# State of Nevada

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 1995 Darrel Daines, State Controller **State of Nevada** 

# COMPREHENSIVE

# ANNUAL

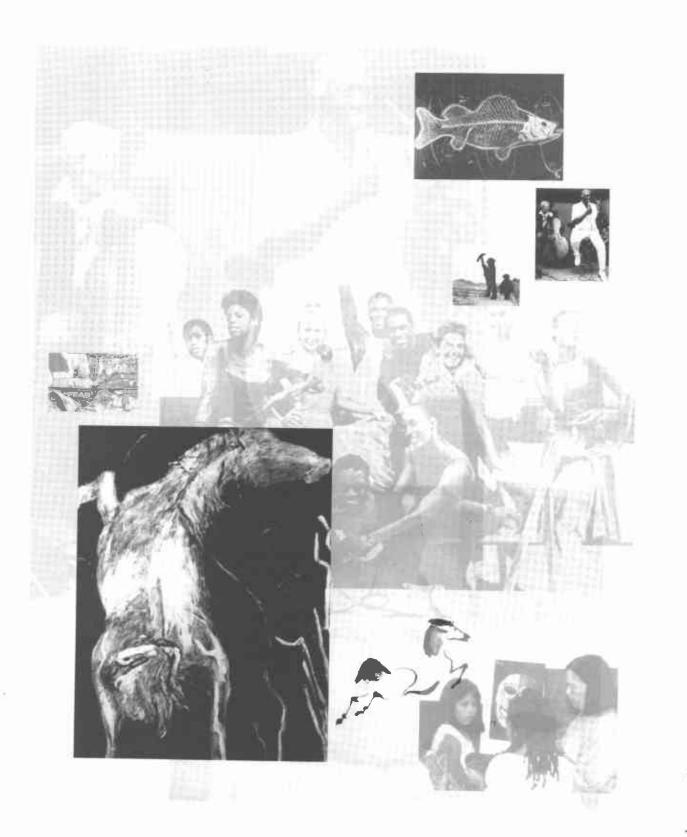
# **FINANCIAL**

# REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1995

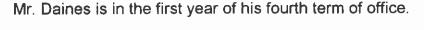
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DARREL R. DAINES, STATE CONTROLLER



The State Controller is a constitutional officer elected for a four year term by the general electorate. The Controller is the ex-officio chief fiscal officer of the State and is empowered to represent the State in fiscal matters with the Federal Government. The Controller is charged with the responsibility of paying state obligations, paying employee salaries and maintaining the official accounting records of the State. He is responsible for demonstrating accountability to the public by preparing the Comprehensive Annual Financial Report.

> The State Controller serves as a member of both the State Board of Finance and the State Transportation Board.





## Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 1995

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DARREL DAINES State Controller STATE OF NEVADA

## STATE CONTROLLER

CARSON CITY, NEVADA 89710 (702) 687-4330 Fax (702) 687-6748

KEN WEST Chief Deputy Controller

December 15, 1995

To the Citizens, Governor and Legislators of the State of Nevada: I am pleased to present the comprehensive annual financial report for the fiscal year ended June 30, 1995. These financial statements reflect Nevada's growing economy spurred by the gaming industry opening several mega-resorts. However, a one-time accounting change required by Governmental Accounting Standards Board Statement No. 22, Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds, resulted in the general fund depicting a deficit undesignated fund balance of \$26.8 million. This deficit was brought about solely by an accounting change and does not reflect any economic adversities or reduction in resources to the State. The deficit is more than offset by the \$100 million balance transferred from the general fund to the "rainy day" fund.

Responsibility for the accuracy, completeness and fairness of this financial presentation rests with my office as State Controller. I am confident that the information reported is accurate in all material respects, is reported in a manner which fairly presents the financial position and results of operations of the State, and that all disclosures necessary to enable the reader to gain an understanding of the State's financial activities have been included.

The comprehensive annual financial report is presented in three sections: introductory, financial and statistical. The introductory section includes this letter, organization chart, major initiatives, a report on the economic outlook and a special feature on the Nevada Department of Museums, Library and Arts: *Celebrating Nevada's Cultural and Informational Resources*. The financial section includes the independent auditors' opinion, the general purpose financial statements, and the combining, individual fund and account group statements and schedules. Trend information on fiscal, social and demographic measures on a multi-year basis is included in the statistical section.

This report has been prepared in accordance with generally accepted accounting principles (GAAP) for governments as promulgated by the Governmental Accounting Standards Board (GASB). The independent accounting firm of Kafoury, Armstrong & Co. has audited the accompanying financial statements. The audit was conducted in accordance with generally accepted auditing standards and the auditors' unqualified opinion appears first in the financial section. In addition, Nevada was honored for the seventh consecutive year in receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the State's 1994 report. This prestigious award represents the highest form of recognition in the area of governmental financial reporting. We believe our current report continues to conform to the high standards and will be submitted to GFOA for review in their Certificate of Achievement Program.

**Reporting Entity** - Nevada, named the "Silver State" due to the vast quantities of silver mined from the Comstock Lode in the 1800's, is one of the eight mountain states bordered by California, Oregon, Idaho, Utah and Arizona. The State lies in the Great Basin, an arid region east of the Sierra Nevada Mountains, where the average annual rainfall is less than ten inches. Approximately 87.6 percent of the 110,000 square miles of valleys and north-south mountain ranges is under federal ownership.

The economy and the tax base of the State are dependent upon the interrelated gaming and tourism industries, as well as federal activities, mining, warehousing, manufacturing, and agriculture. Nevada has experienced one of the fastest rates of population growth in the nation. The 1990 census showed a 50% growth over 1980 and the 1995 forecast at approximately 1.5 million people shows a 25% growth over 1990.

The State has operated under a constitution approved in 1864 and provides for a full range of services. These services include education, health and social services, highway maintenance and construction, law enforcement, judicial, public safety, business regulation, and resource development. State agencies and entities included in this report are those for which the State is considered to be financially accountable. There are several occupational licensing boards where the State's accountability is limited to State officials making appointments to the boards. The State does not exercise financial or administrative control over these boards and thus they are excluded from this report.

The following State agencies issue independent financial reports:

State Industrial Insurance System Public Employees' Retirement System Legislators' Retirement System Colorado River Commission Risk Management's Self-Insurance and Insurance Premiums Funds Legislative Counsel Bureau's Legislative and Contingency Funds Department of Museums, Library and Arts' Museums and History Fund Housing Division Rural Housing Authority University and Community College System of Nevada

Copies of these independently audited reports are available upon request.

**Internal Controls** - State management is responsible for designing and encouraging adherence to policies or controls that safeguard resources. Internal controls are designed to provide reasonable, but not absolute assurance regarding:

- The safeguarding of assets against loss from unauthorized use or disposition, and
- The reliability of the financial records for preparing financial statements and maintaining accountability of assets.

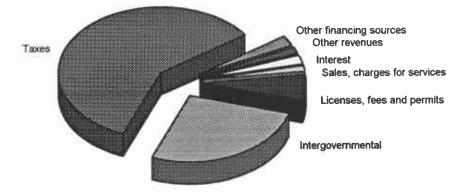
Such controls require judgment by management that the costs of controls should not exceed the benefits derived.

In addition to internal controls, the State also maintains budgetary controls to ensure compliance with the biennial financial plan as enacted by the Legislature through the appropriation and authorized expenditure 'acts. Budgetary controls also contain a system of encumbering purchase orders to ensure that appropriations are not exceeded.

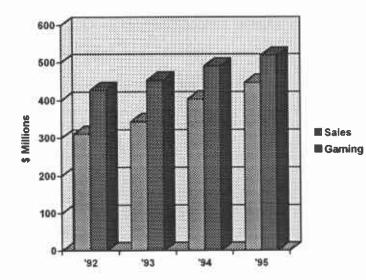
**General Government Functions** - The following schedule presents a summary of general fund, special revenue funds, debt service funds, capital projects funds, and expendable trust funds revenues and other financing sources for the fiscal years ended June 30, 1995 and 1994.

	19:	96	199	4	Increase (Decrease)		
	Amount	Percent	Amount	Percent	Amount	Percent	
Taxes	\$ 1,658,059	58.7%	\$ 1,541,104	55.6%	\$ 116,955	7.6%	
Intergovernmental	747,336	26.5	709,128	25.6	38,208	5.4	
Licenses, fees and permits	175,139	6.2	166,094	6.0	9,045	5.4	
Sales and charges for services	39,751	1.4	39,657	1.4	94	0.2	
Interest	68,232	2.4	45,572	1.6	22,660	49.7	
Other revenues	43,171	1.5	48,797	1.8	(5,626)	-11.5	
Other financing sources	93,529	3.3	222,934	8.0	(129,405)	-58.0	
-	\$ 2,825,217	100.0%	\$ 2,773,286	100.0%	\$ 51,931	1.0	

#### Revenues and Other Financing Sources (Expressed in Thousands)



Note that taxes represent approximately 60% of the resources available to the State for general government functions with sales taxes and gaming taxes representing approximately two thirds of total taxes. The accompanying chart depicts graphically sales and gaming taxes over the past four years.

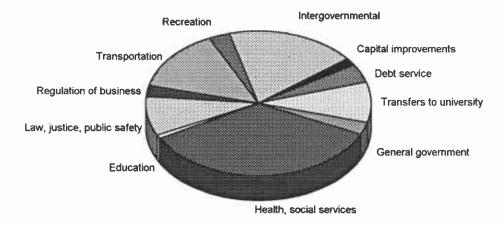


The chart shows that sales taxes have increased by 37% over the four years, and gaming taxes have increased 22%. 1995 shows a healthy increase over 1994, but was not a banner year like 1994. Intergovernmental revenues, the next largest source, are predominantly federal monies. Interest, derived from the investment of idle cash, increased substantially. This increase was due to the increase of cash reserves, rather than increased earnings rates. Other financing sources, which include the proceeds from bonds, show a substantial reduction. This was anticipated because debt financing does not occur on a uniform basis. Table II in the statistical section shows a ten-year time profile of resources for general government.

Expenditures for general governmental functions increased by approximately 6% over 1994 as shown in the following table.

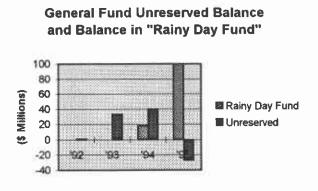
			(Expressed)			,				
	1995				1994			Increase (Decrease)		
	Amount		Percent		Amount	Percent		Amount	Percent	
General government	\$	75,742	2.9%	\$	64,525	2.6%	\$	11,217	17.4%	
Health, social services		905,394	34.5		864,576	34.9		40,818	4.7	
Education		24,633	0.9		23,009	0.9		1,624	7.1	
Law, justice, public safety		224,097	8,5		211,015	8.5		13,082	6.2	
Regulation of business		58,925	22		54,664	2.2		4,261	7.8	
Transportation		368,040	14.0		347,064	14.0		20,976	6.0	
Recreation		77,273	2.9		72,635	2.9		4,638	6.4	
Intergovernmental		482,910	18.4		495,287	20.0		(12,377)	-2.5	
Capital improvements		40,548	1.5		49,871	2.0		(9,323)	-18.7	
Debt service		107,225	4.1		76,739	3.1		30,486	39.7	
Transfers to university		257,676	9.8		218,237	8.8		39,439	18.1	
_	\$	2,622,463	100.0%	\$	2,477,622	100.0%	\$	144,841	5.8	

#### Expenditures and Other Financing Uses (Expressed in Thousands)



Not unusual is the 17% increase in general government. The increase is due to the normal funding of the biennial legislature. The 40% increase in debt service was anticipated. The small increase in total expenditures was the primary reason that the State accumulated additional cash balances. The State has been successful in revenue projections and expenditure control. Upon realizing the strong financial position of the State, the 1995 Legislature transferred the maximum amount of monies allowed by statute to the fund to stabilize the operations of state government, the "rainy day" fund.

iv.



An important indicator of fiscal health is the undesignated fund balance of the general fund. The accompanying chart depicts that balance and the balance in the "rainy day" fund. Table IV in the statistical section provides a ten year comparison. As noted earlier, a \$26.8 million undesignated general fund is more than offset by the \$100 million in the "rainy day" fund.

**Proprietary Operations - Internal Service Funds -** The internal service funds charge and recover costs from State agencies for services such as building maintenance, printing, insurance, data processing, motor pool and others. Rates charged to State agencies for the operations of the internal service funds are adjusted in following years to offset gains and losses. In 1995, these funds showed a net income of \$20.9 million. The self-insurance and insurance premiums funds accounted for \$18.8 million of the income. The two insurance funds will be adjusting rates in the near future to reduce the accumulated retained earnings.

Proprietary Operations - Enterprise Funds - The enterprise funds mainly reflect the activities of:

- The Colorado River Commission supplying water to the entities in Clark County and purchasing and selling electrical power from Nevada's share of the generating facilities at Hoover Dam.
- The Housing Division providing low interest loans to low and moderate income households.
- The State Industrial Insurance System (SIIS) providing benefits of medical care, disability compensation
  and rehabilitation services to Nevada workers who are injured or contract a disease in the course of their
  employment.

Collective assets of enterprise funds increased by \$545 million in 1995 and collective liabilities increased by \$221 million, resulting in a net reduction to fund deficit of \$324 million. These improvements from 1994 were primarily due to the improvement realized by SIIS. SIIS reported net income of \$277 million and unrealized investment gains of \$44 million. SIIS fund deficit decreased from \$2,053 million in 1994 to \$1,732 million in 1995.

The laws enacted by the 1993 Legislature and management efficiencies are proving effective in reducing the SIIS fund deficit. Additional legislation changes enacted in 1995 authorized SIIS to collect a solvency surcharge, if needed, to protect SIIS' ability to pay its outstanding obligations as they become due.

**Pension Trust Operations -** The Public Employees' Retirement Board supervises a retirement system that covers most public employees of the State and its political subdivisions, as well as other public employees. The system's revenue increased 11% to \$805 million and expenses increased a like percentage to \$264 million. The system's assets increased by 12% to \$8,499 million, while the unfunded pension benefit obligation decreased by 1.6% to \$1,856 million. The annual actuarial valuation continues to reflect a positive trend in funding of the system. Under the present plan and actuarial method the unfunded liability will be fully amortized for the Public Employees' Retirement System over a period of 29 years from July 1, 1995.

**Debt Administration** - The bond ratings from Moody's Investor Service and Standard and Poor's remained at Aa and AA respectively. These ratings reflect a good economic base and sound financial management. On June 30, 1995, outstanding bonded debt was:

	(In thousands)
General Obligation Bonds	\$ 1,087,424
Highway Revenue Bonds	90,240
Mortgage Revenue Bonds	614,743
	\$ 1,792,407

Only \$439,096,000 of the \$1,087,424,000 general obligation bonds are paid through a tax levy on property. The remaining \$646,328,000 are serviced through user fees from enterprise fund operations, slot machine taxes, and revenues from local governments for the municipal bond bank and the water pollution control bonds.

The Constitution of the State limits the aggregate principal amount of the general obligation debt to 2% of the total reported assessed property value of the State. The prior 1% limitation was increased to 2% by a constitutional amendment in 1989. As of June 30, 1995, the debt limit and remaining capacity were as follows:

Debt limit (2% of assessed value)	\$ 632.8
Less: Bonds payable	426.6
Remaining debt capacity	\$ 206.2

Exempt from this limit are debts incurred for the protection, preservation and development of natural resources.

New bonds sold during the 1995 fiscal year were:

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		(in thousands)
G.O. Refunding Bonds	7/15/94A	\$ 67,105
G.O. Refunding Bonds	7/15/94B	18,796
University Building Bonds	10/1/94	23,520
Municipal Bond Bank #46	3/1/95	20,000
Colorado River Commission	11/1/94	170,380
Housing Single Family 1994C	7/6/94	30,000
Housing Single Family 1994D	9/28/94	30,000
Housing Single Family 1994E	11/22/94	30,000
Housing Single Family 1995A	3/30/95	30,000
Housing Single Family 19958	4/27/95	30,000
Housing Single Family 1995C	6/7/95	30,000
Multi-family Housing 1994A	12/1/94	11,900
Multi-family Housing 1994B	12/1/94	11,400

**Capital Projects** - To keep pace with demands of the growing population and economy, the State has used its bonding capacity for a substantial capital project program. The following is a summary of major projects that are either substantially complete or still under construction.

		(IN MIIIIONS)
•	Lovelock Correction Center - Medium Security Prison with over 350 cells	\$ 42.6
•	State Library and Archives	17.0
•	Remodeled old Supreme Court Building to house the Attorney Generals' Staff	4.8
•	Supreme Court and Garage	24.5
•	Highway Patrol Headquarters (Reno)	3.6
•	Dept. of Motor Vehicles Building and Warehouse	6.2
	Medical Facility - Northern Nevada Correctional Center	9.8
•	Mason Valley Fish Hatchery	8.0

Not shown in the capital projects funds nor in the general fixed assets account group are the efforts of the Department of Transportation in improving and maintaining our highway infrastructure. During 1995

Department of Transportation spent \$6.5 million constructing freeways, state routes and 1 bridge. The State also spent \$140 million reconstructing, re-paving, or rehabilitating 274 miles of roadways and 60 bridges. The expenditures for these efforts are recorded in the state highway fund, a special revenue fund.

University and Community College System of Nevada Funds (University System) - An elected nine member board of trustees supervises the operation of the University System, comprising two universities, four community colleges and a research institute. Revenues in the current operating funds increased by \$22 million to \$296 million. Expenditures of current operating funds were recorded at \$438 million, an increase of \$11 million. State support increased \$33 million to \$219 million. Enrollment data is available in Table XVII of the statistical section.

**Cash Management** - Cash temporarily idle is invested by the State Treasurer. All cash except for monies in pension trust funds, deferred compensation fund, SIIS, University System, Housing and Rural Housing are combined in the State Treasurer's investment pool. Uncommitted balances are invested in collateralized repurchase agreements, bankers acceptances (only those eligible for discount with the Federal Reserve), commercial paper issued by U.S. corporations (rated A-1, P-1 or better), corporate bonds issued by U.S. corporations (rated A or better), and securities of the U.S. government with typical maturities ranging from one day to five years.

The State Treasurer also operates a separate investment pool for local governments to take advantage of the greater interest earnings through pooled investments. The type of securities purchased and the investment policies are similar but somewhat more restrictive than those of the State pool.

**Risk Management** - The State is self-financed against certain property and liability claims. The Risk Management Division manages the self-insurance fund for group health insurance. Revenues are generated through charges to employees and departments to pay for contracted insurance and self-funded plans. The Division also manages the insurance premiums fund to provide fidelity, property and workers' compensation coverages. The State finances the first \$250,000 of property and contents losses and the remainder is insured up to \$500 million through commercial insurers.

**Conclusion** - This report continues my commitment to inform and clearly demonstrate the financial condition of the State to the citizenry and the financial community. Considerable effort and cooperation has been exhibited by all of the State agencies, the Legislature and the Judiciary. Without their efforts, this financial report could not have been produced. Lextend my sincere appreciation to the management and the leaders of State government for their stewardship. I especially thank Governor Bob Miller and John Comeaux for their contributions of the major initiatives and economic outlook sections. Our pictorial theme is *Celebrating Nevada's Cultural and Informational Resources*, and our featured agency is the Department of Museums, Library and Arts. I appreciate and thank Joan Kerschner and her staff for their outstanding effort.

Last but not least, I commend the efforts of the accounting firm of Kafoury, Armstrong & Co., my staff and others who contributed to the production of this report.

Respectfully submitted,

Darrel R. Daines <sup>)</sup> Nevada State Controller



Use of cultural resources is part of the solution to problems that endanger our youth. Like nothing else, the arts engage the hearts and minds of children. And once involved with the arts, with books and with interaction with historical artifacts, children are more likely to develop the discipline, self-confidence, pride in our cultural heritage and creative thinking that can help them succeed in other endeavors and contribute to the economic and social health of their communities.

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Nevada

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1994

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Enes

Executive Director

## STATE OF NEVADA CONSTITUTIONAL OFFICERS



Robert J. Miller Governor



Lonnie L. Hammargren, M.D. Lieutenant Governor



Dean Heller Secretary of State



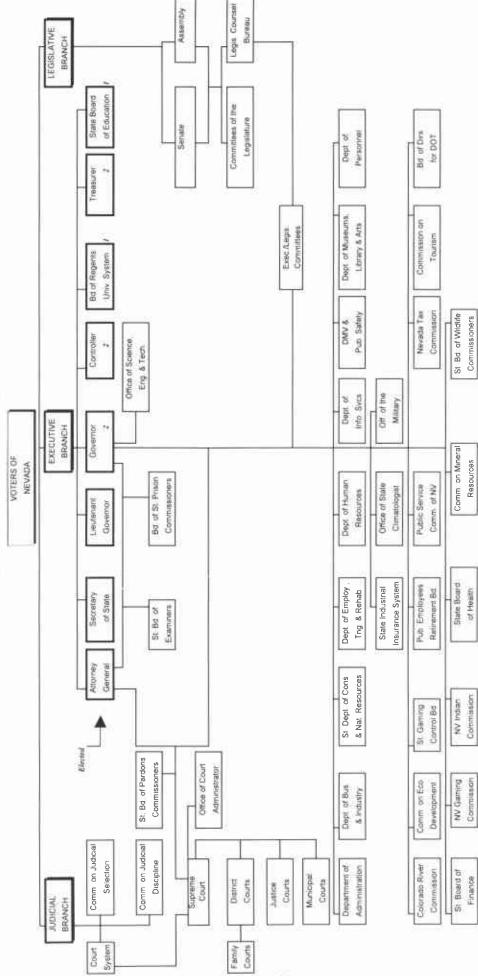
Darrel R. Daines Controller



Robert Seale Treasurer



Frankie Sue Del Papa Attorney General



) Headed by Elected Boards 2 Member of Board of Finance

**NEVADA STATE GOVERNMENT** 

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### **Major Initiatives**

#### John P. Comeaux Director, Department of Administration

The completion of three mega-resorts in southern Nevada and one large resort in the North pushed 1993-95 biennium revenues well beyond forecasts. In addition the State, in compliance with GASB No. 22, recognized an additional month of sales and casino entertainment taxes in fiscal 1994-95. The General Fund saw a \$139,427,148 reversion from the Distributive School Account, as the local school support tax portion of the sales tax also exceeded expectations. The Governor and the 1995 Legislature used these extra revenues to fill Nevada's "rainy day" fund to \$100 million, to pay cash for much of the State's 1995-97 capital improvement program, and to fill one time needs for state agencies that had faced lean budgets since 1991. Effective fiscal 1995-96, the Governor and the 1995 Legislature also raised the ceiling of the Fund to Stabilize the Operation of State Government, the "rainy day" fund, from a flat \$100 million to ten percent of total General Fund appropriations.

The Economic Forum produced their first set of revenue forecasts. Composed of five tax and economic experts from outside state government, the Forum's revenue forecasts are binding on both the executive and legislative branches. The Forum carefully considered forecasts from the legislature's fiscal staff, the revenue collecting agencies, and the model developed by Budget Division's new economist. The Forum's preliminary forecast framed the Governor's budget proposal and the Legislature's budget deliberations. Upon further observation of continuing strong revenues, the Economic Forum let their final forecast grow slightly, still keeping growth rates well within historical averages.

For fiscal 1996 and fiscal 1997, Nevada faces the challenge of major changes in federal appropriations to states. We have little doubt that federal funding will fail to keep up with the rapid growth of Nevada's population, or with the even more rapid growth of our eligible population in need. If cuts in federal funding come with cuts in federal restrictions, we may be able to restructure our social services into a more efficient package.

The State's solid finances, dynamic growth, and impartial conservative revenue forecasting impressed Moody's and Standard and Poor's bond raters, who renewed Nevada's Aa/AA rating.

Whatever the federal changes ahead, we have the same goals for Nevada as we did last year -- though this year we may need a little more ingenuity to get there.

#### Vision

We envision a Nevada where all people have the skill and opportunities they need to achieve their individual dreams; a Nevada where people enjoy and can afford good health, are safe and secure from harm, and share a quality standard of living; a Nevada where we and future generations can enjoy our bountiful natural beauty and resources; and a Nevada whose government consistently surpasses expectations.

#### Mission

To provide for the highest quality of life for Nevada's citizens and visitors by ensuring public safety; protecting the State's natural resources; promoting a strong economy; fostering an

environment that is open to diversity, accepting of individual differences, and encouraging to individual development; and providing for the welfare of those who cannot care for themselves.

This will be accomplished through a responsive and accountable government that wisely uses the resources entrusted to it.

## Philosophy

Our guiding principles permeate state government. We will be open, accessible, and flexible in serving our customers -- the public. We will cooperate with each other, avoiding parochial interests. We will take pride in our work, encourage professional development, and accept individual differences. We will behave with integrity and choose the ethical course of action. We will operate efficiently and spend the public's money wisely.

#### **Functional Goals**

- 1. Develop an easily accessible, flexible, cost efficient, and responsive government.
- 2. Foster an environment that treats employees fairly, with dignity and respect.
- 3. Encourage a work environment that values innovation, team efforts, professional development, and improvement of the work process.
- 4. Maximize the quality of life from birth to first year in school, to ensure that each child has the necessary skills to succeed in school.
- 5. Ensure quality educational opportunities for all citizens.
- 6. Ensure that consumers receive fair treatment.
- 7. Optimize the business and government environment.
- 8. Maintain the State's leadership advantage in gaming and recreational tourism.
- 9. Provide a stable, equitable, and predictable tax structure.
- 10. Provide a social service system that motivates self-sufficiency.
- 11. Ensure the safety of citizens and visitors.
- 12. Provide for the effective development and management of natural resources while protecting the environment.
- 13. Provide for the effective development and management of our cultural resources, including our arts, humanities, and heritage.
- 14. Foster an environment that is open to diversity, and accepting of individual differences.

#### Economic Outlook for the Nevada Economy Russell Guindon Economist, Department of Administration

Nevada's economy continues to achieve significant levels of growth. After experiencing very strong growth in 1994, the economy has continued to expand at significant, although lower, rates through 1995. The outlook for 1996 is for continued strong growth. A number of hotel/casinos and other commercial construction projects started in 1995 will carry over into 1996. Several other new projects are expected to begin construction in 1996. The opening of some of these new properties during 1996 will provide additional stimulus to Nevada's economy. The expansion in the construction and service sectors of the economy will require additional growth in the residential and other non-residential sectors of the economy as well.

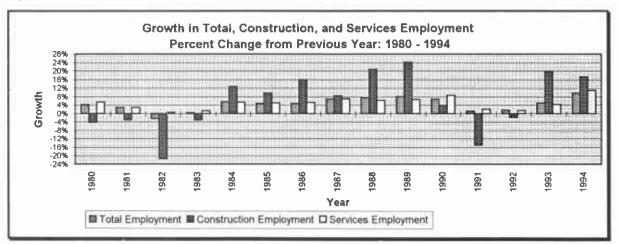
As a backdrop to the outlook for 1996, it is appropriate to examine the economic environments of 1994 and 1995. The economic setting for 1996 can be viewed as a combination of the elements driving economic growth during 1994 and 1995: A continued expansion driven primarily by construction of new hotel/casino properties and the opening of new hotel/casino properties.

#### 1994

Economically, 1994 was a very good year for Nevada. Total employment in the State increased by nearly 10% (see Figure 1) and personal income grew over 10%. In fact, Nevada led the nation in employment and personal income growth during 1994.

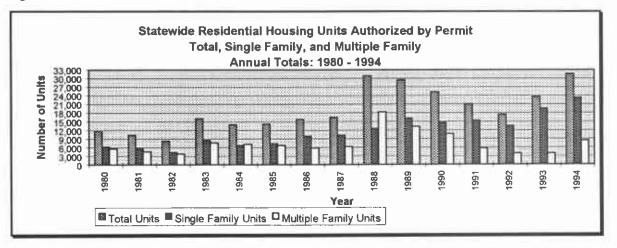
The fastest growing areas of the economy were the construction and service sectors. A main contributor to the service sector growth was the opening of the MGM Grand, Luxor, and Treasure Island hotel/casinos in late 1993. After the completion of these hotel/casinos, the construction sector of the economy remained very strong in 1994. Reno was continuing construction of the National Bowling Stadium and the Silver Legacy hotel/casino. Clark County completed several smaller hotel and/or casino projects and expansions during the last half of 1994.

#### Figure 1



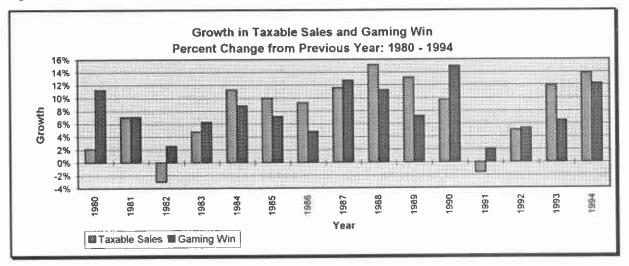
Residential construction activity throughout the State was also very strong during 1994. The number of single-family housing units authorized increased over 19% in 1994 after experiencing a 45% increase in 1993. In fact, Figure 2 shows that the number of total and single-family housing units authorized by permit in 1994 was the highest level observed in the last 15 years.

