

**NYE COUNTY, NEVADA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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**JUNE 30, 2003**  
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## **NYE COUNTY, NEVADA**

### **ORGANIZATION**

County Officers at June 30, 2003:

Commissioners	Henry Neth, Chairman
	Joni Eastley, Vice Chairperson
	Midge Carver, Member
	Candice Trummell, Member
	Patricia Cox, Member
Clerk	Sandra Merlino
Treasurer	Pat Foster
Auditor/Recorder	Donna Motis
Assessor	Sandy Musselman
Sheriff	Tony DeMeo
District Attorney	Robert S. Beckett
Justice of the Peace	Joe Maslach
	C. William Sullivan
	Christina Brisebill

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

Quail Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

**INDEPENDENT AUDITOR'S REPORT**

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

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada, as of and for the year ended June 30, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Nye County, Nevada as of June 30, 2003, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Education Endowment Fund, Special Projects Fund, Capital Projects Endowment Fund, and Nye County Hospital District for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as of June 30, 2003.

In accordance with *Government Auditing Standards*, I have also issued my report dated March 11, 2004 on my consideration of the District's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants. That 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.

Management's discussion and analysis on pages 3 through 9 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nye County, Nevada's basic financial statements. The introductory section, combining and individual fund statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

A handwritten signature in dark ink, appearing to read "Samuel C. McHugh". The signature is fluid and cursive, with the last name "McHugh" being more prominent.

Las Vegas, Nevada  
March 11, 2004

**Nye County, Nevada**  
**Management's Discussion and Analysis**  
**June 30, 2003**

The Management Discussion and Analysis ("MD&A") introduces the financial reports for Nye County, Nevada. The MD&A is required as a new element of the reporting model established by the Governmental Accounting Standards Board (GASB) in Statement No. 34 and subsequent Statements No. 37 and No. 38 governing the presentation of financial statements, MD&A, and note disclosure for state and local governments. Because this is the first year of implementation, some financial data and statements will not reflect prior year information. However, this information will be provided in subsequent years. The MD&A is designed to give the reader an easy-to-understand overview of the County's financial position and results of operations for the year.

**Financial Highlights**

The County's primary revenue sources for governmental activities were ad valorem taxes \$15,277,756, consolidated taxes \$10,483,956 and PETT \$10,000,000. These revenue sources comprised 26.5%, 18.2%, and 17.3% respectively, or 62.0% of total governmental activities revenues.

The County's total expenses were \$46,806,492. The greatest expenses were in the General Government \$11,328,378 and Public Safety \$11,505,899 functions. Business-type activities contributed \$131,043 to total expenses.

At the end of the fiscal year, the unreserved fund balance for the General Fund was a negative \$1,054,485. This was a decrease of \$978,036 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements which are composed of government-wide financial statements, fund financial statements, and accompanying notes. This report also contains required supplementary information in addition to the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public safety, public works, health, welfare, culture and recreation, other, and interest on long-term debt.

### Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Education Endowment, Special Projects, Capital Projects Endowment and Nye Hospital District funds, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison statement is provided for each of the County's governmental funds to demonstrate compliance with the budget.

### Proprietary Funds

The County maintains two distinct types of proprietary funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its water and sewer activities in the Town of Gabbs.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental

activities in the government-wide financial statements. The County uses internal service funds to account for the following activities:

- Automotive fleet
- Self-insurance

#### Fiduciary Funds

The County's fiduciary funds consist of 1 private purpose trust fund and 17 agency funds. The private trust fund is the Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Pahrump Town, Tonopah Town, Round Mountain Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Smoky Valley Television, Nye School General, Nye School Debt Service, Property, Habitat Construction and Mitigation, State of Nevada, State of Nevada Indigent, Range Improvement, and Endangered Species Act.

#### Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including historical information on tax rates for the County's overlapping taxing districts.

It also includes a schedule of budgetary comparisons for both the original and final budgets of the general fund and the various of the County funds.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

### Government-Wide Financial Analysis

Net assets of the County as of June 30, 2003, are summarized and analyzed below:

#### Nye County Net Assets

	<u>Governmental Activities</u> <u>2003</u>	<u>Business Type Activities</u> <u>2003</u>	<u>Total</u> <u>2003</u>
Assets			
Current and other assets	\$ 42,621,924	\$ 131,665	\$ 42,753,589
Net capital assets	<u>35,715,928</u>	<u>875,009</u>	<u>36,590,937</u>
Total Assets	<u>\$ 78,337,852</u>	<u>\$ 1,006,674</u>	<u>\$ 79,334,526</u>
Liabilities			
Current liabilities	\$ 10,210,503	\$ 112,357	\$ 10,322,860
Long-term liabilities	<u>1,083,313</u>	<u>489,794</u>	<u>1,573,107</u>
Total Liabilities	<u>\$ 11,293,816</u>	<u>\$ 602,151</u>	<u>\$ 11,895,967</u>
Net Assets Invested incapital assets, net of related debt	\$ 34,491,888	\$ 378,103	\$ 34,869,991
Restricted	26,742,719	0	26,742,719
Unrestricted	<u>5,809,429</u>	<u>26,420</u>	<u>5,835,849</u>
Total Net Assets	<u>\$ 67,044,036</u>	<u>\$ 404,523</u>	<u>\$ 67,448,559</u>

•As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$67,448,559 as of June 30, 2003.

The largest portion of the County's net assets 51.7% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.); net of any related debt outstanding used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The County's restricted net assets represents resources that are subject to external restrictions on how they may be used.

The remaining portion of the County's net assets are negative unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.

### Nye County Change in Net Assets

	Governmental Activities 2003	Business Type Activities 2003	Total 2003
Revenues:			
Program Revenues:			
Charges for services	\$ 8,454,915	\$ 111,732	\$ 8,566,647
Operating grants and contributions	4,964,626	0	4,964,626
Capital grants and contributions	652,996	0	652,996
General Revenues:			
Ad valorem taxes	15,277,756	0	15,277,756
Consolidated tax	10,483,956	0	10,483,956
Fuel taxes	3,475,735	0	3,475,735
Payments equal to taxes	10,000,000	0	10,000,000
Room tax	221,422	0	221,422
Gaming tax	162,339	0	162,339
Federal-in-lieu	1,322,009	0	1,322,009
Interest	1,524,697	5,722	1,530,419
Other	982,916	0	982,916
Gain (loss) on sale or disposition of assets	20,462	0	20,462
Total revenues	57,543,829	117,454	57,661,283
Expenses			
General government	17,328,378	0	11,328,378
Judicial	11,505,899	0	11,505,899
Public safety	4,655,263	0	4,655,263
Public works	4,732,919	0	4,732,919
Health	2,737,559	0	2,737,559
Welfare	1,082,142	0	1,082,142
Culture and recreation	251,099	0	251,099
Other	5,152,710	131,043	5,283,753
Total expenses	46,675,449	131,043	46,806,492
Increase in net assets before transfers	10,68,380	(13,589)	10,854,791
Transfers	5,722	0	5,722
Increase in net assets	10,874,102	(13,589)	10,860,513
Net assets – beginning	56,169,934	418,112	56,588,046
Net assets – ending	67,044,036	404,523	67,448,559

Program revenues included charges for services, fines and forfeitures, certain licenses and permits, special assessments, and both operating and capital grants and contributions.

General revenues consisted of taxes and interest. For governmental activities, the largest of these revenues, was ad valorem taxes. The second largest revenue was consolidated taxes. The business-type general revenue, came from charges for services related to the Gabbs Utility. Interest earnings increased due to an increase cash balances.

### Financial Analysis of the County's Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$35,970,033. Approximately 80.8% of fund balances \$29,096,948 constitute unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the General Fund was negative in the amount of \$1,054,485. The total fund balance was negative in the amount of \$164,454.

Key factors in the change in fund balance in the General Fund are as follows:

Revenues and transfers increased by \$1,302,872, or 5%. Solid waste fees generated the largest revenue increase of \$573,222 or 54.3%, due to change in the County's Fees. Intergovernmental revenues increased by \$62,623 or 0.55%, due to increased consolidated taxes. Charges for services increased by \$243,916 or 18.8%, primarily due to an increase in Solid Waste fees resulting from fee increases enacted by the County.

Expenditures and transfers out increased by \$1,484,800 or 6%. General fund expenditures increased \$1,852,550 or 7.7%. Transfers out decreased by \$367,750 or 86%.

#### Capital Assets and Debt Administration

##### Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2003, was \$36,590,937. Detail by type of activity and asset is summarized in the table below.

A summary of changes in capital assets for the year ended June 30, 2003 follows:

##### Governmental Activities:

	Balance June 30, 2002	Additions	Deletions	Balance June 30, 2003
Capital asset, not being depreciated:	\$ 1,709,757	\$ 2,114	\$ 0	\$ 1,711,871
Land				
<b>Total capital assets not being depreciated</b>	<b>1,709,757</b>	<b>2,114</b>	<b>0</b>	<b>1,711,871</b>
Capital assets, being depreciated:				
Building	34,955,560	359,163	0	35,314,723
Building improvements	528,919	13,280	0	542,199
Equipment	12,782,340	1,967,051	0	14,749,391
Infrastructure	0	1,101,415	0	1,101,415
<b>Total capital assets being depreciated</b>	<b>48,266,819</b>	<b>3,440,909</b>	<b>0</b>	<b>51,707,728</b>
Less accumulated depreciation for:				
Building	7,038,841	850,414	0	7,889,255
Building improvements	286,608	26,203	0	312,811
Equipment	8,715,415	775,176	0	9,490,591
Infrastructure	0	11,014	0	11,014
<b>Total accumulated depreciation</b>	<b>16,040,864</b>	<b>1,662,807</b>	<b>0</b>	<b>17,703,671</b>
<b>Total capital assets being depreciated, net</b>	<b>32,225,955</b>	<b>1,778,102</b>	<b>0</b>	<b>34,004,057</b>
<b>Governmental activities assets, net</b>	<b>33,935,712</b>	<b>1,780,216</b>	<b>0</b>	<b>35,715,928</b>

For additional information on the County's capital assets see note D 3 in the accompanying financial statements.

##### Long-Term Debt

At June 30, 2003, the County had total outstanding bonds and loans of \$1,705,554. The debt consisted of the following:

Pahrump Hospital District	\$ 1,083,648
Nye Regional Hospital District	125,000
Town of Gabbs Water/Sewer	496,906

For additional information on the County's debt, see note D 5 in the accompanying financial statements.

## REQUESTS FOR INFORMATION

This financial report is designed to provide its users with a general overview of Nye County, Nevada's finances and to demonstrate the County's accountability for the revenues it receives. Any comments, further questions, or requests for additional financial information should be addressed to:

County Administration  
Nye County, Nevada  
PO Box 153  
1 Court House Road  
Tonopah, Nevada  
89049

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**NYE COUNTY, NEVADA**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2003**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 38,102,785	\$ 118,180	\$ 38,220,965
Taxes receivable	578,884	0	578,884
Due from other governments	3,415,029	0	3,415,029
Accounts receivable	240,276	2,083	242,359
Due from others	36,464	0	36,464
Advance to other funds	0	11,402	11,402
Inventory	75,613	0	75,613
Note receivable	56,250		56,250
Due from other funds	116,623	0	116,623
Total current assets	<u>42,621,924</u>	<u>131,665</u>	<u>42,753,589</u>
<b>Fixed assets:</b>			
Land	1,711,871	0	1,711,871
Buildings	35,314,723	0	35,314,723
Building improvements	542,199	0	542,199
Equipment	14,749,391	1,593,967	16,343,358
Infrastructure	1,101,415	0	1,101,415
Total fixed assets	53,419,599	1,593,967	55,013,566
Accumulated depreciation	<u>(17,703,671)</u>	<u>(718,958)</u>	<u>(18,422,629)</u>
Net fixed assets	<u>35,715,928</u>	<u>875,009</u>	<u>36,590,937</u>
Total assets	<u>78,337,852</u>	<u>1,006,674</u>	<u>79,344,526</u>
<b>Liabilities:</b>			
Accounts payable	2,811,813	3,206	2,815,019
Accrued payroll and benefits	1,121,690	624	1,122,314
Accrued compensated absences	3,032,518	0	3,032,518
Due to other funds	26,610	101,415	128,025
Deferred taxes	0	0	0
Deferred revenue	2,480,856	0	2,480,856
Deferred interest	313,840	0	313,840
Current portion of long-term debt:			
Bond payable	360,100	7,112	367,212
Interest payable	15,392	0	15,392
Lease payable	47,684	0	47,684
Total current liabilities	<u>10,210,503</u>	<u>112,357</u>	<u>10,322,860</u>
Long-term liabilities:			
Bond payable	784,123	489,794	1,273,917
Land fill closure costs payable	282,449	0	282,449
Lease payable	16,741	0	16,741
Total long-term liabilities	<u>1,083,313</u>	<u>489,794</u>	<u>1,573,107</u>
Total liabilities	<u>11,293,816</u>	<u>602,151</u>	<u>11,895,967</u>
<b>Fund equity/Net assets:</b>			
Invested in capital assets, net of debt	34,491,888	378,103	34,869,991
Restricted for:			
Capital projects	21,979,406	0	21,979,406
Debt service	423,408	0	423,408
Other purposes	4,339,905	0	4,339,905
Unrestricted	5,809,429	26,420	5,835,849
Total net assets	<u>\$ 67,044,036</u>	<u>\$ 404,523</u>	<u>\$ 67,448,559</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2003**

Functions/Programs	Expenses	Program Revenues			Changes in Net Assets		
		Charges for	Operating	Capital	Governmental	Business-type	Total
		Service	Grants and	Grants and	Activities	Activities	
			Contributions	Contributions			
Primary governments:							
General government	\$ (17,328,378)	\$ 2,015,642	\$ 3,857,918	\$ 0	\$ (11,454,818)	\$ 0	\$ (11,454,818)
Public safety	(11,505,899)	1,579,671	736,297	30,733	(9,159,198)	0	(9,159,198)
Judicial	(4,655,263)	755,985	0	0	(3,899,278)	0	(3,899,278)
Public works	(4,732,919)	1,744,696	78,943	0	(2,909,280)	0	(2,909,280)
Health and sanitation	(2,737,559)	2,336,879	84,839	0	(315,841)	0	(315,841)
Welfare	(1,082,142)	0	0	0	(1,082,142)	0	(1,082,142)
Culture and recreation	(251,099)	1,192	0	0	(249,907)	0	(249,907)
Community support	(514,202)	20,850	206,629	622,263	335,540	0	335,540
Intergovernmental	(883,168)	0	0	0	(883,168)	0	(883,168)
Capital projects	(2,926,577)	0	0	0	(2,926,577)	0	(2,926,577)
Debt service:							
Interest	(58,243)	0	0	0	(58,243)	0	(58,243)
Principal	0	0	0	0	0	0	0
Total governmental activities	<u>(46,675,449)</u>	<u>8,454,915</u>	<u>4,964,626</u>	<u>652,996</u>	<u>(32,602,912)</u>	<u>0</u>	<u>(32,602,912)</u>
Business-type activities:							
Water	(117,289)	99,797	0	0	0	(17,492)	(17,492)
Sewer	(13,754)	11,935	0	0	0	(1,819)	(1,819)
Total business-type activities	<u>(131,043)</u>	<u>111,732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,311)</u>	<u>(19,311)</u>
Total primary governments	<u>\$ (46,806,492)</u>	<u>\$ 8,566,647</u>	<u>\$ 4,964,626</u>	<u>\$ 652,996</u>	<u>\$ (32,602,912)</u>	<u>\$ (19,311)</u>	<u>\$ (32,622,223)</u>
General Revenues:							
Property taxes					\$ 15,277,756	\$ 0	\$ 15,277,756
Fuel tax					3,475,735	0	3,475,735
Room tax					221,422	0	221,422
Gaming tax					162,339	0	162,339
Pett					10,000,000	0	10,000,000
Division of Wildlife					1,103	0	1,103
Federal in-lieu tax					1,322,009	0	1,322,009
Consolidated taxes					10,483,956	0	10,483,956
LGTA tax					193	0	193
National forest					27,064	0	27,064
Tax penalties					516,277	0	516,277
Tax sales					21,014	0	21,014
Interest					1,524,697	5,722	1,530,419
NRS 361.610					337,069	0	337,069
Miscellaneous					80,196	0	80,196
Sale of fixed assets					20,462	0	20,462
Transfers					5,722	0	5,722
Total general revenues and transfers					<u>43,477,014</u>	<u>5,722</u>	<u>43,482,736</u>
Change in net assets					10,874,102	(13,589)	10,860,513
Net assets - beginning of year					56,169,934	418,112	56,588,046
Net assets - end of year					<u>\$ 67,044,036</u>	<u>\$ 404,523</u>	<u>\$ 67,448,559</u>

The notes to the financial statements are an integral part of this statement

**NYE COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2003**  
**Page 1 of 2**

	<b>Major Funds</b>			
	General	Education Endowment Fund	Special Projects	Capital Projects Endowment
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 811,179	\$ 9,279,477	\$ 5,246,934	\$ 9,291,684
Interest receivable	0	0	0	0
Taxes receivable	361,946	0	0	0
Due from other governments	2,338,323	0	0	0
Accounts receivable, net	0	0	0	0
Due from others	35,254	0	0	0
Due from other funds	75,300	0	824,933	0
Advances to other funds	0	0	5,265,169	0
Notes receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total assets	 <u>\$ 3,622,002</u>	 <u>\$ 9,279,477</u>	 <u>\$ 11,337,036</u>	 <u>\$ 9,291,684</u>

The notes to the financial statements are an integral part of this statement

Nye County Hospital District	Other Governmental Funds	Totals
\$ 845,599	\$ 12,596,399	\$ 38,071,272
0	0	0
13,778	203,160	578,884
0	1,076,706	3,415,029
0	235,831	235,831
0	1,210	36,464
0	208,956	1,109,189
0	314,139	5,579,308
<u>56,250</u>	<u>0</u>	<u>56,250</u>
<u>\$ 915,627</u>	<u>\$ 14,636,401</u>	<u>\$ 49,082,227</u>

The notes to the financial statements are an integral part of this statement

**NYE COUNTY, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS**

**June 30, 2003**

**Page 2 of 2**

	<b>Major Funds</b>			
	General	Education Endowment Fund	Special Projects	Capital Projects Endowment
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 1,010,999	\$ 0	\$ 412,608	\$ 17,416
Accrued payroll and benefits	880,493	0	0	0
Due to other funds	0	0	0	0
Deferred taxes	322,904	0	0	0
Deferred revenues	1,572,060	0	0	0
Advances from other funds	0	0	0	0
Deferred interest	0	0	0	0
Total liabilities	<u>3,786,456</u>	<u>0</u>	<u>412,608</u>	<u>17,416</u>
<b><u>FUND EQUITY AND OTHER CREDITS</u></b>				
Fund balance:				
Reserved for:				
Landfill	620,000	0	0	0
Drug forfeiture	270,031	0	0	0
Advances to other funds	0	0	5,265,169	0
Debt service	0	0	0	0
Unreserved:				
Designated for subsequent year	0	9,041,027	5,659,259	9,274,268
Undesignated	<u>(1,054,485)</u>	<u>238,450</u>	<u>0</u>	<u>0</u>
Total fund equity and other credits	<u>(164,454)</u>	<u>9,279,477</u>	<u>10,924,428</u>	<u>9,274,268</u>
Total liabilities, fund equity, and other credits	<u>\$ 3,622,002</u>	<u>\$ 9,279,477</u>	<u>\$ 11,337,036</u>	<u>\$ 9,291,684</u>

The notes to the financial statements are an integral part of this statement

<u>Nye County Hospital District</u>	<b>Other Governmental Funds</b>	Totals
\$ 3,349	\$ 1,293,543	2,737,915
0	218,105	1,098,598
30,300	372,845	403,145
12,994	162,634	498,532
0	908,796	2,480,856
4,129,308	1,450,000	5,579,308
0	313,840	313,840
<u>4,175,951</u>	<u>4,719,763</u>	<u>13,112,194</u>
0	0	620,000
0	0	270,031
0	314,139	5,579,308
0	403,746	403,746
0	7,734,798	31,709,352
<u>(3,260,324)</u>	<u>1,463,955</u>	<u>(2,612,404)</u>
<u>(3,260,324)</u>	<u>9,916,638</u>	<u>35,970,033</u>
<u>\$ 915,627</u>	<u>\$ 14,636,401</u>	<u>\$ 49,082,227</u>

The notes to the financial statements are an integral part of this statement

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NYE COUNTY, NEVADA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2003

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<b>Total fund balance - governmental funds</b>	<b>\$ 35,970,033</b>
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Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets	35,286,664
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	498,532
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Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are due and payable, but they are presented as liabilities in the statement of net assets	(4,446,110)
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Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net assets	<u>(265,083)</u>
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<b>Total net assets - governmental activities</b>	<b><u>\$ 67,044,036</u></b>
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The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2003**

	Major		
	General	Education Endowment fund	Special Projects
<b>Revenues:</b>			
Taxes	\$ 8,684,251	\$ 0	\$ 0
Licenses and permits	129,584	0	0
Intergovernmental	11,508,904	1,000,000	8,000,000
Charges for services	1,540,603	0	0
Fines and forfeitures	391,142	0	0
Other revenues	2,979,265	458,759	124,844
Total revenues	<u>25,233,749</u>	<u>1,458,759</u>	<u>8,124,844</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	8,666,844	120,957	760,287
Public safety	11,117,136	0	10,386
Judicial	4,199,387	0	2,500
Public works	120,759	0	5,167
Health and sanitation	1,432,451	0	2,348
Welfare	0	0	0
Culture and recreation	0	0	0
Community support	351,690	0	0
Intergovernmental	60,019	0	552,261
<b>Capital projects</b>	0	0	2,403,977
<b>Debt service:</b>			
Principal	0	0	0
Interest	0	0	0
Total expenditures	<u>25,948,286</u>	<u>120,957</u>	<u>3,736,926</u>
Excess (deficiency) of revenues over expenditures	<u>(714,537)</u>	<u>1,337,802</u>	<u>4,387,918</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	533,634	0	0
Operating transfers out	(60,000)	0	(200,000)
Sale of fixed assets	0	0	0
Total other financing sources (uses)	<u>473,634</u>	<u>0</u>	<u>(200,000)</u>
Net change in fund balance	(240,903)	1,337,802	4,187,918
<b>Fund balance:</b>			
Beginning of year	<u>76,449</u>	<u>7,941,675</u>	<u>6,736,510</u>
End of year	<u>\$ (164,454)</u>	<u>\$ 9,279,477</u>	<u>\$ 10,924,428</u>

The notes to the financial statements are an integral part of this statement.

<b>Funds</b>			
Endowment Capital Projects	Nye County Hospital District	Other Governmental Funds	Totals
\$ 0	\$ 795,273	\$ 5,676,208	\$ 15,155,732
0	0	238,705	368,289
1,000,000	0	9,729,428	31,238,332
0	0	1,475,300	3,015,903
0	0	874,917	1,266,059
463,617	32,084	2,070,472	6,129,041
<u>1,463,617</u>	<u>827,357</u>	<u>20,065,030</u>	<u>57,173,356</u>
18,911	0	6,755,041	16,322,040
0	0	1,642,916	12,770,438
0	0	144,126	4,346,013
0	0	5,890,046	6,015,972
0	314,847	869,748	2,619,394
0	0	1,061,236	1,061,236
0	0	396,693	396,693
0	0	313,622	665,312
35,000	0	235,888	883,168
202,813	0	178,722	2,785,512
0	0	398,159	398,159
0	0	72,496	72,496
<u>256,724</u>	<u>314,847</u>	<u>17,958,693</u>	<u>48,336,433</u>
<u>1,206,893</u>	<u>512,510</u>	<u>2,106,337</u>	<u>8,836,923</u>
0	0	422,061	955,695
0	(30,759)	(457,983)	(748,742)
0	0	0	0
<u>0</u>	<u>(30,759)</u>	<u>(35,922)</u>	<u>206,953</u>
1,206,893	481,751	2,070,415	9,043,876
<u>8,067,375</u>	<u>(3,742,075)</u>	<u>7,846,223</u>	<u>26,926,157</u>
<u>\$ 9,274,268</u>	<u>\$ (3,260,324)</u>	<u>\$ 9,916,638</u>	<u>\$ 35,970,033</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 9,043,876</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities	1,780,216
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Property taxes that are collected in the time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities	364,360
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The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	398,159
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The net loss of the Internal Service Funds are not reported in this fund financial statement because they are presented on a different accounting basis (in the proprietary fund financial statements), but they are presented in the statement of activities	(572,962)
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred	<u>(139,547)</u>
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<b>Change in net assets of governmental activities</b>	<b><u>\$ 10,874,102</u></b>
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The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 7,806,728	\$ 7,806,728	\$ 7,787,223	\$ (19,505)
Net proceeds	451,760	451,760	897,028	445,268
Total taxes	8,258,488	8,258,488	8,684,251	425,763
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	475,000	475,000	272,474	(202,526)
Court fines	55,000	55,000	118,668	63,668
Total fines and forfeitures	530,000	530,000	391,142	(138,858)
<b>Licenses and permits:</b>				
Liquor licenses	38,500	38,500	33,020	(5,480)
Gaming licenses	98,500	98,500	96,564	(1,936)
Total licenses and permits	137,000	137,000	129,584	(7,416)
<b>Intergovernmental:</b>				
Federal in lieu tax	1,186,000	1,186,000	1,245,327	59,327
Fish and game in lieu	7,800	7,800	0	(7,800)
State gaming license fee	170,000	170,000	162,339	(7,661)
Cop tax	0	0	66,365	66,365
Consolidated tax	8,989,425	8,989,425	9,271,392	281,967
Emergency management	3,000	3,000	259,364	256,364
LEPC	0	7,610	7,610	0
GREAT grant	0	32,010	32,010	0
Grants	0	76,889	76,889	0
Cops Tech Grant	0	30,733	30,733	0
Local Law Enforcement Block Grant	0	21,065	21,065	0
Narcotics Grant - Public Safety	0	29,610	29,610	0
Cops Meth Grant	0	115,459	115,459	0
Traffic Safety Grant	0	19,028	19,028	0
Records Management Grant	0	144,649	144,649	0
National forest	0	0	27,064	27,064
Oversite Reimbursement	30,000	30,000	0	(30,000)
Reimbursement of Landsale Costs	70,000	70,000	0	(70,000)
Total intergovernmental	10,456,225	10,933,278	11,508,904	575,626

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Charges for services:</b>				
Clerk's fees	\$ 60,000	\$ 60,000	\$ 72,097	\$ 12,097
Recorder's fees	252,000	252,000	360,474	108,474
Assessor's commissions	265,000	265,000	300,473	35,473
Sheriff's fees	46,000	46,000	45,706	(294)
Justice of the peace fees	64,500	64,500	62,960	(1,540)
Investigation fees	20,000	20,000	12,500	(7,500)
Dept of Energy reimbursement	550,553	550,553	525,435	(25,118)
Animal control-spay & neutering	135,000	135,000	67,756	(67,244)
Planning	35,000	35,000	35,415	415
Concealed weapons permits	7,500	7,500	20,735	13,235
Return checks	9,000	9,000	0	(9,000)
Flood damage permits	0	0	0	0
Other fees	15,100	15,100	9,172	(5,928)
Public defender and discovery fees	17,500	17,500	3,140	(14,360)
Pahrump dispatch fees	0	0	0	0
Hazardous material response	3,000	3,000	0	(3,000)
County surveyor fees	15,000	15,000	12,150	(2,850)
Restitution fees	7,000	7,000	4,540	(2,460)
Zoning fees	9,000	9,000	8,050	(950)
Transform detention	15,000	15,000	0	(15,000)
Animal control fees	0	0	0	0
Total charges for services	1,526,153	1,526,153	1,540,603	14,450

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Other revenues:</b>				
Rent	\$ 30,400	\$ 30,400	\$ 31,118	\$ 718
Tax penalties	515,000	515,000	515,974	974
Uniform reciprocal law	285,000	285,000	162,194	(122,806)
Water resource planning	15,000	15,000	0	(15,000)
Senior nutrition	23,100	23,100	0	(23,100)
Prisoner housing	9,000	9,000	16,325	7,325
DARE sales	200	200	43	(157)
Cemetery receipts	7,050	7,050	2,815	(4,235)
Solid waste fees	1,000,000	1,000,000	1,540,462	540,462
Extradition	20,500	20,500	25,025	4,525
Other revenue	65,000	65,000	35,204	(29,796)
Election reimbursement	25,000	25,000	20,276	(4,724)
Manhattan payment	9,675	9,675	8,483	(1,192)
Insurance reimbursement	0	0	5,030	5,030
Division of Wildlife	0	0	1,103	1,103
Tax trust sales (NRS 361.610)	293,082	293,082	337,069	43,987
Tax - sale costs	120,000	120,000	100	(119,900)
Refund from pay phone	14,500	14,500	6,876	(7,624)
Landfill load fees	330,000	330,000	242,456	(87,544)
Hauler registration	7,500	7,500	1,310	(6,190)
Title search	25,000	25,000	5,440	(19,560)
Interest	350,000	350,000	0	(350,000)
Data processing	750	750	0	(750)
Sale of fixed assets	8,500	8,500	20,462	11,962
Road reimbursement	1,500	1,500	0	(1,500)
Animal donations	0	0	1,500	1,500
Total other revenues	3,155,757	3,155,757	2,979,265	(176,492)
Total revenues	24,063,623	24,540,676	25,233,749	693,073

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget			Variance-
	Original	Final	Actual	Positive (Negative)
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 97,200	\$ 97,200	\$ 93,770	\$ 3,430
Employee benefits	52,016	52,016	46,167	5,849
Services and supplies	35,717	35,717	47,678	(11,961)
	<u>184,933</u>	<u>184,933</u>	<u>187,615</u>	<u>(2,682)</u>
<b>County Administrator:</b>				
Salaries and wages	468,131	468,131	434,659	33,472
Employee benefits	150,333	150,333	119,562	30,771
Services and supplies	32,750	32,750	69,678	(36,928)
	<u>651,214</u>	<u>651,214</u>	<u>623,899</u>	<u>27,315</u>
<b>Clerk:</b>				
Salaries and wages	217,605	217,605	216,010	1,595
Employee benefits	85,523	85,523	79,454	6,069
Services and supplies	185,000	185,000	231,586	(46,586)
	<u>488,128</u>	<u>488,128</u>	<u>527,050</u>	<u>(38,922)</u>
<b>Information System:</b>				
Salaries and wages	340,288	340,288	281,503	58,785
Employee benefits	102,589	102,589	85,475	17,114
Services and supplies	248,368	248,368	237,705	10,663
	<u>691,245</u>	<u>691,245</u>	<u>604,683</u>	<u>86,562</u>
<b>County Planner:</b>				
Salaries and wages	363,508	363,508	369,200	(5,692)
Employee benefits	114,593	114,593	114,341	252
Services and supplies	41,730	41,730	38,731	2,999
	<u>519,831</u>	<u>519,831</u>	<u>522,272</u>	<u>(2,441)</u>
<b>HR/Risk Management:</b>				
Salaries and wages	220,325	220,325	224,649	(4,324)
Employee benefits	77,933	77,933	75,002	2,931
Services and supplies	21,662	21,662	23,552	(1,890)
	<u>319,920</u>	<u>319,920</u>	<u>323,203</u>	<u>(3,283)</u>
<b>Water Resource/Planning:</b>				
Services and supplies	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<b>Natural Resources:</b>				
Salaries and wages	96,166	96,166	93,827	2,339
Employee benefits	32,427	32,427	29,514	2,913
Services and supplies	28,550	28,550	13,930	14,620
	<u>157,143</u>	<u>157,143</u>	<u>137,271</u>	<u>19,872</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
<b>General Government (Continued):</b>				
<b>Miscellaneous Overhead:</b>				
Workers compensation	\$ 16,500	\$ 16,500	\$ 37,842	\$ (21,342)
Printing	65,400	65,400	101,057	(35,657)
General insurance	747,500	747,500	714,362	33,138
Group insurance - retired	360,000	360,000	412,649	(52,649)
Professional fees	153,358	153,358	267,459	(114,101)
Tax refunds	5,500	5,500	5,359	141
Delivery service	20,000	20,000	20,239	(239)
Soil conservation	4,000	4,000	0	4,000
NACO dues	22,000	22,000	23,166	(1,166)
Blood bourne pathogens	12,500	12,500	2,977	9,523
Unemployment benefits	42,000	42,000	0	42,000
Medical examiner	0	0	7,819	(7,819)
Physicals	34,000	34,000	42,258	(8,258)
Postage	120,000	120,000	146,270	(26,270)
Fax machine	3,800	3,800	0	3,800
City of Gabbs	6,616	6,616	0	6,616
Gabbs library	3,500	3,500	3,477	23
Flu shots	1,000	1,000	1,105	(105)
Fish and game	1,500	1,500	1,176	324
Litigation	50,000	287,500	426,030	(138,530)
Ambulance calls	65,000	65,000	0	65,000
Miscellaneous	20,000	20,000	11,096	8,904
Spay and neutering	0	0	532	(532)
Landsale costs	5,000	5,000	0	5,000
Belmont emergency phone	300	300	384	(84)
Crystal park	3,500	3,500	5,328	(1,828)
Corridor advisory board	950	950	283	667
Pre-employment drug test	4,000	4,000	21,859	(17,859)
Random drug testing	2,000	2,000	0	2,000
Safety program	7,500	7,500	0	7,500
Advocacy with congress	25,000	225,000	64,801	160,199
Training	1,000	1,000	1,053	(53)
Fuel tank maintenance	1,500	1,500	0	1,500
Legislative costs	1,000	1,000	0	1,000
Title search	50,750	50,750	0	50,750
Public administrator	0	0	747	(747)
	1,856,674	2,294,174	2,319,328	(25,154)

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
<b>General Government (Continued):</b>				
<b>Recorder/Auditor:</b>				
Salaries and wages	\$ 317,828	\$ 317,828	\$ 321,177	\$ (3,349)
Employee benefits	111,838	111,838	97,833	14,005
Services and supplies	21,750	21,750	15,940	5,810
	<u>451,416</u>	<u>451,416</u>	<u>434,950</u>	<u>16,466</u>
<b>Treasurer:</b>				
Salaries and wages	301,900	301,900	277,805	24,095
Employee benefits	97,650	97,650	92,850	4,800
Services and supplies	73,200	73,200	54,171	19,029
	<u>472,750</u>	<u>472,750</u>	<u>424,826</u>	<u>47,924</u>
<b>South county office:</b>				
Salaries and wages	134,863	134,863	152,996	(18,133)
Employee benefits	52,539	52,539	56,550	(4,011)
Services and supplies	2,695	2,695	7,061	(4,366)
	<u>190,097</u>	<u>190,097</u>	<u>216,607</u>	<u>(26,510)</u>
<b>Assessor:</b>				
Salaries and wages	629,115	629,115	609,067	20,048
Employee benefits	224,632	224,632	218,703	5,929
Services and supplies	81,600	81,600	69,811	11,789
	<u>935,347</u>	<u>935,347</u>	<u>897,581</u>	<u>37,766</u>
<b>Buildings and grounds activity:</b>				
Salaries and wages	306,719	306,719	294,148	12,571
Employee benefits	103,086	103,086	96,291	6,795
Services and supplies	882,570	882,570	846,703	35,867
	<u>1,292,375</u>	<u>1,292,375</u>	<u>1,237,142</u>	<u>55,233</u>
<b>General services:</b>				
Salaries and wages	164,020	164,020	153,744	10,276
Employee benefits	55,865	55,865	48,071	7,794
Services and supplies	11,500	11,500	8,602	2,898
	<u>231,385</u>	<u>231,385</u>	<u>210,417</u>	<u>20,968</u>
Total general government function	8,447,458	8,884,958	8,666,844	218,114

