
Capital outlay	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
Total public safety	<u>101,768</u>	<u>102,060</u>	<u>(292)</u>	<u>96,358</u>

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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Expenditures - Continued:				
Culture and recreation:				
Television	\$ 10,100	\$ 4,022	\$ 6,078	\$ 8,493
Community support:				
Community center	<u>39,850</u>	<u>13,226</u>	<u>26,624</u>	<u>14,089</u>
Contingency				
	<u>9,000</u>	<u>0</u>	<u>9,000</u>	<u>0</u>
Total expenditures	<u>301,528</u>	<u>230,348</u>	<u>71,180</u>	<u>211,146</u>
Excess (deficiency) of revenues over expenditures	<u>112,057</u>	<u>157,693</u>	<u>45,636</u>	<u>192,704</u>
Other financing sources (uses):				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	<u>(185,000)</u>	<u>(185,000)</u>	<u>0</u>	<u>(210,626)</u>
Total other sources (uses)	<u>(165,000)</u>	<u>(165,000)</u>	<u>0</u>	<u>(190,626)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(52,943)	(7,307)	45,636	2,078
Fund balance:				
Beginning of year	<u>54,836</u>	<u>142,260</u>	<u>87,424</u>	<u>140,182</u>
End of year	<u>\$ 1,893</u>	<u>\$ 134,953</u>	<u>\$ 133,060</u>	<u>\$ 142,260</u>

NYE COUNTY, NEVADA
BEATTY GENERAL IMPROVEMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 124,732	\$ 97,184
Taxes receivable	<u>11,576</u>	<u>10,568</u>
 Total assets	 <u>\$ 136,308</u>	 <u>\$ 107,752</u>
 LIABILITIES		
Accounts payable	\$ 9,860	\$ 2,515
Accrued payroll and benefits	2,595	1,095
Due to other funds	<u>0</u>	<u>16,406</u>
 Total liabilities	 <u>12,455</u>	 <u>20,016</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	102,765	19,818
Undesignated	<u>21,088</u>	<u>67,918</u>
 Total fund balance	 <u>123,853</u>	 <u>87,736</u>
 Total liabilities and fund balance	 <u>\$ 136,308</u>	 <u>\$ 107,752</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Room tax	\$ 165,000	\$ 137,619	\$ (27,381)	\$ 137,000
Other:				
Interest	0	3,418	3,418	5,193
Total revenues	<u>165,000</u>	<u>141,037</u>	<u>(23,963)</u>	<u>142,193</u>
Expenditures:				
Culture and recreation:				
Parks:				
Salaries and wages	67,985	41,181	26,804	50,085
Employee benefits	17,850	12,220	5,630	12,990
Services and supplies	50,000	51,144	(1,144)	65,662
Capital outlay	45,000	375	44,625	5,212
Total expenditures	<u>180,835</u>	<u>104,920</u>	<u>75,915</u>	<u>133,949</u>
Excess (deficiency) of revenues over expenditures	(15,835)	36,117	51,952	8,244
Other financing sources (uses):				
Operating transfers out	0	0	0	(5,193)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(15,835)	36,117	51,952	3,051
Fund balance:				
Beginning of year	<u>19,818</u>	<u>87,736</u>	<u>67,918</u>	<u>84,685</u>
End of year	<u>\$ 3,983</u>	<u>\$ 123,853</u>	<u>\$ 119,870</u>	<u>\$ 87,736</u>

NYE COUNTY, NEVADA
MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 0	\$ 1,722
Taxes receivable	161	225
Due from other governments	<u>645</u>	<u>609</u>
 Total assets	 <u>\$ 806</u>	 <u>\$ 2,556</u>
 LIABILITIES		
Accounts payable	\$ 1,411	\$ 404
Accrued payroll and benefits	203	371
Deferred taxes	161	203
Due to other funds	<u>168</u>	<u>0</u>
 Total liabilities	 <u>1,943</u>	 <u>978</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	0	1,568
Undesignated	<u>(1,137)</u>	<u>11</u>
 Total fund balance	 <u>(1,137)</u>	 <u>1,579</u>
 Total liabilities and fund balance	 <u>\$ 806</u>	 <u>\$ 2,557</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Property taxes:				
Ad valorem	\$ 2,909	\$ 3,088	\$ 179	\$ 2,112
Licenses and permits:				
Gaming licenses	600	720	120	585
Liquor licenses	320	320	0	480
Total licenses and permits	<u>920</u>	<u>1,040</u>	<u>120</u>	<u>1,065</u>
Intergovernmental:				
Consolidated taxes	<u>3,702</u>	<u>3,764</u>	<u>62</u>	<u>3,562</u>
Total revenues	<u>7,531</u>	<u>7,892</u>	<u>361</u>	<u>6,739</u>
Expenditures:				
General government:				
Employee benefits	100	260	(160)	239
Services and supplies	<u>1,500</u>	<u>34</u>	<u>1,466</u>	<u>374</u>
Total general government	<u>1,600</u>	<u>294</u>	<u>1,306</u>	<u>613</u>
Public safety:				
Fire department:				
Employee benefits	1,250	552	698	1,244
Services and supplies	<u>2,200</u>	<u>6,016</u>	<u>(3,816)</u>	<u>4,757</u>
Total public safety	<u>3,450</u>	<u>6,568</u>	<u>(3,118)</u>	<u>6,001</u>
Public works:				
Services and supplies	<u>1,750</u>	<u>0</u>	<u>1,750</u>	<u>1,712</u>
Culture and recreation:				
Television:				
Services and supplies	<u>2,000</u>	<u>3,746</u>	<u>(1,746)</u>	<u>4,605</u>
Total expenditures	<u>8,800</u>	<u>10,608</u>	<u>(1,808)</u>	<u>12,931</u>
Excess (deficiency) of revenues over expenditures	(1,269)	(2,716)	(1,447)	(6,192)
Fund balance:				
Beginning of year	<u>1,568</u>	<u>1,579</u>	<u>11</u>	<u>7,771</u>
End of year	<u>\$ 299</u>	<u>\$ (1,137)</u>	<u>\$ (1,436)</u>	<u>\$ 1,579</u>

NYE COUNTY, NEVADA
AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 149,728	\$ 127,285
Taxes receivable	9,364	5,276
Due from other governments	<u>14,878</u>	<u>17,254</u>
 Total assets	 <u>\$ 173,970</u>	 <u>\$ 149,815</u>
 LIABILITIES		
Accounts payable	\$ 4,274	\$ 8,582
Accrued payroll and benefits	6,741	4,019
Deferred taxes	<u>8,633</u>	<u>5,081</u>
 Total liabilities	 <u>19,648</u>	 <u>17,682</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	129,679	61,820
Undesignated	<u>24,643</u>	<u>70,313</u>
 Total fund balance	 <u>154,322</u>	 <u>132,133</u>
 Total liabilities and fund balance	 <u>\$ 173,970</u>	 <u>\$ 149,815</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 107,478	\$ 99,563	\$ (7,915)	\$ 99,304
Net proceeds	6,290	2,467	(3,823)	3,647
Total taxes	<u>113,768</u>	<u>102,030</u>	<u>(11,738)</u>	<u>102,951</u>
Licenses and permits:				
Gaming licenses	14,000	11,723	(2,277)	13,965
Liquor licenses	1,300	1,520	220	1,800
Total license and permits	<u>15,300</u>	<u>13,243</u>	<u>(2,057)</u>	<u>15,765</u>
Intergovernmental:				
Consolidated taxes	84,257	85,962	1,705	81,402
Fish and wildlife	0	3,319	3,319	3,280
Total intergovernmental	<u>84,257</u>	<u>89,281</u>	<u>5,024</u>	<u>84,682</u>
Charges for services:				
Photo copies	800	499	(301)	787
Fire collection	250	385	135	0
Total charges for services	<u>1,050</u>	<u>884</u>	<u>(166)</u>	<u>787</u>
Fines and forfeitures:				
Court fines	<u>17,500</u>	<u>7,303</u>	<u>(10,197)</u>	<u>6,621</u>
Other:				
Interest	5,000	5,541	541	9,044
Miscellaneous	2,500	5,475	2,975	8,582
Total other	<u>7,500</u>	<u>11,016</u>	<u>3,516</u>	<u>17,626</u>
Total revenues	<u>239,375</u>	<u>223,757</u>	<u>(15,618)</u>	<u>228,432</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	71,711	59,551	12,160	63,530
Employee benefits	24,152	27,774	(3,622)	24,087
Services and supplies	30,400	23,960	6,440	29,214
Capital outlay	<u>75,000</u>	<u>0</u>	<u>75,000</u>	<u>8,901</u>
Total general government	<u>201,263</u>	<u>111,285</u>	<u>89,978</u>	<u>125,732</u>
Public safety:				
Fire department:				
Salaries and wages	43,282	43,489	(207)	41,421
Employee benefits	18,972	25,288	(6,316)	21,863
Services and supplies	<u>45,000</u>	<u>41,506</u>	<u>3,494</u>	<u>38,680</u>
Total public safety	<u>107,254</u>	<u>110,283</u>	<u>(3,029)</u>	<u>101,964</u>

NYE COUNTY, NEVADA
AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
				Actual
Expenditures (Continued):				
Culture and recreation:				
Senior citizens:				
Services and supplies	\$ 0	\$ 0	\$ 0	\$ 1,517
Total expenditures	<u>308,517</u>	<u>221,568</u>	<u>86,949</u>	<u>229,213</u>
Excess (deficiency) of revenues over expenditures	<u>(69,142)</u>	<u>2,189</u>	<u>71,331</u>	<u>(781)</u>
Other financing sources (uses):				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	0	0	0	(39,044)
Total other sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>(19,044)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(49,142)</u>	<u>22,189</u>	<u>71,331</u>	<u>(19,825)</u>
Fund balance:				
Beginning of year	<u>61,820</u>	<u>132,133</u>	<u>70,313</u>	<u>151,958</u>
End of year	<u>\$ 12,678</u>	<u>\$ 154,322</u>	<u>\$ 141,644</u>	<u>\$ 132,133</u>

NYE COUNTY, NEVADA
AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 13,780	\$ 44,116
Taxes receivable	<u>1,384</u>	<u>1,732</u>
 Total assets	<u><u>\$ 15,164</u></u>	<u><u>\$ 45,848</u></u>
LIABILITIES		
Accounts payable	\$ 3,341	\$ 9,548
Accrued payroll and benefits	<u>1,045</u>	<u>177</u>
 Total liabilities	<u><u>4,386</u></u>	<u><u>9,725</u></u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	10,778	4,230
Undesignated	<u>0</u>	<u>31,893</u>
 Total fund balance	<u><u>10,778</u></u>	<u><u>36,123</u></u>
 Total liabilities and fund balance	<u><u>\$ 15,164</u></u>	<u><u>\$ 45,848</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Room taxes	\$ 47,950	\$ 25,920	\$ (22,030)	\$ 50,567
Expenditures:				
Culture and recreation:				
Parks:				
Salaries and wages	15,500	19,840	(4,340)	10,736
Employee benefits	5,150	6,312	(1,162)	1,473
Services and supplies	15,000	6,289	8,711	5,738
Capital outlay	<u>5,000</u>	<u>15,666</u>	<u>(10,666)</u>	<u>6,107</u>
	40,650	48,107	(7,457)	24,054
Community support:				
Services and supplies	<u>10,000</u>	<u>3,158</u>	<u>6,842</u>	<u>6,170</u>
Total expenditures	<u>50,650</u>	<u>51,265</u>	<u>(615)</u>	<u>30,224</u>
Excess (deficiency) of revenues over expenditures	(2,700)	(25,345)	(22,645)	20,343
Other financing sources (uses):				
Operating transfers in	0	0	0	30,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,700)	(25,345)	(22,645)	50,343
Fund balance:				
Beginning of year	<u>4,230</u>	<u>36,123</u>	<u>31,893</u>	<u>(14,220)</u>
End of year	<u>\$ 1,530</u>	<u>\$ 10,778</u>	<u>\$ 9,248</u>	<u>\$ 36,123</u>

NYE COUNTY, NEVADA
TOWN OF GABBS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 112,606	\$ 126,438
Taxes receivable	1,357	989
Due from other governments	11,679	20,516
Due from other funds	<u>101,415</u>	<u>101,415</u>
 Total assets	 <u>\$ 227,057</u>	 <u>\$ 249,358</u>
 LIABILITIES		
Accounts payable	\$ 42,873	\$ 7,763
Accrued payroll and benefits	3,689	936
Due to other funds	11,402	11,402
Deferred taxes	<u>1,176</u>	<u>774</u>
 Total liabilities	 <u>59,140</u>	 <u>20,875</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	167,917	0
Undesignated	<u>0</u>	<u>228,483</u>
 Total fund balance	 <u>167,917</u>	 <u>228,483</u>
 Total liabilities and fund balance	 <u>\$ 227,057</u>	 <u>\$ 249,358</u>

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

Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001 Actual
Revenues:				
Taxes	\$ 19,178	\$ 11,043	\$ (8,135)	\$ 4,358
License and permits	3,480	4,705	1,225	338
Intergovernmental	76,869	68,319	(8,550)	25,068
Charges for services	47,930	40,022	(7,908)	3,236
Fines and forfeitures	600	0	(600)	0
Other	<u>180</u>	<u>9,079</u>	<u>8,899</u>	<u>5,047</u>
Total revenues	<u>148,237</u>	<u>133,168</u>	<u>(15,069)</u>	<u>38,047</u>
Expenditures:				
General government	61,000	84,414	(23,414)	18,270
Public safety	50,300	30,019	20,281	1,607
Judicial	1,200	0	1,200	0
Public works	40,675	18,354	22,321	4,771
Health and sanitation	20,125	54,009	(33,884)	2,502
Culture and recreation	<u>8,500</u>	<u>7,645</u>	<u>855</u>	<u>4,009</u>
Total expenditures	<u>181,800</u>	<u>194,441</u>	<u>(12,641)</u>	<u>31,159</u>
Excess (deficiency) of revenues over expenditures	(33,563)	(61,273)	(27,710)	6,888
Other financing sources (uses):				
Operating transfers in	<u>0</u>	<u>707</u>	<u>707</u>	<u>6,616</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(33,563)	(60,566)	(27,003)	13,504
Fund balance:				
Beginning of year	<u>94,961</u>	<u>228,483</u>	<u>133,522</u>	<u>214,979</u>
End of year	<u>\$ 61,398</u>	<u>\$ 167,917</u>	<u>\$ 106,519</u>	<u>\$ 228,483</u>

NYE COUNTY, NEVADA
PARKS AND RECREATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	<u>\$ 239,555</u>	<u>\$ 154,363</u>
LIABILITIES		
Accounts payable	<u>\$ 25,690</u>	<u>\$ 9,566</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	213,865	88,035
Undesignated	<u>0</u>	<u>56,762</u>
Total fund balance	<u>213,865</u>	<u>144,797</u>
Total liabilities and fund balance	<u>\$ 239,555</u>	<u>\$ 154,363</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Property taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 2
Other:				
Interest	0	<u>5,477</u>	<u>5,477</u>	<u>12,934</u>
Total revenues	0	5,477	5,477	12,936
Expenditures:				
Culture and recreation:				
Parks:				
Services and supplies	<u>288,035</u>	<u>130,932</u>	<u>157,103</u>	<u>68,793</u>
Excess (deficiency) of revenues over expenditures	<u>(288,035)</u>	<u>(125,455)</u>	<u>162,580</u>	<u>(55,857)</u>
Other financing sources (uses):				
Operating transfers in	200,000	200,000	0	0
Operating transfers out	0	<u>(5,477)</u>	<u>(5,477)</u>	<u>(12,934)</u>
Total other sources (uses)	<u>200,000</u>	<u>194,523</u>	<u>(5,477)</u>	<u>(12,934)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(88,035)	69,068	157,103	(68,791)
Fund balance:				
Beginning of year	<u>88,035</u>	<u>144,797</u>	<u>56,762</u>	<u>213,588</u>
End of year	<u>\$ 0</u>	<u>\$ 213,865</u>	<u>\$ 213,865</u>	<u>\$ 144,797</u>

NYE COUNTY, NEVADA
MINING MAPS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	<u>\$ 20,860</u>	<u>\$ 12,961</u>
LIABILITIES		
Accounts payable	<u>\$ 0</u>	<u>\$ 123</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	18,720	7,711
Undesignated	<u>2,140</u>	<u>5,127</u>
Total fund balance	<u>20,860</u>	<u>12,838</u>
Total liabilities and fund balance	<u>\$ 20,860</u>	<u>\$ 12,961</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Charges for services:				
Map fees	\$ 16,500	\$ 11,173	\$ (5,327)	\$ 7,603
Expenditures:				
General government:				
Services and supplies	<u>23,750</u>	<u>3,151</u>	<u>20,599</u>	<u>3,870</u>
Excess (deficiency) of revenues over expenditures	(7,250)	8,022	15,272	3,733
Fund balance:				
Beginning of year	<u>7,711</u>	<u>12,838</u>	<u>5,127</u>	<u>9,105</u>
End of year	<u>\$ 461</u>	<u>\$ 20,860</u>	<u>\$ 20,399</u>	<u>\$ 12,838</u>