#### Figure 2



Given this economic environment, the State experienced significant growth in its two major tax bases during 1994. Taxable sales for the State grew almost 14% while total gaming win grew slightly over 12% (see Figure 3).

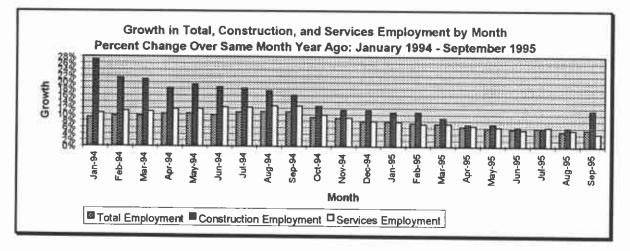




#### <u>1995</u>

Although 1995 has not ended as this goes to press, information to date indicates that 1995 will be another good year for Nevada. Figure 4 demonstrates that employment growth has slowed somewhat in 1995 but is still averaging around 6% for the year. Although the rate of employment growth is lower than observed in 1994, Nevada's growth has still been leading the nation for most of 1995. Nevada's personal income growth during 1995 has also led the nation. Personal income growth for the first half of 1995 has averaged around 10% over 1994 levels.

#### Figure 4

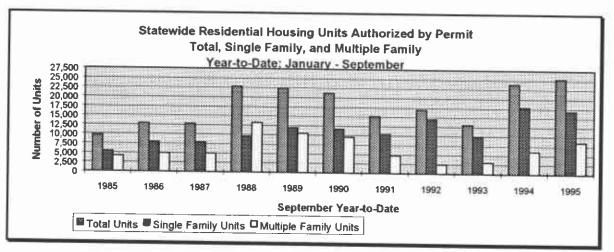


In northern Nevada, the National Bowling Stadium opened in February 1995. The men's American Bowling Congress tournament, which ran from February through July, brought approximately 90,000 bowlers to the Reno/Sparks area. Construction was completed on the Silver Legacy which opened in late July. The Hampton Inn hotel opened in October. Construction activity is continuing on the Peppermill tower expansion.

Not resting for long, Las Vegas has begun work on its next round of mega-resort hotel/casinos. Construction activity has begun on the 2,200 room New York - New York property developed by MGM Grand Inc./Primadonna Resorts Inc. and the 3,000 room Monte Carlo developed by Circus Circus Enterprises Inc./Mirage Resorts Inc.

The level of residential construction activity has remained relatively strong during 1995 (see Figure 5). Through three-quarters of the year, single-family housing permits are only approximately 6% below the record 1994 levels. However, total building permits issued are 6% above year ago levels, due to strong growth in the multiple-family housing sector.

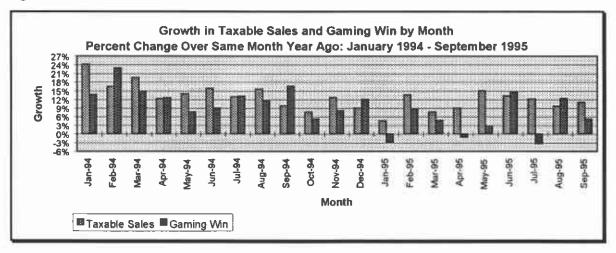




This sustained level of construction activity in both the residential and non-residential areas and the opening of new properties provides a nice environment for Nevada's chief tax revenue sources. Figure 6 shows that the monthly taxable sales growth during 1995 has been comparable to those observed in

1994. However, the growth in gaming win has not been as strong. Through September year-to-date, taxable sales are almost 9% above year ago levels while total gaming win is over 4% above last year's level.

#### Figure 6



#### 1996

The economic picture for 1996 looks quite bright. Construction activity will continue on the New York - New York and Monte Carlo during the first half of 1996 as they are currently scheduled to open in the fall of 1996. Las Vegas will also expand its retail and entertainment facilities with the Showcase anchored by the Coca-Cola Oasis and Caesar's World's expansion of its Forum Shops retail complex. Also, construction should begin on the 2,500 room Paris hotel/casino developed by Bally Entertainment Corp. and Mirage's 3,000 room Bellagio hotel/casino. Other projects are expected to support and enhance this new expansion in the infrastructure in Las Vegas.

The Reno/Sparks gaming market will also expand as the Peppermill's expansion should be completed in 1996. The Nugget broke ground on its new expansion at the end of November 1995 and other expansions have been proposed in the Reno/Sparks area.

This level of activity should provide for continued strength in construction employment during the building phases of these projects. Once completed, new service sector jobs will be created. Total employment in the State is expected to increase approximately 5% in 1996.

There are a few external factors that could impact Nevada's economy in 1996. First, there is uncertainty on the horizon regarding the final budget package passed by Congress and its impact on the national economy as a whole and individual state economies. At this point, most signals are pointing towards a sustained recovery in California. California's economic recovery will benefit Nevada as well as the U.S. economy. Although the probability of a recession during 1996 is never zero, the current outlook is for sustained growth with inflation kept in check. So far, it appears that the Federal Reserve is successfully managing the economy into a soft-landing.

#### **Special Report**

on

### **Celebrating Nevada's Cultural and Informational Resources**

Nevada's cultural aspects are attractive to both residents and visitors. A rich cultural life and a heritage of diversity are expressed in art, literature, architecture, the sciences and social life. The State maintains, as a public trust, resources in these and other areas for the education and appreciation of its people.

#### Department of Museums, Library and Arts

The Department of Museums, Library and Arts was created by the Governor and the Legislature in 1993 to take a leadership role in the development and management of Nevada's cultural resources in a holistic manner. The mission of the Department is to serve and enrich the individual lives of the citizens of and visitors to Nevada and to recognize the diversity of the State, through cultural and information management, leadership, and education.

The programs administered through the Department have significant impact on the quality of life of every Nevadan. It is vital that Nevada place increased emphasis on access to information and cultural activities to allow for continued well-being as a state and a people.

#### **Division of State Library and Archives**

Library and Archives is a multifaceted Division established originally as the State Library by the Territorial Legislature. Collections range from hundreds of full texts and on-line databases to complete back files of all Nevada's newspapers, significant books, and state publications. The Library specializes in providing information to state agencies and citizens on statistical, economic, and general government data. The Library is primarily used for reference and research, but it also supports local public libraries in a cooperative statewide network by providing access to its information. In addition, the Library manages state and federal depository collections in both print and electronic format, administers the State Data Center for Census Information, and provides consultation and funds for development of public libraries statewide.

To enrich the lives of citizens with special needs, the Library offers the Regional Library for the Blind and Physically Disabled Program, which circulates recorded books, magazines and information resources by mail. The Library also offers the Nevada Literacy Coalition Program which sponsors volunteer community-based organizations to tutor basic reading skills for adults.

Archives provide a repository for state and local government records having permanent value. The agency is responsible for the retention, preservation and disposition of records of the state government. The State Archivist provides a safe and secure storage environment while ensuring maximum accessibility of records for research and reference purposes. The records management staff also helps state agencies develop specific retention schedules for storage and disposition of agency records.

#### Nevada State Council on the Arts

The Nevada State Council on the Arts (NSCA) serves as a catalyst for programs and projects statewide. These programs and projects include festivals, cowboy poetry readings, community

theaters, school mural projects, performing arts series, and exhibitions of local artists. The agency's goals and objectives include supporting artistic and cultural activities statewide, providing education to the general public and private support for the arts. In fiscal year 1995, NSCA supported arts activities in 16 of Nevada's 17 counties.

In its grant-making function, NSCA provides matching funds to organizations and institutions whose activities include hosting outstanding exhibitions and performances; creating stimulating works of music, dance and theater; designing innovative hands-on experiences for people of all ages; exploring important issues for our communities ranging from Main Street designs to at-risk youth. NSCA offers fellowships for our best contemporary and traditional folk artists. NSCA provides residencies for schools, communities and institutions lead by professional writers, painters, sculptors, dancers and theater artists. The agency additionally encourages the pursuit of professional development by Nevada artists, arts administrators and educators.

Through the programs of NSCA, the important and often requested services of providing access to information, training and networking are provided through technical assistance, research and referral, publications, consultations, workshops and conferences.

With input from its constituents, NSCA dedicates its resources as a state agency to build the infrastructure necessary for successful arts endeavors and experiences for all Nevadans.

#### Nevada State Historic Preservation Office

The Nevada State Historic Preservation Office encourages the preservation of the State's historic sites. With state and federal grants it supports the preservation of significant buildings and archaeological sites. It also works with local governments and groups to assist them as they restore buildings and create new uses for historic sites. In addition, the Office reviews all federal projects within the State to insure the preservation of historical sites as well as our Nevada heritage.

The Office manages federal tax incentives for historic preservation and maintains the national and state registers of historic places. It conducts surveys to identify historic sites worthy of recognition. Also, the Historical Marker Program gives visitors to historic sites a better understanding of our rich past.

The Office's planning program solicits suggestions from the public to sharpen the office's focus as it strives to best serve the State. Forging partnerships throughout the State, the Office works to make certain that reminders of Nevada's colorful history are preserved for future generations.

### **Comstock Historic District Commission**

The Comstock Historic District Commission works with the people of Virginia City, Gold Hill, Silver City, Dayton and Sutro to encourage the preservation of one of the nation's largest Landmark Districts. The agency annually reviews hundreds of projects dealing with alterations to historic buildings or with new construction. In addition, the Commission has worked to maintain local historic cemeteries. Its ongoing public relations program addresses everything from the promotion of tourism to the maintenance of archaeological sites.

### **Commission for Cultural Affairs**

The Commission for Cultural Affairs is composed of five members including representatives from the public, the Nevada State Council on the Arts, the Nevada Humanities Committee, and the

Advisory Board of Museums and History. The Commission distributes \$2 million in grants per year to agencies and organizations working to restore historic buildings for use as cultural centers. Past projects have aided work on the Boulder Dam Hotel, the Douglas County High School, the Glendale School in Sparks, and the Western Folklife Center in Elko.

#### **Division of Museums and History**

The Division of Museums and History is responsible for the collection, preservation, exhibition and interpretation of material objects, documents and records representing the history, prehistory and natural history of Nevada and the Western United States. The collections are used for research by scholars and for educational programming.

The Nevada Historical Society in Reno and the Nevada State Museum and Historical Society in Las Vegas acquire, preserve, research and interpret, through their exhibits and publications, the history, anthropology and natural history of the State of Nevada. The Museum maintains collections of manuscripts, photographs, books, maps and newspapers. The Museum also serves as major scholarly research institutes for the State's historic reference materials.

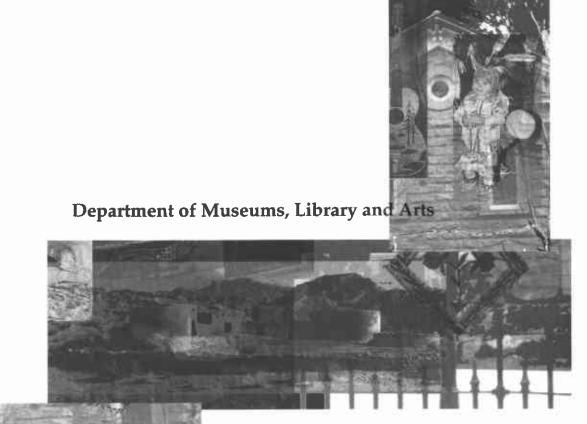
The primary mission of the State Museum in Carson City is to collect, preserve and exhibit artifacts covering the areas of prehistory, history and natural history of Nevada. The Museum educates the public by providing public programming with emphasis on scientific research of its collections, by developing passive interactive exhibits, and by publishing anthropological series.

The Nevada State Railroad Museum in Carson City collects, preserves, restores and exhibits historic Nevada railroad locomotives and rolling stock. In addition, it displays artifacts and documents relating to the history of railroads in Nevada.

The East Ely Railroad Depot Museum exists to collect, preserve, study and interpret the rich heritage of Eastern Nevada. The Museum uses its collection of historic documents, buildings and artifacts from the region to focus on twentieth century industrial development including copper mining, smelting and railroading and the contributions these industries made to the growth of Nevada.

The Lost City Museum was established to study, preserve and protect prehistoric Anasazi sites and artifacts found in the Moapa Valley and adjacent areas and to interpret these sites through exhibits and public programs at its facility in Overton. The Museum also collects and interprets artifacts relating to other prehistoric and historic Native American cultures in Southern Nevada and the more recent history of the Moapa Valley which includes Mormons, mining and railroads.

# **Financial Section**





We envision a Nevada in which the values embodied in our cultural diversity and expressed through our rich history of art, science, education, architecture, literature, and social endeavor, are embraced as the cornerstones of our humanity. This is a Nevada where resources representative of these values held in the public trust are available to all its citizens, and a Nevada that, through its efforts to excel, is home to a people proud of their heritage and appreciative of the contributions by which it was created.



The DMLA serves and enriches the individual lives of the citizens of and visitors to the State of Nevada, recognizing the diversity of the state, through cultural and information management leadership, the preservation and promotion of cultural resources and activities, and education.



6140 PLUMAS STREET, RENO, NEVADA 89509-6060 • (702) 689-9100

#### INDEPENDENT AUDITOR'S REPORT

The Honorable Darrel R. Daines State Controller

We have audited the accompanying general purpose financial statements of the State of Nevada as of and for the year ended June 30, 1995. These general purpose financial statements are the responsibility of the management of the State of Nevada. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Water Treatment Fund, Water Transmission Fund or Power Marketing Fund (collectively, the "Colorado River Commission"), the Housing Division Fund, or the Industrial Insurance Fund (State Industrial Insurance System) which statements reflect 99.7 percent of the assets and 99.1 percent of the operating revenues of the Enterprise Funds. We also did not audit the University and Community College System or the Nevada Rural Housing Authority (Rural Housing), discretely presented component units. The statements not audited by us were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Enterprise Funds, the University and Community College System Funds, and Rural Housing Funds is based solely on the reports of such other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, such general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Nevada as of June 30. 1995, and the results of its operations and cash flows of its proprietary fund types and non-expendable and pension trust funds for the year then ended in conformity with generally accepted accounting principles.

3

The report of other auditors on the financial statements of the State Industrial Insurance System (SIIS), which statements reflect 45.4 percent and 78.1 percent, respectively, of the assets and operating revenue of the Enterprise Funds, includes an explanatory paragraph emphasizing matters pertaining to the financial situation of SIIS. Such auditor's report on the SIIS financial statements for the year ended June 30, 1995 states:

"The financial statements [of SIIS] have been prepared assuming that SIIS will continue as a going concern. SIIS experienced income from underwriting activities and positive cash flow from operations during the years ended June 30, 1995 and 1994 and a loss from underwriting activities and negative cash flow from operations during the year ended June 30, 1993, with an accumulated deficit of approximately \$1.7 billion at June 30, 1995. Such accumulated deficit will need to be recovered from future revenues, operating efficiencies or from other resources to be provided to SIIS. To the extent that premiums charged in the future may not be sufficient to pay the unfunded liability for incurred but unpaid claims, adverse loss development thereon, if any, as well as future claims expenses, SIIS may not have sufficient resources to pay its obligations. As discussed in Note 2 to the ... [SIIS] financial statements [Notes 2B and 9 to the accompanying general purpose financial statements of the State of Nevada], [SIIS] management has implemented an action plan and initiated substantial changes in applicable laws, which it believes will continue to improve the financial condition of [SIIS] system".

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the foregoing table of contents, which are also the responsibility of the management of the State of Nevada, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the State of Nevada. Such additional information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical data listed in the statistical section of the foregoing table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the State of Nevada. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on it.

Kafaung armstrong v Co

Reno, Nevada December 15, 1995

# **General Purpose Financial Statements**

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Many unique items are preserved in Nevada through a comprehensive and cost effective program for the creation, maintenance, retention, preservation and disposition of records of the executive branch of state government. A few shown here include a document signed in 1861 by Samuel Clemens and his brother Orion; the WWII war record of Lt. Bruce Avery Van Voorhis who was the only Nevadan to ever receive the Congressional Medal of Honor; a letter to Nevada Governor E. P. Carville in 1940 from George Burns and Gracie Allen; and the prison record of Will James, cattle rustler/artist.



### **Combined Balance Sheet**

## All Fund Types, Account Groups and Discretely Presented Component Units

June 30, 1995 With Comparative Totals for 1994 (Expressed in Thousands)

		Government		Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Cash and pooled investments (Note 3)	\$ 490,479	\$ 239,664	\$ 18.050	\$ 61,490	\$ 133,932	\$ 41,875
nvestments (Note 3)	-0-	193,125	-0-	-0-	844,429	-0-
Receivables (Note 2D) Due from other funds (Note 2H)	284,461	64,658	4,081	1,232	112,671	1,651
Due from component units (Note 2H)	20,969 8	32,907 13	2,212 -0-	97,698 -0-	7,709 2	16,535 193
ue from primary government (Note 2H)	-0-	-0-	-0-	- <u>`</u> -	-0-	-0
terfund receivables (Note 2H)	383	2	-0	-0-	-0-	-0
ventory during to other funds (Nieto 200)	-0-	11,047	-0-	-0-	1,233	974
dvancés to other funds (Note 2H) estricted assets (Note 7):	4,216	31	-0-	-0-	-0-	-0
Cash	-0-	-0-	-0-	-0-	184.673	-0
Non-cash	-0-	33,622	-0-	-č-	74,191	-0
oans receivable	-0-	-0-	-0-	-0-	499,404	-0
eferred charges and other assets and	19,367	87	-0-	-0-	80,972	163
and tructures and improvements	-0- -0-	-0- -0-	-0- -0-	-0- -0-	4,546	131
urniture and equipment	-0- -0-	-0-	-0- -0-	-0-	238,304 67,635	6,595 24,454
ccumulated depreciation	-0-	-0-	-0-	-č-	(107,399)	(19,540
onstruction in progress	-0-	-0-	-0-	-ŏ-	18,430	88
Ither debits: A mount evaluable in debt convice fund (Note 4H)		_		25		
Amount available in debt service fund (Note 4H) Amount to be provided for retirement of debt	-0-	-0-	-0-	-0-	-0-	-0
•	-0-	-0-	-0-	-0-	<u> </u>	
otal assets and other debits	<u>\$ 819,883</u>	<u>\$ 575,156</u>	<u>\$ 24,343</u>	<u>\$ 160,420</u>	<u>\$ 2,160,732</u>	<u>\$ 73,119</u>
iabilities, Equity and Other Credits	3					
iabilities: ccounts payable and accruals	\$ 137,530	\$ 26,173	<b>\$</b> 16	\$ 255	e 0.694.409	\$ 23,087
ontracts payable	a 137,330 -0-	3 20,173 13,777	↓ 10 -0-	\$     255 11,251	\$ 2,681,128 -0-	\$ 23,087 -0
ue to other funds (Note 2H)	390,259	24,081	74	422	8,611	5,932
ue to component units (Note 2H)	34,808	50	190	126	6	-0
ue to primary government (Note 2H)	-0-	-0-	-0-	-0-	-0-	-0
terfund payables (Note 2H) ccrued compensated absences (Note 4)	-0- -0-	-0- -0-	-0- -0-	-0- -0-	33	356
eferred revenues	74,673	3,986	-0-	-0-	3,139 5,468	2,130
otes payable (Note 4)	-0-	-0-	-0-	-0-	-0-	-0
onds payable, other obligations (Note 4)	-0-	-ō-	-0-	-0-	1,096,617	-0
dvances from other funds (Note 2H)	-0-	-0-	-0-	-0-	412	3,839
bligations under capital leases (Note 4)	-0-	-0-	-0-	-0-	6,183	1,644
laims and judgments (Note 4) rbitrage rebate liability (Note 4)	-0-	-0-	-0-	-0-	-0-	-0
ther liabilities	-0- 6,777	-0- 33.622	-0- -0-	-0- 23,116	-0- 64,025	-0 -0
Total liabilities	644,047		280	35,170	3,865,622	36,988
quity and other credits:			<u></u> 200	<u> </u>	3,003,022	30,900
vestment in general fixed assets/plant	-0-	-0-	-0-	-0-	-0-	-0
ontributed capital (Note 2C)	-0-	-0-	-0-	- <u>`</u> -	9,924	4,764
etained earnings (deficit):	-		-	-		
Reserved (Note 2C)	-6-	-0-	-0-	-0-	80,394	-(
Unreserved Net unrealized gain on equity securities	-0- -0-	-0- -0-	-0- -0-	-0- -0-	(1,847,571)	31,367
und balances;	-0-	-0-	-0-	-0-	52,363	-0
Reserved:						
Encumbrances and contracts	396	106,529	-0-	6,861	-0-	-0
Inventory	-0-	11,047	-0-	···-0	-0-	-0
Advances Balances forward	4,216	31	-0-	-0-	-0-	-0
Other (Note 2C)	178,308	32,787	-0-	-0- -0-	-0- -0-	-( -(
Unreserved:	19,725	251,932	24,063	-0-	-0-	-(
Designated (Note 2C)	-0-	-0-	-0-	118,389	-0-	-(
Undesignated	<u>(26,809)</u>	71,141			_0-	
Total equity and other credits	175,836	473,467	24,063	125,250	(1,704,890)	36,13
otal liabilities, equity, other credits	\$ 819,883	\$ 575.156	\$ 24,343	\$ 160,420	\$ 2,160,732	\$ 73,119
	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>	4 100,720	* <u>2,100,102</u>	<u> </u>

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

Exhibit 1

	Fiduciary und Types	Accou General	nt Groups General	Total- (Memorandum Only)	Compo	nent Units	(Memo	ais - erandum hly)
	Trust and Agency	Fixed Assets	Long-Term Obligations	Primary Government	University System	Rural Housing	Reporting Entity	1994 (Restated)
\$	411,153 6,284,835 131,397 283,741 -0- 4 257 4	\$-0 -0 -0 -0 -0 -0 -0 -0 -0	- - - - - - - - - - - - - -	- 7,322,389 - 600,151 - 461,771 - 216 0 - 389 - 13,511	\$ 226,936 20 28,915 -0- -0- 35,180 -0- 3,952 -0-	\$ 1,180 -O- 51 -O- -O- -O- -O- -O- -O- -O-	\$ 1,624,759 7,322,409 629,117 461,771 216 35,180 389 17,463 4,251	\$ 1,496,99 6,352,93 515,57 141,43 76 3,11 55 17,19 4,65
	-0- 2,817 348 3 -0- 872 (496) -0-	-0- -0- -0- 79,989 377,581 189,301 -0- 209,672	- 	- 84,669 - 622,480 - 282,262 - (127,435)	-0- 8,727 33,273 62,698 489,713 227,385 (320,770) 49,058	1,456 -0- 15 543 3,617 246 (1,655) -0-	186,129 107,813 510,948 134,225 147,910 1,115,810 509,893 (449,860) 277,248	45,56 111,002 405,29 134,655 139,322 1,045,192 454,238 (406,773 261,58
\$	-0- -0- 7.114.935	-0- -0- <u>\$856,543</u>	24,063 846,135 \$ 870,198	24,063 846,135 \$ 12,655,329	-0- -0- \$ 845,087	-0- 59 \$ 5.512	24,063 846,194 \$13,505,928	22,360 824,447 <u>\$ 11,570,120</u>
<b>\$</b>	566,289 -0- 32,392 -0- -0- -0- 93 16,312 -0- -0- 227 -0- 183,250 798,563	\$ -0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$ -0- -0- -0- -0- -0- 55,113 -0- -0- 810,031 -0- 4,188 85 781 -0-  .870,198	25,028 461,771 35,180 50,382 84,220 16,312 1,906,648 4,251 12,242 85 781 310,790 6,352,557	\$ 22,494 -0- -0- 216 -0- 17,091 8,340 7,442 64,655 -0- 598 -0- -0- 7,038 127,884	\$ 44 -0- -0- -0- -0- -0- -0- -0- -0- -0- -	\$ 3,457,016 25,028 461,771 35,180 216 389 77,531 92,590 26,549 1,971,313 4,251 12,840 85 781 317,855 6,483,395	\$ 3,355,119 37,044 141,437 3,111 765 552 70,086 91,053 15,476 1,658,156 4,658 13,201 96 378,052 5,773,784
	-0- -0- -0-	-0- -0- -0- -0-	-0- -0- -0-	14,688 80,394 (1,816,204)	437 <u>,862</u> -0- -0-	151 450 1,056	1,294,556 15,138 80,394 (1,815,148)	1,183,476 15,136 76,217 (2,111,341
	69 257 -0- -0- 5,966,994	- - - - - - - - - - - - - - - - - - -	ት - - - - - - - - - - - - - - - - - - -	52,363 113,855 11,304 4,247 211,095 6,262,714	-0- 1,763 -0- -0- 202,982	¢ ¢¢¢¢¢	52,363 115,618 11,304 4,247 211,095 6,465,696	7,620 197,590 11,93 4,650 162,232 5,705,031
	1,085 347,967 6,316,372 7,114,935	-0- -0- 856,543 \$ 856,543	-0- -0- -0- \$ 870,198	119,474 392,299 6,302,772 \$ 12,655,329	-0- 74,596 717,203 \$ 845,087	-0- 901 2,558 \$ 5,512	119,474 467,796 7,022,533 13,505,928	88,196 455,580 5,796,336 \$ 11,570,120

Exhibit 2

### Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Unit

## For the Fiscal Year Ended June 30, 1995 With Comparative Totals for 1994 (Expressed in Thousands)

	G	Field				Totals - (Memorandum Only)	Component Unit	(Memo	Totals - (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable	Primary Government	Rural Housing	Reporting	1994 (Restated)	
Revenues									()	
Garning taxes, fees, licenses	\$ 503,252	\$ 14,272			\$ -0-	• • • • • • • • •		\$ 517,524	\$ 490,166	
Sales taxes	446,504	-0-	-0-	-0-	-0-	446,504	-0-	446,504	402,548	
Intergovernmental	561,880	171,032	403	2,240	6,410	741,965	5,371	747,336	709,128	
Other taxes	260,510	173,581	79,229	-0-	180,711	694,031	-0-	694,031	648,390	
Licenses, fees and permits Sales and charges for services	68,132	106,066	-0- -0-	-0- -0-	941 559	175,139	-0- -0-	175,139	166,094	
Sales and charges for services Interest, investment gain	23,236 21,793	15,956 22,419	3,702	271	20,018	39,751 68,203	-0- 29	39,751 68,232	39,657 45,572	
Other	20,578	14,994	-0-	199	7,388	43,159	12	43,171	48,797	
Total revenues	1,905,885	518,320	83,334	2,710	216,027	2,726,276	5,412	2,731,688	2,550,352	
Expenditures										
General government	54,904	20,824	-0-	-0-	14	75,742	-0-	75,742	64,525	
Health and social services	723,045	32,863	-0-	-0-	144,133	900,041	5,353	905,394	864,576	
Education and support services	22,836	-0-	-0-	-0-	1,797	24,633	-0-	24,633	23,009	
Law, justice and public safety	157,441	66,524	-0-	-0-	132	224,097	-0-	224,097	211,015	
Regulation of business	29,975	28,596	-0-	-0-	354	58,925	-0-	58,925	54,664	
Transportation	-0-	368,040	-0-	-0-	-0-	368,040	-0-	368,040	347,064	
Recreation and resource development	62,320	6,874	-0-	-0-	8,079	77,273	-0-	77,273	72,635	
Intergovernmental (Note 2J)	433,082	1,781	-0-	-0-	48,047	482,910	-0-	482,910	495,287	
Capital improvements	-0-	-0-	-0-	40,548	-0-	40,548	-0-	40,548	49,871	
Debt service: Principal	152	797	58,680	-0-	-0-	59,629	-0-	59,629	39,693	
Interest, fiscal charges	36	231	42,217	-0-	-0-	42,484	-0-	42,484	35,229	
Bond issue costs	-0-	231	171	-0-	-0-	174	-0-	174	496	
Arbitrage payments	-0-	-ŏ-	4,277	-0-	-0-	4,277	-ŏ-	4,277	393	
Refunding payments	-0-	-0-	661	-0-	- <b>0</b> -	661	-0-	661	928	
Total expenditures	1,483,791	526,533	106,006	40,548	202,556	2,359,434	5,353	2,364,787	2,259,385	
Excess (deficiency) of revenues										
over expenditures	422,094	(8,213)	(22,672)	(37,838)	13,471	366,842	59	366,901	290,967	
Other Financing Sources (Uses)										
Proceeds from capital leases	818	1,855	-0-	-0-	-0-	2,673	-0-	2,673	68	
Proceeds from sale of bonds	-0-	63,900	-0-	23,520	-0-	87,420	-0-	87,420	218,564	
Proceeds from sale of fixed assets	118	44	-0-	-0-	-0-	162	-0-	162	154	
Operating transfers in (Note 2G)	31,991	41,428	24,409	95,106	134,510	327,444	-0-	327,444	94,763	
Transfers from component unit (Note 2G)	20	-0-	315	-0-	-0-	335	-0-	335	530	
Operating transfers out (Note 2G)	(258,939)	(55,366)	-0-	(599)	(9,266)	(324,170)	-0-	(324,170)	(90,610	
Transfers to component unit (Note 2G)	(234,011)	-0-	(349)	(23,520)	(131)	(258,011)	-0-	(258,011)		
Transfers to primary government (Note 2G)	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	(5	
Proceeds of refunding bonds	-0- -0-	-0- -0-	84,177 (84,177)	-0- -0-	-0- -0-	84,177	-0- -0-	84,177 (84,177)	179,731 (179,731	
Payment to refunded bond agent Total other financing sources (uses)	(460,003)	51,861	24,375	94,507	125,113	(84,177) (164,147)	-0-	(164,147)		
Excess (deficiency) of revenues and other financing sources over expenditures			4 700		400 504	200.005	50	202 754	205.00	
and other financing uses	(37,909)		1,703	56,669	138,584	202,695	59	202,754	295,664	
Net income enterprise fund	-0-	-0-	-0-	-0-		-0-	118	118	744 863	
Fund balances/equity, July 1	218,745	429,819	22,360	68,581	314,304	1,053,809	2,230	1,056,039	744,853	
Adoption of GASB 21 and 22 (Note 2L)	-0-	-0-	-ው -	_			_		14,584	
Residual equity transfers (Note 2G)	(5,000)	-0-	-0-	-0-	-0-	(5,000)	-0-	(5,000)	- 850	
Fund balances/equity, June 30	\$ 175,836	\$ 473,467	\$ 24,063	\$ 125,250	\$ 452,888	\$ 1,251,504	\$ 2,407	\$ 1,253,911	\$ 1,056,039	