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 5,720,696	\$ 5,720,696	\$ 5,968,928	\$ (248,232)
Employee benefits	3,187,614	3,187,614	2,642,557	545,057
Services and supplies	1,207,500	1,684,553	1,850,394	(165,841)
Capital outlay	0	0	83,309	(83,309)
	<u>10,115,810</u>	<u>10,592,863</u>	<u>10,545,188</u>	<u>47,675</u>
<b>Emergency management:</b>				
Salaries and wages	181,891	181,891	185,455	(3,564)
Employee benefits	66,148	66,148	69,261	(3,113)
Services and supplies	219,998	219,998	216,289	3,709
Capital outlay	60,000	60,000	100,943	(40,943)
	<u>528,037</u>	<u>528,037</u>	<u>571,948</u>	<u>(43,911)</u>
 Total public safety function	 <u>10,643,847</u>	 <u>11,120,900</u>	 <u>11,117,136</u>	 <u>3,764</u>
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	1,237,263	1,260,142	1,296,198	(36,056)
Employee benefits	408,481	408,481	410,162	(1,681)
Services and supplies	125,100	125,100	115,745	9,355
	<u>1,770,844</u>	<u>1,793,723</u>	<u>1,822,105</u>	<u>(28,382)</u>
<b>District attorney (URES):</b>				
Salaries and wages	175,827	175,827	170,236	5,591
Employee benefits	61,414	61,414	60,029	1,385
Services and supplies	19,400	19,400	12,999	6,401
	<u>256,641</u>	<u>256,641</u>	<u>243,264</u>	<u>13,377</u>
<b>District court:</b>				
Salaries and wages	199,095	199,095	282,243	(83,148)
Employee benefits	73,560	73,560	47,548	26,012
Services and supplies	162,300	162,300	140,404	21,896
	<u>434,955</u>	<u>434,955</u>	<u>470,195</u>	<u>(35,240)</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Judicial (Continued):</b>				
<b>Tonopah justice court:</b>				
Salaries and wages	\$ 171,950	\$ 171,950	\$ 182,995	\$ (11,045)
Employee benefits	62,418	62,418	65,273	(2,855)
Services and supplies	13,694	13,694	41,970	(28,276)
	<u>248,062</u>	<u>248,062</u>	<u>290,238</u>	<u>(42,176)</u>
<b>Pahrump justice court:</b>				
Salaries and wages	312,082	312,082	298,093	13,989
Employee benefits	113,551	113,551	108,291	5,260
Services and supplies	79,245	79,245	57,472	21,773
	<u>504,878</u>	<u>504,878</u>	<u>463,856</u>	<u>41,022</u>
<b>Beatty justice court:</b>				
Salaries and wages	205,349	205,349	214,722	(9,373)
Employee benefits	71,812	71,812	75,766	(3,954)
Services and supplies	16,110	16,110	20,531	(4,421)
	<u>293,271</u>	<u>293,271</u>	<u>311,019</u>	<u>(17,748)</u>
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	579,250	579,250	357,267	221,983
Court appointed defender	199,750	199,750	241,443	(41,693)
	<u>779,000</u>	<u>779,000</u>	<u>598,710</u>	<u>180,290</u>
Total judicial function	<u>4,287,651</u>	<u>4,310,530</u>	<u>4,199,387</u>	<u>111,143</u>
<b>Public works:</b>				
Salaries and wages	43,340	43,340	49,448	(6,108)
Employee benefits	15,259	15,259	19,203	(3,944)
Services and supplies	25,618	25,618	52,108	(26,490)
Total public works function	<u>84,217</u>	<u>84,217</u>	<u>120,759</u>	<u>(36,542)</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Health and sanitation:</b>				
<b>Solid waste:</b>				
Salaries and wages	\$ 520,000	\$ 520,000	\$ 362,787	\$ 157,213
Employee benefits	170,300	170,300	116,350	53,950
Services and supplies	647,305	647,305	554,124	93,181
Capital outlay	150,000	150,000	0	150,000
	<u>1,487,605</u>	<u>1,487,605</u>	<u>1,033,261</u>	<u>454,344</u>
<b>Cemetery costs</b>	<u>0</u>	<u>0</u>	<u>20,635</u>	<u>(20,635)</u>
<b>Animal control:</b>				
Salaries and wages	204,230	204,230	207,581	(3,351)
Employee benefits	75,904	75,904	58,609	17,295
Services and supplies	42,750	42,750	112,365	(69,615)
	<u>322,884</u>	<u>322,884</u>	<u>378,555</u>	<u>(55,671)</u>
Total health and sanitation function	<u>1,810,489</u>	<u>1,810,489</u>	<u>1,432,451</u>	<u>378,038</u>
<b>Community support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	151,059	151,059	163,088	(12,029)
Employee benefits	38,360	38,360	45,240	(6,880)
Services and supplies	144,888	144,888	143,362	1,526
	<u>334,307</u>	<u>334,307</u>	<u>351,690</u>	<u>(17,383)</u>
Total community support function	<u>334,307</u>	<u>334,307</u>	<u>351,690</u>	<u>(17,383)</u>
<b>Intergovernmental:</b>				
Other	<u>60,000</u>	<u>60,000</u>	<u>60,019</u>	<u>(19)</u>
Contingency	<u>770,039</u>	<u>509,660</u>	<u>0</u>	<u>509,660</u>
Total expenditures	<u>\$ 26,438,008</u>	<u>\$ 27,115,061</u>	<u>\$ 25,948,286</u>	<u>\$ 1,166,775</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	<u>(2,374,385)</u>	<u>(2,574,385)</u>	<u>(714,537)</u>	<u>1,859,848</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	284,686	484,686	533,634	48,948
Operating transfers out	<u>(273,746)</u>	<u>(273,746)</u>	<u>(60,000)</u>	<u>213,746</u>
Total other financing sources (uses)	<u>10,940</u>	<u>210,940</u>	<u>473,634</u>	<u>262,694</u>
Net change in fund balance	(2,363,445)	(2,363,445)	(240,903)	2,122,542
<b>Fund balance:</b>				
Beginning of year	<u>2,440,144</u>	<u>2,440,144</u>	<u>76,449</u>	<u>(2,363,695)</u>
End of year	<u>\$ 76,699</u>	<u>\$ 76,699</u>	<u>\$ (164,454)</u>	<u>\$ (241,153)</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Intergovernmental</b>	\$ 2,500,000	\$ 2,500,000	\$ 8,000,000	\$ 5,500,000
<b>Other:</b>				
Interest	160,000	160,000	124,844	(35,156)
Total revenues	2,660,000	2,660,000	8,124,844	5,464,844
<b>Expenditures:</b>				
<b>Current:</b>				
General government	0	1,311,000	760,287	550,713
Public safety	0	0	10,386	(10,386)
Judicial	0	0	2,500	(2,500)
Public works	0	0	5,167	(5,167)
Health	0	0	2,348	(2,348)
Intergovernmental	0	0	552,261	(552,261)
<b>Capital outlay:</b>				
General government	10,018,297	8,507,297	21,688	8,485,609
Public safety	0	0	1,145,702	(1,145,702)
Public works	0	0	1,103,529	(1,103,529)
Culture and recreation	0	0	133,058	(133,058)
Total expenditures	10,018,297	8,507,297	3,736,926	4,770,371
Excess (deficiency) of revenues over expenditures	(7,358,297)	(5,847,297)	4,387,918	10,235,215
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(200,000)	(200,000)	0
Net change in fund balance	(7,358,297)	(6,047,297)	4,187,918	10,235,215
<b>Fund balance:</b>				
Beginning of year	7,358,297	7,358,297	6,736,510	(621,787)
End of year	\$ 0	\$ 1,311,000	\$ 10,924,428	\$ 9,613,428

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 609,270	\$ 609,270	\$ 795,273	\$ 186,003
Other	<u>0</u>	<u>0</u>	<u>32,084</u>	<u>32,084</u>
Total revenues	609,270	609,270	827,357	218,087
<b>Expenditures:</b>				
Health and sanitation	<u>249,192</u>	<u>249,192</u>	<u>314,847</u>	<u>(65,655)</u>
Excess (deficiency) of revenues over expenditures	360,078	360,078	512,510	152,432
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(360,078)</u>	<u>(360,078)</u>	<u>(30,759)</u>	<u>329,319</u>
Net change in fund balance	0	0	481,751	481,751
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>0</u>	<u>(3,742,075)</u>	<u>(3,742,075)</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (3,260,324)</u>	<u>\$ (3,260,324)</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget			Variance- Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 1,000,000	\$ (1,500,000)
Other	<u>380,000</u>	<u>380,000</u>	<u>463,617</u>	<u>83,617</u>
Total revenues	<u>2,880,000</u>	<u>2,880,000</u>	<u>1,463,617</u>	<u>(1,416,383)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	0	0	18,911	(18,911)
Intergovernmental	0	30,000	35,000	(5,000)
<b>Capital projects:</b>				
General government	11,054,467	11,024,467	24,504	10,999,963
Public safety	0	0	129,196	(129,196)
Public works	<u>0</u>	<u>0</u>	<u>49,113</u>	<u>(49,113)</u>
Total expenditures	<u>11,054,467</u>	<u>11,054,467</u>	<u>256,724</u>	<u>10,797,743</u>
Net change in fund balance	(8,174,467)	(8,174,467)	1,206,893	9,381,360
<b>Fund balance:</b>				
Beginning of year	<u>8,174,467</u>	<u>8,174,467</u>	<u>8,067,375</u>	<u>(107,092)</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,274,268</u>	<u>\$ 9,274,268</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget		Actual	Variance- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ 1,000,000	\$ (1,500,000)
Other	<u>290,000</u>	<u>290,000</u>	<u>458,759</u>	<u>168,759</u>
Total revenues	2,790,000	2,790,000	1,458,759	(1,331,241)
<b>Expenditures:</b>				
<b>Current:</b>				
General government	<u>10,880,959</u>	<u>10,880,959</u>	<u>120,957</u>	<u>10,760,002</u>
Net change in fund balance	(8,090,959)	(8,090,959)	1,337,802	9,428,761
<b>Fund balance:</b>				
Beginning of year	<u>8,090,959</u>	<u>8,090,959</u>	<u>7,941,675</u>	<u>(149,284)</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,279,477</u>	<u>\$ 9,279,477</u>

The notes to the financial statements are an integral part of this statement.

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**NYE COUNTY, NEVADA  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS**

**June 30, 2003**

	Gabbs Utility Enterprise	Governmental Internal Service
<b><u>ASSETS</u></b>		
<b>Current:</b>		
Pooled cash and investments	\$ 118,180	\$ 31,513
Accounts receivable	2,083	4,445
Due from other funds	11,402	0
Inventory	0	75,613
Total current assets	131,665	111,571
<b>Fixed assets (net of accumulated depreciation)</b>	875,009	429,264
Total assets	1,006,674	540,835
<b><u>LIABILITIES</u></b>		
<b>Current:</b>		
Accounts payable	3,206	73,898
Accrued payroll and benefits	624	23,092
Due to other funds	101,415	616,031
Accrued compensated absences	0	96,448
Bonds payable, current portion	7,112	0
Total current liabilities	112,357	809,469
Bonds payable, long- term portion	489,794	0
Total liabilities	602,151	809,469
<b><u>NET ASSETS</u></b>		
Invested in capital assets	378,103	429,264
Unreserved	26,420	(697,898)
Total net assets	\$ 404,523	\$ (268,634)

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**

**For the Year Ended June 30, 2003**

	Gabbs Utility Enterprise	Governmental Internal Service
<b>Operating revenues:</b>		
Charges for services	\$ 111,732	\$ 891,860
Other revenue	<u>0</u>	<u>4,439</u>
Total operating revenues	<u>111,732</u>	<u>896,299</u>
<b>Operating expenses:</b>		
Salaries and wages	9,010	471,863
Employee benefits	3,356	161,291
Services and supplies	30,389	618,350
Depreciation	<u>46,690</u>	<u>21,751</u>
Total operating expenses	<u>89,445</u>	<u>1,273,255</u>
Operating income (loss)	<u>22,287</u>	<u>(376,956)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest income	5,722	1,674
Interest expense	<u>(35,876)</u>	<u>0</u>
Total nonoperating revenues (expenses)	<u>(30,154)</u>	<u>1,674</u>
Income (loss) before transfers	(7,867)	(375,282)
Operating transfers out	<u>(5,722)</u>	<u>(201,231)</u>
Changes in net assets	(13,589)	(576,513)
<b>Net Assets:</b>		
Beginning of year	<u>418,112</u>	<u>307,879</u>
End of year	<u>\$ 404,523</u>	<u>\$ (268,634)</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2003**

Page 1 of 2

	Gabbs Utility Enterprise	Governmental Internal Service
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 118,994	\$ 974,474
Cash paid for employees and benefits	(11,742)	(632,855)
Cash paid to suppliers	(30,045)	(728,462)
Net cash provided (used) by operating activities	<u>77,207</u>	<u>(386,843)</u>
<b>Cash flows from noncapital financing activities:</b>		
Compensated absences	0	(18,218)
Due to other funds	0	238,290
Operating transfers out	(5,722)	(201,231)
Interest earned	5,722	1,674
Net cash provided by noncapital financing activities:	<u>0</u>	<u>20,515</u>
<b>Cash flows from capital and related financing activities:</b>		
Principal payments - bonds	(6,623)	0
Interest paid	(35,876)	0
Net cash (used) by capital and related financing activities	<u>(42,499)</u>	<u>0</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	34,708	(366,328)
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>83,472</u>	<u>397,841</u>
End of year	<u><u>\$ 118,180</u></u>	<u><u>\$ 31,513</u></u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2003**

Page 2 of 2

	Gabbs Utility Enterprise	Governmental Internal Service
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income (loss)	\$ 22,287	\$ (376,956)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation expense	46,690	21,751
(Increase) decrease in accounts receivable	7,262	78,175
(Increase) decrease in inventory	0	(75,613)
(Decrease) increase in payroll payable	624	299
(Decrease) increase in accounts payable	344	(34,499)
Total adjustments	54,920	(9,887)
<b>Net cash provided (used) by operating activities</b>	<u>\$ 77,207</u>	<u>\$ (386,843)</u>

See accompanying notes to financial statements

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET ASSETS**  
**June 30, 2003**

	F.H. Flint Scholarship	Agency
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 21,778	\$ 14,640,814
Taxes receivable	0	749,068
Due from other governments	0	285,253
Accounts receivable	<u>0</u>	<u>727,911</u>
Total assets	<u>\$ 21,778</u>	<u>\$ 16,403,046</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	0	588,689
Amounts held for others	<u>0</u>	<u>15,814,357</u>
Total liabilities	<u>0</u>	<u>16,403,046</u>
<b><u>NET ASSETS</u></b>		
Held in trust	<u>\$ 21,778</u>	<u>\$ 0</u>

The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**For The Year Ended June 30, 2003**

	F.H. Flint Scholarship
<hr/>	
<b>Additions:</b>	
Interest	\$ 548
<b>Deductions:</b>	
Scholarships	<u>0</u>
Change in net assets	548
<b>Net assets:</b>	
Beginning of year	<u>21,230</u>
End of year	<u><u>\$ 21,778</u></u>

The notes to the financial statements are an integral part of this statement.

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**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2003**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the County has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the County has chosen not to do so. The more significant accounting policies established in GAAP and used by the County are discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- For the first time the financial statements include:
  - A Management Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.
  - Financial statements prepared using full accrual accounting for all of the County's activities, including infrastructure (roads, bridges, etc.)
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The County has elected to implement the general provisions of the Statement in the current year and plans to retroactively report infrastructure assets acquired prior to July 1, 2002 in the fiscal year ending 2006.

**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, and the Pahrump Community 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 Districts. Because the component units have 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 Special Revenue Funds.

**2. Basic Financial Statements**

The County's basic financial statements consist of government-wide statements and the fund financial statements. The government-wide statements include a statement of net assets and a statement of activities, and the fund financial statements include financial information for the three fund types: governmental, proprietary and fiduciary. Reconciliations between the fund statements, the statement of net assets, and the statement of activities are also included along with statements of revenues, expenditures and changes in fund balances for the County's general fund and its other major funds.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2003**

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

**3. Government-wide Financial Statements**

The government-wide financial statements are made up of the statement of net assets and the statement of activities. These statements include the aggregated financial information of the County as a whole, except for fiduciary activity. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. For the most part, the effect of interfund activity has been removed from these statements.

The statement of net assets presents the consolidated financial position of the County at year-end, in separate columns, for both governmental and business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. Program revenues include operating grants and contributions and investment earnings legally restricted to support a specific program. Taxes and other revenues properly not included among program revenues are reported instead as general revenues. This statement provides a net cost or net revenue of specific programs and functions within the County. Those functions with a net cost are generally dependent on general-purpose tax revenues, such as property tax, to remain operational.

**4. Fund Financial Statements**

The financial accounts of the County are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The presentation emphasis in the fund financial statements is on major funds for governmental funds. Major individual governmental funds are required to be reported in separate columns on the fund financial statements. Major funds are determined based on minimum criteria set forth in GASB Statement Number 34. The County may also display other funds as major funds if it believes the presentation will provide useful information to the users of the financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are then recognized as revenue. The government considers revenues to be "available" if they are collected within 60 days of the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is that principal and interest on debt service, as well as liabilities related to compensated absences and claims and judgments, are recorded when payment is due.

The major revenue sources of the County include state distributive fund revenues, local school support taxes, and ad valorem taxes.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2003**

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

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

All of the County's major funds are governmental funds. The County reports the following major governmental funds:

**General Fund** - The General Fund is the general operating fund of the County. It is used to account for all resources and cost of operations traditionally associated with governments, which are not required to be accounted for in other funds.

**Education Endowment Fund** - The Education Endowment Fund is used to account for funds allocated for the educational needs of County residents.

**Special Projects Fund** - The Special Projects Fund is used to account for funds allocated for the capital improvement and special projects of the county including infrastructure, such as highways and streets.

**Capital Projects Endowment Fund** - The Capital Projects Endowment Fund is used to account for funds allocated for the future capital needs of the county.

**Nye County Hospital District Fund** - The Nye County Hospital District Fund is used to account for funds allocated for the maintenance of the hospital building in Tonopah and the repayment of debt to the county special projects fund.

Additionally the County reports the following fund types:

**Proprietary Fund:**

**Enterprise Fund** - The Gabbs Utility fund accounts for the Town of Gabbs delivery of water and sewer services.

**Internal Service Fund** - Internal Service Fund is used to account for the financing of goods or services provided by one department to other departments of the County on a cost reimbursement basis. Currently, there are three County Internal Service Funds.

**Group Insurance Fund** - The Group Insurance Fund is used to account for remaining claims of the terminated self-funded health care program of the County. The County presently purchases health insurance coverage for its employees from commercial carriers.

**Self Insurance Fund** - The Self Insurance Fund is used to account for property damage claims of the county.

**Motor Pool Fund** - The Motor Pool Fund is used to account for the costs of providing maintenance for equipment through out the county.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 are generally followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow this subsequent private-sector guidance.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's Group Insurance Fund was insurance premiums. Operating expenses for the Internal Service Fund include the cost of health care costs and stop-loss coverages. The principal operating revenue for the Self Insurance fund are insurance proceeds for damage claims. Expenses are for property repair or replacement. The principal operating revenues of the Gabbs Utility are customer charges. Expenses are those required to provide the service. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2003**

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

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

**Fiduciary Funds:**

**Private Purpose Trust Fund-** The Flint Scholarship Trust Fund is used to account for funds held in trust for educational scholarships of qualified county residents.

**Agency Funds -** The Agency Fund is used to account for assets held by the County in an agency capacity for others and cannot be used to support the government's own programs.

**6. 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, 2003, this pool is displayed on the financial statements 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 financial statements. (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.
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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements**  
**June 30, 2003**

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

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

**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 County, 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)

**c. Inventories and Prepaid Items**

The costs of governmental fund type inventories are recorded as expenditures when purchased rather than when consumed. There were no material inventories reported in the government-wide financial statements.

Payments to vendors that will benefit periods beyond June 30, 2003 are recorded as expenditures in the fund financial statements. They are recorded as prepaid expenses in the government-wide financial statements. There were no material prepaids at June 30, 2003.

**d. Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$3,000 and an estimated useful life in excess of one year. If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost and updated for additions and retirements during the year. Donated capital assets are valued at their estimated value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

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

**d. Capital Assets (Continued)**

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Assets</u>	<u>Years</u>
Buildings and Improvements	25-50
Vehicles	8
Various Other Equipment	5-20
Infrastructure	25-50

GASB No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2006. The County has elected to implement the general provisions of GASB No. 34 in the current year and plan to implement the retroactive infrastructure provisions (under the modified approach) in the fiscal year ending June 30, 2006.

**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 government-wide financial statements. No expenditure is reported for these amounts in the fund financial statements. (See Note C4) Vacation leave and sick leave included in accrued liabilities is recorded as expenditures in governmental fund types is the amount normally liquidated from "available spendable resources".

In proprietary funds, compensated absences are recorded when the liabilities are incurred. In governmental funds, the current portion is recorded as a payroll expenditure. The estimated long-term liability for compensated absences is accounted for in the government-wide financial statements.

**g. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. Deferred losses related to the refundings of debt are reported as a deferred charge component of bonds payable and are amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**h. Fund Equity**

In the fund financial statements, reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

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

**i. Net Assets**

In the government-wide statements, net assets on the Statement of Net Assets includes the following:

**(i) Invested in Capital Assets, net of Related Debt**

This is the component of net assets that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

**(ii) Restricted Assets**

This is the component of net assets that reports the constraints placed on the use of assets by either external parties and/or enabling legislation. Designations of fund balance represent tentative management plans that are subject to change.

**(iii) Unrestricted**

This is the component of net assets that is the difference between the assets and liabilities not reported in Invested in Capital Assets, Net of Related Debt and Restricted Assets.

**j. Comparative Data/Reclassifications**

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 Pahrump Hospital Enterprise fund and Capital Projects fund have been combined into one fund and reported as a special revenue fund for the County. The District was dissolved by the County Commission in August 2002.

**k. 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.

**l. Sale of Enterprise Fund**

On August 12, 1999, all assets of the Nye County 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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

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

**m. Pahrump Community Hospital District**

In August of 2003, 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, 2003, the District had outstanding capital lease obligations and a general obligation medium-term refunding note. The general obligation medium-term refunding note and capital leases are being repaid with a property tax levy.

**B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net assets**

The governmental funds balance sheet includes a reconciliation between fund balances - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of the reconciliation explains that "certain liabilities (such as bonds payable and capital lease payable) are not reported in this fund financial statement because they are not due and payable." The details of this difference is as follows:

Bond payable	\$ 1,144,223
Landfill closure costs	282,449
Interest payable	15,392
Capital lease payable	64,425
Compensated absences	<u>2,939,621</u>
Net adjustment to reduce fund balance - total governmental funds	
to arrive at net assets - governmental activities	<u>\$ 4,446,110</u>

**2.. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. The details of this difference is as follows:

Capital outlay	\$ 3,443,023
Depreciation expense	<u>(1,662,807)</u>
Net adjustment to increase net changes in fund balances -	
total governmental funds to arrive at changes in net assets	
of governmental activities	<u>\$ 1,780,216</u>

Another element of that reconciliation states that "the issuance of long-term debt (i.e., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Debt issued or incurred:	
General obligation debt principal payments	<u>\$ 398,159</u>
Net adjustment to decrease change in fund balances -	
governmental funds to arrive at change in net assets	
of governmental activities	<u>\$ 398,159</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

**B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**2.. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities (Continued)**

Another element of that reconciliation states that "Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred." The details of this difference are as follows:

Accrued interest	\$ 14,253
Landfill closure costs	(82,668)
Compensated absences	<u>(71,132)</u>
Net adjustment to decrease net change in fund balances - governmental funds to arrive at change in net assets of governmental activities	<u>\$ (139,547)</u>

**C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**1. Budgetary Information**

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

- a. Prior to April 15, the County submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget, as submitted, contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all changes have been noted and hearings closed, the County Commissioners adopt the budget on or before June 1.
- e. Whenever such an action does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions, the financial officer may transfer appropriations within any function or program or between functions or programs within a fund, if:
  1. The governing body is advised of the action at the next regular meeting; and;
  2. The action is recorded in the official minutes of the meeting.
- f. Increases to a fund's budget (augmentations) other than by transfer are accomplished through formal Commission action.
- g. Statutory regulations require budget control to be exercised at the function level within the general fund or at the fund level for other funds.
- h. Budget appropriations lapse at year end.
- 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

**2. Encumbrance Accounting**

Encumbrance accounting is not utilized in the governmental funds.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**3. Excess of Expenditures over Appropriations**

The following individual functions were overexpended in the general fund:

Community support	\$ 17,383
Public works	36,542
Intergovernmental	19

The following individual funds were overexpended:

Airport Special Revenue Fund	\$ 19,167
Health Clinics Special Revenue Fund	6,123
Nye County Hospital Special Revenue Fund	65,655
Law Library Special Revenue Fund	8,868
Manhattan Town Special Revenue Fund	191
Regional Streets and Highways Special Revenue Fund	96,693
Mining Maps Special Revenue Fund	18,518
Juvenile and Probation Special Revenue Fund	130,987
Controlled Substance Forfeiture Special Revenue Fund	181,409

**4. Deficit Fund Equity**

The following funds had a deficit fund balance at June 30, 2003:

General Fund	\$ 164,454
Manhattan Town Special Revenue Fund	1,812
Airport Special Revenue Fund	38,752
Law Library Special Revenue Fund	36,574
Nye County Hospital Special Revenue Fund	3,260,324
Juvenile Probation Special Revenue Fund	240,328
Health Clinic Special Revenue Fund	16,777
Forensic Services Special Revenue Fund	3,245
CDBG Special Revenue Fund	76,290
Radio Communication Special Revenue Fund	29,594
Amargosa Community Center Special Revenue Fund	15,848
Pahrump Hospital District Special Revenue Fund	466,740
Motor Pool Internal Service Fund	297,907

**D. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

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

At year end, the County's carrying amount of deposits was (\$18,521) and the bank balance was \$989,335. Of the bank balance, \$100,000 was covered by Federal Depository Insurance, and \$889,335 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, 2003 this pool is displayed by fund type on the financial statement as "Pooled Cash and Investments". The pool is available for use by all funds of the County. Any local government within Nye County whose money is held under the custody of the County Treasurer may invest its money with the investment pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes. (See Note A3a)

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

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

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

Investments are stated at fair value.

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, 2003.

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	Controlled Substance Forfeiture Special Revenue Fund	\$ 10,735
	Self Insurance Internal Service Fund	4,439
	Emergency Medical Special Revenue Fund	30,655
	Parks and Recreation Special Revenue Fund	7,365
	Ambulance and Health Special Revenue Fund	21,550
	Medical and General Indigent Special Revenue Fund	3,054
	Justice Court Administrative Assessment Special Revenue Fund	9,595
	JP Assessment Special Revenue Fund	12,442
	911 Emergency Special Revenue Fund	6,842
	Nye Hospital Special Revenue Fund	30,759
	Gabbs Utility Expenditure Fund	5,722
		<u>\$ 143,158</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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

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

At June 30, 2003 investments were as follows:

	<u>Market</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
U.S. Government Securities	\$ 48,686,241	<u>\$ 48,798,776</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments not subject to categorization:

State Treasurer's Investment Pool	<u>2,931,700</u>
Total Investments	<u>\$ 51,617,941</u>

A reconciliation of cash and investments as shown on in the basis financial statements is as follows:

Cash with officers	\$ 1,284,167
Carrying amount of deposits	(18,521)
Investments	<u>51,617,941</u>
Cash and cash equivalents	<u>\$ 52,883,587</u>

**2. Receivables**

Receivables as of year end are as follows:

	<u>General</u>	<u>Endowment Fund</u>	<u>Special Projects</u>	<u>Capital Endowment</u>	<u>Nye Hospital</u>	<u>Other Governmental</u>	<u>Total</u>
Receivables:							
Accounts receivable (net) \$	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 235,831	0 \$ 235,831
Interest	0	0	0	0	0	0	0
Taxes	361,946	0	0	0	13,778	203,160	578,884
Due from others	35,254	0	0	0	0	1,210	36,464
Due from other governments	<u>2,338,323</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,076,706</u>	<u>3,415,029</u>
Total receivables	<u>\$2,735,523</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,778</u>	<u>\$ 1,516,907</u>	<u>\$ 4,266,208</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**3. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2003 follows:

**Governmental Activities:**

	Balance <u>June 30, 2002</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2003</u>
Capital assets, not being depreciated:				
Land	\$ 1,709,757	\$ 2,114	\$ 0	\$ 1,711,871
<b>Total capital assets, not being depreciated</b>	<u>1,709,757</u>	<u>2,114</u>	<u>0</u>	<u>1,711,871</u>
Capital assets, being depreciated:				
Building	34,955,560	359,163	0	35,314,723
Building improvements	528,919	13,280	0	542,199
Equipment	12,782,340	1,967,051	0	14,749,391
Infrastructure	0	1,101,415	0	1,101,415
<b>Total capital assets being depreciated</b>	<u>48,266,819</u>	<u>3,440,909</u>	<u>0</u>	<u>51,707,728</u>
Less accumulated depreciation for:				
Building	7,038,841	850,414	0	7,889,255
Building improvements	286,608	26,203	0	312,811
Equipment	8,715,415	775,176	0	9,490,591
Infrastructure	0	11,014	0	11,014
<b>Total accumulated depreciation</b>	<u>16,040,864</u>	<u>1,662,807</u>	<u>0</u>	<u>17,703,671</u>
<b>Total capital assets being depreciated, net</b>	<u>32,225,955</u>	<u>1,778,102</u>	<u>0</u>	<u>34,004,057</u>
<b>Governmental activities assets, net</b>	<u>33,935,712</u>	<u>1,780,216</u>	<u>0</u>	<u>35,715,928</u>

**Business Type Activities:**

	Balance <u>June 30, 2002</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2003</u>
Equipment	1,593,967	0	0	1,593,967
Less accumulated depreciation for:				
Equipment	765,648	46,690	0	718,958
<b>Business Type Activities assets, net</b>	<u>828,319</u>	<u>46,690</u>	<u>0</u>	<u>875,009</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental activities:**

General government	\$ 1,186,037
Public Safety	27,783
Judicial	270,393
Public works	101,293
Health and sanitation	35,719
Culture and recreation	41,582

\$ 1,662,807

**Business activities:**

Water and sewer	<u>\$ 46,690</u>
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**Construction commitments**

The County has no active projects as of June 30, 2003.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**4. Long Term Debt**

During the year ended June 30, 2003, the following changes occurred in long-term debt:

	Balance	Net	Balance
	<u>July 1, 2002</u>	<u>Additions</u>	<u>June 30, 2003</u>
		<u>(Reduction)</u>	
General obligation bonds	\$ 150,000	\$ (25,000)	\$ 125,000
Medium term note	1,337,865	(318,642)	1,019,223
Capital lease	118,940	(54,515)	64,425
Landfill closure costs	199,781	(269,508)	282,449
Compensated absences	<u>2,986,537</u>	<u>45,981</u>	<u>3,032,518</u>
	<u>\$4,793,123</u>	<u>\$ 82,668</u>	<u>\$ 4,523,615</u>

**5. Bonds Payable**

General Obligation Bonds

Nye Regional Medical Center issued general obligation bonds to provide funds for retirement of equipment debt, recruitment of physicians and acquisition of additional equipment.

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

<u>Purpose</u>	<u>Interest</u>	<u>Amount</u>
General government	95% of the prime interest rate	<u>\$125,000</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>	
2004	25,000
2005	25,000
2006	25,000
2007	25,000
2008	<u>25,000</u>
	<u>\$125,000</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, 2003 is \$496,906.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**5. Bonds Payable (Continued)**

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>
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>\$ 599,773</u>	<u>\$ 496,906</u>	<u>\$1,096,679</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.

**Medium-term Refunding Note**

On July 14, 1998 the Pahrump Hospital District refinanced the general obligation medium-term refunding note due to the change from a profit entity to a non-profit entity. The District issued \$2,500,000 payable in semi-annual installments of \$191,431, starting September 1, 1998 including interest of 5.1%.

The proceeds were used to pay off the general obligation bonds payable and refinancing costs. The remaining balance of \$449,800 was transferred to the debt service fund.

Annual debt service requirements to maturity for the medium-term refunding note are as follows:

<u>Year ended June 30,</u>	<u>Principal</u>
2004	335,100
2005	352,408
2006	<u>331,715</u>
Total	<u>\$ 1,019,223</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**5. Bonds Payable (Continued)**

**Capital Lease Obligations**

The County is obligated under capital leases as follows:

GE Medical Services, payable in monthly installments of \$237 including interest of 7.15% , secured by equipment, and maturing in January 2004.	1,620
GE Medical Services, payable in monthly installments of \$910 including interest of 7.15%, secured by equipment, and maturing in March 2004	7,953
GE Medical Services, payable in monthly installments of \$1,759 including interest at 7.5%, secured by equipment, and maturing in November 2004	28,275
GE Medical Services, payable in monthly installments of \$1,652 including interest at 7.5%, secured by equipment, and maturing in November 2004	<u>26,577</u>
Total	<u>\$ 64,425</u>

The following is a summary of future commitments under these leases:

<u>Year Ending June 30,</u>	<u>Total Payments</u>	<u>Amount Representing Interest</u>	<u>Principal Portion</u>
2004	50,783	3,099	47,684
2005	<u>17,055</u>	<u>314</u>	<u>16,741</u>
	<u>\$ 67,838</u>	<u>\$ 3,413</u>	<u>\$ 64,425</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**6. Notes Receivable**

Nye County had the following notes receivable at June 30, 2003:

	Nye Regional Hospital Special Revenue Fund
Note receivable in monthly installments of \$750 without interest through July 31, 2009, secured by Hospital real estate	<u>\$ 56,250</u>

**7. Interfund Transactions**

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2003 were:

	<u>Transfers Out</u>						
	<u>Total Transfers In</u>	<u>General Fund</u>	<u>Special Projects</u>	<u>Nye Hospital</u>	<u>Other Govern.</u>	<u>Internal Service</u>	<u>Enterprise Fund</u>
General fund	\$ 533,634	\$ 0	\$ 200,000	\$ 0	\$333,634	\$ 0	\$ 0
Nonmajor Governmental	<u>422,061</u>	<u>60,000</u>	<u>0</u>	<u>30,759</u>	<u>124,349</u>	<u>201,231</u>	<u>5,722</u>
	<u>\$ 955,695</u>	<u>\$ 60,000</u>	<u>\$ 200,000</u>	<u>\$ 30,759</u>	<u>\$457,983</u>	<u>\$ 201,231</u>	<u>\$ 5,722</u>

**8. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2003 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>\$ 75,300</u>
Special Project Capital Projects	Airport	\$ 17,868
	Health Clinics	10,763
	Juvenile and Probation	140,148
	Law Library	23,396
	Manhattan Town	1,561
	Forensic Services	2,775
	Radio Communication	26,873
	Motor Pool	538,204
	CDBG Grant	<u>63,345</u>
		<u>\$ 824,933</u>
Amargosa Town	Amargosa Community Center	<u>\$ 14,506</u>
Gabbs Town Special Revenue Fund	Gabbs enterprise fund	<u>\$ 101,415</u>
Gabbs Enterprise Fund	Gabbs Town special revenue fund	<u>\$ 11,402</u>
Road Special Revenue Fund	Motorpool internal service fund	\$ 77,827
	Airport special revenue fund	<u>15,208</u>
		<u>\$ 93,035</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**9. Interfund Loan Receivable/Payable**

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Principal</u>	<u>Interest Receivable</u>	<u>Total</u>
Medical and General Indigent Special Revenue fund	Nye Regional Medical Center Enterprise Fund			
Note payable in monthly installments of \$8,555.46 including interest at 5%.		\$ 82,627	\$ 26,832	\$ 109,459
Note payable in annual installments of \$90,739.41 including interest at 5%, dated June 30, 1984.		<u>0</u>	<u>204,680</u>	<u>204,680</u>
		<u>\$ 82,627</u>	<u>\$ 231,512</u>	<u>\$ 314,139</u>

Repayment of the 1984 note was contested by the Enterprise fund in 1985 based on the understanding that the funds were initially represented to be a contribution from Nye County. In 1986 the Hospital Board resolved to repay the County in accordance with the above terms including interest to commence accrual on July 1, 1985. Through June 30, 2003 the fund has been unable to meet payment of its current obligation.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Special Projects Capital Projects	Nye County Hospital District	
Non-interest bearing loan dated March 3, 1998		\$ 527,822
Non-interest bearing loan dated October 9, 1998		320,000
Non-interest bearing loan dated February 16, 1999		350,000
Non-interest bearing loan dated March 2, 1999		1,075,000
Non-interest bearing loan dated May 4, 1999		450,000
Non-interest bearing loan dated August 1999		1,092,347
Non-interest bearing loan dated February 1999	Ambulance and Health	600,000
Non-interest bearing loans Dated 2001	Pahrump Hospital	<u>850,000</u>
		<u>\$ 5,265,169</u>

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

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

**10. Contributed Capital**

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

<u>Sources</u>	<u>Internal Service Motor Pool</u>	<u>Enterprise Gabbs Utility</u>
Beginning balance, contributed capital	\$ 267,093	\$ 981,251
Net change	<u>0</u>	<u>0</u>
Ending balance, contributed capital	<u>\$ 267,093</u>	<u>\$ 981,251</u>

**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, 2003 is as follows:

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
Operating revenues	\$ 11,935	\$ 99,797	\$ 111,732
Depreciation	4,829	41,861	46,690
Operating income	(1,819)	24,106	22,287
Nonoperating expenses	0	35,876	35,876
Nonoperating revenue	0	5,722	5,722
Net income (loss)	(1,819)	(6,048)	(7,867)
Plant, property, and equipment, net	89,985	785,024	875,009
Net working capital (deficit)	33,513	(7,093)	26,420
Total assets	124,043	882,631	1,006,674
Long term liabilities payable from operating revenues	0	489,794	489,794
Total equity	123,498	281,025	404,523

**E. 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 reinsures through commercial companies for claims in excess of \$100,000 property and crimes, casualty \$250,000 each and every insured event. As a participatory member the maintenance deductible is \$25,000 for each insured casualty event and \$10,000 for each and every loss for property and claims.