NYE COUNTY, NEVADA
JUVENILE AND PROBATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 7,175	\$ 0
Taxes receivable	30,275	30,435
Due from other governments	<u>0</u>	<u>36,459</u>
 Total assets	 <u>\$ 37,450</u>	 <u>\$ 66,894</u>
 LIABILITIES		
Accounts payable	\$ 55,131	\$ 28,786
Accrued payroll and benefits	20,682	9,080
Due to other funds	0	35,972
Deferred taxes	<u>27,034</u>	<u>24,630</u>
 Total liabilities	 102,847	 98,468
 FUND BALANCE		
Unreserved:		
Undesignated	<u>(65,397)</u>	<u>(31,574)</u>
 Total liabilities and fund balance	 <u>\$ 37,450</u>	 <u>\$ 66,894</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Ad valorem	\$ 586,419	\$ 595,410	\$ 8,991	\$ 580,632
Net proceeds of mines	34,875	41,492	6,617	27,255
Total taxes	<u>621,294</u>	<u>636,902</u>	<u>15,608</u>	<u>607,887</u>
Intergovernmental:				
Grants	86,004	20,198	(65,806)	73,785
Fish and wildlife	0	520	520	595
Total intergovernmental	<u>86,004</u>	<u>20,718</u>	<u>(65,286)</u>	<u>74,380</u>
Fines and forfeitures:				
Fines	30,000	18,150	(11,850)	15,404
Restitution fees	<u>20,000</u>	<u>12,829</u>	<u>(7,171)</u>	<u>10,041</u>
Total fines and forfeitures	<u>50,000</u>	<u>30,979</u>	<u>(19,021)</u>	<u>25,445</u>
Other:				
Interest	0	0	0	4,523
Reimbursements	0	25,103	25,103	21,177
Esmeralda County-reimbursements	22,500	7,926	(14,574)	16,652
Clerk fees	<u>17,500</u>	<u>30,257</u>	<u>12,757</u>	<u>30,568</u>
Total other	<u>40,000</u>	<u>63,286</u>	<u>23,286</u>	<u>72,920</u>
Total revenues	<u>797,298</u>	<u>751,885</u>	<u>(45,413)</u>	<u>780,632</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	431,241	405,228	26,013	315,346
Employee benefits	97,055	131,530	(34,475)	103,455
Restitution funds	11,389	13,226	(1,837)	9,557
Services and supplies-regular	390,500	376,135	14,365	339,075
Payment to state	42,000	39,589	2,411	36,493
Capital outlay	<u>10,552</u>	<u>0</u>	<u>10,552</u>	<u>0</u>
Total expenditures	<u>982,737</u>	<u>965,708</u>	<u>17,029</u>	<u>803,926</u>

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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Excess (deficiency) of revenues over expenditures	\$ (185,439)	\$ (213,823)	\$ (28,384)	\$ (23,294)
Other financing sources (uses):				
Operating transfers in	<u>180,000</u>	<u>180,000</u>	<u>0</u>	<u>(4,523)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(5,439)	(33,823)	(28,384)	(27,817)
Fund balance:				
Beginning of year	<u>5,547</u>	<u>(31,574)</u>	<u>(37,121)</u>	<u>(3,757)</u>
End of year	<u>\$ 108</u>	<u>\$ (65,397)</u>	<u>\$ (65,505)</u>	<u>\$ (31,574)</u>

NYE COUNTY, NEVADA
FORENSIC SERVICES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 4,889</u>	<u>\$ 9,108</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 1,195</u>	<u>\$ 2,160</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	3,694	0
Undesignated	<u>0</u>	<u>6,948</u>
Total fund balance	<u>3,694</u>	<u>6,948</u>
Total liabilities and fund balance	<u>\$ 4,889</u>	<u>\$ 9,108</u>

NYE COUNTY, NEVADA
FORENSIC SERVICES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable	2001
			(Unfavorable)	Actual
Revenues:				
Charges for services:				
Analysis fees	\$ 16,500	\$ 13,424	\$ (3,076)	\$ 14,533
Expenditures:				
Public safety:				
Services and supplies	<u>16,500</u>	<u>16,678</u>	<u>(178)</u>	<u>27,263</u>
Excess (deficiency) of revenues over expenditures	0	(3,254)	(3,254)	(12,730)
Fund balance:				
Beginning of year	<u>0</u>	<u>6,948</u>	<u>6,948</u>	<u>19,678</u>
End of year	<u>\$ 0</u>	<u>\$ 3,694</u>	<u>\$ 3,694</u>	<u>\$ 6,948</u>

NYE COUNTY, NEVADA
SENIOR NUTRITION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,700	\$ 3,500
Due from other governments	<u>9,513</u>	<u>6,284</u>
Total assets	<u><u>\$ 12,213</u></u>	<u><u>\$ 9,784</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,213	\$ 9,784
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u><u>\$ 12,213</u></u>	<u><u>\$ 9,784</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Grants	\$ 182,600	\$ 106,058	\$ (76,542)	\$ 192,179
Other:				
Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>
Total revenues	182,600	106,058	(76,542)	195,679
Expenditures:				
Community support:				
Services & supplies	<u>182,600</u>	<u>106,058</u>	<u>76,542</u>	<u>195,679</u>
Excess (deficiency) of revenues over expenditures	0	0	0	0
Fund balance:				
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

NYE COUNTY, NEVADA
STATE/COUNTY ROOM TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 24,944	\$ 21,346
Taxes receivable	<u>3,631</u>	<u>3,862</u>
Total assets	<u><u>\$ 28,575</u></u>	<u><u>\$ 25,208</u></u>
LIABILITIES		
Accounts payable	\$ 6,209	\$ 6,342
FUND BALANCE		
Unreserved:		
Designated for subsequent year	20,328	14,476
Undesignated	<u>2,038</u>	<u>4,390</u>
Total fund balance	<u><u>22,366</u></u>	<u><u>18,866</u></u>
Total liabilities and fund balance	<u><u>\$ 28,575</u></u>	<u><u>\$ 25,208</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Beatty	\$ 19,000	\$ 17,181	\$ (1,819)	\$ 17,125
Gabbs	0	0	0	56
Pahrump	10,000	12,255	2,255	10,055
Tonopah	10,000	8,567	(1,433)	9,066
Round Mountain	1,050	1,137	87	966
Amargosa	<u>5,500</u>	<u>4,320</u>	<u>(1,180)</u>	<u>4,666</u>
Total revenues	<u>45,550</u>	<u>43,460</u>	<u>(2,090)</u>	<u>41,934</u>
Expenditures:				
Community support:				
Chamber of Commerce:				
Beatty	10,000	8,387	1,613	11,529
Amargosa	10,000	2,500	7,500	0
Round Mountain	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>1,857</u>
Total community support	<u>30,000</u>	<u>10,887</u>	<u>19,113</u>	<u>13,386</u>
Intergovernmental:				
Payment to state	<u>29,000</u>	<u>29,073</u>	<u>(73)</u>	<u>27,646</u>
Total expenditures	<u>59,000</u>	<u>39,960</u>	<u>19,040</u>	<u>41,032</u>
Excess (deficiency) of revenues over expenditures	(13,450)	3,500	16,950	902
Fund balance:				
Beginning of year	<u>14,476</u>	<u>18,866</u>	<u>4,390</u>	<u>17,964</u>
End of year	<u>\$ 1,026</u>	<u>\$ 22,366</u>	<u>\$ 21,340</u>	<u>\$ 18,866</u>

NYE COUNTY, NEVADA
JUSTICE COURT ADMINISTRATIVE ASSESSMENT FUND 170 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	<u>\$ 245,051</u>	<u>\$ 206,701</u>
LIABILITIES		
Accounts payable	<u>\$ 10,773</u>	<u>\$ 7,555</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	234,278	25,102
Undesignated	<u>0</u>	<u>174,044</u>
Total fund balance	<u>234,278</u>	<u>199,146</u>
Total liabilities and fund balance	<u>\$ 245,051</u>	<u>\$ 206,701</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Fines and forfeitures:				
Beatty	\$ 22,500	\$ 23,912	\$ 1,412	\$ 18,004
Gabbs	0	0	0	35
Pahrump	19,000	24,892	5,892	19,942
Tonopah	<u>15,500</u>	<u>14,721</u>	<u>(779)</u>	<u>16,051</u>
Total fines and forfeitures	<u>57,000</u>	<u>63,525</u>	<u>6,525</u>	<u>54,032</u>
Other:				
Interest	0	<u>7,592</u>	<u>7,592</u>	<u>11,278</u>
Total revenues	<u>57,000</u>	<u>71,117</u>	<u>14,117</u>	<u>65,310</u>
Expenditures:				
Judicial:				
Justice court:				
Beatty	42,500	18,031	24,469	551
Gabbs	0	0	0	351
Pahrump	35,500	10,362	25,138	22,640
Tonopah	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>2,152</u>
Total expenditures	<u>82,000</u>	<u>28,393</u>	<u>53,607</u>	<u>25,694</u>
Excess (deficiency) of revenues over expenditures	(25,000)	42,724	67,724	39,616
Other financing sources (uses):				
Operating transfers out	0	<u>(7,592)</u>	<u>(7,592)</u>	<u>(11,278)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(25,000)	35,132	60,132	28,338
Fund balance:				
Beginning of year	<u>25,102</u>	<u>199,146</u>	<u>174,044</u>	<u>170,808</u>
End of year	<u>\$ 102</u>	<u>\$ 234,278</u>	<u>\$ 234,176</u>	<u>\$ 199,146</u>

NYE COUNTY, NEVADA
JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	<u>\$ 291,442</u>	<u>\$ 206,169</u>
LIABILITIES		
Accounts payable	<u>\$ 0</u>	<u>\$ 136</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	291,442	191
Undesignated	<u>0</u>	<u>205,842</u>
Total fund balance	<u>291,442</u>	<u>206,033</u>
Total liabilities and fund balance	<u>\$ 291,442</u>	<u>\$ 206,169</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Fines and forfeitures:				
Beatty	\$ 32,000	\$ 33,840	\$ 1,840	\$ 25,370
Gabbs	0	0	0	61
Pahrump	27,750	36,610	8,860	29,380
Tonopah	<u>25,000</u>	<u>19,575</u>	<u>(5,425)</u>	<u>21,487</u>
Total fines and forfeitures	84,750	90,025	5,275	76,298
Other:				
Interest	0	8,311	8,311	9,997
Total revenues	<u>84,750</u>	<u>98,336</u>	<u>13,586</u>	<u>86,295</u>
Expenditures:				
Judicial:				
Justice Court:				
Beatty	48,750	3,156	45,594	2,566
Gabbs	0	0	0	230
Pahrump	13,500	0	13,500	0
Tonopah	<u>13,500</u>	<u>1,460</u>	<u>12,040</u>	<u>185</u>
Total expenditures	<u>75,750</u>	<u>4,616</u>	<u>71,134</u>	<u>2,981</u>
Excess (deficiency) of revenues over expenditures	9,000	93,720	84,720	83,314
Other financing sources (uses):				
Operating transfers out	0	(8,311)	(8,311)	(9,997)
Excess (deficiency) of revenues and other sources over expenditures and other uses	9,000	85,409	76,409	73,317
Fund balance:				
Beginning of year	<u>191</u>	<u>206,033</u>	<u>205,842</u>	<u>132,716</u>
End of year	<u>\$ 9,191</u>	<u>\$ 291,442</u>	<u>\$ 282,251</u>	<u>\$ 206,033</u>

NYE COUNTY, NEVADA
COURT COLLECTION FEES SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 50,345</u>	<u>\$ 30,011</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 47,107	\$ 165
Undesignated	<u>3,238</u>	<u>29,846</u>
Total fund balance	<u>\$ 50,345</u>	<u>\$ 30,011</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Fines and fees:				
Beatty	\$ 13,750	\$ 1,434	\$ (12,316)	\$ 1,665
Pahrump	19,250	18,000	(1,250)	16,067
Tonopah	4,500	900	(3,600)	0
District court	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>	<u>0</u>
Total revenues	<u>40,000</u>	<u>20,334</u>	<u>(19,666)</u>	<u>17,732</u>
Expenditures:				
Judicial:				
Services and supplies:				
Beatty	15,500	0	15,500	0
Pahrump	20,500	0	20,500	0
Tonopah	4,000	0	4,000	0
District court	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
Total expenditures	<u>42,000</u>	<u>0</u>	<u>42,000</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(2,000)	20,334	22,334	17,732
Fund balance:				
Beginning of year	<u>165</u>	<u>30,011</u>	<u>29,846</u>	<u>12,279</u>
End of year	<u>\$ (1,835)</u>	<u>\$ 50,345</u>	<u>\$ 52,180</u>	<u>\$ 30,011</u>

NYE COUNTY, NEVADA
ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 90,051</u>	<u>\$ 19,332</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,765	\$ 428
Accrued payroll and benefits	755	0
Due to other funds	45,000	45,000
Deferred revenue	<u>8,000</u>	<u>8,000</u>
Total liabilities	<u>55,520</u>	<u>53,428</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	3,900	0
Undesignated	<u>30,631</u>	<u>(34,096)</u>
Total fund balance	<u>34,531</u>	<u>(34,096)</u>
Total liabilities and fund balance	<u>\$ 90,051</u>	<u>\$ 19,332</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Federal grants	\$ 100,000	\$ 0	\$ (100,000)	\$ 0
State grants	<u>45,000</u>	<u>45,000</u>	<u>0</u>	<u>45,000</u>
Total intergovernmental	<u>145,000</u>	<u>45,000</u>	<u>(100,000)</u>	<u>45,000</u>
Other:				
Miscellaneous	0	6	6	0
Private sources	<u>30,000</u>	<u>1,000</u>	<u>(29,000)</u>	<u>3,900</u>
Total other	<u>30,000</u>	<u>1,006</u>	<u>(28,994)</u>	<u>3,900</u>
Total revenues	<u>175,000</u>	<u>46,006</u>	<u>(128,994)</u>	<u>48,900</u>
Expenditures:				
General government:				
Salaries and wages	72,500	613	71,887	58,884
Employee benefits	<u>18,500</u>	<u>756</u>	<u>17,744</u>	<u>18,280</u>
Services and supplies	<u>84,000</u>	<u>8,003</u>	<u>75,997</u>	<u>22,386</u>
Total expenditures	<u>175,000</u>	<u>9,372</u>	<u>165,628</u>	<u>99,550</u>
Excess (deficiency) of revenues over expenditures	0	36,634	36,634	(50,650)
Other financing sources (uses):				
Operating transfers in	<u>0</u>	<u>31,993</u>	<u>31,993</u>	<u>20,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	68,627	68,627	(30,650)
Fund balance:				
Beginning of year	<u>5</u>	<u>(34,096)</u>	<u>(34,101)</u>	<u>(3,446)</u>
End of year	<u>\$ 5</u>	<u>\$ 34,531</u>	<u>\$ 34,526</u>	<u>\$ (34,096)</u>

NYE COUNTY, NEVADA
CDBG GRANT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,948	\$ 0
Due from other governments	<u>55,000</u>	<u>55,000</u>
 Total assets	<u><u>77,948</u></u>	<u><u>55,000</u></u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 31,198	\$ 250
Due to other funds	0	16,955
Deferred revenue	<u>46,750</u>	<u>37,795</u>
 Total liabilities	77,948	55,000
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>0</u>	<u>0</u>
 Total liabilities and fund balance	<u><u>77,948</u></u>	<u><u>55,000</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
EDA grant	\$ 1,181,891	\$ 1,066,932	\$ (114,959)	\$ 144,618
Rural housing	<u>953</u>	<u>953</u>	<u>0</u>	<u>0</u>
Total revenues	<u>1,182,844</u>	<u>1,067,885</u>	<u>(114,959)</u>	<u>144,618</u>
Expenditures:				
General government:				
Services and supplies	367,347	1,034,939	(667,592)	73,349
Public works:				
Services and supplies	810,092	0	810,092	66,817
Welfare:				
Rural housing	<u>5,405</u>	<u>953</u>	<u>4,452</u>	<u>4,452</u>
Total expenditures	<u>1,182,844</u>	<u>1,035,892</u>	<u>146,952</u>	<u>144,618</u>
Excess (deficiency) of revenues over expenditures	0	31,993	31,993	0
Other financing sources (uses):				
Operating transfers out	<u>0</u>	<u>(31,993)</u>	<u>(31,993)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	0
Fund balance:				
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