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

Exhibit 3

#### Combined Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) General Fund and Special Revenue Funds

# For the Fiscal Year Ended June 30, 1995 (Expressed in Thousands)

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Final Budget	Actual	Variance Favorable (Unfavor- able)	Final Budget	Actual	Variance Favorable (Unfavor- able)	Final Budget	Actual	Variance Favorable (Unfavor- able)
Sources of Financial Resources									•
Fund balances, July 1 (Note 2E) Prior year revenue accrual adjustment	\$ 291,843 39,767	\$ 291,843 39,462	\$ -0- (305)	\$ 214,286 -0-	\$ 214,286 -0-	\$ -0- -0-	\$ 506,129 39,767	\$ 506,129 39,462	\$ -0- (305)
Revenues:	39,707	39,402	(303)	-0-	-0-	-0-	33,707	00,402	(000)
Sales taxes	407,855	408,490	635	-0-	-0-	-0-	407,855	408,490	635
Gaming taxes, fees, licenses	407,800	471,763	(6,715)	13,251	14,272	1.021	491,729	486,035	(5,694)
Federal	663,756	566,128	(97,628)	157,173	171,001	13,828	820,929	737,129	(83,800)
Other taxes	387,337	353,964	(33,373)	188,766	203,125	14,359	576,103	557,089	(19,014)
Sales, charges for services	52,175	50,342	(1,833)	18,590	17,675	(915)	70,765	68,017	(2,748)
Licenses, fees and permits	146,206	125,815	(20,391)	105,656	104,176	(1,480)	251,862	229,991	(21,871)
Interest	15,530	16,624	1,094	25,630	27,611	1,981	41,160	44,235	3,075
Other	168,633	132,335	(36,298)	23,471	17,841	(5,630)	192,104	150,176	(41,928)
Other financing sources:									
Proceeds from sale of bonds	-0-	-0-	-0-	40,000	-0-	(40,000)	40,000	-0-	(40,000)
Transfer from other funds	31,123	31,123	-0-	38,788	38,747	(41)	69,911	69,870	(41)
Reversions from other funds	-0-	896	896	-0-	253	253	-0-	1,149	1,149
Total sources	2,682,703	2,488,785	(193,918)	825,611	808,987	(16,624)	3,508,314	3,297,772	(210,542)
Uses of Financial Resources									
Expenditures, encumbrances:									
Constitutional agencies	43,115	34,212	8,903	58,432	34,425	24,007	101,547	68,637	32,910
Finance and administration	60,017	45,034	14,983	5,031	4,244	787	65,048	49,278	15,770
Education	544,101	435,343	108,758	5,000	5,000	-0-	549,101	440,343	108,758
Human services	1,004,608	863,432	141,176	35,783	33,242	2,541	1,040,391	896,674	143,717
Commerce and industry	60,829	44,603	16,226	37,933	34,281	3,652	98,762	78,884	19,878
Public safety	167,360	142,098	25,262	70,373	64,480	5,893	237,733	206,578	31,155
Infrastructure	117,628	66,733	50,895	455,636	380,953	74,683	573,264	447,686	125,578
Special purpose agencies	5,875	3,595	2,280	-0-	-0-	-0-	5,875	3,595	2,280
Other financing uses:	_		-	10 450	10 110	(4.004)	40.460	42 446	(1.064
Debt service transfers	-0-	-0-	-0-	42,152	43,416	(1,264)	42,152	43,416 545,995	(1,264 38,550
Transfers to other funds	571,665	533,115	38,550	12,880	12,880	-0- -0-	584,545	,	UCC,86 -0-
Equity transfers to other funds Reversions to other funds	5,000 -0-	5,000 1,606	-0- (1,606)	-0- -0-		-0- (944)	5,000 -0-	5,000	(2,550)
Total uses	2.580,198	2,174,771	405.427	723.220	613,865	109,355	3,303,418	2,788,636	514,782
		\$ 314,014	·	·	\$ 195,122		\$ 204,896	\$ 509,136	
Fund balances, June 30	# TU2,505	0 014,014	φ <u>211,505</u>	# 102,001		φ 0 <u>2</u> ,701	÷ 204,000	+ 000,100	

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

9

Exhibit 4

Totals

#### Combined Statement of Revenues, Expenses and Changes in Fund Equity/Balances All Proprietary Fund Types and Similar Trust Funds

## For the Fiscal Year Ended June 30, 1995 With Comparative Totals for 1994 (Expressed in Thousands)

Fiduciary Fund Types Proprietary Fund Types (Memorandum Only) Non-Internal expendable Pension 1994 Enterprise Service Trust Trust 1995 Restated) Operating Revenues Net premium income S 451,243 s 94,230 545,473 **\$** 416,469 \$ -0-\$ Դ. 505,594 - 2 Retirement contributions -0--0--Ō-416,469 395,737 Sales 80,099 5.600 -0--0-85,699 86,792 1,187 Charges for services 25,409 -0-22 767 7 786 -0-26,596 Rental income 147 8,276 -0--0-8,423 Interest, dividends 45,054 3,675 287,412 -0-341.930 390,659 Investment gains 84,070 17,787 -0-<u>\_</u> -0-45,119 45,119 Other 14,486 735 3,110 20,225 1,894 **Total operating revenues** 592,216 134,250 6,785 805,412 1,538,663 1,407,945 Operating Expenses Salaries and benefits 41,110 15.982 **. . .** 57,092 .Ո. 56,801 Operating 87,972 16,627 184 -0-104,783 101,506 -0-Benefit payments -0--0-242,246 242,246 218,495 Claims expense 167.661 46,258 -0-213,919 355,233 Interest on bonds payable 37,327 -0--0--0-37 327 38,327 Materials or supplies used 1,609 -Ō-3.268 -0-4,877 5,340 Servicers' fees -0-1,172 -0--0-1 172 1,141 Investment expense -0--0-10.074 10.074 9.300 Depreciation 10,931 3,506 -Ö-82 14,519 12,150 Insurance premiums -0-29,192 -Õ-29,969 7,813 -0-29,192 Refunds -0--Ō--0-8.851 8,851 Administrative expense 5,378 -Ō--0-2.552 7,930 7,847 Investment losses -0--0--Ō-6 6 24 Total operating expenses 353,160 114,833 184 263,811 731,988 843,946 Operating income 239,056 19,417 6.601 541.601 806,675 563,999 Nonoperating Revenues (Expenses) Interest income 40,137 1,075 -0--**O**-41,212 37,357 Investment gains 11,652 -Ō--0--0--0-11,652 13,586 Interest expense (11,040)(247)-Õ-(11, 287)(10, 291)Federal grants 908 -Õ--0. -0-908 530 Loss on disposal of assets (15) -0--Ō--0-(15)(524)Other (852)-0. -0--0-(852 (452) Total nonoperating revenues (expenses) 40,805 813 -0--0-41,618 40,206 Income before operating transfers 279,861 20,230 6,601 541,601 848,293 604,205 Operating Transfers Operating transfers in (Note 2G) 48 1.807 30 -0-1,885 695 Operating transfers out (Note 2G) (523)(1, 146)(3, 490)-0-(5, 159)(4,848)Net income 279,386 20,891 3.141 541,601 845,019 600.052 Fund equity(deficit)/balances, July 1 (Note 2L) (2,029,019) 15,240 50,204 5,263,538 3,299,963 2,755,130 Change in accounting principle adoption of GASB 2 -0--0--0-**-**0-Ъ. 271 Residual equity transfers (Note 2G) -0--0-5,000 -Ō-5.000 (863)Changes in unrealized gains 44,743 -0--0-**-O.** 44,743 (54,641) Contributed capital -0--Ō--Ò--0--0-13 Fund equity (deficit)/balances, June 30 (1,704,890) \$ \$ 36,131 \$ 58,345 S 5,805,139 \$ 4,194,725 \$ 3,299,962

Exhibit 5

### Combined Statement of Cash Flows Proprietary Fund Types and Nonexpendable Trust Funds

### For the Fiscal Year Ended June 30, 1995 With Comparative Totals for 1994

(Expressed in Thousands)

.