The County participates in the Public Agency Compensation Trust (PACT). Premiums paid to PACT cover workers compensation claims against the County. Premiums are based on a percentage of wages paid.

The County is self insured for unemployment claims. Payments are made from the General Fund to cover claims.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

**E. OTHER INFORMATION (Continued)**

**1. Risk Management (Continued)**

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. At June 30, 2003, 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.

County Hospital

On August 12, 1999 the Nye County Commission sold the assets of the Nye County Hospital District to a private health care corporation. All liabilities of the District were retained by Nye County, Nevada. The 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 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 District. The balance of these bonds at June 30, 2003 is \$125,000. Since the District ceased operations, the debt service tax rate will remain in place until the bonds are retired. At June 30, 2003, restricted funds of \$227,539 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.

As of June 30, 2003, the estimated liability to date for closure and post closure costs is \$282,449. 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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

**E. OTHER INFORMATION (Continued)**

**2. Contingent Liabilities (Continued)**

The County is operating four landfills as follows:

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

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

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.

**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.

**NYE COUNTY, NEVADA**  
**Notes to Financial Statements (Continued)**  
**June 30, 2003**

**E. OTHER INFORMATION (Continued)**

**3. Retirement Plan (Continued)**

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, 2003 was \$3,386,994. The contributions were equal to the required contributions for the year. The contribution requirement for the years ended June 30, 2002 and 2001 were \$3,121,936 and \$3,033,486, 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.

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 97 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, 2003 the County recognized as incurred \$412,648 of expenditures, which was net of \$112,913 of retiree contributions.

# **MAJOR FUNDS**

## **GENERAL FUND**

**To account for resources and costs of operations traditionally associated with governments which are not required to be accounted for in other funds.**

### **Education Endowment fund**

**To accounts for monies set aside by County ordinance for education.**

### **Emergency fund**

**To account for monies set aside by County ordinance for use in severe emergency.**

### **County Special fund**

**To account for PETT monies specified for capital improvement.**

### **Capital Projects Endowment fund**

**To account for monies set aside by County ordinance for capital improvement.**

### **Nye Hospital District Fund**

**To account for district operation funds used to repay County loans make dsh payments**



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**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 811,179	\$ 963,628
Taxes receivable	361,946	386,252
Due from other governments	2,338,323	1,864,404
Due from others	35,254	0
Due from other funds	<u>75,300</u>	<u>75,300</u>
Total assets	<u><u>\$ 3,622,002</u></u>	<u><u>\$ 3,289,584</u></u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ 1,010,999	\$ 717,571
Accrued payroll and benefits	880,493	749,910
Deferred taxes	322,904	344,772
Deferred revenue	<u>1,572,060</u>	<u>1,400,882</u>
Total liabilities	<u>3,786,456</u>	<u>3,213,135</u>
<b><u>Fund balance</u></b>		
Reserved:		
Landfill	620,000	0
Drug forfeiture	270,031	0
Unreserved:		
Designated for subsequent year	0	76,449
Undesignated	<u>(1,054,485)</u>	<u>0</u>
Total fund balance	<u>(164,454)</u>	<u>76,449</u>
Total liabilities and fund balance	<u><u>\$ 3,622,002</u></u>	<u><u>\$ 3,289,584</u></u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			
	Budget	Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
Taxes	\$ 8,258,488	\$ 8,684,251	\$ 425,763	\$ 8,170,607
Licenses and permits	137,000	129,584	(7,416)	126,421
Intergovernmental	10,933,278	11,508,904	575,626	11,446,281
Charges for services	1,526,153	1,540,603	14,450	1,296,687
Fines and forfeitures	530,000	391,142	(138,858)	516,792
Other revenues	3,155,757	2,979,265	(176,492)	2,462,131
Total revenues	<u>24,540,676</u>	<u>25,233,749</u>	<u>693,073</u>	<u>24,018,919</u>
<b>Expenditures:</b>				
General government	8,884,958	8,666,844	218,114	7,809,890
Public safety	11,120,900	11,117,136	3,764	10,444,081
Judicial	4,310,530	4,199,387	111,143	4,060,152
Public works	84,217	120,759	(36,542)	82,773
Health and sanitation	1,810,489	1,432,451	378,038	1,351,756
Community support	334,307	351,690	(17,383)	347,084
Intergovernmental	60,000	60,019	(19)	0
Contingency	509,660	0	509,660	0
Total expenditures	<u>27,115,061</u>	<u>25,948,286</u>	<u>1,166,775</u>	<u>24,095,736</u>
Excess (deficiency) of revenues over expenditures	<u>(2,574,385)</u>	<u>(714,537)</u>	<u>1,859,848</u>	<u>(76,817)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	484,686	533,634	48,948	445,592
Operating transfers out	<u>(273,746)</u>	<u>(60,000)</u>	<u>213,746</u>	<u>(427,750)</u>
Total other financing sources (uses)	<u>210,940</u>	<u>473,634</u>	<u>262,694</u>	<u>17,842</u>
Net change in fund balance	(2,363,445)	(240,903)	2,122,542	(58,975)
<b>Fund balance:</b>				
Beginning of year	<u>2,440,144</u>	<u>76,449</u>	<u>(2,363,695)</u>	<u>135,424</u>
End of year	<u>\$ 76,699</u>	<u>\$ (164,454)</u>	<u>\$ (241,153)</u>	<u>\$ 76,449</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2003**

(With Comparative Actual Amounts for Year Ended June 30, 2002)

	2003			
	Budget	Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 7,806,728	\$ 7,787,223	\$ (19,505)	\$ 7,636,553
Net proceeds	451,760	897,028	445,268	534,054
Total taxes	8,258,488	8,684,251	425,763	8,170,607
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	475,000	272,474	(202,526)	460,906
Court fines	55,000	118,668	63,668	55,886
Total fines and forfeitures	530,000	391,142	(138,858)	516,792
<b>Licenses and permits:</b>				
Liquor licenses	38,500	33,020	(5,480)	31,810
Gaming licenses	98,500	96,564	(1,936)	94,611
Total licenses and permits	137,000	129,584	(7,416)	126,421
<b>Intergovernmental:</b>				
Federal in lieu tax	1,186,000	1,245,327	59,327	1,186,089
Fish and game in lieu	7,800	0	(7,800)	6,689
State gaming license fee	170,000	162,339	(7,661)	157,577
Cop tax	0	66,365	66,365	259,334
Consolidated tax	8,989,425	9,271,392	281,967	8,796,139
Emergency management	3,000	259,364	256,364	178,045
LEPC	7,610	7,610	0	0
GREAT grant	32,010	32,010	0	3,608
Grants	76,889	76,889	0	35,856
Cops Tech Grant	30,733	30,733	0	468,167
Local Law Enforcement Block Grant	21,065	21,065	0	22,398
Narcotics Grant - Public Safety	29,610	29,610	0	76,256
Cops Meth Grant	115,459	115,459	0	211,965
Traffic Safety Grant	19,028	19,028	0	17,293
Records Management Grant	144,649	144,649	0	0
National forest	0	27,064	27,064	26,865
Oversite Reimbursement	30,000	0	(30,000)	0
Reimbursement of Landsale Costs	70,000	0	(70,000)	0
Total intergovernmental	10,933,278	11,508,904	575,626	11,446,281

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			2002
	Budget	Actual	Variance- Positive (Negative)	Actual
<b>Charges for services:</b>				
Clerk's fees	\$ 60,000	\$ 72,097	\$ 12,097	\$ 64,933
Recorder's fees	252,000	360,474	108,474	253,516
Assessor's commissions	265,000	300,473	35,473	243,783
Sheriff's fees	46,000	45,706	(294)	31,480
Justice of the peace fees	64,500	62,960	(1,540)	62,310
Investigation fees	20,000	12,500	(7,500)	11,250
Dept of Energy reimbursement	550,553	525,435	(25,118)	448,681
Animal control-spay & neutering	135,000	67,756	(67,244)	13,129
Planning	35,000	35,415	415	34,555
Concealed weapons permits	7,500	20,735	13,235	11,735
Return checks	9,000	0	(9,000)	0
Flood damage permits	0	0	0	175
Other fees	15,100	9,172	(5,928)	19,314
Public defender and discovery fees	17,500	3,140	(14,360)	5,230
Pahrump dispatch fees	0	0	0	37,000
Hazardous material response	3,000	0	(3,000)	4,747
County surveyor fees	15,000	12,150	(2,850)	8,120
Restitution fees	7,000	4,540	(2,460)	3,077
Zoning fees	9,000	8,050	(950)	9,300
Transform detention	15,000	0	(15,000)	0
Animal control fees	0	0	0	34,352
<b>Total charges for services</b>	<b>1,526,153</b>	<b>1,540,603</b>	<b>14,450</b>	<b>1,296,687</b>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			
	Budget	Actual	Variance- Positive (Negative)	2002 Actual
<b>Other revenues:</b>				
Rent	\$ 30,400	\$ 31,118	\$ 718	\$ 22,403
Tax penalties	515,000	515,974	974	475,139
Uniform reciprocal law	285,000	162,194	(122,806)	160,968
Water resource planning	15,000	0	(15,000)	9,184
Senior nutrition	23,100	0	(23,100)	4,065
Prisoner housing	9,000	16,325	7,325	20,024
DARE sales	200	43	(157)	20
Cemetery receipts	7,050	2,815	(4,235)	7,000
Solid waste fees	1,000,000	1,540,462	540,462	967,240
Extradition	20,500	25,025	4,525	31,280
Other revenue	65,000	35,204	(29,796)	14,569
Election reimbursement	25,000	20,276	(4,724)	7,216
Manhattan payment	9,675	8,483	(1,192)	9,591
Insurance reimbursement	0	5,030	5,030	4,798
Division of Wildlife	0	1,103	1,103	2,805
Tax trust sales (NRS 361.610)	293,082	337,069	43,987	290,954
Tax - sale costs	120,000	100	(119,900)	87,572
Refund from pay phone	14,500	6,876	(7,624)	10,297
Landfill load fees	330,000	242,456	(87,544)	247,980
Hauler registration	7,500	1,310	(6,190)	2,010
Title search	25,000	5,440	(19,560)	17,999
Interest	350,000	0	(350,000)	0
Data processing	750	0	(750)	0
Sale of fixed assets	8,500	20,462	11,962	68,156
Road reimbursement	1,500	0	(1,500)	591
Animal donations	0	1,500	1,500	270
Total other revenues	<u>3,155,757</u>	<u>2,979,265</u>	<u>(176,492)</u>	<u>2,462,131</u>
Total revenues	<u>\$ 24,540,676</u>	<u>\$ 25,233,749</u>	<u>\$ 693,073</u>	<u>\$ 24,018,919</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 97,200	\$ 93,770	\$ 3,430	\$ 99,409
Employee benefits	52,016	46,167	5,849	46,301
Services and supplies	35,717	47,678	(11,961)	42,457
	<u>184,933</u>	<u>187,615</u>	<u>(2,682)</u>	<u>188,167</u>
<b>County Administrator:</b>				
Salaries and wages	468,131	434,659	33,472	254,517
Employee benefits	150,333	119,562	30,771	76,519
Services and supplies	32,750	69,678	(36,928)	46,383
	<u>651,214</u>	<u>623,899</u>	<u>27,315</u>	<u>377,419</u>
<b>Clerk:</b>				
Salaries and wages	217,605	216,010	1,595	192,682
Employee benefits	85,523	79,454	6,069	70,006
Services and supplies	185,000	231,586	(46,586)	44,532
	<u>488,128</u>	<u>527,050</u>	<u>(38,922)</u>	<u>307,220</u>
<b>Information System:</b>				
Salaries and wages	340,288	281,503	58,785	369,437
Employee benefits	102,589	85,475	17,114	99,783
Services and supplies	248,368	237,705	10,663	231,764
	<u>691,245</u>	<u>604,683</u>	<u>86,562</u>	<u>700,984</u>
<b>County Planner:</b>				
Salaries and wages	363,508	369,200	(5,692)	369,886
Employee benefits	114,593	114,341	252	60,833
Services and supplies	41,730	38,731	2,999	27,226
	<u>519,831</u>	<u>522,272</u>	<u>(2,441)</u>	<u>457,945</u>
<b>HR/Risk Management:</b>				
Salaries and wages	220,325	224,649	(4,324)	202,793
Employee benefits	77,933	75,002	2,931	61,424
Services and supplies	21,662	23,552	(1,890)	25,596
	<u>319,920</u>	<u>323,203</u>	<u>(3,283)</u>	<u>289,813</u>
<b>Water Resource/Planning:</b>				
Services and supplies	5,000	0	5,000	380
<b>Natural Resources:</b>				
Salaries and wages	96,166	93,827	2,339	44,404
Employee benefits	32,427	29,514	2,913	14,846
Services and supplies	28,550	13,930	14,620	12,791
	<u>157,143</u>	<u>137,271</u>	<u>19,872</u>	<u>72,041</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			
	Budget	Actual	Variance- Positive (Negative)	2002 Actual
<b>General Government (Continued):</b>				
<b>Miscellaneous Overhead:</b>				
Workers compensation	\$ 16,500	\$ 37,842	\$ (21,342)	\$ 14,713
Printing	65,400	101,057	(35,657)	65,262
General insurance	747,500	714,362	33,138	557,885
Group insurance - retired	360,000	412,649	(52,649)	377,388
Professional fees	153,358	267,459	(114,101)	317,750
Tax refunds	5,500	5,359	141	23,140
Delivery service	20,000	20,239	(239)	16,617
Soil conservation	4,000	0	4,000	2,000
NACO dues	22,000	23,166	(1,166)	21,374
Blood bourne pathogens	12,500	2,977	9,523	8,545
Unemployment benefits	42,000	0	42,000	64,571
Medical examiner	0	7,819	(7,819)	0
Physicals	34,000	42,258	(8,258)	41,994
Postage	120,000	146,270	(26,270)	109,411
Fax machine	3,800	0	3,800	0
City of Gabbs	6,616	0	6,616	6,616
Gabbs library	3,500	3,477	23	3,541
Flu shots	1,000	1,105	(105)	740
Fish and game	1,500	1,176	324	4,260
Litigation	287,500	426,030	(138,530)	307,469
Ambulance calls	65,000	0	65,000	0
Miscellaneous	20,000	11,096	8,904	36,710
Spay and neutering	0	532	(532)	20,075
Landsale costs	5,000	0	5,000	43,350
Belmont emergency phone	300	384	(84)	250
Crystal park	3,500	5,328	(1,828)	3,470
Corridor advisory board	950	283	667	616
Pre-employment drug test	4,000	21,859	(17,859)	3,755
Random drug testing	2,000	0	2,000	1,205
Safety program	7,500	0	7,500	1,114
Advocacy with congress	225,000	64,801	160,199	22,656
Training	1,000	1,053	(53)	0
Fuel tank maintenance	1,500	0	1,500	1,982
Legislative costs	1,000	0	1,000	182
Title search	50,750	0	50,750	0
Public administrator	0	747	(747)	7,080
	<u>2,294,174</u>	<u>2,319,328</u>	<u>(25,154)</u>	<u>2,085,721</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			2002
	Budget	Actual	Variance- Positive (Negative)	Actual
<b>General Government (Continued):</b>				
<b>Recorder/Auditor:</b>				
Salaries and wages	\$ 317,828	\$ 321,177	\$ (3,349)	\$ 289,429
Employee benefits	111,838	97,833	14,005	97,681
Services and supplies	21,750	15,940	5,810	10,755
	<u>451,416</u>	<u>434,950</u>	<u>16,466</u>	<u>397,865</u>
<b>Treasurer:</b>				
Salaries and wages	301,900	277,805	24,095	294,050
Employee benefits	97,650	92,850	4,800	97,436
Services and supplies	73,200	54,171	19,029	62,484
	<u>472,750</u>	<u>424,826</u>	<u>47,924</u>	<u>453,970</u>
<b>South county office:</b>				
Salaries and wages	134,863	152,996	(18,133)	135,849
Employee benefits	52,539	56,550	(4,011)	50,017
Services and supplies	2,695	7,061	(4,366)	9,475
	<u>190,097</u>	<u>216,607</u>	<u>(26,510)</u>	<u>195,341</u>
<b>Assessor:</b>				
Salaries and wages	629,115	609,067	20,048	591,709
Employee benefits	224,632	218,703	5,929	200,691
Services and supplies	81,600	69,811	11,789	64,187
	<u>935,347</u>	<u>897,581</u>	<u>37,766</u>	<u>856,587</u>
<b>Buildings and grounds activity:</b>				
Salaries and wages	306,719	294,148	12,571	233,832
Employee benefits	103,086	96,291	6,795	70,858
Services and supplies	882,570	846,703	35,867	894,760
	<u>1,292,375</u>	<u>1,237,142</u>	<u>55,233</u>	<u>1,199,450</u>
<b>General services:</b>				
Salaries and wages	164,020	153,744	10,276	167,695
Employee benefits	55,865	48,071	7,794	51,271
Services and supplies	11,500	8,602	2,898	8,021
	<u>231,385</u>	<u>210,417</u>	<u>20,968</u>	<u>226,987</u>
Total general government function	<u>8,884,958</u>	<u>8,666,844</u>	<u>218,114</u>	<u>7,809,890</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			
	Budget	Actual	Variance- Positive (Negative)	2002 Actual
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	\$ 5,720,696	\$ 5,968,928	\$ (248,232)	\$ 5,402,829
Employee benefits	3,187,614	2,642,557	545,057	2,383,058
Services and supplies	1,684,553	1,850,394	(165,841)	2,184,846
Capital outlay	0	83,309	(83,309)	0
	<u>10,592,863</u>	<u>10,545,188</u>	<u>47,675</u>	<u>9,970,733</u>
 <b>Emergency management:</b>				
Salaries and wages	181,891	185,455	(3,564)	149,584
Employee benefits	66,148	69,261	(3,113)	63,223
Services and supplies	219,998	216,289	3,709	260,541
Capital outlay	60,000	100,943	(40,943)	0
	<u>528,037</u>	<u>571,948</u>	<u>(43,911)</u>	<u>473,348</u>
 Total public safety function	<u>11,120,900</u>	<u>11,117,136</u>	<u>3,764</u>	<u>10,444,081</u>
 <b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	1,260,142	1,296,198	(36,056)	1,249,341
Employee benefits	408,481	410,162	(1,681)	372,082
Services and supplies	125,100	115,745	9,355	109,962
	<u>1,793,723</u>	<u>1,822,105</u>	<u>(28,382)</u>	<u>1,731,385</u>
 <b>District attorney (URES):</b>				
Salaries and wages	175,827	170,236	5,591	166,114
Employee benefits	61,414	60,029	1,385	57,423
Services and supplies	19,400	12,999	6,401	13,626
	<u>256,641</u>	<u>243,264</u>	<u>13,377</u>	<u>237,163</u>
 <b>District court:</b>				
Salaries and wages	199,095	282,243	(83,148)	196,224
Employee benefits	73,560	47,548	26,012	67,516
Services and supplies	162,300	140,404	21,896	125,062
	<u>434,955</u>	<u>470,195</u>	<u>(35,240)</u>	<u>388,802</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			2002
	Final	Actual	Variance- Positive (Negative)	Actual
<b>Judicial (Continued):</b>				
<b>Tonopah justice court:</b>				
Salaries and wages	\$ 171,950	\$ 182,995	\$ (11,045)	\$ 181,502
Employee benefits	62,418	65,273	(2,855)	60,520
Services and supplies	13,694	41,970	(28,276)	15,156
	<u>248,062</u>	<u>290,238</u>	<u>(42,176)</u>	<u>257,178</u>
<b>Pahrump justice court:</b>				
Salaries and wages	312,082	298,093	13,989	282,476
Employee benefits	113,551	108,291	5,260	96,042
Services and supplies	79,245	57,472	21,773	84,518
	<u>504,878</u>	<u>463,856</u>	<u>41,022</u>	<u>463,036</u>
<b>Beatty justice court:</b>				
Salaries and wages	205,349	214,722	(9,373)	213,104
Employee benefits	71,812	75,766	(3,954)	70,330
Services and supplies	16,110	20,531	(4,421)	20,107
	<u>293,271</u>	<u>311,019</u>	<u>(17,748)</u>	<u>303,541</u>
<b>Other judicial:</b>				
<b>Services and supplies:</b>				
Public defender	579,250	357,267	221,983	417,639
Court appointed defender	199,750	241,443	(41,693)	261,408
	<u>779,000</u>	<u>598,710</u>	<u>180,290</u>	<u>679,047</u>
Total judicial function	<u>4,310,530</u>	<u>4,199,387</u>	<u>111,143</u>	<u>4,060,152</u>
<b>Public works:</b>				
Salaries and wages	43,340	49,448	(6,108)	43,204
Employee benefits	15,259	19,203	(3,944)	14,299
Services and supplies	25,618	52,108	(26,490)	25,270
	<u>84,217</u>	<u>120,759</u>	<u>(36,542)</u>	<u>82,773</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			2002
	Budget	Actual	Variance- Positive (Negative)	Actual
<b>Health and sanitation:</b>				
<b>Solid waste:</b>				
Salaries and wages	\$ 520,000	\$ 362,787	\$ 157,213	\$ 392,788
Employee benefits	170,300	116,350	53,950	121,799
Services and supplies	647,305	554,124	93,181	507,219
Capital outlay	150,000	0	150,000	123,058
	<u>1,487,605</u>	<u>1,033,261</u>	<u>454,344</u>	<u>1,144,864</u>
 <b>Cemetery costs</b>	 0	 20,635	 (20,635)	 0
 <b>Animal control:</b>				
Salaries and wages	204,230	207,581	(3,351)	147,449
Employee benefits	75,904	58,609	17,295	28,942
Services and supplies	42,750	112,365	(69,615)	30,501
	<u>322,884</u>	<u>378,555</u>	<u>(55,671)</u>	<u>206,892</u>
 Total health and sanitation function	 <u>1,810,489</u>	 <u>1,432,451</u>	 <u>378,038</u>	 <u>1,351,756</u>
 <b>Community support:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	151,059	163,088	(12,029)	144,760
Employee benefits	38,360	45,240	(6,880)	37,607
Services and supplies	144,888	143,362	1,526	164,717
	<u>334,307</u>	<u>351,690</u>	<u>(17,383)</u>	<u>347,084</u>
 Total community support function	 <u>334,307</u>	 <u>351,690</u>	 <u>(17,383)</u>	 <u>347,084</u>
 <b>Intergovernmental:</b>				
Other	<u>60,000</u>	<u>60,019</u>	<u>(19)</u>	<u>0</u>
 Total expenditures	 <u>\$ 26,605,401</u>	 <u>\$ 25,948,286</u>	 <u>\$ 657,115</u>	 <u>\$ 24,095,736</u>

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**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>Assets</u></b>		
Pooled cash and investments	\$ 5,246,934	\$ 1,557,638
Due from other funds	824,933	416,308
Advances to other funds	<u>5,265,169</u>	<u>5,265,169</u>
Total assets	<u>\$ 11,337,036</u>	<u>\$ 7,239,115</u>
<b><u>Liabilities</u></b>		
Accounts payable	<u>\$ 412,608</u>	<u>\$ 502,605</u>
<b><u>Fund balance:</u></b>		
Reserved:		
Advances	5,265,169	5,265,169
Unreserved:		
Designated for subsequent year	<u>5,659,259</u>	<u>1,471,341</u>
Total fund balance	<u>10,924,428</u>	<u>6,736,510</u>
Total liabilities and fund balance	<u>\$ 11,337,036</u>	<u>\$ 7,239,115</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SPECIAL PROJECTS CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Final	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental</b>	<u>\$ 2,500,000</u>	<u>\$ 8,000,000</u>	<u>\$ 5,500,000</u>	<u>\$ 2,500,000</u>
<b>Other:</b>				
Interest	160,000	124,844	(35,156)	187,319
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other	<u>160,000</u>	<u>124,844</u>	<u>(35,156)</u>	<u>187,319</u>
Total revenues	<u>2,660,000</u>	<u>8,124,844</u>	<u>5,464,844</u>	<u>2,687,319</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,311,000	760,287	550,713	0
Public safety	0	10,386	(10,386)	0
Judicial	0	2,500	(2,500)	0
Public works	0	5,167	(5,167)	0
Health	0	2,348	(2,348)	0
Intergovernmental	0	552,261	(552,261)	0
<b>Capital outlay:</b>				
General government	8,507,297	21,688	8,485,609	3,710,995
Public safety	0	1,145,702	(1,145,702)	0
Public works	0	1,103,529	(1,103,529)	0
Culture and recreation	<u>0</u>	<u>133,058</u>	<u>(133,058)</u>	<u>0</u>
Total expenditures	<u>8,507,297</u>	<u>3,736,926</u>	<u>4,770,371</u>	<u>3,710,995</u>
Excess (deficiency) of revenues over expenditures	<u>(5,847,297)</u>	<u>4,387,918</u>	<u>10,235,215</u>	<u>(1,023,676)</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>	<u>(540,707)</u>
Net change in fund balance	<u>(6,047,297)</u>	<u>4,187,918</u>	<u>10,235,215</u>	<u>(1,564,383)</u>
<b>Fund balance:</b>				
Beginning of year	<u>7,358,297</u>	<u>6,736,510</u>	<u>(621,787)</u>	<u>8,300,893</u>
End of year	<u>\$ 1,311,000</u>	<u>\$ 10,924,428</u>	<u>\$ 9,613,428</u>	<u>\$ 6,736,510</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 AND 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 845,599	\$ 669,155
Taxes receivable	13,778	23,685
Note receivable	<u>56,250</u>	<u>65,250</u>
Total assets	<u>\$ 915,627</u>	<u>\$ 758,090</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,349	\$ 331,855
Due to other funds	30,300	30,300
Deferred taxes	12,994	22,580
Advances from other funds	<u>4,129,308</u>	<u>4,115,430</u>
Total liabilities	4,175,951	4,500,165
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(3,260,324)</u>	<u>(3,742,075)</u>
Total liabilities and fund balance	<u>\$ 915,627</u>	<u>\$ 758,090</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - NYE COUNTY HOSPITAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			2002
	Budget	Actual	Variance- Positive (Negative)	Actual
<b>Revenues:</b>				
Taxes	\$ 609,270	\$ 795,273	\$ 186,003	\$ 804,312
Other	<u>0</u>	<u>32,084</u>	<u>32,084</u>	<u>17,709</u>
Total revenues	609,270	827,357	218,087	822,021
<b>Expenditures:</b>				
Health and sanitation	<u>249,192</u>	<u>314,847</u>	<u>(65,655)</u>	<u>377,674</u>
Excess (deficiency) of revenues over expenditures	360,078	512,510	152,432	444,347
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(360,078)</u>	<u>(30,759)</u>	<u>329,319</u>	<u>(17,709)</u>
Net change in fund balance	0	481,751	481,751	426,638
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>(3,742,075)</u>	<u>(3,742,075)</u>	<u>(4,168,713)</u>
End of year	<u>\$ 0</u>	<u>\$ (3,260,324)</u>	<u>\$ (3,260,324)</u>	<u>\$ (3,742,075)</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 9,291,684</u>	<u>\$ 8,067,375</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 17,416	\$ 0
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>9,274,268</u>	<u>8,067,375</u>
Total liabilities and fund balance	<u>\$ 9,291,684</u>	<u>\$ 8,067,375</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003			
	Final	Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 1,000,000	\$ (1,500,000)	\$ 2,500,000
Other	<u>380,000</u>	<u>463,617</u>	<u>83,617</u>	<u>444,938</u>
Total revenues	<u>2,880,000</u>	<u>1,463,617</u>	<u>(1,416,383)</u>	<u>2,944,938</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	0	18,911	(18,911)	0
Intergovernmental	30,000	35,000	(5,000)	0
<b>Capital projects:</b>				
General government	11,024,467	24,504	10,999,963	181,262
Public safety	0	129,196	(129,196)	0
Public works	<u>0</u>	<u>49,113</u>	<u>(49,113)</u>	<u>0</u>
Total expenditures	<u>11,054,467</u>	<u>256,724</u>	<u>10,797,743</u>	<u>181,262</u>
Net change in fund balance	(8,174,467)	1,206,893	9,381,360	2,763,676
<b>Fund balance:</b>				
Beginning of year	<u>8,174,467</u>	<u>8,067,375</u>	<u>(107,092)</u>	<u>5,303,699</u>
End of year	<u>\$ 0</u>	<u>\$ 9,274,268</u>	<u>\$ 9,274,268</u>	<u>\$ 8,067,375</u>

NYE COUNTY, NEVADA  
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 9,279,477</u>	<u>\$ 7,947,635</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 0</u>	<u>\$ 5,960</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	9,041,027	7,941,675
Undesignated	<u>238,450</u>	<u>0</u>
Total fund balance	<u>9,279,477</u>	<u>7,941,675</u>
Total liabilities and fund balance	<u>\$ 9,279,477</u>	<u>\$ 7,947,635</u>

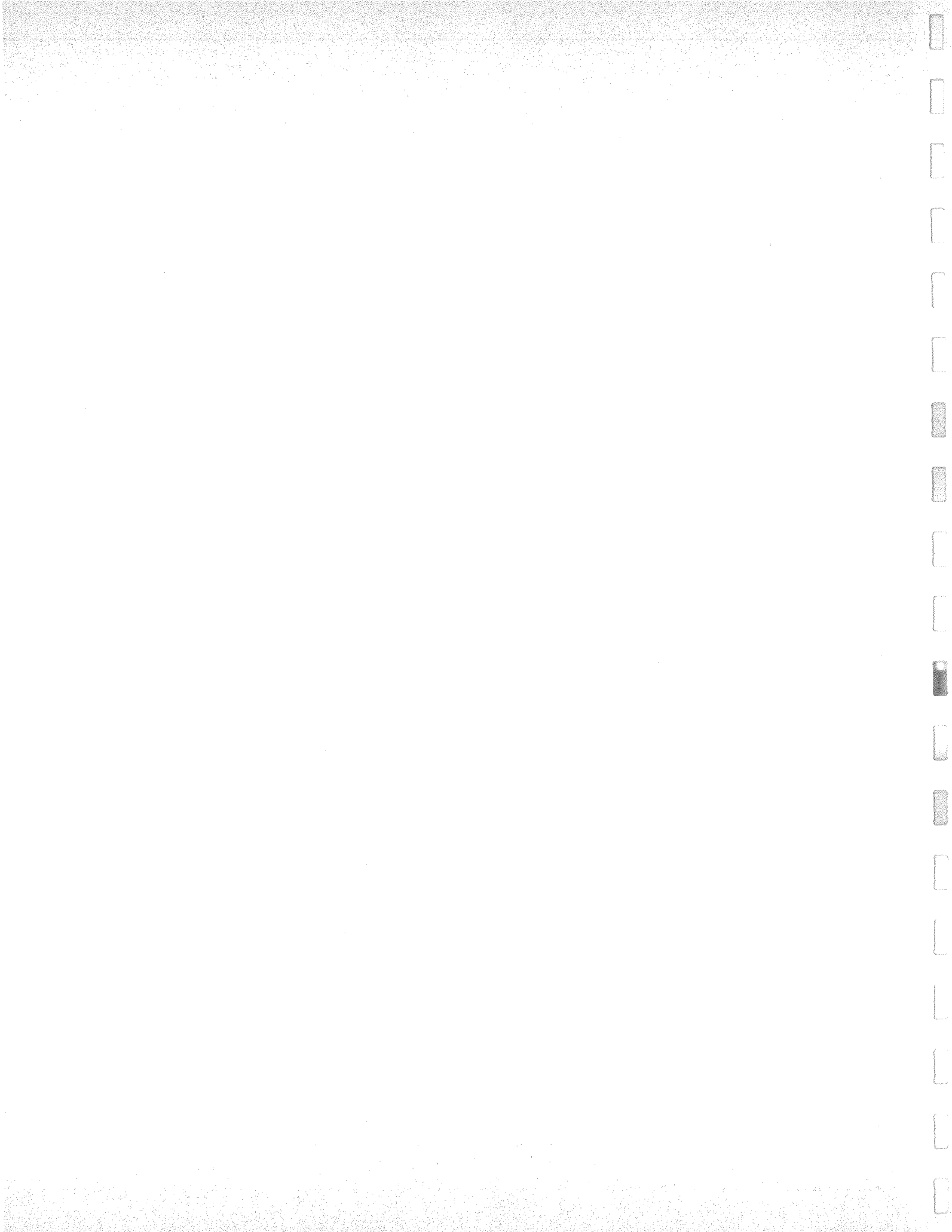
**NYE COUNTY, NEVADA**  
**MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2,003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 1,000,000	\$ (1,500,000)	\$ 2,500,000
Other	<u>290,000</u>	<u>458,759</u>	<u>168,759</u>	<u>432,725</u>
Total revenues	2,790,000	1,458,759	(1,331,241)	2,932,725
<b>Expenditures:</b>				
<b>Current:</b>				
General government	<u>10,880,959</u>	<u>120,957</u>	<u>10,760,002</u>	<u>294,749</u>
Net change in fund balance	(8,090,959)	1,337,802	9,428,761	2,637,976
<b>Fund balance:</b>				
Beginning of year	<u>8,090,959</u>	<u>7,941,675</u>	<u>(149,284)</u>	<u>5,303,699</u>
End of year	<u>\$ 0</u>	<u>\$ 9,279,477</u>	<u>\$ 9,279,477</u>	<u>\$ 7,941,675</u>

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## **NONMAJOR GOVERNMENTAL FUNDS**