NYE COUNTY, NEVADA
CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 12,471</u>	<u>\$ 8,081</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 5,980</u>	<u>\$ 2,470</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	6,491	0
Undesignated	<u>0</u>	<u>5,611</u>
Total fund balance	<u>6,491</u>	<u>5,611</u>
Total liabilities and fund balance	<u>\$ 12,471</u>	<u>\$ 8,081</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Fines and forfeitures	\$ 25,000	\$ 9,290	\$ (15,710)	\$ 37,103
Expenditures:				
Public safety	<u>25,000</u>	<u>8,410</u>	<u>16,590</u>	<u>31,396</u>
Excess (deficiency) of revenues over expenditures	0	880	880	5,707
Fund balance:				
Beginning of year	<u>0</u>	<u>5,611</u>	<u>5,611</u>	<u>(96)</u>
End of year	<u><u>\$ 0</u></u>	<u><u>\$ 6,491</u></u>	<u><u>\$ 6,491</u></u>	<u><u>\$ 5,611</u></u>

NYE COUNTY, NEVADA
PUBLIC LANDS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Pooled cash and investments	<u>\$ 7,120</u>	<u>\$ 7,120</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	<u>\$ 7,120</u>	<u>\$ 7,120</u>

NYE COUNTY, NEVADA
PUBLIC LANDS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable	2001
			(Unfavorable)	Actual
Revenues:				
Other	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
General government:				
Services and supplies	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	0	0	0
Fund balance:				
Beginning of year	<u>7,120</u>	<u>7,120</u>	0	<u>7,120</u>
End of year	<u>\$ 7,120</u>	<u>\$ 7,120</u>	<u>\$ 0</u>	<u>\$ 7,120</u>

NYE COUNTY, NEVADA
BUILDING DEPARTMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 400,482	\$ 446,890
Interest receivable	<u>785</u>	<u>1,624</u>
 Total assets	 <u>\$ 401,267</u>	 <u>\$ 448,514</u>
LIABILITIES		
Accounts payable	\$ 84,122	\$ 191,174
Accrued payroll and benefits	<u>1,781</u>	<u>744</u>
 Total liabilities	 <u>85,903</u>	 <u>191,918</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	315,364	164,189
Unreserved	<u>0</u>	<u>92,408</u>
 Total fund balance	 <u>315,364</u>	 <u>256,597</u>
 Total liabilities and fund balance	 <u>\$ 401,267</u>	 <u>\$ 448,515</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Charges for service:				
Permit fees	\$ 707,500	\$ 595,600	\$ (111,900)	\$ 588,571
Other:				
Interest	<u>7,500</u>	<u>5,793</u>	<u>(1,707)</u>	<u>12,936</u>
Total revenues	<u>715,000</u>	<u>601,393</u>	<u>(113,607)</u>	<u>601,507</u>
Expenditures:				
General government:				
Salaries	<u>43,562</u>	<u>36,067</u>	<u>7,495</u>	<u>12,721</u>
Benefits	<u>13,600</u>	<u>12,825</u>	<u>775</u>	<u>4,262</u>
Services and supplies	<u>755,518</u>	<u>493,734</u>	<u>261,784</u>	<u>469,198</u>
Total expenditures	<u>812,680</u>	<u>542,626</u>	<u>270,054</u>	<u>486,181</u>
Excess (deficiency) of revenues over expenditures	<u>(97,680)</u>	<u>58,767</u>	<u>156,447</u>	<u>115,326</u>
Fund balance:				
Beginning of year	<u>164,189</u>	<u>256,597</u>	<u>92,408</u>	<u>141,271</u>
End of year	<u>\$ 66,509</u>	<u>\$ 315,364</u>	<u>\$ 248,855</u>	<u>\$ 256,597</u>

NYE COUNTY, NEVADA
RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	<u>\$ 61,028</u>	<u>\$ 11,133</u>
LIABILITIES		
Accounts payable	\$ 442	\$ 1,232
Accrued payroll and benefits	<u>1,911</u>	<u>779</u>
Total liabilities	<u>2,353</u>	<u>2,011</u>
FUND BALANCE		
Unreserved:		
Designated for subsequent year	19,630	3,742
Undesignated	<u>39,045</u>	<u>5,381</u>
Total fund balance	<u>58,675</u>	<u>9,123</u>
Total liabilities and fund balance	<u>\$ 61,028</u>	<u>\$ 11,134</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, 2002
(With Comparative Actual Amounts for Year Ended June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
General government:				
Salaries	38,331	42,994	(4,663)	37,978
Employee benefits	12,660	13,490	(830)	11,925
Services and supplies	<u>75,500</u>	<u>16,714</u>	<u>58,786</u>	<u>32,966</u>
Total expenditures	<u>126,491</u>	<u>73,198</u>	<u>53,293</u>	<u>82,869</u>
Excess (deficiency) of revenues over expenditures	(126,491)	(73,198)	53,293	(82,869)
Other financing sources (uses):				
Operating transfers in	<u>122,750</u>	<u>122,750</u>	<u>0</u>	<u>86,089</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,741)	49,552	53,293	3,220
Fund balance:				
Beginning of year	<u>3,742</u>	<u>9,123</u>	<u>5,381</u>	<u>5,903</u>
End of year	<u>\$ 1</u>	<u>\$ 58,675</u>	<u>\$ 58,674</u>	<u>\$ 9,123</u>

NYE COUNTY, NEVADA
REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 460,194	\$ 126,074
Interest receivable	<u>0</u>	<u>5,253</u>
 Total assets	<u><u>\$ 460,194</u></u>	<u><u>\$ 131,327</u></u>
 LIABILITIES		
Accounts payable	\$ 231,683	\$ 36,250
Accrued payroll and benefits	0	2,333
Deferred revenue	210,918	79,011
Deferred interest	<u>17,593</u>	<u>13,733</u>
 Total liabilities	460,194	131,327
 FUND BALANCE		
Unreserved:		
Undesignated	<u>0</u>	<u>0</u>
 Total liabilities and fund balance	<u><u>\$ 460,194</u></u>	<u><u>\$ 131,327</u></u>

REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002
(With Comparative Actual Amounts for June 30, 2001)

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Scientific grant	\$ 500,000	\$ 368,093	\$ (131,907)	\$ 338,499
Expenditures:				
General government:				
Salaries and wages	1,500	909	591	80,026
Employee benefits	9,000	4,962	4,038	20,916
Services and supplies	<u>632,500</u>	<u>362,222</u>	<u>270,278</u>	<u>237,557</u>
Total expenditures	<u>643,000</u>	<u>368,093</u>	<u>274,907</u>	<u>338,499</u>
Excess (deficiency) of revenues over expenditures	(143,000)	0	143,000	0
Fund balance:				
Beginning of year	<u>143,000</u>	<u>0</u>	<u>(143,000)</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

NYE COUNTY, NEVADA
REPOSITORY OVERSITE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,441,462	\$ 1,313,032
Interest receivable	<u>2,671</u>	<u>0</u>
 Total assets	 <u>\$ 1,444,133</u>	 <u>\$ 1,313,032</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 288,116	\$ 159,089
Accrued payroll and benefits	13,409	7,371
Deferred revenue	959,407	1,004,872
Deferred interest	<u>183,201</u>	<u>141,700</u>
 Total liabilities	 1,444,133	 1,313,032
<u>FUND BALANCE</u>		
	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 1,444,133</u>	<u>\$ 1,313,032</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Grants	\$ 2,800,000	\$ 2,055,465	\$ (744,535)	\$ 1,542,383
Other:				
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>296</u>
Total revenues	<u>2,800,000</u>	<u>2,055,465</u>	<u>(744,535)</u>	<u>1,542,679</u>
Expenditures:				
General government:				
Salaries and wages	425,250	526,924	(101,674)	292,570
Employee benefits	125,566	164,309	(38,743)	94,761
Services and supplies	2,250,000	1,336,868	913,132	1,137,348
Capital outlay	<u>0</u>	<u>27,364</u>	<u>(27,364)</u>	<u>0</u>
Total expenditures	<u>2,800,816</u>	<u>2,055,465</u>	<u>745,351</u>	<u>1,524,679</u>
Excess (deficiency) of revenues over expenditures	(816)	0	816	0
Fund balance:				
Beginning of year	<u>816</u>	<u>0</u>	<u>(816)</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, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 161,591	\$ 61,160
Due from other governments	<u>0</u>	<u>145,348</u>
Total assets	<u><u>\$ 161,591</u></u>	<u><u>\$ 206,508</u></u>
LIABILITIES		
Accounts payable	\$ 49,833	\$ 152,636
Deferred interest	72,760	53,872
Deferred revenue	<u>38,998</u>	<u>0</u>
Total liabilities	161,591	206,508
FUND BALANCE		
Unreserved-undesignated	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u><u>\$ 161,591</u></u>	<u><u>\$ 206,508</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental:				
Grants	\$ 4,163,000	\$ 3,978,654	\$ (184,346)	\$ 3,115,790
Other:				
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>
Total revenues	4,163,000	3,978,654	(184,346)	3,115,801
Expenditures:				
General government:				
Services and supplies	<u>4,163,000</u>	<u>3,978,654</u>	<u>184,346</u>	<u>3,115,801</u>
Excess (deficiency) of revenues over expenditures	0	0	0	0
Fund balance:				
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

NYE COUNTY, NEVADA
PETT EDUCATION ENDOWMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 7,947,635	\$ 4,997,522
Interest receivable	<u>0</u>	<u>306,177</u>
 Total assets	<u><u>\$ 7,947,635</u></u>	<u><u>\$ 5,303,699</u></u>
LIABILITIES		
Accounts payable	\$ 5,960	\$ 0
FUND BALANCE		
Unreserved:		
Designated for subsequent year	<u>7,941,675</u>	<u>5,303,699</u>
 Total liabilities and fund balance	<u><u>\$ 7,947,635</u></u>	<u><u>\$ 5,303,699</u></u>

NYE COUNTY, NEVADA
PETT EDUCATION ENDOWMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 2,500,000
Other	<u>300,000</u>	<u>432,725</u>	<u>132,725</u>	<u>303,699</u>
Total revenues	2,800,000	2,932,725	132,725	2,803,699
Expenditures:				
General government	<u>300,000</u>	<u>294,749</u>	<u>5,251</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	2,500,000	2,637,976	137,976	2,803,699
Fund balance:				
Beginning of year	<u>7,500,000</u>	<u>5,303,699</u>	<u>(2,196,301)</u>	<u>2,500,000</u>
End of year	<u>\$ 10,000,000</u>	<u>\$ 7,941,675</u>	<u>\$ (2,058,325)</u>	<u>\$ 5,303,699</u>

NYE COUNTY, NEVADA
PETT EMERGENCY FUND SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 2,693,765	\$ 3,440,115
Interest receivable	<u>0</u>	<u>168,131</u>
Total assets	<u><u>\$ 2,693,765</u></u>	<u><u>\$ 3,608,246</u></u>
LIABILITIES		
Accounts payable	\$ 228,130	\$ 274,919
FUND BALANCE		
Unreserved:		
Designated for subsequent year	2,465,635	0
Undesignated	<u>0</u>	<u>3,333,327</u>
Total fund balance	<u><u>2,465,635</u></u>	<u><u>3,333,327</u></u>
Total liabilities and fund balance	<u><u>\$ 2,693,765</u></u>	<u><u>\$ 3,608,246</u></u>

NYE COUNTY, NEVADA
PETT EMERGENCY FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 2,500,000
Other:				
Interest	<u>0</u>	<u>176,949</u>	<u>176,949</u>	<u>169,085</u>
Total revenues	<u>2,500,000</u>	<u>2,676,949</u>	<u>176,949</u>	<u>2,669,085</u>
Expenditures:				
General government	2,500,000	2,690,712	(190,712)	335,508
Public works	<u>0</u>	<u>853,929</u>	<u>(853,929)</u>	<u>250</u>
Total expenditures	<u>2,500,000</u>	<u>3,544,641</u>	<u>(1,044,641)</u>	<u>335,758</u>
Excess (deficiency) of revenues over expenditures	0	(867,692)	(867,692)	2,333,327
Fund balance:				
Beginning of year	<u>0</u>	<u>3,333,327</u>	<u>3,333,327</u>	<u>1,000,000</u>
End of year	<u>\$ 0</u>	<u>\$ 2,465,635</u>	<u>\$ 2,465,635</u>	<u>\$ 3,333,327</u>

NYE COUNTY, NEVADA
NYE HOSPITAL DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 100,163	\$ 69,498
Taxes receivable	1,914	1,932
Due from other governments	<u>0</u>	<u>199</u>
 Total assets	 <u>\$ 102,077</u>	 <u>\$ 71,629</u>
 LIABILITIES		
Deferred taxes	\$ 1,825	\$ 1,878
 FUND BALANCE		
Reserved for debt service	<u>100,252</u>	<u>69,751</u>
 Total liabilities and fund balance	 <u>\$ 102,077</u>	 <u>\$ 71,629</u>

NYE COUNTY, NEVADA
NYE HOSPITAL DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Property taxes	\$ 49,246	\$ 65,013	\$ 15,767	\$ 66,480
Intergovernmental:				
Fish and wildlife	0	0	0	185
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,349</u>
Total revenues	<u>49,246</u>	<u>65,013</u>	<u>15,767</u>	<u>71,014</u>
Expenditures:				
Debt service:				
Principal	25,000	25,000	0	25,000
Interest	<u>22,500</u>	<u>9,512</u>	<u>12,988</u>	<u>17,560</u>
Total expenditures	<u>47,500</u>	<u>34,512</u>	<u>12,988</u>	<u>42,560</u>
Excess (deficiency) of revenues over expenditures	1,746	30,501	28,755	28,454
Other financing sources (uses):				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,346)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,746	30,501	28,755	24,108
Fund balance:				
Beginning of year	<u>47,401</u>	<u>69,751</u>	<u>22,350</u>	<u>45,643</u>
End of year	<u>\$ 49,147</u>	<u>\$ 100,252</u>	<u>\$ 51,105</u>	<u>\$ 69,751</u>

NYE COUNTY, NEVADA
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET

June 30, 2002

(With Comparative Totals for June 30, 2001)

	County County	Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Gabbs Special Ad Valorem
ASSETS					
Pooled cash and investments	\$ 126,783	\$ 171,333	\$ 17,723	\$ 94,778	*****
Interest receivable	5,784	0	0	0	0
Taxes receivable	3,471	19,506	0	0	0
Due from other governments	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>\$ 136,038</u>	 <u>\$ 190,839</u>	 <u>\$ 17,723</u>	 <u>\$ 94,778</u>	 <u>*****</u>
LIABILITIES					
Accounts payable	\$ 6,708	\$ 89,636	\$ 0	\$ 3,947	\$ 0
Deferred taxes	<u>3,198</u>	<u>17,417</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total liabilities	 <u>9,906</u>	 <u>107,053</u>	 <u>0</u>	 <u>3,947</u>	 <u>0</u>
FUND BALANCE					
Reserved for advances	0	0	0	0	0
Reserved for loan	0	0	0	0	0
Unreserved:					
Designated for subsequent year	20,000	72,997	17,436	88,312	0
Undesignated	<u>106,132</u>	<u>10,789</u>	<u>287</u>	<u>2,519</u>	<u>15,204</u>
 Total fund balance	 <u>126,132</u>	 <u>83,786</u>	 <u>17,723</u>	 <u>90,831</u>	 <u>15,204</u>
 Total liabilities and fund balance	 <u>\$ 136,038</u>	 <u>\$ 190,839</u>	 <u>\$ 17,723</u>	 <u>\$ 94,778</u>	 <u>*****</u>

Manhattan Special Ad Valorem	Beatty	PETT Special Projects	PETT Projects Endowment	County Recorder Tech Fund	2002	Totals	2001
\$ 4,684	\$ 1,181,583	\$ 1,557,638	\$ 8,067,375	\$ 43,318	\$ 11,280,419	\$ 8,545,387	
0	1,394	0	0	0	7,178	395,267	
0	0	0	0	0	22,977	28,331	
0	0	0	0	0	0	695	
0	0	416,308	0	0	416,308	1,183,427	
0	0	4,415,169	0	0	4,415,169	4,415,169	
0	0	650,000	0	0	650,000	675,949	
<u>\$ 4,684</u>	<u>\$ 1,182,977</u>	<u>\$ 7,039,115</u>	<u>\$ 8,067,375</u>	<u>\$ 43,318</u>	<u>\$ 16,792,051</u>	<u>\$ 15,244,225</u>	
\$ 0	\$ 560,337	\$ 502,605	\$ 0	\$ 0	\$ 1,163,233	\$ 410,222	
0	0	0	0	0	20,615	23,560	
0	560,337	502,605	0	0	1,183,848	433,782	
0	0	4,415,169	0	0	4,415,169	4,415,169	
0	0	650,000	0	0	650,000	675,949	
4,684	622,640	1,471,341	8,067,375	43,000	10,407,785	5,183,497	
0	0	0	0	318	135,249	4,535,828	
4,684	622,640	6,536,510	8,067,375	43,318	15,608,203	14,810,443	
<u>\$ 4,684</u>	<u>\$ 1,182,977</u>	<u>\$ 7,039,115</u>	<u>\$ 8,067,375</u>	<u>\$ 43,318</u>	<u>\$ 16,792,051</u>	<u>\$ 15,244,225</u>	