Internal         Enterplise         Internal         Expendable         Internal         Int	Expressed in Thousands)	Propriet	ary F	und Types	Non-		Totals					
Cash Rows from operating activities         Interpret         Interpret         Interpret         Interpret           Cash received from cutorers, of there governments.         \$ 523, 156, 43         \$ 16, 546, 53         \$ 16, 746, 53         \$ 14, 786, 114, 287           Cash received from component units         70, 144         -0         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         19, 007         -0         114, 287         (46, 71, 000         (57, 287, 007)         (46, 70, 000         (57, 287, 007)         (46, 07, 000         (57, 287, 007)         (57, 287, 007)         (57, 287, 007)         (57, 287, 007)         (50, 006)         (57, 007)         (50, 006)         (57, 007)         (50, 006)         (57, 007)         (50, 006)         (57, 007)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006)         (50, 006) <th></th> <th></th> <th></th> <th></th> <th></th> <th>÷</th> <th></th> <th>lum</th> <th></th>						÷		lum				
Cash received from cubromes, other governments         \$ 523,158         \$ 16,564         \$ 3,167         \$ 542,871         \$ 497,114           Cash received from component units         79         76,69		Enterpri	se	Service	Trust		1995		1994			
Cash received from other funds         17,17         97,669         -0         114,786         114,287           Cash received from mortgage bans         70,144         -0         -0         150,466         170,600           Cash paid to supplers, other governments, beneficiaries         (351,092)         (32,069)         (165)         (43,426)         (47,724)           Cash paid to supplers, other governments, beneficiaries         (31,144)         -0         <		\$ 523.1	58 1	16 546	\$ 3.167	\$	542 871	\$	497,114			
Cash received from component units         9         19.07         -0.         70,144         155.469           Cash peaked from mortgage learns         70,144         -0.         -70,144         155.447           Cash paid to supplers, other governments, beneficiaries         (35,1092)         (35,269)         (115.947)         -0.         (57,377)         (57,468)           Cash paid to ompohent units         .0.4         -0.         -0.         (140,822)         -0.         -0.         (140,822)         (50,259)           Not cash provided by operating activities         57,443         17,002         3,062         77,007         178,075           Cash flow from component units         (140,822)         -0.         -0.         (86,836, 03,000)         69,395           Cash flows from achigan discound and notes         (35,072)         -0.         -0.         (86,422)         (22,868)           Operating/cay,Urisation could         (53,172)         -0.         -0.         (84,922)         (24,950)           Payments for prepaid power         (3,772)         (1,664)         (1,864)         (24,850)         (27,904)           Cash flows from captal financing activities         (23,772)         -0.         (3,942)         (22,938)           Not cash provided by (used for) nonc				· · ·	- /			•				
Cash received from mortgage lanes         70,144         -0-         -0.         70,144         165,446           Cash paid to supplore, offer goverments, beneficiaries         (351,092)         (83,089)         (105)         (43,426)         (47,722)           Cash paid to torrigage lanes         (14,640)         (15,847)         -0.         (14,0829)         (14,0819)         (14,0819)         (14,0819)         (14,0819)         (14,0819)         (14,0819)         (14,0819)				19,037	-0	L	19,046		17,080			
Cash pixe to employees for services         (41,440)         (15,547)         -0.         (57,387)         (57,483)           Cash paid to component units         -0.	Cash received from mortgage loans			-	-							
Cash piaki to component units         (19,624)         (17,214)         -0.         (36,838)         (30,089)           Purchase of morphonent units         -0.         -0.         (30,021)         (40,829)         -0.         -0.         (30,021)           Nat cash provided by operating activities         77,433         17,002         3,062         77,507         176,075           Cash flows from noncapital financing activities         2,763         600         -0.         -0.         (38,769)           Proceeds from sale of bonds         2,0763         600         -0.         (38,769)         -0.         (37,769)           Intersts payments on bonds         (39,769)         -0.         -0.         (37,769)         (27,864)         (37,77)         (8,202)         (27,864)         (34,100)         (5,905)         (5,602)         (28,980)         -0.         -0.         (39,769)         -0.         -0.         (3,942)         (2,988)         (2,983)         (2,97,90)         (2,983)         (2,97,90)         -0.         (13,819)         (7,629)         (2,661)         1,686         97,394         (21,7904)           Cash flows from capital financing activities         (2,97,77)         -0.         -0.         (3,633)         (2,933)         (2,937)         (2,937												
Cash point         Cash point         Color         Color <thcolor< th=""></thcolor<>	Cash paid to employees for services											
Purchase of montgage loans         (140,829)         -0.         (140,829)         (50,029)           Net cash provided by operating activities         57,443         17,002         3,062         77,507         176,075           Cash flows from noncaptal financing activities         203,300         -0.         -0.         203,300         68,359           Proceeds from sale of bonds         (35,042)         -0.         -0.         (58,042)         (26,68)           Cash flows from soncaptial financing activities         (37,67)         -0.         -0.         (38,76)         (58,042)         -0.         -0.         (38,76)         (24,865)         (58,042)         -0.         -0.         (38,76)         (24,865)         (58,042)         -0.         -0.         (38,76)         (24,865)         (58,02)         (56,77)         (26,86)         (27,904)         (28,86)         (27,794)         (217,904)         (28,86)         (27,794)         (217,904)         (28,87)         (24,810)         (58,64)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (217,904)         (22,87)         (24,81)         (20,87)         (24,81)         (217,904)         (217,904		(19,6										
Net cash provided by operating activities         57,443         17,002         3,062         77,507         176,075           Cash flows from noncapital financing activities         2,763         600         5,066         8,459         10,840           Retirement founds and nodes         (53,042)         -         -         -         0,397,699         (44,865)           Operating/squity inansfers out         (531)         (1,364)         (3,410)         (5,905)         (5,802)           Perments for prepaid power         (6,707)         -         -         -         (6,707)         (8,203)           Other cash used for noncapital financing activities         (39,769)         (44,862)         -         -         (6,707)         (8,203)           Other cash used for noncapital financing activities         (39,769)         (44,862)         -         -         (6,707)         (8,203)           Cash flows from capital financing activities         (1,2511)         (6,802)         -         -         (2,988)           Net cash provided by (used for) noncapital financing activities         (12,911)         (9,081)         -         (13,810)         (2,753)         -         -         (2,987)         (2,441)         -         -         (3,812)         -         -		(140.8	_									
Cash flows from noncapital financing activities         203,300         -0.         -0.         203,300         66,385           Proceeds from sale of bonds         2763         660         5.066         8,459         10,840           Retirement of bonds and notes         (30,769)         -0.         (39,769)         (44,665)           Parters to provide by (used for) noncapital financing activities         (5,707)         -0.         (6,707)         (6,207)           Proceeds from ale of bonds, assets         (6,707)         -0.         (1,364)         1,686         97,394         (217,904)           Cash flows from capital financing activities         (21,375)         -0.         -0.         (13,849)         (7,548)           Proceeds from sale of bonds, assets         161,452         148         -0.         113,819)         (7,558)           Retirement / bonds/ncles/mortgages         (20,875)         -0.         -0.         (3,377)         (5,338)           Other cash used for capital financing activities         115,634         (3,463)         -0.         112,171         (32,942)           Cash flows from investing activities         10,78,412         -0.         -0.         10,78,412         54,833         -0.         112,171         (32,942)         -0.         10,78,412	• -	<u>`</u>										
Proceeds from sale of bonds         203,300         -0.         -0.         203,300         69,355           Crants, transfers, advances received         2,763         600         5,096         8,439           Retirement of bonds and notes         (55,042)         -0.         (56,042)         (26,681)           Interest payments for prepaid power         (5,707)         -0.         -0.         (57,07)         (20,342)           Payments for prepaid power         (5,707)         -0.         -0.         (3,942)         (23,942)           Cash flows from captral financing activities         7,072         (1,364)         1,686         97,934         (217,904)           Cash flows from captral financing activities         161,650         46,237         Advances         46,237           Retirement of bonds, essets         161,452         148         -0.         161,600         46,237           Retirement of bondshotes/mortgages         (20,875)         -0.         (20,875)         (5,026)           Net cash provided by (used for) capital financing activities         (28,97)         (24,41)         -0.         13,8191         (3,622)         -0.         (3,330)         (5,265)           Net cash provided by (used for) capital financing activities         (28,97)         (24,41)	• • • •			11,002	0,001							
Grants, transfers, advances received         2,763         600         5,096         8,459         (10,840           Retirement for bonds and notes         (58,042)         -0         -0         (58,042)         (236,681)           Operating/equity transfers out         (631)         (1,964)         (3,140)         (5,905)         (58,022)           Payments for propaid power         (6,707)         (6,203)         (1,964)         (3,410)         (5,905)         (58,022)           Other cash provided by (used for) noncapital financing activities         97,072         (1,364)         1,686         97,394         (217,904)           Cash flows from capital financing activities         161,652         148         -0         (13,819)         (7,636)           Retirement of bondshrotex/mortgages         (28,75)         -0         -0         (20,875)         (56,646)           Interest paid on obligations         (115,634         (3,463)         -0         112,171         (32,942)           Oraceats from sale of investments         (1,263,230)         -0         10,78,412         54,686           Net cash provided by (used for) capital financing activities         115,534         (3,463)         -0         110,78,412         54,686           Interest find solutions investiments         51		203.3	00	-0-	-0	)_	203,300		69,395			
Retirement of bonds and notes         (56,042)         -0.         -0.         (58,042)         (236,881)           Interest payments for prepaid power         (571)         (1,964)         (3,410)         (5,905)         (5,602)           Other cash used for noncapital financing activities         (3,942)         -0.         -0.         (3,942)         (2,988)           Net cash provided by (used for) noncapital financing activities         (3,942)         -0.         -0.         (3,942)         (2,988)           Cash flows from capital financing activities         161,452         148         -0.         161,600         46,237           Acquisition of poperty, plant, equipment         (2,897)         -0.         -0.         (3,819)         (5,602)           Net cash provided by (used for) capital financing activities         (2,897)         -0.         (2,897)         (2,441)         -0.         (5,338)         (5,026)           Net cash provided by (used for) capital financing activities         115,534         (3,463)         -0.         10,78,412         548,488           Purchase of investments         10,78,412         -0.         -0.         10,78,412         548,486           Purchase of investments         10,79,07         -0.         -0.         10,78,412         548,4866		2,7	63	600	5,096	5	8,459					
Interset primers         Image of the second se												
Operating Equity instance Con- Payments for uppaid power         (6,707)         C47-0-         (6,707)         (8,203)           Other cash used for noncapital financing activities         97,072         (1,364)         1,686         97,334         (217,904)           Cash flows from capital financing activities         97,072         (1,364)         1,686         97,334         (217,904)           Cash flows from capital financing activities         97,072         (1,364)         1,686         97,334         (217,904)           Cash flows from capital financing activities         (12,911)         (990)         -0         (13,819)         (7,656,646)           Retirement of bonds/notes/motgages         (20,875)         (24,41)         -0         (5,338)         (50,26)           Net cash provided by (used for) capital financing activities         (12,811)         (2,437)         (2,441)         -0         1,078,412         544,696           Proceeds from investing activities         (12,92,925)         -0         (3,02,775)         (455,985         10,078,412         544,696         10,078,412         584,696           Proceeds from investments         (12,930)         905         2.66         (12,839)         177,645         84,010,01         10,02,674         458,673         100,275         (44,93,43)	Interest payments on bonds			-			1					
Internation for product of the cash border         (3942)         -0-         (3942)         (2,988)           Net cash provided by (used for) noncapital financing activities         97,072         (1,364)         1,686         97,394         (217,904)           Cash flows from capital financing activities         97,072         (1,364)         1,686         97,394         (217,904)           Cash flows from capital financing activities         161,452         148         -0         161,600         46,207           Acquisition of property, plant, equipment         (12,911)         (908)         -0         (13,819)         (7,636)           Interest paid on obligations         (9,135)         (26,411)         -0         (5,338)         (5,026)           Net cash provided by (used for) capital financing activities         115,634         (3,463)         -0         112,171         (32,942)           Proceeds from sale of investments         1,078,412         -0         -0         1,078,412         584,696           Purchase of investments         1,078,412         -0         -0         1,078,412         584,696           Net cash provided by (used for) investing activities         (1,259,225)         -0         1,078,412         584,696           Net cash provided by (used for) investing activities         <												
Not cash provided by (used for) noncapital financing activities         97,072         (1,364)         1,686         97,394         (217,904)           Cash flows from capital financing activities         161,452         148         -         161,600         46,227           Acquisition of poperty, plant, equipment         (20,875)         (21,904)         (21,914)         (21,914)         (21,914)				-	-							
Cash flows from capital financing activities         161,452         148          161,600         46,297           Acquisition of property, plant, equipment         (12,911)         (908)           (20,875)         (56,646)           Interest paid on obligations         (2,877)         (2,411)          (53,38)         (50,26)           Net cash provided by (used for) capital financing activities         (2,897)         (2,441)          (5,338)         (50,26)           Net cash provided by (used for) capital financing activities         (1,259,225)          (3,500)         (1,262,725)         (445,5985)           Proceeds from sale of Investments         (1,259,225)          (3,500)         (1,262,725)         (445,5985)           Purchase of investments         (1,289,330)         905         2.6         (128,399)         177,645           Net cash provided by (used for) investing activities         (140,819         13,080         4,774         158,673         102,871           Cash in other trust and agency funds         -         -         -         420,179         447,452           Cash and cash equivalents, June 30         \$         318,605         \$         19,417         \$         6,601         \$         2	· _					_						
Proceeds from sale of bonds, assets         161,452         148         -0         161,600         46,227           Acquisition of property, Janci, equipment         (12,911)         (908)         -0         (20,875)         (56,646)           Interest paid on obligations         (2,897)         (2,441)         -0         (5,338)         (5,026)           Net cash provided by (used for) capital financing activities         115,634         (3,463)         -0         112,171         (32,942)           Cash flows from investments         1,078,412         -0         -0         1,078,412         544,696           Proceeds from sale of investments         1,078,412         -0         -0         1,078,412         55,914           Purchase of investments         1,078,412         -0         -0         1,078,412         55,914           Interest/dividends on investments         1,287,9225         -0         (3,500)         1,22,874         48,334           Net cash provided by (used for) investing activities         (129,330)         905         26         (128,399)         177,645           Net increase in cash         140,819         13,080         4,774         158,673         102,874           Cash nother trust and agency funds         -0         -0         -0	Net cash provided by (used for) noncapital financing activities	97,0	12	(1,364)	1,686		97,394		(217,904)			
Proceeds from sale of bolics, essents         (12,911)         (908)         -0.         (13,819)         (7,636)           Retirement of bondshotes/mortgages         (20,875)         -0.         -0.         (20,875)         (5028)           Interest paid on obligations         (9,135)         (24,11)         -0.         (5338)         (5028)           Net cash provided by (used for) capital financing activities         (2,897)         (2,441)         -0.         (13,819)         (7,636)           Cash flows from investing activities         (2,897)         (2,441)         -0.         (5,338)         (5028)           Net cash provided by (used for) capital financing activities         (12,892)         -0.         -0.         1078,412         584,696           Purchase of investments         1.078,412         -0.         -0.         1,078,412         584,696           Purchase of investments         1.078,412         -0.         -0.         1,078,412         584,696           Interest/indends on investments         1.078,412         -0.         -0.         1,078,412         584,696           Net cash provided by (used for) investing activities         (12,9330)         905         226         (12,827,25)         -0.         402,179         442,174         447,452		161	150	149	_(	2	161 600		46 297			
Acquisition of property pair, equipment         Constraint         Constraint <thconstraint< th="">         Constraint         Constra</thconstraint<>												
Net restrict of obligations       (9,35)       (262)       -0.       (9,37)       (9,337)         Other cash used for capital financing activities       (2,897)       (2,441)       -0.       (5,338)       (5,026)         Net cash provided by (used for) capital financing activities       115,634       (3,463)       -0.       112,171       (32,942)         Cash flows from investing activities       1078,412       -0.       -0.       1,078,412       584,696         Proceeds from sale of investments       (1,259,225)       -0.       (3,600)       (1,122,726)       (455,985)         Net cash provided by (used for) investing activities       (129,330)       905       3,526       55,914       48,934         Net cash provided by (used for) investing activities       (129,330)       905       2,66       (128,329)       177,645         Net increase in cash       140,819       13,080       4,774       158,673       102,874         Cash and cash equivalents, July 1       2.       -0.       -0.       402,179       442,179         Cash and the trust and agency funds       -0.       -0.       402,179       442,175       \$         Cash and the trust and agency funds       10,931       3,506       -0.       \$       10,931       3,506 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>												
Index part of part of part of part of part of the cash provided by (used for) capital financing activities         (2,897)         (2,441)         -0.         (5,338)         (5,026)           Net cash provided by (used for) capital financing activities         115,634         (3,463)         -0.         112,171         (32,942)           Cash flows from investments         1,078,412         -0.         -0.         1,078,412         584,696           Purchase of investments         (1,259,225)         -0.         (3,500)         (1,262,725)         (445,995)           Interest/dividends on investments         (129,330)         905         26         (128,399)         177,645           Net cash provided by (used for) investing activities         (129,330)         905         26         (128,399)         177,643           Net cash provided by (used for) investing activities         140,819         13,080         4,774         158,673         102,874           Cash and cash equivalents, June 30         \$ 318,605         \$ 411,875         \$ 411,753         \$ 777,1633         \$ 658,233           Reconciliation of operating income to net cash provided by operating activities         0.031         3,506         -0.         14,437         12,992           Income on investments         (11,277)         -0.         0,36,751         (14,	•••											
Net cash provided by (used for) capital financing activities         115,634         (3,463)         -0         112,171         (32,942)           Cash flows from lavesting activities         1.078,412         -0         -0         1.078,412         584,696           Proceeds from sale of investments         1.078,412         -0         -0         1.078,412         584,696           Purchase of investments         51,483         905         3.526         5.5,914         48,934           Net cash provided by (used for) investing activities         (129,330)         905         2.66         (128,399)         177,645           Net increase in cash         140,819         13,080         4.774         158,673         102,874           Cash and cash equivalents, July 1         177,786         28,795         4,200         210,781         107,907           Cash and cash equivalents, June 30         \$ 318,605         \$ 41,875         \$ 411,153         \$ 771,633         \$ 668,233           Reconcillation of operating income to net cash provided by operating activities         10,931         3,506         -0         14,437         12,097           Operase (increase) in accrued receivables and real estate owned investments         10,931         3,506         -0         14,437         12,097           In	Other cash used for capital financing activities					)	(5,338)		(5,026			
Cash flows from investing activities         1.078,412         -0.         1.078,412         584,696           Proceeds from sale of investments         (1.259,225)         -0.         (3.500)         (1.262,725)         (455,985)           Interest/dividends on investments         (129,330)         905         26         (128,939)         177,645           Net cash provided by (used for) investing activities         (129,330)         905         26         (128,399)         177,645           Net increase in cash         (140,819)         13,080         4,774         158,673         102,874           Cash and cash equivalents, July 1         177,786         28,795         4,200         210,781         107,907           Cash and cash equivalents, June 30         \$ 318,605         \$ 411,875         \$ 411,153         \$ 771,633         \$ 658,233           Reconciliation of operating income to net cash provided by operating activities         0.931         3,506         -0.         14,437         12,092           Depreciation         (11,277)         -0.         (3,675)         (14,952)         (14,315           Income on investments         (11,277)         -0.         -0.         37,327         38,327           Decrease (increase) in inventory, deferred charges and other assets         1,791 <td></td> <td>115,6</td> <td>34</td> <td>(3,463)</td> <td>)</td> <td>)</td> <td>112,171</td> <td>_</td> <td>(32,942)</td>		115,6	34	(3,463)	)	)	112,171	_	(32,942)			
Proceeds from set on investments       (1,259,225)       -0-       (3,500)       (1,262,725)       (455,985)         Interest/dividends on investments       (129,330)       905       26       (128,399)       177,645         Net cash provided by (used for) investing activities       (129,330)       905       26       (128,399)       177,645         Cash and cash equivalents, July 1       177,786       28,795       4,200       210,781       107,907         Cash in other trust and agency funds       -0-       -0-       402,179       402,179       447,452         Cash and cash equivalents, June 30       \$ 318,605 \$ 411,875 \$ 411,153 \$ 771,633 \$ 658,233       658,233       658,233         Reconciliation of operating income to net cash provided by operating activities       0-       -0-       402,179       402,179         Operating income       \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943       106,943       106,943         Depreciation       (11,277)       -0-       (3,675)       (14,352)       (14,371       12,092         Income on investments       (11,277)       -0-       -0-       37,327       38,327         Decrease (increase) in accrued receivables and real estate owned       (105,087)       -0-       17,474       (68,254)       (9,800)         De									504 000			
Put chase of investments       (1.29.30)       905       3,526       55,914       48,934         Net cash provided by (used for) investing activities       (129,330)       905       26       (128,399)       177,645         Net cash provided by (used for) investing activities       (129,330)       905       26       (128,399)       177,645         Cash and cash equivalents, July 1       177,786       28,795       4,200       210,781       107,907         Cash in other trust and agency funds       -0       -0       402,179       402,179       402,179       447,452         Cash and cash equivalents, June 30       \$ 318,605 \$ 41,875 \$ 411,153 \$ 771,633 \$ 658,233       658,233       658,233         Reconciliation of operating activities       0       \$ 318,605 \$ 41,875 \$ 411,153 \$ 771,633 \$ 658,233       658,233         Operating income       \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943       106,943         Adjustments to reconcile operating activities       0,931 3,506 -0       14,437 12,093         Increase (increase) in accrued receivables       10,931 3,506 -0       14,437 12,093         Decrease (increase) in accrued receivables and ther assets       1,791 (44) -0       1,747 (63)         Increase (increase) in accrued receivables       (7,314) (997) 757 (8,254) (9,803       (3,906         Other adjus						-						
Intersolutiverities         000												
Net cash provided by idea to introduce         140,819         13,080         4,774         158,673         102,874           Cash and cash equivalents, July 1         177,786         28,795         4,200         210,781         107,907           Cash and cash equivalents, June 30         \$ 318,605 \$ 411,875 \$ 411,153 \$ 771,633 \$ 658,233         658,233           Reconciliation of operating income to net cash provided by operating activities         \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943           Operating income         \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943         106,943           Adjustments to reconcile operating income to net cash provided by operating activities         10,931 3,506 - 0- 14,437 12,092         14,437 12,092           Income on investments         10,931 3,506 - 0- 0- 37,327 38,327         -0- 0- 37,327 38,327         -0- 0- 37,327 38,327           Decrease (increase) in loans receivables and real estate owned         (16,607) - 0- (105,087) - 79,665         (17,314) (997) 57 (8,254) (9,800)         (23,905)           Decrease (increase) in accrued payables, other liabilities         1,791 (44) -0- 1,747 (63)         (24,15) (3,539) (187,567) (69,133)         (24,150) (23,905)           Other adjustments         \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,075         176,075         (176,077)         (176,077)         (176,077)         (176,077)         (176,077)         (176,077)         (176,077) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
Net inclease in cleast         Cash and cash equivalents, July 1         177,786         28,795         4,200         210,781         107,907           Cash and cash equivalents, June 30         \$ 318,605         \$ 41,875         \$ 411,153         \$ 771,633         \$ 658,233           Reconciliation of operating income to net cash provided by operating activities         \$ 239,056         \$ 19,417         \$ 6,601         \$ 265,074         \$ 106,943           Adjustments to reconcile operating income to net cash provided by operating activities         10,931         3,506         -0-         14,437         12,092           Income on investments         111,277)         -0-         (3,675)         (14,952)         (14,315)           Increase (increase) in loans receivable and real estate owned         (7,314)         (997)         57         (8,254)         (9,800)           Decrease (increase) in inventory, deferred charges and other assets         1,791         (44)         -0-         1,747         (83,697)         69,133           Increase (decrease) in accrued payables, other liabilities         1,791         (44)         -0-         1,747         (83,697)         69,133           Increase (decrease) in accrued payables, other liabilities         1,791         (44)         -0-         1,747         (63,675)         69,133	Net cash provided by (used for) investing activities											
Cash in other trust and agency funds         -0         -0         402,179         402,179         447,452           Cash in other trust and agency funds         \$ 318,605 \$ 411,875 \$ 411,153 \$ 771,633 \$ 658,233         \$ 658,233           Reconciliation of operating income to net cash provided by operating activities         \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943           Operating income         \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943           Adjustments to reconcile operating income to net cash provided by operating activities         10,931 3,506 -0- 14,437 12,092           Depreciation         10,931 3,506 -0- 14,437 12,092           Income on investments         1(12,77) -0- (3,675) (14,952) (14,315           Interest on bonds payable         37,327 -00- 37,327 38,327           Decrease (increase) in accrued receivables and real estate owned         (105,087) -00- 1,747 (8,254) (9,803           Decrease (increase) in accrued receivables         (7,314) (997) 57 (8,254) (9,803           Decrease (increase) in accrued receivables         (116,613) (2,415) (3,539) (187,567) (59,137)           Total adjustments         (181,613) (2,415) (3,539) (187,567) (59,137)           Noncash investing, capital and financing activities         \$ 0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,022           Property leased, accrued or acquired         11 905 -0- 916 16           Interest/dividends on investments accrued         -0- 68 -0- 88 -7	Net increase in cash											
Cash in other trust and agency funds       \$ 318,605 \$ 41,875 \$ 411,153 \$ 771,633 \$ 658,233         Cash and cash equivalents, June 30       \$ 318,605 \$ 41,875 \$ 411,153 \$ 771,633 \$ 658,233         Reconciliation of operating income to net cash provided by operating activities       \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943         Operating income       \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943         Adjustments to reconcile operating income to net cash provided by operating activities       10,931 3,506 -0- 14,437 12,092         Depreciation       (11,277) -0- (3,675) (14,952) (14,315         Income on investments       (11,277) -0- (3,675) (14,952) (14,315         Decrease (increase) in loans receivable and real estate owned       (105,087) -0- 0- 37,327 38,327         Decrease (increase) in accrued receivables       (1,731 (4997) 57 (8,254) (9,803         Decrease (increase) in accrued receivables       (116,641) (4,907) 79 (121,469) (23,906         Other adjustments       (181,613) (2,415) (3,539) (187,567) 69,133         Net cash provided by operating activities       \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,077         Noncash investing, capital and financing activities       0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,022         Property leased, accrued or acquired       11 905 -0- 916 16         Interest/dividends on investments accrued       -0- 88 -0- 88 77         Adjustments       -0- 88 -0- 88 77         Operating activ	Cash and cash equivalents, July 1	177,										
Clasm and clasm and clasm equivalents, usine col         V 001000         V 0010000         V 00100000         V 00100000         V 001000000         V 001000000         V 0010000000         V 00100000000000         V 001000000000000000000000	Cash in other trust and agency funds											
cash provided by operating activities         \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943           Adjustments to reconcile operating income to net cash provided by operating activities         10,931 3,506 -0- 14,437 (14,952)         114,437 (14,952)           Depreciation         10,931 3,506 -0- 03,675         (14,952)         (14,315 (14,952)         (14,315 (14,952)           Income on investments         (11,277) -0- (3,675)         (14,952)         (14,315 (14,315 (14,952))         (14,315 (14,315 (14,952))           Interest on bonds payable         37,327 -0- 0- (0- 37,327 (14,315 (15,087)))         0- (105,087) (79,665 (16,087))         79,665 (16,087)           Decrease (increase) in accrued receivables         (7,314) (997) 57 (8,254) (9,803 (16,641))         (12,1469) (23,905 (116,641))         (12,1469) (23,905 (16,641))           Increase (decrease) in inventory, deferred charges and other assets         1,791 (44) -0- 1,747 (832 (16,641))         (12,1469) (23,905 (16,641))         (12,1469) (23,905 (16,641))         (12,1469) (23,905 (16,641))         (12,1469) (23,905 (16,641))         (13,539) (187,567)         69,132 (16,641)         (14,907) 79 (12,1469) (23,905 (17,75))         (14,957) (16,913 (16,641))         (2,415) (3,539) (187,567)         69,132 (16,641)         (14,907) 79 (12,1469) (23,905 (17,75))         (16,641) (16,641) (14,907) 79 (12,1469) (23,905 (17,75))         (16,641) (16,641) (14,907) 79 (12,1469) (23,905 (17,75))         (16,677) (16,677) (16,677) (16,677)         (16,677) (16,677) (16,677) (16,67	Cash and cash equivalents, June 30	\$ 318,	505	\$ 41,875	<u>\$ 411,15</u>	3 \$	771,633	\$	658,233			
Operating income         \$ 239,056 \$ 19,417 \$ 6,601 \$ 265,074 \$ 106,943           Adjustments to reconcile operating income to net cash provided by operating activities         10,931 3,506 -0- 14,437 12,092           Depreciation Income on investments         10,931 3,506 (11,952)         -0- 14,437 (14,952)         114,952 (14,315)           Interest on bonds payable         37,327 -0- 0- 0- 37,327 38,327         -0- 0- 37,327 38,327         -0- 0- 37,327 38,327           Decrease (increase) in loans receivable and real estate owned Decrease (increase) in accrued receivables         (11,5087) -0- 0- 0- 0- 0- 0.105,087         79,665           Decrease (increase) in accrued receivables         (7,314) (997)         57 (8,254) (9,803         (23,905)           Decrease (increase) in accrued payable, other liabilities         (116,641) (4,907)         79 (121,469) (23,905)         (23,905)           Other adjustments         (181,613)         (2,415)         (3,539)         (187,567)         69,133           Net cash provided by operating activities         \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,077         176,077           Noncash investing, capital and financing activities         -0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,027           Noncash investing, capital and financing activities         -0- 88         -0- 88         -0- 88         77           Noncash investing, capital and financing activities         -0- 88         -0- 88         -0	Reconciliation of operating income to net											
Adjustments to reconcile operating income to net cash provided by operating activities         10,931         3,506         -0-         14,437         12,092           Income on investments         (11,277)         -0-         (3,675)         (14,952)         (14,315)           Interest on bonds payable         37,327         -0-         -0-         37,327         38,327           Decrease (increase) in loans receivable and real estate owned         (105,087)         -0-         -0-         (105,087)         79,663           Decrease (increase) in accrued receivables         (7,314)         (997)         57         (8,254)         (9,803)           Decrease (increase) in accrued payables, other liabilities         (116,641)         (4,907)         79         (121,469)         (23,905)           Other adjustments         8,657         27         -0-         8,684         (375)           Total adjustments         (181,613)         (2,415)         (3,539)         (187,567)         69,133           Net cash provided by operating activities         \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,074         176,074           Noncash investing, capital and financing activities         \$ -0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,024         176,074         176,074           Noncash investing accrued or acquired         11         905		¢ 239	056	\$ 19417	\$ 6.60	1 5	265.074	S	106,943			
net cash provided by operating activities         10,931         3,506         -0-         14,437         12,092           Depreciation         (11,277)         -0-         (3,675)         (14,952)         (14,315)           Income on investments         37,327         -0-         -0-         37,327         38,327           Decrease (increase) in loans receivable and real estate owned         (105,087)         -0-         -0-         (105,087)         79,665           Decrease (increase) in accrued receivables         (7,314)         (997)         57         (8,254)         (9,803)           Decrease (increase) in inventory, deferred charges and other assets         1,791         (44)         -0-         1,747         (83)           Increase (decrease) in accrued payables, other liabilities         (116,641)         (4,907)         79         (121,469)         (23,905)           Other adjustments         (181,613)         (2,415)         (3,539)         (187,567)         69,133           Noncash investing, capital and financing activities         \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 17,607         17,607           Property leased, accrued or acquired         11         905         -0-         \$ 2,058 \$ 1,024           Interest/dividends on investments accrued         -0-         88         -0-	• –			• 10,411				-				
Depreciation       10,931       3,506       -0-       14,437       12,052         Income on investments       (11,277)       -0-       (3,675)       (14,952)       (14,312)         Interest on bonds payable       37,327       -0-       -0-       37,327       38,327         Decrease (increase) in loans receivable and real estate owned       (105,087)       -0-       -0-       (105,087)       79,665         Decrease (increase) in accrued receivables       (7,314)       (997)       57       (8,254)       (9,803)         Decrease (increase) in inventory, deferred charges and other assets       1,791       (444)       -0-       1,747       (83)         Increase (decrease) in accrued payables, other liabilities       (116,641)       (4,907)       79       (121,469)       (23,905)         Other adjustments       (181,613)       (2,415)       (3,539)       (187,567)       69,132         Noncash investing, capital and financing activities       \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,075       176,075         Noncash investing, capital and financing activities       \$ -0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,024       11       905 -0- 916       165         Property leased, accrued or acquired       11       905 -0- 916       165       165         Interest/dividends on investmen	Adjustments to reconcile operating income to											
Depreciation         11,277         -0-         (3,675)         (14,952)         (14,315)           Income on investments         (11,277)         -0-         -0-         37,327         38,327           Interest on bonds payable         37,327         -0-         -0-         37,327         38,327           Decrease (increase) in loans receivables and real estate owned         (105,087)         -0-         -0-         (105,087)         79,665           Decrease (increase) in accrued receivables         (7,314)         (997)         57         (8,254)         (9,803)           Decrease (increase) in inventory, deferred charges and other assets         (1,791)         (44)         -0-         1,747         (83)           Increase (decrease) in accrued payables, other liabilities         (116,641)         (4,907)         79         (121,469)         (23,900)           Other adjustments         (181,613)         (2,415)         (3,539)         (187,567)         69,132           Noncash investing, capital and financing activities         \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,07         176,077           Noncash investing, capital and financing activities         \$ -0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,024         11< 905 -0- 916		10	931	3 506	-	0-	14,437		12,092			
Interest on books payable       37,327       -0-       -0-       37,327       38,327         Interest on bonds payable       (105,087)       -0-       -0-       (105,087)       79,665         Decrease (increase) in loans receivables       (7,314)       (997)       57       (8,254)       (9,803)         Decrease (increase) in inventory, deferred charges and other assets       1,791       (44)       -0-       1,747       (83)         Interest dijustments       (116,641)       (4,907)       79       (121,469)       (23,905)         Other adjustments       (181,613)       (2,415)       (3,539)       (187,567)       69,132         Noncash investing, capital and financing activities       \$       -0-       \$       2,058       \$       -0-       \$         Property leased, accrued or acquired       11       905       -0-       916       16         Interest/dividends on investments accrued       -0-       88       -0-       88       7         Adjustment to advance       -0-       -0-       -0-       -0-       -0-       -0-       -0-         Interest/dividends on investments accrued       -0-       -0-       -0-       -0-       -0-       -0-       -0-       -0-       -0-	1				⊢ (3,67	5)	(14,952)		(14,315			
Decrease (increase) in loans receivable and real estate owned       (105,087)       -0-       -0-       (105,087)       79,080         Decrease (increase) in accrued receivables       (7,314)       (997)       57       (8,254)       (9,803)         Decrease (increase) in inventory, deferred charges and other assets       1,791       (44)       -0-       1,747       (83)         Increase (decrease) in accrued payables, other liabilities       (116,641)       (4,907)       79       (121,469)       (23,906)         Other adjustments       8,657       27       -0-       8,684       (375)         Total adjustments       (181,613)       (2,415)       (3,539)       (187,567)       69,132         Noncash investing, capital and financing activities       \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,075       176,075         Noncash investing, capital and financing activities       \$ -0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,024       11       905       -0- 916       165         Property leased, accrued or acquired       11       905       -0- 88       77       69       165         Adjustment to advance       -0- 88       -0- 88       -0- 88       77       165       165				-0					•			
Decrease (increase) in accrued receivables       (7,314)       (997)       57       (8,234)       (9,003)         Decrease (increase) in inventory, deferred charges and other assets       1,791       (44)       -0-       1,747       (8,234)         Increase (increase) in accrued payables, other liabilities       1,791       (44)       -0-       1,747       (8,234)       (23,905)         Other adjustments       8,657       27       -0-       8,684       (375)         Total adjustments       (181,613)       (2,415)       (3,539)       (187,567)       69,133         Net cash provided by operating activities       \$ 57,443       \$ 17,002       \$ 3,062       \$ 77,507       \$ 176,074         Noncash investing, capital and financing activities       \$ 0       \$ 2,058       -0-       \$ 2,058       \$ 1,024         Interest/dividends on investments accrued       11       905       -0-       916       165         Construction completed or in progress       -0-       88       -0-       88       7         Adjustment to advance       -0-       -0-       -0-       -0-       -0-       -0-       -0-	Decrease (increase) in loans receivable and real estate owned	(105,	087)	_		-						
Decrease (increase) in inventory, deferred charges and other assets increase (decrease) in accrued payables, other liabilities       1,791       (44)       -0-       1,747       (63)         Other adjustments       (116,641)       (4,907)       79       (121,469)       (23,905)         Other adjustments       8,657       27       -0-       8,684       (375)         Not cash provided by operating activities       (181,613)       (2,415)       (3,539)       (187,567)       69,132         Noncash investing, capital and financing activities       57,443       17,002       3,062       77,507       176,074         Property leased, accrued or acquired       11       905       -0-       916       166         Interest/dividends on investments accrued       11       905       -0-       88       74         Adjustment to advance       -0-       -088       -0-       88       74	Decrease (increase) in accrued receivables				/							
Increase (decrease) in accrued payables, other liabilities       (116,641)       (4,907)       79       (121,463)       (23,500)         Other adjustments       8,657       27       -0-       8,684       (375)         Total adjustments       (181,613)       (2,415)       (3,539)       (187,567)       69,132         Noncash investing, capital and financing activities       \$ 57,443 \$ 17,002 \$ 3,062 \$ 77,507 \$ 176,074       176,074         Noncash investing, capital and financing activities       \$ -0- \$ 2,058 \$ -0- \$ 2,058 \$ 1,024       102,002 \$ 2,058 \$ 1,024         Interest/dividends on investments accrued       11       905       -0- 916       165         Construction completed or in progress       -0- 88       -0- 88       74         Adjustment to advance       -0000000000-	Decrease (increase) in inventory, deferred charges and other assets			· ·	/		,					
Total adjustments         (181,613)         (2,415)         (3,539)         (187,567)         69,132           Net cash provided by operating activities         \$ 57,443         \$ 17,002         \$ 3,062         \$ 77,507         \$ 176,075           Noncash investing, capital and financing activities         \$ -0-\$         \$ 2,058         \$ -0-\$         \$ 2,058         \$ 1,024           Interest/dividends on investments accrued         11         905         -0-         916         165           Construction completed or in progress         -0-         88         -0-         88         77           Adjustment to advance         -0-         0-         <	Increase (decrease) in accrued payables, other liabilities	(116,			/							
Not cash provided by operating activities\$ 57,443\$ 17,002\$ 3,062\$ 77,507\$ 176,075Noncash investing, capital and financing activitiesProperty leased, accrued or acquiredInterest/dividends on investments accruedConstruction completed or in progressAdjustment to advance			657					-				
Noncash provided by operating activities         Noncash investing, capital and financing activities         Property leased, accrued or acquired       -O- \$ 2,058 \$ -O- \$ 2,058 \$ 1,024         Interest/dividends on investments accrued       11       905       -O- 916       165         Construction completed or in progress       -O- 88       -O- 888       -O- 888       75         Adjustment to advance       -O- 0- 0-       -O- 0-       -O- 0-       75		<u> </u>	<u> </u>		/	<u> </u>						
Property leased, accrued or acquired     5     -0-     5     2,058     5     -0-     5     2,058     1,024       Interest/dividends on investments accrued     11     905     -0-     916     16       Construction completed or in progress     -0-     88     -0-     88     75       Adjustment to advance     -0-     -0-     -0-     -0-     20-     20-		\$ 57	<u>443</u>	<u>\$ 17,002</u>	2 <b>\$</b> 3,06	2 \$	//,50/	\$	1/6,0/			
Property leased, accrued or acquired 11 905 -0- 916 16 Interest/dividends on investments accrued 11 905 -0- 916 16 Construction completed or in progress -0- 88 -0- 88 75 Adjustment to advance -000- (25)	Noncash investing, capital and financing activities		0	¢ 2050		n. •	2.058	s	1 024			
Construction completed or in progress -0- 88 -0- (2) Adjustment to advance -00- (2)	Property leased, accrued or acquired	\$			-			Ψ				
Adjustment to advance -00- (2)					-							
Adjustment to advance	Construction completed or in progress				-							
	Adjustment to advance Other non-cash activities		-0-		-		-		555			

## Combined Statement of Changes in Fund Balances University and Community College System

# For the Year Ended June 30, 1995 With Comparative Totals for 1994 (Expressed in Thousands)

	-			Current Opera	iting Funds		
		General	Ope	rating	Auxiliary		Total Current
	Un	restricted		Restricted	Enterprises		Operating
Revenues and Other Additions	-		_				
Current fund revenues	\$	140,387	\$	131,234	43,123	\$	314,744
Federal grants and contracts, restricted		-0-		-0-	-0-		-0-
Private gifts, grants and contracts, restricted		-0-		-0-	-0-		-0-
Investment income, restricted		-0-		-0-	-0-		-0-
Interest on loans receivable		-0-		-0-	-0-		-0-
Student fees		-0-		-0-	-0-		-0
Retirement of indebtedness		-0-		-0-	-0-		-0-
Realized gain on investments, net		-0-		-0-	-0-		-0-
Expended for plant facilities, including \$16,089		-		-	_		
charged to current funds expenditures		-0-		-0-	-0-		-0-
•		-0-		-0-	-0-		-0-
Proceeds from notes payable		-0-		-0-	-0-		-0-
Retirement of capital lease obligations		-		-0-	-0-		-0-
Other sources	-	-0-	_			-	
Total revenues and other additions		140,387	_	131,234	43,123	_	314,744
Expenditures and Other Deductions							
Educational and general expenditures		325,210		112,807	-0-		438,017
Auxiliary enterprises expenditures		-0-		-0-	37,214		37,214
Indirect costs recovered		-0-		16,122	-0-		16,122
Loan administration and collection costs		-0-		-0-	-0-		-0-
Loan cancellations, write-offs and provision for bad debts		-0-		-0-	-0-		-0-
Expended for plant facilities, including		•		•	-		-
		-0-		-0-	-0-		-0-
noncapitalized expenditures of \$2,917		-0-		-0-	-0-		-0-
Depreciation		-0-		-0-	-0-		-0-
Retirement of indebtedness		-0-		-0-	-0-		-0-
Interest on indebtedness		_		_	_		-
Disposal of plant assets		-0		-0-	-0-		-0-
Notes payable		-0-		-0-	-0-		-0-
Distribution of estate taxes		-0-		-0-	-0-		-0-
Extraordinary loss on advance refunding bonds		-0-		-0-	-0-		-0-
Obligations under capital leases		-0-		-0-	-0-		-0-
Other deductions	-	-0-		-0-	-0-	_	-0-
Total expenditures and other deductions		325,210	_	128,929	37,214	_	491,353
Transfers Among Funds, Additions (Deductions	)						
Mandatory transfers:		(050)		14.4	(0.70.4)		(0.00E)
Principal and interest		(250)		(11)	(2,724)		(2,985)
Student loan matching		(23)		-0-	-0-		(23)
Net transfers (voluntary)		(1,267)		(185)	(1,097)		(2,549)
Transfers from primary government (Note 2G)		218,742		-0-	-0-		218,742
Transfers to primary government (Note 2G)		(21)		-0-	-0-		(21)
Total transfers		217,181	_	(196)	(3,821)	_	213,164
Net increase (decrease) for the year		32,358		2,109	2,088		36,555
Fund balances, July 1		29,965	_	14,499	11,947		56,411
Fund balances, June 30	\$	62,323	\$	16,608	\$ 14,035	\$	92,966

Exhibit 6

		Nonoperati	ng Funds Pla					
			Totals					
Student Loan	Endowment	Unexpended Plant	Retirement of Indebtedness	<b>Investment</b> in Plant	Combined Plant	1995	1994	
-0-	\$ -0-	\$ -0-	\$ -0-	s -0-	<b>s</b> -0-	\$ 314,744	\$ 292,698	
262	- <u>0</u> -	133	-0-	- <u>0</u> -	133	395	1,400	
161	486	3,322	-0-	10,496	13,818	14,465	10,40	
33	180	421	104	-0-	525	738	61	
191	-0-	-0-	-0-	-0-	-0-	191	18	
-0-	-0-	5,558	-0-	-0-	5,558	5,558	4,08	
-0-	-0-	-0-	-0-	2,435	2,435	2,435	3,29	
-0-	2,709	-0-	-0-	-0-	-0-	2,709	2,98	
-0-	-0-	-0-	-0-	58,036	58,036	58,036	81,65	
-0-	-0-	3,007	-0-	-0-	3,007	3,007	2,33	
-0-	-0-	-0-	-0-	1,407	1,407	1,407		
291	1,493	134	48	-0-	182	1,966	25,73	
938	4,868	12,575	152	72,374	85,101	405,651	425,39	
-0-	-0-	-0-	-0-	-0-	-0-	438,017	427,20	
-0-	-0-	-0-	-0-	-0-	-0-	37,214	29,56	
-0-	-0-	-0-	-0-	-0-	-0-	16,122	15,65	
37	-0-	-0-	-0-	-0-	-0-	37	7	
95	-0-	-0-	-0-	-0-	-0-	95	17	
-0-	-0-	44,718	-0-	-0-	44,718	44,718	52,76	
-0-	-0-	-0-	-0-	32,867	32,867	32,867	34,14	
-0-	-0-	-0-	3,802	-0-	3,802	3,802	2,87	
-0-	-0-	-0-	4,176	-0-	4,176	4,176	4,55	
-0-	-0-	-0-	-0-	4,601	4,601	4,601	2,16	
-0-	-0-	235	-0-	2,765	3,000	3,000	2,33	
-0-		-0-	-0-	-0-	-0-	232	22	
-0-			-0-	-0-	-0-	-0-	3,05	
-0-		-0-	-0-	146	146	146	56	
-0-	-0-	23,821	-0-	40	23,861	23,861	1,89	
132	232	68,774	7,978	40,419	117,171	608,888	577,24	
-0-	-0-	(3,158)	6,143	-0-		-0-		
23	-0-	-0-	-0-	-0-		-0-		
(2)	171	842	1,538	-0-		-0-		
-0-	8,545	30,724	-0-	-0-		258,011	218,7	
-0-			-0-	-0-		(335)	(5)	
21	8,716	28,094	7,681	<u> </u>		257,676	218,2	
827	13,352	(28,105)	(145)	31,955	3,705	54,439	66,3	
9,697	104,360	82,955	3,435	405,906	492,296	662,764	596,3	
\$ 10,524	\$ 117,712	\$ 54,850	\$ 3,290	\$ 437,861	\$ 496,001	\$ 717,203	\$ 662,7	

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Exhibit 7

## Combined Statement of Current Operating Funds Revenues, Expenditures and Other Changes University and Community College System

# For the Year Ended June 30, 1995 With Comparative Totals for 1994

			Tot (Memoran)	
	Unrestricted	Restricted	1995	1994
Revenues				<i>3</i> 2
Tuition and fees	\$ 74,680	\$-0-	\$ 74,680	\$ 69,316
Federal appropriation	-0-	-0-	-0-	52
Federal grants and contracts	12,294	66,680	78,974	75,335
State grants and contracts	1,221	14,948	16,169	14,432
Local grants and contracts	218	6,980	7,198	6,583
Private gifts, grants and contracts	8,683	21,459	30,142	27,065
Endowment income	1,060	518	1,578	1,355
Investment income	6,574	40	6,614	5,896
	24,512	502	25,014	24,564
Sales and services of educational departments	41,500	2	41,502	33,200
Sales and services of auxiliary enterprises Other sources	12,768	1,678	14,446	17,097
Total revenues	183,510	112,807	296,317	274,895
Expenditures and Mandatory Transfers				
Educational and general:			450.404	(50.079
Instruction	142,843	13,278	156,121	152,278
Research	14,164	46,066	60,230	56,249
Public service	10,167	31,079	41,246	41,581
Academic support	37,512	3,477	40,989	41,590
Institutional support	49,924	2,177	52,101	51,983
Student services	31,328	5,517	36,845	35,780
Operation and maintenance of plant	31,997	29	32,026	31,380
Scholarships and fellowships	7,275	11,184	18,459	16,366
Total educational and general expenditures	325,210	112,807	438,017	427,207
Auxiliary enterprises:				
Expenditures for food, housing and other	07.04.4	0	27.214	29,568
auxiliary services	37,214	-0-	37,214	29,300
Mandatory transfers:			0.005	2,358
Principal and interest	2,974	11 -0-	2,985 23	2,330
Student loan matching	23			
Total expenditures and mandatory transfers	365,421	112,818	478,239	459,139
Other Transfers and Additions (Deductions)	ĺ			
Voluntary transfers, net	(2,364)	(185)	(2,549)	347
Excess of restricted receipts over transfers to revenue	-0-	2,305	2,305	2,239
Transfers from primary government	218,742	-0-	218,742	185,825
Transfers to primary government	(21)	-0-	(21)	(24
Total other transfers and additions (deductions)	216,357	2,120	218,477	188,387
Net increase in fund balances	\$ 34,446	\$ 2,109	\$ 36,555	\$ 4,143

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Financial Statements and Reporting Entity

The accompanying financial statements of the State of Nevada (the State) have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB), except as noted below. As required by generally accepted accounting principles, these financial statements present the State and its component units, entities for which the State is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the combined financial statements to emphasize it is legally separate from the State. Each component unit has a June 30 year end.