**Combining statements of all nonmajor governmental activity.**



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**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**June 30, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 10,538,944	\$ 401,202	\$ 1,656,253	\$ 12,596,399
Interest receivable	0	0	0	0
Taxes receivable	157,616	22,206	23,338	203,160
Due from other governments	1,076,706	0	0	1,076,706
Accounts receivable	235,831	0	0	235,831
Due from others	1,210	0	0	1,210
Due from other funds	208,956	0	0	208,956
Advances to other funds	314,139	0	0	314,139
Total assets	<u>\$ 12,533,402</u>	<u>\$ 423,408</u>	<u>\$ 1,679,591</u>	<u>\$ 14,636,401</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 1,279,830	\$ 0	\$ 13,713	\$ 1,293,543
Accrued payroll and benefits	218,105	0	0	218,105
Due to other funds	372,845	0	0	372,845
Deferred taxes	122,181	19,662	20,791	162,634
Deferred revenue	908,796	0	0	908,796
Advances from other funds	1,450,000	0	0	1,450,000
Deferred interest	313,840	0	0	313,840
Note payable	0	0	0	0
Total liabilities	<u>4,665,597</u>	<u>19,662</u>	<u>34,504</u>	<u>4,719,763</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Debt service	0	403,746	0	403,746
Advances to other funds	314,139	0	0	314,139
Unreserved:				
Designated for subsequent year	6,612,248	0	1,122,550	7,734,798
Undesignated	941,418	0	522,537	1,463,955
Total fund balance	<u>7,867,805</u>	<u>403,746</u>	<u>1,645,087</u>	<u>9,916,638</u>
Total liabilities and fund balance	<u>\$ 12,533,402</u>	<u>\$ 423,408</u>	<u>\$ 1,679,591</u>	<u>\$ 14,636,401</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>Revenues:</b>				
Taxes	\$ 4,546,728	\$ 533,409	\$ 596,071	\$ 5,676,208
Licenses and permits	238,705	0	0	238,705
Intergovernmental	9,729,428	0	0	9,729,428
Charges for services	1,475,300	0	0	1,475,300
Fines and forfeitures	874,917	0	0	874,917
Other revenues	1,990,268	4,826	75,378	2,070,472
Total revenues	<u>18,855,346</u>	<u>538,235</u>	<u>671,449</u>	<u>20,065,030</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	6,664,672	0	90,369	6,755,041
Public safety	1,642,916	0	0	1,642,916
Judicial	144,126	0	0	144,126
Public works	5,890,046	0	0	5,890,046
Health and sanitation	869,748	0	0	869,748
Welfare	1,061,236	0	0	1,061,236
Culture and recreation	396,693	0	0	396,693
Community support	313,622	0	0	313,622
Intergovernmental	177,667	0	58,221	235,888
<b>Capital outlay</b>	0	0	178,722	178,722
<b>Debt service:</b>				0
Principal	54,515	343,644	0	398,159
Interest	1,795	70,701	0	72,496
Total expenditures	<u>17,217,036</u>	<u>414,345</u>	<u>327,312</u>	<u>17,958,693</u>
Excess (deficiency) of revenues over expenditures	<u>1,638,310</u>	<u>123,890</u>	<u>344,137</u>	<u>2,106,337</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	63,000	0	359,061	422,061
Operating transfers out	(438,872)	0	(19,111)	(457,983)
Sale of fixed assets	0	0	0	0
Total other financing sources (uses)	<u>(375,872)</u>	<u>0</u>	<u>339,950</u>	<u>(35,922)</u>
Net change in fund balance	1,262,438	123,890	684,087	2,070,415
<b>Fund balance:</b>				
Beginning of year	<u>6,605,367</u>	<u>279,856</u>	<u>961,000</u>	<u>7,846,223</u>
End of year	<u>\$ 7,867,805</u>	<u>\$ 403,746</u>	<u>\$ 1,645,087</u>	<u>\$ 9,916,638</u>

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# **NONMAJOR SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**911 Emergency fund is used to account for monies specified for emergency communication of the County.**

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

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

**County Recorder Tech fund is used for funds collected to enhance technology in the Recorder's office.**

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**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

**June 30, 2003 (Page 1 of 4)**

**(With Comparative Actual Amounts for June 30, 2002)**

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension	Airport
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 400,671	\$ 87,517	\$ 1,537,904	\$ 34,797	\$ 0
Interest receivable	0	0	0	0	0
Taxes receivable	1,841	0	0	5,552	0
Due from other governments	553,037	141,713	154,226	0	30
Accounts receivable	0	0	0	0	0
Due from others	610	0	0	0	600
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>\$ 1,049,194</u>	<u>\$ 229,230</u>	<u>\$ 1,692,130</u>	<u>\$ 40,349</u>	<u>\$ 630</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 246,033	\$ 129	\$ 0	\$ 7,631	\$ 6,306
Accrued payroll and benefits	111,534	538	0	4,339	0
Due to other funds	0	0	0	0	33,076
Deferred taxes	1,642	0	0	4,952	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>359,209</u>	<u>667</u>	<u>0</u>	<u>16,922</u>	<u>39,382</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances to other funds	0	0	0	0	0
Unreserved:					
Designated for subsequent year	53,420	228,563	1,240,509	23,427	0
Undesignated	<u>636,565</u>	<u>0</u>	<u>451,621</u>	<u>0</u>	<u>(38,752)</u>
Total fund balance	<u>689,985</u>	<u>228,563</u>	<u>1,692,130</u>	<u>23,427</u>	<u>(38,752)</u>
Total liabilities and fund balance	<u>\$ 1,049,194</u>	<u>\$ 229,230</u>	<u>\$ 1,692,130</u>	<u>\$ 40,349</u>	<u>\$ 630</u>

Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Manhattan Town
\$ 614,365	\$ 163,888	\$ 535,190	\$ 22,127	\$ 0	\$ 0
0	0	0	0	0	0
0	28,851	16,909	3,040	0	165
0	1,825	0	0	0	985
235,831	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	314,139	0	0	0	0
0	0	0	0	0	0
<u>\$ 850,196</u>	<u>\$ 508,703</u>	<u>\$ 552,099</u>	<u>\$ 25,167</u>	<u>\$ 0</u>	<u>\$ 1,150</u>
\$ 28,167	\$ 23,536	\$ 64,938	\$ 11,210	\$ 13,178	\$ 1,280
3,697	9,849	0	2,559	0	0
0	0	0	0	23,396	1,561
0	25,707	15,128	2,714	0	121
174,891	0	0	0	0	0
600,000	0	0	0	0	0
0	0	0	0	0	0
<u>806,755</u>	<u>59,092</u>	<u>80,066</u>	<u>16,483</u>	<u>36,574</u>	<u>2,962</u>
0	314,139	0	0	0	0
43,441	0	472,033	8,684	0	0
0	135,472	0	0	(36,574)	(1,812)
<u>43,441</u>	<u>449,611</u>	<u>472,033</u>	<u>8,684</u>	<u>(36,574)</u>	<u>(1,812)</u>
<u>\$ 850,196</u>	<u>\$ 508,703</u>	<u>\$ 552,099</u>	<u>\$ 25,167</u>	<u>\$ 0</u>	<u>\$ 1,150</u>

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

**June 30, 2003 (Page 2 of 4)**

**(With Comparative Actual Amounts for June 30, 2002)**

	Beatty Town	Beatty General Improvement District	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 254,677	\$ 153,939	\$ 51,714	\$ 175,774	\$ 0
Interest receivable	0	0	0	0	0
Taxes receivable	1,640	13,348	1,824	6,141	2,435
Due from other governments	47,303	0	17,539	14,690	0
Accounts receivable	0	0	0	0	0
Due from others	0	0	0	0	0
Due from other funds	0	0	101,415	14,506	0
Advances to other funds	0	0	0	0	0
Note receivable	0	0	0	0	0
Total assets	<u>\$ 303,620</u>	<u>\$ 167,287</u>	<u>\$ 172,492</u>	<u>\$ 211,111</u>	<u>\$ 2,435</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 16,939	\$ 8,640	\$ 16,310	\$ 5,901	\$ 2,446
Accrued payroll and benefits	7,001	3,535	3,572	4,450	1,331
Due to other funds	0	0	11,402	0	14,506
Deferred taxes	1,585	0	1,808	5,831	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>25,525</u>	<u>12,175</u>	<u>33,092</u>	<u>16,182</u>	<u>18,283</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances to other funds	0	0	0	0	0
Unreserved:					
Designated for subsequent year	174,248	155,112	139,400	171,377	0
Undesignated	103,847	0	0	23,552	(15,848)
Total fund balance	<u>278,095</u>	<u>155,112</u>	<u>139,400</u>	<u>194,929</u>	<u>(15,848)</u>
Total liabilities and fund balance	<u>\$ 303,620</u>	<u>\$ 167,287</u>	<u>\$ 172,492</u>	<u>\$ 211,111</u>	<u>\$ 2,435</u>

Parks and Recreation	Health Clinics	Mining Maps	Juvenile and Probation	Forensic Service	Senior Nutrition	State and County Room Tax
\$ 100,692	\$ 0	\$ 87,406	\$ 0	\$ 0	\$ 2,739	\$ 25,646
0	0	0	0	0	0	0
0	14,775	0	34,826	0	0	5,338
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 100,692</u>	<u>\$ 14,775</u>	<u>\$ 87,406</u>	<u>\$ 34,826</u>	<u>\$ 0</u>	<u>\$ 2,739</u>	<u>\$ 30,984</u>
\$ 4,452	\$ 4,051	\$ 27,000	\$ 83,692	\$ 470	\$ 0	\$ 5,757
0	3,556	0	20,283	0	0	0
0	10,763	0	140,148	2,775	0	0
0	13,182	0	31,031	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>4,452</u>	<u>31,552</u>	<u>27,000</u>	<u>275,154</u>	<u>3,245</u>	<u>0</u>	<u>5,757</u>
0	0	0	0	0	0	0
96,240	0	60,406	0	0	0	15,856
<u>0</u>	<u>(16,777)</u>	<u>0</u>	<u>(240,328)</u>	<u>(3,245)</u>	<u>2,739</u>	<u>9,371</u>
<u>96,240</u>	<u>(16,777)</u>	<u>60,406</u>	<u>(240,328)</u>	<u>(3,245)</u>	<u>2,739</u>	<u>25,227</u>
<u>\$ 100,692</u>	<u>\$ 14,775</u>	<u>\$ 87,406</u>	<u>\$ 34,826</u>	<u>\$ 0</u>	<u>\$ 2,739</u>	<u>\$ 30,984</u>

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

**June 30, 2003 (Page 3 of 4)**

**(With Comparative Actual Amounts for June 30, 2002)**

	Justice Court Fines NRS 176	Economic Development	Controlled Substance	Public Lands	Justice Court Assessment
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 263,139	\$ 102,064	\$ 160,584	\$ 7,120	\$ 363,562
Interest receivable	0	0	0	0	0
Taxes receivable	0	0	0	0	0
Due from other governments	0	0	0	0	0
Accounts receivable	0	0	0	0	0
Due from others	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>\$ 263,139</u>	<u>\$ 102,064</u>	<u>\$ 160,584</u>	<u>\$ 7,120</u>	<u>\$ 363,562</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 31,439	\$ 1,082	\$ 28,113	\$ 0	\$ 10,479
Accrued payroll and benefits	0	769	0	0	0
Due to other funds	0	45,000	0	0	0
Deferred taxes	0	0	0	0	0
Deferred revenue	0	8,000	0	0	0
Advances from other funds	0	0	0	0	0
Deferred interest	0	0	0	0	0
Total liabilities	<u>31,439</u>	<u>54,851</u>	<u>28,113</u>	<u>0</u>	<u>10,479</u>
<b><u>FUND BALANCE</u></b>					
Reserved for:					
Advances to other funds	0	0	0	0	0
Unreserved:					
Designated for subsequent year	231,700	32,791	129,491	7,120	353,083
Undesignated	0	14,422	2,980	0	0
Total fund balance	<u>231,700</u>	<u>47,213</u>	<u>132,471</u>	<u>7,120</u>	<u>353,083</u>
Total liabilities and fund balance	<u>\$ 263,139</u>	<u>\$ 102,064</u>	<u>\$ 160,584</u>	<u>\$ 7,120</u>	<u>\$ 363,562</u>

Radio Communication Repair	911 Emergency Medical	Repository Oversite	Repository Early Warning Drilling	Nuclear Waste Repository
\$ 0	\$ 197,278	\$ 708,769	\$ 76,117	\$ 531,732
0	0	0	0	0
0	1,851	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 199,129</u>	<u>\$ 708,769</u>	<u>\$ 76,117</u>	<u>\$ 531,732</u>
\$ 178	\$ 0	\$ 72,178	\$ 0	\$ 217,121
2,543	0	18,318	0	16,006
26,873	0	0	0	0
0	1,651	0	0	0
0	0	408,039	0	271,116
0	0	0	0	0
0	0	210,234	76,117	27,489
<u>29,594</u>	<u>1,651</u>	<u>708,769</u>	<u>76,117</u>	<u>531,732</u>
0	0	0	0	0
0	195,754	0	0	0
(29,594)	1,724	0	0	0
<u>(29,594)</u>	<u>197,478</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 199,129</u>	<u>\$ 708,769</u>	<u>\$ 76,117</u>	<u>\$ 531,732</u>

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

June 30, 2003 (Page 4 of 4)

(With Comparative Actual Amounts for June 30, 2002)

	Building Department	Stabilization Fund	CDBG Grant	Court Collection Fees
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 405,040	\$ 1,243,078	\$ 0	\$ 65,108
Interest receivable	0	0	0	0
Taxes receivable	0	0	0	0
Due from other governments	0	0	145,358	0
Accounts receivable	0	0	0	0
Due from others	0	0	0	0
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Note receivable	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 405,040</u>	<u>\$ 1,243,078</u>	<u>\$ 145,358</u>	<u>\$ 65,108</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 46,365	\$ 0	\$ 111,553	\$ 98
Accrued payroll and benefits	2,216	0	0	1,550
Due to other funds	0	0	63,345	0
Deferred taxes	0	0	0	0
Deferred revenue	0	0	46,750	0
Advances from other funds	0	0	0	0
Deferred interest	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>48,581</u>	<u>0</u>	<u>221,648</u>	<u>1,648</u>
<b><u>FUND BALANCE</u></b>				
Reserved for:				
Advances to other funds	0	0	0	0
Unreserved:				
Designated for subsequent year	338,114	1,243,078	0	63,460
Undesignated	18,345	0	(76,290)	0
	<u>356,459</u>	<u>1,243,078</u>	<u>(76,290)</u>	<u>63,460</u>
Total fund balance	<u>356,459</u>	<u>1,243,078</u>	<u>(76,290)</u>	<u>63,460</u>
Total liabilities and fund balance	<u>\$ 405,040</u>	<u>\$ 1,243,078</u>	<u>\$ 145,358</u>	<u>\$ 65,108</u>

Emergency Fund	Recorder Technology	Pahrump Hospital	Totals 2003
\$ 1,652,667	\$ 115,336	\$ 398,304	\$ 10,538,944
0	0	0	0
0	0	19,080	157,616
0	0	0	1,076,706
0	0	0	235,831
0	0	0	1,210
0	0	0	208,956
0	0	0	314,139
0	0	0	0
<u>\$ 1,652,667</u>	<u>\$ 115,336</u>	<u>\$ 417,384</u>	<u>\$ 12,533,402</u>
\$ 165,819	\$ 503	\$ 16,836	\$ 1,279,830
0	0	459	218,105
0	0	0	372,845
0	0	16,829	122,181
0	0	0	908,796
0	0	850,000	1,450,000
0	0	0	313,840
<u>165,819</u>	<u>503</u>	<u>884,124</u>	<u>4,665,597</u>
0	0	0	314,139
1,486,848	114,833	(466,740)	6,612,248
<u>0</u>	<u>0</u>	<u>0</u>	<u>941,418</u>
<u>1,486,848</u>	<u>114,833</u>	<u>(466,740)</u>	<u>7,867,805</u>
<u>\$ 1,652,667</u>	<u>\$ 115,336</u>	<u>\$ 417,384</u>	<u>\$ 12,533,402</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2003 (Page 1 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Road	Regional Streets and Highways	Public Transit	Agricultural Extension	Airport
<b>Revenues:</b>					
Taxes	\$ 44,186	\$ 0	\$ 0	\$ 132,248	\$ 0
Licenses and permits	0	0	0	0	0
Intergovernmental	2,783,911	823,679	768,506	5,000	303
Charges for services	250,989	0	0	0	15,850
Fines and forfeitures	0	0	0	0	0
Other revenues	1,485,224	27,737	40,893	162	0
Total revenues	<u>4,564,310</u>	<u>851,416</u>	<u>809,399</u>	<u>137,410</u>	<u>16,153</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	0	0	0	0	49,127
Public safety	0	0	0	0	0
Judicial	0	0	0	0	0
Public works	4,357,089	1,244,056	8,118	0	0
Health and sanitation	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Community support	0	0	0	125,260	0
Intergovernmental	0	0	0	0	0
<b>Debt Service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Total expenditures	<u>4,357,089</u>	<u>1,244,056</u>	<u>8,118</u>	<u>125,260</u>	<u>49,127</u>
Excess (deficiency) of revenues over expenditures	<u>207,221</u>	<u>(392,640)</u>	<u>801,281</u>	<u>12,150</u>	<u>(32,974)</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	0	0	0	0	0
Operating transfers out	0	0	0	0	0
Sale of fixed assets	0	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	207,221	(392,640)	801,281	12,150	(32,974)
<b>Fund balance:</b>					
Beginning of year	<u>482,764</u>	<u>621,203</u>	<u>890,849</u>	<u>11,277</u>	<u>(5,778)</u>
End of year	<u>\$ 689,985</u>	<u>\$ 228,563</u>	<u>\$ 1,692,130</u>	<u>\$ 23,427</u>	<u>\$ (38,752)</u>

Ambulance and Health	Medical and General Indigent	Emergency Medical Indigent	Museum	Law Library	Manhattan Town
\$ 0	\$ 726,355	\$ 345,795	\$ 70,255	\$ 0	\$ 2,225
185,063	0	0	0	0	1,040
0	56,287	0	0	0	3,841
327,230	0	0	0	26,580	0
0	0	0	0	0	0
21,578	19,971	30,655	0	115	0
<u>533,871</u>	<u>802,613</u>	<u>376,450</u>	<u>70,255</u>	<u>26,695</u>	<u>7,106</u>
0	0	0	0	0	272
0	0	0	0	0	4,324
0	0	0	0	61,368	0
0	0	0	0	0	1,678
300,048	0	0	0	0	0
0	603,875	457,361	0	0	0
0	0	0	82,438	0	1,507
0	0	0	0	0	0
60,000	0	85,060	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>360,048</u>	<u>603,875</u>	<u>542,421</u>	<u>82,438</u>	<u>61,368</u>	<u>7,781</u>
<u>173,823</u>	<u>198,738</u>	<u>(165,971)</u>	<u>(12,183)</u>	<u>(34,673)</u>	<u>(675)</u>
0	0	0	0	0	0
(21,550)	(3,054)	(30,655)	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(21,550)</u>	<u>(3,054)</u>	<u>(30,655)</u>	<u>0</u>	<u>0</u>	<u>0</u>
152,273	195,684	(196,626)	(12,183)	(34,673)	(675)
<u>(108,832)</u>	<u>253,927</u>	<u>668,659</u>	<u>20,867</u>	<u>(1,901)</u>	<u>(1,137)</u>
<u>\$ 43,441</u>	<u>\$ 449,611</u>	<u>\$ 472,033</u>	<u>\$ 8,684</u>	<u>\$ (36,574)</u>	<u>\$ (1,812)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2003 (Page 2 of 4)**  
**(With Comparative Actual Amounts for June 30, 2002)**

	Beatty Town	Beatty General Improvement	Gabbs Town	Amargosa Valley Town	Amargosa Community Center and Park
<b>Revenues:</b>					
Taxes	\$ 32,811	\$ 150,417	\$ 13,011	\$ 109,469	\$ 23,580
Licenses and permits	35,174	0	3,958	13,470	0
Intergovernmental	280,451	0	68,761	86,480	0
Charges for services	0	0	38,707	8,915	0
Fines and forfeitures	18,196	0	0	6,714	0
Other revenues	10,256	10,263	2,930	6,984	0
Total revenues	<u>376,888</u>	<u>160,680</u>	<u>127,367</u>	<u>232,032</u>	<u>23,580</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	118,490	0	41,948	113,027	0
Public safety	103,347	0	23,911	100,208	0
Judicial	0	0	0	0	0
Public works	0	0	53,482	0	0
Health and sanitation	0	0	38,831	0	0
Welfare	0	0	0	0	0
Culture and recreation	4,427	129,421	17,712	1,190	42,373
Community support	27,482	0	0	0	4,833
Intergovernmental	0	0	0	0	0
<b>Debt Service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Total expenditures	<u>253,746</u>	<u>129,421</u>	<u>175,884</u>	<u>214,425</u>	<u>47,206</u>
Excess (deficiency) of revenues over expenditures	<u>123,142</u>	<u>31,259</u>	<u>(48,517)</u>	<u>17,607</u>	<u>(23,626)</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	20,000	0	20,000	23,000	0
Operating transfers out	0	0	0	0	(3,000)
Sale of fixed assets	0	0	0	0	0
Total other financing sources (uses)	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>23,000</u>	<u>(3,000)</u>
Net change in fund balance	143,142	31,259	(28,517)	40,607	(26,626)
<b>Fund balance:</b>					
Beginning of year	<u>134,953</u>	<u>123,853</u>	<u>167,917</u>	<u>154,322</u>	<u>10,778</u>
End of year	<u>\$ 278,095</u>	<u>\$ 155,112</u>	<u>\$ 139,400</u>	<u>\$ 194,929</u>	<u>\$ (15,848)</u>

Parks and Recreation	Health Clinics	Mining Maps	Juvenile and Probation	Forensic Service	Senior Nutrition	State and County Room Tax
\$ 0	\$ 350,128	\$ 0	\$ 858,994	\$ 0	\$ 0	\$ 47,425
0	0	0	0	0	0	0
0	0	0	41,137	0	146,829	0
0	0	87,784	0	12,745	0	0
0	0	0	21,100	0	0	0
7,365	0	0	71,220	0	0	0
<u>7,365</u>	<u>350,128</u>	<u>87,784</u>	<u>992,451</u>	<u>12,745</u>	<u>146,829</u>	<u>47,425</u>
0	0	48,238	0	0	0	0
0	0	0	1,167,382	19,684	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	374,297	0	0	0	0	0
0	0	0	0	0	0	0
117,625	0	0	0	0	0	0
0	0	0	0	0	144,090	11,957
0	0	0	0	0	0	32,607
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>117,625</u>	<u>374,297</u>	<u>48,238</u>	<u>1,167,382</u>	<u>19,684</u>	<u>144,090</u>	<u>44,564</u>
<u>(110,260)</u>	<u>(24,169)</u>	<u>39,546</u>	<u>(174,931)</u>	<u>(6,939)</u>	<u>2,739</u>	<u>2,861</u>
0	0	0	0	0	0	0
(7,365)	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(7,365)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(117,625)	(24,169)	39,546	(174,931)	(6,939)	2,739	2,861
<u>213,865</u>	<u>7,392</u>	<u>20,860</u>	<u>(65,397)</u>	<u>3,694</u>	<u>0</u>	<u>22,366</u>
<u>\$ 96,240</u>	<u>\$ (16,777)</u>	<u>\$ 60,406</u>	<u>\$ (240,328)</u>	<u>\$ (3,245)</u>	<u>\$ 2,739</u>	<u>\$ 25,227</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2003 (Page 3 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Justice Court Fines NRS 176	Economic Development	Controlled Substance Forfeiture	Public Lands	Justice Court Assessment
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0
Intergovernmental	0	45,000	0	0	0
Charges for services	0	0	0	0	0
Fines and forfeitures	50,286	0	673,971	0	72,120
Other revenue	9,595	0	20,438	0	12,442
Total revenues	<u>59,881</u>	<u>45,000</u>	<u>694,409</u>	<u>0</u>	<u>84,562</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	0	32,318	0	0	0
Public safety	0	0	224,060	0	0
Judicial	52,864	0	0	0	10,479
Public works	0	0	0	0	0
Health and sanitation	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Community support	0	0	0	0	0
Intergovernmental	0	0	0	0	0
<b>Debt Service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Total expenditures	<u>52,864</u>	<u>32,318</u>	<u>224,060</u>	<u>0</u>	<u>10,479</u>
Excess (deficiency) of revenues over expenditures	<u>7,017</u>	<u>12,682</u>	<u>470,349</u>	<u>0</u>	<u>74,083</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	0	0	0	0	0
Operating transfers out	(9,595)	0	(344,369)	0	(12,442)
Sale of fixed assets	0	0	0	0	0
Total other financing sources (uses)	<u>(9,595)</u>	<u>0</u>	<u>(344,369)</u>	<u>0</u>	<u>(12,442)</u>
Net change in fund balance	(2,578)	12,682	125,980	0	61,641
<b>Fund balance:</b>					
Beginning of year	<u>234,278</u>	<u>34,531</u>	<u>6,491</u>	<u>7,120</u>	<u>291,442</u>
End of year	<u>\$ 231,700</u>	<u>\$ 47,213</u>	<u>\$ 132,471</u>	<u>\$ 7,120</u>	<u>\$ 353,083</u>

Radio Communication Repair	911 Emergency Medical	Repository Oversite	Repository Early Warning Drilling	Nuclear Waste Repository
\$ 0	\$ 44,255	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	1,723,868	38,998	2,050,052
0	0	0	0	0
0	0	0	0	0
0	6,842	0	1,261	0
0	51,097	1,723,868	40,259	2,050,052
88,269	0	1,723,868	40,259	2,050,052
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
88,269	0	1,723,868	40,259	2,050,052
(88,269)	51,097	0	0	0
0	0	0	0	0
0	(6,842)	0	0	0
0	0	0	0	0
0	(6,842)	0	0	0
(88,269)	44,255	0	0	0
58,675	153,223	0	0	0
\$ (29,594)	\$ 197,478	\$ 0	\$ 0	\$ 0

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2003 (Page 4 of 4)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Building Department	Stabilization Fund	CDBG Grant	Court Collection Fees
<b>Revenues:</b>				
Taxes	\$ 0	\$ 1,243,078	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	788,019	0
Charges for services	625,575	0	0	0
Fines and forfeitures	0	0	0	32,530
Other revenue	5,448	0	0	0
Total revenues	<u>631,023</u>	<u>1,243,078</u>	<u>788,019</u>	<u>32,530</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	589,928	0	864,309	0
Public safety	0	0	0	0
Judicial	0	0	0	19,415
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	0	0	0	0
<b>Debt Service:</b>				
Principal	0	0	0	0
Interest	0	0	0	0
Total expenditures	<u>589,928</u>	<u>0</u>	<u>864,309</u>	<u>19,415</u>
Excess (deficiency) of revenues over expenditures	<u>41,095</u>	<u>1,243,078</u>	<u>(76,290)</u>	<u>13,115</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
Sale of fixed assets	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	41,095	1,243,078	(76,290)	13,115
<b>Fund balance:</b>				
Beginning of year	<u>315,364</u>	<u>0</u>	<u>0</u>	<u>50,345</u>
End of year	<u>\$ 356,459</u>	<u>\$ 1,243,078</u>	<u>\$ (76,290)</u>	<u>\$ 63,460</u>

Emergency Fund	Recorder Technology	Pahrump Hospital	Totals 2003
\$ 0	\$ 0	\$ 352,496	\$ 4,546,728
0	0	0	238,705
0	0	18,306	9,729,428
0	80,925	0	1,475,300
0	0	0	874,917
139,392	2,601	56,896	1,990,268
<u>139,392</u>	<u>83,526</u>	<u>427,698</u>	<u>18,855,346</u>
892,556	12,011	0	6,664,672
0	0	0	1,642,916
0	0	0	144,126
225,623	0	0	5,890,046
0	0	156,572	869,748
0	0	0	1,061,236
0	0	0	396,693
0	0	0	313,622
0	0	0	177,667
0	0	54,515	54,515
0	0	1,795	1,795
<u>1,118,179</u>	<u>12,011</u>	<u>212,882</u>	<u>17,217,036</u>
<u>(978,787)</u>	<u>71,515</u>	<u>214,816</u>	<u>1,638,310</u>
0	0	0	63,000
0	0	0	(438,872)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(375,872)</u>
(978,787)	71,515	214,816	1,262,438
<u>2,465,635</u>	<u>43,318</u>	<u>(681,556)</u>	<u>6,605,367</u>
<u>\$ 1,486,848</u>	<u>\$ 114,833</u>	<u>\$ (466,740)</u>	<u>\$ 7,867,805</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 400,671	\$ 0
Taxes receivable	1,841	1,909
Due from other governments	553,037	813,021
Due from others	610	0
Due from other funds	<u>93,035</u>	<u>93,035</u>
Total assets	<u>\$ 1,049,194</u>	<u>\$ 907,965</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 246,033	\$ 149,790
Accrued payroll and benefits	111,534	157,480
Deferred taxes	1,642	1,705
Due to other funds	<u>0</u>	<u>116,226</u>
Total liabilities	<u>359,209</u>	<u>425,201</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	53,420	482,764
Undesignated	<u>636,565</u>	<u>0</u>
Total fund balance	<u>689,985</u>	<u>482,764</u>
Total liabilities and fund balance	<u>\$ 1,049,194</u>	<u>\$ 907,965</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 39,999	\$ 40,025	\$ 26	\$ 37,677
Net proceeds of mines	2,280	4,161	1,881	2,623
Total taxes	42,279	44,186	1,907	40,300
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State \$1.25	845,149	846,144	995	841,440
Optional \$1.75	54,814	63,343	8,529	57,514
Gas tax \$2.35	1,590,758	1,590,756	(2)	1,590,757
Optional \$ .01	181,052	206,986	25,934	184,286
National forest receipts	60,000	76,682	16,682	76,117
Fish and game in lieu	0	0	0	33
Total intergovernmental	2,731,773	2,783,911	52,138	2,750,147
<b>Charges for services:</b>				
Reimbursement from Pahrump	210,178	240,212	30,034	211,413
Reimbursement from Tonopah	0	9,427	9,427	7,781
Road signage	1,800	1,350	(450)	2,265
Total charges for services	211,978	250,989	39,011	221,459
<b>Other sources:</b>				
Miscellaneous	2,850	100,874	98,024	6,528
Reimbursement from 1/4 tax	0	0	0	329,994
Reimbursement from RTC	600,000	1,307,277	707,277	369,663
Reimbursement from solid waste	188,619	60,937	(127,682)	134,966
Reimbursement from vehicle maintenance	600,000	0	(600,000)	0
Encroachment permit fee	14,000	14,810	810	13,747
Gas reimbursement	2,000	1,326	(674)	2,102
Total other sources	1,407,469	1,485,224	77,755	857,000
Total revenues	4,393,499	4,564,310	170,811	3,868,906

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ROAD SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	\$ 1,770,715	\$ 1,951,200	\$ (180,485)	\$ 1,921,357
Employee benefits	686,443	625,865	60,578	593,148
Services and supplies	2,470,482	1,444,887	1,025,595	1,292,393
Capital outlay	<u>397,452</u>	<u>335,137</u>	<u>62,315</u>	<u>19,403</u>
Total expenditures	<u>5,325,092</u>	<u>4,357,089</u>	<u>968,003</u>	<u>3,826,301</u>
Excess (deficiency) of revenues over expenditures	<u>(931,593)</u>	<u>207,221</u>	<u>1,138,814</u>	<u>42,605</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	(15,000)	0	(15,000)	(30,000)
Sale of fixed assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,691</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>	<u>49,691</u>
Net change in fund balance	(946,593)	207,221	1,153,814	92,296
<b>Fund balance:</b>				
Beginning of year	<u>946,593</u>	<u>482,764</u>	<u>(463,829)</u>	<u>390,468</u>
End of year	<u>\$ 0</u>	<u>\$ 689,985</u>	<u>\$ 689,985</u>	<u>\$ 482,764</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 87,517	\$ 417,454
Due from other governments	141,713	203,366
Interest receivable	<u>0</u>	<u>428</u>
Total assets	<u>\$ 229,230</u>	<u>\$ 621,248</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 129	\$ 46
Accrued payroll and benefits	<u>538</u>	<u>0</u>
Total liabilities	<u>667</u>	<u>46</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	228,563	390,041
Undesignated	<u>0</u>	<u>231,162</u>
Total fund balance	<u>228,563</u>	<u>621,203</u>
Total liabilities and fund balance	<u>\$ 229,230</u>	<u>\$ 621,249</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 769,347	\$ 823,679	\$ 54,332	\$ 733,603
<b>Other:</b>				
Interest	12,000	26,937	14,937	13,066
Miscellaneous	0	800	800	0
Total other	12,000	27,737	15,737	13,066
Total revenues	781,347	851,416	70,069	746,669
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	18,500	7,213	11,287	8,699
Employee benefits	6,905	2,821	4,084	3,923
Services and supplies	1,096,958	1,234,022	(137,064)	406,255
Capital outlay	25,000	0	25,000	0
Total expenditures	1,147,363	1,244,056	(96,693)	418,877
Net change in fund balance	(366,016)	(392,640)	(26,624)	327,792
<b>Fund balance:</b>				
Beginning of year	390,041	621,203	231,162	293,411
End of year	\$ 24,025	\$ 228,563	\$ 204,538	\$ 621,203

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,537,904	\$ 753,423
Due from other governments	154,226	136,083
Interest receivable	<u>0</u>	<u>1,343</u>
Total assets	<u>\$ 1,692,130</u>	<u>\$ 890,849</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 1,240,509	\$ 890,849
Undesignated	<u>451,621</u>	<u>0</u>
Total fund balance	<u>\$ 1,692,130</u>	<u>\$ 890,849</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC TRANSIT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 710,500	\$ 768,506	\$ 58,006	\$ 734,077
<b>Other:</b>				
Interest	<u>20,000</u>	<u>40,893</u>	<u>20,893</u>	<u>25,041</u>
Total revenues	730,500	809,399	78,899	759,118
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>1,995,675</u>	<u>8,118</u>	<u>1,987,557</u>	<u>408,425</u>
Net change in fund balance	(1,265,175)	801,281	2,066,456	350,693
<b>Fund balance:</b>				
Beginning of year	<u>1,265,175</u>	<u>890,849</u>	<u>(374,326)</u>	<u>540,156</u>
End of year	<u>\$ 0</u>	<u>\$ 1,692,130</u>	<u>\$ 1,692,130</u>	<u>\$ 890,849</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 34,797	\$ 21,820
Taxes receivable	<u>5,552</u>	<u>5,349</u>
Total assets	<u>\$ 40,349</u>	<u>\$ 27,169</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 7,631	\$ 8,672
Accrued payroll and benefits	4,339	2,459
Deferred taxes	<u>4,952</u>	<u>4,761</u>
Total liabilities	<u>16,922</u>	<u>15,892</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	23,427	3,082
Undesignated	<u>0</u>	<u>8,195</u>
Total fund balance	<u>23,427</u>	<u>11,277</u>
Total liabilities and fund balance	<u>\$ 40,349</u>	<u>\$ 27,169</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$ 120,611	\$ 119,766	\$ (845)	\$ 113,276
Net proceeds of mines	6,980	12,482	5,502	8,025
Total taxes	<u>127,591</u>	<u>132,248</u>	<u>4,657</u>	<u>121,301</u>
<b>Intergovernmental:</b>				
Intergovernmental	0	5,000	5,000	3,433
Grants	6,900	0	(6,900)	7,650
Fish and wildlife	<u>0</u>	<u>0</u>	<u>0</u>	<u>101</u>
Total intergovernmental	<u>6,900</u>	<u>5,000</u>	<u>(1,900)</u>	<u>11,083</u>
<b>Other</b>	<u>0</u>	<u>162</u>	<u>162</u>	<u>0</u>
Total revenues	<u>134,491</u>	<u>137,410</u>	<u>2,919</u>	<u>132,384</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	31,907	34,520	(2,613)	32,507
Employee benefits	12,305	13,048	(743)	11,833
Services and supplies	<u>20,027</u>	<u>19,793</u>	<u>234</u>	<u>23,366</u>
Total Tonopah office	<u>64,239</u>	<u>67,361</u>	<u>(3,122)</u>	<u>67,706</u>
<b>Pahrump office:</b>				
Salaries and wages	45,542	24,970	20,572	25,884
Employee benefits	16,851	11,097	5,754	9,665
Services and supplies	<u>10,941</u>	<u>21,832</u>	<u>(10,891)</u>	<u>21,095</u>
Total Pahrump office	<u>73,334</u>	<u>57,899</u>	<u>15,435</u>	<u>56,644</u>
Total expenditures	<u>137,573</u>	<u>125,260</u>	<u>12,313</u>	<u>124,350</u>
Net change in fund balance	(3,082)	12,150	15,232	8,034
<b>Fund balance:</b>				
Beginning of year	<u>3,082</u>	<u>11,277</u>	<u>8,195</u>	<u>3,243</u>
End of year	<u>\$ 0</u>	<u>\$ 23,427</u>	<u>\$ 23,427</u>	<u>\$ 11,277</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 10,550
Due from other governments	30	72
Due from others	<u>600</u>	<u>0</u>
Total assets	<u>\$ 630</u>	<u>\$ 10,622</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,306	\$ 1,192
Due to other funds	<u>33,076</u>	<u>15,208</u>
Total liabilities	39,382	16,400
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(38,752)</u>	<u>(5,778)</u>
Total liabilities and fund balance	<u>\$ 630</u>	<u>\$ 10,622</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AIRPORT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 600	\$ 303	\$ (297)	\$ 538
<b>Charges for services:</b>				
Rent, FAA	0	3,150	3,150	0
Lease, Nevada Refining	9,750	10,200	450	10,200
Tie down fees	157	0	(157)	0
Gravel royalties	1,200	0	(1,200)	2,400
Rentals	2,550	2,500	(50)	2,500
Total charges for services	13,657	15,850	2,193	15,100
Total revenues	14,257	16,153	1,896	15,638
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	29,960	49,127	(19,167)	23,012
Excess (deficiency) of revenues over expenditures	(15,703)	(32,974)	(17,271)	(7,374)
<b>Other financing sources (uses):</b>				
Operating transfers in	13,500	0	(13,500)	10,000
Net change in fund balance	(2,203)	(32,974)	(30,771)	2,626
<b>Fund balance:</b>				
Beginning of year	2,203	(5,778)	(7,981)	(8,404)
End of year	\$ 0	\$ (38,752)	\$ (38,752)	\$ (5,778)