NYE COUNTY, NEVADA
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2002

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

	County County	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Gabbs Special Ad Valorem
Revenues:				
Taxes	\$ 10,160	\$ 411,233	\$ 0	\$ 0
Intergovernmental	0	335	0	0
Other	<u>33,896</u>	<u>5,663</u>	<u>0</u>	<u>2,871</u>
Total revenues	<u>44,056</u>	<u>417,231</u>	<u>0</u>	<u>2,871</u>
Expenditures:				
Intergovernmental	0	52,267	0	0
Capital projects	<u>63,287</u>	<u>306,380</u>	<u>0</u>	<u>3,947</u>
Total expenditures	<u>63,287</u>	<u>358,647</u>	<u>0</u>	<u>3,947</u>
Excess (deficiency) of revenues over expenditures	<u>(19,231)</u>	<u>58,584</u>	<u>0</u>	<u>(1,076)</u>
Other financing sources (uses):				
Operating transfers in	99,601	0	1,915	11,650
Operating transfers out	0	<u>(22,819)</u>	<u>0</u>	<u>(2,871)</u>
Total other sources (uses)	<u>99,601</u>	<u>(22,819)</u>	<u>1,915</u>	<u>8,779</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	80,370	35,765	1,915	7,703
Fund balance:				
Beginning of year	<u>45,762</u>	<u>48,021</u>	<u>15,808</u>	<u>83,128</u>
End of year	<u>\$ 126,132</u>	<u>\$ 83,786</u>	<u>\$ 17,723</u>	<u>\$ 90,831</u>

Manhattan Special Ad Valorem	County Special Projects	Capital Projects Endowment	County Recorder Tech Fund	2002	Totals
Beatty					2001
\$ 0	\$ 0	\$ 0	\$ 0	\$ 421,393	\$ 634,684
0	0	2,500,000	2,500,000	0	5,000,335
0	39,286	187,319	444,938	45,832	794,009
0	39,286	2,687,319	2,944,938	45,832	6,181,533
0	0	0	0	0	52,267
0	1,101,352	3,710,995	181,262	2,514	5,369,737
0	1,101,352	3,710,995	181,262	2,514	5,422,004
0	(1,062,066)	(1,023,676)	2,763,676	43,318	759,529
1,676	487,871	0	0	0	604,628
0	0	(540,707)	0	0	(566,397)
1,676	487,871	(540,707)	0	0	38,231
1,676	(574,195)	(1,564,383)	2,763,676	43,318	797,760
3,008	1,196,835	8,100,893	5,303,699	0	14,810,443
\$ 4,684	\$ 622,640	\$ 6,536,510	\$ 8,067,375	\$ 43,318	\$ 15,608,203
					\$ 14,810,443

NYE COUNTY, NEVADA
COUNTY CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 126,783	\$ 8,863
Interest receivable	5,784	8,907
Due from other governments	0	284
Taxes receivable	3,471	9,740
Note receivable	<u>0</u>	<u>25,949</u>
 Total assets	 <u>\$ 136,038</u>	 <u>\$ 53,743</u>
 LIABILITIES		
Accounts payable	\$ 6,708	\$ 0
Deferred taxes	<u>3,198</u>	<u>7,981</u>
 Total liabilities	 <u>9,906</u>	 <u>7,981</u>
 FUND BALANCE		
Reserved for loan	0	25,949
Unreserved:		
Designated for subsequent year	20,000	0
Undesignated	<u>106,132</u>	<u>19,813</u>
 Total fund balance	 <u>126,132</u>	 <u>45,762</u>
 Total liabilities and fund balance	 <u>\$ 136,038</u>	 <u>\$ 53,743</u>

NYE COUNTY, NEVADA
COUNTY CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Property taxes	\$ 0	\$ 10,123	\$ 10,123	\$ 236,079
Net proceeds	0	37	37	10,262
Total taxes	<u>0</u>	<u>10,160</u>	<u>10,160</u>	<u>246,341</u>
Intergovernmental:				
Fish and wildlife	0	0	0	264
Other:				
Interest	35,000	33,896	(1,104)	70,767
Miscellaneous	0	0	0	14,514
Total other sources	<u>35,000</u>	<u>33,896</u>	<u>(1,104)</u>	<u>85,281</u>
Total revenues	<u>35,000</u>	<u>44,056</u>	<u>9,056</u>	<u>331,886</u>
Expenditures:				
Capital outlay:				
General government	35,000	57,102	(22,102)	0
Public safety	0	6,185	(6,185)	559,183
Culture and recreation	0	0	0	29,591
Community support	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,717</u>
Total expenditures	<u>35,000</u>	<u>63,287</u>	<u>(28,287)</u>	<u>649,491</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>(19,231)</u>	<u>(19,231)</u>	<u>(317,605)</u>
Other financing sources (uses):				
Operating transfers in	0	99,601	99,601	280,512
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(641,118)</u>
Total other sources (uses)	<u>0</u>	<u>99,601</u>	<u>99,601</u>	<u>(360,606)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	80,370	80,370	(678,211)
Fund balance:				
Beginning of year	<u>0</u>	<u>45,762</u>	<u>45,762</u>	<u>723,973</u>
End of year	<u>\$ 0</u>	<u>\$ 126,132</u>	<u>\$ 126,132</u>	<u>\$ 45,762</u>

NYE COUNTY, NEVADA
COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 171,333	\$ 290,294
Taxes receivable	19,506	18,591
Due from other governments	<u>0</u>	<u>411</u>
 Total assets	 <u>\$ 190,839</u>	 <u>\$ 309,296</u>
 LIABILITIES		
Accounts payable	\$ 89,636	\$ 245,696
Deferred taxes	<u>17,417</u>	<u>15,579</u>
 Total liabilities	 <u>107,053</u>	 <u>261,275</u>
 FUND BALANCE		
Unreserved:		
Designated for subsequent year	72,997	13,374
Undesignated	<u>10,789</u>	<u>34,647</u>
 Total fund balance	 <u>83,786</u>	 <u>48,021</u>
 Total liabilities and fund balance	 <u>\$ 190,839</u>	 <u>\$ 309,296</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Taxes:				
Property taxes	\$ 378,335	\$ 384,465	\$ 6,130	\$ 373,513
Net proceeds	<u>22,500</u>	<u>26,768</u>	<u>4,268</u>	<u>14,830</u>
Total taxes	400,835	411,233	10,398	388,343
Intergovernmental:				
Fish and wildlife	408	335	(73)	382
Other:				
Interest	<u>40,883</u>	<u>5,663</u>	<u>(35,220)</u>	<u>38,341</u>
Total revenues	<u>442,126</u>	<u>417,231</u>	<u>(24,895)</u>	<u>427,066</u>
Expenditures:				
Intergovernmental:				
Pahrump	20,313	20,428	(115)	17,094
Round Mountain	14,471	14,563	(92)	12,177
Tonopah	<u>17,218</u>	<u>17,276</u>	<u>(58)</u>	<u>14,489</u>
Total intergovernmental	52,002	52,267	(265)	43,760
Capital projects	<u>366,357</u>	<u>306,380</u>	<u>59,977</u>	<u>906,569</u>
Total expenditures	<u>418,359</u>	<u>358,647</u>	<u>59,712</u>	<u>950,329</u>
Excess (deficiency) of revenues over expenditures	23,767	58,584	34,817	(523,263)
Other financing sources (uses):				
Operating transfers out	<u>(37,141)</u>	<u>(22,819)</u>	<u>14,322</u>	<u>(52,755)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(13,374)	35,765	49,139	(576,018)
Fund balance:				
Beginning of year	<u>13,374</u>	<u>48,021</u>	<u>34,647</u>	<u>624,039</u>
End of year	<u>\$ 0</u>	<u>\$ 83,786</u>	<u>\$ 83,786</u>	<u>\$ 48,021</u>

NYE COUNTY, NEVADA
AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 17,723</u>	<u>\$ 15,808</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 17,436	\$ 45
Undesignated	<u>287</u>	<u>15,763</u>
Total fund balance	<u>\$ 17,723</u>	<u>\$ 15,808</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital projects	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(10,000)	0	10,000	0
Other financing sources (uses):				
Operating transfers in	<u>10,000</u>	<u>1,915</u>	<u>(8,085)</u>	<u>1,628</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	1,915	1,915	1,628
Fund balance:				
Beginning of year	<u>45</u>	<u>15,808</u>	<u>15,763</u>	<u>14,180</u>
End of year	<u>\$ 45</u>	<u>\$ 17,723</u>	<u>\$ 17,678</u>	<u>\$ 15,808</u>

NYE COUNTY, NEVADA
BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 94,778</u>	<u>\$ 83,128</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 3,947</u>	<u>\$ 0</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	88,312	0
Undesignated	<u>2,519</u>	<u>83,128</u>
Total fund balance	<u>90,831</u>	<u>83,128</u>
Total liabilities and fund balance	<u>\$ 94,778</u>	<u>\$ 83,128</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
				Actual
Revenues:				
Other:				
Interest	\$ 0	\$ 2,871	\$ 2,871	\$ 4,584
Expenditures:				
Capital projects	<u>14,500</u>	<u>3,947</u>	<u>10,553</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>(14,500)</u>	<u>(1,076)</u>	<u>13,424</u>	<u>4,584</u>
Other financing sources (uses):				
Operating transfers in	14,937	11,650	(3,287)	9,768
Operating transfers out	<u>0</u>	<u>(2,871)</u>	<u>(2,871)</u>	<u>(4,584)</u>
Total other sources (uses)	<u>14,937</u>	<u>8,779</u>	<u>(6,158)</u>	<u>5,184</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	437	7,703	7,266	9,768
Fund balance:				
Beginning of year	<u>100</u>	<u>83,128</u>	<u>83,028</u>	<u>73,360</u>
End of year	<u>\$ 537</u>	<u>\$ 90,831</u>	<u>\$ 90,294</u>	<u>\$ 83,128</u>

NYE COUNTY, NEVADA
GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>15,204</u>	\$ <u>13,289</u>
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>15,204</u>	\$ <u>13,289</u>

NYE COUNTY, NEVADA
GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
	\$	\$	\$	\$
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital projects	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	0	0	0
Other financing sources (uses):				
Operating transfers in	0	1,915	1,915	1,628
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	1,915	1,915	1,628
Fund balance:				
Beginning of year	0	13,289	13,289	11,661
End of year	<u>\$ 0</u>	<u>\$ 15,204</u>	<u>\$ 15,204</u>	<u>\$ 13,289</u>

NYE COUNTY, NEVADA
MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ <u>4,684</u>	\$ <u>3,008</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 4,684	\$ 212
Undesignated	<u>0</u>	<u>2,796</u>
Total fund balance	<u>\$ 4,684</u>	<u>\$ 3,008</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital projects	<u>600</u>	<u>0</u>	<u>600</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(600)	0	600	0
Other financing sources (uses):				
Operating transfers in	<u>450</u>	<u>1,676</u>	<u>1,226</u>	<u>1,400</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(150)	1,676	1,826	1,400
Fund balance:				
Beginning of year	<u>212</u>	<u>3,008</u>	<u>2,796</u>	<u>1,608</u>
End of year	<u>\$ 62</u>	<u>\$ 4,684</u>	<u>\$ 4,622</u>	<u>\$ 3,008</u>

NYE COUNTY, NEVADA
BEATTY CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,181,583	\$ 1,176,345
Interest receivable	1,394	4,084
Due from other governments	<u>0</u>	<u>16,406</u>
 Total assets	 <u>\$ 1,182,977</u>	 <u>\$ 1,196,835</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 560,337	\$ 0
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	622,640	0
Undesignated	<u>0</u>	<u>1,196,835</u>
 Total fund balance	 <u>622,640</u>	 <u>1,196,835</u>
 Total liabilities and fund balance	 <u>\$ 1,182,977</u>	 <u>\$ 1,196,835</u>

NYE COUNTY, NEVADA
BEATTY CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
				Actual
Revenues:				
Other:				
Interest	\$ 0	\$ 39,286	\$ 39,286	\$ 60,250
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,023</u>
Total revenues	<u>0</u>	<u>39,286</u>	<u>39,286</u>	<u>85,273</u>
Expenditures:				
Capital outlay:				
General government	1,414,883	1,101,352	313,531	85,662
Public safety	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
Total expenditures	<u>1,439,883</u>	<u>1,101,352</u>	<u>338,531</u>	<u>85,662</u>
Excess (deficiency) of revenues over expenditures	(1,439,883)	(1,062,066)	377,817	(389)
Other financing sources (uses):				
Operating transfers in	<u>500,000</u>	<u>487,871</u>	<u>(12,129)</u>	<u>204,584</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(939,883)	(574,195)	365,688	204,195
Fund balance:				
Beginning of year	<u>939,883</u>	<u>1,196,835</u>	<u>256,952</u>	<u>992,640</u>
End of year	<u>\$ 0</u>	<u>\$ 622,640</u>	<u>\$ 622,640</u>	<u>\$ 1,196,835</u>

NYE COUNTY, NEVADA
PETT SPECIAL PROJECTS CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,557,638	\$ 1,957,129
Interest receivable	0	76,099
Due from other funds	416,308	1,167,021
Advances to other funds	4,415,169	4,415,169
Notes receivable	<u>650,000</u>	<u>650,000</u>
 Total assets	 <u>\$ 7,039,115</u>	 <u>\$ 8,265,418</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 502,605	\$ 164,525
<u>FUND BALANCE</u>		
Reserved for loan	650,000	650,000
Reserved for advances	4,415,169	4,415,169
Unreserved:		
Designated for subsequent year	1,471,341	169,866
Undesignated	<u>0</u>	<u>2,865,858</u>
 Total fund balance	 <u>6,536,510</u>	 <u>8,100,893</u>
 Total liabilities and fund balance	 <u>\$ 7,039,115</u>	 <u>\$ 8,265,418</u>

NYE COUNTY, NEVADA
PETT SPECIAL PROJECTS CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 0</u>	<u>\$ 2,500,000</u>
Other:				
Interest	150,000	187,319	37,319	201,673
Miscellaneous	0	0	0	75,158
Total other	<u>150,000</u>	<u>187,319</u>	<u>37,319</u>	<u>276,831</u>
Total revenues	<u>2,650,000</u>	<u>2,687,319</u>	<u>37,319</u>	<u>2,776,831</u>
Expenditures:				
Capital outlay:				
Intergovernmental	0	0	0	150,000
Capital outlay	<u>2,699,866</u>	<u>3,710,995</u>	<u>(1,011,129)</u>	<u>1,989,523</u>
Total expenditures	<u>2,699,866</u>	<u>3,710,995</u>	<u>(1,011,129)</u>	<u>2,139,523</u>
Excess (deficiency) of revenues over expenditures	(49,866)	(1,023,676)	(973,810)	637,308
Other financing sources (uses):				
Operating transfers out	<u>(120,000)</u>	<u>(540,707)</u>	<u>(420,707)</u>	<u>(304,833)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(169,866)	(1,564,383)	(1,394,517)	332,475
Fund balance:				
Beginning of year	<u>169,866</u>	<u>8,100,893</u>	<u>7,931,027</u>	<u>7,768,418</u>
End of year	<u>\$ 0</u>	<u>\$ 6,536,510</u>	<u>\$ 6,536,510</u>	<u>\$ 8,100,893</u>

NYE COUNTY, NEVADA
PETT CAPITAL PROJECTS ENDOWMENT FUND CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 8,067,375	\$ 4,997,522
Interest receivable	<u>0</u>	<u>306,177</u>
 Total assets	 <u>\$ 8,067,375</u>	 <u>\$ 5,303,699</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 8,067,375	\$ 5,000,000
Undesignated	<u>0</u>	<u>303,699</u>
 Total fund balance	 <u>\$ 8,067,375</u>	 <u>\$ 5,303,699</u>

NYE COUNTY, NEVADA
PETT CAPITAL PROJECTS ENDOWMENT FUND CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 2,500,000
Other - interest	<u>300,000</u>	<u>444,938</u>	<u>144,938</u>	<u>303,699</u>
Total revenues	2,800,000	2,944,938	144,938	2,803,699
Expenditures:				
Capital projects:				
General government	<u>300,000</u>	<u>181,262</u>	<u>118,738</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	2,500,000	2,763,676	263,676	2,803,699
Fund balance:				
Beginning of year	<u>5,000,000</u>	<u>5,303,699</u>	<u>303,699</u>	<u>2,500,000</u>
End of year	<u>\$ 7,500,000</u>	<u>\$ 8,067,375</u>	<u>\$ 567,375</u>	<u>\$ 5,303,699</u>

