NYE COUNTY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1990

Prepared By:
Naoma Lydon,
Nye County Auditor

NYE COUNTY, NEVADA
JUNE 30, 1990

TABLE OF CONTENTS

NYE COUNTY, NEVADA
JUNE 30, 1990

TABLE OF CONTENTS

NYE COUNTY, NEVADA
JUNE 30, 1990

TABLE OF CONTENTS

NYE COUNTY, NEVADA
JUNE 30, 1990

TABLE OF CONTENTS

INTRODUCTORY SECTION

NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 1990:

Commissioners	- Robert N. Revert, Chairman
	- Richard Carver, Member
	- Barbara Raper, Member
Clerk	- Karen Quilter
Treasurer	- Rena Bailey
Auditor/Recorder	- Naoma Lydon
Assessor	- Bernie Merlino
Sheriff	- Harold Davis
District Attorney	- Philip Dunleavy
Justice of the Peace	- Solan Terrell
	- C. William Sullivan
	- Reno Ratti
	- Margaret Whittaker

FINANCIAL SECTION

Willis H. Guy
Certified Public Accountant

Member
American Institute of
Certified Public Accountants

Nevada Society of
Certified Public Accountants

15 Sierra Street
Yerington, Nevada 89447
Telephone 702/463-3188

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Board of County Commissioners
Nye County, Nevada

I have audited the accompanying general purpose financial statements of Nye County, Nevada and the combining and individual fund financial statements of Nye County as of and for the year ended June 30, 1990, as listed in the table of contents. These financial statements are the responsibility of Nye County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. 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 opinion.

The general purpose financial statements referred to above do not include the general fixed asset account group, which should be included to conform with generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group are not known.

In my opinion, except for the effect on the financial statements of the omission described in the paragraph above, the financial statements present fairly, in all material respects, the financial position of Nye County, Nevada at June 30, 1990, and the results of its operations and the changes in financial position of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles. Also, in my opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of Nye County, Nevada at June 30, 1990, and the results of operations of such funds and the changes in financial position of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information

listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Nye County, Nevada. The supplemental information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds, taken as a whole.

As disclosed in note 9 to the financial statements, collection of the County's loan receivable from Nye County Hospital District in the amount of $392,353 remains in doubt. The effects on the financial statements of an adverse outcome of this uncertainty would result in a reduction in total assets of $392,353 in the Medical and General Indigent Fund. The ultimate outcome cannot presently be determined. Accordingly, no allowance for doubtful collectibility that may result has been made in the accompanying financial statements.

Willis H. Gray

Yerington, Nevada
October 12, 1990

NYE COUNTY, NEVADA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
ASSETS			
Cash and investments	$ 2,329,687	$ 5,694,303	$ 283,949
Restricted cash	-	-	-
Cash with fiscal agent	51,877	387,438	-
Taxes receivable	19,388	46,890	13,682
Grants receivable	127,460	313,401	-
Due from other funds	-	-	-
Due from other governments	558,500	508,011	-
Interest receivable	-	-	-
Due from Nye General Hospital	-	433,981	-
Other receivables	-	7,546	56,804
Restricted receivables	-	-	-
Materials inventory	-	-	-
Property, plant, and equipment	-	-	-
Accumulated depreciation	-	-	-
Amount available for retirement of long-term debt	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Total assets	$ 3,086,912	$ 7,391,570	$ 354,435

CAPITAL PROJECTS	PROPRIETARY FUND TYPES ENTERPRISE	FIDUCIARY FUND TYPES TRUST AND AGENCY	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY) 1990	1989
$ 7,769,689	$ 211,574	$ 1,733,786	$ -	$18,022,988	$10,411,660
-	168,026	-	-	168,026	87,014
-	16,393	-	-	455,708	663,685
49,928	-	150,989	-	280,877	204,460
-	-	-	-	440,861	278,613
-	-	-	-	-	75,000
3,344	-	-	-	1,069,855	998,558
29,952	-	-	-	29,952	-
-	-	-	-	433,981	443,218
-	63,292	-	-	127,642	213,867
-	20,400	-	-	20,400	-
-	69,961	-	-	69,961	59,079
-	9,068,664	-	-	9,068,664	8,820,466
-	(2,164,950)	-	-	(2,164,950)	(1,940,903)
-	-	-	292,660	292,660	229,818
-	-	-	1,688,269	1,688,269	1,158,894
$ 7,852,913	$ 7,453,360	$ 1,884,775	$ 1,980,929	$30,004,894	$21,703,429

NYE COUNTY, NEVADA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
LIABILITIES			
Cash overdraft	$ -	$ 133,788	$ 48,808
Accounts payable	303,316	630,438	-
Accrued payroll costs	90,841	43,391	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred tax revenue	17,617	42,734	12,967
Deferred grant revenue	-	14,297	-
Other deferred revenue	-	41,628	-
Amounts payable from restricted assets	-	-	-
General obligation bonds	-	-	-
Notes payable	-	-	-
Purchase contracts payable	-	-	-
Total Liabilities	411,774	906,276	61,775
FUND EQUITY			
Contributed capital	-	-	-
Retained earnings	-	-	-
Reserved for:			
Insurance claims	-	385,130	-
City of Gabbs	-	9,298	-
Non-current receivables	-	392,353	-
Debt service	-	-	292,660
Unreserved:			
Designated for subsequent year's operations	2,402,754	4,583,384	-
Undesignated	272,384	1,115,129	-
Total Fund Equity	2,675,138	6,485,294	292,660
	$ 3,086,912	$ 7,391,570	$ 354,435

	PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY	GENERAL LONG-TERM DEBT	1990	1989
$ -	$ -	$ -	$ -	$ 182,596	$ 76,246
512,325	20,067	-	-	1,466,146	530,776
-	24,039	-	646,409	804,680	695,399
-	-	-	-	-	75,000
-	-	1,734,436	-	1,734,436	1,408,038
45,594	-	137,845	-	256,757	157,768
12,173	-	-	-	26,470	16,938
-	-	-	-	41,628	50,865
-	21,971	-	-	21,971	17,540
-	-	-	603,800	603,800	739,039
-	-	-	705,000	705,000	16,000
-	-	-	25,720	25,720	98,255
570,092	66,077	1,872,281	1,980,929	5,869,204	3,881,864
-	5,055,012	-	-	5,055,012	5,189,860
-	2,332,271	-	-	2,332,271	2,081,133
-	-	-	-	385,130	150,528
-	-	-	-	9,298	6,108
-	-	-	-	392,353	392,353
-	-	-	-	292,660	229,818
7,056,605	-	12,228	-	14,054,971	8,864,446
226,216	-	266	-	1,613,995	907,319
7,282,821	7,387,283	12,494	-	24,135,690	17,821,565
$ 7,852,913	$ 7,453,360	$ 1,884,775	$ 1,980,929	$30,004,894	$21,703,429

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	GENERAL	SPECIAL REVENUE	DEBT SERVICE
REVENUES			
Property taxes	$ 1,037,191	$ 2,581,192	$ 291,016
Room taxes	-	307,230	33,264
Licenses and permits	69,188	187,475	-
Intergovernmental revenues	5,531,853	4,174,166	11,666
Charges for services	1,020,738	327,875	-
Fines and forfeitures	194,573	61,232	-
Interest earned	-	12,677	-
Other revenues	878,389	1,321,270	-
Total Revenues	8,731,932	8,973,117	335,946
EXPENDITURES			
Current			
General government	2,793,298	1,040,633	-
Public safety	3,304,040	662,031	-
Judicial	1,165,813	4,430	-
Highways and streets	-	2,426,589	-
Health and sanitation	103,752	877,153	-
Welfare	-	832,540	-
Culture and recreation	-	891,921	-
Community support	88,421	28,135	-
Intergovernmental expenditures	72,000	50,707	-
Airports	-	127,158	-
Debt service	-	-	349,465
Total Expenditures	7,527,324	6,941,297	349,465
Excess of Revenues Over (Under) Expenditures	1,204,608	2,031,820	(13,519)
OTHER FINANCING SOURCES (USES)			
Grant from other funds	-	72,000	-
Short-term financing proceeds	-	-	-
Transfers from other funds	-	159,156	77,500
Transfers to other funds	(344,206)	(719,861)	-
Collection of health clinic loan	-	9,236	-
Uncollectable taxes	-	-	(1,139)
Contingency	-	-	-
Total Other Financing Sources (Uses)	(344,206)	(479,469)	76,361

CAPITAL PROJECTS	EXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY) 1990	1989
$ 2,293,518	$ -	$ 6,202,917	$ 2,759,340
6,096	-	346,590	363,993
-	-	256,663	233,083
15,329	-	9,733,014	9,740,596
-	-	1,348,613	1,253,453
-	-	255,805	241,916
1,160,223	-	1,172,900	741,866
77,216	1,266	2,278,141	1,255,254
3,552,382	1,266	21,594,643	16,589,501
108,451	500	3,942,882	3,784,203
483,086	-	4,449,157	3,629,958
71,316	-	1,241,559	1,044,683
5,653	-	2,432,242	1,946,368
5,172	-	986,077	897,895
-	-	832,540	943,620
496,349	-	1,388,270	822,756
121,333	-	237,889	103,081
126,958	-	249,665	85,065
-	-	127,158	166,228
-	-	349,465	378,357
1,418,318	500	16,236,904	13,802,214
2,134,064	766	5,357,739	2,787,287
-	-	72,000	-
760,000	-	760,000	-
1,025,867	-	1,262,523	606,118
(198,456)	-	(1,262,523)	(558,116)
-	-	9,236	189,798
-	-	(1,139)	-
-	-	-	(1,670)
1,587,411	-	840,097	236,130

NYE COUNTY, NEVADA
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	GENERAL	SPECIAL REVENUE	DEBT SERVICE
Excess of revenues and other sources over (under) expenditures and other uses	$ 860,402	$ 1,552,351	$ 62,842
FUND BALANCES			
Beginning of year	1,814,736	4,932,943	229,818
End of year	$ 2,675,138	$ 6,485,294	$ 292,660

CAPITAL PROJECTS	EXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY) 1990	1989
$ 3,721,475	$ 766	$ 6,197,836	$ 3,023,417
3,561,346	11,728	10,550,571	7,527,154
$ 7,282,821	$ 12,494	$16,748,407	$10,550,571

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	GENERAL FUND		
	BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES			
Property taxes	$ 702,684	$ 1,037,191	$ 334,507
Other taxes	233,717	-	(233,717)
Licenses and permits	60,000	69,188	9,188
Intergovernmental revenues	4,928,617	5,531,853	603,236
Charges for services	821,500	1,020,738	199,238
Fines and forfeitures	168,000	194,573	26,573
Interest earned	-	-	-
Other revenues	167,200	878,389	711,189
Total Revenues	7,081,718	8,731,932	1,650,214
EXPENDITURES			
General government	3,038,763	2,793,298	(245,465)
Public safety	3,396,427	3,304,040	(92,378)
Judicial	1,215,542	1,165,813	(49,729)
Highways and streets	-	-	-
Health and sanitation	137,224	103,752	(33,472)
Welfare	-	-	-
Culture and recreation	-	-	-
Community support	96,480	88,421	(8,059)
Intergovernmental expenditures	72,000	72,000	-
Airports	-	-	-
Debt service	-	-	-
Total Expenditures	7,956,436	7,527,324	(429,112)
Excess of revenues over (under) expenditures	(874,718)	1,204,608	2,079,326
OTHER FINANCING SOURCES (USES)			
Grant from other funds	-	-	-
Short-term financing proceeds	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(344,206)	(344,206)	-
Collection of Health Clinic loan	-	-	-
Uncollectable taxes	-	-	-
Contingency	(161,469)	-	161,469
Total Other Financing Sources (Uses)	(505,675)	(344,206)	161,469

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
BUDGET	ACTUAL	OVER (UNDER) BUDGET	BUDGET	ACTUAL	OVER (UNDER) BUDGET
$ 2,045,878	$ 2,581,192	$ 535,314	$ 273,163	$ 291,016	$ 17,853
405,078	307,230	(97,848)	30,000	33,264	3,264
191,010	187,475	(3,535)	-	-	-
3,440,832	4,174,166	733,334	-	11,666	11,666
195,465	327,875	132,410	-	-	-
49,600	61,232	11,632	-	-	-
1,000	12,677	11,677	-	-	-
1,561,650	1,321,270	(240,380)	-	-	-
7,890,513	8,973,117	1,082,604	303,163	335,946	32,783
1,821,708	1,040,633	(781,075)	-	-	-
701,688	662,031	(39,657)	-	-	-
26,589	4,430	(22,159)	-	-	-
5,233,276	2,426,589	(2,806,687)	-	-	-
1,385,135	877,153	(507,982)	-	-	-
908,715	832,540	(76,175)	-	-	-
1,097,986	891,921	(206,065)	-	-	-
35,100	28,135	(6,965)	-	-	-
50,934	50,707	(227)	-	-	-
118,265	127,158	8,893	-	-	-
-	-	-	410,985	349,465	(61,520)
11,379,396	6,941,297	(4,438,099)	410,985	349,465	(61,520)
(3,488,883)	2,031,820	5,520,703	(107,822)	(13,519)	94,303
72,000	72,000	-	-	-	-
-	-	-	77,500	77,500	-
156,156	159,156	3,000	-	-	-
(452,622)	(719,861)	(267,239)	-	-	-
-	9,236	9,236	-	-	-
-	-	-	-	(1,139)	(1,139)
(17,245)	-	17,245	-	-	-
(241,711)	(479,469)	(237,758)	77,500	76,361	(1,139)

NYE COUNTY, NEVADA
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	GENERAL FUND		
	BUDGET	ACTUAL	OVER (UNDER) BUDGET
Other Financing Sources - Continued			
Excess of revenues and other sources over (under) expenditures and other uses	$(1,380,393)	$ 860,402	$ 2,240,795
FUND BALANCES			
Beginning of year	1,581,861	1,814,736	232,875
Residual equity transfer	-	-	-
End of year	$ 201,468	$ 2,675,138	$ 2,473,670

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
BUDGET	ACTUAL	OVER (UNDER) BUDGET	BUDGET	ACTUAL	OVER (UNDER) BUDGET
$(3,730,594)	$ 1,552,351	$ 5,282,945	$ (30,322)	$ 62,842	$ 93,164
4,051,726	4,932,943	881,217	229,415	229,818	403
-	-	-	-	-	-
$ 321,132	$ 6,485,294	$ 6,164,162	$ 199,093	$ 292,660	$ 93,567

NYE COUNTY, NEVADA
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	CAPITAL PROJECTS FUND		
	BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES			
Property taxes	$ 2,040,000	$ 2,293,518	$ 253,518
Other taxes	-	6,096	6,096
Licenses and permits	-	-	-
Intergovernmental revenues	-	15,329	15,329
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest earned	630,000	1,160,223	530,223
Other revenues	37,965	77,216	39,251
Total Revenues	2,707,965	3,552,382	844,417
EXPENDITURES			
General government	479,108	108,451	(370,657)
Public safety	4,460,778	483,086	(3,977,692)
Judicial	104,700	71,316	(33,384)
Highways and streets	1,097,500	5,653	(1,091,847)
Health and sanitation	194,000	5,172	(188,828)
Welfare	-	-	-
Culture and recreation	252,279	496,349	244,070
Community support	390,934	121,333	(269,601)
Intergovernmental expenditures	270,000	126,958	(143,042)
Airports	94,500	-	(94,500)
Debt service	-	-	-
Total expenditures	7,343,799	1,418,318	(5,925,481)
Excess of revenues over (under) expenditures	(4,635,834)	2,134,064	6,769,898
OTHER FINANCING SOURCES (USES)			
Grant from other funds	-	-	-
Short-term financing proceeds	-	760,000	760,000
Transfer from other funds	1,103,628	1,025,867	(77,761)
Transfer to other funds	(195,456)	(198,456)	(3,000)
Collection of Health Clinic loan	-	-	-
Uncollectable taxes	-	-	-
Contingency	-	-	-
Total other financing sources (uses)	908,172	1,587,411	679,239

EXPENDABLE TRUST FUNDS			TOTALS (MEMORANDUM ONLY)		
BUDGET	ACTUAL	OVER (UNDER) BUDGET	BUDGET	ACTUAL	OVER (UNDER) BUDGET
$ -	$ -	$ -	$ 5,061,725	$ 6,202,917	$ 1,141,192
-	-	-	668,795	346,590	(322,205)
-	-	-	251,010	256,663	5,653
-	-	-	8,369,449	9,733,014	1,363,565
-	-	-	1,016,965	1,348,613	331,648
-	-	-	217,600	255,805	38,205
500	-	(500)	631,500	1,172,900	541,400
-	1,266	1,266	1,766,815	2,278,141	511,326
500	1,266	766	17,983,859	21,594,643	3,610,784
500	500	-	5,340,079	3,942,882	(1,397,197)
-	-	-	8,558,893	4,449,157	(4,109,736)
-	-	-	1,346,831	1,241,559	(105,272)
-	-	-	6,330,776	2,432,242	(3,898,534)
-	-	-	1,716,359	986,077	(730,282)
-	-	-	908,715	832,540	(76,175)
-	-	-	1,350,265	1,388,270	38,005
-	-	-	522,514	237,889	(284,625)
-	-	-	392,934	249,665	(143,269)
-	-	-	212,765	127,158	(85,607)
-	-	-	410,985	349,465	(61,520)
500	500	-	27,091,116	16,236,904	(10,854,212)
-	766	766	(9,107,257)	5,357,739	14,464,996
-	-	-	72,000	72,000	-
-	-	-	-	760,000	760,000
-	-	-	1,337,284	1,262,523	(74,761)
-	-	-	(992,284)	(1,262,523)	(270,239)
-	-	-	-	9,236	9,236
-	-	-	-	(1,139)	(1,139)
-	-	-	(178,714)	-	178,714
-	-	-	238,286	840,097	601,811

NYE COUNTY, NEVADA
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	CAPITAL PROJECTS FUND		
	BUDGET	ACTUAL	OVER (UNDER) BUDGET
Excess of revenues and other sources over (under) expenditures and other uses	$(3,727,662)	$ 3,721,475	$ 7,449,137
FUND BALANCES			
Beginning of year	3,773,096	3,561,346	(211,750)
Residual equity transfer	-	-	-
End of year	$ 45,434	$ 7,282,821	$ 7,237,387

EXPENDABLE TRUST FUNDS			TOTALS (MEMORANDUM ONLY)		
BUDGET	ACTUAL	OVER (UNDER) BUDGET	BUDGET	ACTUAL	OVER (UNDER) BUDGET
$ -	$ 766	$ 766	$(8,868,971)	$ 6,197,836	$15,066,807
10,991	11,728	737	9,647,089	10,550,571	903,482
-	-	-	-	-	-
$ 10,991	$ 12,494	$ 1,503	$ 778,118	$16,748,407	$15,970,289

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PROPRIETARY FUND TYPES
(TONOPAH PUBLIC UTILITIES)
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 1990

	1990	1989
OPERATING REVENUES		
Water use fees	$ 628,658	$ 626,631
Sewer use fees	126,650	134,730
Total Operating Revenues	755,308	761,361
OPERATING EXPENSES		
Costs of sales and services		
Wells	23,346	24,171
Transmission	85,351	92,631
Distribution	40,938	34,512
Sewer	17,215	14,629
Other operating costs	226,262	193,266
	393,112	359,209
Administration	119,260	113,377
Depreciation	224,046	191,546
Total Operating Expenses	736,418	664,132
Operating Income (Loss)	18,890	97,229
NONOPERATING REVENUES (EXPENSES)		
Water/sewer privilege fees	71,600	34,400
Interest earned	13,425	10,744
Miscellaneous income	4,828	6,204
Tonopah Town General Fund subsidy	8,000	8,000
Bad debts	(453)	(13,650)
Total Nonoperating Revenues (Expenses)	97,400	45,698
Net Income (Loss)	116,290	142,927
Add Depreciation on Fixed Assets Acquired with Contributions Externally Restricted for Capital Assets	134,848	98,181
Increase in Retained Earnings	251,138	241,108
Retained Earnings - July 1	2,081,133	1,840,025
Retained Earnings - June 30	2,332,271	2,081,133
Contributed Capital - July 1	5,189,860	3,752,283
Add Contributions-in-Aid of Construction	-	1,535,758
Less Depreciation	(134,848)	(98,181)
Contributed Capital - June 30	5,055,012	5,189,860
Equity - June 30	$ 7,387,283	$ 7,270,993

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ENTERPRISE FUND
(TONOPAH PUBLIC UTILITIES)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1990

	1990
CASH FLOWS FROM OPERATING ACTIVITIES:	
Net income	$ 116,290
Adjustment to reconcile net income to net cash provided by operating activities:	
Depreciation and amortization	224,046
(Increase) decrease in accounts receivable	(21,941)
(Increase) decrease in inventories	(10,882)
Increase (decrease) in accounts payable	1,442
Increase (decrease) in accrued liabilities	2,128
Total Adjustments	194,793
Net cash provided (used) by operating activities	311,083
CASH FLOWS FROM INVESTING ACTIVITIES:	
Acquisition of plant and equipment	(248,197)
Net cash provided (used) by investing activities	(248,197)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Principal payments on Nye County loan	(75,000)
Net cash provided (used) by financing activities	(75,000)
Net increase (decrease) in cash and equivalents	(12,114)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	408,107
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 395,993

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1990

NOTE 1 - Summary of Significant Accounting Policies:

The accounting policies of Nye County conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

LOCAL GOVERNMENT ENTITY - The financial statements included herein present the financial position and results of operations and changes in fund balance/retained earnings of the funds of those entities for which the Board of Nye County Commissioners has direct oversight responsibility. Oversight responsibility includes, but is not limited to, final decision-making authority and accountability for those decisions, taxing authority, the authority to review and approve budgetary requests and budgetary adjustments and amendments, sign contracts, approve the hiring or retention of key managerial personnel, and the exercise of control over facilities and properties, and the obligation of the County to finance any deficits that may occur.

In Nye County, the Board's oversight responsibility encompasses all funds of the County, the unincorporated towns of Tonopah, Beatty, Manhattan and Amargosa Valley and several general improvement districts.

Activities under the jurisdiction of other governing boards, elected or appointed, that exercise substantial or total administrative and supervisory authority in their own name are not considered to be a part of Nye County government and are reported separately. They include the Nye County School District and Nye General Hospital.

Nevada law requires that upon audit and approval by the Board of County Commissioners, the county auditor is to issue warrants to the County Treasurer for payment of claims against the unincorporated towns of Pahrump and Round Mountain. Although the County Commissioners do not review and approve claims against these towns, their financial statements have been included in this report. The County does receive and disburse money and records such transactions through its budget - integrated accounting system for the Towns.

FUND ACCOUNTING - The accounts of the County are organized on the basis of funds and account groups, 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 that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into the following fund types and account group:

GOVERNMENTAL FUNDS

General Fund - The General fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenues that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities(other than those financed by the proprietary fund).

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

FIDUCIARY FUNDS

Expendable Trust Funds - Expendable Trust Funds are similar in nature to Special Revenue Funds except that the principal and earnings of these funds may only be expended in the course of their designated operations.

Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Receivables are recorded only on those revenues where the County is responsible for enforcement of collection. The only liability of these funds is to the agency entity, as all payments to third parties are only for the convenience of the agency.

ACCOUNT GROUP

Long-Term Liabilities - The accounting and reporting treatment applied to the long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

Long-term liabilities to be repaid from the enterprise funds are accounted for in the enterprise fund balance sheets.

BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to finance current year operations. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for claims, judgments, compensated absences and accrued interest on long-term debt. Claims, judgments, and compensated absences are recorded in the long-term debt account group if not to be liquidated with expendable, available financial resources. Principal and interest on general long-term debt is recognized when due.

The accounting records for Proprietary Funds are maintained on the accrual method of accounting. Under this method, revenues are recognized at the time they are earned and expenses are recognized when the related liabilities are incurred. The measurement focus of Proprietary Funds is on capital maintenance, where the revenues derived from current operations are intended to provide those resources necessary to maintain continued delivery of such services in future periods.

The accounting records for Fiduciary Funds are maintained on the modified accrual method of accounting.

BUDGETS AND BUDGETARY ACCOUNTING

Nye County adheres to the Local Government Budget Act incorporated within state statutes, which includes the following major procedures to establish the budgetary data which is reflected in these financial statements.

1. On or before April 15, the Nye County Board of Commissioners files a tentative budget with the Nevada Department of Taxation, for all funds other than Agency Funds, which are not required to be budgeted.

2. Public budget hearings on the tentative budget are held on the third Monday in May.

3. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget must then be forwarded to the Nevada Tax Commission for final hearings and approval.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.

5. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

6. Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers are to be approved by the budget officer and/or the Board of County Commissioners, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Nye County Board of Commissioners, following a scheduled and noticed public hearing.

In accordance with state statute, actual expenditures may not exceed budgetary appropriations of the various governmental functions of the General Fund, or total appropriations of the individual Special Revenue, Capital Projects and Expendable Trust Funds. In Enterprise Funds, actual expenses may not exceed the sum of budgetary appropriations for operating and nonoperating expenses. The governmental functions of the General Fund are:

General Government
Public Safety
Judicial
Health and Sanitation
Community Support
Intergovernmental

Budgeted appropriations lapse at year end.

CASH RESTRICTIONS - Restricted cash balances represent monies held by the entity that are restricted by law or contract for specified purposes.

ACCOUNTS RECEIVABLE/BAD DEBTS - Any uncollectible accounts have been charged against operations at year end, and management does not anticipate any material collection loss in respect to the remaining balances. See note 9 regarding the evaluation of collectability of certain notes receivable.

TAXES RECEIVABLE - Delinquent taxes still outstanding on the 1988-89 and 1989-90 secured rolls have been recorded as receivables in the various funds. The collectability of the unsecured rolls is uncertain and, any future collections are recognized as revenue in the year collected, except for taxes receivable collected within 60 days after year end. Deferred taxes represents the revenue from taxes receivable not available to finance the current year's operations.

CASH AND INVESTMENTS - Investments are recorded at cost, which approximates market value. Interest earned on these investments is recognized in the County Capital Projects Fund and various other funds in accordance with law, contract and County policy.

INVENTORY OF CONSUMABLE SUPPLIES - All Funds, except the Enterprise Funds, account for materials and supplies inventories as expenditures using the "purchase method", whereby inventories are recorded as expenditures when they are acquired, regardless of when used. Enterprise funds account for

inventories using the "consumption method" which records inventories at the lower of cost (first-in, first-out), or market, and as expenses when used.

SELF INSURANCE FUND - Nye County has established a self insurance fund for losses on assets not covered under the County's insurance policy. The County makes contributions to the fund in an amount determined each year by the Board of County Commissioners.

FIXED ASSETS, ENTERPRISE FUNDS - Fixed assets of the Tonopah Public Utilities are recorded in this entity's balance sheet at cost. Depreciation is being calculated by the straight-line method over estimated useful lives ranging from five years for office and other minor equipment to fifty years for the utility plant.

Contributions-in-aid of construction from various sources are being amortized at rates equal to depreciation rates on related assets acquired with the contributions.

GENERAL FIXED ASSETS - General fixed assets other than infrastructure assets, purchased in all funds, except enterprise funds, are recorded as expenditures at the time of purchase in capital outlay accounts within the various funds. Donated assets are recorded at their estimated fair market value at the time of donation in the benefiting fund by recognizing the donation as revenue and charging the respective capital outlay account. General fixed assets should be capitalized at cost or estimated historical cost in the general fixed asset account group. However, the County has not completed compilation of its inventory of fixed assets and has not determined the historical cost or estimated historical cost of land and buildings. The County, therefore, has not included its general fixed asset account group in

the financial statements as required by generally accepted accounting principles.

FUND BALANCES - The portion of the fund balance which is not available for appropriation because of noncurrent receivables is reflected as "Reserved for noncurrent receivables." Any fund balance in the debt service funds which is the result of a voter approved tax levy and not available for other purposes is reflected as "Reserved for Debt Service." That portion of the fund balance which has been budgeted to meet expenditures in the succeeding year is reflected as "Designated for subsequent year's expenditures" to the extent it does not exceed actual fund balance. The excess, if any, is shown as undesignated.