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 614,365	\$ 484,713
Accounts receivable	<u>235,831</u>	<u>212,497</u>
Total assets	<u><u>\$ 850,196</u></u>	<u><u>\$ 697,210</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 28,167	\$ 22,002
Accrued payroll and benefits	3,697	7,649
Advances from other funds	600,000	600,000
Deferred revenue	<u>174,891</u>	<u>176,391</u>
Total liabilities	<u>806,755</u>	<u>806,042</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	43,441	0
Undesignated	<u>0</u>	<u>(108,832)</u>
	<u>43,441</u>	<u>(108,832)</u>
Total liabilities and fund balance	<u><u>\$ 850,196</u></u>	<u><u>\$ 697,210</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003 Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Intergovernmental</b>	\$ 0	\$ 0	\$ 0	\$ 1,650
<b>Licenses and permits:</b>				
Special license fees	120,000	120,000	0	120,000
Special registration fees	50,000	65,063	15,063	53,125
Total licenses and permits	170,000	185,063	15,063	173,125
<b>Charges for services:</b>				
Ambulance fees	380,000	327,230	(52,770)	260,850
<b>Other:</b>				
Interest	0	21,550	21,550	17,413
Miscellaneous	0	28	28	498
Total other	0	21,578	21,578	17,911
Total revenues	550,000	533,871	(16,129)	453,536
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Ambulance:</b>				
<b>Amargosa Valley:</b>				
Employee benefits	3,500	2,959	541	3,044
Services and supplies	55,000	41,708	13,292	39,557
	58,500	44,667	13,833	42,601
<b>Beatty:</b>				
Employee benefits	3,500	3,234	266	2,952
Services and supplies	73,340	38,811	34,529	49,612
	76,840	42,045	34,795	52,564
<b>Currant:</b>				
Employee benefits	3,000	1,663	1,337	1,844
Services and supplies	45,900	14,496	31,404	24,459
	48,900	16,159	32,741	26,303

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMBULANCE AND HEALTH SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures - Continued:</b>				
<b>Ambulance - Continued:</b>				
<b>Smoky Valley:</b>				
Employee benefits	\$ 4,000	\$ 3,140	\$ 860	\$ 3,136
Services and supplies	68,370	27,590	40,780	50,167
	<u>72,370</u>	<u>30,730</u>	<u>41,640</u>	<u>53,303</u>
<b>Tonopah:</b>				
Employee benefits	3,500	3,698	(198)	3,691
Services and supplies	80,410	54,100	26,310	62,263
	<u>83,910</u>	<u>57,798</u>	<u>26,112</u>	<u>65,954</u>
<b>Duckwater:</b>				
Employee benefits	2,000	186	1,814	184
Services and supplies	9,840	970	8,870	1,986
	<u>11,840</u>	<u>1,156</u>	<u>10,684</u>	<u>2,170</u>
<b>Gabbs:</b>				
Services and supplies	0	5,501	(5,501)	7,122
<b>Administration:</b>				
Salaries and wages	69,366	69,136	230	69,386
Employee benefits	26,936	25,068	1,868	26,453
Services and supplies	23,402	7,788	15,614	27,325
Capital outlay	21,250	0	21,250	0
	<u>140,954</u>	<u>101,992</u>	<u>38,962</u>	<u>123,164</u>
Total health and sanitation	493,314	300,048	193,266	373,181
<b>Intergovernmental</b>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total expenditures	<u>553,314</u>	<u>360,048</u>	<u>193,266</u>	<u>433,181</u>
Excess (deficiency) of revenues over expenditures	(3,314)	173,823	177,137	20,355
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(15,000)</u>	<u>(21,550)</u>	<u>(6,550)</u>	<u>(47,413)</u>
Net change in fund balance	(18,314)	152,273	170,587	(27,058)
<b>Fund balance:</b>				
Beginning of year	<u>18,314</u>	<u>(108,832)</u>	<u>(127,146)</u>	<u>(81,774)</u>
End of year	<u>\$ 0</u>	<u>\$ 43,441</u>	<u>\$ 43,441</u>	<u>\$ (108,832)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b>ASSETS</b>		
Pooled cash and investments	\$ 163,888	\$ 34,735
Taxes receivable	28,851	25,202
Due from other governments	1,825	0
Advances to other funds	<u>314,139</u>	<u>300,261</u>
Total assets	<u>\$ 508,703</u>	<u>\$ 360,198</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 23,536	\$ 76,178
Accrued payroll and benefits	9,849	7,590
Deferred taxes	<u>25,707</u>	<u>22,503</u>
Total liabilities	<u>59,092</u>	<u>106,271</u>
<b>FUND BALANCE</b>		
Reserved:		
Advances to other funds	314,139	253,927
Unreserved:		
Undesignated	<u>135,472</u>	<u>0</u>
Total fund balance	<u>449,611</u>	<u>253,927</u>
Total liabilities and fund balance	<u>\$ 508,703</u>	<u>\$ 360,198</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 664,967	\$ 657,539	\$ (7,428)	\$ 497,925
Net proceeds of mines	38,480	68,816	30,336	34,585
Total taxes	<u>703,447</u>	<u>726,355</u>	<u>22,908</u>	<u>532,510</u>
<b>Intergovernmental:</b>				
CDBG housing	0	16,562	16,562	16,678
CDBG computer	0	9,790	9,790	369
Rental assistance	0	6,991	6,991	4,138
Emergency food	0	2,351	2,351	6,066
Rural housing	0	7,026	7,026	18,179
Senior nutrition	0	13,567	13,567	12,408
Fish and wildlife	0	0	0	433
Total intergovernmental	<u>0</u>	<u>56,287</u>	<u>56,287</u>	<u>58,271</u>
<b>Other:</b>				
Reimbursements	2,100	1,539	(561)	1,427
Interest	0	16,932	16,932	18,862
Miscellaneous	3,000	1,500	(1,500)	1,900
Total other sources	<u>5,100</u>	<u>19,971</u>	<u>14,871</u>	<u>22,189</u>
Total revenues	<u>708,547</u>	<u>802,613</u>	<u>94,066</u>	<u>612,970</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	57,614	172,087	(114,473)	35,522
Employee benefits	24,842	61,278	(36,436)	14,626
<b>Services and supplies:</b>				
Regular	40,500	9,017	31,483	0
Indigent costs	5,500	1,140	4,360	1,379
Medical	527,973	250,958	277,015	561,199
Burials	40,000	36,487	3,513	33,505
Emergency food	0	4,353	(4,353)	5,818

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures - continued:</b>				
<b>Welfare - continued:</b>				
Services and supplies (continued):				
Energy assistance	\$ 3,000	\$ 305	\$ 2,695	\$ 837
Senior nutrition	0	20,615	(20,615)	18,143
Prescriptions	2,500	1,199	1,301	526
CSBG supplies	0	14,242	(14,242)	370
CDBG housing	0	22,569	(22,569)	17,078
Sexual assault victims	5,000	1,955	3,045	2,249
Rental assistance	0	6,567	(6,567)	4,392
Rural housing	0	1,103	(1,103)	0
Transient costs	2,000	0	2,000	754
Total expenditures	708,929	603,875	105,054	696,398
Excess (deficiency) of revenues over expenditures	(382)	198,738	199,120	(83,428)
<b>Other financing sources (uses):</b>				
Operating transfers out	(284,686)	(3,054)	281,632	(448,879)
Net change in fund balance	(285,068)	195,684	480,752	(532,307)
<b>Fund balance:</b>				
Beginning of year	285,068	253,927	(31,141)	786,234
End of year	\$ 0	\$ 449,611	\$ 449,611	\$ 253,927

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 535,190	\$ 792,832
Taxes receivable	<u>16,909</u>	<u>26,139</u>
Total assets	<u>\$ 552,099</u>	<u>\$ 818,971</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 64,938	\$ 126,971
Deferred taxes	<u>15,128</u>	<u>23,341</u>
Total liabilities	<u>80,066</u>	<u>150,312</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	472,033	526,522
Undesignated	<u>0</u>	<u>142,137</u>
Total fund balance	<u>472,033</u>	<u>668,659</u>
Total liabilities and fund balance	<u>\$ 552,099</u>	<u>\$ 818,971</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMERGENCY MEDICAL INDIGENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 306,351	\$ 314,086	\$ 7,735	\$ 513,656
Proceeds of mines	17,728	31,709	13,981	35,870
Total taxes	324,079	345,795	21,716	549,526
<b>Intergovernmental:</b>				
Fish and wildlife	0	0	0	449
<b>Other:</b>				
Interest	0	30,655	30,655	24,251
Total revenues	324,079	376,450	52,371	574,226
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	765,541	457,361	308,180	231,190
<b>Intergovernmental:</b>				
Payments to state	85,060	85,060	0	80,367
Total expenditures	850,601	542,421	308,180	311,557
Excess (deficiency) of revenues over expenditures	(526,522)	(165,971)	360,551	262,669
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(30,655)	(30,655)	(24,251)
Net change in fund balance	(526,522)	(196,626)	329,896	238,418
<b>Fund balance:</b>				
Beginning of year	526,522	668,659	142,137	430,241
End of year	\$ 0	\$ 472,033	\$ 472,033	\$ 668,659

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 22,127	\$ 30,949
Taxes receivable	<u>3,040</u>	<u>3,547</u>
Total assets	<u>\$ 25,167</u>	<u>\$ 34,496</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11,210	\$ 8,233
Accrued payroll and benefits	2,559	2,228
Deferred taxes	<u>2,714</u>	<u>3,168</u>
Total liabilities	16,483	13,629
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>8,684</u>	<u>20,867</u>
Total liabilities and fund balance	<u>\$ 25,167</u>	<u>\$ 34,496</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MUSEUM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 63,522	\$ 63,681	\$ 159	\$ 69,820
Net proceeds of mines	3,676	6,574	2,898	4,872
Total taxes	67,198	70,255	3,057	74,692
<b>Intergovernmental:</b>				
Fish and wildlife	70	0	(70)	61
Total revenues	67,268	70,255	2,987	74,753
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Museum - Tonopah:</b>				
Salaries and wages	42,661	36,610	6,051	34,346
Employee benefits	13,839	14,152	(313)	13,599
Services and supplies	14,830	12,384	2,446	12,013
Total Tonopah	71,330	63,146	8,184	59,958
<b>Museum - Pahrump:</b>				
Employee benefits	200	72	128	123
Services and supplies	20,216	19,220	996	13,125
Total Pahrump	20,416	19,292	1,124	13,248
Total expenditures	91,746	82,438	9,308	73,206
Net change in fund balance	(24,478)	(12,183)	12,295	1,547
<b>Fund balance:</b>				
Beginning of year	24,478	20,867	(3,611)	19,320
End of year	\$ 0	\$ 8,684	\$ 8,684	\$ 20,867

NYE COUNTY, NEVADA  
NONMAJOR FUND - LAW LIBRARY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 7,970
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 13,178	\$ 9,871
Due to other funds	23,396	0
Total liabilities	36,574	9,871
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	(36,574)	(1,901)
Total liabilities and fund balance	\$ 0	\$ 7,970

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - LAW LIBRARY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ 22,500	\$ 26,580	\$ 4,080	\$ 23,610
<b>Other:</b>				
Miscellaneous	<u>0</u>	<u>115</u>	<u>115</u>	<u>275</u>
Total revenues	22,500	26,695	4,195	23,885
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Library:</b>				
Services and supplies	<u>52,500</u>	<u>61,368</u>	<u>(8,868)</u>	<u>61,537</u>
Excess (deficiency) of revenues over expenditures	(30,000)	(34,673)	(4,673)	(37,652)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>30,000</u>	<u>0</u>	<u>(30,000)</u>	<u>25,000</u>
Net change in fund balance	0	(34,673)	(34,673)	(12,652)
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>(1,901)</u>	<u>(1,901)</u>	<u>10,751</u>
End of year	<u>\$ 0</u>	<u>\$ (36,574)</u>	<u>\$ (36,574)</u>	<u>\$ (1,901)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 0
Taxes receivable	165	161
Due from other governments	<u>985</u>	<u>645</u>
Total assets	<u>\$ 1,150</u>	<u>\$ 806</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,280	\$ 1,411
Accrued payroll and benefits	0	203
Deferred taxes	121	161
Due to other funds	<u>1,561</u>	<u>168</u>
Total liabilities	2,962	1,943
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(1,812)</u>	<u>(1,137)</u>
Total liabilities and fund balance	<u>\$ 1,150</u>	<u>\$ 806</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN TOWN GENERAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Ad valorem	\$ 2,352	\$ 2,225	\$ (127)	\$ 3,088
<b>Licenses and permits:</b>				
Gaming licenses	720	720	0	720
Liquor licenses	480	320	(160)	320
Total licenses and permits	1,200	1,040	(160)	1,040
<b>Intergovernmental:</b>				
Consolidated taxes	3,774	3,841	67	3,764
Total revenues	7,326	7,106	(220)	7,892
<b>Expenditures:</b>				
<b>General government:</b>				
Employee benefits	175	272	(97)	260
Services and supplies	100	0	100	34
Total general government	275	272	3	294
<b>Public safety:</b>				
<b>Fire department:</b>				
Employee benefits	500	560	(60)	552
Services and supplies	3,300	3,764	(464)	6,016
Total public safety	3,800	4,324	(524)	6,568
<b>Public works:</b>				
Services and supplies	1,800	1,678	122	0
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	1,715	1,507	208	3,746
Total expenditures	7,590	7,781	(191)	10,608
Net change in fund balance	(264)	(675)	(411)	(2,716)
<b>Fund balance:</b>				
Beginning of year	577	(1,137)	(1,714)	1,579
End of year	\$ 313	\$ (1,812)	\$ (2,125)	\$ (1,137)

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 254,677	\$ 100,186
Taxes receivable	1,640	1,659
Due from other governments	<u>47,303</u>	<u>47,895</u>
Total assets	<u>\$ 303,620</u>	<u>\$ 149,740</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 16,939	\$ 6,526
Accrued payroll and benefits	7,001	6,613
Deferred taxes	<u>1,585</u>	<u>1,648</u>
Total liabilities	<u>25,525</u>	<u>14,787</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	174,248	122,211
Undesignated	<u>103,847</u>	<u>12,742</u>
Total fund balance	<u>278,095</u>	<u>134,953</u>
Total liabilities and fund balance	<u>\$ 303,620</u>	<u>\$ 149,740</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN GENERAL SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance- Positive (Negative)	2002 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 32,843	\$ 32,809	\$ (34)	\$ 32,193
Net proceeds of mines	0	2	2	165
Total taxes	<u>32,843</u>	<u>32,811</u>	<u>(32)</u>	<u>32,358</u>
<b>Licenses and permits:</b>				
Gaming licenses	35,000	33,814	(1,186)	35,153
Liquor licenses	<u>1,400</u>	<u>1,360</u>	<u>(40)</u>	<u>1,400</u>
Total licenses and permits	<u>36,400</u>	<u>35,174</u>	<u>(1,226)</u>	<u>36,553</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>277,676</u>	<u>280,451</u>	<u>2,775</u>	<u>280,949</u>
<b>Fines and forfeitures</b>	<u>30,000</u>	<u>18,196</u>	<u>(11,804)</u>	<u>26,786</u>
<b>Other:</b>				
Interest	0	5,614	5,614	6,795
Miscellaneous	750	2,796	2,046	
Community center	1,500	1,846	346	1,115
Cemetery receipts	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>	<u>3,485</u>
Total other sources	<u>4,250</u>	<u>10,256</u>	<u>6,006</u>	<u>11,395</u>
Total revenues	<u>381,169</u>	<u>376,888</u>	<u>(4,281)</u>	<u>388,041</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	62,000	67,687	(5,687)	53,665
Employee benefits	16,757	18,516	(1,759)	15,833
Services and supplies	79,200	32,287	46,913	33,549
Capital outlay	<u>77,900</u>	<u>0</u>	<u>77,900</u>	<u>7,993</u>
Total general government	<u>235,857</u>	<u>118,490</u>	<u>117,367</u>	<u>111,040</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	45,500	44,480	1,020	44,600
Employee benefits	23,050	26,883	(3,833)	24,496
Services and supplies	51,850	31,984	19,866	32,964
Capital outlay	<u>3,500</u>	<u>0</u>	<u>3,500</u>	<u>0</u>
Total public safety	<u>123,900</u>	<u>103,347</u>	<u>20,553</u>	<u>102,060</u>

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY TOWN GENERAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures - Continued:</b>				
<b>Culture and recreation:</b>				
Television	\$ 11,100	\$ 4,427	\$ 6,673	\$ 4,022
<b>Community support:</b>				
Community center	39,850	27,482	12,368	13,226
<b>Contingency</b>	12,961	0	12,961	0
Total expenditures	423,668	253,746	169,922	230,348
Excess (deficiency) of revenues over expenditures	(42,499)	123,142	165,641	157,693
<b>Other financing sources (uses):</b>				
Operating transfers in	20,000	20,000	0	20,000
Operating transfers out	(81,332)	0	81,332	(185,000)
Total other financing sources (uses)	(61,332)	20,000	81,332	(165,000)
Net change in fund balance	(103,831)	143,142	246,973	(7,307)
<b>Fund balance:</b>				
Beginning of year	122,211	134,953	12,742	142,260
End of year	<u>\$ 18,380</u>	<u>\$ 278,095</u>	<u>\$ 259,715</u>	<u>\$ 134,953</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 153,939	\$ 124,732
Taxes receivable	<u>13,348</u>	<u>11,576</u>
Total assets	<u>\$ 167,287</u>	<u>\$ 136,308</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8,640	\$ 9,860
Accrued payroll and benefits	<u>3,535</u>	<u>2,595</u>
Total liabilities	<u>12,175</u>	<u>12,455</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	155,112	102,765
Undesignated	<u>0</u>	<u>21,088</u>
Total fund balance	<u>155,112</u>	<u>123,853</u>
Total liabilities and fund balance	<u>\$ 167,287</u>	<u>\$ 136,308</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY GENERAL IMPROVEMENT DISTRICT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 134,000	\$ 150,417	\$ 16,417	\$ 137,619
<b>Other:</b>				
Interest	<u>0</u>	<u>10,263</u>	<u>10,263</u>	<u>3,418</u>
Total revenues	<u>134,000</u>	<u>160,680</u>	<u>26,680</u>	<u>141,037</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	67,985	40,666	27,319	41,181
Employee benefits	17,850	10,277	7,573	12,220
Services and supplies	85,930	58,978	26,952	51,144
Capital outlay	<u>55,000</u>	<u>19,500</u>	<u>35,500</u>	<u>375</u>
Total expenditures	<u>226,765</u>	<u>129,421</u>	<u>97,344</u>	<u>104,920</u>
Net change in fund balance	(92,765)	31,259	124,024	36,117
<b>Fund balance:</b>				
Beginning of year	<u>102,765</u>	<u>123,853</u>	<u>21,088</u>	<u>87,736</u>
End of year	<u>\$ 10,000</u>	<u>\$ 155,112</u>	<u>\$ 145,112</u>	<u>\$ 123,853</u>

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

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 51,714	\$ 112,606
Taxes receivable	1,824	1,357
Due from other governments	17,539	11,679
Due from other funds	<u>101,415</u>	<u>101,415</u>
Total assets	<u>\$ 172,492</u>	<u>\$ 227,057</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 16,310	\$ 42,873
Accrued payroll and benefits	3,572	3,689
Due to other funds	11,402	11,402
Deferred taxes	<u>1,808</u>	<u>1,176</u>
Total liabilities	<u>33,092</u>	<u>59,140</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	139,400	167,917
Undesignated	<u>0</u>	<u>0</u>
Total fund balance	<u>139,400</u>	<u>167,917</u>
Total liabilities and fund balance	<u>\$ 172,492</u>	<u>\$ 227,057</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - TOWN OF GABBS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Taxes	\$ 22,726	\$ 13,011	\$ (9,715)	\$ 11,043
License and permits	3,250	3,958	708	4,705
Intergovernmental	63,000	68,761	5,761	68,319
Charges for services	35,800	38,707	2,907	40,022
Other	<u>0</u>	<u>2,930</u>	<u>2,930</u>	<u>9,079</u>
Total revenues	<u>124,776</u>	<u>127,367</u>	<u>2,591</u>	<u>133,168</u>
<b>Expenditures:</b>				
General government	57,600	41,948	15,652	84,414
Public safety	48,800	23,911	24,889	30,019
Public works	53,500	53,482	18	18,354
Health and sanitation	25,925	38,831	(12,906)	54,009
Culture and recreation	<u>12,525</u>	<u>17,712</u>	<u>(5,187)</u>	<u>7,645</u>
Total expenditures	<u>198,350</u>	<u>175,884</u>	<u>22,466</u>	<u>194,441</u>
Excess (deficiency) of revenues over expenditures	(73,574)	(48,517)	25,057	(61,273)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>707</u>
Net change in fund balance	(73,574)	(28,517)	45,057	(60,566)
<b>Fund balance:</b>				
Beginning of year	<u>191,689</u>	<u>167,917</u>	<u>(23,772)</u>	<u>228,483</u>
End of year	<u>\$ 118,115</u>	<u>\$ 139,400</u>	<u>\$ 21,285</u>	<u>\$ 167,917</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 175,774	\$ 149,728
Taxes receivable	6,141	9,364
Due from other funds	14,506	0
Due from other governments	<u>14,690</u>	<u>14,878</u>
Total assets	<u>\$ 211,111</u>	<u>\$ 173,970</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,901	\$ 4,274
Accrued payroll and benefits	4,450	6,741
Deferred taxes	<u>5,831</u>	<u>8,633</u>
Total liabilities	<u>16,182</u>	<u>19,648</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	171,377	129,679
Undesignated	<u>23,552</u>	<u>24,643</u>
Total fund balance	<u>194,929</u>	<u>154,322</u>
Total liabilities and fund balance	<u>\$ 211,111</u>	<u>\$ 173,970</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 107,767	\$ 109,469	\$ 1,702	\$ 99,563
Net proceeds	6,226	0	(6,226)	2,467
Total taxes	<u>113,993</u>	<u>109,469</u>	<u>(4,524)</u>	<u>102,030</u>
<b>Licenses and permits:</b>				
Gaming licenses	12,500	11,970	(530)	11,723
Liquor licenses	<u>1,600</u>	<u>1,500</u>	<u>(100)</u>	<u>1,520</u>
Total license and permits	<u>14,100</u>	<u>13,470</u>	<u>(630)</u>	<u>13,243</u>
<b>Intergovernmental:</b>				
Consolidated taxes	85,114	86,480	1,366	85,962
Fish and wildlife	<u>3,500</u>	<u>0</u>	<u>(3,500)</u>	<u>3,319</u>
Total intergovernmental	<u>88,614</u>	<u>86,480</u>	<u>(2,134)</u>	<u>89,281</u>
<b>Charges for services:</b>				
Photo copies	350	55	(295)	499
Fire collection	<u>575</u>	<u>8,860</u>	<u>8,285</u>	<u>385</u>
Total charges for services	<u>925</u>	<u>8,915</u>	<u>7,990</u>	<u>884</u>
<b>Fines and forfeitures:</b>				
Court fines	<u>8,000</u>	<u>6,714</u>	<u>(1,286)</u>	<u>7,303</u>
<b>Other:</b>				
Interest	3,500	6,135	2,635	5,541
Miscellaneous	<u>850</u>	<u>849</u>	<u>(1)</u>	<u>5,475</u>
Total other	<u>4,350</u>	<u>6,984</u>	<u>2,634</u>	<u>11,016</u>
Total revenues	<u>229,982</u>	<u>232,032</u>	<u>2,050</u>	<u>223,757</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	68,623	60,720	7,903	59,551
Employee benefits	23,548	25,652	(2,104)	27,774
Services and supplies	25,000	26,655	(1,655)	23,960
Capital outlay	<u>59,752</u>	<u>0</u>	<u>59,752</u>	<u>0</u>
Total general government	<u>176,923</u>	<u>113,027</u>	<u>63,896</u>	<u>111,285</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	41,420	43,560	(2,140)	43,489
Employee benefits	18,150	26,372	(8,222)	25,288
Services and supplies	55,000	30,276	24,724	41,506
Capital outlay	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
Total public safety	<u>134,570</u>	<u>100,208</u>	<u>34,362</u>	<u>110,283</u>

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA VALLEY TOWN GENERAL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Culture and recreation:</b>				
<b>Senior citizens:</b>				
Services and supplies	\$ 2,500	\$ 1,190	\$ 1,310	\$ 0
<b>Contingency</b>	9,890	0	9,890	0
Total expenditures	323,883	214,425	109,458	221,568
Excess (deficiency) of revenues over expenditures	(93,901)	17,607	111,508	2,189
<b>Other financing sources (uses):</b>				
Operating transfers in	20,000	23,000	3,000	20,000
Operating transfers out	(40,668)	0	40,668	0
Total other financing sources (uses)	(20,668)	23,000	43,668	20,000
Net change in fund balance	(114,569)	40,607	155,176	22,189
<b>Fund balance:</b>				
Beginning of year	129,679	154,322	24,643	132,133
End of year	\$ 15,110	\$ 194,929	\$ 179,819	\$ 154,322

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 13,780
Taxes receivable	<u>2,435</u>	<u>1,384</u>
Total assets	<u>\$ 2,435</u>	<u>\$ 15,164</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,446	\$ 3,341
Accrued payroll and benefits	1,331	1,045
Due to other funds	<u>14,506</u>	<u>0</u>
Total liabilities	<u>18,283</u>	<u>4,386</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	10,778
Undesignated	<u>(15,848)</u>	<u>0</u>
Total fund balance	<u>(15,848)</u>	<u>10,778</u>
Total liabilities and fund balance	<u>\$ 2,435</u>	<u>\$ 15,164</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA COMMUNITY CENTER AND PARK SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003 Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 30,000	\$ 23,580	\$ (6,420)	\$ 25,920
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Salaries and wages	18,160	20,889	(2,729)	19,840
Employee benefits	10,256	9,185	1,071	6,312
Services and supplies	15,000	12,299	2,701	6,289
Capital outlay	15,000	0	15,000	15,666
Total culture and recreation	58,416	42,373	16,043	48,107
<b>Community support:</b>				
Services and supplies	30,000	4,833	25,167	3,158
Capital outlay	24,076	0	24,076	0
Total community support	54,076	4,833	49,243	3,158
Total expenditures	112,492	47,206	65,286	51,265
Excess (deficiency) of revenues over expenditures	(82,492)	(23,626)	58,866	(25,345)
<b>Other financing sources (uses):</b>				
Operating transfers in	30,000	0	(30,000)	0
Operating transfers out	0	(3,000)	(3,000)	0
Total other financing sources (uses)	30,000	(3,000)	(33,000)	0
Net change in fund balance	(52,492)	(26,626)	25,866	(25,345)
<b>Fund balance:</b>				
Beginning of year	52,492	10,778	(41,714)	36,123
End of year	\$ 0	\$ (15,848)	\$ (15,848)	\$ 10,778

NYE COUNTY, NEVADA  
NONMAJOR FUND - PARKS AND RECREATION SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 100,692	\$ 239,555
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,452	\$ 25,690
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	96,240	213,865
Total liabilities and fund balance	\$ 100,692	\$ 239,555

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PARKS AND RECREATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 7,365	\$ 7,365	\$ 5,477
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	264,712	86,499	178,213	130,932
Capital outlay	0	31,126	(31,126)	0
Total expenditures	264,712	117,625	147,087	130,932
Excess (deficiency) of revenues over expenditures	(264,712)	(110,260)	154,452	(125,455)
<b>Other financing sources (uses):</b>				
Operating transfers in	0	0	0	200,000
Operating transfers out	0	(7,365)	(7,365)	(5,477)
Total other financing sources (uses)	0	(7,365)	(7,365)	194,523
 Net change in fund balance	(264,712)	(117,625)	147,087	69,068
<b>Fund balance:</b>				
Beginning of year	264,712	213,865	(50,847)	144,797
End of year	\$ 0	\$ 96,240	\$ 96,240	\$ 213,865

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 9,534
Taxes receivable	<u>14,775</u>	<u>16,034</u>
Total assets	<u>\$ 14,775</u>	<u>\$ 25,568</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,051	\$ 1,183
Accrued payroll and benefits	3,556	2,677
Due to other funds	10,763	0
Deferred taxes	<u>13,182</u>	<u>14,316</u>
Total liabilities	31,552	18,176
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(16,777)</u>	<u>7,392</u>
Total liabilities and fund balance	<u>\$ 14,775</u>	<u>\$ 25,568</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - HEALTH CLINICS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance- Positive (Negative)	2002 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 317,528	\$ 317,258	\$ (270)	\$ 316,876
Net proceeds of mines	18,375	32,870	14,495	22,004
Total taxes	335,903	350,128	14,225	338,880
<b>Intergovernmental:</b>				
Fish and wildlife	314	0	(314)	276
Total revenues	336,217	350,128	13,911	339,156
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
<b>Public health nurse:</b>				
Salaries and wages	57,582	58,963	(1,381)	55,800
Employee benefits	24,841	24,449	392	23,172
Services and supplies	50,800	45,678	5,122	44,811
Total public health nurse	133,223	129,090	4,133	123,783
<b>Amargosa clinic:</b>				
Services and supplies	101,589	130,737	(29,148)	120,729
<b>Beatty clinic:</b>				
Services and supplies	133,362	114,470	18,892	103,549
Total expenditures	368,174	374,297	(6,123)	348,061
Excess (deficiency) of revenues over expenditures	(31,957)	(24,169)	7,788	(8,905)
<b>Other financing sources (uses):</b>				
Operating transfers in	32,000	0	(32,000)	0
Net change in fund balance	43	(24,169)	(24,212)	(8,905)
<b>Fund balance:</b>				
Beginning of year	0	7,392	7,392	16,297
End of year	\$ 43	\$ (16,777)	\$ (16,820)	\$ 7,392

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 87,406</u>	<u>\$ 20,860</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 27,000</u>	<u>\$ 0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	60,406	18,720
Undesignated	<u>0</u>	<u>2,140</u>
Total fund balance	<u>60,406</u>	<u>20,860</u>
Total liabilities and fund balance	<u>\$ 87,406</u>	<u>\$ 20,860</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MINING MAPS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 11,000	\$ 87,784	\$ 76,784	\$ 11,173
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>29,720</u>	<u>48,238</u>	<u>(18,518)</u>	<u>3,151</u>
Net change in fund balance	(18,720)	39,546	58,266	8,022
<b>Fund balance:</b>				
Beginning of year	<u>18,720</u>	<u>20,860</u>	<u>2,140</u>	<u>12,838</u>
End of year	<u>\$ 0</u>	<u>\$ 60,406</u>	<u>\$ 60,406</u>	<u>\$ 20,860</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 7,175
Taxes receivable	<u>34,826</u>	<u>30,275</u>
Total assets	<u>\$ 34,826</u>	<u>\$ 37,450</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 83,692	\$ 55,131
Accrued payroll and benefits	20,283	20,682
Due to other funds	140,148	0
Deferred taxes	<u>31,031</u>	<u>27,034</u>
Total liabilities	275,154	102,847
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(240,328)</u>	<u>(65,397)</u>
Total liabilities and fund balance	<u>\$ 34,826</u>	<u>\$ 37,450</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 804,071	\$ 775,783	\$ (28,288)	\$ 595,410
Net proceeds of mines	46,530	83,211	36,681	41,492
Total taxes	<u>850,601</u>	<u>858,994</u>	<u>8,393</u>	<u>636,902</u>
<b>Intergovernmental:</b>				
Grants	95,000	41,137	(53,863)	20,198
Fish and wildlife	0	0	0	520
Total intergovernmental	<u>95,000</u>	<u>41,137</u>	<u>(53,863)</u>	<u>20,718</u>
<b>Fines and forfeitures:</b>				
Fines	20,000	15,728	(4,272)	18,150
Restitution fees	18,000	5,372	(12,628)	12,829
Total fines and forfeitures	<u>38,000</u>	<u>21,100</u>	<u>(16,900)</u>	<u>30,979</u>
<b>Other:</b>				
Reimbursements	40,000	31,597	(8,403)	25,103
Esmeralda County-reimbursements	0	18,981	18,981	7,926
Clerk fees	12,500	20,642	8,142	30,257
Total other	<u>52,500</u>	<u>71,220</u>	<u>18,720</u>	<u>63,286</u>
Total revenues	<u>1,036,101</u>	<u>992,451</u>	<u>(43,650)</u>	<u>751,885</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	424,278	431,783	(7,505)	405,228
Employee benefits	140,639	139,179	1,460	131,530
Restitution funds	11,000	5,137	5,863	13,226
Services and supplies-regular	402,874	533,679	(130,805)	376,135
Payment to state	<u>57,604</u>	<u>57,604</u>	<u>0</u>	<u>39,589</u>
Total expenditures	<u>1,036,395</u>	<u>1,167,382</u>	<u>(130,987)</u>	<u>965,708</u>

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUVENILE AND PROBATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
Excess (deficiency) of revenues over expenditures	\$ (294)	\$ (174,931)	\$ (174,637)	\$ (213,823)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>180,000</u>
Net change in fund balance	(294)	(174,931)	(174,637)	(33,823)
<b>Fund balance:</b>				
Beginning of year	<u>294</u>	<u>(65,397)</u>	<u>(65,691)</u>	<u>(31,574)</u>
End of year	<u>\$ 0</u>	<u>\$ (240,328)</u>	<u>\$ (240,328)</u>	<u>\$ (65,397)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>0</u>	\$ <u>4,889</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 470	\$ 1,195
Due to other funds	<u>2,775</u>	<u>0</u>
Total liabilities	<u>3,245</u>	<u>1,195</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	3,694
Undesignated	<u>(3,245)</u>	<u>0</u>
Total fund balance	<u>(3,245)</u>	<u>3,694</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 4,889</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - FORENSIC SERVICES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Analysis fees	\$ 15,000	\$ 12,745	\$ (2,255)	\$ 13,424
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	<u>20,719</u>	<u>19,684</u>	<u>1,035</u>	<u>16,678</u>
Net change in fund balance	(5,719)	(6,939)	(1,220)	(3,254)
<b>Fund balance:</b>				
Beginning of year	<u>5,719</u>	<u>3,694</u>	<u>(2,025)</u>	<u>6,948</u>
End of year	<u>\$ 0</u>	<u>\$ (3,245)</u>	<u>\$ (3,245)</u>	<u>\$ 3,694</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,739	\$ 2,700
Due from other governments	<u>0</u>	<u>9,513</u>
Total assets	<u>\$ 2,739</u>	<u>\$ 12,213</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 12,213
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>2,739</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 2,739</u>	<u>\$ 12,213</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SENIOR NUTRITION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 182,600	\$ 146,829	\$ (35,771)	\$ 106,058
<b>Expenditures:</b>				
<b>Community support:</b>				
Services and supplies	<u>182,600</u>	<u>144,090</u>	<u>38,510</u>	<u>106,058</u>
Net change in fund balance	0	2,739	2,739	0
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 2,739</u>	<u>\$ 2,739</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STATE/COUNTY ROOM TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 25,646	\$ 24,944
Taxes receivable	<u>5,338</u>	<u>3,631</u>
Total assets	<u>\$ 30,984</u>	<u>\$ 28,575</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 5,757</u>	<u>\$ 6,209</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	15,856	20,328
Undesignated	<u>9,371</u>	<u>2,038</u>
Total fund balance	<u>25,227</u>	<u>22,366</u>
Total liabilities and fund balance	<u>\$ 30,984</u>	<u>\$ 28,575</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STATE/COUNTY ROOM TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Beatty	\$ 14,000	\$ 18,769	\$ 4,769	\$ 17,181
Pahrump	11,000	13,509	2,509	12,255
Tonopah	7,600	10,100	2,500	8,567
Round Mountain	1,020	1,189	169	1,137
Amargosa	4,200	3,858	(342)	4,320
Total revenues	37,820	47,425	9,605	43,460
<b>Expenditures:</b>				
<b>Community support:</b>				
Chamber of Commerce:				
Beatty	19,295	11,957	7,338	8,387
Smoky Valley	1,920	0	1,920	0
Gabbs	1,566	0	1,566	0
Amargosa	9,097	0	9,097	2,500
Total community support	31,878	11,957	19,921	10,887
<b>Intergovernmental:</b>				
Payment to state	26,270	32,607	(6,337)	29,073
Total expenditures	58,148	44,564	13,584	39,960
Net change in fund balance	(20,328)	2,861	23,189	3,500
<b>Fund balance:</b>				
Beginning of year	20,328	22,366	2,038	18,866
End of year	\$ 0	\$ 25,227	\$ 25,227	\$ 22,366