#### **Blended Component Units:**

The <u>Public Employees' Retirement System</u> (PERS) and the <u>Legislators' Retirement System</u> (LRS) are governed by a seven-member board appointed by the Governor. Although they are legally separate from the State, PERS and LRS are reported as if they were part of the primary government under the provisions of GASB Statement 14.

#### **Discretely Presented Component Units:**

The University and Community College System of Nevada (University System) is governed by a Board of Regents elected by the voters. However, the University System is fiscally dependent upon the State because of appropriations from the State Legislature, the Legislative approval of the budget for those appropriations, the levying of taxes, if necessary, and the issuance of debt to support the University System. The financial statements of the University System have been prepared in conformity with generally accepted accounting principles as prescribed by the American Institute of Certified Public Accountants' Audit Guide, Audits of Colleges and University Business Officers' publication College and University Business Administration: Administrative Service.

The <u>Nevada Rural Housing Authority</u> (Rural Housing) is a separate legal entity governed by a five-member commission appointed by the Governor. Through the appointment (and removal) of the members of this commission and the approval of budgets, the State is able to impose its will on Rural Housing. Rural Housing does not have the power to levy and collect taxes or special assessments.

Complete financial statements for each of the individual component units may be obtained at that entity's administrative offices:

Public Employees' Retirement System Carson City, NV Legislators' Retirement System Carson City, NV

University and Community College System of Nevada Reno, NV

Nevada Rural Housing Authority Carson City, NV

#### Related Organizations:

The Govemor is responsible for appointing the members of many occupational licensing boards. With the exception of the Athletic Commission and the Taxicab Authority (which are included in the State's financial statements) the State's accountability for these boards does not extend beyond making the appointments and thus these boards are excluded from this report. The State does not exercise financial or administrative control over the excluded occupational licensing boards.

#### B. Basis of Presentation

The accounts of the State are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the State:

#### **Governmental Fund Types:**

<u>General Fund</u> - The General Fund is the general operating fund of the State. All general tax revenues, other receipts, and other financing sources that are not allocated by law or contractual agreement to another fund are accounted for in this fund. Paid from the fund are the general operating expenditures, intergovernmental expenditures, debt service and other financing uses that are not paid through other funds.

<u>Special Revenue Funds</u> - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

<u>Debt Service Funds</u> - The Debt Service Funds are used to account for the payment of principal, interest and related expenditures on long-term general and special obligation bonds, other than bonds payable from the operations of Enterprise Funds.

<u>Capital Projects Funds</u> - Capital Projects Funds are used to account for financial resources segregated for

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 1 continued)

the acquisition or construction of major capital facilities.

#### **Proprietary Fund Types:**

Enterprise Funds - Enterprise Funds are used to account for operations that provide services to citizens, financed primarily by user charges for the provision of these services; and activities where the periodic measurement of net income is considered appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the State or to other governmental units on a cost reimbursement basis.

#### Fiduciary Fund Types:

<u>Trust Funds</u> - Trust Funds are used to account for assets held in trust by the State in a trustee capacity or as an agent for individuals, other governmental units and other funds. There are three types of Trust Funds:

Expendable Trust Funds - Both the principal and revenues earned on that principal may be expended for purposes designated by the trust agreement.

<u>Nonexpendable Trust Funds</u> - The principal of the trust fund must be preserved intact. Trust restrictions preclude expenditure of the principal of the fund.

Pension Trust Funds - These funds are used to account for the activities of a State-administered multiple-employer Public Employees Retirement System (PERS) and a single-employer retirement system for State legislators (LRS).

Agency Funds - Agency Funds are used to account for assets held by the State as custodian.

#### **Account Groups:**

<u>General Fixed Assets Account Group</u> - This account group is established to account for all fixed assets of the State, other than those accounted for in Enterprise Funds, Internal Service Funds and Trust Funds.

<u>General Long-Term Obligations Account Group</u> - This account group is established to account for all longterm obligations of the State, except those required to be paid from the operations of Proprietary Fund Types, Pension Trust Funds, and Component Units.

#### **Component Units:**

The accounts of the University System are organized as follows:

<u>Current Operating Funds</u> - Current Operating Funds are used to account for unrestricted funds over which the governing board retains full control in achieving the institution's purposes and restricted funds which may be utilized only according to externally restricted purposes.

<u>Fiduciary Funds</u> - Fiduciary Funds are used to account for assets held by student loan and endowment funds in which the institution acts in a fiduciary capacity.

<u>Plant Funds</u> - Plant Funds are used to account for institutional property acquisition, renewal, replacement, debt service and investment.

Rural Housing is presented as a governmental fund type with the operating results of the proprietary fund types aggregated to a single line item on the operating statement of the governmental fund type.

#### C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases, that is, revenues and other financing sources, and decreases, that is, expenditures and other financing uses, in net current assets.

All Proprietary Funds, Nonexpendable Trust Funds and Pension Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with operating these funds are included on the balance sheet. Fund equity, that is, net total assets, is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases, for example, revenues; and decreases, for example, expenses in net total assets.

The financial statements are prepared on the modified accrual basis for Governmental Fund Types, Expendable Trust Funds and Agency Funds; and on the accrual basis for Proprietary Fund Types, Nonexpendable Trust Funds, Pension Trust Funds and the University System.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period.

#### (Note 1 continued)

The State considers revenues as available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are gaming revenues, sales taxes, interest revenue and charges for services. Fines and permit revenues are not susceptible to accrual because they are generally not measurable until received in cash.

The State reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the State before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the State has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

#### D. Budgetary Process

The Governor must submit his proposed budget for the Executive Branch to the State Legislature by the 10th day of each regular session, which convenes every oddnumbered year. The budget presented spans the next two fiscal years, and contains detailed estimates of revenues and expenditures. The Legislature enacts the budget through passage of the General Appropriations Act, which allows expenditures from unrestricted revenues, and the Authorized Expenditures Act, which allows expenditures from revenues collected for specific purposes. Once passed and signed, the budget becomes the State's financial plan for the next two fiscal years.

The legal level of budgetary control, the level at which appropriations are approved and the level at which overexpenditure of appropriations or transfers of appropriated amounts may not occur without Legislative action, is at the total program level within each department or agency.

Limited budgetary revisions may be made without Legislative action through the following management/ administrative procedures. Revisions of more than \$2,000, which would increase or decrease program expenditures by the lesser of 10% of the level approved by the Legislature or \$25,000 must be approved by the Legislative Interim Finance Committee (LIFC). Revisions not exceeding this threshold require only budget director approval. The LIFC approval is not equivalent to governing body approval as total appropriations for a program may not be increased except as follows. The Legislature appropriates limited funds to the Contingency Fund (an Expendable Trust Fund), which may be allocated to programs by the LIFC upon recommendation of the Board of Examiners. Allocations totaling \$3,197,199 were made in the 1995 fiscal year. Unencumbered appropriations lapse at the end of each fiscal year, unless specific authority to carry forward is granted in the Appropriations Act. Unexpended authorized resources under the Authorized Expenditures Act are carried forward for expenditure in the next fiscal period.

Budgets are legally adopted for the General and Special Revenue Funds. The State's budget is prepared principally on a modified accrual basis, with the following exceptions:

- 1) Revenue from grants is only recognized when it is received in cash.
- Cash placed in petty cash funds or outside bank accounts is considered expended for budgetary purposes.
- 3) Expenditures are only recognized if the liability is liquidated within 45 days after the fiscal year end.
- Encumbrances for goods or services not received by fiscal year end are considered an expenditure of the current period, if received and paid within 45 days.
- 5) Increases in prepaid/deferred assets and inventory are considered expenditures. Increases in deferred revenue are considered revenue.
- 6) Advances to other funds are considered expenditures. Repayments of such advances are considered revenues.

Actual amounts in the budgetary comparison statements are presented on a budgetary basis. Because this basis differs from generally accepted accounting principles (GAAP), as described above, a reconciliation between the budgetary and GAAP bases is presented in Note 2E.

#### E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in Governmental Fund Types. For financial statement purposes, encumbrances outstanding at June 30, for which the goods or services have not been received, are shown as a reservation of fund balance.

#### F. Individual Accounts

<u>Cash and Pooled Investments</u> - The State Treasurer manages a cash pool where all temporary surplus cash is invested. These investments are reported on the

#### (Note 1 continued)

combined balance sheet as equity in pooled investments. Earnings from these pooled investments are credited to the General Fund and to certain other funds which have specific statutory authority to receive a prorated share based on weekly cash balances. No entry is made to reduce the cash balance in each fund since the cash management pool has the same general characteristics as demand deposit accounts. Also included in this account is cash held by departments in petty cash funds and in bank accounts outside the Treasurer's cash management pool.

Cash and cash equivalents are reported in the combined statement of cash flows for Proprietary Fund Types and Nonexpendable Trust Funds. Cash equivalents are reported in the combined balance sheet as "cash and pooled investments" and "restricted assets, cash."

<u>Investments</u> - Bonds, U.S. Government obligations and government guaranteed mortgage notes are stated at original cost, adjusted where appropriate for bond premiums or discounts, except as noted below. Premiums or discounts are amortized over the life of the issue using the straight-line method. The net amortization of premium and accretion of discount of those investments using straight-line amortization is not materially different from use of the effective-interest method. Interest income is adjusted by amortization of premium and accretion of discount. Bonds are normally held until maturity dates to improve yields. The cost of bonds and mortgages sold is determined by specific identification.

Marketable equity securities are stated at cost, except as noted below. Premium income on options written is deferred and recognized upon expiration, exercise or sale. The cost of marketable equity securities sold is determined on the average cost method. Dividend income on marketable equity securities is recorded as of the exdividend date.

Investments of \$95,495,256 in the Deferred Compensation Fund, an Agency Fund, are stated at market value.

Investment securities held by the State Industrial Insurance System (SIIS) are carried at market value. Unrealized gains and losses on securities are reported as a separate component of equity. Realized gains or losses are recognized as income upon the maturity or disposition of the investment or when a decline in value is considered other than temporary. For purposes of computing gains and losses, the cost of bonds and mortgages sold is determined by specific identification.

Real estate investments in the Public Employees' Retirement System, a Pension Trust Fund, are stated at cost. Additions and improvements to real estate investments are capitalized. Ordinary maintenance and repair expenses are charged to investment expense as incurred. Short-term investments, consisting of commercial paper and U.S. Government securities, are stated at cost which approximates market.

During fiscal year 1995, PERS and LRS entered into certain derivative transactions. These included options related to marketable equity securities, asset-backed securities and collateralized mortgage obligations related to fixed income securities. In addition, PERS' and LRS' investment in commingled funds include derivative instruments such as forward rate contracts, futures contracts, currency swaps, and interbank currency forward contracts.

These transactions are designed to stabilize investment cash flows, to enhance return on investment of cash and to manage market risks associated with the underlying securities. They may also reduce PERS' and LRS' exposure to changes in stock prices, interest rates and currency exchange rates. PERS' and LRS' management believe that there are no significant credit or legal risks associated with these transactions because of the credibility of investment counsel, counter parties and the ready marketability for these types of instruments.

<u>Receivables</u> - The composition of receivables at June 30, 1995, is presented in Note 2D. Most licenses, fees, permits and similar revenues are not susceptible to accrual, and are recognized on a cash basis. Receivables in Proprietary Fund Types have arisen in the ordinary course of business. No allowance for uncollectible accounts has been established in any fund, as collection history has been excellent.

Interfund Transactions - The State has three types of interfund transactions:

- Services rendered and employee benefit contributions are accounted for as revenues, expenditures/expenses in the funds involved.
- 2) Operating appropriations/subsidies are accounted for as operating transfers in the funds involved.
- Equity contributions are accounted for as equity transfers (additions to or deductions from beginning Governmental Fund balances or Proprietary Fund equity).

The composition of interfund receivables and payables at June 30, 1995, is presented in Note 2H.

Inventories - Inventories are stated at cost on the first-in, first-out basis. Inventory in the State Highway Fund, a Special Revenue Fund, consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed. The reserve for inventory of supplies is equal to the amount of inventory of supplies and recognizes that a portion of the fund balance is not available for expenditure on a budgetary basis.

#### (Note 1 continued)

Advances to other Funds - Long-term interfund advances are recorded by the advancing fund as a receivable and as a reserve to maintain the accountability and to disclose properly the amount available for appropriation (unreserved fund balance). Repayments are credited to the receivable and corresponding reductions are made in the reserve. A summary of interfund advances at June 30, 1995, is presented in Note 2H.

Fixed Assets and Depreciation - An inventory of Stateowned land, buildings and equipment was developed in 1985. All fixed assets are stated at historical cost or estimated historical cost, based on acquisition of comparable property or agency records, if actual historical cost is not available. Donated fixed assets are stated at appraised fair market value at the time of donation or estimated fair market value at time of donation, based on acquisition of comparable property, if appraised fair market value is not available. Interest during construction has not been capitalized on general fixed assets. Certain public domain fixed assets (including highways, bridges, highway lands and rights-of-way) are not capitalized. No depreciation is provided on general fixed assets.

Enterprise Fund, Internal Service Fund and Pension Trust Fund fixed assets are stated at cost which includes net capitalized interest. They are depreciated principally on a straight-line basis over estimated useful lives ranging from 5 to 75 years for structures and improvements and 2 to 40 years for furniture and equipment.

In the University System, where current operating funds are used to finance plant assets, those amounts are accounted for as (1) expenditures for normal acquisition or replacement of movable equipment and library books; (2) mandatory transfers for required provisions for debt amortization and interest, and for equipment renewal and replacement; and (3) as voluntary transfers for all other cases. Property, buildings and equipment are stated at cost at the date of acquisition or fair market value at date of donation, except plant assets acquired before 1962, and library books and media acquired before 1976, which are stated at estimated original cost less accumulated depreciation computed on a straight-line basis over estimated useful lives of 40 years for buildings and 5 to 10 years for furniture and equipment.

Deferred Revenues - Deferred revenues in the General Fund consist primarily of refundable gaming taxes and fees.

<u>Fund Equity</u> - Fund Equity in the Governmental Fund Types and Fiduciary Fund Types consists of reserved fund balances, and unreserved, designated and undesignated fund balances. Fund equity in the Proprietary Fund Types consists of contributed capital, reserved retained earnings, unreserved retained earnings and net unrealized gain on equity securities. The nature of reserved and designated fund balances is explained below:

"Encumbrances and contracts" indicates assets required to meet future payment obligations.

"Inventory" indicates consumable supplies held in stock by Governmental Fund Types and Expendable Trust Funds.

"Advances" indicates assets, which have been advanced to other funds on a long-term basis.

"Balances forward" indicates unexpended funds brought forward to the next year, which are legally restricted for a specific purpose.

"Other" generally indicates assets, which because of their nature, are unavailable for expenditures. See Note 2C.

"Designated" indicates assets which have been designated by the Legislature or governing board for specific purposes. See Note 2C.

#### G. Memorandum Only - Total Columns

Total columns on the general purpose financial 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 cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### NOTE 2 - OTHER ACCOUNTING DISCLOSURES

## A. Reclassification of Funds for GAAP Reporting

The following funds have been misclassified in the statutes:

FUND NAME	GAAP CLASSIFICATION	STATUTORY CLASSIFICATION	NEVADA REVISED STATUTES (NRS) REFERENCE
Subsequent Injury	An account in Special Revenue	Trust	616.4261
Uninsured Employer's Claim	An account in Special Revenue	Trust	616.437

#### B. Individual Fund Deficits Enterprise Funds

Colorado River Commission - The Water Treatment Fund recorded a net loss of \$754,176 for the year ended June 30, 1995, which increased the fund's retained deficit to \$9,627,547. The fund has contributed capital of \$1,500,000, resulting in a deficit fund balance of \$8,127,547. The Water Transmission Fund recorded a net loss of \$678,465, which increased the fund's retained deficit to \$50,261,702. The fund has contributed capital of \$3,223,429, resulting in a deficit fund balance of \$47,038,273. Water users are contractually obligated to provide revenues sufficient to cover all operation and maintenance expenses (except depreciation) plus all principal and interest requirements on outstanding debt and required deposits to reserve funds. Operating losses and retained deficits are the result of not charging water users for certain recorded expenses, i.e. depreciation, amortization of debt and pre-operational expenses, and unpaid interest on federal debt added to principal. As annual retirements of debt principal progressively increase and are included in billings to water users, annual revenues will exceed recorded expenses, because principal payments are recorded as reductions of long-term debt rather than expenses. These deficits will be progressively reduced and finally eliminated as the annual retirements of debt principal increase.

Nevada Magazine - The Nevada Magazine was removed from the General Fund in the fiscal year ended June 30, 1984, to be accounted for as an Enterprise Fund. A residual equity transfer (contributed capital) of \$66,849, representing the value of inventory and property, established the new fund. Although Nevada Magazine had a liability for deferred subscription revenues of \$278,774 at June 30, 1983, no cash was transferred. This resulted in a deficit beginning retained earnings of \$278,774. The retained deficit is \$435,063, and the deficit fund balance is \$368,214 at June 30, 1995.

<u>Marlette Lake Water System</u> - The Marlette Lake Water System was acquired by the State in 1962 by the issuance of general obligation bonds. These bonds were serviced with general State revenues rather than revenues of the fund. The original bonded debt, along with any additional General Fund appropriations for capital improvements to the System, have resulted in contributed capital of \$2,885,884. Operating losses and retained earnings deficit are the result of not charging water users for depreciation expense on the contributed assets, with no foreseeable change in this policy of charging users. The retained deficit is \$1,670,355 at June 30, 1995.

Industrial Insurance (SIIS) - During the year ended June 30, 1995, SIIS recorded net income of \$276,664,000, and unrealized gains on equity securities of \$44,743,000, resulting in a decrease of its deficit fund balance to \$1,731,640,000 at June 30, 1995. Legislation was signed into law during 1993 that is anticipated to continue to reduce future claims expense, thereby improving the overall financial condition of SIIS. See Note 9A.

#### Notes to Financial Statements

For the Fiscal Year Ended June 30, 1995

#### (Note 2 continued)

#### C. Fund Equity

Fund balances, reserved for other and unreserved, designated fund balances are explained as follows (expressed in thousands):

	Governmental Fund Types									Total	Component Unit			Total		
		General		ipecial evenue		Debt Service		Capital Projects		Fiduciary Fund Types		Primary Government		University System		Reporting Entity
Fund balances, reserved for other:											_		_			
Reserved for prepaid items	\$	18,614	\$	-0-	5	-0-	\$	-0-	\$	-0-	s	18,614	s	-0-	s	18,614
Reserved for noncurrent loans receivable		1,111		46,722		-0-		-0-		2,991		50,824		3,290	~	54.114
Reserved for fiscal emergency		-0-		-0-		-0-		-0-		100,000		100,000		-0-		100,000
Reserved for debt service		-0-		-0-		24,063		-0-		-0-		24.063		3,290		27,353
Reserved for employees' retirement system		-0-		-0-		-0-		-0-		5,805,140		5,805,140		-0-		5,805,140
Reserved for the principal portion of non-												_,,_		Ū		5,0051140
expendable trust funds		-0-		-0-		-0-		-0-		58,321		58,321		-0-		58,321
Reserved for endowment		-0-		-0-		-0-		-0-		32		32		117.712		117,744
Reserved for investments in municipal securities		_0-		193.125		-0-		-0-		-0-		193.125		-0-		193,125
Reserved for specific future allocations		-0-		-0-		-0-		-0-		500		500		-0-		500
Reserved for University System				-		•		•		500		500		-04		500
unexpended plant		-0-		-0-		-0-		-0-		-0-		-0-		54,848		54,848
Reserved for University System current		-		-		· ·		•		-0-		-0-		54,040		, G-+0
operating restricted fund		-0-		-0-		-0-		-0-		-0-		-0-		16,608		16,608
Reserved for appropriations subject to reversion		Ť		0		-0-		-0-				-0-		10,008		10,008
and for refundable federal grants		-0-		-0-		-0-		-0-		-0-		-0-		7,234		7,234
Miscellaneous		-0-		12.085		-0-		-0-		10		12,095		-0-		12,095
Total fund balances, reserved for other	\$	19,725	\$	251,932	3	24.063	\$		5	5,966,994	\$	6,262,714	5	202,982	¢	6,465,696
Unreserved, designated fund balances:					-		-		-	3,203,277	Ť	0,100,111	÷	202,702	_	0,403,030
Designated for approved capital projects	5	-0-	\$	-0-	¢	-0-	s	118.389	s	-0-	c	118,389	\$	-0-		118,389
Designated to preserve a portion of principal as		, i i i i i i i i i i i i i i i i i i i	•			-0-	Ψ	110,507		-0-	9	110,303	ð	-0-	Э	110,269
per NRS 504,450		-0-		-0-		-0-		-0-		900		900		0		000
Designated by Board of Museums and History		-0-		-0-		-0-		-0-		185		185		-0- -0-		900 185
Total unreserved, designated fund	_				-		_	-0-	-	105	-	185	-		-	C81
balances	5		\$	-0-	<u>s</u>	-0-	\$	118,389	s	1,085	\$	119,474	\$	-0-	\$	119,474
					-				=		=		-		-	

### Retained earnings, reserved is explained as follows (expressed in thousands):

								Component		
		Proprietary Fund Types				Total	Unit			Total
	F	interprise		Internal Service		Primary Government		Rural Housing		Reporting Entity
Retained earnings, reserved:					_	Government		Trousing	—	Entry
Reserved for capital improvement and replacement	\$	4,133	\$	-0-	\$	4,133	s	-0-	s	4,133
Reserved for operation and maintenance		1,471		-0-		1,471		-0-	•	1,471
Reserved as security for outstanding obligations		74,790		-0-		74,790		-0-		74,790
Total retained earnings, reserved	\$	80,394	S	-0-	5	80,394	\$	-0-	\$	80,394

#### D. Receivables

A summary of receivables by fund type at June 30, 1995, is as follows (expressed in thousands):

			6.01	emmontel	W.	ind Types				Proprie Event 7				Fiduciary		Tet		~				
			001	vernmental Fund Types						Fund Types			_	und Types	•		Componen		· · · · · · · · · · · · · · · · · · ·			Total
		General		Special Revenue		Debt Service		Capital	Т			Internal		Trust and		Primary	1	University		lural	F	Reporting
	-				_	Service	_	Projects		Interprise	_	Service	_	Agency	<u> </u>	overnment	_	System	Ho	using	_	Entity
Accounts receivable	\$	2,925	S	1,512	\$	-0-	\$	-0-	\$	98,956	\$	122	\$	43,061	\$	146,575	- \$	-0-	\$	20	S	146,595
Taxes receivable		175,694		11,017		-0-		-0-		-0-		-0-		-0-		186,711		-0-		-0-		186,711
Accrued interest, dividends		10,585		48		-0-		-0-		13,701		-0-		44,676		69,010		-0-		2		69,012
Trades pending settlement		-0-		-0-		-0-		-0-		-0-		-0-		17,724		17,724		-0-		-0-		17,724
Intergovernmental receivables		95,173		52,081		4,081		1,232		14		1,529		25,477		179,587		14,922		29		194,538
Accounts, notes receivable		-0-		-0-		-0-		-0-		-0-		-0-		-0-		-0-		13,947		-0-		13,947
Accrued investment income		-0-		-0-		-0-		-0-		-0-		-0-		-0-		-0-		46		-0-		46
Other receivables	_	84	-	-0-	-	-0-	-	-0-	-	-0-	-	-0-	-	459		544		-0-		-0-		544
Total	5	284,461	\$	64,658	5	4,081	5	1,232	\$	112,671	\$	1,651	\$	131,397	S	600,151	S	28,915	S	51	S	629,117

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

(Note 2 continued)

#### E. Budgetary Basis vs. GAAP

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis); General Fund and Special Revenue Funds presents comparisons of the legally adopted budget with actual data on a budgetary basis. Since the budgetary and GAAP presentations of actual data differ, a reconciliation of the two is presented below (expressed in thousands):

	General Fund			Special Revenue Funds
Fund balances (budgetary basis) June 30, 1995	\$	314,014	s	195,122
Less fund balances (budgetary basis) July 1, 1994		291,843		214,286
Excess of total sources over total uses of financial resources (budgetary basis)		22,171		(19,164)
Adjustments:				
To adjust for encumbrances not recognized as expenditures		225		(815)
To adjust for increases and decreases in balance sheet accounts not recognized as revenues or expenditures:				
Cash and investments		(2)		63,536
Inventory		-0-		(638)
Notes receivable and advances		(367)		(2)
Liabilities		(549)		1,409
To record accrual of certain revenues		(55,573)		(951)
To record accrual of certain expenditures		(7,087)		(632)
Other		-0-		(3)
Excess (deficiency) of revenues and other financing sources over expenditures and other				
financing uses (GAAP basis - budgeted funds)		(41,182)		42,740
To record excess (deficiency) of revenue over expenditures for nonbudgeted funding		(320)		903
To reclassify excess of revenues over expenditures in General Fund and budgeted as Special				
Revenue Fund		(21)		-0-
To recognize residual equity transfers		5,000		-0-
To recognize revenues and expenditures recorded in agency bank accounts and not budgeted		(1,386)		5
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	s	(37,909)	s	43,648
			_	
Ending fund balance, budget basis - June 30, 1994	\$	291,843	S	213,203
Prior year adjustments		-0-		1,119
Equity transfers out		-0-		(36)
Beginning fund balance, budget basis - July 1, 1994	\$	291,843	<u></u>	214,286

Total fund balance on the budgetary basis in the General Fund at June 30, 1995, is composed of both restricted funds, which are not available for appropriation, and unrestricted funds as follows (expressed in thousands):

Total fund balance (budgetary basis)	\$ 314,014
Restricted Funds	 (211,007)
Unrestricted fund balance (budgetary basis)	\$ 103,007

There were no expenditures in excess of appropriations or authorizations in the individual budget accounts for the year.