COMPARATIVE DATA - Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the entity's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

TOTAL COLUMNS ON COMBINED STATEMENTS - Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - Non Compliance with Law and Regulation:

The county is not in compliance with various Nevada Revised Statutes, Nevada Administrative Codes, or County Ordinances. Some of these violations have been noted in prior audit reports and will probably continue to be cited in future reports as compliance is deemed to be impracticable. The violations noted during the fiscal year ended June 30, 1990, are:

1. Several departments did not deposit to the Treasurer's bank account when receipts exceeded $100, which is an apparent violation of NRS 356.200. The county has elected not to adopt a central cashiering ordinance which is the only practical means of complying with this statute.

2. General fixed asset records were not maintained in accordance with the requirements of NRS 354.625 and NAC 354.750.

3. The following functions or funds actual expenditures exceeded budgeted appropriations, resulting in apparent violations of NRS 354.626:

FUNCTION/FUND	EXCESS EXPENDITURE
Airport Fund (This fund was not actually overspent. Estimated revenue and appropriations could have been increased by the proceeds of an FAA grant ($107,720), but the augmentation was not recorded.)	$ 8,893
Parks and Recreation Fund	5,855
State/County Room Tax Fund	74
Pahrump Town General Fund, Culture and Recreation Function	2,644
Belmont Capital Projects Fund	9,238

4. Ad valorem taxes, deferred under NRS 361, have not been collected upon conversion of land to nonqualifying uses, which appears to be a violation of NRS 361A.280.

5. The sheriff's office did not settle with the County Treasurer by the 5th of the following month, which is an apparent violation of NRS 248.285.

NOTE 3 - Property Taxes:

All real property in Nye County is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The assessed valuation of the property and its improvements is being assessed at 35% of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located. The maximum tax rate was established in the State Constitution at $5.00 per hundred dollars of assessed valuation; however, as a result of the 1979 legislative session the tax rate was further limited to $3.64 per hundred dollars of assessed valuation unless an additional rate is approved by the electorate. In 1981, the State Legislature further reduced the maximum allowable combined revenue to be derived for the supplemental city/county relief tax and ad valorem tax revenues which, generally, further reduced the maximum tax rate that could be levied.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in July, and the first Mondays in October, January and March. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two year waiting period, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and cost before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax computed using percentages of taxable value established by the Department of Taxation and tax rates described above.

The major classifications of personal property are commercial, mobile homes and aircraft. Taxes on motor vehicles are collected by a State Agency and remitted to the county of origin to be apportioned based on a statutory formula.

NOTE 4 - Pension Program:

Nye County employees participate in the state-wide Nevada Public Employees' Retirement System, a cost-sharing multiple-employer public employee retirement system ("System"). Nye County's payroll for employees covered by the System for the year ended June 30, 1990 was $5,225,628 and the County's total payroll was $5,701,950.

All permanent employees working at least half-time are eligible to participate in the System. The present benefit provisions of the Nevada Public Employees' Retirement System are summarized below:

Service Retirement

Requirements for regular members - age 65 with 5 years service, or age 60 with 10 years service, or at any age with 30 years service.

Requirements for police and firemen - age 65 with 5 years service, or age 55 with 10 years service, or age 50 with 20 years service, or at any age with 30 years service.

Benefit - 2.5% of average compensation (average of 36 highest consecutive months) for each year of service. Maximum benefits are generally 90% of average compensation for individuals who became members before July 1, 1985,

and 75% of average compensation for individuals who become members after June 30, 1985.

Early Retirement

Requirements - any age and have years of service required for regular retirement.

Benefit - accrued service retirement benefit reduced 4% for each year under regular retirement age.

Vesting

Requirements - 5 years service for any individual who is a participating member of the System after June 30, 1989, provided member has not received a refund of his or her employee contributions.

Benefit - accrued service retirement benefit payable upon attainment of age 65 if member has 5 but less than 10 years service at termination, or upon attainment of age required for regular retirement if member has 10 or more years service at termination.

Disability Retirement

Requirements - 5 years service and totally unable to perform current job or any comparable job for which the member is qualified by training and experience, because of injury or illness of a permanent nature; provided the member is in the employ of a participating employer at the time of application for disability retirement.

Benefit - accrued service retirement benefit without reduction for age. (System disability benefit is reduced for other benefits received on account of same disability if such other benefits are financed by a Nevada public employer, and to the extent that total disability benefits would otherwise exceed 100% of average compensation).

The system also provides death and survivor benefits.

Contributions are also established by statute. Vested employees and employees hired after July 1, 1985, are required to have their entire contribution paid by the employer under the system. Nye County has elected to pay the entire contribution of all covered employees. The statutory contribution rates increased quarterly through June 30, 1989. Thereafter, contributions for regular members will remain at 19% through June 30, 1991, and contributions for police/firemen increased to 23% at July 1, 1989 and 24% at July 1, 1990. These rates, compared to the actuarially determined funding requirements, are as follows:

	Actual contributions at statutory rates	Actuarially required contribution rates
Regular members	19.0	18.45%
Law enforcement/fire members	23.0	28.3%

The County's total contribution for fiscal 1990 was $1,048,690.

The "pension benefit obligation" is a standardized disclosure measurement of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The system has an actuarial valuation once every two years. The more recent financial data available for the retirement system was calculated as of June 30, 1990, and for all members is as follows:

Total pension benefit obligation	$4,467,620,300
Net assets available for benefits, at market value	3,452,518,000
Unfunded pension benefit obligation	$1,015,102,300

Under Nevada Revised Statutes, Nye County has no liability for the unfunded obligations of the system. The County's 1990 contribution represented less than 1% of total contributions required of all participating entities.

Ten-year historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the system's June 30, 1989 Comprehensive Annual Financial Report.

NOTE 5 - Cash and Investments:

The County maintains a cash and investment pool that is available for use by all funds. Each fund's equity in this pool is reflected as "cash and investments" in the respective balance sheets. The employee's group insurance monies are held separately in accordance with a contractual agreement signed by the Board of Commissioners of Nye County.

Deposits - Statutes authorize the County to deposit County funds in time or demand accounts in any insured bank or savings and loan within the County.

Investments - Statutes authorize the County to invest in obligations of the U.S. Treasury, or its agencies and instrumentalities; negotiable certificates of deposit; short-term negotiable bonds issued by local governments of the State of Nevada, and certain bankers' acceptances. All purchased securities must remain in the possession of the Treasurer except for securities subject to repurchase by the seller, which may be evidenced by a fully perfected, first-priority security interest.

Nye County had the following amounts on deposit or invested at June 30, 1990:

	CARRYING VALUE	BANK BALANCE	COLLATERAL
Deposits:			
First Interstate Bank of Nevada	$ 3,835,092	$4,002,263	Obligations of various local governments throughout the United States having a market value of $4,937,665 have been pledged as collateral, and held by Bankers Trust Company in New York, under an agreement dated May 8, 1990.
Valley Bank of Nevada	571,246	571,246	Clark County, Nevada bonds with a market value of $559,459, have been pledged as collateral, and held by Marine Midland Bank, New York.
Investments in securities subject to repurchase by seller	13,934,000	13,934,000	United States Government Obligations owned by Nye County and held by the trust department of First Interstate Bank exclusively for Nye County in accordance with NRS 355.172 (3).
Various departmental bank accounts	11,086		
	$18,351,424		

NOTE 6 - Notes Receivable:

Nye County had the following notes receivable outstanding at June 30, 1990:

	MEDICAL AND GENERAL INDIGENT FUND
Due from Nye General Hospital in annual installments of $90,739.41, including interest at 5%, dated June 30, 1984	$ 392,352
Due from Nye County Hospital District in monthly installments of varying amounts for sale of clinic, dated January 1988	41,629
	$ 433,981

NOTE 7 - Long-Term Debt:

Below is a summary of changes in long-term debt:

	BALANCE JULY 1, 1989	BONDS, NOTES AND OTHER DEBTS ISSUED OR INCURRED	BONDS, NOTES AND OTHER DEBTS RETIRED OR PAID	BALANCE JUNE 30, 1990
General long-term debt				
Bonds	$ 739,038	$ -	$ 135,238	$ 603,800
Short-term financing notes	89,000	760,000	144,000	705,000
Purchase contracts	98,255	-	72,535	25,720
Compensated absences	535,418	110,991	-	646,409
	$ 1,461,711	$ 870,991	$ 351,773	$ 1,980,929

NOTE 7 - Long-Term Debt (continued):

	DATE OF ISSUE	ORIGINAL AMOUNT	INTEREST RATE	INTEREST MATURING DURING PERIOD
BONDS				
Nye County General Obligations:				
Hospital Bonds	1969	400,000	5.50-7.00%	$ 1,225
Tonopah Town:				
Convention Center Revenue Bonds	6-1-83	230,000	8.25-8.50%	5,312
Tonopah Activity Park:				
Tonopah Sports Complex Bond	12-18-87	200,000	8.25%	15,062
Beatty Town:				
Beatty Building Bonds	1973	90,000	5.00-6.00%	600
Amargosa Valley Town:				
Amargosa Valley Building Bonds	6-1-83	735,000	10.0%	38,500
Total, Bonds				$ 60,699
SHORT-TERM FINANCING NOTES				
Tonopah Town:				
First Interstate Bank	1985	60,000	8.00%	983
Round Mountain Town:				
First Interstate Bank	12-20-89	410,000	7.70%	-
Pahrump Town:				
First Interstate Bank	1990	350,000	7.58%	4,725
Tonopah Public Utilities:				
Nye County Capital Projects Fund	1982	450,000	6.00%	-
Total, Short-term Financing Notes				$ 5,708
PURCHASE CONTRACTS				
Nye County:				
IBM	1985	$ 50,769	9.75%	$ 1,743
John Deere Co.	1986	76,000	7.50%	1,511
Caterpillar Financial Services Co.	1986	93,637	8.00%	415
CP National	1985	80,673	11.00%	2,212
Banc One	1987	17,000	8.98%	404
Total, Purchase Contracts				$ 6,285

OUTSTANDING JULY 1, 1989	ADDITIONS	MATURED/ REDEEMED	OUTSTANDING JUNE 30, 1990	MATURITY
$ 35,000	$ -	$ 35,000	$ -	$25,000 to 35,000 annually, plus interest
125,000	-	-	125,000	$15,000 to 35,000 annually, plus interest
184,038	-	15,238	168,800	$30,300 annually, including interest, through 11-1-97
10,000	-	5,000	5,000	$5,000 annually, plus interest
385,000	-	80,000	305,000	$55,000 to 115,000 annually, plus interest, from 1985 to 1993
$ 739,038	$ -	$135,238	$ 603,800	
$ 14,000	$ -	$ 14,000	$ -	$10,000 to $14,000 annually, plus interest
-	410,000	-	410,000	$60,278 annually, including interest
-	350,000	55,000	295,000	$30,000 to $55,000 annually, plus interest
75,000	-	75,000	-	$100,000 annually, plus interest
$ 89,000	$ 760,000	$144,000	$ 705,000	
$ 17,882	$ -	$ 11,638	$ 6,244	$13,000 to $20,000 annually, including interest
29,367	-	20,405	8,962	$1,826.28 monthly, including interest
15,482	-	15,482	-	$2,271 monthly, including interest
28,366	-	18,388	9,978	$1,716.69 monthly, including interest
7,158	-	6,622	536	$540 monthly, including interest
$ 98,255	$ -	$ 72,535	$ 25,720	

NOTE 7 - Long-term debt (continued):

The annual requirements to amortize all debt outstanding as of June 30, 1990, are as follows:

YEAR ENDING JUNE 30	GENERAL OBLIGATION BONDS	SHORT-TERM FINANCING	PURCHASE CONTRACTS	TOTAL
1991	$ 136,360	$ 90,351	$ 25,720	$ 252,431
1992	147,710	101,045	-	248,755
1993	169,171	113,435	-	282,606
1994	55,753	121,010	-	176,763
1995	22,464	38,783	-	61,247
Thereafter	72,342	240,376	-	312,718
Principal Balance	$ 603,800	$ 705,000	$ 25,720	$1,334,520

NOTE 8 - Land Lease (Operating Lease):

In 1979, the County entered into an agreement with a developer to lease land at the Tonopah Airport to the developer for a period of 70 years. The County acquired the airport from the federal government with certain restrictions attached. Federal Aviation Administration's approval of the land lease was obtained because of the restrictions.

The 1979 lease agreement required the lessee to construct a water distribution system at the airport which was to have a value of not less than $500,000, title to which would be conveyed to the County upon completion. The developer (lessee) was to receive a monthly credit of $2,778 toward the monthly lease payments for the first fifteen years of the lease as reimbursement for the cost of the water distribution system.

The 1979 agreement also provided that the County would receive $500,000 over the first fifteen year period from either hook-up fees to the water and sewer systems at the airport (to be installed by the developer) or should

those fees be less than $500,000, the developer would pay the County the difference. A settlement of this payment schedule was to be made every five years, beginning September 3, 1985. The developer defaulted on the first installment and on September 15, 1986, the Board of Commissioners of Nye County filed suit against the lessee to recover back rents and the $500,000 obligation.

On July 15, 1987, the County and Scott-Walker Boudwin, Inc., an assignee of the original developer's leasehold interest, entered into an amended agreement. A summary of the significant terms of the amended agreement follows:

1. The County acknowledged that the lessee has extended sums in excess of $500,000 in providing the water distribution system and sewer facilities at the airport.

2. The successor lessee is entitled to credits against the monthly rentals in accordance with the terms of the original lease agreement.

3. The lessor and lessee specifically agreed that as of the date of the signing of the amended lease agreement (July 15, 1987), neither Lessor nor Lessee had any claim of default. (i.e. accrued but unpaid rents as of that date were forgiven.)

4. The County relinquished its' claim to the $500,000 in additional payments by the developer.

5. Lessee agrees to pay, in addition to monthly rents, any and all costs, expenses, license fees, fees and taxes levied or charged in connection with the maintenance and operation of businesses to be conducted by Lessee on the leased premises, including all utility charges and all personal property taxes on Lessee's personal property on the leased premises.

The following is a schedule by years of the annual rental payments:

YEARS	AMOUNT	CREDIT FOR WATER SEWER CONSTRUCTION	NET
1980-1989	$ 37,240	$ 33,333	$ 3,907
1990-1994	47,880	33,333	14,547
1995-1999	47,880	-	47,880
2000-2009	58,519	-	58,519
2010-2019	69,160	-	69,160
2020-2029	79,800	-	79,800
2030-2039	90,440	-	90,440
2040-2049	101,080	-	101,080

NOTE 9 - Contingencies:

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 by the grantors; 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. However, the County is currently unaware of any circumstances that would warrant any such adjustments.

Claims and Lawsuits

There were several suits pending against Nye County at June 30, 1989.

The County's legal counsel has advised that with the exception of the AHS vs Nye County suit, the U.S.A. vs Nye County suit and the Forum Insurance Co. vs Nye County suit, there is sufficient insurance to cover any monetary judgments, if any, which may be assessed against the County. The financial impact of the above mentioned lawsuits, if any, was not determinable at the date of this report.

Medical indigent claims totaling approximately $50,000 have been filed and are pending. The financial impact of these claims, if any, is not determinable at June 30, 1990.

County Hospital

Although Nye General Hospital's financial statements are not included in this report, and the Hospital has been deemed to be a separate reporting entity under the criteria established by the Governmental Accounting Standards Board, the following extract of the Hospital's financial statements are presented for informational purposes:

	1989-90	1988-89
Total operating revenue	$ 5,517,843	$ 5,982,518
Total operating expenses	6,661,118	5,811,225
Operating Income (Loss)	(1,143,275)	171,293
Total nonoperating revenue	632,223	489,757
Net Income (Loss)	$ (511,052)	$ 661,050

As described in Note 6 to these financial statements, the County has an outstanding loan receivable of $392,353 from Nye General Hospital. The loan had previously been contested by the Hospital but the issue has been settled and a new note dated June 30, 1984, was signed requiring repayment in five equal annual installments of $90,739.41, including interest at five percent per annum, beginning July 1, 1985. There have been no payments on this note. Accrued interest receivable has not been reflected in Nye County's financial statements as collectability remains in doubt.

At June 30, 1990, Nye General Hospital had the following unpaid payroll related obligations:

Public Employees Retirement System of Nevada	$ 303,055
Nevada State Industrial Insurance System	103,799
	$ 406,854

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

COUNTY GENERAL FUND

NYE COUNTY, NEVADA
GENERAL FUND
BALANCE SHEET
JUNE 30, 1990

	1990	1989
ASSETS		
Cash and investments	$ 2,329,687	$ 1,172,158
Cash with fiscal agent	51,877	464,801
Taxes receivable	19,388	12,808
Grants receivable	127,460	76,700
Due from other governments	558,500	387,978
	$ 3,086,912	$ 2,114,445
LIABILITIES		
Accounts payable	$ 303,316	$ 216,127
Accrued payroll	90,841	71,489
Deferred tax revenue	17,617	12,093
Total Liabilities	411,774	299,709
FUND BALANCE		
Designated for subsequent year's operations	2,402,754	1,581,861
Undesignated	272,384	232,875
Total Fund Balance	2,675,138	1,814,736
	$ 3,086,912	$ 2,114,445

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Taxes:				
Property taxes	$ 702,684	$ 786,678	$ 83,994	$ 154,103
Proceeds of mines	233,717	250,513	16,796	16,853
Total Taxes	936,401	1,037,191	100,790	170,956
Licenses and Permits:				
Liquor licenses	30,000	34,272	4,272	29,020
Local gaming licenses	30,000	34,916	4,916	31,221
Total Licenses and Permits	60,000	69,188	9,188	60,241
Intergovernmental:				
Basic city/county relief tax	750,000	988,844	238,844	967,923
Supplemental city/county relief tax	2,949,972	3,162,432	212,460	2,666,961
Federal in-lieu tax	430,000	472,000	42,000	434,000
Fish and game in-lieu	-	1,902	1,902	411
Cigarette tax	191,000	184,837	(6,163)	190,889
State liquor tax	28,645	25,917	(2,728)	27,468
State gaming license fees	135,000	138,085	3,085	131,016
Motor vehicle privilege tax	350,000	431,579	81,579	388,814
Real property transfer tax	85,000	103,935	18,935	94,263
Motor vehicle licenses	9,000	22 322	13,322	11,271
Total Intergovernmental	4,928,617	5,531,853	603,236	4,913,016
Charges for Services:				
Clerk's fees	20,000	27,349	7,349	25,610
Recorder's fees	170,000	175,915	5,915	176,973
Assessor's commissions	80,000	184,641	104,641	66,286
Sheriff's fees	8,000	12,111	4,111	12,822
Justice of the Peace fees	12,000	17,156	5,156	13,447
Investigation fees	7,000	11,062	4,062	12,500
Animal control fees	1,500	8,857	7,357	1,537
Department of Energy reimbursement	512,000	530,142	18,142	604,437
Gas sales, sheriff	3,500	9,463	5,963	6,736
DMV - S.O. reimbursement	-	-	-	25,445
Other fees	7,500	44,042	36,542	16,911
Total Charges for Services	821,500	1,020,738	199,238	962,704

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Fines and Forfeitures:				
Court fines	$ 13,000	$ 13,485	$ 485	$ 12,453
Forfeited bail	155,000	181,088	26,088	169,665
Total Fines and Forfeitures	168,000	194,573	26,573	182,118
Other Revenues:				
Tax penalties and interest	50,000	109,183	59,183	116,419
Sales and rentals	5,000	8,077	3,077	14,961
Emergency Management	3,800	-	(3,800)	-
Uniform reciprocal law	38,000	45,740	7,740	20,050
Cemetery receipts	500	300	(200)	600
Sale of patented mining claims	-	-	-	38,000
Election reimbursement	-	-	-	3,789
Data processing reimbursement	1,000	1,691	691	1,780
Industrial insurance reimbursement	-	16,359	16,359	-
City of Gabbs reimbursement	36,900	34,073	(2,827)	34,938
Trust property sales	-	624,660	624,660	87,679
Manhattan Town	2,000	-	(2,000)	2,000
Reimbursement, Yomba S/O	-	1,285	1,285	-
Reimbursement from senior nutrition	20,000	23,993	3,993	23,372
Other revenue	10,000	13,028	3,028	6,053
Total Other Revenues	167,200	878,389	711,189	349,641
Total Revenues	7,081,718	8,731,932	1,650,214	6,638,676
EXPENDITURES				
General Government:				
Executive Activity:				
Commissioners:				
Salaries and wages	39,581	41,050	1,469	40,193
Employee benefits	17,432	16,293	(1,139)	15,705
Services and supplies	31,700	32,516	816	28,317
	88,713	89,859	1,146	84,215
County Administrator:				
Salaries and wages	142,646	140,263	(2,383)	105,144
Employee benefits	44,901	39,405	(5,496)	27,926
Services and supplies	21,450	22,314	864	20,082
	208,997	201,982	(7,015)	153,152

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
General Government - Continued				
Executive Activity - Continued				
Risk Management:				
Salaries and wages	$ 15,500	$ 15,213	$ (287)	$ -
Employee benefits	4,870	4,600	(270)	-
Services and supplies	8,825	5,297	(3,528)	-
Capital outlay	9,900	9,884	(16)	-
	39,095	34,994	(4,101)	-
Clerk:				
Salaries and wages	151,990	148,749	(3,241)	133,053
Employee benefits	43,665	39,540	(4,125)	34,226
Services and supplies	35,100	25,473	(9,627)	71,548
	230,755	213,762	(16,993)	238,827
Data Processing:				
Salaries and wages	59,499	44,027	(15,472)	40,257
Employee benefits	19,528	13,169	(6,359)	12,263
Services and supplies	67,600	53,350	(14,250)	46,583
	146,627	110,546	(36,081)	99,103
County Planner:				
Salaries and wages	109,885	84,720	(25,165)	66,002
Employee benefits	31,070	15,845	(15,225)	13,725
Services and supplies	7,100	68,771	61,671	5,639
	148,055	169,336	21,281	85,366
Miscellaneous Overhead:				
Printing	25,000	22,009	(2,991)	14,724
General insurance	275,000	247,656	(27,344)	256,283
Group insurance	75,000	75,542	542	54,936
Personnel board	2,000	-	(2,000)	-
Professional fees	65,000	63,009	(1,991)	58,114
Economic office	-	397	397	-
Tax refunds	5,000	20,119	15,119	24,129
Surveys	10,000	8,452	(1,548)	3,705
Soil conservation	3,000	3,000	-	-
Benefits increase	8,581	-	(8,581)	-
In lieu of taxes, City of Gabbs	6,616	6,616	-	6,616
Legislative costs	-	156	156	13,046

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
General Government - Continued				
Executive Activity -				
Miscellaneous overhead -				
Fish and Game supplies	$ 1,500	$ 839	$ (661)	$ 309
Miscellaneous	20,000	27,391	7,391	10,034
NACO convention and dues	7,500	7,217	(283)	7,152
Safety training	-	-	-	369
Physicals	25,000	30,121	5,121	18,473
Senior citizens garbage subsidy	18,000	15,614	(2,386)	14,594
Travel	-	-	-	137
C.N.D.A.	5,000	-	(5,000)	4,000
Fax machine	-	1,364	1,364	-
Chamber grants	10,500	12,000	1,500	10,500
Belmont, caretaker	10,000	7,792	(2,208)	10,191
Postage	60,000	66,374	6,374	52,848
Unemployment claims	15,000	22,395	7,395	7,890
Salary adjustment	26,104	-	(26,104)	-
NRS 361.610	-	-	-	67,330
	673,801	638,063	(35,738)	635,380
Total Executive Activity	1,536,043	1,458,542	(77,501)	1,296,043
Finance Activity:				
Treasurer:				
Salaries and wages	146,137	146,254	117	136,349
Employee benefits	46,050	40,933	(5,117)	36,880
Services and supplies	27,900	27,159	(741)	20,916
	220,087	214,346	(5,741)	194,145
Recorder - Auditor:				
Salaries and wages	141,778	135,894	(5,884)	118,343
Employee benefits	48,669	38,992	(9,677)	33,900
Services and supplies	12,300	9,174	(3,126)	11,719
	202,747	184,060	(18,687)	163,962
Total Finance Activity	422,834	398,406	(24,428)	358,107
Assessor Activity:				
Salaries and wages	325,788	300,358	(25,430)	299,342
Employee benefits	112,161	94,236	(17,925)	89,489
Services and supplies	36,150	30,871	(5,279)	28,667
	474,099	425,465	(48,634)	417,498

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
General Government - Continued				
Buildings and Grounds Activity:				
Salaries and wages	$ 261,370	$ 222,303	$ (39,067)	$ 224,021
Employee benefits	88,577	65,031	(23,546)	60,886
Services and supplies	255,840	223,551	(32,289)	198,032
	605,787	510,885	(94,902)	482,939
Total General Government Function	3,038,763	2,793,298	(245,465)	2,554,587
Public Safety:				
Sheriff:				
Salaries and wages	2,041,531	2,063,465	21,934	1,822,553
Employee benefits	823,591	727,178	(96,413)	546,266
Services and supplies	483,740	473,279	(10,461)	409,261
	3,348,862	3,263,922	(84,940)	2,778,080
Search and Rescue:				
Pahrump, services & supplies	2,000	713	(1,287)	1,740
Tonopah, services & supplies	2,000	2,116	116	1,995
	4,000	2,829	(1,171)	3,735
Street lights:				
Beatty	2,000	1,522	(478)	1,522
Tonopah	10,000	10,000	-	13,819
	12,000	11,522	(478)	15,341
Emergency Management:				
Salaries and wages	10,180	9,995	(185)	9,598
Employee benefits	385	243	(142)	215
Services and supplies	4,500	4,652	152	1,833
	15,065	14,890	(175)	11,646
Other:				
Employee benefits	1,500	1,671	171	786
Fire protection	15,000	9,206	(5,794)	5,392
	16,500	10,877	(5,623)	6,178
Total Public Safety Function	3,396,427	3,304,040	(92,387)	2,814,980

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Judicial:				
District Court:				
Salaries and wages	$ 52,435	$ 50,777	$ (1,658)	$ 47,549
Employee benefits	16,645	14,369	(2,276)	12,967
Services and supplies	50,750	52,927	2,177	56,102
	119,830	118,073	(1,757)	116,618
District Attorney:				
Salaries and wages	216,564	233,405	16,841	213,552
Employee benefits	70,250	64,439	(5,811)	56,977
Services and supplies	33,500	36,036	2,536	26,420
	320,314	333,880	13,566	296,949
Support Enforcement:				
Salaries and wages	18,710	18,868	158	-
Employee benefits	7,220	6,591	(629)	-
Services and supplies	7,300	3,695	(3,605)	-
	33,230	29,154	(4,076)	-
District Attorney, Pahrump:				
Salaries and wages	133,859	94,099	(39,760)	72,854
Employee benefits	38,225	22,354	(15,871)	21,658
Services and supplies	18,000	15,417	(2,583)	7,220
	190,084	131,870	(58,214)	101,732
Tonopah Justice Court:				
Salaries and wages	83,530	82,073	(1,457)	75,285
Employee benefits	27,020	23,586	(3,434)	21,280
Services and supplies	20,500	23,311	2,811	17,862
	131,050	128,970	(2,080)	114,427
Pahrump Justice Court:				
Salaries and wages	75,322	75,279	(43)	66,182
Employee benefits	25,686	23,017	(2,669)	19,785
Services and supplies	16,105	20,234	4,129	13,431
	117,113	118,530	1,417	99,398

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Judicial - Continued				
Beatty Justice Court:				
Salaries and wages	$ 98,165	$ 96,520	$ (1,645)	$ 88,105
Employee benefits	33,415	30,047	(3,368)	26,610
Services and supplies	26,550	22,858	(3,692)	16,306
	158,130	149,425	(8,705)	131,021
Gabbs Justice Court:				
Salaries and wages	25,623	25,307	(316)	23,309
Employee benefits	11,218	10,278	(940)	9,066
Services and supplies	5,950	3,532	(2,418)	2,605
	42,791	39,117	(3,674)	34,980
Other Judicial:				
Services and supplies:				
Law library	14,000	16,118	2,118	14,255
Public defender	89,000	100,676	11,676	50,437
	103,000	116,794	13,794	64,692
Total Judicial Function	1,215,542	1,165,813	(49,729)	959,817
Health and Sanitation:				
Waste Management:				
Salaries and wages	-	-	-	35,927
Employee benefits	-	-	-	11,818
Operating supplies	-	-	-	25,777
	-	-	-	73,522
Solid Waste Tonopah:				
Salaries and wages	18,815	19,904	1,089	-
Employee benefits	7,249	6,864	(385)	-
Operating supplies	42,500	26,383	(16,117)	-
	68,564	53,151	(15,413)	-
Solid Waste Pahrump:				
Salaries and wages	19,260	19,499	239	-
Employee benefits	7,355	6,747	(608)	-
Operating supplies	13,000	4,524	(8,476)	-
	39,615	30,770	(8,845)	-

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Health and Sanitation - Continued				
Cemetery:				
Salaries and wages	$ 5,665	$ 5,323	$ (342)	$ 161
Employee benefits	380	169	(211)	5
Services and supplies	23,000	14,339	(8,661)	14,155
	29,045	19,831	(9,214)	14,321
Total Health and Sanitation Function	137,224	103,752	(33,472)	87,843
Community Support:				
Senior Nutrition Program:				
Salaries and wages	65,500	63,081	(2,419)	57,357
Employee benefits	14,580	10,935	(3,645)	9,610
Services and supplies	16,400	14,405	(1,995)	13,626
Total Community Support Function	96,480	88,421	(8,059)	80,593
Intergovernmental Expenditures:				
Grant to Pahrump Town	18,000	18,000	-	18,000
Grant to Amargosa Town	18,000	18,000	-	18,000
Grant to Beatty Town	18,000	18,000	-	18,000
Grant to Tonopah Town	18,000	18,000	-	18,000
Total Intergovernmental Expenditures	72,000	72,000	-	72,000
Total Expenditures	7,956,436	7,527,324	(429,112)	6,569,820
Excess of Revenues Over (Under) Expenditures	(874,718)	1,204,608	2,079,326	68,856
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Capital Projects Fund	-	-	-	201,544
Transfers out:				
Capital Projects Fund	(344,206)	(344,206)	-	
Agricultural Extension Fund	-	-	-	(1,600)
Contingency	(161,469)	-	161,469	-

NYE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Total Other Financing Sources (Uses)	$ (505,675)	$ (344,206)	$ 161,469	$ 199,944
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,380,393)	860,402	2,240,795	268,800
FUND BALANCE				
Beginning of year	1,581,861	1,814,736	232,875	1,545,936
End of year	$ 201,468	$2,675,138	$2,473,670	$ 1,814,736

The accompanying notes are an integral part of these financial statements.