NYE COUNTY, NEVADA
COUNTY RECORDER TECH FUND CAPITAL PROJECTS FUND
BALANCE SHEET
June 30, 2002

2002

ASSETS

Pooled cash and investments	\$ <u>43,318</u>
-----------------------------	------------------

FUND BALANCE

Unreserved:

Designated for subsequent year	\$ 43,000
Undesignated	<u>318</u>

Total fund balance	\$ <u>43,318</u>
--------------------	------------------

NYE COUNTY, NEVADA
COUNTY RECORDER TECH FUND CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2002

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Other	\$ 0	\$ 45,832	\$ 45,832
Expenditures:			
Capital projects	<u>0</u>	<u>2,514</u>	<u>(2,514)</u>
Excess (deficiency) of revenues over expenditures	0	43,318	43,318
Fund balance:			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u><u>\$ 0</u></u>	<u><u>\$ 43,318</u></u>	<u><u>\$ 43,318</u></u>

NYE COUNTY, NEVADA
GABBS UTILITY ENTERPRISE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 83,472	\$ 34,630
Accounts receivable	9,345	18,243
Due from other funds	<u>11,402</u>	<u>11,402</u>
Total current assets	104,219	64,275
Fixed assets (net of accumulated depreciation)	<u>921,699</u>	<u>968,389</u>
Total assets	<u>\$ 1,025,918</u>	<u>\$ 1,032,664</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	\$ 2,862	\$ 4,612
Due to other funds	101,415	101,415
Bond payable - current	<u>6,623</u>	<u>6,168</u>
Total current liabilities	110,900	112,195
Bond payable - long term	<u>496,906</u>	<u>503,529</u>
Total liabilities	<u>607,806</u>	<u>615,724</u>
<u>EQUITY AND OTHER CREDITS</u>		
Contributed capital	981,251	981,251
Retained earnings:		
Unreserved	<u>(563,139)</u>	<u>(564,311)</u>
Total equity and other credits	<u>418,112</u>	<u>416,940</u>
Total liabilities, equity and other credits	<u>\$ 1,025,918</u>	<u>\$ 1,032,664</u>

NYE COUNTY, NEVADA
GABBS UTILITY ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL

Year Ended June 30, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Water	\$ 106,440	\$ 101,170	\$ (5,270)	\$ 26,789
Sewer	<u>11,900</u>	<u>14,052</u>	<u>2,152</u>	<u>929</u>
Total revenues	<u>118,340</u>	<u>115,222</u>	<u>(3,118)</u>	<u>27,718</u>
Expenses:				
Services and supplies	27,100	31,043	(3,943)	9,102
Depreciation	<u>45,500</u>	<u>46,690</u>	<u>(1,190)</u>	<u>5,756</u>
Total expenditures	<u>72,600</u>	<u>77,733</u>	<u>(5,133)</u>	<u>14,858</u>
Operating income	<u>45,740</u>	<u>37,489</u>	<u>(8,251)</u>	<u>12,860</u>
Other income (expense):				
Interest expense	(36,316)	(36,317)	(1)	(18,362)
Interest income	100	0	(100)	0
Reserve amount	(3,200)	0	3,200	0
Deferred maintenance	<u>(3,200)</u>	<u>0</u>	<u>3,200</u>	<u>0</u>
Total other income (expense)	<u>(42,616)</u>	<u>(36,317)</u>	<u>6,299</u>	<u>(18,362)</u>
Net income (loss)	3,124	1,172	(1,952)	(5,502)
Retained earnings:				
Beginning of period	<u>0</u>	<u>(564,311)</u>	<u>(564,311)</u>	<u>(558,809)</u>
End of year	<u>\$ 3,124</u>	<u>\$ (563,139)</u>	<u>\$ (566,263)</u>	<u>\$ (564,311)</u>

NYE COUNTY, NEVADA
GABBS UTILITY ENTERPRISE FUND
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2002

June 30, 2002

Cash flows from operating activities:

Cash received from customers	\$ 124,120
Cash paid to suppliers	<u>(47,089)</u>
Net cash provided by operating activities	<u>77,031</u>

Cash flows from capital and related financing activities:

Principal payments - bonds	8,128
Interest paid	<u>(36,317)</u>
Net cash (used) by capital and related financing activities	<u>(28,189)</u>

Net increase in cash and cash equivalents 48,842

Cash and cash equivalents:

Beginning of year	<u>34,630</u>
End of year	<u>\$ 83,472</u>

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

Operating income \$ 37,489

**Adjustments to reconcile operating income to
net cash provided by operating activities:**

Depreciation expense	46,690
(Increase) decrease in accounts receivable	(8,898)
Increase (decrease) in accounts payable	<u>1,750</u>
Total adjustments	<u>39,542</u>
Net cash provided by operating activities	<u>\$ 77,031</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2002

(With Comparative Totals for June 30, 2001)

	Employee Group Insurance	Self Insurance	Motor Pool
ASSETS			
Current:			
Pooled cash and investments	\$ 221,436	\$ 176,405	\$ 0
Accounts receivable	0	0	82,620
Total current assets	221,436	176,405	82,620
Fixed assets (net of accumulated depreciation)	0	0	451,015
Total assets	<u>\$ 221,436</u>	<u>\$ 176,405</u>	<u>\$ 533,635</u>
LIABILITIES			
Current:			
Accounts payable	\$ 0	\$ 32,385	\$ 76,012
Accrued payroll and benefits	0	0	22,793
Due to other funds	0	0	377,741
Accrued compensated absences	0	0	114,666
Total liabilities	0	32,385	591,212
EQUITY AND OTHER CREDITS			
Contributed capital	0	0	267,093
Retained earnings:			
Reserved for subsequent year	15,482	144,020	0
Unreserved	<u>205,954</u>	<u>0</u>	<u>(324,670)</u>
Total equity and other credits	<u>221,436</u>	<u>144,020</u>	<u>(57,577)</u>
Total liabilities, equity, and other credits	<u>\$ 221,436</u>	<u>\$ 176,405</u>	<u>\$ 533,635</u>

Totals		
2002	2001	
\$ 397,841	\$ 310,109	
82,620	230,872	
480,461	540,981	
<u>451,015</u>	<u>472,766</u>	
<u>\$ 931,476</u>	<u>\$ 1,013,747</u>	
\$ 108,397	\$ 258,053	
22,793	10,738	
377,741	379,244	
114,666	92,897	
<u>623,597</u>	<u>740,932</u>	
267,093	286,609	
159,502	0	
<u>(118,716)</u>	<u>(13,794)</u>	
<u>307,879</u>	<u>272,815</u>	
<u>\$ 931,476</u>	<u>\$ 1,013,747</u>	

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 2002
(With Comparative Totals for the Year Ended June 30, 2001)

	Employee Group Insurance	Self Insurance	Motor Pool
Operating revenues:			
Charges for services	\$ 215,214	\$ 45,028	\$ 1,123,092
Other	0	5,275	0
Total operating revenues	<u>215,214</u>	<u>50,303</u>	<u>1,123,092</u>
Operating expenses:			
Salaries and wages	0	0	509,966
Employee benefits	0	0	167,272
Services and supplies	2,733	157,072	640,027
Depreciation	0	0	21,752
Total operating expenses	<u>2,733</u>	<u>157,072</u>	<u>1,339,017</u>
Operating income (loss)	<u>212,481</u>	<u>(106,769)</u>	<u>(215,925)</u>
Nonoperating revenues (expenses):			
Interest	552	0	0
Operating transfers in	0	150,000	0
Operating transfers out	0	<u>(5,275)</u>	0
Total nonoperating revenues (expenses)	<u>552</u>	<u>144,725</u>	0
Net income (loss)	213,033	37,956	(215,925)
Add back amortization on contributed capital	0	0	19,516
Retained earnings:			
Beginning of year	<u>8,403</u>	<u>106,064</u>	<u>(128,261)</u>
End of year	<u>\$ 221,436</u>	<u>\$ 144,020</u>	<u>\$ (324,670)</u>

Totals	
2002	2001
\$ 1,383,334	\$ 2,678,141
<u>5,275</u>	<u>0</u>
<u>1,388,609</u>	<u>2,678,141</u>
509,966	470,623
167,272	151,961
799,832	2,671,248
<u>21,752</u>	<u>20,902</u>
<u>1,498,822</u>	<u>3,314,734</u>
(110,213)	(636,593)
552	15,563
150,000	650,000
<u>(5,275)</u>	<u>(9,069)</u>
<u>145,277</u>	<u>656,494</u>
35,064	19,901
19,516	19,516
(13,794)	(53,211)
<u>\$ 40,786</u>	<u>\$ (13,794)</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 2002

(With Comparative Totals for the Year Ended June 30, 2001)

	Employee Group Insurance	Self Insurance	Motor Pool
Cash flows from operating activities:			
Cash received from customers	\$ 215,214	\$ 58,393	\$ 1,263,254
Cash paid for employees	0	0	(665,183)
Cash paid to suppliers	<u>(22,423)</u>	<u>(308,729)</u>	<u>(618,337)</u>
Net cash provided (used) by operating activities	<u>192,791</u>	<u>(250,336)</u>	<u>(20,266)</u>
Cash flows from noncapital financing activities:			
Interfund payable	0	0	(1,503)
Advances from other funds	0	0	21,769
Operating transfers in	0	150,000	0
Operating transfers out	0	(5,275)	0
Interest earned	<u>552</u>	<u>0</u>	<u>0</u>
Net cash provided (used) by noncapital financing activities	<u>552</u>	<u>144,725</u>	<u>20,266</u>
Cash flows from capital and related financing activities:			
Purchase of fixed assets	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	193,343	(105,611)	0
Cash and cash equivalents:			
Beginning of year	<u>28,093</u>	<u>282,016</u>	<u>0</u>
End of year	<u>\$ 221,436</u>	<u>\$ 176,405</u>	<u>\$ 0</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 212,481</u>	<u>\$ (106,769)</u>	<u>\$ (215,925)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	0	0	21,752
(Increase) decrease in accounts receivable	0	8,090	140,162
Increase (decrease) in accrued payroll	0	0	12,055
Increase (decrease) in accounts payable	<u>(19,690)</u>	<u>(151,657)</u>	<u>21,690</u>
Total adjustments	<u>(19,690)</u>	<u>(143,567)</u>	<u>195,659</u>
Net cash provided (used) by operating activities	<u>\$ 192,791</u>	<u>\$ (250,336)</u>	<u>\$ (20,266)</u>

Totals		
2002	2001	
\$ 1,536,861	\$ 2,734,611	
(665,183)	(707,284)	
<u>(949,489)</u>	<u>(3,081,846)</u>	
<u>(77,811)</u>	<u>(1,054,519)</u>	
(1,503)	15,070	
21,769	239,408	
150,000	650,000	
(5,275)	(9,069)	
<u>552</u>	<u>15,563</u>	
<u>165,543</u>	<u>910,972</u>	
<u>0</u>	<u>(5,095)</u>	
87,732	(148,642)	
<u>310,109</u>	<u>458,751</u>	
<u>\$ 397,841</u>	<u>\$ 310,109</u>	
\$ (110,213)	\$ (636,593)	
21,752	20,902	
148,252	56,470	
12,055	(84,700)	
<u>(149,657)</u>	<u>(410,598)</u>	
<u>32,402</u>	<u>(417,926)</u>	
<u>\$ (77,811)</u>	<u>\$ (1,054,519)</u>	

NYE COUNTY, NEVADA
EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 221,436</u>	<u>\$ 28,093</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 0</u>	<u>\$ 19,690</u>
<u>EQUITY</u>		
Retained earnings:		
Reserved for subsequent year	15,482	0
Unreserved	<u>205,954</u>	<u>8,403</u>
Total equity	<u>221,436</u>	<u>8,403</u>
Total liabilities and equity	<u>\$ 221,436</u>	<u>\$ 28,093</u>

NYE COUNTY, NEVADA
EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Years Ended June 30, 2002 and 2001

	2002 Actual	2001 Actual
Operating revenues:		
Charges for services:		
Insurance premiums	\$ 215,214	\$ 1,416,957
Operating expenses:		
Services and supplies:		
Insurance claims	<u>2,733</u>	<u>1,772,330</u>
Operating income (loss)	<u>212,481</u>	<u>(355,373)</u>
Nonoperating revenues (expenses):		
Interest	552	6,494
Operating transfers in	<u>0</u>	<u>500,000</u>
Total nonoperating revenues (expenses)	<u>552</u>	<u>506,494</u>
Net income	213,033	151,121
Retained earnings:		
Beginning of year	<u>8,403</u>	<u>(142,718)</u>
End of year	<u>\$ 221,436</u>	<u>\$ 8,403</u>

NYE COUNTY, NEVADA
EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2002 and 2001

	2002	2001
Cash flows from operating activities:		
Cash received from customers	\$ 215,214	\$ 1,538,902
Cash paid to suppliers	<u>(22,423)</u>	<u>(2,335,110)</u>
Net cash provided (used) by operating activities	<u>192,791</u>	<u>(796,208)</u>
Cash flows from noncapital financing activities:		
Operating transfers in	0	500,000
Interest earned	<u>552</u>	<u>6,494</u>
Net cash provided by noncapital financing activities	<u>552</u>	<u>506,494</u>
Net increase (decrease) in cash and cash equivalents	193,343	(289,714)
Cash and cash equivalents:		
Beginning of year	<u>28,093</u>	<u>317,807</u>
End of year	<u>\$ 221,436</u>	<u>\$ 28,093</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 212,481	\$ (355,373)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
(Increase) decrease in accounts receivable	0	121,945
Increase (decrease) in accounts payable	<u>(19,690)</u>	<u>(562,780)</u>
Total adjustments	<u>(19,690)</u>	<u>(440,835)</u>
Net cash provided (used) by operating activities	<u>\$ 192,791</u>	<u>\$ (796,208)</u>

NYE COUNTY, NEVADA
SELF INSURANCE INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Pooled cash and investments	\$ 176,405	\$ 282,016
Accounts receivable	<u>0</u>	<u>8,090</u>
Total assets	<u><u>\$ 176,405</u></u>	<u><u>\$ 290,106</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 32,385	\$ 184,042
<u>RETAINED EARNINGS</u>		
Reserved for subsequent year	<u>144,020</u>	<u>106,064</u>
Total liabilities and retained earnings	<u><u>\$ 176,405</u></u>	<u><u>\$ 290,106</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Operating revenues:				
Charges for services:				
Insurance premiums	\$ 0	\$ 45,028	\$ 45,028	\$ 53,329
Other:				
Other resources	0	5,275	5,275	0
Reimbursements	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>	<u>0</u>
	<u>5,000</u>	<u>5,275</u>	<u>275</u>	<u>0</u>
Total revenues	5,000	50,303	45,303	53,329
Operating expenses:				
Property damage claim	<u>150,000</u>	<u>157,072</u>	<u>(7,072)</u>	<u>233,610</u>
Operating income (loss)	<u>(145,000)</u>	<u>(106,769)</u>	<u>38,231</u>	<u>(180,281)</u>
Other financing sources (uses):				
Interest income	7,500	0	(7,500)	9,069
Operating transfers in	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>
Operating transfers out	<u>(7,500)</u>	<u>(5,275)</u>	<u>2,225</u>	<u>(9,069)</u>
Total other sources (uses)	<u>150,000</u>	<u>144,725</u>	<u>(5,275)</u>	<u>150,000</u>
Net income (loss)	5,000	37,956	32,956	(30,281)
Retained earnings:				
Beginning of year	<u>145,944</u>	<u>106,064</u>	<u>(39,880)</u>	<u>136,345</u>
End of year	<u>\$ 150,944</u>	<u>\$ 144,020</u>	<u>\$ (6,924)</u>	<u>\$ 106,064</u>

NYE COUNTY, NEVADA
SELF INSURANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2002 and 2001

	2002	2001
Cash flows from operating activities:		
Cash received from customers	\$ 58,393	\$ 45,239
Cash paid to suppliers	<u>(308,729)</u>	<u>(54,167)</u>
Net cash (used) by operating activities	<u>(250,336)</u>	<u>(8,928)</u>
Cash flows from noncapital financing activities:		
Operating transfers in	150,000	150,000
Operating transfers out	(5,275)	(9,069)
Interest earned	<u>0</u>	<u>9,069</u>
Net cash provided by noncapital financing activities	<u>144,725</u>	<u>150,000</u>
Net increase (decrease) in cash and cash equivalents	(105,611)	141,072
Cash and cash equivalents:		
Beginning of year	<u>282,016</u>	<u>140,944</u>
End of year	<u>\$ 176,405</u>	<u>\$ 282,016</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	<u>\$ (106,769)</u>	<u>\$ (180,281)</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Decrease (increase) in accounts receivable	8,090	(8,090)
Increase (decrease) in accounts payable	<u>(151,657)</u>	<u>179,443</u>
Total adjustments	<u>(143,567)</u>	<u>171,353</u>
Net cash (used) by operating activities	<u>\$ (250,336)</u>	<u>\$ (8,928)</u>