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUSTICE COURT ADMINISTRATIVE ASSESSMENT**  
**FUND 170 SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 263,139</u>	<u>\$ 245,051</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 31,439	\$ 10,773
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>231,700</u>	<u>234,278</u>
Total liabilities and fund balance	<u>\$ 263,139</u>	<u>\$ 245,051</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JUSTICE COURT ADMINISTRATIVE ASSESSMENT**  
**FUND 170 SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 27,000	\$ 14,473	\$ (12,527)	\$ 23,912
Pahrump	24,400	22,233	(2,167)	24,892
Tonopah	15,500	13,580	(1,920)	14,721
Total fines and forfeitures	66,900	50,286	(16,614)	63,525
<b>Other:</b>				
Interest	0	9,595	9,595	7,592
Total revenues	66,900	59,881	(7,019)	71,117
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice court:</b>				
Beatty	155,280	4,536	150,744	18,031
Pahrump	62,076	48,328	13,748	10,362
Tonopah	78,965	0	78,965	0
Total expenditures	296,321	52,864	243,457	28,393
Excess (deficiency) of revenues over expenditures	(229,421)	7,017	236,438	42,724
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(9,595)	(9,595)	(7,592)
Net change in fund balance	(229,421)	(2,578)	226,843	35,132
<b>Fund balance:</b>				
Beginning of year	236,468	234,278	(2,190)	199,146
End of year	\$ 7,047	\$ 231,700	\$ 224,653	\$ 234,278

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 102,064</u>	<u>\$ 90,051</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,082	\$ 1,765
Accrued payroll and benefits	769	755
Due to other funds	45,000	45,000
Deferred revenue	<u>8,000</u>	<u>8,000</u>
Total liabilities	<u>54,851</u>	<u>55,520</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	32,791	3,900
Undesignated	<u>14,422</u>	<u>30,631</u>
Total fund balance	<u>47,213</u>	<u>34,531</u>
Total liabilities and fund balance	<u>\$ 102,064</u>	<u>\$ 90,051</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003 Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Federal grants	\$ 139,721	\$ 0	\$ (139,721)	\$ 0
State grants	45,000	45,000	0	45,000
Total intergovernmental	<u>184,721</u>	<u>45,000</u>	<u>(139,721)</u>	<u>45,000</u>
<b>Other:</b>				
Miscellaneous	0	0	0	6
Private sources	0	0	0	1,000
Total other	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,006</u>
Total revenues	<u>184,721</u>	<u>45,000</u>	<u>(139,721)</u>	<u>46,006</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	15,540	21,185	(5,645)	613
Employee benefits	1,424	2,830	(1,406)	756
Services and supplies	<u>167,757</u>	<u>8,303</u>	<u>159,454</u>	<u>8,003</u>
Total expenditures	<u>184,721</u>	<u>32,318</u>	<u>152,403</u>	<u>9,372</u>
Excess (deficiency) of revenues over expenditures	0	12,682	12,682	36,634
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,993</u>
Net change in fund balance	0	12,682	12,682	68,627
<b>Fund balance:</b>				
Beginning of year	<u>3,900</u>	<u>34,531</u>	<u>30,631</u>	<u>(34,096)</u>
End of year	<u>\$ 3,900</u>	<u>\$ 47,213</u>	<u>\$ 43,313</u>	<u>\$ 34,531</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 160,584	\$ 12,471
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 28,113	\$ 5,980
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	129,491	6,491
Undesignated	2,980	0
Total fund balance	132,471	6,491
Total liabilities and fund balance	\$ 160,584	\$ 12,471

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CONTROLLED SUBSTANCES FORFEITURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance- Positive (Negative)	2002 Actual
	Budget	Actual		
<b>Revenues:</b>				
Fines and forfeitures	\$ 30,000	\$ 673,971	\$ 643,971	\$ 9,290
Other-interest	<u>0</u>	<u>20,438</u>	<u>20,438</u>	<u>0</u>
Total revenues	<u>30,000</u>	<u>694,409</u>	<u>664,409</u>	<u>9,290</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	42,651	213,615	(170,964)	8,410
Capital outlay	<u>0</u>	<u>10,445</u>	<u>(10,445)</u>	<u>0</u>
Total expenditures	<u>42,651</u>	<u>224,060</u>	<u>(181,409)</u>	<u>8,410</u>
Excess (deficiency) of revenues over expenditures	(12,651)	470,349	483,000	880
<b>Other financing sources (uses):</b>				
Operating transfer out	<u>0</u>	<u>(344,369)</u>	<u>(344,369)</u>	<u>0</u>
Net change in fund balance	(12,651)	125,980	138,631	880
<b>Fund balance:</b>				
Beginning of year	<u>12,651</u>	<u>6,491</u>	<u>(6,160)</u>	<u>5,611</u>
End of year	<u>\$ 0</u>	<u>\$ 132,471</u>	<u>\$ 132,471</u>	<u>\$ 6,491</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b>ASSETS</b>		
Pooled cash and investments	<u>\$ 7,120</u>	<u>\$ 7,120</u>
 <b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>\$ 7,120</u>	<u>\$ 7,120</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PUBLIC LANDS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Other	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>7,120</u>	<u>0</u>	<u>7,120</u>	<u>0</u>
Net change in fund balance	(7,120)	0	7,120	0
<b>Fund balance:</b>				
Beginning of year	<u>7,120</u>	<u>7,120</u>	<u>0</u>	<u>7,120</u>
End of year	<u>\$ 0</u>	<u>\$ 7,120</u>	<u>\$ 7,120</u>	<u>\$ 7,120</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 363,562</u>	<u>\$ 291,442</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 10,479	\$ 0
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>353,083</u>	<u>291,442</u>
Total liabilities and fund balance	<u>\$ 363,562</u>	<u>\$ 291,442</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - JP ASSESSMENT FUND 171 SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Beatty	\$ 38,000	\$ 22,010	\$ (15,990)	\$ 33,840
Pahrump	36,000	31,815	(4,185)	36,610
Tonopah	20,000	18,295	(1,705)	19,575
Total fines and forfeitures	94,000	72,120	(21,880)	90,025
<b>Other:</b>				
Interest	0	12,442	12,442	8,311
Total revenues	94,000	84,562	(9,438)	98,336
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice Court:</b>				
Beatty	126,644	0	126,644	3,156
Pahrump	156,033	4,334	151,699	0
Tonopah	104,099	6,145	97,954	1,460
Total expenditures	386,776	10,479	376,297	4,616
Excess (deficiency) of revenues over expenditures	(292,776)	74,083	366,859	93,720
<b>Other financing sources (uses):</b>				
Operating transfers out	0	(12,442)	(12,442)	(8,311)
Net change in fund balance	(292,776)	61,641	354,417	85,409
<b>Fund balance:</b>				
Beginning of year	295,242	291,442	(3,800)	206,033
End of year	\$ 2,466	\$ 353,083	\$ 350,617	\$ 291,442

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 61,028
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 178	\$ 442
Accrued payroll and benefits	2,543	1,911
Due to other funds	26,873	0
Total liabilities	29,594	2,353
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	0	19,630
Undesignated	(29,594)	39,045
Total fund balance	(29,594)	58,675
Total liabilities and fund balance	\$ 0	\$ 61,028

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - RADIO COMMUNICATION REPAIR SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	40,500	46,672	(6,172)	42,994
Employee benefits	13,876	14,617	(741)	13,490
Services and supplies	75,500	26,980	48,520	16,714
<b>Total expenditures</b>	129,876	88,269	41,607	73,198
Excess (deficiency) of revenues over expenditures	(129,876)	(88,269)	41,607	(73,198)
<b>Other financing sources (uses):</b>				
Operating transfers in	110,246	0	(110,246)	122,750
Net change in fund balance	(19,630)	(88,269)	(68,639)	49,552
<b>Fund balance:</b>				
Beginning of year	19,630	58,675	39,045	9,123
End of year	\$ 0	\$ (29,594)	\$ (29,594)	\$ 58,675

NYE COUNTY, NEVADA  
NONMAJOR FUND - 911 ~~EMERGENCY~~ MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b>ASSETS</b>		
Pooled cash and investments	\$ 197,278	\$ 153,016
Taxes receivable	<u>1,851</u>	<u>1,948</u>
Total assets	<u>\$ 199,129</u>	<u>\$ 154,964</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	<u>\$ 1,651</u>	<u>\$ 1,741</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	195,754	151,174
Undesignated	<u>1,724</u>	<u>2,049</u>
Total fund balance	<u>197,478</u>	<u>153,223</u>
Total liabilities and fund balance	<u>\$ 199,129</u>	<u>\$ 154,964</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 40,204	\$ 40,094	\$ (110)	\$ 38,455
Net proceeds	<u>2,327</u>	<u>4,161</u>	<u>1,834</u>	<u>2,677</u>
Total taxes	42,531	44,255	1,724	41,132
<b>Intergovernmental:</b>				
Fish and wildlife	45	0	(45)	33
<b>Other:</b>				
Interest	<u>0</u>	<u>6,842</u>	<u>6,842</u>	<u>4,623</u>
Total revenues	42,576	51,097	8,521	45,788
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>193,750</u>	<u>0</u>	<u>193,750</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(151,174)	51,097	202,271	45,788
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>(6,842)</u>	<u>(6,842)</u>	<u>(4,623)</u>
Net change in fund balance	(151,174)	44,255	195,429	41,165
<b>Fund balance:</b>				
Beginning of year	<u>151,174</u>	<u>153,223</u>	<u>2,049</u>	<u>112,058</u>
End of year	<u>\$ 0</u>	<u>\$ 197,478</u>	<u>\$ 197,478</u>	<u>\$ 153,223</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 708,769	\$ 1,441,462
Interest receivable	<u>0</u>	<u>2,671</u>
Total assets	<u>\$ 708,769</u>	<u>\$ 1,444,133</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 72,178	\$ 288,116
Accrued payroll and benefits	18,318	13,409
Deferred revenue	408,039	959,407
Deferred interest	<u>210,234</u>	<u>183,201</u>
Total liabilities	708,769	1,444,133
<b><u>FUND BALANCE</u></b>		
	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 708,769</u>	<u>\$ 1,444,133</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY OVERSITE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 2,800,000	\$ 1,723,868	\$ (1,076,132)	\$ 2,055,465
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	569,169	522,894	46,275	526,924
Employee benefits	206,748	183,971	22,777	164,309
Services and supplies	2,048,934	986,957	1,061,977	1,336,868
Capital outlay	0	30,046	(30,046)	27,364
Total expenditures	2,824,851	1,723,868	1,100,983	2,055,465
 Net change in fund balance	(24,851)	0	24,851	0
<b>Fund balance:</b>				
Beginning of year	24,851	0	(24,851)	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

NYE COUNTY, NEVADA  
NONMAJOR FUND - REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 76,117	\$ 161,591
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 49,833
Deferred interest	76,117	72,760
Deferred revenue	0	38,998
Total liabilities	76,117	161,591
<b><u>FUND BALANCE</u></b>		
Unreserved-undesignated	0	0
Total liabilities and fund balance	\$ 76,117	\$ 161,591

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY EARLY WARNING DRILLING SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 5,000,000	\$ 38,998	\$ (4,961,002)	\$ 3,978,654
<b>Other:</b>				
Other	<u>0</u>	<u>1,261</u>	<u>1,261</u>	<u>0</u>
Total revenues	<u>5,000,000</u>	<u>40,259</u>	<u>(4,959,741)</u>	<u>3,978,654</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	5,376,481	19,637	5,356,844	3,978,654
Capital outlay	<u>0</u>	<u>20,622</u>	<u>(20,622)</u>	<u>0</u>
Total expenditures	<u>5,376,481</u>	<u>40,259</u>	<u>5,336,222</u>	<u>3,978,654</u>
Net change in fund balance	(376,481)	0	376,481	0
<b>Fund balance:</b>				
Beginning of year	<u>376,481</u>	<u>0</u>	<u>(376,481)</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 531,732</u>	<u>\$ 460,194</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 217,121	\$ 231,683
Accrued payroll and benefits	16,006	0
Deferred revenue	271,116	210,918
Deferred interest	<u>27,489</u>	<u>17,593</u>
Total liabilities	531,732	460,194
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>0</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 531,732</u>	<u>\$ 460,194</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - REPOSITORY SCIENTIFIC GRANT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Scientific grant	\$ 2,050,052	\$ 2,050,052	\$ 0	\$ 368,093
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	0	146,419	(146,419)	909
Employee benefits	0	48,535	(48,535)	4,962
Services and supplies	2,050,052	1,844,590	205,462	362,222
Capital outlay	0	10,508	(10,508)	0
Total expenditures	2,050,052	2,050,052	0	368,093
Net change in fund balance	0	0	0	0
<b>Fund balance:</b>				
Beginning of year	0	0	0	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 405,040	\$ 400,482
Interest receivable	<u>0</u>	<u>785</u>
Total assets	<u>\$ 405,040</u>	<u>\$ 401,267</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 46,365	\$ 84,122
Accrued payroll and benefits	<u>2,216</u>	<u>1,781</u>
Total liabilities	<u>48,581</u>	<u>85,903</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	338,114	315,364
Unreserved	<u>18,345</u>	<u>0</u>
Total fund balance	<u>356,459</u>	<u>315,364</u>
Total liabilities and fund balance	<u>\$ 405,040</u>	<u>\$ 401,267</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BUILDING DEPARTMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance- Positive (Negative)	2002 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for service:</b>				
Permit fees	\$ 686,701	\$ 625,575	\$ (61,126)	\$ 595,600
<b>Other:</b>				
Interest	7,500	5,448	(2,052)	5,793
Total revenues	<u>694,201</u>	<u>631,023</u>	<u>(63,178)</u>	<u>601,393</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	43,562	38,645	4,917	36,067
Benefits	14,940	14,064	876	12,825
Services and supplies	1,052,048	537,219	514,829	493,734
Capital outlay	<u>30,000</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
Total expenditures	<u>1,140,550</u>	<u>589,928</u>	<u>550,622</u>	<u>542,626</u>
Net change in fund balance	(446,349)	41,095	487,444	58,767
<b>Fund balance:</b>				
Beginning of year	<u>446,349</u>	<u>315,364</u>	<u>(130,985)</u>	<u>256,597</u>
End of year	<u>\$ 0</u>	<u>\$ 356,459</u>	<u>\$ 356,459</u>	<u>\$ 315,364</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND  
BALANCE SHEET  
June 30, 2003

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2003

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**ASSETS**

Pooled cash and investments \$ 1,243,078

**FUND BALANCE**

Unreserved:  
Designated for subsequent year \$ 1,243,078

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - STABILIZATION FUND SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	2003		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Taxes:</b>			
Taxes	\$ 0	\$ 1,243,078	\$ 1,243,078
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	0	1,243,078	1,243,078
<b>Fund balance:</b>			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 1,243,078</u>	<u>\$ 1,243,078</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - CDBG GRANT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 0	\$ 22,948
Due from other governments	<u>145,358</u>	<u>55,000</u>
Total assets	<u>\$ 145,358</u>	<u>\$ 77,948</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 111,553	\$ 31,198
Due to other funds	63,345	0
Deferred revenue	<u>46,750</u>	<u>46,750</u>
Total liabilities	221,648	77,948
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	<u>(76,290)</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 145,358</u>	<u>\$ 77,948</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - CDBG GRANT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
EDA grant	\$ 1,181,891	\$ 31,192	\$ (1,150,699)	\$ 1,066,932
Rural housing	<u>953</u>	<u>756,827</u>	<u>755,874</u>	<u>953</u>
Total revenues	<u>1,182,844</u>	<u>788,019</u>	<u>(394,825)</u>	<u>1,067,885</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	367,347	864,309	(496,962)	1,034,939
<b>Public works:</b>				
Services and supplies	810,092	0	810,092	0
<b>Welfare:</b>				
Rural housing	<u>5,405</u>	<u>0</u>	<u>5,405</u>	<u>953</u>
Total expenditures	<u>1,182,844</u>	<u>864,309</u>	<u>318,535</u>	<u>1,035,892</u>
Excess (deficiency) of revenues over expenditures	0	(76,290)	(76,290)	31,993
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(31,993)</u>
Net change in fund balance	0	(76,290)	(76,290)	0
<b>Fund balance:</b>				
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ (76,290)</u>	<u>\$ (76,290)</u>	<u>\$ 0</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 65,108</u>	<u>\$ 50,345</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 98	\$ 0
Accrued payroll and benefits	<u>1,550</u>	<u>0</u>
Total liabilities	<u>1,648</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	63,460	47,107
Undesignated	<u>0</u>	<u>3,238</u>
Total fund balance	<u>63,460</u>	<u>50,345</u>
Total liabilities and fund balance	<u>\$ 65,108</u>	<u>\$ 50,345</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COURT COLLECTION FEES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Fines and fees:</b>				
Beatty	\$ 1,600	\$ 3,265	\$ 1,665	\$ 1,434
Pahrump	15,500	20,069	4,569	18,000
Tonopah	<u>0</u>	<u>9,196</u>	<u>9,196</u>	<u>900</u>
Total revenues	<u>17,100</u>	<u>32,530</u>	<u>15,430</u>	<u>20,334</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Salaries and wages	0	16,508	(16,508)	0
Benefits	0	2,242	(2,242)	0
Services and supplies:				
Beatty	8,342	98	8,244	0
Pahrump	<u>55,865</u>	<u>567</u>	<u>55,298</u>	<u>0</u>
Total expenditures	<u>64,207</u>	<u>19,415</u>	<u>44,792</u>	<u>0</u>
Net change in fund balance	(47,107)	13,115	60,222	20,334
<b>Fund balance:</b>				
Beginning of year	<u>47,107</u>	<u>50,345</u>	<u>3,238</u>	<u>30,011</u>
End of year	<u>\$ 0</u>	<u>\$ 63,460</u>	<u>\$ 63,460</u>	<u>\$ 50,345</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,652,667	\$ 2,693,765
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 165,819	\$ 228,130
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	1,486,848	2,465,635
Total liabilities and fund balance	\$ 1,652,667	\$ 2,693,765

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PETT EMERGENCY FUND SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 0	\$ (2,500,000)	\$ 2,500,000
<b>Other:</b>				
Interest	<u>200,000</u>	<u>139,392</u>	<u>(60,608)</u>	<u>176,949</u>
Total revenues	<u>2,700,000</u>	<u>139,392</u>	<u>(2,560,608)</u>	<u>2,676,949</u>
<b>Expenditures:</b>				
General government	5,931,925	892,556	5,039,369	2,690,712
Public works	<u>0</u>	<u>225,623</u>	<u>(225,623)</u>	<u>853,929</u>
Total expenditures	<u>5,931,925</u>	<u>1,118,179</u>	<u>4,813,746</u>	<u>3,544,641</u>
Net change in fund balance	(3,231,925)	(978,787)	2,253,138	(867,692)
<b>Fund balance:</b>				
Beginning of year	<u>3,231,925</u>	<u>2,465,635</u>	<u>(766,290)</u>	<u>3,333,327</u>
End of year	<u>\$ 0</u>	<u>\$ 1,486,848</u>	<u>\$ 1,486,848</u>	<u>\$ 2,465,635</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP HOSPITAL SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**June 30, 2003**

2003

**ASSETS**

Pooled cash and investments	\$ 398,304
Taxes receivable	<u>19,080</u>
Total assets	<u><u>\$ 417,384</u></u>

**LIABILITIES**

Accounts payable	\$ 16,836
Accrued payroll	459
Deferred taxes	16,829
Advances from others	<u>850,000</u>
Total liabilities	884,124

**FUND BALANCE**

Unreserved:	
Undesignated	<u>(466,740)</u>
Total liabilities and fund balance	<u><u>\$ 417,384</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP COMMUNITY HOSPITAL DISTRICT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**

Year Ended June 30, 2003

	Budget	Actual	Variance- Positive (Negative)
<b>Revenues:</b>			
<b>Taxes:</b>			
Property taxes	\$ 356,520	\$ 352,496	\$ (4,024)
<b>Intergovernmental:</b>			
Consolidated tax	54,147	18,306	(35,841)
<b>Other:</b>			
Interest	3,000	18,305	15,305
Miscellaneous	0	38,591	38,591
Total other	3,000	56,896	53,896
Total revenues	413,667	427,698	14,031
<b>Expenditures:</b>			
<b>Health and sanitation:</b>			
Salaries and wages	20,000	29,100	(9,100)
Employee benefits	2,100	3,808	(1,708)
Service and supplies	92,500	105,264	(12,764)
Capital outlay	350,000	18,400	331,600
Total health and sanitation	464,600	156,572	308,028
<b>Debt service:</b>			
Principal	67,538	54,515	13,023
Interest	0	1,795	(1,795)
Total debt service	67,538	56,310	11,228
Total expenditures	532,138	212,882	319,256
Net change in fund balance	(118,471)	214,816	333,287
<b>Fund balance:</b>			
Beginning of year	131,027	(681,556)	(812,583)
End of year	\$ 12,556	\$ (466,740)	\$ (479,296)

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY RECORDS TECH FUND SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>115,336</u>	\$ <u>43,318</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 503	\$ 0
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	<u>114,833</u>	<u>43,318</u>
Total liabilities and fund balance	\$ <u>115,336</u>	\$ <u>43,318</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY RECORDER TECH FUND SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

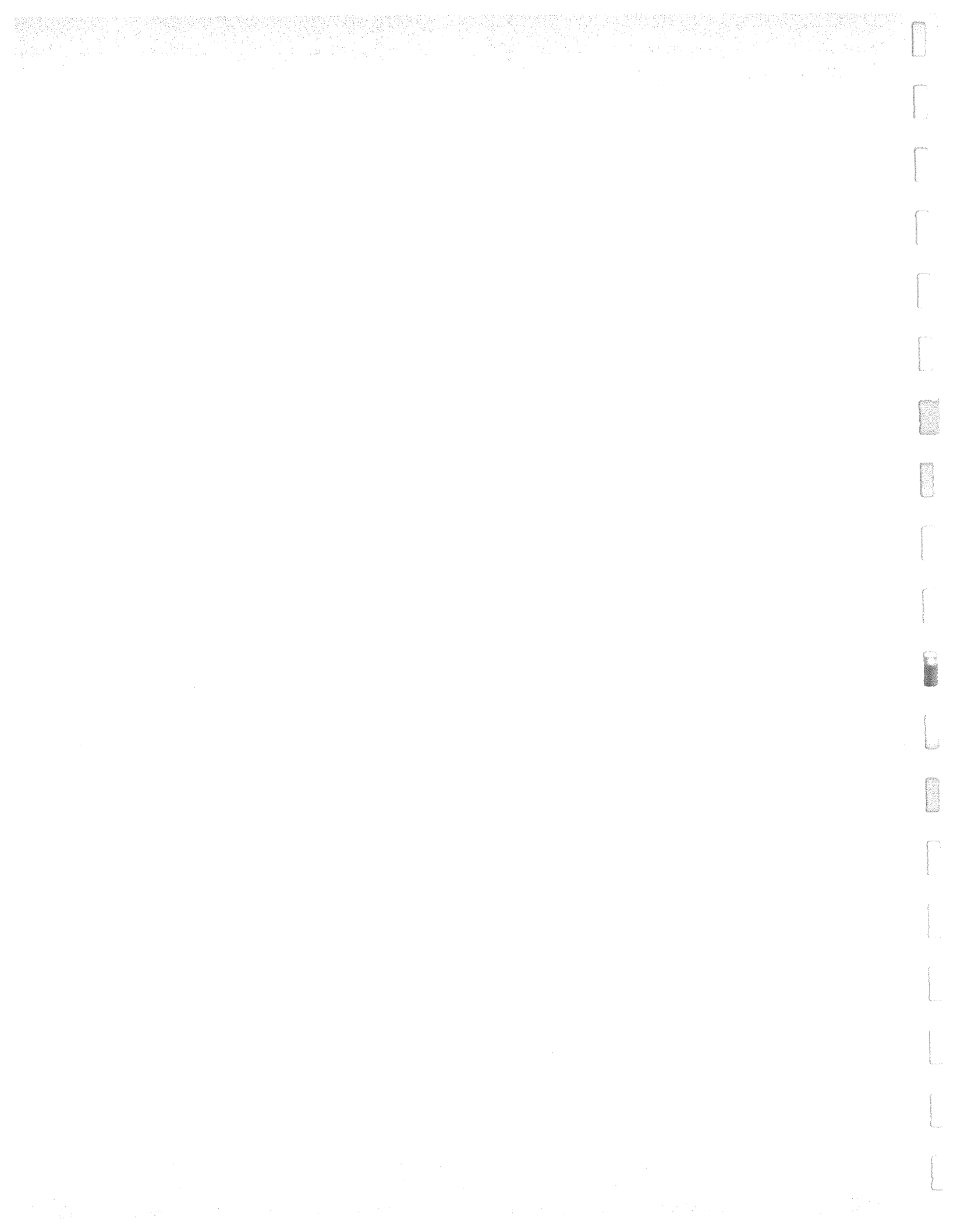
	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Charges for services - Tech Fees	\$ 45,000	\$ 80,925	\$ 35,925	\$ 45,832
Other - Interest	<u>0</u>	<u>2,601</u>	<u>2,601</u>	<u>0</u>
Total revenues	45,000	83,526	38,526	45,832
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>88,000</u>	<u>12,011</u>	<u>75,989</u>	<u>2,514</u>
Net change in fund balance	(43,000)	71,515	114,515	43,318
<b>Fund balance:</b>				
Beginning of year	<u>43,000</u>	<u>43,318</u>	<u>318</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 114,833</u>	<u>\$ 114,833</u>	<u>\$ 43,318</u>

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## **NONMAJOR DEBT SERVICE FUND**

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

**The Nye County Hospital and Pahrump Community Hospital Districts  
debt service payments of the respective districts**



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**NYE COUNTY, NEVADA**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2003**

	Pahrump Hospital District	Nye Hospital District	Totals 2003
<b><u>ASSETS</u></b>			
Pooled cash and investments	\$ 173,727	\$ 227,475	\$ 401,202
Taxes receivable	<u>21,092</u>	<u>1,114</u>	<u>22,206</u>
Total assets	<u>\$ 194,819</u>	<u>\$ 228,589</u>	<u>\$ 423,408</u>
<b><u>LIABILITIES</u></b>			
Deferred taxes	\$ 18,612	\$ 1,050	\$ 19,662
<b><u>FUND BALANCE</u></b>			
Reserved:			
Debt service	<u>176,207</u>	<u>227,539</u>	<u>403,746</u>
Total liabilities and fund balance	<u>\$ 194,819</u>	<u>\$ 228,589</u>	<u>\$ 423,408</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2003**

	Pahrump Hospital District	Nye Hospital District	Totals 2003
<b>Revenues:</b>			
Taxes	\$ 379,466	\$ 153,943	\$ 533,409
Other	<u>0</u>	<u>4,826</u>	<u>4,826</u>
Total revenues	<u>379,466</u>	<u>158,769</u>	<u>538,235</u>
<b>Expenditures:</b>			
<b>Debt service:</b>			
Principal	318,644	25,000	343,644
Interest	<u>64,219</u>	<u>6,482</u>	<u>70,701</u>
Total expenditures	<u>382,863</u>	<u>31,482</u>	<u>414,345</u>
Net change in fund balance	(3,397)	127,287	123,890
<b>Fund balance:</b>			
Beginning of year	<u>179,604</u>	<u>100,252</u>	<u>279,856</u>
End of year	<u>\$ 176,207</u>	<u>\$ 227,539</u>	<u>\$ 403,746</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - PAHRUMP HOSPITAL DEBT SERVICE FUND  
BALANCE SHEET  
June 30, 2003

2003

**ASSETS**

Pooled cash and investments	\$ 173,727
Taxes receivable	<u>21,092</u>
Total assets	<u>\$ 194,819</u>

**LIABILITIES**

Deferred taxes	\$ 18,612
----------------	-----------

**FUND BALANCE**

Reserved for debt service	<u>176,207</u>
Total liabilities and fund balance	<u>\$ 194,819</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP COMMUNITY HOSPITAL DISTRICT DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**

	Budget	Actual	Variance- Positive (Negative)
<b>Revenues:</b>			
<b>Taxes:</b>			
Property taxes	\$ 382,000	\$ 379,466	\$ (2,534)
<b>Expenditures:</b>			
<b>Debt service:</b>			
Principal	318,644	318,644	0
Interest	64,222	64,219	3
Total expenditures	382,866	382,863	3
Net change in fund balance	(866)	(3,397)	(2,531)
<b>Fund balance:</b>			
Beginning of year	185,883	179,604	(6,279)
End of year	\$ 185,017	\$ 176,207	\$ (8,810)

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - NYE HOSPITAL DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 227,475	\$ 100,163
Taxes receivable	<u>1,114</u>	<u>1,914</u>
Total assets	<u>\$ 228,589</u>	<u>\$ 102,077</u>
<b><u>LIABILITIES</u></b>		
Deferred taxes	\$ 1,050	\$ 1,825
<b><u>FUND BALANCE</u></b>		
Reserved for debt service	<u>227,539</u>	<u>100,252</u>
Total liabilities and fund balance	<u>\$ 228,589</u>	<u>\$ 102,077</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - NYE HOSPITAL DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for the Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 49,246	\$ 153,943	\$ 104,697	\$ 65,013
<b>Other</b>	<u>0</u>	<u>4,826</u>	<u>4,826</u>	<u>0</u>
Total revenues	<u>49,246</u>	<u>158,769</u>	<u>109,523</u>	<u>65,013</u>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	25,000	25,000	0	25,000
Interest	<u>22,500</u>	<u>6,482</u>	<u>16,018</u>	<u>9,512</u>
Total expenditures	<u>47,500</u>	<u>31,482</u>	<u>16,018</u>	<u>34,512</u>
Net change in fund balance	1,746	127,287	125,541	30,501
<b>Fund balance:</b>				
Beginning of year	<u>47,401</u>	<u>100,252</u>	<u>52,851</u>	<u>69,751</u>
End of year	<u>\$ 49,147</u>	<u>\$ 227,539</u>	<u>\$ 178,392</u>	<u>\$ 100,252</u>

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## **NONMAJOR CAPITAL PROJECTS FUND**

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

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

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

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



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

**June 30, 2003**

**(With Comparative Totals for June 30, 2002)**

	County	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 597,347	\$ 419,557	\$ 20,489	\$ 78,602	\$ 5,164
Interest receivable	0	0	0	0	0
Taxes receivable	<u>4,832</u>	<u>18,506</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 602,179</u>	<u>\$ 438,063</u>	<u>\$ 20,489</u>	<u>\$ 78,602</u>	<u>\$ 5,164</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 13,713	\$ 0	\$ 0	\$ 0	\$ 0
Deferred taxes	<u>4,283</u>	<u>16,508</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>17,996</u>	<u>16,508</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>FUND BALANCE</u></b>					
Unreserved:					
Designated for subsequent year	405,125	156,295	17,723	73,399	5,164
Undesignated	<u>179,058</u>	<u>265,260</u>	<u>2,766</u>	<u>5,203</u>	<u>0</u>
Total fund balance	<u>584,183</u>	<u>421,555</u>	<u>20,489</u>	<u>78,602</u>	<u>5,164</u>
Total liabilities and fund balance	<u>\$ 602,179</u>	<u>\$ 438,063</u>	<u>\$ 20,489</u>	<u>\$ 78,602</u>	<u>\$ 5,164</u>

Gabbs		Totals
Special	Beatty	2003
Ad Valorem		

\$ 17,871	\$ 517,223	\$ 1,656,253
0	0	0
0	0	23,338

<u>\$ 17,871</u>	<u>\$ 517,223</u>	<u>\$ 1,679,591</u>
------------------	-------------------	---------------------

\$ 0	\$ 0	\$ 13,713
0	0	20,791
0	0	34,504

15,204	449,640	1,122,550
2,667	67,583	522,537
17,871	517,223	1,645,087
<u>\$ 17,871</u>	<u>\$ 517,223</u>	<u>\$ 1,679,591</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	County	County Special Ad Valorem	Amargosa Special Ad Valorem	Beatty Special Ad Valorem	Manhattan Special Ad Valorem
<b>Revenues:</b>					
Taxes	\$ 153,635	\$ 442,436	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	0
Other	52,450	1,000	633	1,955	113
Total revenues	206,085	443,436	633	1,955	113
<b>Expenditures:</b>					
<b>Current:</b>					
General government	46,652	15,055	0	27,162	1,500
Intergovernmental	0	58,221	0	0	0
<b>Capital projects</b>	41,332	13,280	0	0	0
Total expenditures	87,984	86,556	0	27,162	1,500
Excess (deficiency) of revenues over expenditures	118,101	356,880	633	(25,207)	(1,387)
<b>Other financing sources (uses):</b>					
Operating transfers in	339,950	0	2,133	12,978	1,867
Operating transfers out	0	(19,111)	0	0	0
Total other financing sources (uses)	339,950	(19,111)	2,133	12,978	1,867
Net change in fund balance	458,051	337,769	2,766	(12,229)	480
<b>Fund balance:</b>					
Beginning of year	126,132	83,786	17,723	90,831	4,684
End of year	\$ 584,183	\$ 421,555	\$ 20,489	\$ 78,602	\$ 5,164