SPECIAL REVENUE FUNDS

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	ROAD	REGIONAL STREETS AND HIGHWAYS	PUBLIC TRANSIT	AGRICULTURAL EXTENSION	AIRPORT
ASSETS					
Cash and investments	$1,168,729	$ 639,555	$1,622,346	$ 12,679	$ 68,934
Cash with fiscal agent	-	-	-	-	-
Taxes receivable	2,444	-	-	1,944	-
Grants receivable	-	-	-	-	82,643
Due from other governments	226,542	50,070	42,290	38	600
Due from Nye General Hospital	-	-	-	-	
Other receivables	-	-	-	-	-
	$1,397,715	$ 689,625	$1,664,636	$ 14,661	$152,177
LIABILITIES					
Cash overdraft	$ -	$ -	$ -	$ -	$ -
Accounts payable	103,982	7	86,541	3,366	79,593
Accrued payroll	12,434	-	-	1,002	-
Deferred tax revenue	2,237	-	-	1,778	-
Deferred grant revenue	-	-	-	-	13,920
Other deferred revenue	-	-	-	-	-
Total Liabilities	118,653	7	86,541	6,146	93,513
FUND BALANCE					
Reserved for:					
Non-current receivables	-	-	-	-	-
City of Gabbs	-	9,298	-	-	-
Insurance claims	-	-	-	-	-
Unreserved:					
Designated for subsequent year's operations	912,963	304,537	1,578,095	5,808	58,664
Undesignated	366,099	375,783	-	2,707	-
Total Fund Balance	1,279,062	689,618	1,578,095	8,515	58,664
	$1,397,715	$ 689,625	$1,664,636	$ 14,661	$152,177

AMBULANCE AND HEALTH	MEDICAL AND GENERAL INDIGENT	EMERGENCY MEDICAL INDIGENT	STATE MEDICAL INDIGENT	HEALTH CLINICS	MUSEUM	FEDERAL REVENUE SHARING
$ 53,922	$ 112,955	$ 434,704	$ 9,441	$ 50,006	$ 10,773	$ 3,945
9,679	-	-	-	-	-	-
2,343	8,943	6,314	1,532	1,651	824	-
281	-	-	-	-	-	-
26,370	1,556	167	35	43	18	-
-	433,981	-	-	-	-	-
-	-	-	-	-	-	-
$ 92,595	$ 557,435	$ 441,185	$ 11,008	$ 51,700	$ 11,615	$ 3,945
$ -	$ -	$ -	$ -	$ -	$ -	$ -
15,045	3,817	4,134	-	17,079	1,489	-
1,202	1,110	-	-	-	530	-
2,146	8,168	5,725	1,396	1,497	751	-
-	377	-	-	-	-	-
-	41,628	-	-	-	-	-
18,393	55,100	9,859	1,396	18,576	2,770	-
-	392,353	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,281	83,886	369,185	6,471	33,124	5,121	3,945
41,921	26,096	62,141	3,141	-	3,724	-
74,202	502,335	431,326	9,612	33,124	8,845	3,945
$ 92,595	$ 557,435	$ 441,185	$ 11,008	$ 51,700	$ 11,615	$ 3,945

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	MINING MAPS	JUVENILE PROBATION	PARKS AND RECREATION	STATE/COUNTY ROOM TAX
ASSETS				
Cash and investments	$ 79,254	$ 48,431	$ 10,966	$ 17,107
Cash with fiscal agent	-	-	-	-
Taxes receivable	-	3,834	980	-
Grants receivable	-	12,431	-	-
Due from other governments	7,335	866	19	3,706
Due from Nye General Hospital	-	-	-	-
Other receivables	-	-	-	-
	$ 86,589	$ 65,562	$ 11,965	$ 20,813
LIABILITIES				
Cash overdrafts	$ -	$ -	$ -	$ -
Accounts payable	3,031	16,118	13,727	7,214
Accrued payroll	660	3,797	-	-
Deferred tax revenue	-	3,516	898	-
Deferred grant revenue	-	-	-	-
Other deferred revenue	-	-	-	-
Total Liabilities	3,691	23,431	14,625	7,214
FUND BALANCE				
Reserved for:				
Non-current receivables	-	-	-	-
City of Gabbs	-	-	-	-
Insurance claims	-	-	-	-
Unreserved:				
Designated for subsequent year's operations	82,898	39,817	(2,660)	13,599
Undesignated	-	2,314	-	-
Total Fund Balance	82,898	42,131	(2,660)	13,599
	$ 86,589	$ 65,562	$ 11,965	$ 20,813

JUSTICE COURT ADMINISTRATIVE ASSESSMENT	REPOSITORY PLANNING	PBS	EMPLOYEE GROUP INSURANCE	SELF INSURANCE	FORENSIC SERVICES	SENIOR NUTRITION PROGRAM
$ 26,462	$ -	$ 1,208	$ 30,228	$ 159,910	$ 1,525	$ -
-	-	-	354,902	-	-	21,095
-	-	-	-	-	-	-
-	218,046	-	-	-	-	-
1,212			-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	50	-
$ 27,674	$ 218,046	$ 1,208	$ 385,130	$ 159,910	$ 1,575	$ 21,095
$ -	$ 133,788	$ -	$ -	$ -	$ -	$ -
-	84,258	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	218,046	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	385,130	-	-	-
24,429	-	1,208	-	131,358	1,425	-
3,245	-	-	-	28,552	150	21,095
27,674	-	1,208	385,130	159,910	1,575	21,095
$ 27,674	$ 218,046	$ 1,208	$ 385,130	$ 159,910	$ 1,575	$ 21,095

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	AMARGOSA TOWN GENERAL	BEATTY TOWN GENERAL	BEATTY GENERAL IMPROVEMENT DISTRICT	MANHATTAN TOWN	PAHRUMP TOWN GENERAL
ASSETS					
Cash and investments	$ 33,573	$ 93,864	$ 86,360	$ 62,252	$ 158,420
Cash with fiscal agent	1,260	52	-	450	-
Taxes receivable	1,243	633	-	54	10,044
Grants receivable	-	-	-	-	-
Due from other governments	3,313	4,399	6,714	911	89,853
Due from Nye General Hospital	-	-	-	-	-
Other receivables	-	-	-	-	-
	$ 39,389	$ 98,948	$ 93,074	$ 63,667	$ 258,317
LIABILITIES					
Cash overdraft	$ -	$ -	$ -	$ -	$ -
Accounts payable	5,415	10,777	3,987	725	132,526
Accrued payroll	2,043	1,539	1,017	104	3,844
Deferred tax revenue	1,222	627	-	54	9,021
Deferred grant revenue	-	-	-	-	-
Other deferred revenue	-	-	-	-	-
Total Liabilities	8,680	12,943	5,004	883	145,391
FUND BALANCE					
Reserved for:					
Non-current receivables	-	-	-	-	-
City of Gabbs	-	-	-	-	-
Insurance claims	-	-	-	-	-
Unreserved:					
Designated for subsequent year's operations	17,053	74,930	68,874	58,447	44,845
Undesignated	13,656	11,075	19,196	4,337	68,081
Total fund balance	30,709	86,005	88,070	62,784	112,926
	$ 39,389	$ 98,948	$ 93,074	$ 63,667	$ 258,317

PAHRUMP NUMBERING SYSTEM	PAHRUMP SWIMMING POOL	PAHRUMP LIBRARY	PAHRUMP ANIMAL SHELTER	ROUND MOUNTAIN TOWN GENERAL	TONOPAH TOWN GENERAL	TONOPAH CONVENTION CENTER AND PARK
$ 44,491	$ 19,653	$ 22,021	$ 85,745	$ 394,760	$ 123,809	$ 6,275
-	-	-	-	-	-	-
-	319	1,821	-	275	1,692	-
-	-	-	-	-	-	-
222	1,777	3,069	467	14,596	21,823	-
-	-	-	-	-	-	-
-	-	-	-	-	-	7,496
$ 44,713	$ 21,749	$ 26,911	$ 86,212	$ 409,631	$ 147,324	$ 13,771
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	4,246	5,056	-	12,290	13,702	2,313
-	2,070	617	-	4,962	4,756	1,704
-	287	1,643	-	275	1,493	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,603	7,316	-	17,527	19,951	4,017
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,145	3,167	14,376	84,502	392,104	87,033	9,754
2,568	11,979	5,219	1,710	-	40,340	-
44,713	15,146	19,595	86,212	392,104	127,373	9,754
$ 44,713	$ 21,749	$ 26,911	$ 86,212	$ 409,631	$ 147,324	$ 13,771

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	TOTALS	
	1990	1989
ASSETS		
Cash and investments	$ 5,694,303	$ 4,056,191
Cash with fiscal agent	387,438	178,401
Taxes receivable	46,890	31,938
Grants receivable	313,401	116,431
Due from other governments	508,011	516,384
Due from Nye General Hospital	433,981	443,218
Other receivables	7,546	14,860
	$ 7,391,570	$ 5,357,423
LIABILITIES		
Cash overdraft	$ 133,788	$ 44,580
Accounts payable	630,438	258,951
Accrued payroll	43,391	35,769
Deferred tax revenue	42,734	29,549
Deferred grant revenue	14,297	4,765
Other deferred revenue	41,628	50,865
Total Liabilities	906,276	424,479
FUND BALANCE		
Reserved for:		
Non-current receivables	392,353	392,353
City of Gabbs	9,298	6,108
Insurance claims	385,130	150,528
Unreserved:		
Designated for subsequent year's operations	4,583,384	3,811,666
Undesignated	1,115,129	572,289
Total fund balance	6,485,294	4,932,944
	$ 7,391,570	$ 5,357,423

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	ROAD	REGIONAL STREETS AND HIGHWAYS	PUBLIC TRANSIT	AGRICULTURAL EXTENSION	AIRPORT
REVENUES					
Property taxes	$ 102,854	$ -	$ -	$ 84,390	$ -
Room taxes	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Intergovernmental revenues	1,753,894	552,332	567,268	152	106,541
Charges for services	-	-	-	-	22,560
Fines and forfeitures	-	-	-	-	-
Interest earned	-	-	-	-	-
Other revenues	15,509	-	-	-	-
Total Revenues	1,872,257	552,332	567,268	84,542	129,101
EXPENDITURES					
General government	-	-	-	83,273	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Highways and streets	1,561,360	560,217	154,323	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Airports	-	-	-	-	127,158
Debt service	-	-	-	-	-
Total Expenditures	1,561,360	560,217	154,323	83,273	127,158
Excess of Revenues Over (Under) Expenditures	310,897	(7,885)	412,945	1,269	1,943
OTHER FINANCING SOURCES (USES)					
Grants from other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(38,200)	-	-	-	-
Collection on Health Clinic loan	-	-	-	-	-
Contingency	-	-	-	-	-
Total other financing sources (uses)	(38,200)	-	-	-	-
Excess of revenues and other Sources over (under) expenditures and other uses	272,697	(7,885)	412,945	1,269	1,943

AMBULANCE AND HEALTH	MEDICAL AND GENERAL INDIGENT	EMERGENCY MEDICAL INDIGENT	STATE MEDICAL INDIGENT	HEALTH CLINICS	MUSEUM	FEDERAL REVENUE SHARING	MINING MAPS
$ 96,150	$ 407,238	$ 357,059	$ 76,388	$ 93,212	$ 38,922	$ -	$ -
-	-	-	-	-	-	-	-
60,900	-	-	-	-	-	-	-
3,183	25,480	-	138	-	71	-	-
107,707	-	-	-	172	-	-	80,267
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
346	5,771	-	-	-	-	-	-
268,286	438,489	357,059	76,526	93,384	38,993	-	80,267
-	-	-	-	-	-	-	116,159
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
263,611	-	-	-	78,666	-	-	-
-	408,534	20,268	68,151	-	-	-	-
-	-	-	-	-	31,946	-	-
-	-	-	-	-	-	-	-
-	-	45,434	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
263,611	408,534	65,702	68,151	78,666	31,946	-	116,159
4,675	29,955	291,357	8,375	14,718	7,047	-	(35,892)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,236	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,236	-	-	-	-	-	-
4,675	39,191	291,357	8,375	14,718	7,047	-	(35,892)

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	ROAD	REGIONAL STREETS AND HIGHWAYS	PUBLIC TRANSIT	AGRICULTURAL EXTENSION	AIRPORT
FUND BALANCES					
Beginning of year	$1,006,365	$ 697,503	$1,165,150	$ 7,246	$ 56,721
Residual equity transfers	-	-	-	-	-
End of year	$1,279,062	$ 689,618	$1,578,095	$ 8,515	$ 58,664

AMBULANCE AND HEALTH	MEDICAL AND GENERAL INDIGENT	SPECIAL MEDICAL INDIGENT	STATE MEDICAL INDIGENT	HEALTH CLINICS	MUSEUM	FEDERAL REVENUE SHARING	MINING MAPS
$ 69,527	$ 463,144	$ 139,969	$ 1,237	$ 18,406	$ 1,798	$ 3,945	$118,790
-	-	-	-	-	-	-	-
$ 74,202	$ 502,335	$ 431,326	$ 9,612	$ 33,124	$ 8,845	$ 3,945	$ 82,898

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	JUVENILE PROBATION	PARKS AND RECREATION	STATE COUNTY ROOM TAX	JUSTICE COURT ADMINISTRATIVE ASSESSMENT
REVENUES				
Property taxes	$ 150,776	$ 41,373	$ -	$ -
Room taxes	-	-	53,352	-
Licenses, permits and fees	-	-	-	-
Intergovernmental revenues	47,004	75	-	-
Charges for services	818	-	-	-
Fines and forfeitures	8,404	-	-	13,935
Interest earned	-	-	-	-
Other revenues	12,935	-	-	-
Total Revenues	219,937	41,448	53,352	13,935
EXPENDITURES				
General government	-	-	72,449	-
Public safety	272,521	-	-	-
Judicial	-	-	-	4,430
Highways and streets	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	63,578	-	-
Community support	-	-	-	-
Intergovernmental expenditures	-	-	-	-
Airports	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	272,521	63,578	72,449	4,430
Excess of Revenues Over (Under) Expenditures	(52,584)	(22,130)	(19,097)	9,505
OTHER FINANCING SOURCES (USES)				
Grants from other funds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Collection on Health Clinic loan	-	-	-	-
Contingency	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(52,584)	(22,130)	(19,097)	9,505

REPOSITORY PLANNING	PBS	EMPLOYEE GROUP INSURANCE	SELF INSURANCE	FORENSIC SERVICES	SENIOR NUTRITION PROGRAM	AMARGOSA TOWN GENERAL	BEATTY TOWN GENERAL
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,471
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	28,068
-	-	-	-	-	232,326	73,000	37,682
-	-	-	-	650	69,668	-	234
-	-	-	-	-	-	1,129	16,451
-	-	9,554	-	-	-	-	-
534,811	4,084	580,337	-	-	38,652	11,135	21,379
534,811	4,084	589,891	-	650	340,646	85,264	157,285
-	-	355,289	1,448	-	-	39,426	15,681
-	-	-	-	-	-	42,242	51,309
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
534,811	-	-	-	-	-	-	-
-	-	-	-	-	335,587	-	-
-	8,069	-	-	-	-	51,067	61,384
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
534,811	8,069	355,289	1,448	-	335,587	132,735	128,374
-	(3,985)	234,602	(1,448)	650	5,059	(47,471)	28,911
-	-	-	-	-	-	18,000	18,000
-	4,500	-	25,000	-	-	42,154	3,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,500	-	25,000	-	-	60,154	21,000
-	515	234,602	23,552	650	5,059	12,683	49,911

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	JUVENILE PROBATION	PARKS AND RECREATION	STATE COUNTY ROOM TAX	JUSTICE COURT ADMINISTRATIVE ASSESSMENT
FUND BALANCES				
Beginning of year	$ 94,715	$ 19,470	$ 32,696	$ 18,169
Residual equity transfers	-	-	-	-
End of year	$ 42,131	$ (2,660)	$ 13,599	$ 27,674

REPOSITORY PLANNING	PBS	EMPLOYEE GROUP INSURANCE	SELF INSURANCE	FORENSIC SERVICES	SENIOR NUTRITION PROGRAM	AMARGOSA TOWN GENERAL	BEATTY TOWN GENERAL
$ -	$ 693	$ 150,528	$ 136,358	$ 925	$ 16,036	$ 18,026	$ 36,094
-	-	-	-	-	-	-	-
$ -	$ 1,208	$ 385,130	$ 159,910	$ 1,575	$ 21,095	$ 30,709	$ 86,005

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	BEATTY GENERAL IMPROVEMENT DISTRICT	MANHATTAN TOWN	PAHRUMP TOWN GENERAL	PAHRUMP NUMBERING SYSTEM	PAHRUMP SWIMMING POOL
REVENUES					
Property taxes	$ -	$ 17,844	$ 213,875	$ -	$ 6,426
Room taxes	84,911	-	29,445	-	-
Licenses, permits and fees	-	730	40,563	-	-
Intergovernmental revenues	-	6,811	399,669	1,400	22,144
Charges for services	4,616	2,690	-	-	7,266
Fines and forfeitures	-	-	11,627	-	-
Interest earned	-	-	599	814	-
Other revenues	1,200	-	50,693	-	-
Total revenues	90,727	28,075	746,471	2,214	35,836
EXPENDITURES					
General government	-	114	272,477	-	-
Public safety	-	5,464	75,652	-	-
Judicial	-	-	-	-	-
Highways and streets	-	1,785	101,882	5,790	-
Health and sanitation	-	-	65	-	-
Welfare	-	-	-	-	-
Culture and recreation	50,843	8,367	69,744	-	35,257
Community support	-	2,295	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Airports	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	50,843	18,025	519,820	5,790	35,257
Excess of revenues over (under) expenditures	39,884	10,050	226,651	(3,576)	579
OTHER FINANCING SOURCES (USES)					
Grants from other funds	-	-	18,000	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(270,000)	-	-
Collection on Health Clinic loan	-	-	-	-	-
Contingency	-	-	-	-	-
Total other financing sources (uses)	-	-	(252,000)	-	-
Excess of revenues and other sources over (under) expenditures and other uses	39,884	10,050	(25,349)	(3,576)	579

PAHRUMP LIBRARY	PAHRUMP ANIMAL SHELTER	ROUND MOUNTAIN TOWN GENERAL	TONOPAH TOWN GENERAL	TONOPAH CONVENTION CENTER AND PARK	TOTALS 1990	TOTALS 1989
$ 32,579	$ -	$ 763,908	$ 44,727	$ -	$ 2,581,192	$ 1,104,385
-	-	-	24,960	114,562	307,230	322,807
-	-	4,011	53,203	-	187,475	172,842
39,592	-	77,703	227,701	-	4,174,166	3,997,669
-	-	18,644	5,650	6,933	327,875	290,749
-	-	-	9,686	-	61,232	59,798
-	1,710	-	-	-	12,677	7,094
100	-	40,499	3,819	-	1,321,270	845,709
72,271	1,710	904,765	369,746	121,495	8,973,117	6,801,053
-	-	54,293	30,024	-	1,040,633	1,110,978
-	-	22,042	192,801	-	662,031	541,282
-	-	-	-	-	4,430	9,260
-	-	5,657	35,575	-	2,426,589	1,864,894
-	-	-	-	-	877,153	524,417
-	-	-	-	-	832,540	943,620
51,601	-	244,950	73,569	141,546	891,921	740,975
-	-	17,840	8,000	-	28,135	14,475
-	-	5,273	-	-	50,707	13,065
-	-	-	-	-	127,158	125,295
-	-	-	-	-	-	12,014
51,601	-	350,055	339,969	141,546	6,941,297	5,900,275
20,670	1,710	554,710	29,777	(20,051)	2,031,820	900,778
-	-	-	18,000	-	72,000	-
-	84,502	-	-	-	159,156	110,978
(5,582)	-	(343,332)	(46,000)	(16,747)	(719,861)	(92,478)
-	-	-	-	-	9,236	201,813
-	-	-	-	-	-	(1,670)
(5,582)	84,502	(343,332)	(28,000)	(16,747)	(479,469)	218,643
15,088	86,212	211,378	1,777	(36,798)	1,552,351	1,119,421

NYE COUNTY, NEVADA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	BEATTY GENERAL IMPROVEMENT DISTRICT	MANHATTAN TOWN	PAHRUMP TOWN GENERAL	PAHRUMP NUMBERING SYSTEM	PAHRUMP SWIMMING POOL
FUND BALANCES					
Beginning of year	$ 48,186	$ 52,734	$138,275	$ 48,289	$ 14,567
Residual equity transfers	-	-	-	-	-
End of year	$ 88,070	$ 62,784	$112,926	$ 44,713	$ 15,146

PAHRUMP LIBRARY	PAHRUMP ANIMAL SHELTER	ROUND MOUNTAIN TOWN GENERAL	TONOPAH TOWN GENERAL	TONOPAH CONVENTION CENTER AND PARK	TOTALS 1990	TOTALS 1989
$ 4,507	$ -	$ 180,726	$ 125,596	$ 46,552	$ 4,932,943	$ 3,811,960
-	-	-	-	-	-	1,562
$ 19,595	$ 86,212	$ 392,104	$ 127,373	$ 9,754	$ 6,485,294	$ 4,932,943

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ROAD FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem taxes	$ 68,189	$ 78,439	$ 10,250	$ 80,725
Net proceeds of mines	22,680	24,415	1,735	6,621
Total Property Taxes	90,869	102,854	11,985	87,346
Motor vehicle fuel tax:				
State 1.25 cent	500,000	515,069	15,069	494,047
Optional 1.75 cent	100,000	91,443	(8,557)	113,202
Gas tax 2.35 cent	910,000	951,285	41,285	909,057
National forest receipts	45,000	77,382	32,382	72,898
Fish and game in-lieu	-	184	184	235
Fuel sale	1,000	-	(1,000)	-
Reimbursement from Pahrump	70,000	118,531	48,531	76,190
Reimbursement from Round Mountain	13,000	-	(13,000)	-
Miscellaneous income	1,500	15,509	14,009	2,180
Total Revenues	1,731,369	1,872,257	140,888	1,755,155
EXPENDITURES				
Highways and Streets:				
Salaries and wages	622,650	548,597	(74,053)	559,197
Employee benefits	197,700	163,337	(34,363)	157,032
Services and supplies	620,700	400,839	(219,861)	230,381
Capital outlay	788,809	448,587	(340,222)	199,722
Total Expenditures	2,229,859	1,561,360	(668,499)	1,146,332
Excess of Revenues Over (Under) Expenditures	(498,490)	310,897	809,387	608,823
OTHER FINANCING SOURCES (USES)				
Transfer to:				
Debt service fund	(38,200)	(38,200)	-	(51,002)
Excess of Revenues Over (Under) Expenditures And Other Uses	(536,690)	272,697	809,387	557,821
FUND BALANCE				
Beginning of Year	665,408	1,006,365	340,957	448,544
End of Year	$ 128,718	$1,279,062	$1,150,344	$1,006,365

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
REGIONAL STREETS AND HIGHWAYS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Intergovernmental:				
Optional motor vehicle fuel tax	$ 500,000	$ 545,985	$ 45,985	$ 541,325
Payment from Gabbs .25 cent sales tax	-	6,347	6,347	23,846
Total Revenues	500,000	552,332	52,332	565,171
EXPENDITURES				
Highways and streets:				
Employee benefits	-	28	28	25
Services and supplies	1,000	704	(296)	-
Capital outlay:				
Contract - Road Fund	1,140,652	559,485	(581,167)	447,977
Total Expenditures	1,141,652	560,217	(581,435)	448,002
Excess of Revenues Over (Under) Expenditures	(641,652)	(7,885)	633,767	117,169
FUND BALANCE				
Beginning of year	641,652	697,503	55,851	580,334
End of year	$ -	$ 689,618	$ 689,618	$ 697,503

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PUBLIC TRANSIT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Intergovernmental Revenues:				
Optional 1/4 cent sales tax:				
Amargosa	$ 87,800	$ 100,180	$ 12,380	$ 105,570
Beatty	22,000	25,073	3,073	26,422
Gabbs	20,000	22,804	2,804	24,031
Manhattan	2,000	2,269	269	2,391
Outside	82,200	93,429	11,229	98,457
Pahrump	260,000	266,559	6,559	280,903
Round Mountain	6,000	6,807	807	7,174
Tonopah	45,000	50,147	5,147	52,845
Total Revenues	525,000	567,268	42,268	597,793
EXPENDITURES				
Highways and Streets:				
Amargosa	298,860	-	(298,860)	38,061
Beatty	83,790	-	(83,790)	3,407
Gabbs	26,070	6,347	(19,723)	22,159
Manhattan	7,900	-	(7,900)	-
Outside	284,225	-	(284,225)	41,000
Pahrump	797,500	115,480	(682,020)	50,902
Round Mountain	19,170	-	(19,170)	-
Tonopah	175,371	32,496	(142,875)	-
Total Expenditures	1,692,886	154,323	(1,538,563)	155,529
Excess of Revenues Over (Under) Expenditures	(1,167,886)	412,945	1,580,831	442,264
FUND BALANCE				
Beginning of Year	1,167,886	1,165,150	(2,736)	722,886
End of Year	$ -	$1,578,095	$1,578,095	$1,165,150

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
AGRICULTURAL EXTENSION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem taxes	$ 56,256	$ 64,370	$ 8,114	$ 58,148
Net proceeds of mines	18,711	20,020	1,309	4,642
Total property taxes	74,967	84,390	9,423	62,790
Fish and game in-lieu	-	152	152	169
Other	100	-	(100)	-
Total Revenues	75,067	84,542	9,475	62,959
EXPENDITURES				
Tonopah office:				
Salaries and wages	22,470	19,912	(2,558)	20,699
Employee benefits	10,890	7,242	(3,648)	8,273
Services and supplies	10,435	9,606	(829)	7,692
Total Tonopah office	43,795	36,760	(7,035)	36,664
Pahrump office:				
Salaries and wages	21,750	22,001	251	15,950
Employee benefits	10,720	9,648	(1,072)	7,634
Services and supplies	15,050	14,864	(186)	14,733
Total Pahrump office	47,520	46,513	(1,007)	38,317
Total Expenditures	91,315	83,273	(8,042)	74,981
Excess of Revenues Over (Under) Expenditures	(16,248)	1,269	17,517	(12,022)
OTHER FINANCING SOURCES				
Transfer from County General	-	-	-	1,600
Excess of Revenues and Other Sources Over (Under) Expenditures	(16,248)	1,269	17,517	(10,422)
FUND BALANCE				
Beginning of year	18,103	7,246	(10,857)	17,669
End of year	$ 1,855	$ 8,515	$ 6,660	$ 7,247