NYE COUNTY, NEVADA
MOTOR POOL INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
ASSETS		
Current assets:		
Accounts receivable	\$ 82,620	\$ 222,782
Fixed assets		
Land	104,377	104,377
Building	327,177	327,177
Equipment	<u>102,522</u>	<u>102,522</u>
Subtotal	534,076	534,076
Less accumulated depreciation	<u>(83,061)</u>	<u>(61,310)</u>
Fixed assets (net of applicable depreciation)	<u>451,015</u>	<u>472,766</u>
Total assets	<u><u>\$ 533,635</u></u>	<u><u>\$ 695,548</u></u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 76,012	\$ 54,321
Accrued payroll and benefits	22,793	10,738
Due to other funds	377,741	379,244
Accrued compensated absences	<u>114,666</u>	<u>92,897</u>
Total liabilities	<u>591,212</u>	<u>537,200</u>
EQUITY AND OTHER CREDITS		
Contributed capital	267,093	286,609
Retained earnings:		
Unreserved	<u>(324,670)</u>	<u>(128,261)</u>
Total equity and other credits	<u>(57,577)</u>	<u>158,348</u>
Total liabilities, equity and other credits	<u><u>\$ 533,635</u></u>	<u><u>\$ 695,548</u></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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Operating revenues:				
Charges for services	\$ 1,175,000	\$ 1,123,092	\$ (51,908)	\$ 1,207,855
Operating expenses:				
Salaries	463,313	509,966	(46,653)	470,623
Employee benefits	156,347	167,272	(10,925)	151,961
Services and supplies	575,342	640,027	(64,685)	665,308
Depreciation	<u>21,250</u>	<u>21,752</u>	<u>(502)</u>	<u>20,902</u>
Total operating expenses	<u>1,216,252</u>	<u>1,339,017</u>	<u>(122,765)</u>	<u>1,308,794</u>
Net (loss)	(41,252)	(215,925)	(174,673)	(100,939)
Add back amortization on contributed capital	0	19,516	19,516	19,516
Retained earnings:				
Beginning of year	<u>18,880</u>	<u>(128,261)</u>	<u>(147,141)</u>	<u>(46,838)</u>
End of year	<u>\$ (22,372)</u>	<u>\$ (324,670)</u>	<u>\$ (302,298)</u>	<u>\$ (128,261)</u>

NYE COUNTY, NEVADA
MOTOR POOL INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2002 and 2001

	2002	2001
Cash flows from operating activities:		
Cash received from customers	\$ 1,263,254	\$ 1,150,470
Cash paid for employees	(665,183)	(707,284)
Cash paid to suppliers	<u>(618,337)</u>	<u>(692,569)</u>
Net cash (used) by operating activities	<u>(20,266)</u>	<u>(249,383)</u>
Cash flows from noncapital financing activities:		
Compensated absences	21,769	15,070
Due to other funds	<u>(1,503)</u>	<u>239,408</u>
Net cash provided by noncapital financing activities	<u>20,266</u>	<u>254,478</u>
Cash flows from capital and related financing activities:		
Purchase of fixed assets	<u>0</u>	<u>(5,095)</u>
Net increase (decrease) in cash and cash equivalents	0	0
Cash and cash equivalents:		
Beginning of year	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating income (loss)	\$ (215,925)	\$ (100,939)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Depreciation	21,752	20,902
(Increase) decrease in accounts receivable	140,162	(57,385)
Increase (decrease) in accrued payroll	12,055	(84,700)
Increase (decrease) in accounts payable	<u>21,690</u>	<u>(27,261)</u>
Total adjustments	<u>195,659</u>	<u>(148,444)</u>
Net cash (used) by operating activities	<u>\$ (20,266)</u>	<u>\$ (249,383)</u>
Noncash investing capital and financing activities:		
Contribution of fixed assets	\$ 0	\$ 0
Purchase of fixed assets from road fund	\$ 0	\$ 0

NYE COUNTY, NEVADA
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

June 30, 2002

Page 1 of 3

	Trust Funds		Nye County	
	F.H. Flint Scholarship	County Property Trust	School District	Nye County School Debt
<u>ASSETS</u>				
Pooled cash and investments	\$ 21,189	\$ 858,430	\$ 438,048	\$ 5,369,636
Interest receivable	41	1,187	0	6,161
Taxes receivable	0	0	292,616	228,239
Due from other governments	0	0	0	0
Accounts receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u><u>\$ 21,230</u></u>	<u><u>\$ 859,617</u></u>	<u><u>\$ 730,664</u></u>	<u><u>\$ 5,604,036</u></u>
<u>LIABILITIES</u>				
Accounts payable	\$ 0	\$ 29,429	\$ 0	\$ 0
Deferred taxes	0	0	261,289	203,804
Due to other governments	<u>0</u>	<u>0</u>	<u>469,375</u>	<u>5,400,232</u>
Total liabilities	<u>0</u>	<u>29,429</u>	<u>730,664</u>	<u>5,604,036</u>
<u>FUND BALANCE</u>				
Unreserved:				
Designated for subsequent year	20,468	830,188	0	0
Undesignated	<u>762</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u><u>21,230</u></u>	<u><u>830,188</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Total liabilities and fund balance	<u><u>\$ 21,230</u></u>	<u><u>\$ 859,617</u></u>	<u><u>\$ 730,664</u></u>	<u><u>\$ 5,604,036</u></u>

Agency Funds

State of Nevada	State Medical Indigent	Range Improvement	Pahrump Town	Round Mountain Town
\$ 383,934	\$ 31,413	\$ 81,463	\$ 3,020,702	\$ 655,717
0	0	0	3,439	662
58,447	5,850	0	79,137	1,304
0	0	0	167,778	43,671
0	0	0	548,803	23,609
<u>\$ 442,381</u>	<u>\$ 37,263</u>	<u>\$ 81,463</u>	<u>\$ 3,819,859</u>	<u>\$ 724,963</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
52,258	5,223	0	51,012	1,275
<u>390,123</u>	<u>32,040</u>	<u>81,463</u>	<u>3,768,847</u>	<u>723,688</u>
<u>442,381</u>	<u>37,263</u>	<u>81,463</u>	<u>3,819,859</u>	<u>724,963</u>
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>\$ 442,381</u>	<u>\$ 37,263</u>	<u>\$ 81,463</u>	<u>\$ 3,819,859</u>	<u>\$ 724,963</u>

NYE COUNTY, NEVADA
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

June 30, 2002

Page 2 of 3

	<u>Agency Funds</u>			
	Tonopah Town	Pahrump Library	Smoky Valley Library	Smoky Valley Television
<u>ASSETS</u>				
Pooled cash and investments	\$ 705,082	\$ 603,383	\$ 95,328	\$ 29,785
Interest receivable	1,401	399	82	36
Taxes receivable	33,857	40,443	2,540	0
Due from other governments	40,810	13,424	3,276	0
Accounts receivable	<u>98,052</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u><u>\$ 879,202</u></u>	<u><u>\$ 657,649</u></u>	<u><u>\$ 101,226</u></u>	<u><u>\$ 29,821</u></u>
<u>LIABILITIES</u>				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
Deferred taxes	15,120	35,378	2,319	0
Due to other governments	<u>864,082</u>	<u>622,271</u>	<u>98,907</u>	<u>29,821</u>
Total liabilities	<u><u>879,202</u></u>	<u><u>657,649</u></u>	<u><u>101,226</u></u>	<u><u>29,821</u></u>
<u>FUND BALANCE</u>				
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><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Total liabilities and fund balance	<u><u>\$ 879,202</u></u>	<u><u>\$ 657,649</u></u>	<u><u>\$ 101,226</u></u>	<u><u>\$ 29,821</u></u>

Endangered Species Act	Pahrump Hospital	Amargosa Library	Beatty Library	Tonopah Library
\$ 6,000	\$ 341,015	\$ 79,577	\$ 7,678	\$ 149,041
0	0	91	5	176
0	38,598	5,931	1,470	8,306
0	9,426	2,862	1,217	7,605
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 6,000</u>	<u>\$ 389,039</u>	<u>\$ 88,461</u>	<u>\$ 10,370</u>	<u>\$ 165,128</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	33,779	5,473	1,460	6,195
<u>6,000</u>	<u>355,260</u>	<u>82,988</u>	<u>8,910</u>	<u>158,933</u>
<u>6,000</u>	<u>389,039</u>	<u>88,461</u>	<u>10,370</u>	<u>165,128</u>
0	0	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>0</u>	<u>0</u>	<u>0</u>
<u>\$ 6,000</u>	<u>\$ 389,039</u>	<u>\$ 88,461</u>	<u>\$ 10,370</u>	<u>\$ 165,128</u>

NYE COUNTY, NEVADA
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2002
Page 3 of 3

	Miscellaneous	2002	2001	Totals
<u>ASSETS</u>				
Pooled cash and investments	\$ 2,079,462	\$ 14,956,883	\$ 12,198,171	
Interest receivable	0	13,680	41,423	
Taxes receivable	0	796,738	756,725	
Due from other governments	0	290,069	339,726	
Accounts receivable	<u>0</u>	<u>670,464</u>	<u>585,214</u>	
Total assets	<u><u>\$ 2,079,462</u></u>	<u><u>\$ 16,727,834</u></u>	<u><u>\$ 13,921,259</u></u>	
<u>LIABILITIES</u>				
Accounts payable	\$ 0	\$ 29,429	\$ 9,461	
Deferred taxes	0	674,585	605,782	
Due to other governments	<u>2,079,462</u>	<u>15,172,402</u>	<u>12,391,163</u>	
Total liabilities	<u><u>2,079,462</u></u>	<u><u>15,876,416</u></u>	<u><u>13,006,406</u></u>	
<u>FUND BALANCE</u>				
Unreserved:				
Designated for subsequent year	0	850,656	20,404	
Undesignated	<u>0</u>	<u>762</u>	<u>894,449</u>	
Total fund balance	<u><u>0</u></u>	<u><u>851,418</u></u>	<u><u>914,853</u></u>	
Total liabilities and fund balance	<u><u>\$ 2,079,462</u></u>	<u><u>\$ 16,727,834</u></u>	<u><u>\$ 13,921,259</u></u>	

NYE COUNTY, NEVADA
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended June 30, 2002

	F.H. Flint Scholarship	County Property Trust	2002	Totals	2001
Revenues:					
Other	\$ 762	\$ 144,101	\$ 144,863	\$ 520,756	
Expenditures:					
Community support	0	0	0	500	
Intergovernmental	<u>0</u>	<u>208,298</u>	<u>208,298</u>	<u>281,074</u>	
Total expenditures	0	208,298	208,298	281,574	
Excess (deficiency) of revenues over expenditures	762	(64,197)	(63,435)	239,182	
Fund balance:					
Beginning of year	<u>20,468</u>	<u>894,385</u>	<u>914,853</u>	<u>675,671</u>	
End of year	<u>\$ 21,230</u>	<u>\$ 830,188</u>	<u>\$ 851,418</u>	<u>\$ 914,853</u>	

NYE COUNTY, NEVADA
F.H. FLINT SCHOLARSHIP EXPENDABLE TRUST FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 21,189	\$ 20,403
Interest receivable	<u>41</u>	<u>65</u>
 Total assets	 <u>\$ 21,230</u>	 <u>\$ 20,468</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	\$ 20,468	\$ 20,404
Undesignated	<u>762</u>	<u>64</u>
 Total fund balance	 <u>\$ 21,230</u>	 <u>\$ 20,468</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Interest	\$ 900	\$ 762	\$ (138)	\$ 1,064
Expenditures:				
Community support:				
Scholarships	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>
Excess (deficiency) of revenues over expenditures	400	762	362	564
Fund balance:				
Beginning of year	<u>20,404</u>	<u>20,468</u>	<u>64</u>	<u>19,904</u>
End of year	<u>\$ 20,804</u>	<u>\$ 21,230</u>	<u>\$ 426</u>	<u>\$ 20,468</u>

NYE COUNTY, NEVADA
PROPERTY TRUST EXPENDABLE TRUST FUND
COMPARATIVE BALANCE SHEETS
June 30, 2002 and 2001

	2002	2001
<u>ASSETS</u>		
Pooled cash and investments	\$ 858,430	\$ 899,002
Due from other governments	0	963
Interest receivable	<u>1,187</u>	<u>3,881</u>
 Total assets	 <u>\$ 859,617</u>	 <u>\$ 903,846</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 29,429	\$ 9,461
<u>FUND BALANCE</u>		
Unreserved:		
Designated for subsequent year	830,188	0
Undesignated	<u>0</u>	<u>894,385</u>
 Total fund balance	 <u>830,188</u>	 <u>894,385</u>
 Total liabilities and fund balance	 <u>\$ 859,617</u>	 <u>\$ 903,846</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, 2002