Gabbs Special Ad Valorem	Beatty	Totals 2003
\$ 0	\$ 0	\$ 596,071
0	0	0
<u>534</u>	<u>18,693</u>	<u>75,378</u>
<u>534</u>	<u>18,693</u>	<u>671,449</u>
0	0	90,369
0	0	58,221
<u>0</u>	<u>124,110</u>	<u>178,722</u>
<u>0</u>	<u>124,110</u>	<u>327,312</u>
<u>534</u>	<u>(105,417)</u>	<u>344,137</u>
2,133	0	359,061
<u>0</u>	<u>0</u>	<u>(19,111)</u>
<u>2,133</u>	<u>0</u>	<u>339,950</u>
2,667	(105,417)	684,087
<u>15,204</u>	<u>622,640</u>	<u>961,000</u>
<u>\$ 17,871</u>	<u>\$ 517,223</u>	<u>\$ 1,645,087</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 597,347	\$ 126,783
Interest receivable	0	5,784
Taxes receivable	<u>4,832</u>	<u>3,471</u>
Total assets	<u>\$ 602,179</u>	<u>\$ 136,038</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 13,713	\$ 6,708
Deferred taxes	<u>4,283</u>	<u>3,198</u>
Total liabilities	<u>17,996</u>	<u>9,906</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	405,125	20,000
Undesignated	<u>179,058</u>	<u>106,132</u>
Total fund balance	<u>584,183</u>	<u>126,132</u>
Total liabilities and fund balance	<u>\$ 602,179</u>	<u>\$ 136,038</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance- Positive (Negative)	2002 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 142,321	\$ 138,909	\$ (3,412)	\$ 10,123
Net proceeds	8,236	14,726	6,490	37
Total taxes	<u>150,557</u>	<u>153,635</u>	<u>3,078</u>	<u>10,160</u>
<b>Other:</b>				
Interest	0	52,450	52,450	33,896
Miscellaneous	90,000	0	(90,000)	0
Total other	<u>90,000</u>	<u>52,450</u>	<u>(37,550)</u>	<u>33,896</u>
Total revenues	<u>240,557</u>	<u>206,085</u>	<u>(34,472)</u>	<u>44,056</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	0	46,652	(46,652)	0
Public safety	0	0	0	6,185
<b>Capital outlay:</b>				
General government	240,557	0	240,557	57,102
Public safety	0	18,400	(18,400)	0
Culture and recreation	<u>0</u>	<u>22,932</u>	<u>(22,932)</u>	<u>0</u>
Total expenditures	<u>240,557</u>	<u>87,984</u>	<u>152,573</u>	<u>63,287</u>
Excess (deficiency) of revenues over expenditures	0	118,101	118,101	(19,231)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>0</u>	<u>339,950</u>	<u>339,950</u>	<u>99,601</u>
Net change in fund balance	0	458,051	458,051	80,370
<b>Fund balance:</b>				
Beginning of year	<u>20,000</u>	<u>126,132</u>	<u>106,132</u>	<u>45,762</u>
End of year	<u>\$ 20,000</u>	<u>\$ 584,183</u>	<u>\$ 564,183</u>	<u>\$ 126,132</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 419,557	\$ 171,333
Taxes receivable	<u>18,506</u>	<u>19,506</u>
Total assets	<u>\$ 438,063</u>	<u>\$ 190,839</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 0	\$ 89,636
Deferred taxes	<u>16,508</u>	<u>17,417</u>
Total liabilities	<u>16,508</u>	<u>107,053</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	156,295	72,997
Undesignated	<u>265,260</u>	<u>10,789</u>
Total fund balance	<u>421,555</u>	<u>83,786</u>
Total liabilities and fund balance	<u>\$ 438,063</u>	<u>\$ 190,839</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 402,036	\$ 400,828	\$ (1,208)	\$ 384,465
Net proceeds	23,265	41,608	18,343	26,768
Total taxes	425,301	442,436	17,135	411,233
<b>Intergovernmental:</b>				
Fish and wildlife	0	0	0	335
<b>Other:</b>				
Interest	0	1,000	1,000	5,663
Total revenues	425,301	443,436	18,135	417,231
<b>Expenditures:</b>				
<b>Current:</b>				
General government	0	15,055	(15,055)	0
<b>Intergovernmental:</b>				
Pahrump	17,094	22,755	(5,661)	20,428
Round Mountain	12,177	16,222	(4,045)	14,563
Tonopah	14,489	19,244	(4,755)	17,276
Total intergovernmental	43,760	58,221	(14,461)	52,267
<b>Capital projects:</b>				
General government	440,506	13,280	427,226	306,380
Total expenditures	484,266	86,556	397,710	358,647
Excess (deficiency) of revenues over expenditures	(58,965)	356,880	415,845	58,584
<b>Other financing sources (uses):</b>				
Operating transfers out	(14,032)	(19,111)	(5,079)	(22,819)
Net change in fund balance	(72,997)	337,769	410,766	35,765
<b>Fund balance:</b>				
Beginning of year	72,997	83,786	10,789	48,021
End of year	\$ 0	\$ 421,555	\$ 421,555	\$ 83,786

NYE COUNTY, NEVADA  
NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 20,489</u>	<u>\$ 17,723</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 17,723	\$ 17,436
Undesignated	<u>2,766</u>	<u>287</u>
Total fund balance	<u>\$ 20,489</u>	<u>\$ 17,723</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - AMARGOSA SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Other-interest	\$ 0	\$ 633	\$ 633	\$ 0
<b>Expenditures:</b>				
Capital projects	<u>19,064</u>	<u>0</u>	<u>19,064</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(19,064)	633	19,697	0
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>1,628</u>	<u>2,133</u>	<u>505</u>	<u>1,915</u>
Net change in fund balance	(17,436)	2,766	20,202	1,915
<b>Fund balance:</b>				
Beginning of year	<u>17,436</u>	<u>17,723</u>	<u>287</u>	<u>15,808</u>
End of year	<u>\$ 0</u>	<u>\$ 20,489</u>	<u>\$ 20,489</u>	<u>\$ 17,723</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 78,602</u>	<u>\$ 94,778</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 0</u>	<u>\$ 3,947</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	73,399	88,312
Undesignated	<u>5,203</u>	<u>2,519</u>
Total fund balance	<u>78,602</u>	<u>90,831</u>
Total liabilities and fund balance	<u>\$ 78,602</u>	<u>\$ 94,778</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 1,955	\$ 1,955	\$ 2,871
<b>Expenditures:</b>				
<b>Current:</b>				
General government	98,080	27,162	70,918	3,947
Excess (deficiency) of revenues over expenditures	(98,080)	(25,207)	72,873	(1,076)
<b>Other financing sources (uses):</b>				
Operating transfers in	9,768	12,978	3,210	11,650
Operating transfers out	0	0	0	(2,871)
Total other financing sources (uses)	9,768	12,978	3,210	8,779
 Net change in fund balance	 (88,312)	 (12,229)	 76,083	 7,703
<b>Fund balance:</b>				
Beginning of year	88,312	90,831	2,519	83,128
End of year	\$ 0	\$ 78,602	\$ 78,602	\$ 90,831

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ <u>5,164</u>	\$ <u>4,684</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ <u>5,164</u>	\$ <u>4,684</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 113	\$ 113	\$ 0
<b>Expenditures:</b>				
<b>Current:</b>				
General government	<u>18,409</u>	<u>1,500</u>	<u>16,909</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	(18,409)	(1,387)	17,022	0
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>1,400</u>	<u>1,867</u>	<u>467</u>	<u>1,676</u>
 Net change in fund balance	(17,009)	480	17,489	1,676
<b>Fund balance:</b>				
Beginning of year	<u>17,009</u>	<u>4,684</u>	<u>(12,325)</u>	<u>3,008</u>
End of year	<u>\$ 0</u>	<u>\$ 5,164</u>	<u>\$ 5,164</u>	<u>\$ 4,684</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 517,223	\$ 1,181,583
Interest receivable	<u>0</u>	<u>1,394</u>
Total assets	<u>\$ 517,223</u>	<u>\$ 1,182,977</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>\$ 0</u>	<u>\$ 560,337</u>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	449,640	622,640
Undesignated	<u>67,583</u>	<u>0</u>
Total fund balance	<u>517,223</u>	<u>622,640</u>
Total liabilities and fund balance	<u>\$ 517,223</u>	<u>\$ 1,182,977</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 15,000	\$ 18,693	\$ 3,693	\$ 39,286
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	15,000	18,693	3,693	39,286
<b>Expenditures:</b>				
<b>Capital outlay:</b>				
General government	<u>1,006,836</u>	<u>124,110</u>	<u>882,726</u>	<u>1,101,352</u>
Excess (deficiency) of revenues over expenditures	(991,836)	(105,417)	886,419	(1,062,066)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>60,000</u>	<u>0</u>	<u>(60,000)</u>	<u>487,871</u>
Net change in fund balance	(931,836)	(105,417)	826,419	(574,195)
<b>Fund balance:</b>				
Beginning of year	<u>931,836</u>	<u>622,640</u>	<u>(309,196)</u>	<u>1,196,835</u>
End of year	<u>\$ 0</u>	<u>\$ 517,223</u>	<u>\$ 517,223</u>	<u>\$ 622,640</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 17,871	\$ 15,204
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Designated for subsequent year	\$ 15,204	\$ 0
Undesignated	2,667	15,204
	\$ 17,871	\$ 15,204

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

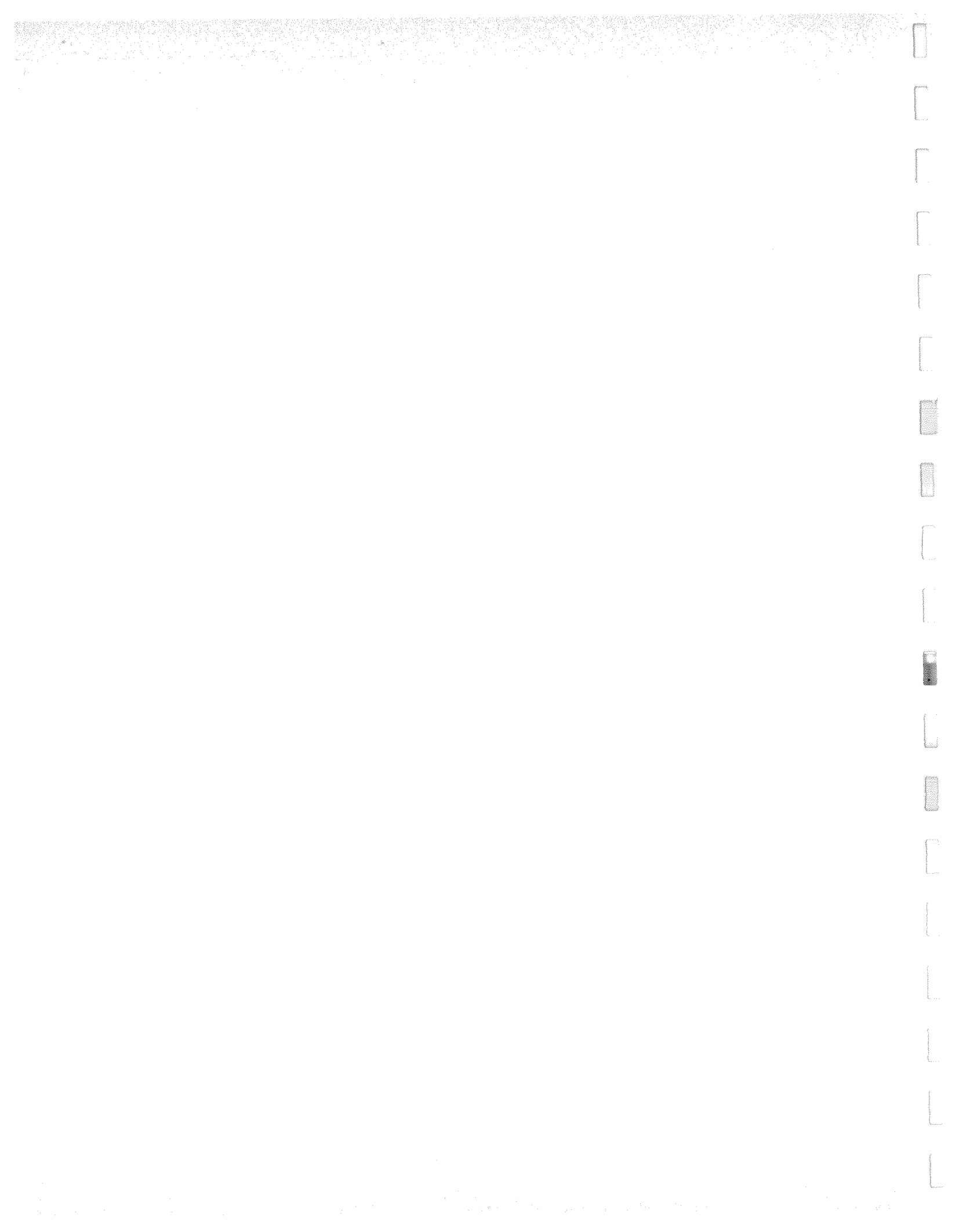
	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Other:</b>				
Interest	\$ 0	\$ 534	\$ 534	\$ 0
<b>Expenditures:</b>				
Capital projects	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	534	534	0
<b>Other financing sources (uses):</b>				
Operating transfers in	0	2,133	2,133	1,915
Net change in fund balance	0	2,667	2,667	1,915
<b>Fund balance:</b>				
Beginning of year	0	15,204	15,204	13,289
End of year	<u>\$ 0</u>	<u>\$ 17,871</u>	<u>\$ 17,871</u>	<u>\$ 15,204</u>

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## **NONMAJOR ENTERPRISE FUND**

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

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



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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF NET ASSETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 118,180	\$ 83,472
Accounts receivable	2,083	9,345
Due from other funds	11,402	11,402
Total current assets	<u>131,665</u>	<u>104,219</u>
<b>Fixed assets (net of accumulated depreciation)</b>	<u>875,009</u>	<u>921,699</u>
Total assets	<u>1,006,674</u>	<u>1,025,918</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	3,206	2,862
Accrued payroll and benefits	624	0
Due to other funds	101,415	101,415
Bond payable, current portion	7,112	6,623
Total current liabilities	<u>112,357</u>	<u>110,900</u>
<b>Long-term liabilities:</b>		
Bond payable, long-term portion	<u>489,794</u>	<u>496,906</u>
Total liabilities	<u>602,151</u>	<u>607,806</u>
<b><u>NET ASSETS</u></b>		
Invested in capital assets, net of related debt	378,103	418,170
Unreserved	<u>26,420</u>	<u>58</u>
Total net assets	<u>\$ 404,523</u>	<u>\$ 418,112</u>

**NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
Water	\$ 110,000	\$ 99,797	\$ (10,203)	\$ 101,170
Sewer	<u>13,500</u>	<u>11,935</u>	<u>(1,565)</u>	<u>14,052</u>
Total revenues	<u>123,500</u>	<u>111,732</u>	<u>(11,768)</u>	<u>115,222</u>
<b>Expenses:</b>				
Salaries & wages	13,000	9,010	3,990	0
Employee benefits	5,175	3,356	1,819	0
Services and supplies	65,350	30,389	34,961	31,043
Depreciation	<u>44,900</u>	<u>46,690</u>	<u>(1,790)</u>	<u>46,690</u>
Total expenses	<u>128,425</u>	<u>89,445</u>	<u>38,980</u>	<u>77,733</u>
Operating income (loss)	<u>(4,925)</u>	<u>22,287</u>	<u>27,212</u>	<u>37,489</u>
<b>Other income (expense):</b>				
Interest expense	(35,875)	(35,876)	(1)	(36,317)
Interest income	0	5,722	5,722	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>(42,275)</u>	<u>(30,154)</u>	<u>12,121</u>	<u>(36,317)</u>
Income (loss) before transfers	(47,200)	(7,867)	39,333	1,172
Transfer out	<u>0</u>	<u>(5,722)</u>	<u>(5,722)</u>	<u>0</u>
Change in net assets	<u>\$ (47,200)</u>	(13,589)	<u>\$ 33,611</u>	1,172
<b>Net Assets:</b>				
Beginning of year		<u>418,112</u>		<u>415,768</u>
End of year		<u>\$ 404,523</u>		<u>\$ 418,112</u>

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NYE COUNTY, NEVADA  
NONMAJOR FUND - GABBS UTILITY ENTERPRISE FUND  
STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2003

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**Cash flows from operating activities:**

Cash received from customers	\$ 118,994
Cash paid for salaries and benefits	(11,742)
Cash paid for services and supplies	<u>(30,045)</u>

Net cash provided by operating activities	<u>77,207</u>
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**Cash flows from noncapital financing activities:**

Operating transfers out	(5,722)
Interest income	<u>5,722</u>

Net cash provided by noncapital financing activities	<u>0</u>
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**Cash flows from capital and related financing activities:**

Principal payments - bonds	(6,623)
Interest paid	<u>(35,876)</u>

Net cash (used) by capital and related financing activities	<u>(42,499)</u>
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<b>Net increase in cash and cash equivalents</b>	<b>34,708</b>
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**Cash and cash equivalents:**

Beginning of year	<u>83,472</u>
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End of year	<u><u>\$ 118,180</u></u>
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**Reconciliation of operating income to  
net cash provided by operating activities**

Operating income	<u>\$ 22,287</u>
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**Adjustments to reconcile operating income to  
net cash provided by operating activities:**

Depreciation expense	46,690
(Increase) decrease in accounts receivable	7,262
Increase (decrease) in accrued payroll and benefits	624
Increase (decrease) in accounts payable	<u>344</u>
Total adjustments	<u>54,920</u>

Net cash provided by operating activities	<u><u>\$ 77,207</u></u>
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## **INTERNAL SERVICE FUNDS**

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

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

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

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



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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**June 30, 2003**  
**(With Comparative Totals for June 30, 2002)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b><u>ASSETS</u></b>			
<b>Current:</b>			
Pooled cash and investments	\$ 26,318	\$ 5,195	\$ 0
Accounts receivable	0	352	4,093
Inventory	0	0	75,613
Total current assets	26,318	5,547	79,706
<b>Fixed assets (net of accumulated depreciation)</b>			
	0	0	429,264
Total assets	26,318	5,547	508,970
<b><u>LIABILITIES</u></b>			
<b>Current:</b>			
Accounts payable	\$ 0	\$ 2,592	\$ 71,306
Accrued payroll and benefits	0	0	23,092
Due to other funds	0	0	616,031
Accrued compensated absences	0	0	96,448
Total liabilities	0	2,592	806,877
<b><u>NET ASSETS</u></b>			
Invested in capital assets	0	0	429,264
Unreserved	26,318	2,955	(727,171)
Total net assets	\$ 26,318	\$ 2,955	\$ (297,907)

Totals	
2003	2002
\$ 31,513	\$ 397,841
4,445	82,620
75,613	0
<u>111,571</u>	<u>480,461</u>
429,264	451,015
<u>540,835</u>	<u>931,476</u>
\$ 73,898	\$ 108,397
23,092	22,793
616,031	377,741
96,448	114,666
<u>809,469</u>	<u>623,597</u>
429,264	451,015
<u>(697,898)</u>	<u>(143,136)</u>
<u>\$ (268,634)</u>	<u>\$ 307,879</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**Year Ended June 30, 2003**  
**(With Comparative Totals for the Year Ended June 30, 2002)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b>Operating revenues:</b>			
Charges for services	\$ 0	\$ 15,595	\$ 876,265
Other	<u>0</u>	<u>4,439</u>	<u>0</u>
Total operating revenues	<u>0</u>	<u>20,034</u>	<u>876,265</u>
<b>Operating expenses:</b>			
Salaries and wages	0	0	471,863
Employee benefits	0	0	161,291
Services and supplies	0	156,660	461,690
Depreciation	<u>0</u>	<u>0</u>	<u>21,751</u>
Total operating expenses	<u>0</u>	<u>156,660</u>	<u>1,116,595</u>
Operating income (loss)	0	(136,626)	(240,330)
<b>Nonoperating revenues (expenses):</b>			
Interest	<u>1,674</u>	<u>0</u>	<u>0</u>
Income before transfers	1,674	(136,626)	(240,330)
<b>Transfers:</b>			
Operating transfers in	0	0	0
Operating transfers out	<u>(196,792)</u>	<u>(4,439)</u>	<u>0</u>
Change in net assets	(195,118)	(141,065)	(240,330)
<b>Net assets:</b>			
Beginning of year	<u>221,436</u>	<u>144,020</u>	<u>(57,577)</u>
End of year	<u>\$ 26,318</u>	<u>\$ 2,955</u>	<u>\$ (297,907)</u>

Totals	
2003	2002
\$ 891,860	\$ 1,383,334
<u>4,439</u>	<u>5,275</u>
<u>896,299</u>	<u>1,388,609</u>
471,863	509,966
161,291	167,272
618,350	799,832
<u>21,751</u>	<u>21,752</u>
<u>1,273,255</u>	<u>1,498,822</u>
(376,956)	(110,213)
<u>1,674</u>	<u>552</u>
(375,282)	35,064
0	150,000
<u>(201,231)</u>	<u>(5,275)</u>
(576,513)	179,789
<u>307,879</u>	<u>128,090</u>
<u>\$ (268,634)</u>	<u>\$ 307,879</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**

**Year Ended June 30, 2003**

**(With Comparative Totals for the Year Ended June 30, 2002)**

	Employee Group Insurance	Self Insurance	Motor Pool
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 0	\$ 19,682	\$ 954,792
Cash paid for salaries and benefits	0	0	(632,855)
Cash paid for services and supplies	0	(186,453)	(542,009)
Net cash provided (used) by operating activities	0	(166,771)	(220,072)
<b>Cash flows from noncapital financing activities:</b>			
Compensated absences	0	0	(18,218)
Due to other funds	0	0	238,290
Operating transfers in	0	0	0
Operating transfers out	(196,792)	(4,439)	0
Interest earned	1,674	0	0
Net cash provided (used) by noncapital financing activities	(195,118)	(4,439)	220,072
<b>Net increase (decrease) in cash and cash equivalents</b>	(195,118)	(171,210)	0
<b>Cash and cash equivalents:</b>			
Beginning of year	221,436	176,405	0
End of year	<u>\$ 26,318</u>	<u>\$ 5,195</u>	<u>\$ 0</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ 0	\$ (136,626)	\$ (240,330)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>			
Depreciation	0	0	21,751
(Increase) decrease in accounts receivable	0	(352)	78,527
(Increase) in inventory	0	0	(75,613)
Increase (decrease) in accrued payroll and benefits	0	0	299
Increase (decrease) in accounts payable	0	(29,793)	(4,706)
Total adjustments	0	(30,145)	20,258
<b>Net cash provided (used) by operating activities</b>	<u>\$ 0</u>	<u>\$ (166,771)</u>	<u>\$ (220,072)</u>

Totals	
2003	2002
\$ 974,474	\$ 1,536,861
(632,855)	(665,183)
<u>(728,462)</u>	<u>(949,489)</u>
<u>(386,843)</u>	<u>(77,811)</u>
(18,218)	(1,503)
238,290	21,769
0	150,000
(201,231)	(5,275)
<u>1,674</u>	<u>552</u>
<u>20,515</u>	<u>165,543</u>
(366,328)	87,732
<u>397,841</u>	<u>310,109</u>
<u>\$ 31,513</u>	<u>\$ 397,841</u>
\$ (376,956)	\$ (110,213)
21,751	21,752
78,175	148,252
(75,613)	0
299	12,055
<u>(34,499)</u>	<u>(149,657)</u>
<u>(9,887)</u>	<u>32,402</u>
<u>\$ (386,843)</u>	<u>\$ (77,811)</u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND  
COMPARATIVE STATEMENTS OF NET ASSETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,318	\$ 221,436
<b><u>LIABILITIES</u></b>		
Accounts payable	0	0
<b><u>NET ASSETS</u></b>		
Unrestricted	\$ 26,318	\$ 221,436

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2003 and 2002**

	2003	2002
<b>Operating revenues:</b>		
<b>Charges for services:</b>		
Insurance premiums	\$ 0	\$ 215,214
<b>Operating expenses:</b>		
<b>Services and supplies:</b>		
Insurance claims	<u>0</u>	<u>2,733</u>
Operating income (loss)	<u>0</u>	<u>212,481</u>
<b>Nonoperating revenues (expenses):</b>		
Interest	1,674	552
Operating transfers out	<u>(196,792)</u>	<u>0</u>
Total nonoperating revenues (expenses)	<u>(195,118)</u>	<u>552</u>
Changes in net assets	(195,118)	213,033
<b>Net assets:</b>		
Beginning of year	<u>221,436</u>	<u>8,403</u>
End of year	<u><u>\$ 26,318</u></u>	<u><u>\$ 221,436</u></u>

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - EMPLOYEE GROUP INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2003 and 2002**

	2003	2002
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 0	\$ 215,214
Cash paid for services and supplies	<u>0</u>	<u>(22,423)</u>
Net cash provided by operating activities	<u>0</u>	<u>192,791</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers out	(196,792)	0
Interest earned	<u>1,674</u>	<u>552</u>
Net cash provided (used) by noncapital financing activities	<u>(195,118)</u>	<u>552</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(195,118)</b>	<b>193,343</b>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>221,436</u>	<u>28,093</u>
End of year	<u><u>\$ 26,318</u></u>	<u><u>\$ 221,436</u></u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	<u>\$ 0</u>	<u>\$ 212,481</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
(Increase) decrease in accounts receivable	0	0
Increase (decrease) in accounts payable	<u>0</u>	<u>(19,690)</u>
Total adjustments	<u>0</u>	<u>(19,690)</u>
Net cash provided by operating activities	<u><u>\$ 0</u></u>	<u><u>\$ 192,791</u></u>

NYE COUNTY, NEVADA  
NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND  
COMPARATIVE STATEMENTS OF NET ASSETS  
June 30, 2003 and 2002

	2003	2002
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 5,195	\$ 176,405
Accounts receivable	<u>352</u>	<u>0</u>
Total assets	<u>5,547</u>	<u>176,405</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>2,592</u>	<u>32,385</u>
<b><u>NET ASSETS</u></b>		
Unrestricted	<u>\$ 2,955</u>	<u>\$ 144,020</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	2003		Variance-	2002
	Budget	Actual	Positive (Negative)	Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ 0	\$ 15,595	\$ 15,595	\$ 45,028
<b>Other:</b>				
Other resources	0	4,439	4,439	5,275
Reimbursements	0	0	0	0
Total other	0	4,439	4,439	5,275
Total revenues	0	20,034	20,034	50,303
<b>Operating expenses:</b>				
Property damage claim	315,532	156,660	158,872	157,072
Operating income (loss)	(315,532)	(136,626)	178,906	(106,769)
<b>Other financing sources (uses):</b>				
Interest income	0	0	0	0
Operating transfers in	150,000	0	(150,000)	150,000
Operating transfers out	0	(4,439)	(4,439)	(5,275)
Total other financing sources (uses)	150,000	(4,439)	(154,439)	144,725
Changes in net assets	(165,532)	(141,065)	24,467	37,956
<b>Net assets:</b>				
Beginning of year	165,532	144,020	(21,512)	106,064
End of year	\$ 0	\$ 2,955	\$ 2,955	\$ 144,020

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - SELF INSURANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2003 and 2002**

	2003	2002
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 19,682	\$ 58,393
Cash paid for services and supplies	<u>(186,453)</u>	<u>(308,729)</u>
Net cash (used) by operating activities	<u>(166,771)</u>	<u>(250,336)</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in	0	150,000
Operating transfers out	<u>(4,439)</u>	<u>(5,275)</u>
Net cash provided (used) by noncapital financing activities	<u>(4,439)</u>	<u>144,725</u>
<b>Net (decrease) in cash and cash equivalents</b>	<b>(171,210)</b>	<b>(105,611)</b>
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>176,405</u>	<u>282,016</u>
End of year	<u><u>\$ 5,195</u></u>	<u><u>\$ 176,405</u></u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	<u>\$ (136,626)</u>	<u>\$ (106,769)</u>
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Decrease (increase) in accounts receivable	(352)	8,090
Increase (decrease) in accounts payable	<u>(29,793)</u>	<u>(151,657)</u>
Total adjustments	<u>(30,145)</u>	<u>(143,567)</u>
Net cash (used) by operating activities	<u><u>\$ (166,771)</u></u>	<u><u>\$ (250,336)</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MOTOR POOL INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF NET ASSETS**  
**June 30, 2003 and 2002**

	2003	2002
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Cash	\$ 0	\$ 0
Accounts receivable	4,093	82,620
Inventory	<u>75,613</u>	<u>0</u>
Total current assets	<u>79,706</u>	<u>82,620</u>
<b>Fixed assets:</b>		
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>(104,812)</u>	<u>(83,061)</u>
Fixed assets (net of accumulated depreciation)	<u>429,264</u>	<u>451,015</u>
Total assets	<u>508,970</u>	<u>533,635</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	71,306	76,012
Accrued payroll and benefits	23,092	22,793
Due to other funds	616,031	377,741
Accrued compensated absences	<u>96,448</u>	<u>114,666</u>
Total liabilities	<u>806,877</u>	<u>591,212</u>
<b><u>NET ASSETS:</u></b>		
Invested in capital assets	429,264	451,015
Retained earnings:		
Unreserved	<u>(727,171)</u>	<u>(508,592)</u>
Total net assets	<u>\$ (297,907)</u>	<u>\$ (57,577)</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MOTOR POOL INTERNAL SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET ASSETS - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2003**  
**(With Comparative Actual Amounts for Year Ended June 30, 2002)**

	Budget	2003 Actual	Variance- Positive (Negative)	2002 Actual
<b>Operating revenues:</b>				
Charges for services	\$ 1,175,000	\$ 876,265	\$ (298,735)	\$ 1,123,092
<b>Operating expenses:</b>				
Salaries	438,208	471,863	(33,655)	509,966
Employee benefits	164,181	161,291	2,890	167,272
Services and supplies	610,495	461,690	148,805	640,027
Depreciation	0	21,751	(21,751)	21,752
Total operating expenses	1,212,884	1,116,595	96,289	1,339,017
Changes in net assets	(37,884)	(240,330)	(202,446)	(215,925)
<b>Net assets:</b>				
Beginning of year	45,144	(57,577)	(102,721)	158,348
End of year	\$ 7,260	\$ (297,907)	\$ (305,167)	\$ (57,577)

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**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - MOTOR POOL INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2003 and 2002**

	2003	2002
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 954,792	\$ 1,263,254
Cash paid for salaries and benefits	(632,855)	(665,183)
Cash paid for services and supplies	(542,009)	(618,337)
Net cash (used) by operating activities	<u>(220,072)</u>	<u>(20,266)</u>
<b>Cash flows from noncapital financing activities:</b>		
Compensated absences	(18,218)	21,769
Due to other funds	238,290	(1,503)
Net cash provided by noncapital financing activities	<u>220,072</u>	<u>20,266</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	0	0
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	<u>\$ (240,330)</u>	<u>\$ (215,925)</u>
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Depreciation	21,751	21,752
(Increase) decrease in accounts receivable	78,527	140,162
(Increase) in inventory	(75,613)	0
Increase (decrease) in accrued payroll and benefits	299	12,055
Increase (decrease) in accounts payable	(4,706)	21,690
Total adjustments	<u>20,258</u>	<u>195,659</u>
<b>Net cash (used) by operating activities</b>	<u>\$ (220,072)</u>	<u>\$ (20,266)</u>
<b>Noncash investing capital and financing activities:</b>		
Contribution of fixed assets	\$ 0	\$ 0
Purchase of fixed assets from road fund	\$ 0	\$ 0

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## **TRUST AND AGENCY FUNDS**

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

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

**The following funds are used to account for property taxes and other revenues collected by the County on behalf of other government entities of the periodic basis: Nye County Schools, City of Gabbs, State of Nevada, Range Improvement; Pahrump, Round Mountain, and Tonopah Towns; Pahrump, Smoky Valley, Amargosa, Beatty, and Tonopah Libraries; Smoky Valley TV, Endangered Species, Pahrump Hospital, Family to Family Pahrump and Property.**



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**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2003**  
**Page 1 of 2**

	Property	Habitat Construction and Mitigation	State of Nevada
<b><u>ASSETS</u></b>			
Pooled cash and investments	\$ 394,719	\$ 5,250	\$ 493,503
Taxes receivable	0	0	55,518
Due from other governments	0	0	0
Accounts receivable	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 394,719</u>	<u>\$ 5,250</u>	<u>\$ 549,021</u>
<b><u>LIABILITIES</u></b>			
Deferred taxes	\$ 0	\$ 0	\$ 49,523
Amounts held for others	<u>394,719</u>	<u>5,250</u>	<u>499,498</u>
Total liabilities	<u>\$ 394,719</u>	<u>\$ 5,250</u>	<u>\$ 549,021</u>

State Medical Indigent	Range Improvement	Endangered Species Act	Pahrump Town	Round Mountain Town	Tonopah Town
\$ 38,120	\$ 64,710	\$ 6,000	\$ 3,543,080	\$ 922,878	\$ 954,427
5,552	0	0	105,365	1,711	33,009
0	0	0	159,739	40,418	53,856
0	0	0	608,994	21,118	97,799
<u>\$ 43,672</u>	<u>\$ 64,710</u>	<u>\$ 6,000</u>	<u>\$ 4,417,178</u>	<u>\$ 986,125</u>	<u>\$ 1,139,091</u>
\$ 4,952	\$ 0	\$ 0	\$ 38,301	\$ 1,677	\$ 5,352
38,720	64,710	6,000	4,378,877	984,448	1,133,739
<u>\$ 43,672</u>	<u>\$ 64,710</u>	<u>\$ 6,000</u>	<u>\$ 4,417,178</u>	<u>\$ 986,125</u>	<u>\$ 1,139,091</u>

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2003**  
**Page 2 of 2**

	Agency Funds				
	Pahrump Library	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 697,446	\$ 119,084	\$ 138,640	\$ 66,421	\$ 6,563
Taxes receivable	43,418	1,831	2,441	3,994	2,115
Due from other governments	17,363	0	2,835	5,758	5,284
Accounts receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 758,227</u>	<u>\$ 120,915</u>	<u>\$ 143,916</u>	<u>\$ 76,173</u>	<u>\$ 13,962</u>
<b><u>LIABILITIES</u></b>					
Deferred taxes	\$ 38,301	\$ 1,722	\$ 2,267	\$ 3,791	\$ 2,044
Amounts held for others	<u>719,926</u>	<u>119,193</u>	<u>141,649</u>	<u>72,382</u>	<u>11,918</u>
Total liabilities	<u>\$ 758,227</u>	<u>\$ 120,915</u>	<u>\$ 143,916</u>	<u>\$ 76,173</u>	<u>\$ 13,962</u>

Smoky Valley Television	Nye School General	Nye School Debt Service	Totals
\$ 49,755	\$ 943,661	\$ 6,196,557	\$ 14,640,814
0	277,592	216,522	749,068
0	0	0	285,253
0	0	0	727,911
<u>\$ 49,755</u>	<u>\$ 1,221,253</u>	<u>\$ 6,413,079</u>	<u>\$ 16,403,046</u>

\$ 0	\$ 247,617	\$ 193,142	\$ 588,689
<u>49,755</u>	<u>973,636</u>	<u>6,219,937</u>	<u>15,814,357</u>
<u>\$ 49,755</u>	<u>\$ 1,221,253</u>	<u>\$ 6,413,079</u>	<u>\$ 16,403,046</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**  
**Page 1 of 9**

	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Nye County School District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 438,048	\$ 7,502,549	\$ 6,996,936	\$ 943,661
Taxes receivable	<u>292,616</u>	<u>277,592</u>	<u>292,616</u>	<u>277,592</u>
	<u>\$ 730,664</u>	<u>\$ 7,780,141</u>	<u>\$ 7,289,552</u>	<u>\$ 1,221,253</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 469,375	\$ 7,532,524	\$ 7,028,263	\$ 973,636
Deferred tax revenue	<u>261,289</u>	<u>247,617</u>	<u>261,289</u>	<u>247,617</u>
	<u>\$ 730,664</u>	<u>\$ 7,780,141</u>	<u>\$ 7,289,552</u>	<u>\$ 1,221,253</u>
<b>Nye County School District</b>				
<b>Debt Service:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 5,369,636	\$ 6,088,835	\$ 5,261,914	\$ 6,196,557
Interest receivable	6,161	0	6,161	0
Taxes receivable	<u>228,239</u>	<u>216,522</u>	<u>228,239</u>	<u>216,522</u>
	<u>\$ 5,604,036</u>	<u>\$ 6,305,357</u>	<u>\$ 5,496,314</u>	<u>\$ 6,413,079</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 5,400,232	\$ 6,112,215	\$ 5,292,510	\$ 6,219,937
Deferred tax revenue	<u>203,804</u>	<u>193,142</u>	<u>203,804</u>	<u>193,142</u>
	<u>\$ 5,604,036</u>	<u>\$ 6,305,357</u>	<u>\$ 5,496,314</u>	<u>\$ 6,413,079</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**