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Aviation fuel tax	$ 9,700	$ 3,821	$ (5,879)	$ 10,404
FAA grants:				
Tonopah airport	-	102,720	102,720	-
Beatty airport	38,265	-	(38,265)	117,319
Charges for services:				
Rent, FAA	2,000	2,000	-	2,000
Rent, Nevada Refining	6,600	7,050	450	6,600
Tie down fees	400	307	(93)	311
Gravel royalties	2,000	3,191	1,191	2,022
Land lease, Scott	14,547	7,273	(7,274)	7,814
Other	3,000	2,739	(261)	2,987
Total Revenues	76,512	129,101	52,589	149,457
EXPENDITURES				
Services and supplies	30,000	2,832	(27,168)	7,976
Capital outlay:				
Capital outlay	30,000	-	(30,000)	-
Tonopah airport	40,077	102,720	62,643	-
Beatty airport	18,188	21,606	3,418	117,319
Total Expenditures	118,265	127,158	8,893	125,295
Excess of Revenues Over (Under) Expenditures	(41,753)	1,943	43,696	24,162
FUND BALANCE				
Beginning of Year	44,716	56,721	12,005	32,559
End of Year	$ 2,963	$ 58,664	$ 55,701	$ 56,721

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
AMBULANCE AND HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem taxes	$ 63,756	$ 73,458	$ 9,702	$ 82,702
Net proceeds of mines	21,206	22,692	1,486	6,484
Total property taxes	84,962	96,150	11,188	89,186
Special license fees	25,000	25,000	-	24,000
Special registration fees	20,500	35,900	15,400	29,000
Ambulance fees	80,000	107,707	27,707	93,260
Fish & game in-lieu	-	173	173	-
Intergovernmental	-	2,400	2,400	-
SLIAG	-	610	610	-
Miscellaneous	-	346	346	239
Total Revenues	210,462	268,286	57,824	235,685
EXPENDITURES				
Health:				
Public Health:				
Salaries and wages	33,600	32,479	(1,121)	28,501
Employee benefits	13,010	11,560	(1,450)	9,983
Services and supplies	31,875	26,631	(5,244)	34,084
Total Public Health	78,485	70,670	(7,815)	72,568
Ambulance:				
Amargosa Valley:				
Salaries and wages	3,750	-	(3,750)	4,290
Employee benefits	350	579	229	256
Services and supplies	10,000	14,099	4,099	7,129
	14,100	14,678	578	11,675
Beatty:				
Salaries and wages	4,000	-	(4,000)	4,425
Employee benefits	350	679	329	226
Services and supplies	10,100	9,229	(871)	8,026
	14,450	9,908	(4,542)	12,677
Current:				
Salaries and wages	1,000	-	(1,000)	885
Employee benefits	215	279	64	147
Services and supplies	2,750	2,067	(683)	1,914
	3,965	2,346	(1,619)	2,946

NYE COUNTY, NEVADA
AMBULANCE AND HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Ambulance - Continued				
Pahrump:				
Salaries and wages	$ 13,000	$ -	$ (13,000)	$ 14,475
Employee benefits	500	841	341	390
Services and supplies	12,450	39,458	27,008	11,283
	25,950	40,299	14 349	26,148
Smokey Valley:				
Salaries and wages	6,500	-	(6,500)	6,435
Employee benefits	650	1,175	525	511
Services and supplies	8,900	15,611	6,711	7,882
	16,050	16,786	736	14,828
Tonopah:				
Salaries and wages	12,500	-	(12,500)	12,555
Employee benefits	800	969	169	560
Services and supplies	6,350	17,815	11,465	3,635
	19,650	18,784	(866)	16,750
Miscellaneous:				
Salaries and wages	17,750	17,851	101	17,550
Employee benefits	6,985	6,361	(624)	5,284
Services and supplies	11,450	9,065	(2,385)	6,970
Capital outlay	65,000	56,863	(8,137)	103,505
	101,185	90,140	(11,045)	133,309
Health Officer				
Salaries and wages	-	-	-	1,191
Total Ambulance	195,350	192,941	(2,409)	219,524
Total Expenditures	273,835	263,611	(10,224)	292,092
Excess of Revenues Over (Under) Expenditures	(63,373)	4,675	68,048	(56,407)
FUND BALANCE				
Beginning of Year	80,497	69,527	(10,970)	125,934
End of Year	$ 17,124	$ 74,202	$ 57,078	$ 69,527

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
MEDICAL AND GENERAL INDIGENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 272,754	$ 310,282	$ 37,528	$ 225,309
Net proceeds of mines	90,720	96,956	6,236	18,263
Total property taxes	363,474	407,238	43,764	243,572
Reimbursements	8,000	13,637	5,637	1,134
Fish and game in-lieu	-	738	738	650
Rural housing	1,646	1,646	-	1,801
Rental assistance	1,955	2,417	462	1,987
Emergency food fund	-	2,212	2,212	1,531
Child care assistance	-	66	66	4,229
Reimbursement for Nye General Hospital	-	4,118	4,118	6,012
Energy assistance	152	636	484	-
Other	1,000	5,781	4,781	1,480
Total Revenues	376,227	438,489	62,262	262,396
EXPENDITURES				
Salaries and wages	56,286	54,404	(1,882)	50,945
Employee benefits	19,565	17,521	(2,044)	15,461
Services and supplies:				
Regular	12,000	5,372	(6,628)	5,109
Telephone	3,700	2,032	(1,668)	2,390
Sexual assault victims	2,000	-	(2,000)	-
Indigent costs:				
Non-medical	14,000	7,737	(6,263)	9,206
Medical	302,527	312,534	10,007	490,601
Burials	6,000	3,535	(2,465)	4,074
Energy assistance	152	636	484	-
Emergency food fund	-	2,212	2,212	1,453
Rental assistance	1,955	2,417	462	1,988
Rural housing	1,646	134	(1,512)	252
Child care assistance	-	-	-	3,381
Total Expenditures	419,831	408,534	(11,297)	584,860
Excess of Revenues Over (Under) Expenditures	(43,604)	29,955	73,559	(322,464)

NYE COUNTY, NEVADA
MEDICAL AND GENERAL INDIGENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
OTHER FINANCING SOURCES (USES)				
Health clinic loan payment	$ -	$ 9,236	$ 9,236	$ 201,813
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(43,604)	39,191	82,795	(120,651)
FUND BALANCE				
Beginning of Year	71,709	463,144	391,435	583,795
End of Year	$ 28,105	$ 502,335	$ 474,230	$ 463,144

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
EMERGENCY MEDICAL INDIGENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 243,774	$ 270,653	$ 26,879	$ 489
Proceeds of mines	81,081	85,746	4,665	120
Total Property Taxes	324,855	356,399	31,544	609
Fish & game in-lieu	-	660	660	-
Total Revenues	324,855	357,059	32,204	609
EXPENDITURES				
Welfare:				
Services and supplies	408,630	20,268	(388,362)	37,688
Intergovernmental expenditures:				
Payments to State of Nevada	45,434	45,434	-	13,065
Total Expenditures	454,064	65,702	(388,362)	50,753
Excess of Revenues Over (Under) Expenditures	(129,209)	291,357	420,566	(50,144)
FUND BALANCE				
Beginning of Year	129,209	139,969	10,760	190,113
End of Year	$ -	$ 431,326	$ 431,326	$ 139,969

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
STATE MEDICAL INDIGENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad Valorem	$ 51,141	$ 58,284	$ 7,143	$ 23,202
Net proceeds from mines	17,010	18,104	1,094	-
Total Property Taxes	68,151	76,388	8,237	23,202
Fish and game in lieu	-	138	138	72
Total Revenues	68,151	76,526	8,375	23,274
EXPENDITURES				
Payment to State	80,254	68,151	(12,103)	34,140
Excess of revenues over (under) expenditures	(12,103)	8,375	20,478	(10,866)
FUND BALANCE				
Beginning of year	12,103	1,237	(10,866)	12,103
End of year	$ -	$ 9,612	$ 9,612	$ 1,237

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
HEALTH CLINICS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 63,756	$ 70,786	$ 7,030	$ 195
Net proceeds of mines	21,206	22,426	1,220	10
Total property taxes	84,962	93,212	8,250	205
Fish & game in-lieu	-	172	172	-
Total Revenues	84,962	93,384	8,422	205
EXPENDITURES				
Amargosa Valley Clinic:				
Salaries and wages	16,000	-	(16,000)	6,290
Employee benefits	7,200	-	(7,200)	2,091
Services and supplies	27,000	3,001	(23,999)	7,844
	50,200	3,001	(47,199)	16,225
Beatty Clinic:				
Services and supplies	30,000	75,665	45,665	14,406
Total Expenditures	80,200	78,666	(1,534)	30,631
Excess of Revenues Over (Under) Expenditures	4,762	14,718	9,956	(30,426)
FUND BALANCE				
Beginning of Year	1,073	18,406	17,333	48,832
End of Year	$ 5,835	$ 33,124	$ 27,289	$ 18,406

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
MUSEUM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 26,253	$ 29,675	$ 3,422	$ 16,911
Net proceeds of mines	8,732	9,247	515	1,262
Total property taxes	34,985	38,922	3,937	18,173
Fish and game in-lieu	-	71	71	50
Total Revenues	34,985	38,993	4,008	18,223
EXPENDITURES				
Salaries	19,920	19,157	(763)	18,823
Employee benefits	5,772	4,166	(1,606)	4,427
Services and supplies	8,400	7,758	(642)	7,195
Capital outlay	1,000	865	(135)	949
Total Expenditures	35,092	31,946	(3,146)	31,394
Excess of Revenues Over (Under) Expenditures	(107)	7,047	7,154	(13,171)
OTHER FINANCING SOURCES				
Transfer from Federal Revenue Sharing Fund	-	-	-	12,378
Excess of Revenues and Other Sources Over (Under) Expenditures	(107)	7,047	7,154	(793)
FUND BALANCE				
Beginning of Year	5,501	1,798	(3,703)	2,591
End of Year	$ 5,394	$ 8,845	$ 3,451	$ 1,798

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
FEDERAL REVENUE SHARING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
OTHER FINANCING USES				
Transfers to:				
Museum fund	$ -	$ -	$ -	$ 12,378
Excess of Revenues Over (Under) Expenditures and Other Uses	-	-	-	(12,378)
FUND BALANCES				
Beginning of Year	-	3,945	3,945	16,323
End of Year	$ -	$ 3,945	$ 3,945	$ 3,945

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
MINING MAPS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Map fees	$ 60,000	$ 80,267	$ 20,267	$ 94,190
EXPENDITURES				
Salaries and wages	27,573	30,820	3,247	25,930
Employee benefits	8,895	8,118	(777)	7,276
Services and supplies	70,000	38,012	(31,988)	47,237
Capital outlay	65,532	39,209	(26,323)	-
Total Expenditures	172,000	116,159	(55,841)	80,443
Excess of Revenues Over (Under) Expenditures	(112,000)	(35,892)	76,108	13,747
FUND BALANCE				
Beginning of Year	112,000	118,790	6,790	105,043
End of Year	$ -	$ 82,898	$ 82,898	$ 118,790

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
JUVENILE AND PROBATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 99,214	$ 115,180	$ 15,966	$ 150,968
Net proceeds of mines	32,999	35,596	2,597	12,220
Total property taxes	132,213	150,776	18,563	163,188
Fines	6,000	8,404	2,404	8,505
Fish and game in-lieu	-	268	268	438
Probation subsidy grant and summer recreation program	37,295	37,295	-	38,686
Protective services	-	-	-	14,000
Restitution funds	-	935	935	2,342
Juvenile justice film project	-	-	-	833
Nonsecure detention grant	10,394	7,757	(2,637)	741
NRS 62	-	184	184	-
Youth services	1,500	1,500	-	-
County Grant	10,000	10,000	-	-
Tuition fees	818	818	-	-
Other	2,000	2,000	-	-
Total Revenues	200,220	219,937	19,717	228,733
EXPENDITURES				
Salaries and wages	134,600	135,007	407	118,336
Employee benefits	44,900	40,943	(3,957)	31,961
Protective services	-	-	-	2,099
Probation subsidy grant and summer recreation program	-	31,821	31,821	32,105
Restitution funds	-	1,074	1,074	3,808
Services and supplies	85,009	38,296	(46,713)	12,616
Nonsecure detention	12,721	12,562	(159)	4,385
	277,230	259,703	(17,527)	205,310
Youth services				
Salaries and wages	8,792	9,627	835	-
Employee benefits	1,208	2,502	1,294	-
Services and supplies	4,318	689	(3,629)	-
Total Expenditures	291,548	272,521	(19,027)	205,310
Excess of Revenues Over (Under) Expenditures	(91,328)	(52,584)	38,744	23,423
FUND BALANCE				
Beginning of Year	100,797	94,715	(6,082)	71,292
End of Year	$ 9,469	$ 42,131	$ 32,662	$ 94,715

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PARKS AND RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 27,616	$ 31,635	$ 4,019	$ 31,220
Net proceeds of mines	9,185	9,738	553	2,329
Total property taxes	36,801	41,373	4,572	33,549
Fish and game in-lieu	-	75	75	92
Total Revenues	36,801	41,448	4,647	33,641
EXPENDITURES				
Other expenditures	57,723	63,578	5,855	40,685
Excess of Revenues Over (Under) Expenditures	(20,922)	(22,130)	(1,208)	(7,044)
FUND BALANCE				
Beginning of Year	20,922	19,470	(1,452)	26,514
End of Year	$ -	$ (2,660)	$ (2,660)	$ 19,470

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
STATE/COUNTY ROOM TAX FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Room tax Beatty	$ 12,735	$ 16,982	$ 4,247	$ 54,862
Room tax Gabbs	25	726	701	-
Room tax Tonopah	28,000	29,755	1,755	-
Room tax Pahrump	4,240	5,889	1,649	-
Total Revenues	45,000	53,352	8,352	54,862
EXPENDITURES				
State of Nevada	16,875	22,206	5,331	18,578
Tonopah Chamber of Commerce	29,000	23,876	(5,124)	22,095
Pahrump Chamber of Commerce	6,500	-	(6,500)	-
Beatty Chamber of Commerce	20,000	26,367	6,367	11,528
Total Expenditures	72,375	72,449	74	52,201
Excess of Revenues Over (Under) Expenditures	(27,375)	(19,097)	8,278	2,661
FUND BALANCE				
Beginning of Year	30,648	32,696	2,048	30,035
End of Year	$ 3,273	$ 13,599	$ 10,326	$ 32,696

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
JUSTICE COURT ADMINISTRATIVE ASSESSMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Beatty assessments	$ 9,500	$ 9,922	$ 422	$ 9,775
Gabbs assessments	100	75	(25)	55
Pahrump assessments	2,000	2,525	525	2,193
Tonopah assessments	2,000	1,413	(587)	2,077
Total Revenues	13,600	13,935	335	14,100
EXPENDITURES				
Beatty	21,970	1,171	(20,799)	3,701
Gabbs	126	-	(126)	99
Pahrump	2,724	2,766	42	-
Tonopah	1,769	493	(1,276)	5,460
Total Expenditures	26,589	4,430	(22,159)	9,260
Excess of Revenues Over (Under) Expenditures	(12,989)	9,505	22,494	4,840
FUND BALANCE				
Beginning of Year	12,989	18,169	5,180	13,329
End of Year	$ -	$ 27,674	$ 27,674	$ 18,169

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
REPOSITORY PLANNING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Dept. of Energy planning grant	$1,031,000	$ 534,811	$(496,189)	$ 200,907
EXPENDITURES				
Salaries and wages	15,000	61,701	46,701	80,786
Employee benefits	5,000	1,445	(3,555)	1,827
Services and supplies	1,011,000	471,665	(539,335)	118,626
Total Expenditures	1,031,000	534,811	(496,189)	201,239
Excess of Revenues Over (Under) Expenditures	-	-	-	(332)
FUND BALANCE				
Beginning of Year	-	-	-	332
End of Year	$ -	$ -	$ -	-

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PBS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Donations	$ 6,000	$ 4,084	$ (1,916)	$ 4,450
EXPENDITURES				
Employee benefits	25	-	(25)	-
Services and supplies	10,000	8,069	(1,931)	8,746
Total Expenditures	10,025	8,069	(1,956)	8,746
Excess of Revenues Over (Under) Expenditures	(4,025)	(3,985)	40	(4,296)
OTHER FINANCING SOURCES				
Transfer from capital projects fund	4,500	4,500	-	4,500
Excess of Revenues and Other Sources Over (Under) Expenditures	475	515	40	204
FUND BALANCE				
Beginning of Year	764	693	(71)	489
End of Year	$ 1,239	$ 1,208	$ (31)	$ 693

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
EMPLOYEES' GROUP INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Insurance premiums	$ 474,000	$ 580,337	$ 106,337	$ 530,382
Interest	-	9,554	9,554	3,609
Total Revenues	474,000	589,891	115,891	533,991
EXPENDITURES				
Claims	600,000	355,289	(244,711)	555,870
Excess of Revenues Over (Under) Expenditures	(126,000)	234,602	360,602	(21,879)
FUND BALANCE				
Beginning of year	141,407	150,528	9,121	172,407
End of year	$ 15,407	$ 385,130	$ 369,723	$ 150,528

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
SELF-INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Reimbursement from insurance company	$ 100	$ -	$ (100)	$ -
EXPENDITURES				
Property damage claims	157,924	1,448	(156,476)	8,466
Excess of Revenues Over (Under) Expenditures	(157,824)	(1,448)	156,376	(8,466)
OTHER FINANCING SOURCES				
Transfer from capital projects	25,000	25,000	-	20,500
Excess of Revenues and Other Sources Over (Under) Expenditures	(132,824)	23,552	156,376	12,034
FUND BALANCE				
Beginning of year	132,824	136,358	3,534	124,324
End of year	$ -	$ 159,910	$ 159,910	$ 136,358

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
FORENSIC SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Revenues				
Analysis fees	$ -	$ 650	$ 650	$ 575
Fund balance				
Beginning of Year	-	925	925	350
End of Year	$ -	$ 1,575	$ 1,575	$ 925

The accompanying notes are and integral part of these financial statements.

NYE COUNTY, NEVADA
SENIOR NUTRITION PROGRAM
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1990

	ACTUAL	ACTUAL PRIOR YEAR
REVENUES		
1988-89 Program Year:		
Intergovernmental Revenues:		
U.S. Department of Health and Human Services:		
Title III, Part B	$ 3,393	$ 2,151
Title III, Parts C1 and C2	25,724	36,286
Project income	13,359	10,314
Reimbursements	6,298	16,058
Total 1988-89 Program	48,774	64,809
1989-90 Program Year:		
Intergovernmental Revenues:		
U.S. Department of Health and Human Services:		
Title III, Part B	12,051	12,535
Title III, Parts C1 and C2	79,813	76,312
U.S. Department of Agriculture:		
Food Distribution Program		
Project income	56,309	45,831
Reimbursements	32,354	31,054
Total 1989-90 Program	180,527	165,732
Other Revenue:		
U.S. Department of Agriculture:		
Food distribution program:		
Cash assistance	29,140	18,255
Nutrition (NPE)	12,753	16,838
Commodities (TEFAP)	19,628	5,913
U.S. Department of Health and Human Services:		
State transportation grant	4,740	5,141
Title III, C1 Equipment Grant	-	3,600
Nye County matching - salaries and benefits	45,084	20,702
Total Other Revenues	111,345	70,449
Total Revenues	340,646	300,990

NYE COUNTY, NEVADA
SENIOR NUTRITION PROGRAM
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1990

	ACTUAL	ACTUAL PRIOR YEAR
EXPENDITURES		
1988-89 Program Year:		
Salaries and wages	$ 36,014	$ 28,743
Employee benefits	5,695	4,682
Services and supplies	27,319	16,780
Total 1988-89 Program	69,028	50,205
1989-90 Program Year:		
Salaries and wages	81,293	86,693
Employee benefits	14,284	15,848
Services and supplies	93,517	79,643
Capital outlay	-	2,349
Total 1989-90 Program	189,094	184,533
Other Expenditures		
Federal raw food program:		
Nutrition program (NPE)	12,753	16,838
Commodities program (TEFAP)	19,628	5,913
Equipment grant	-	3,600
State vehicle supplement grant	-	5,141
County match - salaries and benefits	45,084	20,702
Total Other Expenditures	77,465	52,194
Total Expenditures	335,587	286,932
Excess of Revenues Over (Under) Expenditures	5,059	14,058
FUND BALANCE		
Beginning of Year	16,036	1,978
End of Year	$ 21,095	$ 16,036

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
AMARGOSA VALLEY TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 8,959	$ 11,631	$ 2,672	$ 55,642
Gaming and liquor licenses	2,750	5,565	2,815	4,003
Fish and wildlife in-lieu	3,000	871	(2,129)	5,441
Supplemental city/county relief tax	23,712	25,391	1,679	24,127
Motor vehicle privilege tax	7,300	10,520	3,220	9,197
State library	2,280	3,152	872	6,423
Fines and forfeitures	1,500	1,129	(371)	1,005
Reimbursement from school, library	9,750	9,945	195	5,830
Park grant	4,736	15,870	11,134	108
D.O.E. payment	-	-	-	427
Other	3,400	1,190	(2,210)	-
Total Revenues	67,387	85,264	17,877	112,203
EXPENDITURES				
General Government:				
Salaries and wages	17,134	17,790	656	15,856
Employee benefits	6,828	6,538	(290)	5,790
Street signs/lights	750	-	(750)	89
Utilities	12,000	10,813	(1,187)	11,170
Supplies	6,000	4,285	(1,715)	4,665
Total General Government	42,712	39,426	(3,286)	37,570
Public Safety, Fire Department:				
Salaries and wages	27,853	20,726	(7,127)	19,455
Employee benefits	10,470	10,132	(338)	8,567
Services and supplies	13,200	11,384	(1,816)	12,231
Total Public Safety	51,523	42,242	(9,281)	40,253
Culture and Recreation:				
Library:				
Salaries and wages	23,000	22,990	(10)	20,842
Employee benefits	10,177	9,676	(501)	8,531
Services and supplies	12,700	12,723	23	15,356
	45,877	45,389	(488)	44,729

NYE COUNTY, NEVADA
AMARGOSA VALLEY TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Culture and recreation -Continued				
Senior Citizens:				
Services and supplies	$ 500	$ 123	$ (377)	$ 1,171
Swimming Pool:				
Employee benefits	100	-	(100)	-
Services and supplies	900	864	(36)	292
	1,000	864	(136)	292
Park:				
Employee benefits	-	50	50	50
Service and supplies	9,736	4,641	(5,095)	-
Capital outlay	-	-	-	19,740
	9,736	4,691	(5,045)	19,790
Total Culture and Recreation	57,113	51,067	(6,046)	65,982
Total Expenditures	151,348	132,735	(18,613)	143,805
Excess of Revenues Over (Under) Expenditures	(83,961)	(47,471)	36,490	(31,602)
OTHER FINANCING SOURCES (USES)				
Grant from Nye County for fire department	18,000	18,000	-	18,000
Grant from County Cap. Proj Fund	42,154	42,154	-	-
Total Other Financing Sources	60,154	60,154	-	18,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(23,807)	12,683	36,490	(13,602)
FUND BALANCE				
Beginning of Year	28,860	18,026	(10,834)	31,628
End of Year	$ 5,053	$ 30,709	$ 25,656	$ 18,026

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
BEATTY TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 12,629	$ 53,454	$ 40,825	$ 6,833
Net proceeds of mines	-	17	17	61
Total Property taxes	12,629	53,471	40,842	6,894
Gaming licenses	22,500	25,988	3,488	24,570
Liquor licenses	1,960	2,080	120	1,920
Fines and forfeitures	13,500	16,451	2,951	17,207
Motor vehicle privilege tax	4,152	5,898	1,746	4,711
Supplemental City/County relief tax	28,945	31,070	2,125	22,087
State library	-	714	714	6,581
Reimbursement from school	12,000	20,085	8,085	13,890
Animal control fees	200	234	34	107
Sale of property	450	-	(450)	630
Community Ctr-Sales/Rent	-	1,244	1,244	-
Donations	-	50	50	-
Other	250	-	(250)	-
Total Revenues	96,586	157,285	60,699	98,597
EXPENDITURES				
General Government:				
Administration:				
Salaries	6,916	5,108	(1,808)	5,498
Employee benefits	250	234	(16)	226
Service and supplies	3,900	2,115	(1,785)	
Capital outlay	2,515	3,397	882	2,923
	13,581	10,854	(2,727)	8,647
Community Center:				
Employee benefits	-	-	-	3
Services and supplies	6,720	4,827	(1,893)	4,209
	6,720	4,827	(1,893)	4,212
Total General Government	20,301	15,681	(4,620)	12,859
Public Safety, Fire:				
Salaries and wages	26,657	27,067	410	25,520
Employee benefits	12,950	11,898	(1,052)	10,389
Services and supplies	12,200	12,344	144	11,142
Total Public Safety	51,807	51,309	(498)	47,051

NYE COUNTY, NEVADA
BEATTY TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Culture and Recreation:				
Library:				
Salaries and wages	$ 31,300	$ 31,384	$ 84	$ 27,559
Employee benefits	12,500	11,417	(1,083)	9,427
Services and supplies	18,675	17,221	(1,454)	13,870
	62,475	60,022	(2,453)	50,856
Television:				
Services and supplies	6,650	285	(6,365)	3,063
Utilities	840	1,077	237	807
	7,490	1,362	(6,128)	3,870
Total Culture and Recreation	69,965	61,384	(8,581)	54,726
Total Expenditures	142,073	128,374	(13,699)	114,636
Excess of Revenues Over (Under) Expenditures	(45,487)	28,911	74,398	(16,039)
OTHER FINANCING SOURCES				
Transfer from Nye County capital projects	-	3,000	3,000	-
Grant from Nye County for fire department	18,000	18,000	-	18,000
Total Other Financing Sources	18,000	21,000	3,000	18,000
Excess of Revenues and Other Sources Over (Under) Expenditures	(27,487)	49,911	77,398	1,961
FUND BALANCE				
Beginning of Year	29,874	36,094	6,220	34,133
End of Year	$ 2,387	$ 86,005	$ 83,618	$ 36,094

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
BEATTY GENERAL IMPROVEMENT DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Room tax	$ 60,000	$ 84,911	$ 24,911	$ 79,283
Pool receipts	2,200	4,616	2,416	-
Reimbursement from school	-	1,200	1,200	3,000
Total Revenues	62,200	90,727	28,527	82,283
EXPENDITURES				
Salaries and wages	25,000	25,765	765	20,530
Employee benefits	8,775	6,747	(2,028)	5,390
Services and supplies	22,000	15,108	(6,892)	19,648
Capital outlay	35,000	3,223	(31,777)	16,418
Total Expenditures	90,775	50,843	(39,932)	61,986
Excess of Revenues Over (Under) Expenditures	(28,575)	39,884	68,459	20,297
FUND BALANCES				
Beginning of Year	33,862	48,186	14,324	27,889
End of Year	$ 5,287	$ 88,070	$ 82,783	$ 48,186

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
MANHATTAN TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 5,204	$ 15,985	$ 10,781	$ 5,254
Net proceeds of mines	-	1,859	1,859	572
Total property taxes	5,204	17,844	12,640	5,826
Gaming and liquor licenses	350	730	380	405
Supplemental city/county relief tax	3,838	4,112	274	3,808
Motor vehicle privilege tax	395	546	151	1,054
State library	-	2,153	2,153	2,697
Water sales	2,000	2,690	690	2,158
Lease payments	4,800	-	(4,800)	-
Other	-	-	-	2,500
Total Revenues	16,587	28,075	11,488	18,448
EXPENDITURES				
General Government:				
Employee benefits	50	43	(7)	38
Services and supplies	200	71	(129)	70
Capital outlay	40,000	-	(40,000)	-
Total General Government	40,250	114	(40,136)	108
Public Safety, Fire Department:				
Employee benefits	1,500	1,320	(180)	1,356
Services and supplies	4,500	4,144	(356)	3,376
Total Public Safety	6,000	5,464	(536)	4,732
Highways and Streets:				
Services and supplies	2,200	1,785	(415)	2,080
Culture and Recreation:				
Library:				
Salaries and wages	5,116	5,137	21	4,895
Employee benefits	180	163	(17)	148
Services and supplies	3,800	1,973	(1,827)	3,663
	9,096	7,273	(1,823)	8,706