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

	2002		Variance-	
	Budget	Actual	Favorable (Unfavorable)	2001
Revenues:				
Other:				
Tax trust sales	\$ 300,000	\$ 112,685	\$ (187,315)	\$ 477,456
Interest	0	31,416	31,416	42,236
Miscellaneous	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>	<u>0</u>
Total revenues	303,000	144,101	(158,899)	519,692
Expenditures:				
Intergovernmental	<u>303,000</u>	<u>208,298</u>	<u>94,702</u>	<u>281,074</u>
Excess (deficiency) of revenues over expenditures	0	(64,197)	(64,197)	238,618
Fund balance:				
Beginning of year	<u>0</u>	<u>894,385</u>	<u>894,385</u>	<u>655,767</u>
End of year	<u>\$ 0</u>	<u>\$ 830,188</u>	<u>\$ 830,188</u>	<u>\$ 894,385</u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 1 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Nye County School District				
ASSETS				
Pooled cash and investments	\$ (1,409)	\$ 6,287,068	\$ 5,847,611	\$ 438,048
Taxes receivable	278,969	292,616	278,969	292,616
Due from other governments	<u>6,164</u>	0	<u>6,164</u>	<u>0</u>
	<u><u>\$ 283,724</u></u>	<u><u>\$ 6,579,684</u></u>	<u><u>\$ 6,132,744</u></u>	<u><u>\$ 730,664</u></u>
LIABILITIES				
Due to other governments	\$ 49,945	\$ 6,318,395	\$ 5,898,965	\$ 469,375
Deferred tax revenue	<u>233,779</u>	<u>261,289</u>	<u>233,779</u>	<u>261,289</u>
	<u><u>\$ 283,724</u></u>	<u><u>\$ 6,579,684</u></u>	<u><u>\$ 6,132,744</u></u>	<u><u>\$ 730,664</u></u>
Nye County School District				
Debt service				
ASSETS				
Pooled cash and investments	\$ 5,039,275	\$ 4,927,177	\$ 4,596,816	\$ 5,369,636
Interest receivable	19,191	6,161	19,191	6,161
Taxes receivable	217,592	228,239	217,592	228,239
Due from other governments	<u>4,807</u>	0	<u>4,807</u>	<u>0</u>
	<u><u>\$ 5,280,865</u></u>	<u><u>\$ 5,161,577</u></u>	<u><u>\$ 4,838,406</u></u>	<u><u>\$ 5,604,036</u></u>
LIABILITIES				
Due to other governments	\$ 5,098,520	\$ 4,957,773	\$ 4,656,061	\$ 5,400,232
Deferred tax revenue	<u>182,345</u>	<u>203,804</u>	<u>182,345</u>	<u>203,804</u>
	<u><u>\$ 5,280,865</u></u>	<u><u>\$ 5,161,577</u></u>	<u><u>\$ 4,838,406</u></u>	<u><u>\$ 5,604,036</u></u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 2 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
State of Nevada				
ASSETS				
Pooled cash and investments				
Pooled cash and investments	\$ 373,559	\$ 1,840,193	\$ 1,829,818	\$ 383,934
Taxes receivable	<u>55,794</u>	<u>58,447</u>	<u>55,794</u>	<u>58,447</u>
	<u><u>\$ 429,353</u></u>	<u><u>\$ 1,898,640</u></u>	<u><u>\$ 1,885,612</u></u>	<u><u>\$ 442,381</u></u>
LIABILITIES				
Due to other governments				
Due to other governments	\$ 382,596	\$ 1,846,382	\$ 1,838,855	\$ 390,123
Deferred tax revenue	<u>46,757</u>	<u>52,258</u>	<u>46,757</u>	<u>52,258</u>
	<u><u>\$ 429,353</u></u>	<u><u>\$ 1,898,640</u></u>	<u><u>\$ 1,885,612</u></u>	<u><u>\$ 442,381</u></u>
State Medical Indigent				
ASSETS				
Pooled cash and investments				
Pooled cash and investments	\$ 28,834	\$ 123,889	\$ 121,310	\$ 31,413
Taxes receivable	<u>5,570</u>	<u>5,850</u>	<u>5,570</u>	<u>5,850</u>
Due from other governments	<u>123</u>	<u>0</u>	<u>123</u>	<u>0</u>
	<u><u>\$ 34,527</u></u>	<u><u>\$ 129,739</u></u>	<u><u>\$ 127,003</u></u>	<u><u>\$ 37,263</u></u>
LIABILITIES				
Due to other governments				
Due to other governments	\$ 29,859	\$ 124,516	\$ 122,335	\$ 32,040
Deferred tax revenue	<u>4,668</u>	<u>5,223</u>	<u>4,668</u>	<u>5,223</u>
	<u><u>\$ 34,527</u></u>	<u><u>\$ 129,739</u></u>	<u><u>\$ 127,003</u></u>	<u><u>\$ 37,263</u></u>
Range Improvement District				
ASSETS				
Pooled cash and investments				
Pooled cash and investments	<u>72,936</u>	<u>13,589</u>	<u>5,062</u>	<u>81,463</u>
LIABILITIES				
Due to other governments				
Due to other governments	<u>72,936</u>	<u>13,589</u>	<u>5,062</u>	<u>81,463</u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 3 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Pahrump Town				
ASSETS				
Pooled cash and investments	\$ 2,458,770	\$ 2,766,143	\$ 2,204,211	\$ 3,020,702
Interest receivable	9,143	3,439	9,143	3,439
Accounts receivable	453,644	548,803	453,644	548,803
Taxes receivable	82,443	79,137	82,443	79,137
Due from other governments	<u>153,650</u>	<u>167,778</u>	<u>153,650</u>	<u>167,778</u>
	<u><u>\$ 3,157,650</u></u>	<u><u>\$ 3,565,300</u></u>	<u><u>\$ 2,903,091</u></u>	<u><u>\$ 3,819,859</u></u>
LIABILITIES				
Due to other governments	\$ 3,112,535	\$ 3,514,288	\$ 2,857,976	\$ 3,768,847
Deferred tax revenue	<u>45,115</u>	<u>51,012</u>	<u>45,115</u>	<u>51,012</u>
	<u><u>\$ 3,157,650</u></u>	<u><u>\$ 3,565,300</u></u>	<u><u>\$ 2,903,091</u></u>	<u><u>\$ 3,819,859</u></u>
Round Mountain Town				
ASSETS				
Pooled cash and investments	\$ 611,725	\$ 673,739	\$ 629,747	\$ 655,717
Interest receivable	2,268	662	2,268	662
Accounts receivable	28,038	23,609	28,038	23,609
Taxes receivable	682	1,304	682	1,304
Due from other governments	<u>41,089</u>	<u>43,671</u>	<u>41,089</u>	<u>43,671</u>
	<u><u>\$ 683,802</u></u>	<u><u>\$ 742,985</u></u>	<u><u>\$ 701,824</u></u>	<u><u>\$ 724,963</u></u>
LIABILITIES				
Due to other governments	\$ 683,267	\$ 741,710	\$ 701,289	\$ 723,688
Deferred tax revenue	<u>535</u>	<u>1,275</u>	<u>535</u>	<u>1,275</u>
	<u><u>\$ 683,802</u></u>	<u><u>\$ 742,985</u></u>	<u><u>\$ 701,824</u></u>	<u><u>\$ 724,963</u></u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 4 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Tonopah Town				
ASSETS				
Pooled cash and investments	\$ 730,347	\$ 710,598	\$ 735,863	\$ 705,082
Interest receivable	2,271	1,401	2,271	1,401
Accounts receivable	103,532	98,052	103,532	98,052
Taxes receivable	23,884	33,857	23,884	33,857
Due from other governments	<u>39,277</u>	<u>40,810</u>	<u>39,277</u>	<u>40,810</u>
	<u><u>\$ 899,311</u></u>	<u><u>\$ 884,718</u></u>	<u><u>\$ 904,827</u></u>	<u><u>\$ 879,202</u></u>
LIABILITIES				
Due to other governments	\$ 882,216	\$ 869,598	\$ 887,732	\$ 864,082
Deferred tax revenue	<u>17,095</u>	<u>15,120</u>	<u>17,095</u>	<u>15,120</u>
	<u><u>\$ 899,311</u></u>	<u><u>\$ 884,718</u></u>	<u><u>\$ 904,827</u></u>	<u><u>\$ 879,202</u></u>
Pahrump Library				
ASSETS				
Pooled cash and investments	\$ 712,309	\$ 879,910	\$ 988,836	\$ 603,383
Interest receivable	2,637	399	2,637	399
Taxes receivable	38,993	40,443	38,993	40,443
Due from other governments	<u>20,544</u>	<u>13,424</u>	<u>20,544</u>	<u>13,424</u>
	<u><u>\$ 774,483</u></u>	<u><u>\$ 934,176</u></u>	<u><u>\$ 1,051,010</u></u>	<u><u>\$ 657,649</u></u>
LIABILITIES				
Due to other governments	\$ 743,415	\$ 898,798	\$ 1,019,942	\$ 622,271
Deferred tax revenue	<u>31,068</u>	<u>35,378</u>	<u>31,068</u>	<u>35,378</u>
	<u><u>\$ 774,483</u></u>	<u><u>\$ 934,176</u></u>	<u><u>\$ 1,051,010</u></u>	<u><u>\$ 657,649</u></u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 5 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Smoky Valley Library				
ASSETS				
Pooled cash and investments	\$ 246,718	\$ 482,514	\$ 633,904	\$ 95,328
Interest receivable	968	82	968	82
Taxes receivable	2,194	2,540	2,194	2,540
Due from other governments	<u>3,863</u>	<u>3,276</u>	<u>3,863</u>	<u>3,276</u>
	<u><u>\$ 253,743</u></u>	<u><u>\$ 488,412</u></u>	<u><u>\$ 640,929</u></u>	<u><u>\$ 101,226</u></u>
LIABILITIES				
Due to other governments	\$ 251,705	\$ 486,093	\$ 638,891	\$ 98,907
Deferred tax revenue	<u>2,038</u>	<u>2,319</u>	<u>2,038</u>	<u>2,319</u>
	<u><u>\$ 253,743</u></u>	<u><u>\$ 488,412</u></u>	<u><u>\$ 640,929</u></u>	<u><u>\$ 101,226</u></u>
Smoky Valley TV District				
ASSETS				
Pooled cash and investments	\$ 14,102	\$ 25,016	\$ 9,333	\$ 29,785
Interest receivable	<u>56</u>	<u>36</u>	<u>56</u>	<u>36</u>
	<u><u>\$ 14,158</u></u>	<u><u>\$ 25,052</u></u>	<u><u>\$ 9,389</u></u>	<u><u>\$ 29,821</u></u>
LIABILITIES				
Due to other governments	<u><u>\$ 14,158</u></u>	<u><u>\$ 25,052</u></u>	<u><u>\$ 9,389</u></u>	<u><u>\$ 29,821</u></u>
Endangered Species Act				
ASSETS				
Pooled cash and investments	<u><u>\$ 6,000</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 6,000</u></u>
LIABILITIES				
Due to other governments	<u><u>\$ 6,000</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 6,000</u></u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 6 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Pahrump Hospital District				
ASSETS				
Pooled cash and investments	\$ 95,351	\$ 973,450	\$ 727,786	\$ 341,015
Due from other governments	67,087	9,426	67,087	9,426
Taxes receivable	<u>39,196</u>	<u>38,598</u>	<u>39,196</u>	<u>38,598</u>
	<u><u>\$ 201,634</u></u>	<u><u>\$ 1,021,474</u></u>	<u><u>\$ 834,069</u></u>	<u><u>\$ 389,039</u></u>
LIABILITIES				
Due to other governments	\$ 170,437	\$ 987,695	\$ 802,872	\$ 355,260
Deferred tax revenue	<u>31,197</u>	<u>33,779</u>	<u>31,197</u>	<u>33,779</u>
	<u><u>\$ 201,634</u></u>	<u><u>\$ 1,021,474</u></u>	<u><u>\$ 834,069</u></u>	<u><u>\$ 389,039</u></u>
Amargosa Library				
ASSETS				
Pooled cash and investments	\$ 107,163	\$ 8,566	\$ 36,152	\$ 79,577
Interest receivable	425	91	425	91
Taxes receivable	<u>3,397</u>	<u>5,931</u>	<u>3,397</u>	<u>5,931</u>
Due from other governments	<u>1,106</u>	<u>2,862</u>	<u>1,106</u>	<u>2,862</u>
	<u><u>\$ 112,091</u></u>	<u><u>\$ 17,450</u></u>	<u><u>\$ 41,080</u></u>	<u><u>\$ 88,461</u></u>
LIABILITIES				
Due to other governments	\$ 108,816	\$ 11,977	\$ 37,805	\$ 82,988
Deferred tax revenue	<u>3,275</u>	<u>5,473</u>	<u>3,275</u>	<u>5,473</u>
	<u><u>\$ 112,091</u></u>	<u><u>\$ 17,450</u></u>	<u><u>\$ 41,080</u></u>	<u><u>\$ 88,461</u></u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 7 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Beatty Library				
ASSETS				
Pooled cash and investments	\$ 7,872	\$ 62,903	\$ 63,097	\$ 7,678
Interest receivable	30	5	30	5
Taxes receivable	938	1,470	938	1,470
Due from other governments	<u>745</u>	<u>1,217</u>	<u>745</u>	<u>1,217</u>
	<u><u>\$ 9,585</u></u>	<u><u>\$ 65,595</u></u>	<u><u>\$ 64,810</u></u>	<u><u>\$ 10,370</u></u>
LIABILITIES				
Due to other governments	\$ 8,676	\$ 64,135	\$ 63,901	\$ 8,910
Deferred tax revenue	<u>909</u>	<u>1,460</u>	<u>909</u>	<u>1,460</u>
	<u><u>\$ 9,585</u></u>	<u><u>\$ 65,595</u></u>	<u><u>\$ 64,810</u></u>	<u><u>\$ 10,370</u></u>
Tonopah Library				
ASSETS				
Pooled cash and investments	\$ 128,289	\$ 124,947	\$ 104,195	\$ 149,041
Interest receivable	488	176	488	176
Taxes receivable	7,073	8,306	7,073	8,306
Due from other governments	<u>308</u>	<u>7,605</u>	<u>308</u>	<u>7,605</u>
	<u><u>\$ 136,158</u></u>	<u><u>\$ 141,034</u></u>	<u><u>\$ 112,064</u></u>	<u><u>\$ 165,128</u></u>
LIABILITIES				
Due to other governments	\$ 129,157	\$ 134,839	\$ 105,063	\$ 158,933
Deferred tax revenue	<u>7,001</u>	<u>6,195</u>	<u>7,001</u>	<u>6,195</u>
	<u><u>\$ 136,158</u></u>	<u><u>\$ 141,034</u></u>	<u><u>\$ 112,064</u></u>	<u><u>\$ 165,128</u></u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 8 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Family to Family Pahrump				
ASSETS				
Pooled cash and investments	<u>\$ 3,498</u>	<u>\$ 0</u>	<u>\$ 3,498</u>	<u>\$ 0</u>
LIABILITIES				
Due to other governments	<u>\$ 3,498</u>	<u>\$ 0</u>	<u>\$ 3,498</u>	<u>\$ 0</u>
Miscellaneous				
ASSETS				
Pooled cash and investments	<u>\$ 643,427</u>	<u>\$ 2,079,462</u>	<u>\$ 643,427</u>	<u>\$ 2,079,462</u>
LIABILITIES				
Due to other governments	<u>\$ 643,427</u>	<u>\$ 2,079,462</u>	<u>\$ 643,427</u>	<u>\$ 2,079,462</u>

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2002
Page 9 of 9

	Balance 06/30/01	Additions	Deletions	Balance 06/30/02
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 11,278,766	\$ 21,979,164	\$ 19,180,666	\$ 14,077,264
Interest receivable	37,477	12,452	37,477	12,452
Accounts receivable	585,214	670,464	585,214	670,464
Taxes receivable	756,725	796,738	756,725	796,738
Due from other governments	<u>338,763</u>	<u>290,069</u>	<u>338,763</u>	<u>290,069</u>
	<u><u>\$ 12,996,945</u></u>	<u><u>\$ 23,748,887</u></u>	<u><u>\$ 20,898,845</u></u>	<u><u>\$ 15,846,987</u></u>
LIABILITIES				
Due to other governments	\$ 12,391,163	\$ 23,074,302	\$ 20,293,063	\$ 15,172,402
Deferred tax revenue	<u>605,782</u>	<u>674,585</u>	<u>605,782</u>	<u>674,585</u>
	<u><u>\$ 12,996,945</u></u>	<u><u>\$ 23,748,887</u></u>	<u><u>\$ 20,898,845</u></u>	<u><u>\$ 15,846,987</u></u>

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER \$100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1992 THROUGH JUNE 30, 2002

	2002	2001	2000	1999	1998
NYE COUNTY					
General fund	\$ 0.9976	\$ 0.9676	\$ 0.9829	\$ 0.9829	\$ 0.9697
Road fund	0.0049	0.0049	0.0049	0.0049	0.0050
Agricultural extension fund	0.0150	0.0100	0.0100	0.0100	0.0100
Ambulance and health fund	0.0000	0.0000	0.0000	0.0000	0.0000
Medical and general indigent fund	0.0646	0.0646	0.0750	0.0686	0.0856
Museum fund	0.0091	0.0091	0.0079	0.0083	0.0083
Health clinic fund	0.0411	0.0411	0.0469	0.0535	0.0478
Juvenile probation fund	0.0775	0.0779	0.0822	0.0829	0.0766
Parks fund	0.0000	0.0000	0.0000	0.0000	0.0000
Capital projects fund	0.0000	0.0346	0.0000	0.0000	0.0085
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Emergency medical indigent	0.0670	0.0670	0.0670	0.0166	0.0164
Special capital projects	0.0500	0.0500	0.0500	0.0500	0.0498
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	1.3468	1.3468	1.3468	1.2977	1.2977
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>\$ 2.8318</u>	<u>\$ 2.7827</u>	<u>\$ 2.7827</u>
TOWN OF GABBS					
General fund	\$ 0.4846	\$ 0.4846	\$ 0.4846	\$ 0.5337	\$ 0.5337
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye county	2.8318	2.8318	2.8318	2.7827	2.7827
Town of Gabbs rate	<u>\$ 3.6400</u>				
AMARGOSA VALLEY TOWN					
General fund	0.4949	0.4949	0.4949	0.4681	0.4681
Amargosa library	0.3100	0.3100	0.3100	0.3507	0.3507
Nye county	2.8318	2.8318	2.8318	2.7827	2.7827
Amargosa Valley Town rate	<u>\$ 3.6367</u>	<u>\$ 3.6367</u>	<u>\$ 3.6367</u>	<u>\$ 3.6015</u>	<u>\$ 3.6015</u>
BEATTY TOWN					
General fund	\$ 0.2105	\$ 0.2105	\$ 0.1737	\$ 0.1334	\$ 0.1334
Beatty library	0.1863	0.1863	0.1385	0.1234	0.1046
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye county	2.8318	2.8318	2.8318	2.7827	2.7827
Beatty Town rate	<u>\$ 3.5522</u>	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>

1997	1996	1995	1994	1993	1992
\$ 0.9487	\$ 0.8708	\$ 0.7980	\$ 0.7906	\$ 0.6877	\$ 0.5324
0.0051	0.0073	0.0080	0.0074	0.0112	0.0150
0.0000	0.0231	0.0223	0.0201	0.0195	0.0195
0.0000	0.0000	0.0000	0.0405	0.0191	0.0103
0.0691	0.0700	0.0652	0.0755	0.0710	0.0591
0.0000	0.0114	0.0086	0.0072	0.0080	0.0061
0.0374	0.0343	0.0373	0.0173	0.0158	0.0265
0.0594	0.0535	0.0500	0.0485	0.0410	0.0314
0.0000	0.0000	0.0089	0.0040	0.0040	0.0172
0.0000	0.0313	0.1075	0.0205	0.0772	0.1535
0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
0.0550	0.0291	0.0410	0.0600	0.0516	0.0060
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
1.2447	1.2008	1.2168	1.1616	1.0761	0.9470
0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
0.5850	0.5850	0.5850	0.5850	0.5808	0.6507
0.1500	0.1500	0.1500	0.1500	0.1440	0.1370
<u>\$ 2.7297</u>	<u>\$ 2.6858</u>	<u>\$ 2.7018</u>	<u>\$ 2.6466</u>	<u>\$ 2.5509</u>	<u>\$ 2.4847</u>
\$ 0.6671	\$ 0.7351	\$ 0.7174	\$ 0.8080	\$ 0.9314	\$ 1.0435
0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.6400</u>					
0.4681	0.4665	0.7664	0.7719	0.7676	0.3432
0.3376	0.2909	0.0000	0.0000	0.0412	0.8571
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.5354</u>	<u>\$ 3.4432</u>	<u>\$ 3.4686</u>	<u>\$ 3.4185</u>	<u>\$ 3.3597</u>	<u>\$ 3.6400</u>
\$ 0.1141	\$ 0.0976	\$ 0.1820	\$ 0.1844	\$ 0.1827	\$ 0.1556
0.0895	0.0789	0.0000	0.0000	0.0000	0.0000
0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.1765</u>	<u>\$ 3.0814</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, 1992 THROUGH JUNE 30, 2002