#### F. General Fixed Assets

A statement of changes in general fixed assets for the year ended June 30, 1995, is shown below (expressed in thousands):

	_	Land		Structures and nprovements	Furniture and quipment	 Construction in Progress		Total
Balance, July 1, 1994 (as restated)	\$	77,722	s	358,758	\$ 154,360	\$ 186,606	S	777,446
Additions		2,267		18,823	36,558	41,986		99,634
Deletiona	_	0		0	1,617	 18,920		20,537
Balance, June 30, 1995	\$	79,989	\$	377,581	\$ 189,301	\$ 209,672	5	856,543

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 1995

#### (Note 2 continued)

Construction in progress is composed of the following (expressed in thousands):

		-	Expended to June 30, 1995	Co	mmitted	Required Future Financing
s	72,320	S	66,823	s	743	None
	21,166		19,443		3,564	None
	26,684		11,229		713	None
	20,283		16,994		32	None
	114,187		95,183		1,809	None
\$	254,640	\$	209,672	S	6,861	
		21,166 26,684 20,283 114,187	Authorization \$ 72,320 \$ 21,166 26,684 20,283 114,187	Authorization         June 30, 1995           \$ 72,320         \$ 66,823           21,166         19,443           26,684         11,229           20,283         16,994           114,187         95,183	Authorization         June 30, 1995         Co           \$         72,320         \$         66,823         \$           21,166         19,443         26,684         11,229         20,283         16,994           114,187         95,183	Authorization         June 30, 1995         Committed           \$ 72,320         \$ 66,823         \$ 743           21,166         19,443         3,564           26,684         11,229         713           20,283         16,994         32           114,187         95,183         1,809

#### G. Transfers

A summary of interfund operating transfers for the year ended June 30, 1995, is shown below (expressed in thousands): A summary of transfers between the Primary Government and the Component Units for the year ended June 30, 1995, is shown (expressed in thousands):

	Tr	ansfers In	1	Fransfers Out
General Fund	\$	31,991	\$	258,939
Special Revenue Funds				-
State highway		1,074		13,442
Workers compensation				
and safety		-0-		4,947
Tourism promotion		24		1,008
Legislative		36,394		94
Higher education capital				
construction funds		-0-		12,942
Municipal bond bank		-0-		16,298
Regulatory funds		2,182		5,606
Other		1,754		1,029
Debt Service Funds				
Consolidated bond				
interest and redemption		24,409		-0
Capital Projects Funds				
Parks CIP		1,289		2
CIP motor vehicle		9,375		3
CIP human resources		4,603		-0
CIP University System		14,541		-0
CIP general state government		14,369		30
CIP prison system		44,927		562
CIP military		6,002		-0
Other		-0-		2
Enterprise Funds		48		523
Internal Service Funds				
Motor pool		994		25
Information services		430		115
Other		383		1,006
Expendable Trust Funds				
Contingency		6,196		3,197
Class-size reduction		27,742		-0
Stabilize operations of state				
government		100,000		-0
Custodial funds		387		5,476
Other		185		593
Nonexpendable Trust Funds				
Permanent school		30		3,490
Total Transfers	s	329,329	s	329,329

	Uni	fers from versity ystem		ransfers to Iniversity System
General Fund	\$	20	\$	234,011
Debt Service Funds Consolidated bond				
interest and redemption	n	315		349
Capital Projects Fund CIP University System		-0-		23,520
Expendable Trust Fund				
Class-size reduction		-0-		131
Total	\$	335	\$	258,011
Transfers from component units/transfers to				
primary government	\$	335		
Transfers to component units/transfers from primary government	-		s	258,011

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 2 continued)

For the year ended June 30, 1995, fund equity in various funds was affected by residual equity transfers. Additions and reductions follow (expressed in thousands):

	A	ditions	Reductions		
General Fund					
Equity transfer to nonexpendable trust funds	\$	-0-	\$	5,000	
Non-Expendable Trust Funds					
From general fund to National Judicial College		3,750		-0-	
From general fund to National College of Juvenile/Family Law	-	1,250		-0-	
Total		5,000	\$	5,000	
			-		

#### H. Advances, Interfund and Due To and Due From Accounts

A summary of interfund advances at June 30, 1995, is as follows (expressed in thousands):

		vances to ner Funds	Advances from Other Funds			
General Fund	S	4,216	S	-0-		
Special Revenue Funds	·					
State highway		31		-0-		
Enterprise Funds						
CRC power marketing		-0-		55		
Prison industry		-0-		205		
Marlette Lake water system		-0-		152		
Total enterprise funds		-0-		412		
Internal Service Funds						
Buildings and grounds operating		-0-		1,166		
Motor pool		-0-		687		
Purchasing		-0-		933		
Information services		-0-		817		
State printing		-0-		236		
Total internal service funds		-0-	-	3,839		
Expendable Trust Fund						
Contingency		34		-0-		
Total	\$	4,251	\$	4,251		

Interfund receivables and payables are the portion of interfund advance due by June 30, 1996. A summary of interfund receivables and payables at June 30, 1995, is as follows (expressed in thousands):

		Interfund Receivables				
General Fund	2	383	\$	-0-		
Special Revenue Fund						
State highway		2		-0-		
Enterprise Funds						
CRC power marketing		-0-		-0-		
Prison industry		-0-		30		
Marlette Lake water system		-0-		3		
Total enterprise funds		-0-	2	33		
Internal Service Funds			2			
Buildings and grounds operating		-0-		76		
Motor pool		-0-		54		
Purchasing		-0-		32		
Information services		-0-		169		
State printing		-0-		25		
Total internal service funds		+0+		356		
Expendable Trust Fund				1000		
Contingency		4		-0-		
Total	\$	389	\$	389		

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 1995

### (Note 2 continued)

A summary of due from and due to other funds at June 30, 1995, is shown below (expressed in thousands):

	Due From Other Funds		ie To r Funds		Due From Other Funds	Due To Other Funds
General Fund	\$ 20,969	s	390,259			
Special Revenue Funds				Internal Service Funds		
State highway	12,207		16,616	Law enforcement communications	21	17
Employment security	-0-		296	Self-insurance	466	11
Workers' compensation and safety	449		75	Buildings and grounds operating	361	33
Tourism promotion	3		3	Motor pool	1.135	71
Offenders' store	222		12	Communications	429	19
Colorado River Commission	311		6	Insurance premiums	7.077	5,307
Legislative	18,497		345	General services operating	292	29
Higher education capital construction funds	7		5,190	Personnel	9	77
Municipal bond bank	201		49	Purchasing	5,220	57
Regulatory	659		1,470	Information services	1,071	181
Miscellaneous special revenue funds	351		19	State printing	454	130
Total Special Revenue Funds	32,907		24,081	Total Internal Service Funds	16,535	5,932
Debt Service Funds				Trust and Agency Funds		
Consolidated bond interest and redemption	1,915		74	Unemployment compensation	-0-	1,504
Highway revenue bonds	297		-0-	Care of sites for radioactive waste disposal	1,627	-0-
Total Debt Service Funds	2,212		74	Contingency	7,533	-0-
Capital Projects Funds				Cleaning up petroleum discharges	13	59
Parks capital project construction	1,000		45	WICHE student loan	-0-	114
CIP motor vehicle	11,549		10	Hospital care to indigent persons	90	2
CIP human resources	4,607		50	Muscums and history	-0-	1
CIP University System	14,592		54	Class-size reduction	399	626
CIP general state government	14,913		227	Stabilize operations of state government	100,000	-0-
CIP prison system	45,035		35	Gift	80	6
CIP military	6,002		-0-	Aid Program	14	33
CIP special projects	-0-		i -	Custodial	200	5,201
Total Capital Projects Funds	97,698		422	Permanent school	309	916
Enterprise Funds				National Judicial College	59	0
CRC water treatment	2,331		156	National College of Juvenile and Family Law	19	-0-
CRC water transmission	80		99	Public employees' retirement	8,456	46
CRC power marketing	418		-0-	Legislators' retirement	36	-0-
Housing Division	-0-		8	Intergovernmental	164,884	4,113
Industrial insurance	4,311		8,055	State agency fund for bonds	-0-	72
Forestry nurseries	1		37	Motor vehicle	9	12,006
Prison industry	543		220	Restitution trust	-0-	3
Nevada Magazine	-0-		4	Local government pooled investment	-0-	19
Marlette Lake water system	25		32	State payroll	13	7,671
Total Enterprise Funds	7,709	_	8,611	Total Trust and Agency Funds	283,741	32,392
				Total	\$ 461,771	<u>\$ 461,771</u>

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 2 continued)

A summary of balances receivable or payable between the Primary Government and the University System (a Component Unit) at June 30, 1995, is shown below (expressed in thousands):

	Due from Component Units	Due to Component Units
General Fund	\$ 8	\$ 34,808
Special Revenue Funds		
State highway	13	9
Employment security	-0-	40
Workers' compensation and safety	-0-	1.
Total Special Revenue Funds	13	50
Debt Service Funds	-	
Consolidated bond interest and redemption	-0-	190
Capital Projects Funds		
CIP University System	-0-	126
Enterprise Funds		-
Forestry nurseries	-0-	6
Marlette Lake water system	2	-()-
Total Enterprise Funds	2	6
Internal Service Funds		
Self-innurance	165	-0-
Motor pool	14	-0-
Communications	2	-0-
Insurance premiums	I	-0-
Purchasing	g	-0-
State printing	3	-0-
Total Internal Service Funds	193	-0-
Total Due to Primary Government/Due from Component Unit	\$ 216	
Total Due from Primary Government/Due to Component Unit		\$ 35,180

#### I. Principal Tax Revenues

The principal taxing authorities for the State of Nevada are the Nevada Tax Commission and the Nevada Gaming Commission.

The Nevada Tax Commission was created under NRS 360.010 and is the taxing and collecting authority for taxes. The following are the primary tax revenues:

Sales and Use Taxes are imposed at a total rate of 6.5%, with local county option up to an additional .5%, on all taxable sales and taxable items of use. The State receives tax revenue of 2% of total sales with the balance distributed to the counties and school districts. Motor Vehicle Fuel Tax is levied at 23 cents per gallon on gasoline and gasohol sales. 17.65 cents of tax goes to the State Highway Fund, the remainder to the counties. Insurance Premium Tax is imposed at 3.5% on insurance premiums written in Nevada. A "Home Office Credit" is given to insurance companies with home or regional offices in Nevada, but not to exceed 80% of the taxes due. Several Other Sources of tax revenues are: Cigarette Tax, Estate Tax, Net Proceeds of Minerals Tax and Business Tax.

The Nevada Gaming Commission was created under NRS 463.022 and is charged with collecting state gaming taxes and fees. The following sources account for gaming tax revenues:

<u>Percentage Fees</u> are the largest of several State levies on gaming. They are based upon gross revenue and are collected monthly. The fee is applied on a graduated basis at the following monthly rates:

Three percent of the first \$50,000 of gross revenue; four percent of the next \$84,000 of gross revenue; and six and one quarter percent of the gross revenue in excess of \$134,000.

<u>Casino Entertainment Taxes</u> are imposed at 10% of all amounts paid for admission, merchandise or refreshment, while the establishment is in an entertainment status as specified in NRS 463.401. <u>Flat Fee Collections</u> are levied on the number of gambling games and slot machines operated. Nonrestricted licensees (those operating more than 15 slots or any number of games) remit \$20 per quarter per machine and pay a fee at variable rates on the number of games operated as established in

#### (Note 2 continued)

NRS 463.375 and NRS 463.383, respectively. Restricted licensees (those having 15 or fewer slot machines and no table gaming) remit \$61 to \$106 per quarter per machine. Several <u>Other Sources</u> of gaming tax revenues are: Annual State Slot Machine taxes, Annual License Fees and Miscellaneous Collections, which consists of penalties and fines, manufacturer's, distributor's and slot route operator's fees, advance payments, race wire fees, pari-mutuel wagering tax and other nominal miscellaneous items.

#### J. Intergovernmental Expenditures

Intergovernmental expenditures for the year ended June 30, 1995, consist of the following (expressed in thousands):

Education	\$ 449,077
Other functions	 33,833
Total intergovernmental	\$ 482,910

#### K. Non-Cash Transactions

The State does not record in the financial statements non-cash federal programs. In fiscal year 1995, the State participated in the following non-cash transactions:

- Issued approximately \$94 million in food stamp coupons
- Distributed approximately \$3.2 million in food commodities
- Received federal surplus property which had a value of \$591,000, estimated according to federal General Services Administration's guidelines. Approximately onethird went to State agencies and the balance went to local governments and non-profit organizations

Implementation of Accounting Principles Ł. During fiscal year 1995, the State adopted the provisions of Governmental Accounting Standards Board Statements No. 21, Accounting for Escheat Property, and No. 22, Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds (GASB 21 and 22). GASB 21 required changes in the accounting for revenues from escheat property and related liabilities for probable payments to claimants. GASB 22 required that taxpayer-assessed revenues be recognized when they become both measureable and available. The adoption of GASB 22 resulted in the accrual of an additional month of certain tax revenues; primarily sales and use, gas and unemployment taxes; and resulted in deferral of two months of certain other tax revenues, primarily percentage fees on gaming revenues. These tax revenues had previously been recognized on the cash basis.

Both statements were applied retroactively by restating the 1994 financial statements and July 1, 1993 fund balances. The adoption of GASB 21 resulted in an increase in the July 1, 1993 fund balances of the General Fund and Nonexpendable Trust Funds of \$426,241 and \$271,190, respectively. The adoption of GASB 22 resulted in a decrease in the July 1, 1993 fund balance of the General Fund of \$25,501,743 and increases in the July 1, 1993 fund balances of Special Revenue and Expendable Trust Funds of \$9,868,789 and \$29,790,967, respectively. The restatement of 1994 financial statements resulted in an increase (decrease) of excess of revenues and other financing sources over expenditures and other financing uses of (\$1,781,864), \$1,142,334 and \$7,886,064 in the General Fund, Special Revenue Funds and Expendable Trust Funds, respectively, and resulted in a decrease in net income of \$13,775 in Nonexpendable Trust Funds.

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

### **NOTE 3 - DEPOSITS AND INVESTMENTS**

#### A. Balance Sheet

Amounts on the combined balance sheet relating to deposits and investments are as follows (expressed in thousands):

		Total Primary Government		Component Units	 Total Reporting Entity
Cash and pooled investments	\$	1,396,643	\$	228,116	\$ 1,624,759
Investments		7,322,389		20	7,322,409
Restricted assets (Note 7)		292,486		1,456	293,942
Less restricted assets other than cash and					
investment (Note 7)	_	(34,576)		-0-	 (34,576)
Total	\$	8,976,942	S	229,592	\$ 9,206,534

#### B. Deposits

The Statutes of the State authorize the State Treasurer to deposit in any insured state or national bank, credit union or savings and loan association. Insured deposits are covered by the Federal Deposit Insurance Corporation. Statutes require all deposits within the custody of the State Treasurer not within the limits of insurance provided by an instrumentality of the United States to be secured by collateral composed of obligations of the United States; bonds of this State; bonds of any county, municipality or school district within this State; promissory notes secured by first deeds of trust or instruments in which the State is permitted to invest.

At June 30, 1995, deposits were held in various institutions throughout the state as follows (expressed in thousands):

·	(	Carrying Value	Bank Balance			
Primary government:	17					
Insured or collateralized with						
securities held by the State						
or by an agent of the State						
in State's name	5	146,810	\$	279,714		
Deposits in the U.S. Treasury						
investment pool in the name						
of the State		275,991		275,991		
Uncollateralized or collateralized						
with securities held by the						
pledging financial institution,						
or by its trust department or						
agent but not in the State's						
name		37,226		37,190		
Total deposits						
primary government		460,027		592,895		
Component units:						
Insured or collateralized with						
securities held by the State						
or by an agent of the State						
in State's name		2,636		2,636		
Uncollateralized or collateralized						
with securities held by the						
pledging financial institution,						
or by its trust department or						
agent but not in the State's						
name		105		105		
Total deposits		-				
component units		2,741		2,741		
Total deposits						
reporting entity	\$	462,768	S	595,636		

#### C. Investments

Statutes authorize the State to invest in United States Treasury notes, bonds, and certificates; bonds of this or of other states; bonds of certain political subdivisions of this or of other states; bonds, notes, debentures and loans if they are underwritten by or their payment is guaranteed by the United States; obligations or certificates of the Federal National Mortgage Association, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal Farm Credit Banks Funding Corporation or the Student Loan Marketing Association, whether or not guaranteed by the United States; farm mortgage loans fully insured and guaranteed by the Farmers Home Administration of the U.S. Department of Agriculture: negotiable certificates of deposit issued by commercial banks or insured savings and loan associations; certain banker's acceptances, commercial paper, and notes, bonds and other unconditional obligations for the payment of money issued by corporations or depository institutions organized and operating in the United States; money market mutual funds registered with the SEC, rated "AAA", or its equivalent, and invested only in securities issued by the Federal Government or in repurchase agreements fully collateralized by such securities. Limited types of repurchase agreements are proper and lawful investments of the state; generally no money of the state may be invested pursuant to a reverse-repurchase agreement. The State's Permanent School Fund is further limited by statute to the types of investments it may purchase.

Investments are made after diligent inquiry of the governmental unit and written legal opinion of the Attorney General. Investment policies of the State are reviewed at least every four months by the Board of Finance.

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 3 continued)

The following table (expressed in thousands) provides information about the credit and market risks associated with the State's investments at June 30, 1995. Category 1 includes investments that are insured or registered or for which the securities are held by the State or its agent in the State's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparties' trust department or agent in the State's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the Counterparties for which the securities are held by the counterparts for which the securities are held by the counterpart, or by its trust department or agent, but not in the State's name.

			Cate	gory								
	_	1		2		3	Unclassified as to Risk			Carrying Amount		Market Value
rimary government:												
Equity securities	s	2,922,719	\$	-0-	\$	-0-	\$	-0-	\$	2,922,719	\$	3,319,777
U.S. Government securities		1,491,209		309		15,899		=0+		1,507,417		1,510,290
Foreign investments		305,225		-0-		-0-		-0-		305,225		376,178
Corporate bonds		102,533		-0-		-0-		-0-		102,533		102,475
Repurchase agreements		260,543		-0-		40,679		-0-		301,222		301,222
Municipal bonds		193,125		-0-		-0-		-0-		193,125		193,125
Bank acceptances		50,808		-0-		-0-		-0-		50,808		50,808
Commercial paper		164,746		-0-		-0-		-0-		164,746		164,746
Negotiable certificates of deposit		36,062		-0-		-0-		-0+		36,062		36,062
		5,526,970	_	309	_	56,578		-0-		5,583,857		6,054,683
Guaranteed investment contracts								1,185,882		1,185,882		1,263,746
Real estate								542,005		542,005		548,306
Mortgages								126,434		126,434		126,434
Secured loans								57,771		57,771		57,771
Investment in limited partnerships								52,560		\$2,560		54,537
							_	1,964,652	_	1,964,652	_	2,050,794
Investments held by agents in mutual fun	ids for:											
Fiduciary funds								872,911		872,911		1,161,025
Deferred compensation							-	95,495	_	95,495	_	95,495
								968,406		968,406		1,256,520
Total primary government	_	5,526,970		309	=	56,578	-	2,933,058	-	8,516,915	_	9,361,997
Component unit:												
Equity securities						49,646		-0-		49,646		60,304
U. S. Government securities						152,758		-0-		152,758		153,970
Foreign investments						19,204		-0-		19,204		24,624
					1	221,608		-0-		221,608		238,898
Real estate							-	5,000	_	5,000	_	4,039
Investment held by agents in mutual fund	ds for:											
University System								243	_	243	-	237
Total component unit	-	-0-		-0-	_	221,608	_	5,243		226,851		243,174
Total reporting entity	S	5,526,970	s	309	\$	278,186	\$	2,938,301	\$	8,743,766	\$	9,605,171

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

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## NOTE 4 - LONG-TERM OBLIGATIONS

#### A. Long-Term Obligations

Long-term obligations at June 30, 1995, of the Primary Government comprise the following (expressed in thousands):

	Interest Rate		Authorized		Issued	ал	Principal of Interest FY 1995		Principal Outstanding
GENERAL LONG-TERM OBLIGATIONS ACCOUNT	T GROUP								
General obligation bonds:		_					20.604		422,425
Subject to Constitutional Debt Limitation	4.00-10.00%	S	726,779	2	725,299 413,293	2	39,504 25,523	•	297,366
Exempt from Constitutional Debt Limitation Special obligation bonds:	3.50-9.70%		415,218		413,293		23,323		277,500
Exempt from Constitutional Debt Limitation -	4 00 7 000/		152,100		152,100		35,949		90,240
Highway Improvement Revenue Bonds	4.00-7.00%			-			· · · · ·		
Total Bonds		2	1,294,097	· —	1,290,692	-	100,976		810,031
Obligations under capital leases	2.19-12.29%			S	5,687	<u>s</u>	1,216		4,188
Compensated absences obligations									55,113
Arbitrage rebate liability									781
Claims and judgments								-	85
Total general long-term obligations								<u>\$</u>	870,198
ENTERPRISE FUNDS									
Colorado River Commission:									
General obligation bonds exempt from				~	207.270		20 (76		202.068
Constitutional Debt Limitation	3.60-10.75%	\$	416,860	\$	396,360	2	29,675 8,861	\$	302,968 178,906
Federal repayment contract	3.25%		244,500		199,374		6,601		178,900
Housing Division:	2 66 12 600/		1 250 000		1 166 670		93,788		614,743
Mortgage revenue bonds	3,55-12.50%		1,250,000		1,166,579				
Total general obligations		<u>s</u>	1,911,360	<u>s</u>	1,762,313	<u>\$</u>	132,324		1,096,617
Obligations under capital leases				<u>s</u>	17,365	<u>\$</u>	1,056		6,183
Compensated absences obligations								·	3,139
Total enterprise funds								\$	1,105,939
INTERNAL SERVICE FUNDS								_	
Obligations under capital leases	4.06-9.34%			S	10,125	<u>s</u>	2,442	\$	3,369
Less current portion								_	1,725
Net obligations under capital leases									1,644
Compensated absences obligations								_	2,130
Total internal service funds								\$	3,774
PENSION TRUST FUNDS									
Notes Payable	9.30-10.25%			\$	16,312	S	692	S	16,312
Obligations under capital lease	5.74%			_	296	-	81	_	227
Total pension trust funds				\$	16,608	\$	773	\$	16,539
				-					

### B. Changes in General Long-Term Obligations Account Group

The following is a summary of changes in General Long-Term Obligations Account Group for the fiscal year ended June 30, 1995 (expressed in thousands):

		Bonds		bligations Under Capital Leases		Compensated Absences Obligations	Arbitrage Rebate Liability		Claims and Judgments	 Total
Balance, July 1, 1994	s	788,915	\$	2,464	\$	50,310	\$ 4,968	s	96	\$ 846,753
New obligations incurred and changes										
in estimates		173,321		2,673		4,803	90		85	180,972
Obligations retired		(152,205)		(949)			(4,277)		(96)	(157,527)
Obligations outstanding at	-		-		-			50		
June 30, 1995	8	810,031	s	4,188	\$	55,113	\$ 781	\$	85	\$ 870,198

(Note 4 continued)

#### C. Constitutional Debt Limitations

Section 3, Article 9, of the State Constitution (as amended) limits the aggregated principal amount of the State's public debt to two percent (2%) of the assessed valuation of the State. Exempt from this limitation are debts authorized by the Legislature that are incurred for the protection and preservation or for obtaining the benefits of any property or natural resources within the State. At June 30, 1995, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (2% of total		
assessed valuation)	5	632,795
Less : Bonds and leases payable		
as of June 30, 1995, subject		
to limitation	1.00.00	426,613
Remaining debt capacity	\$	206,182

#### D. Property Tax Limitations

NRS 361.453, enacted by the 1979 Nevada Legislature, limits the total ad valorem tax levy for all public purposes to \$3.64 per \$100 of assessed valuation. Taxes levied for the payment of general obligation bond principal and interest enjoy a statutory priority over taxes levied for all other purposes where reduction is necessary to comply with the limitations. Assembly Bill No. 788, enacted by the 1993 Nevada Legislature levied an ad valorem tax of 15 cents on each \$100 of assessed valuation of taxable property for the fiscal year commencing July 1, 1994 and ending June 30, 1995. The proceeds of the taxes levied were appropriated to the Consolidated Bond Interest and Redemption Fund to discharge the obligations of the State.

Property taxes are levied July 1 on property values assessed by the prior January 1. Property tax billings are payable in quarterly installments on the third Monday in August and the first Monday in October, January and March, after which time the bill is delinquent.

#### E. Nevada Municipal Bond Bank

General obligation bonds have been issued through the Nevada Municipal Bond Bank, a Special Revenue Fund, as authorized by NRS 350A and NRS 349.950. These bonds are subject to statutory limitation of \$800 million and are exempt from the constitutional debt limitation. Proceeds from the bonds are used to purchase the validly issued general obligation bonds of the State's local governments to finance projects related to natural resources. The State anticipates that the debt service revenue it receives from the participating local governments will be sufficient to pay the debt service requirements of the State bonds as they become due. Twenty-six projects were funded through the Nevada Municipal Bond Bank as of June 30, 1995, and total investments in local governments amounted to \$193,125,000.

#### F. Refunded Debt and Redemptions

On July 15, 1994, the State issued \$85,901,244 General Obligation (Limited Tax) Bonds to partially advance refund \$72,830,000, August 1, 1993A, Improvement & Refunding Bonds and \$20,695,000, August 1, 1993B, Natural Resource & Refunding Bonds.

The State completed the refunding to reduce its total future debt service payments by \$1,575,555, and to obtain an economic gain or present value savings of \$742,871.

On November 21, 1994, the Colorado River Commission ("Commission") issued \$170,380,000 in State of Nevada General Obligation (Limited Tax) Bonds for the purpose of funding the improvements program and to refund the outstanding superior lien Water Improvement Bonds. The refunded bonds consisted of the 1968 Series Bonds and the 1978A Series Bonds with outstanding principal balances of \$5,580,000 and \$9,125,000, respectively. The net proceeds provided from the sale were \$159,981,715 (after a discount of \$9,508,875, and payment of \$879,410 in underwriting fees and expenses). An additional \$2,194,634 was provided from Commission debt service, operation and maintenance reserves and sinking funds. To accomplish the advance refunding, the Commission used \$14,119,540 to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the Water Treatment Enterprise fund.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$704,971. This difference is reported in the financial statements as a deduction from bonds payable, and is charged to operations through the year 2011 using the straight line method.

During the year ended June 30, 1995, the Housing Division (an Enterprise Fund) refunded various single family programs totaling \$45,108,838 by issuing the 1994 C, 1994 D, 1995 A and 1995 B Single Family Program Bonds in the amount of \$120,000,000. These transactions resulted in no significant economic gain or loss to the Division.

In the current and prior years the State defeased certain general obligations and other bonds by placing the proceeds of new bonds and other monies in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the State's financial statements.

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 4 continued)

The balances still outstanding on the defeased issues at June 30, 1995, consist of the following (expressed in thousands):

Series	Ou	ntstanding	Series	Outstanding
Refunded Bouds:		5.	Partially Refunded Bonds:	
06/01/68 CRC Water Acquisition	5	5,580	09/01/84 Municipal Bond Bank 14-15	2,435
04/01/79 Colorado River Water Acq.		34,835	02/01/85 University Refunding	19,335
12/01/82 Municipal Bond Bank 3-8		8,920	08/01/86 Colorado River Water Impr.	8,550
11/01/83 Municipal Bond Bank 9-12		17,975	08/01/86 Library Bonds	3,795
05/01/84 Colorado River Water Acquisition		2,165	05/01/87 Prison Bonds	23,925
08/01/85 Municipal Bond Bank Refunding 1		1,695	05/01/87 Hoover Uprating	65,845
12/01/85 Municipal Bond Bank 18-19		5,935	10/01/87A Building Bonds	6,845
08/01/86 Municipal Bond Bank 20-23		21,245	10/01/87B Fish Hatchery & Reservoir	2,080
05/01/87 Municipal Bond Bank Refunding 3		41,670	08/01/88 Lake Tahoe Preservation	19,830
02/01/89 Municipal Bond Bank 28-31		40,395	10/01/88 University System Projects	2,790
08/01/90 Municipal Bond Bank 32		18,000	08/01/89A A Building Bonds	51,015
11/01/90 Municipal Bond Bank 33-35		17,155	11/01/89 University System Projects	6,915
12/01/90 Municipal Bond Bank 36		2,345	12/01/89 Board for Financing Water Proj 1 & 2	4,015
02/26/92 Municipal Bond Bank 38-39		79,460	08/01/90 Prison Facilities Bonds	7,715
01/12/93 Municipal Bond Bank 40-41		26,610	09/01/90 CRC Communications Fac	3,340
			11/01/90 Forensic Center Bonda	3,770
			11/01/91A Capital Improvement	22,525
			11/01/91B Various Purpose	3,175
			12/01/91 University Systems	16,860
			08/01/93 Improvement & Refunding	72,830
			18/01/93B Improvement & Refunding	20,695

### G. Debt Service Requirements for Bonds

Debt service requirements (principal and interest) for all long-term bonds and notes outstanding at June 30, 1995, of the Primary Government are summarized as follows (expressed in thousands). Debt service requirements for all capital leases and installment purchases are presented in Section J of this note. No debt service requirements are presented for compensated absences obligations since the repayment dates are unknown. All amounts listed for Housing Bonds are projections and are subject to change based upon changes in the mortgage interest rate market. Actual results may vary considerably from these projections at any point in time, depending upon market rates of interest.