NYE COUNTY, NEVADA
MANHATTAN TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Culture and recreation - Continued				
Television:				
Services and supplies	$ 1,000	$ 1,094	$ 94	$ 1,185
Capital outlay	500	-	(500)	-
	1,500	1,094	(406)	1,185
Total Culture and Recreation	10,596	8,367	(2,229)	9,891
Community Support, Water System:				
Salaries and wages	2,000	809	(1,191)	2,000
Services and supplies	-	11	11	929
Capital outlay	4,550	1,475	(3,075)	-
Total Water System	6,550	2,295	(4,255)	2,929
Total Expenditures	65,596	18,025	(47,571)	19,740
Excess of Revenues Over (Under) Expenditures	(49,009)	10,050	59,059	(1,292)
FUND BALANCE				
Beginning of Year	53,407	52,734	(673)	54,026
End of Year	$ 4,398	$ 62,784	$ 58,386	$ 52,734

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes	$ 216,200	$ 213,875	$ (2,325)	$ 28,535
Room tax	24,000	29,445	5,445	25,944
Licenses:				
Gaming licenses	30,000	33,210	3,210	30,308
County liquor licenses	3,900	4,840	940	3,840
Building permits	42,600	-	(42,600)	-
Parcel fees	2,000	2,513	513	2,483
Intergovernmental revenues:				
Supplemental city/county relief tax	205,000	221,549	16,549	210,594
Motor vehicle privilege tax	20,000	30,207	10,207	23,995
Gasoline taxes	100,000	125,256	25,256	113,281
Sales tax - state reserve	22,000	22,657	657	-
Nye County, forgiveness of bleacher loan payment	-	-	-	12,014
Fines and forfeitures	10,000	11,627	1,627	10,696
Interest	-	599	599	-
Other miscellaneous	100	50,693	50,593	3,179
Total Revenues	675,800	746,471	70,671	464,869
EXPENDITURES				
General Government:				
Administration:				
Salaries and wages	59,000	61,937	2,937	47,945
Employee benefits	17,000	17,901	901	12,832
Services and supplies	22,100	21,628	(472)	7,657
	98,100	101,466	3,366	68,434
Town Board:				
Employee benefits	100	75	(25)	63
Services and supplies	78,900	75,587	(3,313)	22,295
Capital outlay	-	-	-	5,475
	79,000	75,662	(3,338)	27,833
Buildings and Grounds:				
Salaries and wages	42,000	42,569	569	40,602
Employee benefits	10,500	12,107	1,607	12,673
Services and supplies	27,400	23,051	(4,349)	19,479
Capital outlay	-	-	-	3,937
	79,900	77,727	(2,173)	76,691

NYE COUNTY, NEVADA
PAHRUMP TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
General government - Continued				
Community Center:				
Services and supplies	$ 9,000	$ 7,669	$ (1,331)	$ 7,936
Planning Department:				
Salaries and wages	6,530	6,530	-	36,683
Employee benefit	500	496	(4)	10,042
Services and supplies	256,495	2,927	(253,568)	7,780
Capital outlay	-	-	-	500
	263,525	9,953	(253,572)	55,005
Total General Government	529,525	272,477	(257,048)	235,899
Public Safety, Fire Department:				
Salaries, regular	12,000	14,321	2,321	18,847
Payments to volunteers	7,500	8,270	770	6,530
Employee benefits	6,500	6,308	(192)	8,273
Services and supplies	52,800	46,753	(6,047)	19,070
Total Public Safety	78,800	75,652	(3,148)	52,720
Highways and Streets:				
Payment to county road fund	102,000	101,882	(118)	76,190
Health and Sanitation:				
Services and supplies	100	65	(35)	455
Culture and Recreation:				
Television:				
Utilities	4,000	3,996	(4)	3,947
Maintenance	32,000	29,607	(2,393)	36,166
	36,000	33,603	(2,397)	40,113
Room tax activities:				
Services and supplies	-	8,275	8,275	-
Arena activities				
Services and supplies	2,000	1,350	(650)	1,681

NYE COUNTY, NEVADA
PAHRUMP TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Culture and recreation				
Recreation:				
Salaries and wages	$ 5,500	$ 6,589	$ 1,089	$ 3,075
Employee benefits	300	242	(58)	99
Services and supplies	21,300	13,409	(7,891)	14,607
Capital outlay	2,000	6,276	4,276	2,866
	29,100	26,516	(2,584)	20,647
Total Culture and Recreation	67,100	69,744	2,644	62,441
Debt Service:				
Nye County loan, principal	-	-	-	12,014
Total Expenditures	777,525	519,820	(257,705)	439,719
Excess of revenues over (under) expenditures	(101,725)	226,651	328,376	25,150
OTHER FINANCING SOURCES (USES)				
Grant from Nye County general fund	18,000	18,000	-	18,000
Transfer to capital projects fund	-	(270,000)	(270,000)	-
Total other sources (uses)	18,000	(252,000)	(270,000)	18,000
Excess of revenues and other sources over (under) expenditures and other uses	(83,725)	(25,349)	58,376	43,150
FUND BALANCE				
Beginning of year	83,725	138,275	54,550	95,125
End of year	$ -	$ 112,926	$ 112,926	$ 138,275

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP TOWN NUMBERING SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Street number assessments	$ 5,000	$ 1,400	$ (3,600)	$ 3,100
Interest	1,000	814	(186)	3,485
Total Revenues	6,000	2,214	(3,786)	6,585
EXPENDITURES				
Services and supplies	20,000	5,790	(14,210)	-
Capital outlay	-	-	-	253
Total Expenditures	20,000	5,790	(14,210)	253
Excess of Revenues Over (Under) Expenditures	(14,000)	(3,576)	10,424	6,332
FUND BALANCES				
Beginning of year	45,957	48,289	2,332	41,957
End of year	$ 31,957	$ 44,713	$ 12,756	$ 48,289

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP SWIMMING POOL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes	$ 6,471	$ 6,426	$ (45)	$ 2,318
Motor vehicle privilege tax	1,693	2,437	744	1,937
Supplemental City/County relief tax	18,387	19,707	1,320	16,995
Pool receipts	8,000	7,266	(734)	7,386
Total Revenues	34,551	35,836	1,285	28,636
EXPENDITURES				
Salaries and wages	19,000	14,831	(4,169)	14,252
Employee benefits	750	477	(273)	430
Services and supplies	10,000	13,361	3,361	9,651
Capital outlay	18,000	6,588	(11,412)	1,343
Total Expenditures	47,750	35,257	(12,493)	25,676
Excess of Revenues Over (Under) Expenditures	(13,199)	579	13,778	2,960
FUND BALANCES				
Beginning of Year	15,669	14,567	(1,102)	11,607
End of Year	$ 2,470	$ 15,146	$ 12,676	$ 14,567

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes	$ 32,500	$ 32,579	$ 79	$ 28,791
Motor vehicle privilege tax	1,700	2,618	918	2,080
Supplemental City/County relief tax	29,950	35,647	5,697	30,739
SCCRT - state reserve	3,307	-	(3,307)	-
Donations	-	100	100	-
State library	-	1,327	1,327	3,000
Total Revenues	67,457	72,271	4,814	64,610
EXPENDITURES				
Salaries and wages	29,750	28,264	(1,486)	26,571
Employee benefits	10,991	9,686	(1,305)	11,596
Services and supplies	16,840	12,653	(4,187)	19,440
Capital outlay	1,000	998	(2)	1,375
Total Expenditures	58,581	51,601	(6,980)	58,982
Excess of Revenues Over (Under) Expenditures	8,876	20,670	11,794	5,628
OTHER FINANCING USES				
Transfer to capital projects fund	(17,090)	(5,582)	11,508	(6,512)
Contingency	-	-	-	(1,670)
Total Other Uses	(17,090)	(5,582)	11,508	(8,182)
Excess of Revenues Over (Under) Expenditures and Other Uses	(8,214)	15,088	23,302	(2,554)
FUND BALANCES				
Beginning of Year	8,214	4,507	(3,707)	7,061
End of Year	$ -	$ 19,595	$ 19,595	$ 4,507

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP ANIMAL SHELTER FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Interest earned	$ -	$ 1,710	$ 1,710	$ -
EXPENDITURES				
Pahrump animal shelter	84,502	-	(84,502)	-
Excess of Revenues Over (Under) Expenditures	(84,502)	1,710	86,212	-
OTHER FINANCING SOURCES (USES)				
Transfer from capital projects fund	84,502	84,502	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	86,212	86,212	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	$ -	$ 86,212	$ 86,212	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ROUND MOUNTAIN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 243,630	$ 369,756	$ 126,126	$ 95,231
Net proceeds of mines	188,269	394,152	205,883	110,027
Total property taxes	431,899	763,908	332,009	205,258
Gaming and liquor licenses	1,500	4,011	2,511	3,621
Motor vehicle privilege tax	12,581	5,190	(7,391)	15,091
Supplemental city/county relief tax	51,772	55,716	3,944	25,053
Gasoline taxes	26,078	16,797	(9,281)	5,924
State library grant	-	-	-	3,000
Reimbursement from Nye County schools	-	23,985	23,985	16,665
Other grant revenue	-	-	-	7,120
Rentals	-	1,463	1,463	1,619
Pool fees	-	18,644	18,644	-
Other revenue	-	15,051	15,051	8,666
Total Revenues	523,830	904,765	380,935	292,017
EXPENDITURES				
General Government:				
Administration:				
Salaries and wages	30,044	26,334	(3,710)	10,146
Employee benefits	10,395	9,311	(1,084)	4,325
Services and supplies	21,492	18,648	(2,844)	13,472
	61,931	54,293	(7,638)	27,943
Town Hall:				
Services and supplies	-	-	-	2,325
Total General Government Function	61,931	54,293	(7,638)	30,268
Public Safety:				
Employee benefits	1,615	1,393	(222)	1,135
Services and supplies	22,095	20,649	(1,446)	22,215
Total Public Safety Function	23,710	22,042	(1,668)	23,350
Highways and Streets:				
Power	6,000	5,657	(343)	6,425

NYE COUNTY, NEVADA
ROUND MOUNTAIN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Expenditures - Continued				
Culture and Recreation:				
Library:				
Salaries and wages	$ 38,000	$ 37,996	$ (4)	$ 30,379
Employee benefits	16,976	14,687	(2,289)	11,843
Services and supplies	21,450	20,604	(846)	19,909
	76,426	73,287	(3,139)	62,131
Gym				
Salaries and wages	32,275	31,105	(1,170)	24,617
Employee benefits	11,705	6,496	(5,209)	7,153
Services and supplies	15,856	16,079	223	26,565
	59,836	53,680	(6,156)	58,335
Swimming pool:				
Salaries and wages	27,300	27,513	213	-
Employee benefits	5,760	6,230	470	-
Services and supplies	56,600	53,352	(3,248)	-
	89,660	87,095	(2,565)	-
Recreation program:				
Salaries and wages	16,210	15,586	(624)	1,902
Employee benefits	4,942	4,800	(142)	55
Services and supplies	8,760	8,624	(136)	823
	29,912	29,010	(902)	2,780
Community center				
Services and supplies	2,370	1,878	(492)	-
Total Culture and Recreation Function	258,204	244,950	(13,254)	123,246
Community Support:				
Activity bus #1				
Salaries and wages	9,000	8,069	(931)	5,165
Employee benefits	350	257	(93)	154
Services and supplies	5,300	3,548	(1,752)	3,080
	14,650	11,874	(2,776)	8,399
Activity bus #2				
Services and supplies	5,900	5,966	66	3,147
Total Community Support Function	20,550	17,840	(2,710)	11,546

NYE COUNTY, NEVADA
ROUND MOUNTAIN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Intergovernmental				
Youth program	$ 2,800	$ 2,873	$ 73	$ -
Arts council	2,700	2,400	(300)	-
	5,500	5,273	(227)	-
Total Expenditures	375,895	350,055	(25,840)	194,835
Excess of Revenues Over (under) expenditures	147,935	554,710	406,775	97,182
OTHER FINANCING USES				
Contingency	(8,772)	-	8,772	-
Transfer to Capital Projects	(343,332)	(343,332)	-	-
Total Other Financing Uses	(352,104)	(343,332)	8,772	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(204,169)	211,378	415,547	97,182
FUND BALANCE				
Beginning of year	231,669	180,726	(50,943)	81,982
Residual equity transfer	-	-	-	1,562
End of year	$ 27,500	$ 392,104	$ 364,604	$ 180,726

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes	$ 44,736	$ 44,727	$ (9)	$ 49,301
Room tax	25,000	24,960	(40)	30,415
Business licenses	15,500	18,343	2,843	18,600
Gaming and liquor licenses	25,200	34,860	9,660	34,095
Supplemental city/county relief tax	187,091	200,532	13,441	172,663
Motor vehicle privilege tax	20,377	26,520	6,143	24,344
State library	-	649	649	6,646
Pool fees	5,500	5,011	(489)	8,119
Fines and forfeitures	5,000	9,686	4,686	8,285
Fairgrounds	700	639	(61)	529
Sales and rentals	-	-	-	800
Donations	3,200	3,200	-	2,500
Miscellaneous	1,000	619	(381)	293
Total Revenues	333,304	369,746	36,442	356,590
EXPENDITURES				
General Government:				
Salaries and wage	16,152	15,813	(339)	12,970
Employee benefits	6,118	5,897	(221)	4,752
Services and supplies	4,100	4,198	98	2,935
Capital outlay	7,005	4,116	(2,889)	1,656
Total General Government	33,375	30,024	(3,351)	22,313
Public Safety, Fire Department:				
Salaries	116,786	112,946	(3,840)	111,745
Employee benefits	43,281	43,187	(94)	35,289
Services and supplies	38,233	36,668	(1,565)	20,832
Total Public Safety	198,300	192,801	(5,499)	167,866
Highways and Streets:				
Salaries and wages	11,787	12,239	452	10,868
Employee benefits	4,192	3,793	(399)	3,332
Services and supplies	22,700	19,543	(3,157)	15,883
Total Highways and Streets	38,679	35,575	(3,104)	30,083

NYE COUNTY, NEVADA
TONOPAH TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Culture and Recreation				
Library:				
Salaries and wages	$ 10,120	$ 11,680	$ 1,560	$ 9,153
Employee benefits	4,989	5,051	62	4,019
Services and supplies	10,400	8,444	(1,956)	14,286
	25,509	25,175	(334)	27,458
Parks				
Salaries and wages	16,107	15,838	(269)	14,546
Employee benefits	4,289	3,900	(389)	3,475
Services and supplies	13,375	8,375	(5,000)	12,452
	33,771	28,113	(5,658)	30,473
Pool				
Salaries and wages	13,000	11,938	(1,062)	11,041
Employees benefits	479	448	(31)	402
Services and supplies	11,100	4,947	(6,153)	6,429
	24,579	17,333	(7,246)	17,872
Fairgrounds				
Services and supplies	2,000	322	(1,678)	685
Ballfields				
Services and supplies	4,725	2,626	(2,099)	679
Total Culture and Recreation	90,584	73,569	(17,015)	77,167
Community Support				
Tonopah Public Utilities subsidy	8,000	8,000	-	(8,000)
Total Expenditures	368,938	339,969	(28,969)	289,429
Excess of Revenues Over (Under) Expenditures	(35,634)	29,777	65,411	51,161
OTHER FINANCING SOURCES (USES)				
Grant from Nye County	18,000	18,000	-	18,000
Transfers to:				
Capital projects fund	(46,000)	(46,000)	-	-
Contingency	(8,473)	-	8,473	-
Total Other Financing Sources (Uses)	(36,473)	(28,000)	8,473	18,000

NYE COUNTY, NEVADA
TONOPAH TOWN GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (72,107)	$ 1,777	$ 73,884	$ 69,161
FUND BALANCE				
Beginning of Year	93,091	125,596	32,505	56,435
End of Year	$ 20,984	$ 127,373	$ 106,389	$ 125,596

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH TOWN
CONVENTION CENTER AND PARKS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Room tax	$ 125,000	$ 114,562	$ (10,438)	$ 132,303
Convention Center rentals	7,500	6,633	(867)	6,546
Chamber of Commerce salary reimbursement	-	300	300	-
Total Revenues	132,500	121,495	(11,005)	138,849
EXPENDITURES				
Convention center:				
Salaries and wages	68,000	71,433	3,433	66,061
Employee benefits	24,151	22,807	(1,344)	20,458
Services and supplies	27,825	24,179	(3,646)	24,859
Capital outlay	40,000	23,127	(16,873)	8,675
Total Expenditures	159,976	141,546	(18,430)	120,053
Excess of Revenues Over (Under) Expenditures	(27,476)	(20,051)	7,425	18,796
OTHER FINANCING SOURCES (USES)				
Transfer to:				
Tonopah capital projects fund	(8,000)	(16,747)	(8,747)	(14,586)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(35,476)	(36,798)	(1,322)	4,210
FUND BALANCES				
Beginning of Year	37,190	46,552	9,362	42,342
End of Year	$ 1,714	$ 9,754	$ 8,040	$ 46,552

The accompanying notes are an integral part of these financial statements.

DEBT SERVICE FUNDS

NYE COUNTY, NEVADA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	COUNTY DEBT SERVICE	AMARGOSA VALLEY TOWN	BEATTY TOWN	PAHRUMP DEBT SERVICE
ASSETS				
Cash and investment	$ -	$ 142,674	$ 24,210	$ 30,655
Taxes receivable	85	7,162	375	4,081
Other receivables	54,653	-	3	41
	$ 54,738	$ 149,836	$ 24,588	$ 34,777
LIABILITIES				
Cash overdraft	$ 48,808	$ -	$ -	$ -
Deferred tax revenue	80	7,118	372	3,662
Total Liabilities	48,888	7,118	372	3,662
FUND BALANCE				
Reserved for debt service	5,850	142,718	24,216	31,115
	$ 54,738	$ 149,836	$ 24,588	$ 34,777

TONOPAH SHORT-TERM	TONOPAH CONVENTION CENTER	TOTALS 1990	TOTALS 1989
$ 11,631	$ 74,779	$ 283,949	$ 181,010
1,979	-	13,682	13,431
-	2,107	56,804	79,101
$ 13,610	$ 76,886	$ 354,435	$ 273,542
$ -	$ -	$ 48,808	$ 31,666
1,735	-	12,967	12,058
1,735	-	61,775	43,724
11,875	76,886	292,660	229,818
$ 13,610	$ 76,886	$ 354,435	$ 273,542

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	COUNTY DEBT SERVICE	ARMAGOSA VALLEY TOWN	BEATTY TOWN
REVENUES			
Property taxes	$ 317	$ 120,885	$ 22,971
Room taxes	-	-	-
Fish and game in lieu	-	11,666	-
Total Revenues	317	132,551	22,971
EXPENDITURES			
Debt service			
Principal	107,535	80,000	5,000
Interest	7,510	38,500	600
Total Expenditures	115,045	118,500	5,600
Excess of Revenues Over (Under) Expenditures	(114,728)	14,051	17,371
OTHER FINANCING SOURCES (USES)			
Transfer from other funds	77,500	-	-
Transfer from other funds	(1,139)	-	-
Total Other Financing sources (Uses)	76,361	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures	(38,367)	14,051	17,371
FUND BALANCES			
Beginning of Year	44,217	128,667	6,845
Residual equity transfer	-	-	-
End of Year	$ 5,850	$ 142,718	$ 24,216

PAHRUMP DEBT SERVICE	TONOPAH TOWN SHORT-TERM DEBT	TONOPAH CONVENTION CENTER	TOTALS 1990	TOTALS 1989
$ 90,840	$ 56,003	$ -	$ 291,016	$ 163,087
-	-	33,264	33,264	41,186
-	-	-	11,666	9,514
90,840	56,003	33,264	335,946	213,787
55,000	29,238	-	276,773	270,748
4,725	16,045	5,312	72,692	95,595
59,725	45,283	5,312	349,465	366,343
31,115	10,720	27,952	(13,519)	(152,556)
-	-	-	77,500	252,738
-	-	-	(1,139)	-
-	-	-	76,361	252,738
31,115	10,720	27,952	62,842	100,182
-	1,155	48,934	229,818	131,198
-	-	-	-	(1,562)
$ 31,115	$ 11,875	$ 76,886	$ 292,660	$ 229,818

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
COUNTY DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ -	$ 309	$ 309	$ 13,001
Net proceeds from mines		8	8	917
Total property taxes		317	317	13,918
Fish and game in lieu	-	-	-	30
Total Revenues	-	317	317	13,948
EXPENDITURES				
Bonds:				
Principal				
Hospital 1969	35,000	35,000	-	35,000
Interest				
Hospital 1969	1,225	1,225	-	3,675
	36,225	36,225	-	38,675
Short-term Financing:				
Principal				
NFB REC/REP S.O.	-	-	-	5,184
Interest				
NFB REC/REP S.O.	-	-	-	246
	-	-	-	5,430
Lease-Purchase Agreements:				
Capital Projects Fund:				
Principal	34,143	36,648	2,505	50,235
Interest	5,136	4,359	(777)	9,571
	39,279	41,007	1,728	59,806
Lease-Purchase Agreements:				
Road Fund:				
Principal	36,177	35,887	(290)	45,368
Interest	1,943	1,926	(17)	5,634
	38,120	37,813	(307)	51,002
Total Expenditures	113,624	115,045	1,421	154,913
Excess of Revenues Over (Under) Expenditures	(113,624)	(114,728)	(1,104)	(140,965)

NYE COUNTY, NEVADA
COUNTY DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
OTHER FINANCING SOURCES				
Transfers in:				
Road fund	$ 38,200	$ 38,200	$ -	$ 51,002
Capital projects fund	39,300	39,300	-	65,236
Uncollectible taxes	-	(1,139)	(1,139)	-
Total Other Financing Sources	77,500	76,361	(1,139)	116,238
Excess of Revenues and Other Sources Over (Under) Expenditures	(36,124)	(38,367)	(2,243)	(24,727)
FUND BALANCE				
Beginning of Year	59,728	44,217	(15,511)	68,944
End of Year	$ 23,604	$ 5,850	$ (17,754)	$ 44,217

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
AMARGOSA VALLEY TOWN DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 120,000	$ 120,885	$ 885	$ 95,165
Fish and game in-lieu	-	11,666	11,666	9,484
Total Revenues	120,000	132,551	12,551	104,649
EXPENDITURES				
Amargosa building bonds:				
Principal	80,000	80,000	-	75,000
Interest	38,500	38,500	-	46,000
Total Expenditures	118,500	118,500	-	121,000
Excess of Revenues Over (Under) Expenditures	1,500	14,051	12,551	(16,351)
OTHER FINANCING SOURCES				
Transfer from Capital project	-	-	-	136,500
Excess of Revenues and Other Sources Over (Under) Expenditures	1,500	14,051	12,551	120,149
FUND BALANCES				
Beginning of Year	124,884	128,667	3,783	8,518
End of Year	$ 126,384	$ 142,718	$ 16,334	$ 128,667

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
BEATTY TOWN DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 5,420	$ 22,964	$ 17,544	$ 6,744
Net proceeds from mines	-	7	7	60
Total Property Taxes	5,420	22,971	17,551	6,804
EXPENDITURES				
Beatty building bonds:				
Principal	5,000	5,000	-	5,000
Interest	600	600	-	900
Total Expenditures	5,600	5,600	-	5,900
Excess of Revenues Over (Under) Expenditures	(180)	17,371	17,551	904
FUND BALANCES				
Beginning of Year	5,480	6,845	1,365	5,941
End of Year	$ 5,300	$ 24,216	$ 18,916	$ 6,845

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes	$ 91,153	$ 89,936	$ (1,217)	$ -
Interest	-	904	904	-
Total Revenues	91,153	90,840	(313)	-
EXPENDITURES				
Pahrump building bonds				
Principal	57,903	55,000	(2,903)	-
Interest	33,250	4,725	(28,525)	-
Total Expenditures	91,153	59,725	(31,428)	-
Excess of Revenues Over (Under) Expenditures	-	31,115	31,115	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	$ -	$ 31,115	$ 31,115	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH TOWN
SHORT-TERM DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes	$ 56,590	$ 56,003	$ (587)	$ 47,200
EXPENDITURES				
Tonopah Town Short-Term Financing:				
Principal	14,000	14,000	-	14,000
Interest	1,120	983	(137)	2,480
	15,120	14,983	(137)	16,480
Tonopah Sports Complex				
Principal	15,113	15,238	125	15,961
Interest	15,187	15,062	(125)	14,339
	30,300	30,300	-	30,300
Total Expenditures	45,420	45,283	(137)	46,780
Excess of Revenues Over (Under) Expenditures	11,170	10,720	(450)	420
FUND BALANCES				
Beginning of Year	1,575	1,155	(420)	735
End of Year	$ 12,745	$ 11,875	$ (870)	$ 1,155

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH TOWN
CONVENTION CENTER DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Room tax	$ 30,000	$ 33,264	$ 3,264	$ 41,186
EXPENDITURES				
General obligation/ revenue bonds:				
Principal	25,000	-	(25,000)	25,000
Interest	11,688	5,312	(6,376)	12,750
Total Expenditures	36,688	5,312	(31,376)	37,750
Excess of Revenues Over (Under) Expenditures	(6,688)	27,952	34,640	3,436
FUND BALANCES				
Beginning of Year	37,748	48,934	11,186	45,498
End of Year	$ 31,060	$ 76,886	$ 45,826	$ 48,934

The accompanying notes are an integral part of these financial statements.