Page 2 of 9

	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>State of Nevada:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 383,934	\$ 2,117,091	\$ 2,007,522	\$ 493,503
Taxes receivable	<u>58,447</u>	<u>55,518</u>	<u>58,447</u>	<u>55,518</u>
	<u>\$ 442,381</u>	<u>\$ 2,172,609</u>	<u>\$ 2,065,969</u>	<u>\$ 549,021</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 390,123	\$ 2,123,086	\$ 2,013,711	\$ 499,498
Deferred tax revenue	<u>52,258</u>	<u>49,523</u>	<u>52,258</u>	<u>49,523</u>
	<u>\$ 442,381</u>	<u>\$ 2,172,609</u>	<u>\$ 2,065,969</u>	<u>\$ 549,021</u>
<b>State Medical Indigent:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 31,413	\$ 143,863	\$ 137,156	\$ 38,120
Taxes receivable	<u>5,850</u>	<u>5,552</u>	<u>5,850</u>	<u>5,552</u>
	<u>\$ 37,263</u>	<u>\$ 149,415</u>	<u>\$ 143,006</u>	<u>\$ 43,672</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 32,040	\$ 144,463	\$ 137,783	\$ 38,720
Deferred tax revenue	<u>5,223</u>	<u>4,952</u>	<u>5,223</u>	<u>4,952</u>
	<u>\$ 37,263</u>	<u>\$ 149,415</u>	<u>\$ 143,006</u>	<u>\$ 43,672</u>
<b>Range Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 81,463</u>	<u>\$ 22,467</u>	<u>\$ 39,220</u>	<u>\$ 64,710</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 81,463</u>	<u>\$ 22,467</u>	<u>\$ 39,220</u>	<u>\$ 64,710</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**  
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	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Pahrump Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 3,020,702	\$ 4,651,858	\$ 4,129,480	\$ 3,543,080
Interest receivable	3,439	0	3,439	0
Accounts receivable	548,803	608,994	548,803	608,994
Taxes receivable	79,137	105,365	79,137	105,365
Due from other governments	<u>167,778</u>	<u>159,739</u>	<u>167,778</u>	<u>159,739</u>
	<u>\$ 3,819,859</u>	<u>\$ 5,525,956</u>	<u>\$ 4,928,637</u>	<u>\$ 4,417,178</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 3,768,847	\$ 5,487,655	\$ 4,877,625	\$ 4,378,877
Deferred tax revenue	<u>51,012</u>	<u>38,301</u>	<u>51,012</u>	<u>38,301</u>
	<u>\$ 3,819,859</u>	<u>\$ 5,525,956</u>	<u>\$ 4,928,637</u>	<u>\$ 4,417,178</u>
<b>Round Mountain Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 655,717	\$ 849,573	\$ 582,412	\$ 922,878
Interest receivable	662	0	662	0
Accounts receivable	23,609	21,118	23,609	21,118
Taxes receivable	1,304	1,711	1,304	1,711
Due from other governments	<u>43,671</u>	<u>40,418</u>	<u>43,671</u>	<u>40,418</u>
	<u>\$ 724,963</u>	<u>\$ 912,820</u>	<u>\$ 651,658</u>	<u>\$ 986,125</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 723,688	\$ 911,143	\$ 650,383	\$ 984,448
Deferred tax revenue	<u>1,275</u>	<u>1,677</u>	<u>1,275</u>	<u>1,677</u>
	<u>\$ 724,963</u>	<u>\$ 912,820</u>	<u>\$ 651,658</u>	<u>\$ 986,125</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**

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	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Tonopah Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 705,082	\$ 1,225,706	\$ 976,361	\$ 954,427
Interest receivable	1,401	0	1,401	0
Accounts receivable	98,052	97,799	98,052	97,799
Taxes receivable	33,857	33,009	33,857	33,009
Due from other governments	40,810	53,856	40,810	53,856
	<u>\$ 879,202</u>	<u>\$ 1,410,370</u>	<u>\$ 1,150,481</u>	<u>\$ 1,139,091</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 864,082	\$ 1,405,018	\$ 1,135,361	\$ 1,133,739
Deferred tax revenue	15,120	5,352	15,120	5,352
	<u>\$ 879,202</u>	<u>\$ 1,410,370</u>	<u>\$ 1,150,481</u>	<u>\$ 1,139,091</u>
<b>Pahrump Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 603,383	\$ 943,997	\$ 849,934	\$ 697,446
Interest receivable	399	0	399	0
Taxes receivable	40,443	43,418	40,443	43,418
Due from other governments	13,424	17,363	13,424	17,363
	<u>\$ 657,649</u>	<u>\$ 1,004,778</u>	<u>\$ 904,200</u>	<u>\$ 758,227</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 622,271	\$ 966,477	\$ 868,822	\$ 719,926
Deferred tax revenue	35,378	38,301	35,378	38,301
	<u>\$ 657,649</u>	<u>\$ 1,004,778</u>	<u>\$ 904,200</u>	<u>\$ 758,227</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**  
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	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Smoky Valley Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 95,328	\$ 317,247	\$ 293,491	\$ 119,084
Interest receivable	82	0	82	0
Taxes receivable	2,540	1,831	2,540	1,831
Due from other governments	3,276	0	3,276	0
	<u>\$ 101,226</u>	<u>\$ 319,078</u>	<u>\$ 299,389</u>	<u>\$ 120,915</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 98,907	\$ 317,356	\$ 297,070	\$ 119,193
Deferred tax revenue	2,319	1,722	2,319	1,722
	<u>\$ 101,226</u>	<u>\$ 319,078</u>	<u>\$ 299,389</u>	<u>\$ 120,915</u>
<b>Smoky Valley TV District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 29,785	\$ 22,018	\$ 2,048	\$ 49,755
Interest receivable	36	0	36	0
	<u>\$ 29,821</u>	<u>\$ 22,018</u>	<u>\$ 2,084</u>	<u>\$ 49,755</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 29,821</u>	<u>\$ 22,018</u>	<u>\$ 2,084</u>	<u>\$ 49,755</u>
<b>Endangered Species Act:</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,000</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,000</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**  
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	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Property:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 858,430	\$ 30,054	\$ 493,765	\$ 394,719
Interest receivable	1,187	0	1,187	0
	<u>\$ 859,617</u>	<u>\$ 30,054</u>	<u>\$ 494,952</u>	<u>\$ 394,719</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 859,617</u>	<u>\$ 30,054</u>	<u>\$ 494,952</u>	<u>\$ 394,719</u>
<b>Amargosa Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 79,577	\$ 107,645	\$ 120,801	\$ 66,421
Interest receivable	91	0	91	0
Taxes receivable	5,931	3,994	5,931	3,994
Due from other governments	2,862	5,758	2,862	5,758
	<u>\$ 88,461</u>	<u>\$ 117,397</u>	<u>\$ 129,685</u>	<u>\$ 76,173</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 82,988	\$ 113,606	\$ 124,212	\$ 72,382
Deferred tax revenue	5,473	3,791	5,473	3,791
	<u>\$ 88,461</u>	<u>\$ 117,397</u>	<u>\$ 129,685</u>	<u>\$ 76,173</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**  
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	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Beatty Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 7,678	\$ 64,709	\$ 65,824	\$ 6,563
Interest receivable	5	0	5	0
Taxes receivable	1,470	2,115	1,470	2,115
Due from other governments	1,217	5,284	1,217	5,284
	<u>\$ 10,370</u>	<u>\$ 72,108</u>	<u>\$ 68,516</u>	<u>\$ 13,962</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 8,910	\$ 70,064	\$ 67,056	\$ 11,918
Deferred tax revenue	1,460	2,044	1,460	2,044
	<u>\$ 10,370</u>	<u>\$ 72,108</u>	<u>\$ 68,516</u>	<u>\$ 13,962</u>
<b>Tonopah Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 149,041	\$ 97,943	\$ 108,344	\$ 138,640
Interest receivable	176	0	176	0
Taxes receivable	8,306	2,441	8,306	2,441
Due from other governments	7,605	2,835	7,605	2,835
	<u>\$ 165,128</u>	<u>\$ 103,219</u>	<u>\$ 124,431</u>	<u>\$ 143,916</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 158,933	\$ 100,952	\$ 118,236	\$ 141,649
Deferred tax revenue	6,195	2,267	6,195	2,267
	<u>\$ 165,128</u>	<u>\$ 103,219</u>	<u>\$ 124,431</u>	<u>\$ 143,916</u>

NYE COUNTY, NEVADA  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 Year Ended June 30, 2003  
 Page 8 of 9

	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Habitat Construction and Mitigation</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ <u>0</u>	\$ <u>5,250</u>	\$ <u>0</u>	\$ <u>5,250</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ <u>0</u>	\$ <u>5,250</u>	\$ <u>0</u>	\$ <u>5,250</u>

**NYE COUNTY, NEVADA**  
**COMBINING STATEMENT OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2003**  
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	Balance 06/30/02	Additions	Deletions	Balance 06/30/03
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 12,515,217	\$ 24,190,805	\$ 22,065,208	\$ 14,640,814
Interest receivable	13,639	0	13,639	0
Accounts receivable	670,464	727,911	670,464	727,911
Taxes receivable	758,140	749,068	758,140	749,068
Due from other governments	<u>280,643</u>	<u>285,253</u>	<u>280,643</u>	<u>285,253</u>
	<u>\$ 14,238,103</u>	<u>\$ 25,953,037</u>	<u>\$ 23,788,094</u>	<u>\$ 16,403,046</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 13,597,297	\$ 25,364,348	\$ 23,147,288	\$ 15,814,357
Deferred tax revenue	<u>640,806</u>	<u>588,689</u>	<u>640,806</u>	<u>588,689</u>
	<u>\$ 14,238,103</u>	<u>\$ 25,953,037</u>	<u>\$ 23,788,094</u>	<u>\$ 16,403,046</u>

NYE COUNTY, NEVADA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
COMPARATIVE SCHEDULES BY SOURCE  
JUNE 30, 2003

2003

Governmental funds capital assets:

Land	\$ 1,711,871
Buildings	35,314,723
Building improvements	542,199
Equipment	<u>14,749,391</u>

Total governmental funds capital assets	<u>\$ 52,318,184</u>
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Investments in governmental funds capital assets by Source:

General fund	\$ 3,317,438
Special revenue funds	11,248,969
Capital project funds	<u>37,751,777</u>

Total governmental funds capital assets	<u>\$ 52,318,184</u>
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The schedule presents only the capital assets balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**NYE COUNTY, NEVADA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**JUNE 30, 2003**

Function and Activity	Land	Buildings	Building Improvements	Equipment	Total
<b>General Government:</b>					
Commissioners	\$ 0	\$ 0	\$ 0	\$ 39,173	\$ 39,173
County administrator	0	0	0	248,018	248,018
Clerk	0	0	0	149,583	149,583
Information system	0	0	0	584,301	584,301
County planner	0	0	0	141,388	141,388
HR/Rixk management	0	0	0	14,273	14,273
Natural resources	0	0	0	18,907	18,907
Recorder/auditor	0	0	0	22,891	22,891
Treasurer	0	0	0	12,477	12,477
Assessor	0	0	0	73,344	73,344
Building and grounds	0	0	0	163,599	163,599
Other-unclassified	1,081,632	29,241,706	56,990	489,555	30,869,883
Total general government	1,081,632	29,241,706	56,990	1,957,509	32,337,837
<b>Public Safety:</b>					
Sheriff	2,114	35,885	0	3,928,637	3,966,636
Fire department	25,541	711,670	7,354	1,037,855	1,782,420
Juvenile probation	0	0	0	135,842	135,842
Emergency management	0	0	0	207,720	207,720
Total public safety	27,655	747,555	7,354	5,310,054	6,092,618
<b>Judicial:</b>					
District attorney	0	0	0	156,129	156,129
District court	0	0	0	37,595	37,595
Justice court	5,306	2,977,485	2,371	52,544	3,037,706
Total judicial	5,306	2,977,485	2,371	246,268	3,231,430
<b>Public Works:</b>					
Highway and streets	1,399	90,029	0	4,746,407	4,837,835
Utility operations	1,610	53	403,495	6,569	411,727
Airports	330,003	35,717	0	0	365,720
Total public works	333,012	125,799	403,495	4,752,976	5,615,282
<b>Health and Sanitation:</b>					
Cemetery	6,839	61,060	6,173	0	74,072
Solid waste	0	0	0	1,094,214	1,094,214
Ambulance	19,449	124,051	3,540	891,849	1,038,889
Animal control	2,089	47,597	1,221	31,105	82,012
Total health and sanitation	28,377	232,708	10,934	2,017,168	2,289,187

**NYE COUNTY, NEVADA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY (CONTINUED)**  
**JUNE 30, 2003**

Function and Activity	Land	Buildings	Building Improvements	Equipment	Total
Culture and recreation:					
Library	2,169	219,699	0	0	221,868
Parks	72,905	205,298	17,769	32,059	328,031
Museum	17,697	258,907	10,276	11,495	298,375
Swimming pool	60,254	59,740	3,530	0	123,524
Recreation	15,377	248,161	2,898	23,470	289,906
Total culture and recreation	<u>168,402</u>	<u>991,805</u>	<u>34,473</u>	<u>67,024</u>	<u>1,261,704</u>
Community support:					
Senior nutrition	29,394	101,510	8,125	398,392	537,421
Other community support	38,093	896,155	18,457	0	952,705
Total community support	<u>67,487</u>	<u>997,665</u>	<u>26,582</u>	<u>398,392</u>	<u>1,490,126</u>
Total governmental funds capital assets	<u>\$ 1,711,871</u>	<u>\$ 35,314,723</u>	<u>\$ 542,199</u>	<u>\$ 14,749,391</u>	<u>\$ 52,318,184</u>

This schedule presents only the capital assets balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**NYE COUNTY, NEVADA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

	Governmental Funds Capital Assets July 1, 2002	Additions	Deletions	Governmental Funds Capital Assets June 30, 2003
General Government:				
Commissioners	\$ 39,173	\$ 0	\$ 0	\$ 39,173
County administrator	248,018	0	0	248,018
Clerk	149,583	0	0	149,583
Information system	584,301	0	0	584,301
County planner	124,679	16,709	0	141,388
HR/Rixk management	14,273	0	0	14,273
Natural resources	18,907	0	0	18,907
Recorder/auditor	22,891	0	0	22,891
Treasurer	12,477	0	0	12,477
Assessor	73,344	0	0	73,344
Building and grounds	163,599	0	0	163,599
Other-unclassified	30,717,842	152,041	0	30,869,883
Total general government	32,169,087	168,750	0	32,337,837
Public Safety:				
Sheriff	2,753,959	1,212,677	0	3,966,636
Fire department	1,698,420	84,000	0	1,782,420
Juvenile probation	135,842	0	0	135,842
Emergency management	127,032	80,688	0	207,720
Total public safety	4,715,253	1,377,365	0	6,092,618
Judicial:				
District attorney	156,129	0	0	156,129
District court	11,400	26,195	0	37,595
Justice court	3,037,706	0	0	3,037,706
Total judicial	3,205,235	26,195	0	3,231,430
Public Works:				
Highway and streets	4,457,126	380,709	0	4,837,835
Utility operations	408,186	3,541	0	411,727
Airports	365,720	0	0	365,720
Total public works	5,231,032	384,250	0	5,615,282
Health and Sanitation:				
Cemetery	74,072	0	0	74,072
Solid waste	1,094,214	0	0	1,094,214
Ambulance	1,035,739	3,150	0	1,038,889
Animal control	50,907	31,105	0	82,012
Total health and sanitation	2,254,932	34,255	0	2,289,187

**NYE COUNTY, NEVADA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONTINUED)**  
**JUNE 30, 2003**

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	July 1, 2002	Additions	Deletions	June 30, 2003
Culture and recreation:				
Library	201,310	20,558	0	221,868
Parks	292,305	35,726	0	328,031
Museum	162,944	135,431	0	298,375
Swimming pool	123,524	0	0	123,524
Recreation	289,906	0	0	289,906
Total culture and recreation	<u>1,069,989</u>	<u>191,715</u>	<u>0</u>	<u>1,261,704</u>
Community support:				
Senior nutrition	537,421	0	0	537,421
Other community support	793,627	159,078	0	952,705
Total community support	<u>1,331,048</u>	<u>159,078</u>	<u>0</u>	<u>1,490,126</u>
Total governmental funds capital assets	<u>\$ 49,976,576</u>	<u>\$ 2,341,608</u>	<u>\$ 0</u>	<u>\$ 52,318,184</u>

This schedule presents only the capital assets balance related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

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## **SUPPLEMENTAL INFORMATION**



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**NYE COUNTY, NEVADA**  
**PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**FOR THE ROLL YEARS ENDED JUNE 30, 1992 THROUGH JUNE 30, 2003**

	2003	2002	2001	2000	1999
<b>NYE COUNTY</b>					
General fund	\$ 0.9709	\$ 0.9976	\$ 0.9676	\$ 0.9829	\$ 0.9829
Road fund	0.0050	0.0049	0.0049	0.0049	0.0049
Agricultural extension fund	0.0150	0.0150	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	0.0827	0.0646	0.0646	0.0750	0.0686
Museum fund	0.0079	0.0091	0.0091	0.0079	0.0083
Health clinic fund	0.0395	0.0411	0.0411	0.0469	0.0535
Juvenile probation fund	0.1000	0.0775	0.0779	0.0822	0.0829
Parks fund	0.0000	0.0000	0.0000	0.0000	0.0000
Capital projects fund	0.0177	0.0000	0.0346	0.0000	0.0000
State indigent fund	0.0150	0.0150	0.0150	0.0150	0.0150
Emergency medical indigent	0.0381	0.0670	0.0670	0.0670	0.0166
Special capital projects	0.0500	0.0500	0.0500	0.0500	0.0500
911 emergency	0.0050	0.0050	0.0050	0.0050	0.0050
	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.3468</u>	<u>1.2977</u>
Nye school general	0.7500	0.7500	0.7500	0.7500	0.7500
Nye school debt service	0.5850	0.5850	0.5850	0.5850	0.5850
State of Nevada	0.1500	0.1500	0.1500	0.1500	0.1500
Nye county rate	<u>\$ 2.8318</u>	<u>\$ 2.8318</u>	<u>\$ 2.8318</u>	<u>\$ 2.8318</u>	<u>\$ 2.7827</u>
<b>TOWN OF GABBS</b>					
General fund	\$ 0.4846	\$ 0.4846	\$ 0.4846	\$ 0.4846	\$ 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	2.8318	2.7827
Town of Gabbs rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>
<b>AMARGOSA VALLEY TOWN</b>					
General fund	\$ 0.4949	\$ 0.4949	\$ 0.4949	\$ 0.4949	\$ 0.4681
Amargosa library	0.3100	0.3100	0.3100	0.3100	0.3507
Nye county	2.8318	2.8318	2.8318	2.8318	2.7827
Amargosa Valley Town rate	<u>\$ 3.6367</u>	<u>\$ 3.6367</u>	<u>\$ 3.6367</u>	<u>\$ 3.6367</u>	<u>\$ 3.6015</u>
<b>BEATTY TOWN</b>					
General fund	\$ 0.2105	\$ 0.2105	\$ 0.2105	\$ 0.1737	\$ 0.1334
Beatty library	0.2741	0.1863	0.1863	0.1385	0.1234
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	2.8318	2.7827
Beatty Town rate	<u>\$ 3.6400</u>	<u>\$ 3.5522</u>	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.3631</u>

**Schedule No. 1**  
**Page 1 of 5**

1998	1997	1996	1995	1994	1993	1992
\$ 0.9697	\$ 0.9487	\$ 0.8708	\$ 0.7980	\$ 0.7906	\$ 0.6877	\$ 0.5324
0.0050	0.0051	0.0073	0.0080	0.0074	0.0112	0.0150
0.0100	0.0000	0.0231	0.0223	0.0201	0.0195	0.0195
0.0000	0.0000	0.0000	0.0000	0.0405	0.0191	0.0103
0.0856	0.0691	0.0700	0.0652	0.0755	0.0710	0.0591
0.0083	0.0000	0.0114	0.0086	0.0072	0.0080	0.0061
0.0478	0.0374	0.0343	0.0373	0.0173	0.0158	0.0265
0.0766	0.0594	0.0535	0.0500	0.0485	0.0410	0.0314
0.0000	0.0000	0.0000	0.0089	0.0040	0.0040	0.0172
0.0085	0.0000	0.0313	0.1075	0.0205	0.0772	0.1535
0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
0.0164	0.0550	0.0291	0.0410	0.0600	0.0516	0.0060
0.0498	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
1.2977	1.2447	1.2008	1.2168	1.1616	1.0761	0.9470
0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
0.5850	0.5850	0.5850	0.5850	0.5850	0.5808	0.6507
0.1500	0.1500	0.1500	0.1500	0.1500	0.1440	0.1370
<u>\$ 2.7827</u>	<u>\$ 2.7297</u>	<u>\$ 2.6858</u>	<u>\$ 2.7018</u>	<u>\$ 2.6466</u>	<u>\$ 2.5509</u>	<u>\$ 2.4847</u>
\$ 0.5337	\$ 0.6671	\$ 0.7351	\$ 0.7174	\$ 0.8080	\$ 0.9314	\$ 1.0435
0.2994	0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7827	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>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>
\$ 0.4681	\$ 0.4681	\$ 0.4665	\$ 0.7664	\$ 0.7719	\$ 0.7676	\$ 0.3432
0.3507	0.3376	0.2909	0.0000	0.0000	0.0412	0.8571
2.7827	2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.6015</u>	<u>\$ 3.5354</u>	<u>\$ 3.4432</u>	<u>\$ 3.4686</u>	<u>\$ 3.4185</u>	<u>\$ 3.3597</u>	<u>\$ 3.6400</u>
\$ 0.1334	\$ 0.1141	\$ 0.0976	\$ 0.1820	\$ 0.1844	\$ 0.1827	\$ 0.1556
0.1046	0.0895	0.0789	0.0000	0.0000	0.0000	0.0000
0.2994	0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.3443</u>	<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, 20**

	2003	2002	2001	2000
<b>MANHATTAN TOWN</b>				
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1682	0.1682	0.1682	0.1682
Nye County	2.8318	2.8318	2.8318	2.8318
Manhattan Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>
<b>PAHRUMP TOWN</b>				
General fund	\$ 0.2042	\$ 0.1917	\$ 0.1956	\$ 0.1905
Swimming pool fund	0.0070	0.0069	0.0070	0.0069
Library district	0.0350	0.0338	0.0340	0.0337
Library debt service fund	0.1046	0.1046	0.1046	0.1046
Hospital district	0.2994	0.0575	0.0575	0.0703
Hospital debt	0.0242	0.0728	0.0801	0.0759
Nye County	2.8318	2.8318	2.8318	2.8318
Pahrump Town rate	<u>\$ 3.5062</u>	<u>\$ 3.2991</u>	<u>\$ 3.3106</u>	<u>\$ 3.3137</u>
<b>ROUND MOUNTAIN TOWN</b>				
General fund	\$ 0.3164	\$ 0.3164	\$ 0.3164	\$ 0.3164
Hospital district	0.2994	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242
Smoky Valley library	0.1682	0.1682	0.1682	0.1682
Nye County	2.8318	2.8318	2.8318	2.8318
Round Mountain Town rate	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>
<b>TONOPAH TOWN</b>				
General fund	\$ 0.3446	\$ 0.3446	\$ 0.3446	\$ 0.3446
CC debt service fund	0.0000	0.0000	0.0000	0.0000
Hospital district	0.2294	0.2994	0.2994	0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242
Tonopah library district	0.1400	0.1400	0.1400	0.1400
Nye County	2.8318	2.8318	2.8318	2.8318
Tonopah Town rate	<u>\$ 3.5700</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>	<u>\$ 3.6400</u>
<b>OUTSIDE DISTRICT</b>				
Hospital district	\$ 0.2994	\$ 0.2994	\$ 0.2994	\$ 0.2994
Hospital debt	0.0242	0.0242	0.0242	0.0242
Nye County	2.8318	2.8318	2.8318	2.8318
Outside district rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>

1998	1997	1996	1995	1994	1993	1992
\$ 0.3164	\$ 0.4325	\$ 0.5124	\$ 0.1401	\$ 0.3137	\$ 0.3072	\$ 0.3040
0.2994	0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
0.2173	0.0890	0.2227	0.1844	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.6400</u>	<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	\$ 0.1632	\$ 0.1644	\$ 0.1679	\$ 0.1650	\$ 0.1586
0.0049	0.0049	0.0049	0.0052	0.0055	0.0053	0.0048
0.0301	0.0301	0.0301	0.0301	0.0306	0.0301	0.0292
0.0000	0.0000	0.0000	0.0000	0.0324	0.0416	0.0508
0.0410	0.1768	0.2000	0.2000	0.0000	0.0000	0.0000
0.1256	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.1475</u>	<u>\$ 3.1047</u>	<u>\$ 3.0840</u>	<u>\$ 3.1019</u>	<u>\$ 2.8830</u>	<u>\$ 2.7929</u>	<u>\$ 2.6831</u>
\$ 0.3164	\$ 0.5781	\$ 0.5124	\$ 0.5330	\$ 0.8080	\$ 0.8996	\$ 0.8958
0.2994	0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
0.2173	0.0890	0.2227	0.1844	0.0000	0.0000	0.0000
2.7827	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>\$ 3.6400</u>	<u>\$ 3.6082</u>	<u>\$ 3.4923</u>
\$ 0.3393	\$ 0.3018	\$ 0.2684	\$ 0.3538	\$ 0.3175	\$ 0.2773	\$ 0.2345
0.0000	0.1294	0.1252	0.1083	0.0908	0.0828	0.1088
0.2994	0.2190	0.2033	0.2020	0.1854	0.1577	0.1568
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
0.1431	0.1262	0.1141	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.5887</u>	<u>\$ 3.5303</u>	<u>\$ 3.4126</u>	<u>\$ 3.3847</u>	<u>\$ 3.2403</u>	<u>\$ 3.0687</u>	<u>\$ 2.9398</u>
\$ 0.2994	\$ 0.2190	\$ 0.2033	\$ 0.2020	\$ 0.1854	\$ 0.0158	\$ 0.1568
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	2.7022	2.6466	2.5509	2.4397
<u>\$ 3.1063</u>	<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, 2003**

	2003	2002	2001	2000	1999
<b>SMOKY VALLEY LIBRARY</b>					
Library	\$ 0.1682	\$ 0.1682	\$ 0.1682	\$ 0.1682	\$ 0.1873
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	2.8318	2.7827
Smoky Valley Library rate	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>
<b>OUTSIDE SOUTH</b>					
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	2.8318	2.7827
Outside south rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>
<b>SMOKY VALLEY TV</b>					
Library	\$ 0.1682	\$ 0.1682	\$ 0.1682	\$ 0.1682	\$ 0.1873
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	2.8318	2.7827
Smoky Valley TV rate	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.3236</u>	<u>\$ 3.2936</u>
<b>TONOPAH LIBRARY</b>					
Library	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1400
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	2.8318	2.7827
Tonopah library rate	<u>\$ 3.2954</u>	<u>\$ 3.2954</u>	<u>\$ 3.2954</u>	<u>\$ 3.2954</u>	<u>\$ 3.2463</u>
<b>AMARGOSA LIBRARY</b>					
Library	\$ 0.3100	\$ 0.3100	\$ 0.3100	\$ 0.3100	\$ 0.3333
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	2.8318	2.7827
Amargosa library rate	<u>\$ 3.4654</u>	<u>\$ 3.4654</u>	<u>\$ 3.4654</u>	<u>\$ 3.4654</u>	<u>\$ 3.4396</u>
<b>RAILROAD GENERAL</b>					
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	2.8318	2.7827
Railroad general rate	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1554</u>	<u>\$ 3.1063</u>

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1998	1997	1996	1995	1994	1993	1992
\$ 0.2173	\$ 0.0890	\$ 0.2227	\$ 0.1844	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2994	0.2190	0.2033	0.2020	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0184	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	2.7022	0.0000	0.0000	0.0000
<u>\$ 3.3236</u>	<u>\$ 3.0619</u>	<u>\$ 3.1276</u>	<u>\$ 3.1070</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2994	\$ 0.2190	\$ 0.2033	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.1063</u>	<u>\$ 2.9729</u>	<u>\$ 2.9049</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2173	\$ 0.0890	\$ 0.2227	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2994	0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.3236</u>	<u>\$ 3.0619</u>	<u>\$ 3.1276</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.1431	\$ 0.1262	\$ 0.1141	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2994	0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.2494</u>	<u>\$ 3.0991</u>	<u>\$ 3.0190</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.3507	\$ 0.3376	\$ 0.2909	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2994	0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.4570</u>	<u>\$ 3.3105</u>	<u>\$ 3.1958</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.2994	\$ 0.2190	\$ 0.2033	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.1063</u>	<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, 2003**

	2003	2002	2001	2000	1999
<b>BEATTY LIBRARY</b>					
Library	\$ 0.2741	\$ 0.1863	\$ 0.1863	\$ 0.1385	\$ 0.123
Hospital district	0.2994	0.2994	0.2994	0.2994	0.299
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.024
Nye County	2.8318	2.8318	2.8318	2.8318	2.782
Beatty library rate	<u>\$ 3.4295</u>	<u>\$ 3.3417</u>	<u>\$ 3.3417</u>	<u>\$ 3.2939</u>	<u>\$ 3.229</u>

<b>BEATTY GENERAL IMPROVEMENT</b>					
Library	\$ 0.2741	\$ 0.1863	\$ 0.1863	\$ 0.1385	\$ 0.123
General	0.2105	0.2105	0.2105	0.1737	0.133
Hospital district	0.2994	0.2994	0.2994	0.2994	0.299
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.024
Nye County	2.8318	2.8318	2.8318	2.8318	2.782
Beatty general improvement rate	<u>\$ 3.6400</u>	<u>\$ 3.5522</u>	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.363</u>

<b>BEATTY WATER AND SANITATION</b>					
Library	\$ 0.2741	\$ 0.1863	\$ 0.1863	\$ 0.1385	\$ 0.123
General	0.2105	0.2105	0.2105	0.1737	0.133
Hospital district	0.2994	0.2994	0.2994	0.2994	0.299
Hospital debt	0.0242	0.0242	0.0242	0.0242	0.024
Nye County	2.8318	2.8318	2.8318	2.8318	2.782
Beatty water and sanitation rate	<u>\$ 3.6400</u>	<u>\$ 3.5522</u>	<u>\$ 3.5522</u>	<u>\$ 3.4676</u>	<u>\$ 3.363</u>

1998	1997	1996	1995	1994	1993	1992
\$ 0.1046	\$ 0.0895	\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.2994	0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.2109</u>	<u>\$ 3.0624</u>	<u>\$ 2.9838</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.1046	\$ 0.0895	\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.1334	0.1141	0.0976	0.0000	0.0000	0.0000	0.0000
0.2994	0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.3443</u>	<u>\$ 3.1765</u>	<u>\$ 3.0814</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>	<u>\$ 0.0000</u>
\$ 0.1046	\$ 0.0895	\$ 0.0789	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
0.1334	0.1141	0.0976	0.0000	0.0000	0.0000	0.0000
0.2994	0.2190	0.2033	0.0000	0.0000	0.0000	0.0000
0.0242	0.0242	0.0158	0.0000	0.0000	0.0000	0.0000
2.7827	2.7297	2.6858	0.0000	0.0000	0.0000	0.0000
<u>\$ 3.3443</u>	<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, 1994 THROUGH JUNE 30, 2003**  
**ASSESSED VALUATIONS**

	2002-2003	2001-2002	2000-2001	1999-2000	1998-1999
Nye County	\$ 850,601,352	\$ 801,669,951	\$ 781,831,400	\$ 665,651,049	\$ 611,889,982
Town of Gabbs	4,689,638	3,427,571	3,001,375	3,391,842	3,495,690
Amargosa Valley Town	23,033,490	22,988,101	21,496,013	19,943,184	23,989,877
Beatty Town	15,602,954	29,874,121	38,351,724	40,213,795	43,568,920
Manhattan Town	743,208	919,529	812,010	648,760	605,158
Pahrump Town	575,250,890	534,916,372	477,954,458	423,719,373	369,622,304
Round Mountain Town	99,472,580	94,928,569	89,368,233	74,169,376	66,374,508
Tonopah Town	25,853,571	27,474,237	28,303,375	27,505,044	27,454,989
Smoky Valley Library	109,199,199	102,107,915	95,390,565	81,096,982	74,734,194
Tonopah Library	35,506,849	35,164,983	36,976,751	30,696,111	30,258,265
Amargosa Library	19,459,529	19,365,529	18,270,257	20,824,145	24,875,921
Beatty Library	27,810,680	31,005,727	35,852,189	41,439,424	44,932,676

1997-1998	1996-1997	1995-1996	1994-1995	1993-1994	1992-1993
\$ 605,165,303	\$ 589,782,421	\$ 618,515,826	\$ 565,253,556	\$ 636,488,641	\$ 628,850,747
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 2003/2004 BEGINNING FUND BALANCES**  
**JUNE 30, 2003**

	Budgeted	Actual	Over (Under)
	Opening Balance	Opening Balance	Over (Under)
	July 1, 2003	July 1, 2003	Budget
General fund	\$ 458,896	\$ (164,454)	\$ (623,350)
Road fund	53,420	689,985	636,565
Regional streets and highways fund	633,938	288,563	(345,375)
Public transit fund	1,240,509	1,692,130	451,621
Agricultural extension fund	33,167	23,427	(9,740)
Senior nutrition	0	2,739	2,739
Airport fund	2,652	(38,752)	(41,404)
Ambulance and health fund	69,261	43,441	(25,820)
Medical and general indigent fund	0	449,611	449,611
Dedicated medical indigent fund	692,078	472,033	(220,045)
Health clinics fund	4,409	(16,777)	(21,186)
Mining maps fund	93,610	60,406	(33,204)
Juvenile probation fund	0	(240,328)	(240,328)
Museum fund	12,770	8,684	(4,086)
Law library	1,849	(36,574)	(38,423)
Parks and recreation fund	173,865	96,240	(77,625)
State/County room tax fund	15,856	25,227	9,371
Justice court administrative assessment fund	262,397	231,700	(30,697)
Justice court assessment fund	372,942	353,083	(19,859)
Court collection fund	76,795	63,460	(13,335)
Forensic services fund	555	(3,245)	(3,800)
Controlled substances fund	129,491	132,471	2,980
Capital projects fund	405,125	584,183	179,058
Special ad valorem capital projects fund	156,295	421,555	265,260
Self insurance fund	84,263	2,955	(81,308)
Employees' group insurance fund	0	26,318	26,318
F.H. Flint scholarship fund	21,080	21,189	109
CDBG	0	(76,290)	(76,290)
Economic development fund	32,791	47,213	14,422
911 emergency system fund	195,754	197,478	1,724
Public lands fund	7,120	7,120	0
Repository - scientific fund	0	0	0
Repository planning fund	0	0	0
Repository drilling	0	0	0
Radio communications repair fund	11,362	(29,594)	(40,956)
Motor pool fund	0	(297,907)	(297,907)
Building department fund	338,114	356,459	18,345
Stabilization fund	0	1,243,078	1,243,078
PETT Special projects fund	11,596,992	10,924,428	(672,564)
PETT Emergency fund	1,744,415	1,486,848	(257,567)
PETT Capital projects endowment fund	9,007,375	9,274,268	266,893
PETT Education endowment fund	9,041,027	9,279,477	238,450
County recorder tech fees	116,186	114,833	(1,353)
	<u>\$ 37,086,359</u>	<u>\$ 37,716,681</u>	<u>\$ 630,322</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF 2003/2004 BEGINNING FUND BALANCES**

**JUNE 30, 2003**

	Budgeted Opening Balance	Actual Opening Balance	Over (Under) Budget
<b>Amargosa Valley Town</b>			
General fund	\$ 171,337	\$ 194,929	\$ 23,592
Community center and park	3,659	(15,848)	(19,507)
Special ad valorem capital projects	17,723	20,489	2,766
	<u>\$ 192,719</u>	<u>\$ 199,570</u>	<u>\$ 6,851</u>
<b>Beatty Town</b>			
General fund	\$ 174,248	\$ 278,095	\$ 103,847
Special ad valorem capital projects	73,399	78,602	5,203
Capital projects	449,640	517,223	67,583
	<u>\$ 697,287</u>	<u>\$ 873,920</u>	<u>\$ 176,633</u>
<b>Beatty General Improvement</b>			
District fund	<u>\$ 156,385</u>	<u>\$ 155,112</u>	<u>\$ (1,273)</u>
<b>Manhattan Town</b>			
General fund	\$ 1,813	\$ (1,812)	\$ (3,625)
Special ad valorem capital projects	6,084	5,164	(920)
	<u>\$ 7,897</u>	<u>\$ 3,352</u>	<u>\$ (4,545)</u>
<b>Nye Regional Hospital Operating</b>	<u>\$ (3,395,035)</u>	<u>\$ (3,260,324)</u>	<u>\$ 134,711</u>
<b>Nye Regional Hospital Debt Service</b>	<u>\$ 107,653</u>	<u>\$ 227,539</u>	<u>\$ 119,886</u>
<b>Gabbs Town</b>			
General fund	\$ 147,476	\$ 139,400	\$ (8,076)
Special ad valorem capital projects	15,204	17,337	2,133
	<u>\$ 162,680</u>	<u>\$ 156,737</u>	<u>\$ (5,943)</u>
<b>Pahrump Hospital District</b>			
General fund	\$ 332,835	\$ (466,740)	\$ (799,575)
Debt Service	178,738	176,207	(2,531)
	<u>\$ 511,573</u>	<u>\$ (290,533)</u>	<u>\$ (802,106)</u>

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