	_	For The Fiscal Year Ending June 30										
		1996		1997	_	1998		1999		2000		Thereafter
General Long-Term Obligations Account Group												
General obligation bonds serviced from:												
Consolidated bond interest and												
redemption debt service fund												
Various general obligation bonds	\$	46,957	S	47,122	s	48,129	s	48,604	\$	48,628	s	461,255
Nevada Municipal Bond Bank Bonds (Municipal						10,127		40,004		40,020		401,235
Bond Bank Fund)		22,353		22.843		18,335		17,904		18,008		205,386
University System projects bonds (slot machine tax)		7,763		7,774		7.782		7,791		7,793		42,512
Total general obligation bonds	_	77,073		77,739		74,246		74,299	—	74,429		709.153
Special obligation bonds:						, 4,240		14,477		19,923		109,133
Highway bonds debt service fund:												
Highway improvement revenue bonds (fuel tax)		35.349		26,459		19,780		18,939		-0-		-0-
Total general long-term obligations	_						_	10,757				
account group	\$	112,422	s	104,198	S	94,026	s	93,238	\$	74,429	s	709,153
Enterprise funds					=		-	101000	-		-	707,155
General obligation bonds serviced from:												
Colorado River Commission bonds (user fees)	s	23.327	2	23,307	c	25,181	c	25,198	¢	25,197	e	400 100
Federal repayment contract (user fees)		8,940		8,940		8,940		8,940	æ	8,940		499,180
Housing bonds (repaid housing loans)		100.202		27.941		57,059		59.358		,		257,963
Total enterprise funds	2	132,469	s	60,188	2	91,180	5	93,496	2	49,880 84,017	2	1,114,741
Pension trust fund	-		É	00,100	Í	>1,100	÷	75,490	-	0-1,017	-	1,871,884
Notes payable serviced from Public Employees'												
Retirement System of Nevada	2	8.061	\$	967	2	967	c	967	8	0.402		
	<u> </u>	5,001	: 🖆	707	-	307	-	507	-	9,403	-	-0-

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 1995

#### (Note 4 continued)

#### H. Amount Available in Debt Service Funds

At June 30, 1995, the amount in the Highway Revenue Bonds Debt Service Fund available to service the Special Obligation Highway Revenue (Motor Vehicle Fuel Tax) Bonds was \$1,642,961. The amount available in the Consolidated Bond Interest and Redemption Debt Service Fund to service debt was \$22,419,627.

#### I. Bond Indenture Provisions

There are restrictions and limitations contained in the various bond indentures. The State is in compliance with the requirements of the bond covenants.

#### J. Capital Leases

The State has entered into various agreements for the lease of equipment. Assets acquired under such leases of the Primary Government at June 30, 1995, consist of the following (expressed in thousands):

	Fix	eneral ed Assets unt Group	nterprise Funds		Internal Service Funds		Pension Trust Funds		Total
Equipment Less accumulated amortization	\$	5,687 -0-	\$ 17,365 8,617	\$	10,024 6,316	\$	744 488	\$	33,820 15,421
Total	\$	5,687	\$ 8,748	S	3,708	5	256	5	18,399

For all capital leases of the Primary Government, the gross minimum lease payments and the present value of the net minimum lease payments as of June 30, 1995, follow (expressed in thousands):

For the y	ear ending June 30		Amount
-	1996	\$	5,938
	1997		4,792
	1998		2,855
	1999		1,638
	2000		111
	Total payments	\ <u></u>	15,334
Less:	Amount representing interest		1,367
	, .		13,967
Less:	Current portion for		
	Internal service funds		1,725
	Total	\$	12,242

#### K. Arbitrage Rebate Requirement

The Tax Reform Act of 1986 imposes a rebate requirement with respect to some bonds issued by the State. Under this requirement, an amount equal to the sum of (a) the excess of the aggregate amount earned on all investments (other than certain specified exceptions) over the amount that would have been earned if all investments were invested at a rate equal to the yield on the bonds, and (b) any income earned on the excess described in (a), must be rebated to the United States Treasury, in order for the interest on the bonds to be excluded from gross income for federal income tax purposes. In accordance with the Internal Revenue Service Regulations, an arbitrage rebate liability has been calculated as of June 30, 1995. The liability is payable as follows (expressed in thousands):

For the year		
ending June 30	Am	ount
1996		-0-
1997		7
1998		389
1999		-0-
2000		385
Thereafter		-0-
Total	\$	781

(Note 4 continued)

#### L. Component Unit Obligations

Bonds, notes and capital leases payable by the University System at June 30, 1995, consist of the following (expressed in thousands):

Annual Interest Rate %	Final Payment Due		rincipal Itstanding
3.10-8.50	2016	S	64,665
5.05-13.06	2015		7,442
4.79-19.59	2001		598
		\$	72,705
	Interest Rate % 3.10-8.50 5.05-13.06	Interest Rate %         Payment Due           3.10-8.50         2016           5.05-13.06         2015	Interest         Payment         F           Rate %         Due         Ou           3.10-8.50         2016         \$           5.05-13.06         2015         \$

The student fee revenue bonds are secured by tuition and fees, auxiliary enterprises revenue and certain other revenue as defined in the bond indentures.

Accrued compensated absences payable by the University System at June 30, 1995, were \$17,090,757.

Debt service requirements (principal and interest) for bonds, notes, and capital leases payable by the University System for the years ending June 30 are as follows (expressed in thousands):

Fiscal year ending June 30	Ал	Amount			
1996	5	8,175			
1997		8,672			
1998		8,220			
1999		7,920			
2000		7,168			
Thereafter		71,723			
Total	\$	111,878			

At June 30, 1995, debt in the amount of \$28,246,000 is considered to be extinguished through refunding of prior issues by a portion of the current issues. Sufficient proceeds were invested in state and local government securities and placed in escrow to assure the timely payment of the maturities of prior issues. Neither the debt nor the escrowed assets are reflected on the financial statements.

At June 30, 1995, Rural Housing had mortgages payable of \$2,795,154 through the year 2030, at interest rates of 6.50% to 13.25%.

Accrued compensated absences payable by Rural Housing at June 30, 1995 were \$58,530.

Debt service requirements (principal and interest) for mortgages payable by Rural Housing for the years ending June 30 are as follows (expressed in thousands):

Fiscal Year ending June 30	A	mount
1996	\$	254
1997		254
1998		254
1999		255
2000		255
Thereafter		4,240
Total	\$	5,512

## NOTE 5 - PENSIONS, DEFERRED COMPENSATION AND OTHER EMPLOYEE BENEFITS

The Nevada Legislature has created various plans to provide benefits to qualified employees and Legislators of the State as well as employees of other public employers. The Public Employees' Retirement Board administers the Public Employees' Retirement System of Nevada (PERS) and the Legislators' Retirement System of Nevada (LRS). A summary description of the plans follows.

#### A. PERS

<u>General</u> - All full-time State employees and full-time employees of participating local government entities in the State are members in the PERS, a defined benefit costsharing, multiple-employer public employees' retirement system established in 1947 by the Nevada Legislature. Any government employer in the State may elect to have its general, police and fire department employees covered by PERS.

The payroll for State employees covered by PERS, total State payroll, and covered payroll for State employees in police and fire departments for the year ended June 30, 1995, was (expressed in thousands):

			Compon	ent	Units		Total
		Primary wernment	niversity System		tural xuing	R	eporting Entity
Payroll covered by PERS	5	425,354	\$ 69,393	\$	413	5	495,160
Total State payroll	5	442,861	\$ 279,782	5	413	\$	723,056
State police and fire employees' payroll covered by PERS	5	72,731	\$ 1,055	5	0-	\$	73,786

At June 30, 1995, the number of participating government employers was:

State and its component units	1
Citics	20
Counties	17
School districts	17
Hospitals and health care	10
Utility and irrigation districts	17
Special districts and agencies	26
Total employers	108

At June 30, 1995, the date of the most recent actuarial valuation, PERS membership consisted of:

Service retirees, disability recipients		
and beneficiaries receiving benefits:		
Regular employees	S	13,701
Police and firemen		1,902
Survivor benefit recipients		917
Total benefit recipients	\$	16,520
Inactive members vested:		
Regular employees	\$	2,735
Police and firemen	- 24111	191
Total inactive members	\$	2,926
Active members:		
Regular employees	S	57,666
Police and firemen		7,400
Total active members	\$	65,066

Benefits - Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under the plan include pension benefits, disability benefits and death benefits. Monthly benefit allowances for regular members are computed at 2.5% of average compensation (36 consecutive months of highest compensation) for each accredited year of service before retirement with a ceiling of 75% of the average compensation. Regular members are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service or at any age with 30 years of service. Police and firemen are eligible for retirement at age 65 with 5 years of accredited police and fire service, at age 55 with 10 years of accredited police and fire service, or at any age with 30 years of accredited service. A member who retired on or after July 1, 1977, or is an active member whose effective date of membership is before July 1, 1985, and who has 36 years of service, is entitled to a benefit of up to 90% of average compensation. When members are eligible for earlier retirement due to the increased service years, the ceiling limitation on monthly benefit allowances increases from the normal 75% to a maximum of 90% of average compensation. Regular members and police and firemen become fully vested as to benefits upon completion of 5 years of service.

<u>Contributions</u> - Member contribution rates are established by statute. Prior to July 1, 1985, each governmental employer belonging to PERS could elect one of two contribution plans. One plan provides for matching employee and employer contributions while the other plan provides for employer contributions only. From July 1, 1985, to December 31, 1990, all new employees and employees of a participating public employer who attained

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 5 continued)

ten years of accredited contributing service were required by statute to enroll in the employer-pay contribution plan.

In a lawsuit instituted by the State of Nevada Employees' Association, the Ninth U.S. Circuit Court of Appeals held the mandatory employer-pay funding mechanism unconstitutional. Beginning January 1, 1991, new employees of the State of Nevada and those of other public employees who were not under employer-pay upon the enactment of the 1985 legislation, have the option of selecting either the employee/employer or the employerpay contribution plan.

Under the employer/employee contribution plan, the matching contribution rates are 9.31% for regular members and 12.96% for police/fire members. Contribution rates under the employer-pay plan are 18.22% for regular members and 27% for police/fire members. The actuarially determined matching contribution requirements under the employer/employee plan are 9.91% for regular members and 14.1% for police/fire members. The actuarially determined contribution requirements under the employer-pay plan are 18.76% for regular members and 27.38% for police/fire members.

The basic funding objective is a level pattern of cost as a percentage of salary throughout an employee's working lifetime. The actuary used the "entry-age-normal" cost method, which is intended to meet this objective and result in a relatively level long-term employer contribution requirement as a percentage of salary.

The State's contribution requirement for the year ended June 30, 1995 was (expressed in thousands):

						ntribution juirement
Primary government Component units:	\$	21,757	\$	62,517	\$	84,274
University System		3,065		9,794		12,859
Rural Housing		-0-	_	44	_	44
Total reporting entity	\$	24,822	5	72,355	\$	97,177
Contributions as percent of covered payroll	lage	s 5%		15%		20%
Contributions as percent of total contributions participating entities	of a					
\$415,965		6%		17%		23%

<u>Funding Status and Progress</u> - The amount shown in the following table as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess PERS funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to PERS. The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1995. Although PERS annually receives an actuarial valuation indicating the contribution rates required to fund PERS on an actuarial reserve basis, contributions actually made are in accordance with the required rates established by the Nevada State Legislature pursuant to NRS 286.465. Significant actuarial assumptions used in the valuation include the following:

#### Investment Yield: 8%

Salary Increase and Payroll Growth: The actuarial cost calculations are based on an age-related salary scale in addition to an assumed inflation rate of 5% per year. The age-related salary scale, which is based on the recent salary experience of covered employees who remain in service, ranges from 5.76% at age 60 to 13.40% at age 20.

Retirement Age: Actuarial assumptions are to be based upon different rates of retirement at all ages of eligibility. The actuarial assumed retirement rates are based primarily on retirement experience during the past two fiscal years. The retirement rates vary from 20% to 100%, depending on age for 30 or more years of service for regular members and 20 or more years of service for police/fire members. Further detail of retirement rates are located in the June 30, 1995, actuarial report.

Withdrawal Rates: Withdrawal rates range from 20.5% at 22 years of age to 2.2% at 57 years of age for regular members and 10.1% at 22 years of age to .8% at 52 years of age for police and firemen.

<u>Disability Rates</u>: The assumed rates of disability range from .03% at 22 years of age to .66% at 57 years of age for regular members and .05% at 22 years of age to .91% at 57 years of age for police and firemen.

<u>Mortality Rates</u>: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.

<u>Presence and Age of Spouse</u>: The assumed proportion of married employees varies by age and is based on national statistics compiled by the U.S. Social Security Administration. Additionally, it is assumed that female spouses are on the average three years younger than the male spouses.

#### Notes to Financial Statements

For the Fiscal Year Ended June 30, 1995

#### (Note 5 continued)

The PERS does not make separate measurements of assets and pension benefit obligations for individual employers such as the State. The total and unfunded pension benefit obligation as of June 30, 1995, for the PERS as a whole is as follows (expressed in thousands):

	-	Regular Members		Police and Firemen	Total		
Pension benefit obligation:							
Retirees and beneficiaries currently receiving							
benefits and terminated employees not							
yet receiving benefits	\$	2,478,629	S	551,950	\$	3,030,579	
Current employees:							
Accumulated employee contributions							
including allocated investment income		172,377		27,823		200,200	
Employer-financed, verted		1,961,543		404,950		2,366,493	
Employer-financed, non-vested		1,641,352		419,956		2,061,308	
Total pension benefit obligation		6,253,901		1,404,679		7,658,580	
Net assets available for benefits at cost							
(market values \$5,532,623, \$1,109,341 and							
\$6,641,964, respectively)		4,833,365		969,115		5,802,480	
Unfunded pension benefit obligation	\$	1,420,536	\$	435,564	S	1,856,100	

<u>Trend Information</u> - Ten year historical trend information showing the PERS' progress in accumulating sufficient assets to pay benefits when due is presented in the PERS June 30, 1995, comprehensive annual financial report.

#### B. LRS

<u>General</u> - All State Legislators are members in the defined benefit, single-employer public employees' retirement system established in 1967 by the Nevada Legislature. The State's payroll for Legislators covered by LRS for the year ended June 30, 1995, was \$491,400. Total payroll for the year ended June 30, 1995 was \$524,810.

At January 1, 1995, LRS membership	
consisted of:	
Retirees and beneficiaries currently	
receiving benefits and terminated	
employees entitled to benefits	
but not yet receiving them.	78
Active employees:	
Vested	17
Non-vested	46
	63

<u>Benefits</u> - Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement. Service years include the entire election term whether or not the Legislature is in session. Benefit payments to which participants may be entitled under the plan include pension benefits and death benefits. Monthly benefit allowances are \$25 for each year of service up to thirty years. Contributions and investment earnings provide benefits under the system.

Legislators become fully vested as to benefits at age 60 and 8 years of service before July 1, 1985, or at age 60 and 10 years of service after July 1, 1985.

<u>Contributions</u> - The Legislator contribution of 15% of compensation is paid by the Legislator only when the

Legislature is in session, as required by statute. The Legislature holds sessions every two years. State statutes were amended during the 1985 Legislative session to provide for increased annual State contributions actuarially determined to be sufficient to provide LRS with funds to pay all benefits for which LRS will be liable. The annual State contribution required to meet the net normal cost (\$8,500) and to amortize the unfunded actuarial liability over 30 years from January 1, 1995, (\$206,300) is \$214,800. The total contribution to LRS for the year ended June 30, 1995, was \$504,614. The contribution consisted of Legislators' contributions of \$75,014 and the actuarially computed State portion for two years of \$429,600. The State portion was 87% of annual covered payroll.

<u>Funding Status and Progress</u> - Actuarial valuations of the LRS are prepared every two years to determine State contributions required to fund the system on an actuarial basis. The last determination of the actuarial liability was January 1, 1995. The total unfunded accrued liability as of that date is as follows (expressed in thousands):

Liebility for:	
Current benefit recipients	\$ 3,259
Active employees	 1,346
Total accrued liability at latest valuation	
date, January 1, 1995	4,605
Net assets available for benefits at cost,	
January 1, 1995	 2,198
Total unfunded accrued liability	\$ 2,407

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 5 continued)

This total unfunded accrued liability is to be amortized over a period of 30 years from January 1, 1995. Net assets available for benefits at June 30, 1995, were \$2,659,365 at cost (market value \$3,071,380). Due to the date of this most recent actuarial report, the total and unfunded pension benefit obligation (as discussed for PERS above) at June 30, 1995, is not determinable. LRS has used the standardized pension benefit obligation measure of financial reporting purposes in its actuarial valuation as of January 1, 1995. The unfunded pension benefit obligation as of January 1, 1995, the date of the most recent actuarial valuation, follows (expressed in thousands):

Pension Benefit Obligation:	
Pensioners and beneficiaries currently	
receiving benefits and terminated	
employees not yet receiving benefits	\$ 3,858
Current employees:	
Accumulated employees contributions	178
Employer-financed vested	335
Employer-financed non-vested	99
Total pension benefit obligation	4,470
Net assets available for benefits, at book value	 2,198
Unfunded pension benefit obligation	\$ 2,272

The total pension benefit obligation of the Legislators' Retirement System differs from the total accrued actuarial liability derived from the actuarial valuation as of January 1, 1995. The difference results from the use of different actuarial cost methods to compute the two amounts. The total pension benefit obligation is determined on the basis of the projected unit credit method (as required by GASB Statement No. 5), whereas the total accrued actuarial liability is determined on the basis of the entry-age-normal-cost method. Significant actuarial assumptions used in the valuation include the following:

Investment Yield: 8%

Retirement Age: Members retire at an average age of 64 years.

<u>Mortality Rate</u>: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.

<u>Turnover</u>: Turnover rates are based on the limited experience of the Nevada Legislators' Retirement System and turnover experience of Legislators in other states. The assumed rates project that only about 20% of the Nevada Legislators will remain in office for more than 12 years.

<u>Trend Information</u> - Ten-year historical trend information designed to provide information about LRS' progress made in accumulating sufficient assets to pay benefits when due is presented in the LRS June 30, 1995, annual report. Three year trend data is below.

Legislator's	Contribution
1995	15%
1994	0%
1993	15%

Analysis of funding progress is available as of January 1, 1995, the date of the most recent actuarial valuation. Analysis of funding progress is as follows (expressed in thousands):

Jan, 1	Net Assets Available For Benefits At Cost	Pension Benefit Obligation	Percent Funded	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefits Obligation As % of Covered Payroll
1991	1,780	3,899	45.7	2,119	491	431.5
1993	1,976	4,509	43.8	2,533	492	514.8
1995	2,198	4,470	49 2	2,272	491	462.3

#### C. The Judicial Retirement System

The judges and the justices of the Supreme Court have been granted special retirement provisions by various legislatures. This is a single-employer, State of Nevada, unfunded plan containing the following major provisions.

 Any justice of the Supreme Court or judge of the District Court who has served as a justice or judge of a district court in any one or more of those courts for a period or periods aggregating 22 years, and has ended such service is, after reaching the age of 60 years, entitled to receive annually from the State of Nevada, as a pension during the remainder of his life, a sum of money equal in amount to three-fourths the sum received as a salary for his judicial services during the last year thereof, payable every two weeks from money provided by direct legislative appropriation.

#### (Note 5 continued)

- 2. Any justice of the Supreme Court who has served as a justice or judge of a district court in any one or more of those courts for a period or periods aggregating 10 years and has ended such service is, after reaching the age of 60 years, entitled to receive annually from the State of Nevada, as a pension during the remainder of his life, a sum of money equal in amount to one-fourth the sum received as a salary for his services during the last year thereof, payable every 2 weeks from money provided by direct legislative appropriation.
- Any justice of the Supreme Court who qualifies for a pension under the provisions of section 2 is entitled to receive, for each year served beyond 10 years, up to a maximum of 22 years, an additional 4.1666 percent of the sum received as a salary for his judicial services

during the last year thereof, payable as provided in section 2 above.

 Any justice who has the years of service necessary to retire but has not attained the required age may retire at any age with a benefit actuarially reduced to the required retirement age.

The administration of the special retirement provisions has been assigned to the Clerk of the Supreme Court. The funding for these provisions is from the General Fund, at the time a judge or justice retires, without contributions required of the justices or judges. No actuarial review or valuation has been made to determine the liability incurred by the special retirement provisions. As a result, there exists an undetermined liability of the General Fund. The liability is not considered significant to the General Fund. The cost of these benefits, available for the last ten years, is as follows (in thousands):

Fiscal Year Ended June 30	Ju	istrict Idges' nsions	Supre Ju Pe	Total		
1995	\$	680	\$	231	S	911
1994		642		247		889
1993		568		202		770
1992		575		160		735
1991		371		145		516
1990		297		133		430
1989		213		107		320
1988		245		85		330
1987		197		74		271
1986		196		76		272

D. State Employees' Deferred Compensation Plan The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all State employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant. It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. At this time it is unlikely that the State

will use the assets to satisfy the claims of general creditors in the future.

E. Post-Retirement Insurance Benefits

Any retiree of the State who meets the eligibility requirements for retirement as outlined in sections A through C of this note, and at the time of retirement is covered or had his dependents covered by any group insurance or medical and hospital service, has the option upon retirement to continue group insurance. NRS 287,023 establishes this benefit upon the retiree assuming the portion of the premium not covered by the State. For the year ended June 30, 1995, 3,154 retirees were covered at a cost of \$4,587,076, which represents 59% of total costs. The State allocates funds for payment of insurance benefits as a percentage of payroll. The cost of the employer contribution is recognized in the year the costs are charged. Any unused funds are carried forward to the next fiscal year. The carry-forward to fiscal year 1996 was \$269,879.

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### NOTE 6 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

A. The State has nine Enterprise Funds which provide the services described in Sections B, C, D and E. Net working capital is not shown for Housing Division and SIIS since their balance sheets cannot be classified. Segment information for the fiscal year ended June 30, 1995, is as follows (expressed in thousands):

	_	Colorado River Commission											
		Water Treat		Water Trans		Power Mkting		Housing Division SIIS		SIIS		Other	Total
Operating revenues	5	14,556	\$	33,603	\$	27,826	S	48,355	\$	462,408	s	5,468 S	592,216
Depreciation expense		3,724		3,433		-0-		22		3,563		189	10,931
Operating income (loss)		4,524		4,867		130		3,584		226,195		(244)	239,056
Operating grants		-0-		-0-		-0-		349		-0-		559	908
Operating interfund transfer in		-0-		-0-		-0-		-0-		-0-		48	48
Operating interfund transfers out		-0-		(31)		-0-		(89)		(362)		(41)	(523)
Net income (loss)		(754)		(678)		85		3,843		276,664		226	279,386
Property, plant and equipment:													277,000
Additions and adjustments		8,035		87		-0-		11		1,004		22	9,159
Deletions and adjustments		2		31		-0+		-0-		45		-0-	78
Net working capital		153,114		(65)		32,926		n/a		n/a		1,851	187,826
Total assets		224,636		142,488		87,580		718,777		981,545		5,706	2,160,732
Bonds and other long-term liabilities:												-,,	
Payable from operating revenues		222,188		178,906		80,835		614,867		8,890		665	1,106,351
Payable from other sources		8,234		5,247		3,135		-0-		47,409		-0-	64,025
Total equity (deficit)		(8,128)		(47,038)		873		77,106		(1,731,640)		3,937	(1,704,890)

#### B. Colorado River Commission

The Colorado River Commission is responsible for managing Nevada's interest in the water and power resources available from the Colorado River.

#### C. Nevada Housing Division

The Nevada Housing Division was created to make available additional funds to assist private enterprise and governmental agencies in providing housing facilities for low and moderate income households. The Division is currently authorized to issue its bonds, notes and other obligations in an aggregate amount not to exceed \$1,250,000,000. These funds may be used to make loans to purchase mortgage loans from mortgage lenders, and to make temporary loans and advances in anticipation of insured mortgage loans or to finance permanent mortgage loans for the construction or rehabilitation of multi-unit residential housing.

#### D. State Industrial Insurance System

SIIS is a separate self-supporting agency of the State, which provides insurance to employers against

liability for workers' compensation claims. SIIS also operates a rehabilitation center in Las Vegas.

#### E. Other Funds

Forestry Nurseries propagates, maintains and distributes plants for conservation purposes. Prison Industry produces various products, while employing and training inmates. Nevada Magazine publishes the State magazine to promote tourism. Marlette Lake Water System operates a water distribution system.

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

### NOTE 7 - RESTRICTED ASSETS

The various debt service, operation and maintenance, capital improvement and construction (acquisition) funding required by bond covenants, trust indentures and the federal repayment contract are recorded as restricted assets on the Enterprise Fund, Special Revenue Fund and Component Unit balance sheets. These restricted assets are established either from bond proceeds, retained earnings, or advances from the federal government. The components of restricted assets at June 30, 1995, follow (expressed in thousands):

		Special tevenue Fund		Enterpr	se Fu	nds			c	omponent Unit		
	H	State lighway		Colorado River Commission		Housing Division		Total Primary overnment		Rural Housing	1	Total Reporting Entity
Restricted												
Cash	\$	-0-	\$	184,673	\$	-0-	\$	184,673	\$	1,456	\$	186,129
Investments		-0-		410		72,827		73,237		-0-		73,237
Interest receivable		-0-		-0-		954		954		-0-		954
Right of way acquisitions		33,622		-0-		-0-		33,622		-0-		33,622
Total	S	33,622	\$	185,083	5	73,781	S	292,486	S	1,456	S	293,942
Restricted for:			_									
Debt service	\$	-0-	\$	18,816	\$	-0-	\$	18,816	\$	-0-	\$	18,816
Debt service reserve		-0-		7,440		73,781		81,221		-0-		81,221
Replacement reserve		-0-		3,819		-0-		3,819		-0-		3,819
Construction reserve		33,622		152,414		-0-		186,036		-0-		186,036
Construction reserve escrow		-0-		410		-0-		410		-0-		410
Other and all purpose reserve		-0-		2,184	_	-0-		2,184		1,456		3,640
Total	\$	33,622	\$	185,083	S	73,781	S	292,486	\$	1,456	5	293,942

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### NOTE 8 - RISK MANAGEMENT

The State of Nevada established the Self-Insurance and Insurance Premiums Funds in 1983 and 1979, respectively. Both funds are classified as Internal Service Funds. The claims liability of \$85,332 in General Long-Term Obligations Account Group, \$7,698,414 in the Self-Insurance Fund, and \$4,462,518 in the Insurance Premium Fund at June 30, 1995, is based on GASB Statement No. 10, which requires that a liability for claims be reported if information received before the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The property casualty insurance functions that are accounted for in the General Fund are financed by the State. At June 30, 1995, incurred but not reported claims liability is based upon experience trends.

The Self-Insurance Fund is financed primarily by the State for group health insurance coverage. At June 30, 1995, incurred but not reported claims liability is based upon the actuary's estimate for the Self-Insurance Fund.

The Insurance Premiums Fund is financed by the State and third party insurers. At June 30, 1995, incurred but not reported claims liability is based upon the actuary's estimate for the Insurance Premiums Fund.

The State has a maximum exposure of \$50,000 for each general liability and fleet liability claim. It has a self-insured retention of \$200,000 for property and contents per occurrence with an aggregate annual limit of \$400,000. When the \$400,000 aggregate limit is met, the deductible per occurrence is reduced to \$50,000 and the remainder is insured up to \$100,000. Per State statute, in the event of future general liability or fleet catastrophic losses and fund overage is exhausted, coverage would revert to the General Fund. Worker's compensation insurance is obtained from the State Industrial Insurance System, which is reported as an Enterprise Fund.

Interfund premiums are reported as quasi-external transactions of the General Fund, Self-Insurance Fund and Insurance Premiums Fund. All State funds participate in the insurance program. Changes in the claims liabilities were as follows (expressed in thousands):

	Term	eral Long- Obligations ount Group	I	Self nsurance Fund	Insurance Premiums Fund		
Beginning balance, July 1, 1994 Claims and changes in estimates Claim payments	2	96 290 (301)	\$	10,580 44,147 (47,029)	\$	4,183 2,111 (1,831)	
Ending balance, June 30, 1995	5	85	\$	7,698	<u>s</u>	4,463	

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### NOTE 9 - COMMITMENTS AND CONTINGENCIES

SIIS has established a liability for both reported and Α. unreported insured events, which includes estimates of future payments of claims and related claim adjustment expenses, and which is based on the estimated ultimate cost of settling claims. In estimating its liability for incurred but unpaid claims. SIIS considers prior experience, industry information, currently recognized trends affecting data specific to SIIS and other factors relating to worker's compensation insurance underwritten by SIIS. Because actual claim costs depend upon such factors as duration of worker disability, medical cost trends, occupational disease and inflation, the process used in computing the ultimate cost of settling claims and expense for administering claims is necessarily based on estimates. The following represents changes in the aggregate liabilities for incurred but unpaid claims (IBUC) for SIIS during the year ended June 30, 1995 (expressed in thousands):

Liability for IBUC and claim		
adjustment expense		
July 1, 1994, undiscounted	\$	2,700,000
Incurred claims:		
Provision for insured		
events of the current year		478,000
Decreases in provision		
for insured events		
of prior years		(313,000)
Net change in provision		
for claim adjustment		
expenses		1,000
		2,866,000
Claims payments attritutable to:	(s====	
Insured events of the current year		51,000
Insured events of prior years		215,000
		266,000
Liability for IBUC and claims adjustment expenses,		
June 30, 1995, undiscounted	\$	2,600,000

Underwriting income totaled \$214,668,000 and \$41,723,000 for the years ended June 30, 1995 and 1994, respectively.