CAPITAL PROJECTS FUNDS

NYE COUNTY, NEVADA
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	COUNTY CAPITAL PROJECTS	COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS	ARMAGOSA SPECIAL AD VALOREM CAPITAL PROJECTS	BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS
ASSETS				
Cash and investments	$6,314,001	$ 42,093	$ 338	$ 414
Taxes receivable	49,928	-	-	-
Grants receivable	-	-	-	-
Interest receivable	29,952	-	-	-
Due from Tonopah Public Utilities	-	-	-	-
Due from other governments	1,139	-	-	-
Other receivables	-	-	-	-
	$6,395,020	$ 42,093	$ 338	$ 414
LIABILITIES				
Accounts payable	$ 204,782	$ -	$ -	$ -
Deferred tax revenue	45,594	-	-	-
Deferred grant revenue	12,173	-	-	-
Total Liabilities	262,549	-	-	-
FUND BALANCE				
Unreserved:				
Designated for subsequent year's operations	6,132,471	-	-	-
Undesignated	-	42,093	338	414
Total Fund Balance	6,132,471	42,093	338	414
	$6,395,020	$ 42,093	$ 338	$ 414

BELMONT CAPITAL PROJECTS	MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS	PAHRUMP CAPITAL PROJECTS	PAHRUMP SPECIAL AD VALOREM CAPITAL PROJECTS	LIBRARY CAPITAL PROJECTS	PAHRUMP TV CONSTRUCTION	ROUND MOUNTAIN CAPITAL PROJECTS
$ 52,292	$ 55	$ 219,405	$ 3,986	$ 8,982	$ 350,312	$ 613,690
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	805	-	-	1,400	-
-	-	-	-	-	-	-
$ 52,292	$ 55	$ 220,210	$ 3,986	$ 8,982	$ 351,712	$ 613,690
$ -	$ -	$ 66,386	$ -	$ -	$ 137,243	$ 92,201
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	66,386	-	-	137,243	92,201
-	-	153,824	-	8,682	214,469	413,756
52,292	55	-	3,986	300	-	107,733
52,292	55	153,824	3,986	8,982	214,469	521,489
$ 52,292	$ 55	$ 220,210	$ 3,986	$ 8,982	$ 351,712	$ 613,690

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	ROUND MOUNTAIN SPECIAL AD VALOREM CAPITAL PROJECTS	TONOPAH CAPITAL PROJECTS	TONOPAH SPECIAL AD VALOREM CAPITAL PROJECTS	TONOPAH ACTIVITY PARK
ASSETS				
Cash and investments	$ 745	$ 127,892	$ 2,669	$ 32,815
Taxes receivable	-	-	-	-
Grants receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from Tonopah Public Utilities	-	-	-	-
Due from other governments	-	-	-	-
Other receivables	-	-	-	-
	$ 745	$ 127,892	$ 2,669	$ 32,815
LIABILITIES				
Accounts payable	$ -	$ 1,770	$ -	$ 9,943
Deferred tax revenue	-	-	-	-
Deferred grant revenue	-	-	-	-
Total Liabilities	-	1,770	-	9,943
FUND BALANCE				
Unreserved:				
Designated for subsequent year's operations	-	110,531	-	-
Undesignated	745	15,591	2,669	22,872
Total Fund Balance	745	126,122	2,669	22,872
	$ 745	$ 127,892	$ 2,669	$ 32,815

TOTALS	
1990	1989
$ 7,769,689	$ 3,290,517
49,928	33,623
-	85,482
29,952	57,655
-	75,000
3,344	94,196
-	500
$ 7,852,913	$ 3,636,973
$ 512,325	$ 32,642
45,594	30,812
12,173	12,173
570,092	75,627
7,056,605	3,459,928
226,216	101,418
7,282,821	3,561,346
$ 7,852,913	$ 3,636,973

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	COUNTY CAPITAL PROJECTS	COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS	ARMAGOSA SPECIAL AD VALOREM CAPITAL PROJECTS	BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS
REVENUES				
Property taxes	$2,231,042	$ 42,093	$ 338	$ 414
Intergovernmental	5,429	-	-	-
Interest earned	1,154,385	-	-	-
Other revenues	-	-	-	-
Total Revenues	3,390,856	42,093	338	414
EXPENDITURES				
Capital outaly				
General government	95,355	-	-	-
Public safety	454,271	-	-	-
Judicial	71,316	-	-	-
Highways and streets	5,653	-	-	-
Health and sanitation	5,172	-	-	-
Culture and recreation	11,000	-	-	-
Community support	-	-	-	-
Intergovernmental	882	-	-	-
Debt service	-	-	-	-
Total Expenditures	643,649	-	-	-
Excess of revenues over (under) expenditures	2,747,207	42,093	338	414
OTHER FINANCING SOURCES (USES)				
Proceeds from short-term financing	-	-	-	-
Repayment of loan	-	-	-	-
Transfer from other funds	344,206	-	-	-
Transfers to other funds	(113,954)	-	-	-
Total Other Financing Sources (Uses)	230,252	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,977,459	42,093	338	414
FUND BALANCES				
Beginning of Year	3,155,012	-	-	-
End of Year	$6,132,471	$ 42,093	$ 338	$ 414

BELMONT CAPITAL PROJECTS	MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS	PAHRUMP CAPITAL PROJECTS	PAHRUMP SPECIAL AD VALOREM CAPITAL PROJECTS	LIBRARY CAPITAL PROJECTS	PAHRUMP TV CONSTRUCTION	ROUND MOUNTAIN CAPITAL PROJECTS
$ -	$ 55	$ -	$ 3,986	$ -	$ -	$ 12,176
-	-	9,900	-	-	-	-
-	-	-	-	-	5,838	-
61,620	-	-	-	-	-	-
61,620	55	9,900	3,986	-	5,838	12,176
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	141,369	190,035
9,328	-	-	-	-	-	112,005
-	-	126,076	-	-	-	-
-	-	-	-	-	-	
9,328	-	126,076	-	-	141,369	302,040
52,292	55	(116,176)	3,986	-	(135,531)	(289,864)
-	-	-	-	-	350,000	410,000
-	-	-	-	-	-	-
-	-	270,000	-	5,582	-	343,332
-	-	(84,502)	-	-	-	-
-	-	185,498	-	5,582	350,000	753,332
52,292	55	69,322	3,986	5,582	214,469	463,468
-	-	84,502	-	3,400	-	58,021
$ 52,292	$ 55	$ 153,824	$ 3,986	$ 8,982	$ 214,469	$ 521,489

NYE COUNTY, NEVADA
CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	ROUND MOUNTAIN SPECIAL AD VALOREM CAPITAL PROJECTS	TONOPAH CAPITAL PROJECTS	TONOPAH SPECIAL AD VALOREM CAPITAL PROJECTS	TONOPAH ACTIVITY PARK
REVENUES				
Property taxes	$ 745	$ -	$ 2,669	$ -
Room tax	-	6,096	-	-
Intergovernmental	-	-	-	-
Interest earned	-	-	-	-
Other revenues	-	15,596	-	-
Total Revenues	745	21,692	2,669	-
EXPENDITURES				
Capital outaly				
General government	-	13,096	-	-
Public safety	-	28,815	-	-
Judicial	-	-	-	-
Highways and streets	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	190	-	153,755
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	-	42,101	-	153,755
Excess of revenues over (under) expenditures	745	(20,409)	2,669	(153,755)
OTHER FINANCING SOURCES (USES)				
Proceeds from short-term financing	-	-	-	-
Repayment of loan	-	-	-	-
Transfer from other funds	-	62,747	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	62,747	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	745	42,338	2,669	(153,755)
FUND BALANCES				
Beginning of Year	-	83,784	-	176,627
End of Year	$ 745	$ 126,122	$ 2,669	$ 22,872

TOTALS	
1990	1989
$ 2,293,518	$ 1,320,912
6,096	-
15,329	820,397
1,160,223	734,772
77,216	82,039
3,552,382	2,958,120
108,451	118,138
483,086	273,696
71,316	75,606
5,653	81,474
5,172	285,635
496,349	81,781
121,333	8,013
126,958	-
-	40,933
1,418,318	965,276
2,134,064	1,992,844
760,000	-
-	(12,015)
1,025,867	17,486
(198,456)	(464,038)
1,587,411	(458,567)
3,721,475	1,534,277
3,561,346	2,027,069
$ 7,282,821	$ 3,561,346

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ 1,530,834	$ 1,688,868	$ 158,034	$ 1,218,250
Net proceeds from mines	509,166	542,174	33,008	94,810
Total property taxes	2,040,000	2,231,042	191,042	1,313,060
Community Development Block Grants:				
Beatty library expansion	-	-	-	1,839
Beatty test wells	-	1,286	1,286	-
Pahrump bleachers	-	-	-	1,814
Fish and game in-lieu	-	4,143	4,143	3,558
Armargosa road project	-	-	-	815,000
Interest earned	630,000	1,154,385	524,385	734,772
Miscellaneous	-	-	-	53,923
Total Revenues	2,670,000	3,390,856	720,856	2,923,966
EXPENDITURES (capital outlay)				
General Government:				
Commissioners	24,000	17,837	(6,163)	1,976
Administrator	-	-	-	11,472
Recorder - Auditor	4,320	728	(3,592)	2,646
Treasurer	5,200	-	(5,200)	1,663
Assessor	500	318	(182)	3,300
Clerk	-	-	-	2,175
Buildings and grounds	89,500	19,994	(69,506)	26,869
Computer equipment and expense	-	-	-	50,050
110 acre prep costs	100,000	-	(100,000)	12,557
Courthouse heating	50,000	8,325	(41,675)	-
Data Processing	20,000	9,465	(10,535)	-
Community impact fund	70,000	38,688	(31,312)	5,430
Pahrump Cemetery	20,000	-	(20,000)	-
Pahrump Complex	35,000	-	(35,000)	-
Total General Government	418,520	95,355	(323,165)	118,138

NYE COUNTY, NEVADA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Public Safety:				
Round Mountain Jail	$ 25,000	$ -	$ (25,000)	$ -
Repairs S.O. roof	-	-	-	4,712
Fire and safety	60,000	38,198	(21,802)	21,966
Public safety	90,000	2,740	(87,260)	45,935
Juvenile probation	-	-	-	23,622
Pahrump jail	60,000	237,777	177,777	91,126
Manhattan fire hydrants	20,000	-	(20,000)	-
Belmont Fire House	30,000	29,114	(886)	-
Sheriff	150,000	145,100	(4,900)	-
County seat jail	3,995,778	1,342	(3,994,436)	-
Total Public Safety	4,430,778	454,271	(3,976,507)	187,361
Judicial:				
District Attorney	20,700	15,440	(5,260)	22,908
District Court	8,000	7,114	(886)	2,793
Tonopah Justice Court	-	-	-	37,020
Pahrump Justice Court	8,000	8,000	-	560
Beatty Justice Court	40,000	-	(40,000)	-
Litigation expense	25,000	40,762	15,762	10,802
Gabbs Justice Court	3,000	-	(3,000)	1,523
Total Judicial	104,700	71,316	(33,384)	75,606
Highways and Streets:				
Pahrump road and flood study	-	-	-	1,500
Courthouse Parking	34,000	5,653	(28,347)	-
PV/AV Road	1,063,500	-	(1,063,500)	79,974
Total Highway and Streets	1,097,500	5,653	(1,091,847)	81,474
Culture and Recreation:				
Gabbs library	1,000	1,000	-	1,000
Beatty library	-	-	-	3,610
Youth activities	60,000	10,000	(50,000)	25,000
CNDA video	-	-	-	5,500
Total Culture and Recreation	61,000	11,000	(50,000)	35,110

NYE COUNTY, NEVADA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Health and Sanitation				
Beatty water study	$ -	$ 1,528	$ 1,528	$ 50,518
Pahrump landfill acquisition	19,000	-	(19,000)	-
Belmont water well	-	-	-	400
Landfill equipment	175,000	3,644	(171,356)	234,717
Total Health and Sanitation	194,000	5,172	(188,828)	285,635
Community Support:				
Pahrump Senior Citizen grant	-	-	-	2,413
Total Community Support	-	-	-	2,413
Airports:				
Gabbs airport	4,500	-	(4,500)	-
Pahrump airport	90,000	-	(90,000)	25,183
Beatty airport clear zone acquisition	-	-	-	15,750
Total Airports	94,500	-	(94,500)	40,933
Intergovernmental:				
Grant to CNDA	-	882	882	-
Total expenditures	6,400,998	643,649	(5,757,349)	826,670
Excess of revenues over (under) expenditures	(3,730,998)	2,747,207	6,478,205	2,097,296
OTHER FINANCING SOURCES (USES)				
Transfer in:				
County General Fund	344,206	344,206	-	-
Tonopah Public Utilities	75,000	-	(75,000)	-
Transfers to:				
General fund	-	-	-	(201,544)
Armargosa debt	(42,154)	(42,154)	-	(136,500)
Tonopah public utilities	-	-	-	(35,757)
Unemployment and property insurance fund	(25,000)	(25,000)	-	(20,500)
Debt service fund	(39,300)	(39,300)	-	(65,237)

NYE COUNTY, NEVADA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Park and recreation fund	$ (4,500)	$ (4,500)	$ -	$ (4,500)
Beatty Town	-	(3,000)	(3,000)	-
1 Cent Tax	(45,434)	-	45,434	-
Loan repayments:				
Pahrump Town	-	-	-	(12,015)
Total Other Financing Sources (uses)	262,818	230,252	(32,566)	(476,053)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(3,468,180)	2,977,459	6,445,639	1,621,243
FUND BALANCE				
Beginning of Year	3,468,180	3,155,012	(313,168)	1,533,769
End of Year	$ -	$6,132,471	$ 6,132,471	$3,155,012

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
NYE COUNTY SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 42,093	$ 42,093	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 42,093	$ 42,093	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
AMARGOSA SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 338	$ 338	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 338	$ 338	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
BEATTY SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 414	$ 414	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 414	$ 414	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
BELMONT CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Trust property sales	$ -	$ 61,620	$ 61,620	$ -
EXPENDITURES				
Capital outlay	-	9,328	9,238	-
Excess of Revenues Over (Under) Expenditures	-	52,292	52,292	-
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 52,292	$ 52,292	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
MANHATTAN SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 55	$ 55	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 55	$ 55	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Intergovernmental revenues				
Interest	$ -	$ 4,900	$ 4,900	$ -
Grant from Nye County animal shelter	-	5,000	5,000	-
Total Revenues	-	9,900	9,900	-
EXPENDITURES				
Capital outlay	270,000	126,076	(143,924)	-
Excess of Revenues Over (Under) Expenditures	(270,000)	(116,176)	153,824	-
OTHER FINANCING SOURCES (USES)				
Transfer from general fund	270,000	270,000	-	-
Transfer to Pahrump animal shelter fund	(84,502)	(84,502)	-	-
Total Other Sources (Uses)	185,498	185,498	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(84,502)	69,332	153,824	-
FUND BALANCES				
Beginning of Year	84,502	84,502	-	84,502
End of Year	$ -	$ 153,824	$ 153,824	$ 84,502

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 3,986	$ 3,986	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 3,986	$ 3,986	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP LIBRARY CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Donations	$ -	$ -	$ -	$ 500
EXPENDITURES				
Capital outlay	19,990	-	(19,990)	-
Excess of Revenues Over (Under) Expenditures	(19,990)	-	19,990	500
OTHER FINANCING SOURCES				
Transfer from general fund	17,090	5,582	(11,508)	2,900
Excess of Revenues Over (Under) Expenditures and Other Uses	(2,900)	5,582	8,482	3,400
FUND BALANCES				
Beginning of Year	2,900	3,400	500	-
End of Year	$ -	$ 8,982	$ 8,982	$ 3,400

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
PAHRUMP TV CONSTRUCTION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Interest earned	$ -	$ 5,838	$ 5,838	$ -
EXPENDITURES				
Capital outlay	350,000	141,369	(208,631)	-
Excess of Revenues Over (Under) Expenditures	(350,000)	(135,531)	214,469	-
OTHER FINANCING SOURCES (USES)				
Short-term financing proceeds	350,000	350,000	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	214,469	214,469	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	$ -	$ 214,469	$ 214,469	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ROUND MOUNTAIN CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property taxes				
Ad valorem	$ -	$ -	$ -	$ 29
Net proceeds of mines	-	-	-	7,823
Total property taxes	-	-	-	7,852
Interest	-	12,176	12,176	-
Total Revenues	-	12,176	12,176	7,852
EXPENDITURES				
Public Safety:				
Fire truck	-	-	-	70,000
Fire department equipment	-	-	-	16,335
Culture and Recreation:				
Library	-	190,035	190,035	2,368
Community support:				
Activity bus	-	-	-	5,600
Capital outlay	390,934	112,005	(278,929)	-
Total Expenditures	390,934	302,040	(88,894)	94,303
Excess of Revenues Over (Under) Expenditures	(390,934)	(289,864)	101,070	(86,451)
OTHER FINANCING SOURCES				
Transfer from General Fund	343,332	343,332	-	-
Short-term financing proceeds	-	410,000	410,000	-
Total Other Financing Sources	343,332	753,332	410,000	-
Excess of Other Sources over Expenditures	(47,602)	463,468	511,070	(86,451)
FUND BALANCES				
Beginning of year	47,602	58,021	10,419	144,472
End of year	$ -	$ 521,489	$ 521,489	$ 58,021

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
ROUND MOUNTAIN SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 745	$ 745	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 745	$ 745	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH TOWN
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Fire collections	$ -	$ 1,365	$ 1,365	$ 1,467
Fire rescue squad	1,000	6,826	5,826	-
Room tax	-	6,096	6,096	-
Interest	2,000	7,405	5,405	6,514
Total Revenues	3,000	21,692	18,692	7,981
EXPENDITURES				
Parks	15,000	190	(14,810)	9,785
Fire truck	30,000	28,815	(1,185)	-
Other	60,588	13,096	(47,492)	-
Total Expenditures	105,588	42,101	(63,487)	9,785
Excess of Revenues Over (Under) Expenditures	(102,588)	(20,409)	82,179	(1,804)
OTHER FINANCING SOURCES				
Transfers from:				
Tonopah town general fund	46,000	46,000	-	-
Tonopah convention center and parks fund	8,000	16,747	8,747	14,586
Total Other Financing Sources	54,000	62,747	8,747	14,586
Excess of Revenues and Other Sources Over (Under) Expenditures	(48,588)	42,338	90,926	12,782
FUND BALANCES				
Beginning of Year	48,588	83,784	35,196	71,002
End of Year	$ -	$ 126,122	$ 126,122	$ 83,784

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH SPECIAL AD VALOREM
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Property tax	$ -	$ 2,669	$ 2,669	$ -
FUND BALANCES				
Beginning of year	-	-	-	-
End of year	$ -	$ 2,669	$ 2,669	$ -

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
TONOPAH TOWN
TONOPAH ACTIVITY PARK
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
State Parks grant	$ 34,965	$ -	$ (34,965)	$ 17,821
EXPENDITURES				
Capital outlay	156,289	153,755	(2,534)	-
Operating supplies	-	-	-	33,483
Professional fees	-	-	-	1,035
Total Expenditures	156,289	153,755	(2,534)	34,518
Excess of Revenues Over (Under) Expenditures	(121,324)	(153,755)	(32,431)	(16,697)
FUND BALANCES				
Beginning of Year	121,324	176,627	55,303	193,324
End of Year	$ -	$ 22,872	$ 22,872	$ 176,627

The accompanying notes are an integral part of these financial statements.

ENTERPRISE FUNDS

TONOPAH TOWN
TONOPAH PUBLIC UTILITIES
BALANCE SHEET
JUNE 30, 1990

ASSETS

	1990	1989
CURRENT ASSETS		
Cash and investments	$ 211,574	$ 300,610
Cash with fiscal agent	16,393	20,483
Accounts receivable	63,292	61,751
Materials inventory, at cost	69,961	59,079
Restricted Assets:		
Cash, debt service	146,055	69,474
Cash, customers' deposits	21,971	17,540
Accounts receivable, privilege fees	20,400	-
Total Current Assets	549,646	528,937
PROPERTY, PLANT AND EQUIPMENT		
Water system	3,750,196	3,743,567
Sewer system	3,578,628	3,347,816
Airport water system	1,001,042	1,001,042
Airport sewer system	500,000	500,000
Trucks and equipment	238,798	228,041
	9,068,664	8,820,466
Less: Accumulated depreciation	2,164,950	1,940,903
	6,903,714	6,879,563
	$ 7,453,360	$ 7,408,500

LIABILITIES AND FUND EQUITY

	1990	1989
LIABILITIES		
Current Liabilities, Payable from Unrestricted Assets:		
Accounts payable	$ 20,067	$ 23,056
Accrued payroll and related liability	4,419	4,388
Accrued vacation, holiday and sick leave	19,620	17,523
Current Liabilities, Payable from Restricted Assets:		
Customers' deposits	21,971	17,540
Loan payable to Nye County	-	75,000
Total Current Liabilities	66,077	137,507
FUND EQUITY		
Contributions:		
Housing and Urban Development	394,880	406,321
Environmental Protection Agency	631,782	647,299
Nye County	223,521	226,583
Anaconda Company	2,254,842	2,322,911
Customers and others	1,501,572	1,538,239
School district and county	48,415	48,507
	5,055,012	5,189,860
Retained Earnings	2,332,271	2,081,133
Total Fund Equity	7,387,283	7,270,993
	$ 7,453,360	$ 7,408,500

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1990

	F.H. FLINT SCHOLARSHIP	AGENCY FUNDS	TOTALS 1990	TOTALS 1989
ASSETS				
Cash and investments	$ 12,494	$ 1,721,292	$ 1,733,786	$ 1,411,174
Taxes receivable	-	150,989	150,989	112,660
	$ 12,494	$ 1,872,281	$ 1,884,775	$ 1,523,834
LIABILITIES				
Due to other governments	$ -	$ 1,734,436	$ 1,734,436	$ 1,408,038
Deferred tax revenue	-	137,845	137,845	104,068
Total Liabilities	-	1,872,281	1,872,281	1,512,106
FUND BALANCE				
Designated for subsequent year 's expenditures	12,228	-	12,228	10,991
Undesignated	266	-	266	737
Total Fund Balance	12,494	-	12,494	11,728
	$ 12,494	$ 1,872,281	$ 1,884,775	$ 1,523,834

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
F.H. FLINT SCHOLARSHIP FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
REVENUES				
Interest	$ 500	$ 1,266	$ 766	$ 1,237
EXPENDITURES				
Services and supplies	500	500	-	500
Excess of Revenues Over (Under) Expenditures	-	766	766	737
FUND BALANCE				
Beginning of year	10,991	11,728	737	10,991
End of year	$ 10,991	$ 12,494	$ 1,503	$ 11,728

The accompanying notes are an integral part of these financial statements.

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
JUNE 30, 1990

	BALANCE JUNE 30, 1989	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1990
Nye County Hospital District				
ASSETS				
Cash	$ 24,341	$ 532,740	$ 554,236	$ 2,845
Taxes Receivable	2,750	376,328	375,889	3,189
	$ 27,091	$ 909,068	$ 930,125	$ 6,034
LIABILITIES				
Due to other governments	$ 24,437	$ 532,740	$ 554,109	$ 3,068
Deferred tax revenue	2,654	376,328	376,016	2,966
	$ 27,091	$ 909,068	$ 930,125	$ 6,034
Nye County Hospital Debt Service				
ASSETS				
Cash	$ -	$ 114,066	$ 92,626	$ 21,440
Taxes Receivable	552	90,319	90,054	817
	$ 552	$ 204,385	$ 182,680	$ 22,257
LIABILITIES				
Due to other governments	$ 29	$ 114,066	$ 92,600	$ 21,495
Deferred tax revenue	523	90,319	90,080	762
	$ 552	$ 204,385	$ 182,680	$ 22,257
Nye County School District				
ASSETS				
Cash	$ 65,552	$ 4,121,556	$ 4,163,999	$ 23,109
Taxes receivable	79,993	3,407,573	3,400,585	86,981
	$ 145,545	$ 7,529,129	$ 7,564,584	110,090
LIABILITIES				
Due to other governments	$ 71,761	$ 4,121,556	$ 4,162,745	$ 30,572
Deferred tax revenue	73,784	3,407,573	3,401,839	79,518
	$ 145,545	$ 7,529,129	$ 7,564,584	$ 110,090

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
JUNE 30, 1990

	BALANCE JUNE 30, 1989	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1990
Nye County School Debt Service				
ASSETS				
Cash	$ 1,122,184	$ 2,591,568	$ 2,513,924	$ 1,199,828
Taxes receivable	23,030	2,224,918	2,199,636	48,312
	$ 1,145,214	$ 4,816,486	$ 4,713,560	$ 1,248,140
LIABILITIES				
Due to other governments	$ 1,123,853	$ 2,591,568	$ 2,511,245	$ 1,204,176
Deferred tax revenue	21,361	2,224,918	2,202,315	43,964
	$ 1,145,214	$ 4,816,486	$ 4,713,560	$ 1,248,140
City of Gabbs				
ASSETS				
Cash	$ 7,420	$ 77,238	$ 75,747	$ 8,911
Taxes receivable	132	36,873	36,022	983
	$ 7,552	$ 114,111	$ 111,769	$ 9,894
LIABILITIES				
Due to other governments	$ 7,504	$ 77,238	$ 75,719	$ 9,023
Deferred tax revenue	48	36,873	36,050	871
	$ 7,552	$ 114,111	$ 111,769	$ 9,894
State of Nevada				
ASSETS				
Cash	$ 88,169	$ 623,722	$ 582,566	$ 129,325
Taxes receivable	6,203	458,886	454,382	10,707
	$ 94,372	$ 1,082,608	$ 1,036,948	$ 140,032
LIABILITIES				
Due to other governments	$ 88,674	$ 623,722	$ 582,128	$ 130,268
Deferred tax revenue	5,698	458,886	454,820	9,764
	$ 94,372	$ 1,082,608	$ 1,036,948	$ 140,032

NYE COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
JUNE 30, 1990

	BALANCE JUNE 30, 1989	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1990
Range Improvement District				
ASSETS				
Cash	$ 89,737	$ 60,195	$ 43,777	$ 106,155
LIABILITIES				
Due to other governments	$ 89,737	$ 60,195	$ 43,777	$ 106,155
Economic Development Authority				
ASSETS				
Cash	$ 2,043	$ 14,682	$ 6,851	$ 9,874
LIABILITIES				
Due to other governments	$ 2,043	$ 14,682	$ 6,851	$ 9,874
Nye County Trust Property				
ASSETS				
Cash	$ -	$ 219,805	$ -	$ 219,805
LIABILITIES				
Due to other governments	$ -	$ 219,805	$ -	$ 219,805
Totals, All Agency Funds				
ASSETS				
Cash	$ 1,399,446	$ 8,355,572	$ 8,033,726	$ 1,721,292
Taxes receivable	112,660	6,594,897	6,556,568	150,989
	$ 1,512,106	$14,950,469	$14,590,294	$ 1,872,281
LIABILITIES				
Due to other governments	$ 1,408,038	$ 8,355,572	$ 8,029,174	$ 1,734,436
Deferred tax revenue	104,068	6,594,897	6,561,120	137,845
	$ 1,512,106	$14,950,469	$14,590,294	$ 1,872,281

The accompanying notes are an integral part of these financial statements.