	2002	2001	2000	1999	1998
MANHATTAN TOWN					
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1682	0.1682	0.1682	0.1873	0.2173
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Manhattan Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6100</u>	<u>\$ 3.6400</u>
PAHRUMP TOWN					
General fund	\$ 0.1917	\$ 0.1956	\$ 0.1905	\$ 0.1900	\$ 0.1632
Swimming pool fund	0.0069	0.0070	0.0069	0.0083	0.0049
Library district	0.0338	0.0340	0.0337	0.0321	0.0301
Library debt service fund	0.1046	0.1046	0.1046	0.0000	0.0000
Hospital district	0.0575	0.0575	0.0703	0.0499	0.0410
Hospital debt	0.0728	0.0801	0.0759	0.1082	0.1256
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Pahrump Town rate	<u>\$ 3.2991</u>	<u>\$ 3.3106</u>	<u>\$ 3.3137</u>	<u>\$ 3.1712</u>	<u>\$ 3.1475</u>
ROUND MOUNTAIN TOWN					
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.3464	\$ 0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1682	0.1682	0.1682	0.1873	0.2173
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Round Mountain Town rate	<u>\$ 3.6400</u>				
TONOPAH TOWN					
General fund	\$ 0.3446	\$ 0.3446	\$ 0.3446	\$ 0.3937	\$ 0.3393
CC debt service fund	0.0000	0.0000	0.0000	0.0000	0.0000
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Tonopah library district	0.1400	0.1400	0.1400	0.1400	0.1431
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Tonopah Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.5887</u>
OUTSIDE DISTRICT					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Outside district rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>

1997	1996	1995	1994	1993	1992
\$ 0.4325	\$ 0.5124	\$ 0.1401	\$ 0.3137	\$ 0.3072	\$ 0.3040
0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
0.0890	0.2227	0.1844	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.4944</u>	<u>\$ 3.6400</u>	<u>\$ 3.2471</u>	<u>\$ 3.1457</u>	<u>\$ 3.0158</u>	<u>\$ 2.9005</u>
\$ 0.1632	\$ 0.1632	\$ 0.1644	\$ 0.1679	\$ 0.1650	\$ 0.1586
0.0049	0.0049	0.0052	0.0055	0.0053	0.0048
0.0301	0.0301	0.0301	0.0306	0.0301	0.0292
0.0000	0.0000	0.0000	0.0324	0.0416	0.0508
0.1768	0.2000	0.2000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.1047</u>	<u>\$ 3.0840</u>	<u>\$ 3.1019</u>	<u>\$ 2.8830</u>	<u>\$ 2.7929</u>	<u>\$ 2.6831</u>
\$ 0.5781	\$ 0.5124	\$ 0.5330	\$ 0.8080	\$ 0.8996	\$ 0.8958
0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
0.0890	0.2227	0.1844	0.0000	0.0000	0.0000
2.7297	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>\$ 3.6082</u>	<u>\$ 3.4923</u>
\$ 0.3018	\$ 0.2684	\$ 0.3538	\$ 0.3175	\$ 0.2773	\$ 0.2345
0.1294	0.1252	0.1083	0.0908	0.0828	0.1088
0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
0.1262	0.1141	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.5303</u>	<u>\$ 3.4126</u>	<u>\$ 3.3847</u>	<u>\$ 3.2403</u>	<u>\$ 3.0687</u>	<u>\$ 2.9398</u>
\$ 0.2190	\$ 0.2033	\$ 0.2020	\$ 0.1854	\$ 0.0158	\$ 0.1568
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 2.9729</u>	<u>\$ 2.9049</u>	<u>\$ 2.9226</u>	<u>\$ 2.8320</u>	<u>\$ 2.5667</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, 1992 THROUGH JUNE 30, 2002

	2002	2001	2000	1999	1998
SMOKY VALLEY LIBRARY					
Library	\$ 0.1682	\$ 0.1682	\$ 0.1682	\$ 0.1873	\$ 0.2173
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Smoky Valley Library rate	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>	<u>\$ 3.3236</u>
OUTSIDE SOUTH					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Outside south rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>
SMOKY VALLEY TV					
Library	\$ 0.1682	\$ 0.1682	\$ 0.1682	\$ 0.1873	\$ 0.2173
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Smoky Valley TV rate	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>	<u>\$ 3.3236</u>
TONOPAH LIBRARY					
Library	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1431
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Tonopah library rate	<u>\$ 3.2954</u>	<u>\$ 3.2954</u>	<u>\$ 3.2954</u>	<u>\$ 3.2463</u>	<u>\$ 3.2494</u>
AMARGOSA LIBRARY					
Library	\$ 0.3100	\$ 0.3100	\$ 0.3100	\$ 0.3333	\$ 0.3507
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Amargosa library rate	<u>\$ 3.4654</u>	<u>\$ 3.4654</u>	<u>\$ 3.4654</u>	<u>\$ 3.4396</u>	<u>\$ 3.4570</u>
RAILROAD GENERAL					
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Railroad general rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>	<u>\$ 3.1063</u>

1997	1996	1995	1994	1993	1992
\$ 0.0890	\$ 0.2227	\$ 0.1844	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2190	0.2033	0.2020	0.0000	0.0000	0.0000
0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7297	2.6858	2.7022	0.0000	0.0000	0.0000
<u>\$ 3.0619</u>	<u>\$ 3.1276</u>	<u>\$ 3.1070</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2190	\$ 0.2033	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 2.9729</u>	<u>\$ 2.9049</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.0890	\$ 0.2227	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.0619</u>	<u>\$ 3.1276</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.1262	\$ 0.1141	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.0991</u>	<u>\$ 3.0190</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.3376	\$ 0.2909	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.3105</u>	<u>\$ 3.1958</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2190	\$ 0.2033	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 2.9729</u>	<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, 1992 THROUGH JUNE 30, 2002

	2002	2001	2000	1999	1998
BEATTY LIBRARY					
Library	\$ 0.1863	\$ 0.1863	\$ 0.1385	\$ 0.1234	\$ 0.1046
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Beatty library rate	<u>\$ 3.3417</u>	<u>\$ 3.3417</u>	<u>\$ 3.2939</u>	<u>\$ 3.2297</u>	<u>\$ 3.2109</u>
BEATTY GENERAL IMPROVEMENT					
Library	\$ 0.1863	\$ 0.1863	\$ 0.1385	\$ 0.1234	\$ 0.1046
General	0.2105	0.2105	0.1737	0.1334	0.1334
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Beatty general improvement rate	<u>\$ 3.5522</u>	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>
BEATTY WATER AND SANITATION					
Library	\$ 0.1863	\$ 0.1863	\$ 0.1385	\$ 0.1234	\$ 0.1046
General	0.2105	0.2105	0.1737	0.1334	0.1334
Hospital district	0.2994	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.7827	2.7827
Beatty water and sanitation rate	<u>\$ 3.5522</u>	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>	<u>\$ 3.3443</u>

1997	1996	1995	1994	1993	1992
\$ 0.0895	\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.0624</u>	<u>\$ 2.9838</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.0895	\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.1141	0.0976	0.0000	0.0000	0.0000	0.0000
0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.1765</u>	<u>\$ 3.0814</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.0895	\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.1141	0.0976	0.0000	0.0000	0.0000	0.0000
0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.1765</u>	<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, 1993 THROUGH JUNE 30, 2002
ASSESSED VALUATIONS

	2001-2002	2000-2001	1999-2000	1998-1999
Nye County	*****	*****	*****	*****
Town of Gabbs	3,427,571	3,001,375	3,391,842	3,495,690
Amargosa Valley Town	22,988,101	21,496,013	19,943,184	23,989,877
Beatty Town	29,874,121	38,351,724	40,213,795	43,568,920
Manhattan Town	919,529	812,010	648,760	605,158
Pahrump Town	534,916,372	477,954,458	423,719,373	369,622,304
Round Mountain Town	94,928,569	89,368,233	74,169,376	66,374,508
Tonopah Town	27,474,237	28,303,375	27,505,044	27,454,989
Smoky Valley Library	102,107,915	95,390,565	81,096,982	74,734,194
Tonopah Library	35,164,983	36,976,751	30,696,111	30,258,265
Amargosa Library	19,365,529	18,270,257	20,824,145	24,875,921
Beatty Library	31,005,727	35,852,189	41,439,424	44,932,676

1997-1998	1996-1997	1995-1996	1994-1995	1993-1994	1992-1993
*****	*****	*****	*****	*****	*****
4,054,862	3,212,686	3,424,488	4,060,326	3,828,008	3,914,637
23,981,191	20,480,515	19,967,770	13,390,818	12,911,791	12,134,107
47,748,765	46,830,308	111,024,411	85,926,411	97,729,140	43,508,843
606,029	1,004,911	1,107,287	5,330,585	5,646,137	12,718,415
326,002,629	289,897,974	245,548,880	226,177,169	225,896,898	180,076,855
87,100,416	78,242,462	77,853,529	68,340,162	74,911,576	125,037,360
25,861,892	27,331,795	28,245,940	29,689,436	31,898,884	31,993,523
93,997,937	85,082,621	100,045,621	0	0	0
29,467,546	30,620,058	31,226,949	0	0	0
25,204,891	21,203,566	20,712,106	0	0	0
49,418,191	48,494,667	113,469,866	0	0	0

NYE COUNTY, NEVADA
SCHEDULE OF 2002/2003 BEGINNING FUND BALANCES
JUNE 30, 2002

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
General fund	\$ 2,440,144	\$ 76,449	\$ (2,363,695)
Road fund	946,593	482,764	(463,829)
Regional streets and highways fund	390,041	621,202	231,161
Public transit fund	1,265,175	890,849	(374,326)
Agricultural extension fund	3,082	11,277	8,195
Airport fund	2,203	(5,778)	(7,981)
Ambulance and health fund	18,314	(108,832)	(127,146)
Medical and general indigent fund	285,068	253,927	(31,141)
Dedicated medical indigent fund	526,522	668,659	142,137
Health clinics fund	0	7,392	7,392
Mining maps fund	18,720	20,860	2,140
Juvenile probation fund	294	(65,397)	(65,691)
Museum fund	24,478	20,867	(3,611)
Law library	0	(1,901)	(1,901)
Parks and recreation fund	264,712	213,865	(50,847)
State/County room tax fund	20,328	22,366	2,038
Justice court administrative assessment fund	236,468	234,278	(2,190)
Forensic services fund	5,719	3,694	(2,025)
Capital projects fund	20,000	126,132	106,132
Special ad valorem capital projects fund	72,997	83,786	10,789
Self insurance fund	165,532	144,020	(21,512)
Employees' group insurance fund	15,482	221,436	205,954
F.H. Flint scholarship fund	20,468	21,230	762
Justice court assessment fund	295,242	291,442	(3,800)
Economic development fund	3,900	2,538	(1,362)
911 emergency system fund	151,174	153,223	2,049
PETT Special projects fund	7,358,297	6,536,510	(821,787)
Public lands fund	7,120	7,120	0
Controlled substances fund	12,651	6,941	(5,710)
Repository - scientific fund	27,922	0	(27,922)
Radio communications repair fund	19,630	58,675	39,045
Trust property fund	1,014,385	830,188	(184,197)
Motor pool fund	45,144	(324,670)	(369,814)
Building department fund	446,349	315,364	(130,985)
Stabilization fund	0	0	0
Repository planning fund	24,851	0	(24,851)
Court collection fund	47,107	50,345	3,238
PETT Emergency fund	3,231,925	2,465,635	(766,290)
PETT Capital projects endowment fund	8,174,467	8,067,375	(107,092)
PETT Education endowment fund	8,090,959	7,941,675	(149,284)
Repository drilling	376,481	0	(376,481)
County recorder tech fees	43,000	43,318	318
CDBG	0	0	0
	<u>\$ 36,112,944</u>	<u>\$ 30,388,824</u>	<u>\$ (5,724,120)</u>

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

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
Amargosa Valley Town			
General fund	\$ 129,679	\$ 154,322	\$ 24,643
Community center and park	52,492	10,778	(41,714)
Special ad valorem capital projects	<u>17,436</u>	<u>17,723</u>	<u>287</u>
	<u><u>\$ 199,607</u></u>	<u><u>\$ 182,823</u></u>	<u><u>\$ (16,784)</u></u>
Beatty Town			
General fund	\$ 122,211	\$ 134,953	\$ 12,742
Special ad valorem capital projects	88,312	90,831	2,519
Capital projects	<u>931,836</u>	<u>622,640</u>	<u>(309,196)</u>
	<u><u>\$ 1,142,359</u></u>	<u><u>\$ 848,424</u></u>	<u><u>\$ (293,935)</u></u>
Beatty General Improvement			
District fund	<u><u>\$ 102,765</u></u>	<u><u>\$ 123,853</u></u>	<u><u>\$ 21,088</u></u>
Manhattan Town			
General fund	\$ 577	\$ (1,137)	\$ (1,714)
Special ad valorem capital projects	<u>17,009</u>	<u>4,684</u>	<u>(12,325)</u>
	<u><u>\$ 17,586</u></u>	<u><u>\$ 3,547</u></u>	<u><u>\$ (14,039)</u></u>
Nye Regional Hospital Operating			
	<u><u>\$ (3,823,635)</u></u>	<u><u>\$ (3,742,075)</u></u>	<u><u>\$ 81,560</u></u>
Nye Regional Hospital Debt Service			
	<u><u>\$ 78,997</u></u>	<u><u>\$ 100,252</u></u>	<u><u>\$ 21,255</u></u>
Gabbs Town			
General fund	\$ 191,689	\$ 167,917	\$ (23,772)
Special ad valorem capital projects	<u>0</u>	<u>15,204</u>	<u>15,204</u>
	<u><u>\$ 191,689</u></u>	<u><u>\$ 183,121</u></u>	<u><u>\$ (8,568)</u></u>

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

I have audited the general purpose financial statements of Nye County, Nevada (the County), as of and for the year ended June 30, 2002, and have issued my report thereon dated February 18, 2003. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulation, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in detail in the attached Appendix A.

In connection with my audit, nothing came to my attention that caused me to believe that the funds established by the County as listed in Nevada Revised Statutes (NRS) 354.624 Sec 5 (a)(1) through (5)(II) and NRS 354.6113 failed to comply with the express purposes required by NRS 354.6241 Sec 1 (a), (b), (c), (d), (e), and (f) and NRS 354.6113 Sec 4 (a), (b), (c), and (d) respectively.

Internal Control Over Financial Reporting

In planning and performing my audit I considered the County's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted other matters involving internal control over financial reporting that I have reported to management in a separate letter dated February 18, 2003.

This report is intended solely for the information and use of the Nye County Commission, management, and others within the County, and federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

Las Vegas, Nevada
February 18, 2003

NYE COUNTY, NEVADA
COMPLIANCE WITH LAW AND REGULATION
SCHEDULE OF FINDINGS

APPENDIX A

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

The following functions were overexpended in the general fund:

General government	\$ 64,455
Judicial	309,552

The following individual funds were overexpended:

Agricultural Extension Special Revenue Fund	\$ 6,779
Airport Special Revenue Fund	3,437
Health Clinics Special Revenue Fund	18,047
Nye County Hospital Special Revenue Fund	128,482
Law Library Special Revenue Fund	20,787
Manhattan Town Special Revenue Fund	1,808
Amargosa Community Center Special Revenue Fund	615
Gabbs Town Special Revenue Fund	12,641
Forensic Services Special Revenue Fund	178
Nye County Emergency Special Revenue Fund	1,044,641
County Capital Projects Fund	28,287
County Special Projects Capital Projects Fund	1,011,129
Motor Pool Internal Service Fund	122,765
Self Insurance Internal Service Fund	7,072

B. Chapter 354.625 of the Nevada Revised Statutes and Chapter 354.750 of the Nevada Administrative Code require the County to designate a fixed asset manager and inventory County equipment at least every two years.

The County fixed asset manager indicates a physical inventory of fixed assets was conducted during the year. However, two departments were not inventoried. A complete inventory was not accomplished during the past two years.

C. Chapter 332.036 of the Nevada Revised Statutes indicates that contracts in a County where the population is less than 100,000 shall request bids from two or more persons capable of performing the contract, if available, where the estimated amount to perform the contract is more than \$5,000 but not more than \$25,000. Where the estimated amount is in excess of \$25,000, the County must advertise for bids. The governing body or its representative shall maintain a permanent record of all requests for bids and all bids received.

The County entered into purchase agreements between \$5,000 and \$25,000 for which no bid documentation was available.