STATISTICAL SECTION

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
GENERAL FUND				
REVENUES				
Department of Energy, Repository Planning grant	$1,031,000	$ -	$(1,031,000)	$ -
EXPENDITURES				
General Government:				
Commissioners:				
Salaries and wages	32,956	-	6,625	39,581
Employee benefits	15,992	-	1,440	17,432
County Administrator:				
Salaries and wages	137,394	-	5,252	142,646
Employee benefits	43,685	-	1,216	44,901
Risk Management:				
Salaries and wages	-	-	15,500	15,500
Employee benefits	-	-	4,870	4,870
Services and supplies	-	-	8,825	8,825
Capital outlay	-	-	9,900	9,900
Clerk:				
Salaries and wages	143,500	-	8,490	151,990
Employee benefits	41,775	-	1,890	43,665
Data Processing:				
Salaries and wages	51,124	-	8,375	59,499
Employee benefits	17,617	-	1,911	19,528
Repository Planning:				
Salaries and wages	15,000	-	(15,000)	-
Employee benefits	5,000	-	(5,000)	-
Services and supplies	1,011,000	-	(1,011,000)	-
County Planner:				
Salaries and wages	105,000	-	4,885	109,885
Employee benefits	30,000	-	1,070	31,070
Miscellaneous Overhead:				
Benefits increase	77,200	-	(68,619)	8,581
Salary adjustment	312,300	-	(286,196)	26,104

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Treasurer:				
Salaries and wages	$ 139,670	$ -	$ 6,467	$ 146,137
Employee benefits	44,895	-	1,155	46,050
Recorder/Auditor:				
Salaries and wages	132,928	-	8,850	141,778
Employee benefits	46,699	-	1,970	48,669
Assessor:				
Salaries and wages	300,743	-	25,045	325,788
Employee benefits	106,585	-	5,576	112,161
Buildings & Grounds:				
Salaries and wages	235,700	-	25,670	261,370
Employee benefits	85,300	-	3,277	88,577
Total General Government		-	(1,227,556)	
Public Safety:				
Sheriff:				
Salaries and wages	1,885,000	-	156,531	2,041,531
Employee benefits	767,000	-	56,591	823,591
Services and supplies	498,000	-	(14,260)	483,740
Emergency Management:				
Salaries and wages	9,800	-	380	10,180
Employee benefits	285	-	100	385
Total Public Safety		-	199,342	
Judicial:				
District Court:				
Salaries and wages	50,500	-	1,935	52,435
Employee benefits	16,200	-	445	16,645
Services and supplies	45,750	-	5,000	50,750
District Attorney:				
Salaries and wages	209,824	-	6,740	216,564
Employee benefits	71,445	-	(1,195)	70,250
Services and supplies	40,800	-	(7,300)	33,500

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Support Enforcement:				
Salaries and wages	$ -	$ -	$ 18,710	$ 18,710
Employee benefits	-	-	7,220	7,220
Services and supplies	-	-	7,300	7,300
District Attorney, Pahrump:				
Salaries and wages	118,530	-	15,329	133,859
Employee benefits	37,500	-	725	38,225
Tonopah Justice Court:				
Salaries and wages	77,200	-	6,330	83,530
Employee benefits	25,590	-	1,430	27,020
Services and supplies	15,500	-	5,000	20,500
Pahrump Justice Court:				
Salaries and wages	67,447	-	7,875	75,322
Employee benefits	23,471	-	2,215	25,686
Services and supplies	10,105	-	6,000	16,105
Beatty Justice Court:				
Salaries and wages	91,350	-	6,815	98,165
Employee benefits	31,840	-	1,575	33,415
Gabbs Justice Court:				
Salaries and wages	23,598	-	2,025	25,623
Employee benefits	10,758	-	460	11,218
Total Judicial		-	94,634	
Health & Sanitation:				
Waste Management:				
Salaries and wages	36,500	-	(36,500)	-
Employee benefits	14,200	-	(14,200)	-
Services and supplies	55,500	-	(55,500)	-
Solid Waste - Tonopah:				
Salaries and wages	-	-	18,815	18,815
Employee benefits	-	-	7,249	7,249
Services and supplies	-	-	42,500	42,500

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Solid Waste - Pahrump:				
Salaries and wages	$ -	$ -	$ 19,260	$ 19,260
Employee benefits	-	-	7,355	7,355
Services and supplies	-	-	13,000	13,000
Cemetery:				
Salaries and wages	4,750	-	915	5,665
Employee benefits	170	-	210	380
Total Health & Sanitation		-	3,104	
Community support:				
Senior Nutrition:				
Salaries and wages	61,500	-	4,000	65,500
Employee benefits	14,100	-	480	14,580
Total Community Support		-	4,480	
Total Expenditures		-	(925,996)	
Excess of Revenues Over (Under) Expenditures		-	(105,004)	
OTHER FINANCING SOURCES (USES)				
Contingency	(266,473)	-	105,004	(161,469)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		$ -	$ -	

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
AIRPORT FUND				
REVENUES				
Beatty airport grant	$ -	$ 38,265	$ -	$ 38,265
EXPENDITURES				
Capital outlay:				
Tonopah Airport	20,000	20,077	-	40,077
Beatty Airport	-	18,188	-	18,188
Total Expenditures		38,265	-	
Excess of Revenues Over (Under) Expenditures		$ -	$ -	
MEDICAL & GENERAL INDIGENT FUND				
REVENUES				
Rural housing grant	$ -	$ 1,646	$ -	$ 1,646
Rental assistance grant	-	1,955	-	1,955
Energy assistance grant	-	152	-	152
Total Revenues		3,753	-	
EXPENDITURES				
Rural housing	-	1,646	-	1,646
Rental assistance	-	1,955	-	1,955
Energy assistance	-	152	-	152
Total Expenditures		3,753	-	
Excess of Revenues Over (Under) Expenditures		$ -	$ -	
JUVENILE PROBATION FUND				
REVENUES				
Other revenues	$ -	$ -	$ 2,000	$ 2,000
Youth services	-	-	1,500	1,500
County grant	-	-	10,000	10,000
Tuition fees	-	-	818	818
Total Revenues		-	14,318	

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
EXPENDITURES				
Youth Services:				
Salaries and wages	$ -	$ -	$ 8,792	$ 8,792
Employee benefits	-	-	1,208	1,208
Services and supplies	-	-	4,318	4,318
Total Expenditures		-	14,318	
Excess of Revenues Over (Under) Expenditures		$ -	$ -	
REPOSITORY PLANNING FUND				
REVENUES				
Dept. of Energy grant	$ -	$1,031,000	$ -	$1,031,000
EXPENDITURES				
Salaries and wages	-	15,000	-	15,000
Employee benefits	-	5,000	-	5,000
Services and supplies	-	1,011,000	-	1,011,000
Total Expenditures		1,031,000	-	
Excess of Revenues Over (Under) Expenditures		$ -	$ -	
AMARGOSA TOWN GENERAL FUND				
REVENUES				
Park grant	$ -	$ 4,736	$ -	$ 4,736
EXPENDITURES				
Services and supplies	-	4,736	5,000	9,736
Capital outlay	5,000	-	(5,000)	-
Total Expenditures		4,736	-	
Excess of Revenues Over (Under) Expenditures		$ -	$ -	

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
BEATTY TOWN GENERAL FUND				
EXPENDITURES				
General Government:				
Administration:				
Capital outlay	$ 10,600	$ -	$ (8,085)	$ 2,515
Culture & Recreation:				
Library:				
Service and supplies	10,590	-	8,085	18,675
Total Expenditures		$ -	$ -	
PAHRUMP TOWN GENERAL FUND				
REVENUES				
Room tax	$ 21,000	$ -	$ 3,000	$ 24,000
Gaming licenses	25,000	-	5,000	30,000
County liquor licenses	3,300	-	600	3,900
Building permits	50,000	-	(7,400)	42,600
Parcel fees	1,500	-	500	2,000
SCCRT	205,100	-	(100)	205,000
Sales tax - State reserve	22,600	-	(600)	22,000
Gas sales	1,000	-	(1,000)	-
Total Revenues		-	-	
EXPENDITURES				
General Government:				
Administration:				
Salaries and wages	53,000	-	6,000	59,000
Employee benefits	13,500	-	3,500	17,000
Services and supplies	9,100	-	13,000	22,100
Town Board:				
Employee benefits	-	-	100	100
Services and supplies	30,300	-	48,600	78,900
Capital outlay	232,700	-	(232,700)	-
Business License Dept.:				
Services and supplies	500	-	(500)	-

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Buildings & Grounds:				
Salaries and wages	$ 40,000	$ -	$ 2,000	$ 42,000
Employee benefits	11,000	-	(500)	10,500
Services and supplies	26,500	-	900	27,400
Community Center:				
Services and supplies	11,500	-	(2,500)	9,000
Planning Department:				
Salaries and wages	38,000	-	(31,470)	6,530
Employee benefits	9,500	-	(9,000)	500
Services and supplies	7,000	-	249,495	256,495
Total General Government		-	46,925	
Public Safety:				
Fire Department:				
Salaries and wages	18,000	-	(6,000)	12,000
Payments to volunteers	6,000	-	1,500	7,500
Employee benefits	6,800	-	(300)	6,500
Services and supplies	27,000	-	25,800	52,800
Building Inspection:				
Salaries and wages	38,000	-	(38,000)	-
Employee benefits	10,000	-	(10,000)	-
Services and supplies	6,000	-	(6,000)	-
Capital Outlay	2,000	-	(2,000)	-
Total Public Safety		-	(35,000)	
Highways & Streets:				
Payment to County Road Fund	100,000	-	2,000	102,000
Health & Sanitation:				
Services and supplies	500	-	(400)	100
Culture & Recreation:				
Television:				
Maintenance	33,000	-	(1,000)	32,000

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Room Tax Activity:				
Services and supplies	15,000	-	(15,000)	-
Arena Activity:				
Services and supplies	$ 1,500	$ -	$ 500	$ 2,000
Recreation:				
Salaries and wages	3,600	-	1,900	5,500
Employee benefits	100	-	200	300
Services and supplies	14,500	-	6,800	21,300
Total Culture & Recreation		-	(6,600)	
Total Expenditures		-	6,925	
Excess of Revenues Over (Under) Expenditures		-	6,925	
OTHER FINANCING SOURCES (USES)				
Contingency	(6,925)	-	(6,925)	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		$ -	$ -	
PAHRUMP ANIMAL SHELTER FUND				
EXPENDITURES				
Pahrump animal shelter	$ -	$ -	$ 84,502	$ 84,502
OTHER FINANCING SOURCES				
Transfer from capital projects fund	-	-	84,502	84,502
Excess of Expenditures over (Under) Other Financing Sources		$ -	$ -	
PAHRUMP CAPITAL PROJECTS FUND				
EXPENDITURES				
Capital outlay	$ 84,502	$ -	$ 185,498	$ 270,000

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
OTHER FINANCING SOURCES (USES)				
Transfer from general fund	-	-	270,000	270,000
Transfer to Pahrump animal shelter fund	-	-	(84,502)	(84,502)
Total Other Financing Sources (Uses)		$ -	$ 185,498	
Excess of Expenditures over (Under) Other Financing Sources (Uses)		$ -	$ -	
PAHRUMP TV CONSTRUCTION FUND				
EXPENDITURES				
Capital outlay	$ -	$ -	$ 350,000	$ 350,000
OTHER FINANCING SOURCES				
Short-term financing proceeds	-	-	350,000	350,000
Excess of Expenditures over (Under) Other Financing Sources		$ -	$ -	
MANHATTAN TOWN GENERAL FUND				
EXPENDITURES				
General Government:				
Administration:				
Capital outlay	$ 42,000	$ -	$ (2,000)	$ 40,000
Public Saftey:				
Fire Department:				
Services and supplies	3,500	-	1,000	4,500
Culture & Recreation:				
Library:				
Service and supplies	2,800	-	1,000	3,800
Total Expenditures		$ -	$ -	

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
ROUND MOUNTAIN TOWN GENERAL FUND				
REVENUES				
Ad valorem tax	$ 85,362	$ -	$ 158,268	$ 243,630
Net proceeds of mines	298,027	-	(109,758)	188,269
Total Revenues		-	48,510	
EXPENDITURES				
General Government:				
Administration:				
Salaries and wages	42,444	-	(12,400)	30,044
Employee benefits	14,395	-	(4,000)	10,395
Services and supplies	15,592	-	5,900	21,492
Total General Government		-	(10,500)	
Public Safety:				
Fire Department:				
Services and supplies	20,195	-	1,900	22,095
Culture and Recreation:				
Library:				
Employee benefits	8,576	-	8,400	16,976
Services and supplies	29,850	-	(8,400)	21,450
Gym:				
Salaries and wages	25,275	-	7,000	32,275
Employee benefits	11,605	-	100	11,705
Services and supplies	13,356	-	2,500	15,856
Swimming Pool:				
Salaries and wages	20,000	-	7,300	27,300
Employee benefits	-	-	5,760	5,760
Services and supplies	45,000	-	11,600	56,600
Recreation Program				
Salaries and wages	12,570	-	3,640	16,210
Employee benefits	4,882	-	60	4,942
Services and supplies	1,760	-	7,000	8,760

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Community Center:				
Services and supplies	$ 2,270	$ -	$ 100	$ 2,370
Total Culture and Recreation		-	45,060	
Community Support:				
Activity Bus #1:				
Salaries and wages	6,000	-	3,000	9,000
Services and supplies	4,750	-	550	5,300
Activity Bus #2:				
Services and supplies	1,700	-	4,200	5,900
Total Community Support		-	7,750	
Intergovernmental:				
Youth program	1,200	-	1,600	2,800
Arts council	-	-	2,700	2,700
Total Intergovernmental		-	4,300	
Total Expenditures		-	48,510	
Excess of Revenues Over (Under) Expenditures		$ -	$ -	
TONOPAH TOWN GENERAL FUND				
REVENUES				
Donations	$ -	$ -	$ 3,200	$ 3,200
EXPENDITURES				
General Government:				
Administration:				
Salaries and wages	14,002	-	2,150	16,152
Employee benefits	3,600	-	500	4,100
Services and supplies	28,505	-	(21,500)	7,005
Total General Government		-	(18,850)	

NYE COUNTY, NEVADA
SCHEDULE OF BUDGETARY ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 1990

	ORIGINAL BUDGET	GRANTS	TRANSFERS AND AUGMENTATIONS	BUDGET AS AMENDED
Public Safety:				
Fire Department:				
Salaries and wages	$ 114,219	$ -	$ 2,567	$ 116,786
Employee benefits	40,281	-	3,000	43,281
Services and supplies	22,300	-	15,933	38,233
Total Public Safety		-	21,500	
Culture and Recreation:				
Library:				
Salaries and wages	9,320	-	800	10,120
Services and supplies	6,600	-	3,800	10,400
Total Culture and Recreation		-	4,600	
Total Expenditures		-	7,250	
Excess of Revenues Over (Under) Expenditures		-	(4,050)	
OTHER FINANCING SOURCES (USES)				
Contingency	(12,523)	-	4,050	(8,473)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		$ -	$ -	

NYE COUNTY, NEVADA
SUMMARY SCHEDULE OF CASH BALANCES
JUNE 30, 1989 AND 1990

	1989	1990
County		
General fund	$ 1,172,158	$ 2,329,687
Road fund	942,956	1,168,729
Regional streets and highways fund	656,037	639,555
Public transit fund	1,126,519	1,622,346
Agricultural extension fund	6,158	12,679
Airport fund	45,737	68,934
Ambulance and health fund	58,680	53,922
Medical and general indigent fund	57,544	112,955
Emergency medical indigent fund	153,934	434,704
Health clinics fund	18,536	50,006
Federal revenue sharing fund	3,945	3,945
Forensic service	875	1,525
Mining maps fund	115,785	79,254
Juvenile grants fund	-	-
Juvenile probation fund	83,298	48,431
Museum fund	2,097	10,773
Parks and recreation fund	20,620	10,966
State/county room tax fund	27,271	17,107
Justice court administrative assessment fund	17,218	26,462
Repository planning fund (deficit)	(44,580)	(133,788)
PBS fund	693	1,208
Debt service fund (deficit)	(31,666)	(48,808)
Capital projects funds	2,914,013	6,356,094
Belmont capital projects fund	-	52,292
Self insurance fund	136,656	159,910
State medical indigent fund	2,103	9,441
Employees' group insurance fund	150,528	385,130
F.H. Flint scholarship fund	11,728	12,494
Senior nutrition fund	16,036	21,095
	7,664,879	13,507,048
Amargosa Valley Town		
General fund	22,231	33,573
Debt service fund	128,564	142,674
Capital projects fund	-	338
	150,795	176,585
Beatty Town		
General fund	32,406	93,864
General Improvement District Fund	46,802	86,360
Debt service fund	6,671	24,210
Capital projects fund	-	414
	85,879	204,848

NYE COUNTY, NEVADA
SUMMARY SCHEDULE OF CASH BALANCES
JUNE 30, 1989 AND 1990

	1989	1990
Manhattan Town		
General fund	$ 56,391	$ 62,252
Capital projects fund	-	55
General fund	56,391	62,307
Pahrump Town		
General fund	114,437	158,420
Numbering system fund	48,289	44,491
Swimming pool fund	14,012	19,653
Library fund	8,870	22,021
Debt service fund	-	30,655
Library capital projects fund	2,900	8,982
Capital projects funds	84,502	223,391
TV construction fund	-	350,312
Animal shelter fund	-	85,745
	273,010	943,670
Round Mountain Town		
General fund	82,884	394,760
Capital projects funds	59,813	614,435
	142,697	1,009,195
Tonopah Town		
General fund	112,860	123,809
Convention center and parks fund	36,984	6,275
Short-Term debt service fund	953	11,631
Convention center debt service fund	44,822	74,779
Capital projects funds	83,784	130,561
Activity park fund	145,505	32,815
Tonopah Public Utilities fund	408,107	395,993
	833,015	775,863
Trust and Agency Funds:		
Nye County Trust Property	-	219,805
School:		
General fund	65,552	23,109
Debt service fund	1,122,184	1,199,828
Hospital district	24,341	24,285
Range improvements fund	89,737	106,155
Other	97,632	148,110
	1,399,446	1,721,292
Unapportioned Receipts	2,944	79,484
	$10,609,056	$18,480,292

NYE COUNTY, NEVADA
SUMMARY SCHEDULE OF CASH BALANCES
JUNE 30, 1989 AND 1990

	1989	1990
Cash Balances Represented by:		
Commercial Bank Accounts with First Interstate Bank of Nevada, Tonopah Branch:		
Nye County Treasurer	$ -	$ 930,633
Nye County Treasurer Investment	135,994	100,253
Nye County Trust Property	-	18,027
Nye County Medical Insurance Draw	147,165	354,902
Nye County Medical Reserve	3,363	-
Senior Nutrition Program	16,036	21,095
Tonopah Public Utilities	20,483	16,393
Total bank deposits	323,041	1,441,303
Petty Cash Accounts:		
Treasurer	1,550	1,550
Gabbs Justice of the Peace	60	60
Beatty Justice of the Peace	200	200
Recorder	125	125
Assessor	575	575
Clerk	3,125	3,125
Sheriff	1,200	1,200
District Attorney	500	500
Tonopah Public Utilities	501	501
Manhattan Town	200	200
Beatty General Improvement District	500	500
Social services	200	200
Amargosa Valley Town	100	100
Beatty Town	450	450
Round Mountain Town	-	200
Tonopah Town	100	100
Pahrump Town	300	1,500
Total petty cash	9,686	11,086
Undeposited cash receipts	-	128,868
Cash Invested:		
Time Certificates of Deposit:		
Valley Bank of Nevada, Las Vegas Branch	500,000	571,246
First Interstate Bank of Nevada, Tonopah Branch	1,111,329	2,393,789
Federal Securities under repurchase agreements from First Interstate Bank of Nevada, Tonopah Branch	8,665,000	13,934,000
Total cash invested	10,276,329	16,899,035
Total cash balances	$10,609,056	$18,480,292
Percent invested at June 30	96.9 %	91.4 %

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER $100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1986 THROUGH 1990

	1990	1989	1988	1987	1986
NYE COUNTY					
General fund	$ 0.2061	$ 0.0429	$ 0.2538	$ 0.2602	$ 0.3543
Road fund	0.0200	0.0245	0.0289	0.0152	0.0293
Agricultural extension fund	0.0165	0.0176	0.0147	0.0146	0.0145
Ambulance and health fund	0.0187	0.0250	0.0159	0.0198	0.0103
Medical and general indigent fund	0.0800	0.0679	0.0662	0.0945	0.0966
Museum fund	0.0077	0.0052	-	-	-
Health clinic fund	0.0187	-	-	0.0026	0.0084
Juvenile probation fund	0.0291	0.0457	0.0457	0.0396	0.0501
Parks fund	0.0081	0.0096	-	-	-
Capital projects fund	0.4490	0.3715	0.2175	0.0098	0.0102
State indigent fund	0.0150	0.0075	0.0075	0.0075	0.0070
State emergency indigent	0.0715	-	-	0.0300	0.0300
Debt service fund	-	0.0031	-	0.0411	0.0772
	0.9404	0.6205	0.6502	0.5349	0.6879
Nye school general	0.7500	0.7500	0.7500	0.7500	0.7500
Nye school debt service	0.4897	0.1831	0.2728	0.3207	0.3541
State of Nevada	0.1010	0.0646	0.0470	0.0200	0.0200
Nye county rate	$ 2.2811	$ 1.6182	$ 1.7200	$ 1.6256	$ 1.8120
CITY OF GABBS					
General fund	$ 1.1076	$ 1.1516	$ 0.7958	$ 0.5511	$ 0.5551
Hospital district	0.1550	0.1277	0.1013	0.0611	0.0782
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
City of Gabbs rate	$ 3.5437	$ 2.8975	$ 2.6171	$ 2.2378	$ 2.4453
AMARGOSA VALLEY TOWN					
General fund	$ 0.0944	$ 0.5681	$ 0.5037	$ 0.3736	$ 0.3510
Debt service fund	1.2645	0.9903	0.9180	0.9303	0.9287
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Amargosa Valley Town rate	$ 3.6400	$ 3.1766	$ 3.1417	$ 2.9295	$ 3.0917
BEATTY TOWN					
General fund	$ 0.1547	$ 0.0874	$ 0.0942	$ 0.1273	$ 0.1548
Debt service fund	0.0664	0.0862	0.1012	0.1204	0.1326
Hospital district	0.1550	0.1277	0.1013	0.0611	0.0782
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Beatty Town rate	$ 2.6572	$ 1.9195	$ 2.0167	$ 1.9344	$ 2.1776

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER $100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1986 THROUGH 1990

	1990	1989	1988	1987	1986
MANHATTAN TOWN					
General fund	$ 0.3040	$ 0.2654	$ 0.0963	$ 0.0914	$ 0.1449
Hospital district	0.1550	0.1277	0.1013	0.0611	0.0782
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Manhattan Town rate	$ 2.7401	$ 2.0113	$ 1.9176	$ 1.7781	$ 2.0351
PAHRUMP TOWN					
General fund	$ 0.1504	$ 0.0197	$ 0.0244	$ 0.0278	$ 0.0402
Swimming pool fund	0.0045	0.0016	0.0020	0.0022	0.0032
Library district	0.0226	0.0199	0.0216	0.0205	0.0220
Debt service fund	0.0634	-	-	-	-
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Pahrump Town rate	$ 2.5220	$ 1.6594	$ 1.7680	$ 1.6761	$ 1.8774
ROUND MOUNTAIN TOWN					
General fund	$ 0.8958	$ 0.8958	$ 0.3053	$ 0.4444	$ 0.3824
Capital projects fund	-	-	0.5032	0.0620	-
Hospital district	0.1550	0.1277	0.1013	0.0611	0.0782
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Round Mountain Town rate	$ 3.3319	$ 2.6417	$ 2.6298	$ 2.1931	$ 2.2726
TONOPAH TOWN					
General fund	$ 0.1502	$ 0.1710	$ 0.0915	$ 0.0949	$ 0.1210
C.C. Debt service fund	0.1900	0.1650	0.0537	0.0481	0.0484
Hospital district	0.1550	0.1277	0.1013	0.0611	0.0782
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Tonopah Town rate	$ 2.7763	$ 2.0819	$ 1.9665	$ 1.8297	$ 2.0596
OUTSIDE DISTRICT					
Hospital district	$ 0.1550	$ 0.1277	$ 0.1013	$ 0.0611	$ 0.0782
Nye County	2.2811	1.6182	1.7200	1.6256	1.8120
Outside district rate	$ 2.4361	$ 1.7459	$ 1.8213	$ 1.6867	$ 1.8902

NYE COUNTY, NEVADA
PROPERTY TAX RATES - ALL OVERLAPPING TAXING DISTRICTS
(PER $100 OF ASSESSED VALUE)
FOR THE ROLL YEARS ENDED JUNE 30, 1986 THROUGH 1990

ASSESSED VALUATIONS

	ROLL YEARS			
	1989-90	1988-89	1987-88	1986-87
Nye County	$ 454,343,043	$ 418,737,641	$ 347,551,992	$ 328,156,388
City of Gabbs	3,704,505	3,329,065	4,361,043	5,414,496
Amargosa Valley Town	9,490,059	10,200,384	10,709,894	12,683,716
Beatty Town	8,163,644	6,461,012	6,125,336	5,400,385
Manhattan Town	1,711,704	1,861,104	4,145,373	2,489,328
Pahrump Town	143,790,491	138,630,849	132,445,057	128,645,425
Round Mountain Town	42,798,661	35,444,943	36,526,177	15,013,148
Tonopah Town	29,784,345	28,666,825	31,652,155	31,185,137

ROLL YEARS 1985-86
$ 310,565,631
5,100,799
12,920,836
5,126,516
2,477,877
126,179,735
15,096,407
30,383,019

TOWN OF PAHRUMP
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	GOVERNMENTAL FUND TYPES		
	GENERAL	NUMBERING SYSTEM	DEBT SERVICE
ASSETS			
Cash and investments	$ 158,420	$ 44,491	$ 30,655
Taxes receivable	10,044	-	4,081
Due from other governments	89,853	222	41
Amount available for payment of long-term debt	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
	$ 258,317	$ 44,713	$ 34,777
LIABILITIES			
Accounts payable	$ 132,526	$ -	$ -
Accrued payroll	3,844	-	-
Deferred tax revenue	9,021	-	3,662
Short-term financing note payable	-	-	-
Total liabilities	145,391	-	3,662
FUND BALANCE			
Unreserved:			
Designated for subsequent year's expenditures	44,845	42,145	31,115
Undesignated	68,081	2,568	-
Total fund balance	112,926	44,713	31,115
	$ 258,317	$ 44,713	$ 34,777

Schedule No. 4

CAPITAL PROJECTS	SPECIAL AD VALOREM CAPITAL PROJECTS	TV CONSTRUCTION	ANIMAL SHELTER	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY) 1990	1989
$ 219,405	$ 3,986	$ 350,312	$ 85,745	$ -	$ 893,014	$ 247,228
-	-	-	-	-	14,125	1,474
805	-	1,400	467	-	92,788	45,374
-	-	-	-	31,115	31,115	-
-	-	-	-	278,028	278,028	18,605
$ 220,210	$ 3,986	$ 351,712	$ 86,212	$ 309,143	$1,309,070	$ 312,681
$ 66,386	$ -	$ 137,243	$ -	$ -	$ 336,155	$ 18,215
-	-	-	-	14,143	17,987	22,076
-	-	-	-	-	12,683	1,324
-	-	-	-	295,000	295,000	-
66,386	-	137,243	-	309,143	661,825	41,615
153,824	-	214,469	84,502	-	570,900	214,184
-	3,986	-	1,710	-	76,345	56,882
153,824	3,986	214,469	86,212	-	647,245	271,066
$ 220,210	$ 3,986	$ 351,712	$ 86,212	$ 309,143	$1,309,070	$ 312,681

The accompanying notes are an integral part of these financial statements.

TOWN OF PAHRUMP
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	GENERAL FUND	NUMBERING SYSTEM FUND	DEBT SERVICE	CAPITAL PROJECTS
REVENUES				
Property taxes	$ 213,875	$ -	$ 89,936	$ -
Room tax	29,445	-	-	-
Licenses	40,563	-	-	-
Intergovernmental revenues	399,669	-	-	-
Fines and forfeitures	11,627	-	-	-
Street number assessments	-	1,400	-	-
Other revenues	51,292	814	904	9,900
Total revenues	746,471	2,214	90,840	9,900
EXPENDITURES				
General government:				
Administration	101,466	-	-	-
Town board	75,662	-	-	-
Building and grounds	77,727	-	-	-
Community center	7,669	-	-	-
Planning	9,953	-	-	-
Public safety	75,652	-	-	-
Culture and recreation:				
Television	33,603	-	-	-
Recreation	34,791	-	-	126,076
Arena	1,350	-	-	-
Highways and streets	101,882	5,790	-	-
Health and sanitation	65	-	-	-
Debt service	-	-	59,725	-
Total expenditures	519,820	5,790	59,725	126,076
Excess of revenues over (under) expenditures	226,651	(3,576)	31,115	(116,176)
OTHER FINANCING SOURCES (USES)				
Transfer from Pahrump General Fund	-	-	-	270,000
Transfer from Pahrump Capital Projects Fund	-	-	-	-
Grant from Nye County General Fund	18,000	-	-	-
Short-term financing proceeds	-	-	-	-
Transfer to Pahrump Capital Projects Fund	(270,000)	-	-	-
Transfer to Pahrump Animal Shelter Fund	-	-	-	(84,502)
Total other sources (uses)	(252,000)	-	-	185,498

SPECIAL AD VALOREM CAPITAL PROJECTS	TV CONSTRUCTION	ANIMAL SHELTER	TOTALS (MEMORANDUM ONLY) 1990	1989
$ 3,986	$ -	$ -	$ 307,797	$ 28,535
-	-	-	29,445	25,944
-	-	-	40,563	36,631
-	-	-	399,669	359,884
-	-	-	11,627	10,696
-	-	-	1,400	3,100
-	5,838	1,710	70,458	6,664
3,986	5,838	1,710	860,959	471,454
-	-	-	101,466	68,434
-	-	-	75,662	27,833
-	-	-	77,727	76,691
-	-	-	7,669	7,936
-	-	-	9,953	55,005
-	-	-	75,652	52,720
-	141,369	-	174,972	40,113
-	-	-	160,867	20,647
-	-	-	1,350	1,681
-	-	-	107,672	76,443
-	-	-	65	455
-	-	-	59,725	12,014
-	141,369	-	852,780	439,972
3,986	(135,531)	1,710	8,179	31,482
-	-	-	270,000	-
-	-	84,502	84,502	-
-	-	-	18,000	18,000
-	350,000	-	350,000	-
-	-	-	(270,000)	-
-	-	-	(84,502)	-
-	350,000	84,502	368,000	18,000

TOWN OF PAHRUMP
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - CONTINUED
JUNE 30, 1990

	GENERAL FUND	NUMBERING SYSTEM FUND	DEBT SERVICE	CAPITAL PROJECTS
Excess of revenues and other sources over (under) expenditures and other uses	$ (25,349)	$ (3,576)	$ 31,115	$ 69,322
FUND BALANCES				
Beginning of year	138,275	48,289	-	84,502
End of year	$ 112,926	$ 44,713	$ 31,115	$ 153,824

SPECIAL AD VALOREM CAPITAL PROJECTS	TV CONSTRUCTION	ANIMAL SHELTER	TOTALS (MEMORANDUM ONLY) 1990	TOTALS (MEMORANDUM ONLY) 1989
$ 3,986	$ 214,469	$ 86,212	$ 376,179	$ 49,482
-	-	-	271,066	221,584
$ 3,986	$ 214,469	$ 86,212	$ 647,245	$ 271,066

The accompanying notes are an integral part of these financial statements.

TOWN OF ROUND MOUNTAIN
NYE COUNTY, NEVADA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	GOVERNMENTAL FUND TYPES		
	GENERAL	CAPITAL PROJECTS	SPECIAL AD VALOREM CAPITAL PROJECTS
ASSETS			
Cash	$ 394,760	$ 613,690	$ 745
Taxes receivable	275	-	-
Due from other governments	14,596	-	-
Equipment and furnishings	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
	$ 409,631	$ 613,690	$ 745
LIABILITIES			
Accounts payable	$ 12,290	$ 92,201	$ -
Accrued payroll	4,962	-	-
Deferred tax revenue	275	-	-
Short-term financing note payable	-	-	-
Total Liabilities	17,527	92,201	-
FUND BALANCE			
Investment in general fixed assets	-	-	-
Unreserved:			
Designated for subsequent year's expenditures	392,104	413,756	-
Undesignated	-	107,733	745
Total Fund Balance	392,104	521,489	745
	$ 409,631	$ 613,690	$ 745

Schedule No. 6

ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1990	1989
$ -	$ -	$1,009,195	$ 142,697
-	-	275	30
-	-	14,596	109,684
274,365	-	274,365	201,807
-	414,416	414,416	2,037
274,356	$ 414,416	$1,712,817	$ 456,255
$ -	$ -	$ 104,491	$ 11,358
-	4,416	9,378	4,313
-	-	275	30
-	410,000	410,000	-
-	414,416	524,144	15,701
274,365	-	274,365	201,807
-	-	805,860	228,328
-	-	108,478	10,419
274,365	-	1,188,703	440,554
$ 274,365	$ 414,416	$1,712,847	$ 456,255

The accompanying notes are an integral part of these financial statements.

TOWN OF ROUND MOUNTAIN
NYE COUNTY, NEVADA
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1990

	GENERAL	CAPITAL PROJECTS	SPECIAL AD VALOREM CAPITAL PROJECTS
REVENUES			
Property taxes	$ 763,908	$ -	$ 745
Supplemental city/county relief tax	55,716	-	-
Licenses	4,011	-	-
Motor vehicle privilege tax	5,190	-	-
Gasoline taxes	16,797	-	-
State library grant	-	-	-
Reimbursement from Nye County schools	23,985	-	-
Other revenues	35,158	12,176	-
Total Revenues	904,765	12,176	745
EXPENDITURES			
General government	54,293	-	-
Public safety	22,042	-	-
Culture and recreation	244,950	190,035	-
Highways and streets	5,657	-	-
Community support	23,113	112,005	-
Total Expenditures	350,055	302,040	-
Excess of Revenues Over (Under) Expenditures	554,710	(289,864)	745
OTHER FINANCING SOURCES (USES)			
Transfer from general fund	-	343,332	-
Short-term financing proceeds	-	410,000	-
Transfer to capital projects	(343,332)	-	-
Total Other Financing Sources (Uses)	(343,332)	753,332	-
Excess of Revenues and Other Other Sources Over (Under) Expenditures and Other Uses	211,378	463,468	745
FUND BALANCES			
Beginning of year	180,726	58,021	-
End of year	$ 392,104	$ 521,489	$ 745

Schedule No. 7

TOTALS (MEMORANDUM ONLY) 1990	1989
$ 764,653	$ 213,110
55,716	25,053
4,011	3,621
5,190	15,091
16,797	5,924
-	3,000
23,985	16,665
47,334	17,405
917,686	299,869
54,293	30,268
22,042	109,685
434,985	125,614
5,657	6,425
135,118	17,146
652,095	289,138
265,591	10,731
343,332	-
410,000	-
(343,332)	-
410,000	-
675,591	-
238,747	228,016
$ 914,338	$ 238,747

The accompanying notes are an integral part of these financial statements.

Schedule No. 8

NYE COUNTY, NEVADA
ENTERPRISE FUND TYPES
(TONOPAH PUBLIC UTILITIES)
STATEMENT OF REVENUES, EXPENSES, AND NET INCOME
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1989

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Operating revenues				
Water use fee	$ 543,700	$ 628,658	$ 84,958	$ 626,631
Sewer use fees	131,400	126,650	(4,750)	134,730
	675,100	755,308	80,208	761,361
Operating expense				
Administration	119,409	119,260	(149)	113,377
General operations	221,935	226,262	4,327	193,266
Water/sewer operations	178,400	166,850	(11,550)	165,943
Before depreciation	519,744	512,372	(7,372)	472,586
Operating Income Before Depreciation	155,356	242,936	87,580	288,775
Depreciation	210,000	224,046	14,046	191,546
Operating Income (Loss)	(54,644)	18,890	73,534	97,229
Nonoperating Revenue (Expense)				
Interest earned	2,000	13,425	11,425	10,744
Tap fees	32,000	71,600	39,600	34,400
Miscellaneous	6,500	4,828	(1,672)	6,204
Bad debts	-	(453)	(453)	(13,650)
	40,500	89,400	48,900	37,698
Net Income Before Operating Transfers	(14,144)	108,290	122,434	134,927
Operating Transfers In	8,000	8,000	-	8,000
Net Income (Loss)	$ (6,144)	$ 116,290	$ 122,434	$ 142,927

The accompanying notes are an integral part of these financial statements.

Schedule No. 9

NYE COUNTY, NEVADA
ENTERPRISE FUND
(TONOPAH PUBLIC UTILITIES)
STATEMENT OF CHANGES IN FINANCIAL POSITIONS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Sources of working capital				
Net income (loss)	$ (14,144)	$ 116,290	$ 130,434	$ 142,927
Depreciation	210,000	224,046	14,046	191,546
Contributions in aid	-	-	-	1,535,758
Total Sources of Working Capital	195,856	340,336	144,480	1,870,231
Uses of Working Capital				
Plant in service	70,000	248,197	178,197	1,518,484
Refund of Contribution from Nye County	84,250	-	(84,250)	-
Total Uses of Working Capital	154,250	248,197	93,947	1,518,484
Increase in Working Capital	41,606	92,139	50,533	351,747
Working Capital, Beginning	112,621	391,430	278,809	39,683
Working Capital, Ending	$ 154,227	$ 483,569	$ 329,342	$ 391,430

The accompanying notes are an integral part of these financial statements.

NYE COUNTY
SCHEDULE OF 1990-91 BEGINNING FUND BALANCES
JUNE 30, 1990

	BUDGETED OPENING BALANCE	ACTUAL OPENING BALANCE	OVER (UNDER) BUDGET
General fund	$ 2,402,754	$ 2,675,138	$ 272,384
Road fund	912,963	1,279,062	366,099
Regional streets and highways fund	304,537	689,618	385,081
Public transit fund	1,700,150	1,578,095	(122,055)
Agricultural extension fund	5,808	8,515	2,707
Airport fund	73,621	58,664	(14,957)
Ambulance and health fund	32,281	74,202	41,921
Medical and general indigent fund	83,886	109,982	26,096
Special medical indigent fund	369,185	431,326	62,141
Health clinics fund	69,310	33,124	(36,186)
Federal revenue sharing fund	3,945	3,945	-
Mining maps fund	93,465	82,898	(10,567)
Juvenile probation fund	39,817	42,131	2,314
Museum fund	5,121	8,845	3,724
Parks and recreation fund	15,234	(2,660)	(17,894)
State/County room tax fund	28,012	13,599	(14,413)
Justice court administrative assessment fund	24,429	27,674	3,245
PBS fund	1,618	1,207	(411)
Forensic services fund	1,425	1,575	150
Capital projects fund	6,188,212	6,132,471	(55,741)
Special ad valorem capital projects	-	42,093	42,093
Self insurance fund	131,358	159,910	28,552
State medical indigent fund	6,471	9,612	3,141
Employees' group insurance fund	85,528	385,130	299,602
F.H. Flint Scholarship fund	12,228	12,494	266
Debt service fund	8,205	5,850	(2,355)
	$12,599,563	$13,864,500	$ 1,264,937
Amargosa Valley Town			
General fund	$ 17,053	$ 30,709	$ 13,656
Debt service fund	120,167	142,718	22,551
Special ad valorem capital projects	-	338	338
	$ 137,220	$ 173,765	$ 36,545
Beatty Town			
General fund	$ 74,930	$ 86,005	$ 11,075
Debt service fund	23,952	24,216	264
Special ad valorem capital projects	-	414	414
	$ 98,882	$ 110,635	$ 11,753

NYE COUNTY
SCHEDULE OF 1990-91 BEGINNING FUND BALANCES
JUNE 30, 1990

	BUDGETED OPENING BALANCE	ACTUAL OPENING BALANCE	OVER (UNDER) BUDGET
Beatty General Improvement District fund	$ 68,874	$ 88,070	$ 19,196
Manhattan Town			
General fund	$ 58,447	$ 62,784	$ 4,337
Special ad valorem capital projects	-	55	55
	$ 58,447	$ 62,839	$ 4,392
Pahrump swimming pool fund	$ 3,167	$ 15,146	$ 11,979
Pahrump Library District:			
Pahrump library general fund	$ 14,376	$ 19,595	$ 5,219
Pahrump library capital projects	8,682	8,982	300
	$ 23,058	$ 28,577	$ 5,519
Pahrump Town			
General Fund	$ 44,845	$ 112,926	$ 68,081
Numbering system fund	42,145	44,713	2,568
Animal shelter fund	84,502	86,212	1,710
Debt service fund	31,170	31,115	(55)
Capital projects fund	214,000	153,824	(60,176)
Special ad valorem capital projects	-	3,986	3,986
	$ 416,662	$ 432,776	$ 16,114
Tonopah Town			
General Fund	$ 87,033	$ 127,373	$ 40,340
Convention center and parks fund	22,916	9,754	(13,162)
Capital projects fund	110,531	126,122	15,591
Special ad valorem capital projects	-	2,669	2,669
Tonopah Activity Park	55,303	22,872	(32,431)
Short-term debt service fund	5,735	11,875	6,140
Tonopah convention center debt service fund	46,309	76,886	30,577
	$ 327,827	$ 377,551	$ 49,724
Round Mountain Town			
General Fund	$ 410,420	$ 392,104	$ (18,316)
Capital projects fund	413,756	521,489	107,733
Special ad valorem capital projects	-	745	745
	$ 824,176	$ 914,338	$ 90,162

Schedule No. 11

NYE COUNTY, NEVADA
SCHEDULE OF BUSINESS LICENSE FEES
SUBJECT TO PROVISIONS OF NRS 354.5989
FOR THE YEAR ENDED JUNE 30, 1990

COUNTY-WIDE BROTHEL

BASE JUNE 30, 1989	FY 89-90 SCCRT GROWTH FACTOR	FY 89-90 MAXIMUM ALLOWABLE REVENUE	FY 89-90 ACTUAL REVENUE RECEIVED	AMOUNT OVER (UNDER) ALLOWABLE AMOUNT
$ 24,000	1.174556190	$ 28,189	$ 25,000	$ (3,189)

TONOPAH TOWN

BASE JUNE 30, 1989	FY 89-90 SCCRT GROWTH FACTOR	FY 89-90 MAXIMUM ALLOWABLE REVENUE	FY 89-90 ACTUAL REVENUE RECEIVED	AMOUNT OVER (UNDER) ALLOWABLE AMOUNT
$ 18,600	1.174556190	$ 21,847	$ 18,343	$ (3,504)

INDEPENDENT AUDITOR'S COMMENTS

COMMENTS AND RECOMMENDATIONS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

COMPLIANCE WITH NEVADA REVISED STATUTES AND REGULATIONS

The Nevada Revised Statutes and regulations are voluminous and include many subjects and directives to County officers who are not involved in financial affairs. Therefore, my attention was directed only to those sections of the statutes and regulations that would normally be encountered in a financial audit of the County.

I noted no violations of Nevada Revised Statutes and regulations during the year ended June 30, 1990, except as disclosed in note 2 to the financial statements.

STATUS OF PRIOR YEARS' RECOMMENDATIONS

Fixed Assets Records

County staff are continuing their efforts to gather historical cost information on land and buildings. The EDP manager is also investigating the possibility of a bar coding device to identify personal property.

Sheriff's Office Bank Account

I recommended that the County consider having wire transfers from the Department of Energy Test Site Reimbursement contract go directly to the Treasurer's bank account. This procedure would return these reimbursed funds to the investment pool on a more timely basis.

The Board took no action on this recommendation in fiscal 1989/90.

Notes Receivable, Nye General Hospital

Nye General Hospital incurred an operating loss of $511,052 for the year ended June 30, 1990. Also, as mentioned in note 9 to these financial

statements, Nye General Hospital is delinquent in payments to the State of Nevada Public Employees Retirement System and the State Industrial Insurance System.

The Board should now request that Nye County be given credit against medical indigent claims until the notes with all accrued interest have been repaid.

Unincorporated Town's Funds

I recommended that the Board consider pursuing legislation that would allow the Town Boards to manage their own funds.

This recommendation was rejected by the Board.

CURRENT YEAR AUDIT RECOMMENDATIONS

Treasurer's Receipting Procedures

The Nye County Treasurer's office has experienced delays in the daily recording and depositing of cash receipts. At various times throughout the year, large volumes of unrecorded checks are held in the Treasurer's vault. The County Treasurer is very much aware of the problem that exists and is making an effort to correct it.

The office has been working with the EDP manager to install a computerized daily receipting program which will speed the recording of cash receipts and property tax apportionments.

I recommend that the Board monitor this situation closely in fiscal 1990/91 and support the Treasurer's office in their attempts to implement the computerized receipting system.

Assessor's Office

The State of Nevada Department of Taxation, Division of Assessment Standards, in its 1990-91 Report of Assessment Ratio Study dated May 14,

1990, cited numerous examples of unacceptable assessment practices by the Nye County Assessor's office. Referring to "improvement valuation", the report made the following comment:

> "A major problem area concerns additions to existing parcels. Because the County does not operate a building department nor require building permits, the Assessor must rely on personal observation or word of mouth to gain information. It is generally not until the next reappraisal cycle when the changes are noted and valued. It is because of this lack of information the majority of the subjects had unacceptable ratios in the factored area."

Assessed valuation affects the County's ability to generate tax revenue. If assessed values are not updated as often as permitted by law, Nye County loses the ability to generate tax revenue necessary to provide services to a growing population.

I recommend that the Board look at this area and consider a requirement for building permits for new construction and additions to existing properties.

SINGLE AUDIT SECTION

Willis H. Guy
Certified Public Accountant

Member
American Institute of
Certified Public Accountants

Nevada Society of
Certified Public Accountants

15 Sierra Street
Yerington, Nevada 89447
Telephone 702/463-3188

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Board of County Commissioners
Nye County, Nevada

I have audited the general purpose financial statements of Nye County, Nevada, and the combining and individual fund financial statements of Nye County, Nevada, as of and for the year ended June 30, 1990, and have issued my report thereon dated October 12, 1990. These financial statements are the responsibility of Nye County's management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards required 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 opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of Nye County, Nevada. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

Willis H. Guy

Yerington, Nevada
October 12, 1990

NYE COUNTY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1990

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT
Department of Agriculture			
Passed through State Office of General Services:			
Food Distribution Program:			
Cash Assistance	10.568	73278023	$ -
Nutrition Program	10.550	73278023	-
Commodities Program	10.550	73278023	-
Department of Education			
Passed through Division of Nevada State Library:			
Pahrump Library Materials	84.034	N/A	$ 1,327
Amargosa Library Materials	84.034	N/A	7,295
Manhattan Library Materials	84.034	N/A	4,850
Tonopah Library Materials	84.034	N/A	7,295
Beatty Library Materials	84.034	N/A	7,295
Department of Energy			
Direct Program:			
Yucca Mountain Project	N/A	DE-FG08-89NV	$1,031,000
Yucca Mountain Project	N/A	DE-FG08-89NV	1,720,918
Test Site Reimbursement Contract	N/A	DE-AC08-88NV	-
Federal Aviation Administration			
Direct Program:			
Beatty Airport	20.102	AIP332000203	$ 149,437
Tonopah Airport	20.102	AIP332000190	348,974
U.S. Forest Service			
Passed through Nevada Department of Conservation and Natural Resources:			
Division of Forestry:			
Rural Fire Protection Grant	N/A	N/A	$ 2,500

ACCRUED OR (DEFERRED) REVENUE AT JULY 1, 1989	AMOUNT RECEIVED (REPAID)	REVENUE RECOGNIZED	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 1990	EXPENDITURES
$ -	$ 29,140	$ 29,140	$ -	$ 29,140
-	12,753	12,753	-	12,753
-	19,628	19,628	-	19,628
$ -	$ 61,521	$ 61,521	$ -	$ 61,521
$ -	$ 1,327	$ 1,327	$ -	$ 1,327
(872)	2,280	3,152	-	3,152
(2,153)	-	2,153	-	2,153
(649)	-	649	-	649
(714)	-	714	-	714
$ (4,388)	$ 3,607	$ 7,995	$ -	$ 7,995
$ 68,205	$ 236,246	$ 168,041	$ -	$ 168,041
-	148,725	366,770	218,045	366,770
72,560	520,099	530,142	82,603	530,142
$ 140,765	$ 905,070	$1,064,953	$ 300,648	$1,064,953
$ 39,135	$ 53,055	$ -	$ (13,920)	$ -
-	20,077	102,720	82,643	102,720
$ 39,135	$ 73,132	$ 102,720	$ 68,723	$ 102,720
$ -	$ 2,500	$ 2,500	$ -	$ 2,500

NYE COUNTY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1990

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT
Department of Health and Human Services			
Passed through the State Office of General Services:			
Division of Aging:			
Special Programs for Aging:			
Title III, Part B (88/89)	13.633	73278023	$ -
Title III, Part B (89/90)	13.633	73278023	-
Title III, Part C (88/89)	13.635	73278023	-
Title III, Part C (89/90)	13.635	73278023	-
State Transportation Grant	N/A	73278023	-
Director's Office:			
State Legalization Impact Assistance	13.786	N/A	-
Division of Welfare:			
Child Support Enforcement (Title IV-D)	13.679	N/A	-
Passed through State Office of Community Services:			
Child Care Assistance	13.665	CSBG/89/630	-
Rental Assistance	13.665	CSBG/89/630	4,192
Rental Assistance	13.665	CSBG/90/450	10,970
Food Bank	13.665	CSBG/89/630	-
Energy assistance	13.665	CSBG/89/630	-
CDBG/Beatty Wastewater	14.219	CDBG/88/811	53,114
Passed through State Office of Human Resources:			
Youth Services Division:			
Dependent Care Development	N/A	N/A	1,500
Probation Subsidy	16.540	N/A	36,209
Probation Subsidy	16.540	N/A	37,295
Department of Interior:			
Passed through the Department of Conservation and Natural Resources:			
Division of State Parks:			
Tonopah Activity Park	15.916	32-00-001881	$ 77,250
Amargosa Parks	15.916	32-00-00205	15,870
Department of Justice			
Passed through Dept. of Motor Vehicles & Public Saftey:			
Office of Narcotics Control Assistance:			
O.N.C.A. Project	N/A	1989-NC-006	18,136
TOTAL FEDERAL ASSISTANCE			

ACCRUED OR (DEFERRED) REVENUE AT JULY 1, 1989	AMOUNT RECEIVED (REPAID)	REVENUE RECOGNIZED	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 1990	EXPENDITURES
$ -	$ 3,393	$ 3,393	$ -	$ 3,393
-	12,051	12,051	-	12,051
-	25,724	25,724	-	25,724
-	79,813	79,813	-	79,813
-	4,740	4,740	-	4,740
-	329	610	281	610
4,140	-	27,572	31,712	27,572
39	105	66	-	66
-	246	246	-	246
-	928	2,172	1,244	2,172
-	2,212	2,212	-	2,212
-	636	636	-	636
50,518	50,518	-	-	-
-	1,500	1,500	-	1,500
9,052	9,052	-	-	-
-	24,864	37,295	12,431	37,295
$ 63,749	$ 216,111	$ 198,030	$ 45,668	$ 198,030
$ 34,965	$ 34,965	$ -	$ -	$ -
9,840	15,870	6,030	-	6,030
$ 44,805	$ 50,835	$ 6,030	$ -	$ 6,030
$ -	$ 150	$ 150	$ -	$ 150
$ 284,066	$1,312,926	$1,443,899	$ 415,039	$1,443,899

Willis H. Guy
Certified Public Accountant

Member
American Institute of
Certified Public Accountants

Nevada Society of
Certified Public Accountants

15 Sierra Street
Yerington, Nevada 89447
Telephone 702/463-3188

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

Board of County Commissioners
Nye County, Nevada

I have examined the general purpose financial statements of Nye County, Nevada, and the combining and individual fund financial statements of Nye County, Nevada, as of and for the year ended June 30, 1990, and have issued my report thereon dated October 12, 1990. My examination was made in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The management of Nye County, Nevada is responsible for the County's compliance with laws and regulations. In connection with my examination referred to above, I selected and tested transactions and records to determine Nye County's compliance with laws and regulations, noncompliance with which could have a material effect on the general purpose financial statements of Nye County, Nevada, or on the combining and individual fund financial statements.

The results of my tests indicate that for the transactions tested, Nye County, Nevada, complied with those laws and regulations referred to above, except as described in the accompanying findings and recommendations. Those instances of noncompliance were considered by me in evaluating whether the general purpose financial statements and the combining and individual fund financial statements are presented fairly in conformity with generally accepted accounting principles. With respect to the transactions not tested, nothing came to my attention to indicate that Nye County had not complied with laws and regulations other than those laws and regulations for which I noted violations in my testing referred to above.

Willis H. Guy

Yerington, Nevada
October 12, 1990

Willis H. Guy
Certified Public Accountant

Member
American Institute of
Certified Public Accountants

Nevada Society of
Certified Public Accountants

15 Sierra Street
Yerington, Nevada 89447
Telephone 702/463-3188

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Commissioners
Nye County, Nevada

I have audited Nye County, Nevada, compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended June 30, 1990. The management of Nye County, Nevada, is responsible for Nye County, Nevada, compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Nye County, Nevada, compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying schedule of findings and questioned costs. I considered these instances of noncompliance in forming my opinion on compliance, which is expressed in the following paragraph.

In my opinion, Nye County, Nevada, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1990.

Willis H. Guy

Yerington, Nevada
October 12, 1990

Willis H. Guy
Certified Public Accountant

Member
American Institute of
Certified Public Accountants

Nevada Society of
Certified Public Accountants

15 Sierra Street
Yerington, Nevada 89447
Telephone 702/463-3188

INDEPENDENT AUDITOR'S REPORT ON INTERNAL ACCOUNTING CONTROLS BASED SOLELY ON A STUDY AND EVALUATION MADE AS PART OF AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

Board of Commissioners
Nye County, Nevada

I have examined the general purpose financial statements of Nye County, Nevada, and the combining and individual fund financial statements of Nye County, Nevada, for the year ended June 30, 1990, and have issued my report thereon dated October 12, 1990. As part of my examination, I made a study and evaluation of the above entity's systems of internal accounting control to the extent I considered necessary to evaluate the systems as required by generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. For the purpose of this report, I have classified the significant internal accounting controls in the following categories: treasury, revenue and receipts, purchases and disbursements, and financial reporting. My study included all of the control categories listed above except the revenue and receipts, which could be more efficiently examined by substantive tests of account balances, and the financial reporting controls which I felt could not be relied upon. The purpose of my study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the entity's financial statements. My study and evaluation was more limited than would be necessary to express opinions on the systems of internal accounting control taken as a whole or any of the categories of controls identified above.

Management of Nye County, Nevada is responsible for establishing and maintaining systems of internal accounting control. In fulfilling these responsibilities, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the systems. Accordingly, I do not express an opinion on the systems of internal accounting control, of Nye County, Nevada taken as a whole or on any of the categories of controls identified in the first paragraph. However, my study and evaluation disclosed one condition that I believe results in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of Nye County, Nevada, may occur and not be detected within a timely period.

An inventory of the general fixed assets has not been maintained in Nye County for several years. In addition to being required by Nevada law, an inventory system is necessary to properly safeguard County property and to provide accurate financial information in Nye County's annual financial report. Financial information on the fixed assets is not available for inclusion in the annual financial statements and, accordingly, my opinion on the June 30, 1990, financial statements has been qualified.

This report is intended solely for the use of the Board of Commissioners of Nye County, Nevada and The Department of Taxation of the State of Nevada and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board, is a matter of public record.

Willis H. Gray

Yerington, Nevada
October 12, 1990

Willis H. Guy
Certified Public Accountant

Member
American Institute of
Certified Public Accountants

Nevada Society of
Certified Public Accountants

15 Sierra Street
Yerington, Nevada 89447
Telephone 702/463-3188

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS
(ACCOUNTING AND ADMINISTRATIVE)-BASED ON A STUDY
AND EVALUATION MADE AS PART OF AN EXAMINATION OF
THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS
AND ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

Board of Commissioners
Nye County, Nevada

I have examined the general purpose financial statements of Nye County, Nevada, and the combining and individual fund financial statements of Nye County, Nevada, for the year ended June 30, 1990, and have issued my report thereon dated October 12, 1990. As part of my examination, I made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent I considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting:	
Treasury	Expenditures
Revenue and receipts	Financial reporting
Administrative:	
Political Activity	Cash management
Construction Contracts	Federal financial reports
Civil Rights	
Specific Requirements:	
Types of services	Cost allocation
Eligibility	Special requirements, if any
Matching level of effort	Monitoring subrecipients
Reporting	

Management of Nye County, Nevada, is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and

related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study included all of the applicable control categories listed above. During the year ended June 30, 1990, Nye County, Nevada, expended 73.7% of its total federal financial assistance under the following major federal financial assistance programs:

Department of Energy:	
Test Site Reimbursement Contract	36.7%
Yucca Mountain Waste Repository Grant	37.0%

With respect to internal control systems used in administering major federal financial assistance programs, my study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering nonmajor federal financial assistance programs of Nye County, Nevada, my study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. My study and evaluation of the internal control systems used solely in administering these nonmajor federal financial assistance programs of Nye County, Nevada, did not extend beyond this preliminary review phase.

My study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of Nye County, Nevada. Accordingly, I do not express an opinion on the internal control systems used in administering the federal financial assistance programs of Nye County, Nevada.

Also, my examination, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems for which my study and evaluation was limited to a preliminary review of the systems as discussed in the fifth paragraph of this report.

However, my study and evaluation and my examination disclosed the following condition that I believe results in more that a relatively low risk that errors or irregularities in amounts that would be material to a federal financial assistance program may occur and not be detected within a timely period.

As mentioned in my report on internal accounting controls issued October 12, 1990, in connection with the examination of Nye County's financial statements, a general fixed asset inventory has not been maintained for several years. Financial information on the fixed assets is not available for inclusion in the annual financial statements and, accordingly, my opinion on the June 30, 1990, financial statements has been qualified.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in my audit of the 1990 general purpose financial statements and my audit and review of Nye County, Nevada, compliance with laws and regulations noncompliance with which I believe could have a material effect on the allowability of program expenditures for each major federal financial assistance program and nonmajor federal financial assistance programs. This report does not affect my reports on the general purpose financial statements and on Nye County, Nevada, compliance with laws and regulations dated October 12, 1990.

This report is intended solely for the use of the Board of Commissioners of Nye County, Nevada and the Department of Taxation of the State of Nevada and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Board, is a matter of public record.

Willis H. Guy

Yerington, Nevada
October 12, 1990

NYE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1990

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

PROGRAM	ACTION TAKEN ON PRIOR YEAR FINDINGS
General Fixed Assets	The fixed assets records were modified to identify items that were purchased with federal financial assistance program funds. Historical cost information for land and buildings is still not available to complete the recording of general fixed assets.

NYE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1990

CURRENT YEAR FINDINGS AND QUESTIONED COSTS

PROGRAM	FINDING/NONCOMPLIANCE	QUESTIONED COSTS
Department of Health and Human Services, Division of Welfare, Child Support Enforcement Title IV-D Grant	Nye County has not filed reimbursement requests with the State of Nevada, Division of Welfare since September 30, 1988.	$ 25,572
	The Child support program coordinator indicated that the District Attorney's monthly expenditure report to the Division of Welfare was not filed during fiscal 1989/90. This report identifies all claims for the purpose of administrative cost reimbursement.	