The 1993 Legislature passed Senate Bill 316 and Assembly Bill 374 that significantly reformed Nevada's workers' compensation system. As a result, SIIS had reductions in overall medical costs through the use of private managed care organizations; a decrease in the cost of permanent partial disability awards by approximately 10%; and a reduction in costs associated with vocational rehabilitation programs. This legislation also restricted the acceptance of claims with pre-existing conditions; froze the temporary total disability rate on new claims through June 30, 1995; created a fraud control unit with the Attorney General's office; and established mandatory employer deductibles of \$100 and \$1,000, based on the prior loss experience of the employer.

The 1995 Legislature passed into law Senate Bill 458 (Section 33) that authorizes the collection of a solvency surcharge by the Insurance Commissioner. SIIS will be determined to be insolvent if SIIS is required to sell or otherwise liquidate any of the invested assets or real property for the purpose of paying its outstanding obligations as they mature in the regular course of business.

The amount of surcharge will be calculated to produce the revenue that is required to pay the outstanding obligations of SIIS as they become due. This calculation must have the approval of the Nevada State Legislative Committee on Workers' Compensation. The collection of the solvency surcharge will be from each employer who was insured by the Nevada Industrial Commission, or SIIS at any time after July 1, 1979, self-insured employers, and any association of self-insured or private employers. To date, no surcharge has been assessed.

Management believes that the combination of changes in the claims management process and statutory changes has made possible a positive cash flow for fiscal year 1995 and has allowed SIIS to build its combined cash and investment portfolio and to decrease the unfunded claims liability.

SIIS is involved in litigation arising out of matters incident to the conduct of its insurance operations. In the opinion of management, resolution of this litigation will not have a material adverse effect on SIIS's financial position.

**B.** In 1977 and 1989 the State issued \$13,730,000 and \$14,755,000, respectively, in General Obligation Sewer Improvement Bonds for and on behalf of Clark County. To date, the bonds have been completely serviced by Clark County, however, the State remains contingently liable on the bonds through maturity on July 1, 2004. The amount of bonds outstanding at June 30, 1995, is \$18,685,000.

C. The State Attorney General's Office reported that the State or its officers and employees were parties to numerous lawsuits, in addition to those described below. In view of the financial condition of the State, the State Attorney General is of the opinion that the State's financial condition will not be materially affected by this litigation, based on information known at this time.

Several of the actions pending against the State are based upon the State's (or its agents') alleged negligence in which the State must be named as a party defendant. However, there is a statutory limit to the State's liability of \$50,000 per

Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### (Note 9 continued)

claim. Such limitation does not apply to federal actions such as civil rights actions under 42 U.S.C. Section 1983 brought under federal law or to actions in other states. Tort claims are handled in accordance with NRS 41.

The State is a party to several lawsuits that have been filed under the federal civil rights statutes. In the district of Nevada, none of the United States district judges have ruled that the State is directly liable for damages awarded under federal civil rights statutes. However, the State is statutorily required to indemnify its officers and employees held liable in damages for acts or omissions on the part of its officers and employees occurring in the course of their public employment. Several claims may thus be filed against the State based on alleged civil rights violations by its officers and employees. Since the statutory limit of liability (discussed above) does not apply in federal civil rights cases, the potential liability of the State is not ascertainable at the present time.

The State is a party to one action involving the Fair Labor Standards Act, which is pending in U.S. District Court. The State is not able to determine the ultimate resolution of this action at this time, but anticipates a favorable outcome for the State.

**D.** PERS has entered into investment funding commitments as of June 30, 1995. PERS has committed to fund \$33,330,063 in alternative investments (limited partnerships) at some future date.

E. The State is obligated by leases accounted for as operating leases. Operating leases do not give rise to property rights as capital leases do. Therefore, the results of the lease agreements are not reflected in the account groups. Lease expense for the year ended June 30, 1995, amounted to \$12,725,112. Following is a schedule of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1995, (expressed in thousands):

For the Year Ending June 30	Amount	
1996	S	8,975
1997		6,804
1998		5,196
1999		4,429
2000		3,171
Thereafter		9,832
Total	\$	38,407

F. The University System (a Component Unit) is a defendant or co-defendant in legal actions in several jurisdictions. Based on present knowledge, management believes any ultimate liability in these matters, in excess of insurance coverage, will not materially effect the financial position of the University System.

G. At June 30, 1995 the University System has available lines of credit totaling \$3,219,059.

#### Notes to Financial Statements For the Fiscal Year Ended June 30, 1995

#### **NOTE 10 - SUBSEQUENT EVENTS**

#### A. PRIMARY GOVERNMENT:

<u>General Obligation Bonds</u> - The following bonds have been sold after June 30, 1995:

\$34,800,000 Series July 1, 1995, General Obligation (Limited Tax) Bonds (Nevada Municipal Bond Bank Project Nos. 47 & 48) due in annual installments of \$1,005,000 to \$2,705,000 plus interest at 5.00% to 5.80% through July 1, 2015, callable on or after July 1, 2005 at par plus a premium of 1.0% until June 30, 2006, and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are exempt from the Constitutional Debt Limitation.

\$1,265,000 Series September 1, 1995A, General Obligation (Limited Tax) Water Pollution Control Revolving Fund Matching Bonds due interest only until February 1, 1997: Annual installments of \$65,000 to \$110,000 plus interest at 4.00% to 5.60% through July 1, 2010, callable on or after February 1, 2005 at par plus a premium of 1.0% until January 31, 2006, and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are exempt from the Constitutional Debt Limitation.

\$9,670,000 Series September 1, 1995B, General Obligation (Limited Tax) Water Pollution Control Revolving Fund Leveraged Bonds due interest only until February 1, 1997: Annual installments of \$315,000 to \$800,000 plus interest at 4.20% to 7.00% through July 1, 2015, callable on or after February 1, 2005 at par plus a premium of 1.0% until January 31, 2006, and at par thereafter. Payments are to be made from the Consolidated Bond Interest and Redemption Fund. The bonds are exempt from the Constitutional Debt Limitation. Mortgage Revenue Bonds - The following bonds have been sold after June 30, 1995:

On August 31, 1995, the Housing Division, an Enterprise Fund, issued \$9,060,000 1995 Issue B Multi-Unit Housing Revenue Bonds. The last maturity of the bonds is October 1, 2025.

Installment Purchase Agreement - On September 1, 1995, the Department of Information Services entered into an installment purchase agreement with Carlyle Capital Markets, Inc., to purchase equipment to upgrade it's mainframe computer. The total amount financed was \$3,405,000 at an interest rate of 5.1%, due in forty-eight monthly installments of \$78,205, beginning September 1, 1995.

<u>Colorado River Commission</u> - On June 28, 1995, the Governor of the State of Nevada signed into law Chapter 393, Statues of Nevada 1995 ("Transfer Act") which transfers from the Colorado River Commission to the Southern Nevada Water Authority all of the obligations and rights of the Commission related to the Southern Nevada Water System. The Transfer Act mandates that all actions necessary to effectuate the transfer of all rights and obligations shall occur by January 1, 1996.

#### **B. COMPONENT UNIT:**

On June 16, 1995, the Governor of the State of Nevada signed into law Assembly Bill No. 35 which amends NRS 315, which removed the Nevada Rural Housing Authority from the department of Business and Industry. Effective October 1, 1995, the Nevada Rural Housing Authority will act as a separate political subdivision.

Our artistic, heritage and historic offerings provide domestic and international travelers the opportunity to experience what is uniquely Nevadan; our regional characteristics and cultural diversity, our history and our most contemporary expressions.





# Combining, Individual Fund and Account Group Statements and Schedules



Providing access to information for government decision makers and their constituents has been a priority of the State of Nevada since its territorial Legislature established the State Library. Library services are the embodiment of the First Amendment. Free access to ideas is what makes a democracy and encourages the exchange of ideas.

# **General Fund**

The General Fund is maintained to account for financial resources traditionally associated with government that are not accounted for in another fund.

Gearing up for full access to the "Information Superhighway" ensures Nevada citizens will be information "haves" and not "have nots" in the new information technology age. Economic development, tourism, business and industry will depend on electronic information to remain productive and competitive. Citizens will use more information in their daily lives, and government agencies will provide more information directly to citizens in their homes or through their libraries, archives and museums.

201000

## Comparative Balance Sheet General Fund

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### June 30, 1995 with comparative totals for 1994

### Exhibit A-1

	Ju	ne 30, 1996	ال 	une 30, 1994 (Restated)		Increase (Decrease)
Assets						
Cash and pooled investments: Cash with treasurer	s	489.330.464	s	286,047,930	S	203,282,534
Cash in custody of other officials		1,148,845		1,386,273	•	(237,428)
Receivables:				.,,		()
Accounts receivable		2,925,730		2,268,668		657,062
Taxes receivable		175,694,024		114,426,412		61,267,612
Accrued interest and dividends		10,584,603		5,996,027		4,588,576
Intergovernmental receivables		95,172,899		55,964,040		39,208,859
Other receivables		83,370		149,968		(66,598)
Due from other funds		20,969,354		20,013,955		955,399
Due from component units		7,764		49,326		(41,562)
Interfund receivables		383,569		542,525		(158,956)
Advances to other funds		4,215,940		4,617,653		(401,713)
Other assets:		40.044.400		44 405 000		7,208,904
Prepaid items		18,614,130		11,405,226		7,208,904 9,051
Notes receivable	-	752,832	-	743,781		9,001
Total assets	\$	819,883,524	\$	503,611,784	\$	316,271,740
Liabilities: Accounts payable and accruals: Accounts payable Accrued payroll and related liabilities Intergovernmental payables Due to other funds	\$	111,963,089 7,611,387 17,956,496 390,258,725	\$	90,622,621 18,056,733 11,042,705 80,934,615	\$	21,340,468 (10,445,346) 6,913,791 309,324,110
Due to component units		34,808,214		2,044,984		32,763,230
Deferred revenue		74,672,570		76,358,089		(1,685,519
Other liabilities	-	6,776,741	3	5,806,631		970,110
Total liabilities	5	644,047,222		284,866,378		359,180,844
Fund balances:						
Reserved:		395,943		1,656,968		(1,261,025
Encumbrances and contracts		4,215,940		4,617,653		(401,713
Advances Balances forward		178,307,914		142,302,255		36,005,659
Other		19,725,662		30,616,312		(10,890,650
Unreserved:						
Designated for budget stabilization		-0-		39,552,218		(39,552,218
Undesignated deficit	-	(26,809,157)	-	-0-		(26,809,157
Total fund balances		175,836,302		218,745,406		(42,909,104

## Comparative Statement of Revenues, Expenditures and Changes in Fund Balances General Fund

# For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

Exhibit A-2

	June 30, 1995	June 30, 1994 (Restated)	Increase (Decrease)
Revenues			
Garning taxes, fees, licenses	\$	\$ 476,151,188	\$ 27,100,771
Sales taxes	446,503,559	402,547,804	43,955,755
Intergovernmental	561,880,148	490,986,333	70,893,815
Other taxes	260,510,525	244,397,270	16,113,255
Licenses, fees and permits	68,131,698	65,331,262	
Sales and charges for services	23,236,088		2,800,436
Interest		23,381,899	(145,811
Other	21,793,082	11,820,857	9,972,225
	20,577,618	17,422,100	3,155,518
Total revenues	1,905,884,677	1,732,038,713	173,845,964
Expenditures			
Current:			
General government	54,903,420	51,331,896	3,571,524
Health and social services	723,044,579	657,625,093	65,419,486
Education and support services	22,836,349	21,173,710	1,662,639
Law, justice and public safety	157,440,809	148,638,983	8,801,826
Regulation of business	29,974,690	28,273,256	
Recreation and resource development	62,320,877		1,701,434
Intergovernmental		58,519,933	3,800,944
-	433,081,912	452,006,799	(18,924,887)
Debt service:			
Principal	152,089	53,050	99,039
Interest	35,700	9,646	
Arbitrage payments	-0-	921,700	26,054 (921,700)
Total expenditures	1,483,790,425	1,418,554,066	65,236,359
Excess of revenues over expenditures	422.004.252	242 484 247	
	422,094,252	313,484,647	108,609,605
Other Financing Sources (Uses)			
Proceeds from capital leases	817,742	21,131	706 644
Proceeds from sale of bonds	-0-		796,611
Proceeds from sale of fixed assets	-	2,791,459	(2,791,459)
Operating transfers in	118,139	87,797	30,342
Fransfer from component unit	31,990,599	32,418,993	(428,394)
Densier rom component unit	21,392	36,502	(15,110)
Operating transfers out	(258,940,136)	(37,457,395)	(221,482,741)
ransfer to component unit	(234,011,092)	(205,133,448)	(28,877,644)
Total other financing			
sources (uses)	(460,003,356)	(207,234,961)	(252,768,395)
excess (deficiency) of revenues and other financing sources over expenditures			
and other financing uses	(37,909,104)	106,249,686	(144,158,790)
Fund balances, July 1	218,745,406	135,591,825	83,153,581
Change in accounting principle - adoption of		. ,.=-	
GASB 21 and 22	-0-	(25,075,502)	25,075,502
Residual equity transfers	(5,000,000)	1,979,397	(6,979,397)
und balances, June 30	\$ 175,836,302	\$ 218,745,406	(\$42,909,104)

# **Special Revenue Funds**

Special Revenue Funds account for the receipt and use of specific revenues that are legally restricted for particular purposes.



With a unique and visionary grants program, the Commission for Cultural Affairs preserves, maintains and promotes historic buildings throughout the state by encouraging and supporting cultural activities within those sites. This marriage of historic preservation and community development is providing both citizens and visitors alike a network of active, vital community cultural centers from Reno to Las Vegas and Boulder City to Gardnerville.

Creative adaptive reuse of the Pioneer Hotel in Elko (home to the Western Folklife Center), the Oats Park School in Fallon, the Fourth Ward School in Virginia City, the Yerington Grammar School, the Clark County Heritage Museum and other important historic buildings ensures that access to visual and performing arts activities, permanent and traveling exhibitions, and special events will be available throughout Nevada's expansive landscape.





On-site museum activities provide children with hands-on opportunties and contact with objects that animate our cultural life, and our knowledge of pre-history, history and natural history. School residencies, conducted by professional dancers, painters, sculptors, musicians and writers, promote stimulating interactions between students and artists that produce not only murals, plays, books and ensembles, but also a healthy respect for the creative process and those who create.

#### SPECIAL REVENUE FUNDS

**State Highway** Accounts for the maintenance, regulation, and construction of public highways and is funded through vehicle fuel taxes, federal funds, and other charges (NRS 408.235).

**Employment Security** Accounts for the administration of employment training programs (NRS 612.607), unemployment compensation claims (NRS 612.605), employment security laws (NRS 612.615).

**Workers' Compensation and Safety** Records assessments on insurers for compensation of injured workers and administration of regulations for employee safety (NRS 616.423), assesses self-insurers to pay claims against insolvent selfinsured employers (NRS 616.2925), accounts for compensation benefits to physically impaired employees from a subsequent injury in the course of employment (NRS 616.4261), and accounts for injury claims of employees of uninsured employers (NRS 616.437).

**Tourism Promotion** Accounts for room taxes and other monies designated for the support of the Commission on Tourism (NRS 231.250).

**Offenders' Store** Accounts for operations of the general merchandise stores and snack bars used by offenders. Earnings, except interest, must be expended for the welfare and benefit of all offenders (NRS 209.221).

**Colorado River Commission** Accounts for all general administrative activity, costs of engineering studies, analysis, negotiation, and other efforts necessary in the development of sources of water or power from the Colorado River (NRS 538.191), and records the development and sale of State lands in the Fort Mojave Valley (NRS 321.520).

Legislative Accounts for the operation of the Legislature and Legislative Counsel Bureau (NRS 218.085).

Higher Education Capital Construction Funds Accounts for the first \$5,000,000 and 20% of the remaining annual slot machine tax, which is designated for capital construction and payment of principal and interest on construction bonds for higher education (NRS 463.385).

**Municipal Bond Bank** Accounts for revenues and expenditures associated with buying local government bonds with proceeds of State general obligation bonds (NRS 349.952), with financing the construction of local government water treatment projects (NRS 350A.190), and with operating a revolving fund to finance local government pollution control projects (NRS 445.053).

Regulatory Accounts for receipts and expenditures related to investigations of gaming license applicants (NRS 463.331) and cash transactions of gaming licensees (NRS 463,332). enforcement of regulations on manufactured housing (NRS 489.491), enforcement of regulations pursuant to dairy products (NRS 584.460), legal judgements against real estate licensees (NRS 645.842), examining financial records and assets of authorized insurers (NRS 679B.300), regulation of public utilities (NRS 703.147), and regulation of taxicabs (NRS 706.8825).

**Miscellaneous Special Revenue Funds** Account for receipts and expenditures related to compensation of victims of crime (NRS 217.260), fees related to private investigators and recoveries for unfair trade practices (NRS 228.096), prosecution of racketeering (NRS 207.415), the office of advocate for customers of public utilities (NRS 228.310), administration of capital improvement projects (NRS 341.146), and substance abuse education, prevention, enforcement and treatment (NRS 458.400).

## Combining Balance Sheet Special Revenue Funds

### June 30, 1995 with comparative totals for 1994

		State Highway	E	mployment Security Funds	c 	Workers' ompensation and Safety	F	Tourism Promotion	- -	Offenders' Store		lorado River ommission
Assets												
Cash and pooled investments: Cash with treasurer	\$	159,325,789	\$	4,219,687	\$	13,493,645	\$	3,186,879	\$	538,888	\$	4,979,973
Cash in custody of other officials	100	1,757,144	•	5,842,037	•	300		-0-	•	· -0-		250
Investments		-0-		-0-		-0-		-0-		-0-		-0-
Receivables:												
Accounts receivable		331,332		55,940		261,562		10,000		74,159		52,946
Taxes receivable Accrued interest and dividends		10,755,512 -0-		-0- 47,781		221,818 -0-		-0- -0-		-0- -0-		-0- -0-
Intergovernmental receivables		4,226,133		1,022,031		7,358		10,011		-0-		8,135
Due from other funds		12,206,949		-0-		449,025		2,617		222,437		310,847
Due from component units		12,759		-0-		-0-		-0-		-0-		-0-
Interfund receivables		2,212		-0-		-0-		÷.		-0-		-0- -0-
Inventory Advances to other funds		10,407,329 30,978		-0- -0-		-0- -0-		-0- -0-		292,454 -0-		-0- -0-
Restricted assets (non-cash)		33,621,762		-~ -~		-0-		-0-		-0-		-0-
Other assets:				-								
Prepaid items		995		-0-		-0-		-0-		-0-		-0-
Notes receivable	-	-0-	-	-0-		-0-	_	-0-	_	-0-	-	-0-
Total assets	\$	232,678,894	\$	11,187,476	\$	14,433,708	\$	3,209,507	\$	1,127,938	\$	5,352,151
Liabilities and Fund Balances Liabilities: Accounts payable and accruals: Accounts payable Accrued payroll Intergovernmental payables	s	3,543,692 4,811,412 9,083,560	\$	373,065 553,577 64,604	\$	5,050,297 116,234 79,367	\$	779,914 12,935 -0-	\$	119,550 28,898 -0-	\$	64,542 18,572 -0-
Contracts payable		13,776,871		-0-		-0-		-0-		-0-		-0-
Due to other funds		16,616,417		295,493		75,083		3,293		11,864		5,699
Due to component units		9,374		39 444		1,105		-0-		-0-		-0-
Deferred revenue		-0-		-0-		-0-		5,994		-0-		-0-
Other liabilities: Payable from restricted assets		33,621,762	_	-0-	_	-0-	_	-0-	_	-0-	_	-0-
	-											88,813
	-	81,463,088		1,326,183		5,322,086		802,136		160,312		00,013
Fund balances:	-	81,463,088		1,326,183	_	5,322,086	_	802,136	_	160,312	_	00,013
Fund balances: Reserved:	-	81,463,088	-	1,326,183	_	5,322,086	_	802,136	_			00,013
		105,964,488		240,523		29,722		78		95,475		5,983
Reserved: Encumbrances and contracts Inventory	-	105,964,488 10,407,329		240,523 -0-		29,722 -0-		78 -0-		95,475 292,454		5,983 -0-
Reserved: Encumbrances and contracts Inventory Advances		105,964,488 10,407,329 30,978	-	240,523 -0- -0-		29,722 -0- -0-		78 -0- -0-		95,475 292,454 -0-		5,983 -0- -0-
Reserved: Encumbrances and contracts Inventory Advances Balances forward Other	-	105,964,488 10,407,329	-	240,523 -0-		29,722 -0-		78 -0-		95,475 292,454		5,983 -0-
Reserved: Encumbrances and contracts Inventory Advances Balances forward		105,964,488 10,407,329 30,978 13,684,228	-	240,523 -0- -0- -0-		29,722 -0- -0- -0-		78 -0- -0- -0-		95,475 292,454 -0- -0-		5,983 -0- -0- -0-
Reserved: Encumbrances and contracts Inventory Advances Balances forward Other Unreserved:		105,964,488 10,407,329 30,978 13,684,228 -0-		240,523 -0- -0- -0- -0-		29,722 -0- -0- -0- -0-		78 -0- -0- -0- -0-		95,475 292,454 -0- -0- -0-		5,983 -0- -0- -0- -0-

			Higher					cellaneous		_		
		E	ducation					Special		Total Al	l Fu	
			Capital	Municipal	E	Regulatory	I	Revenue				1994
Le	gislative	Co	nst Funds	Bond Bank	_	Funds		Funds	_	1995	_	(Restated)
									_			
		\$		\$ 11,952,097	\$	10,092,771	\$	3,381,564	\$	231,656,247	\$	273,105,559
	156,395		-0-	-0-		251,202		-0-		8,007,328		8,612,240
	-0-		-0-	193,125,000		-0-		-0-		193,125,000		136,210,00
	46,324		-0-	-0-		674,540		5,067		1,511,870		851,77
	-0-		40,137	-0-		-0-		-0-		11,017,467		13,000,571
	-0-		-0-	-0-		-0-		-0-		47,781		26,530
	-0-		-0-	46,721,895		2,727		82,663		52,080,954		53,187,51
	18,497,371		7,000	200,609		659,118		351,425		32,907,398		13,933,24
	-0-		-0-	-0-		-0-		239		12,998		80-
	-0-		-0-	-0-		-0-		-0-		2,212		2,212
	347,224		- <b>0</b> -	-0-		-0-		-0-		11,047,007		11,684,83
	-0-		-0-	-0-		-0-		-0-		30,978		33,19
	-0-		-0-	-0-		-0-		-0-		33,621,762		32,421,80
	66,590		-0-	-0-		19,558		-0-		87,143		1,101,69
	-0-		_0_	-0-	_	-0-		-0-	_	-0-	_	171,27
;	21,961,815	s	17.684.180	\$ 251,999,602	s	11,699,916	s	3,820,958	\$	575,156,145	\$	544,343,26
		. <u> </u>			-						_	
		<u> </u>			-		_					
	242.214			¢ 250		313 510		276 240	5	10 734 374	s	9.318.54
	213,314		-0-		\$	313,510	\$	276,240	\$	10,734,374 6 192 251	s	
	213,314 429,651 -0-		-0- -0- -0-	\$ 250 -0- 17,805	\$	313,510 171,734 -0-	\$	276,240 49,238 -0-	\$	10,734,374 6,192,251 9,245,336	s	7,212,19
	429,651 -0-		-0- -0-	-0- 17,805	\$	171,734	\$	49,238	\$	6,192,251	\$	7,212,19 8,800,30
	429,651 -0- -0-		-ው- -ው- -ው-	-0- 17,805 -0-	\$	171,734 -0- -0-	\$	49,238 -0-	\$	6,192,251 9,245,336	\$	7,212,19 8,800,30 28,464,33
;	429,651 -0- -0- 345,130		-0- -0- 5,190,314	-0- 17,805 -0- 49,204	\$	171,734 -0-	\$	49,238 -0- -0-	\$	6,192,251 9,245,336 13,776,871	\$	7,212,19 8,800,30 28,464,33 24,519,42
	429,651 -0- -0-		-ው- -ው- -ው-	-0- 17,805 -0-	\$	171,734 -0- -0- 1,470,228	\$	49,238 -0- -0- 18,727	\$	6,192,251 9,245,336 13,776,871 24,081,452	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49
	429,651 -0- 345,130 -0-		-0- -0- 5,190,314 -0-	-0- 17,805 -0- 49,204 -0-	\$	171,734 -0- 1,470,228 -0-	\$	49,238 -0- 18,727 -0-	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87
	429,651 -0- 345,130 -0- -0-		-0- -0- 5,190,314 -0- -0-	-0- 17,805 -0- 49,204 -0- -0-	\$	171,734 -0- 1,470,228 -0- 3,894,884	\$	49,238 -0- 18,727 -0- 85,690	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,45 3,578,87 32,421,80
	429,651 -0- 345,130 -0- -0- -0-		-0- -0- 5,190,314 -0- -0- -0-	-0- 17,805 -0- 49,204 -0- -0- -0-	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0-	\$	49,238 -0- 18,727 -0- 85,690 0-	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,45 3,578,87 32,421,80
	429,651 -0- 345,130 -0- -0- -0- 988,095		-0- -0- 5,190,314 -0- -0- -0-	-0- 17,805 -0- 49,204 -0- -0- -0-	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0-	\$	49,238 -0- 18,727 -0- 85,690 0-	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01
	429,651 -0- 345,130 -0- -0- -0- 988,095 146,202		-0- -0- 5,190,314 -0- -0- -0- 5,190,314	-0- 17,805 -0- 49,204 -0- -0- -0- -0- -0- 67,259	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0- 5,850,356	\$	49,238 -0- 18,727 -0- 85,690 -0- 429,895	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537 106,529,508 11,047,007	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01 11,684,83
	429,651 -0- 345,130 -0- -0- -0- 988,095 146,202 347,224	\$	-0- -0- 5,190,314 -0- -0- 5,190,314 5,190,314	-0- 17,805 -0- 49,204 -0- -0- -0- 67,259 -0-	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0- 5,850,356 45,849	\$	49,238 -0- -0- 18,727 -0- 85,690 -0- 429,895 1,188	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537 106,529,508 11,047,007 30,978	\$	9,318,54 7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01 11,684,83 33,15
	429,651 -0- 345,130 -0- -0- -0- 988,095 146,202 347,224 -0-	\$	-0- -0- 5,190,314 -0- -0- 5,190,314 5,190,314	-0- 17,805 -0- 49,204 -0- -0- -0- 67,259 -0- -0-	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0- 5,850,356 45,849 -0-	\$	49,238 -0- -0- 18,727 -0- 85,690 -0- 429,895 1,188 -0-	\$	6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537 106,529,508 11,047,007 30,978 32,786,748	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01 11,684,85 33,19 148,55
	429,651 -0- 345,130 -0- -0- -0- 988,095 146,202 347,224	\$	-0- -0- 5,190,314 -0- -0- -0- 5,190,314 -0- -0- -0- -0-	-0- 17,805 -0- 49,204 -0- -0- -0- 67,259 -0- -0- -0- -0- -0-	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0- 5,850,356 45,849 -0- -0-	\$	49,238 -0- 18,727 -0- 85,690 -0- 429,895 1,188 -0- -0-		6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537 106,529,508 11,047,007 30,978	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01 11,684,85 33,19 148,59
	429,651 -0- 345,130 -0- -0- -0- 988,095 146,202 347,224 -0- 19,102,520	\$	-0- -0- 5,190,314 -0- -0- -0- 5,190,314 -0- -0- -0- -0- -0-	-0- 17,805 -0- 49,204 -0- -0- -0- 67,259 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0- 5,850,356 45,849 -0- -0- -0-	\$	49,238 -0- 18,727 -0- 85,690 -0- 429,895 1,188 -0- -0- -0-		6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537 106,529,508 11,047,007 30,978 32,786,748	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01 11,684,83 33,11 148,59 187,932,24
5	429,651 -0- 345,130 -0- -0- 988,095 146,202 347,224 -0- 19,102,520 -0-	\$	-0- -0- 5,190,314 -0- -0- 5,190,314 5,190,314	-0- 17,805 -0- 49,204 -0- -0- -0- 67,259 -0- -0- 251,932,343	\$	171,734 -0- 1,470,228 -0- 3,894,884 -0- 5,850,356 45,849 -0- -0- -0- -0- -0- -0-	\$	49,238 -0- -0- 18,727 -0- 85,690 -0- 429,895 1,188 -0- -0- -0- -0- -0- -0-		6,192,251 9,245,336 13,776,871 24,081,452 49,923 3,986,568 33,621,762 101,688,537 106,529,508 11,047,007 30,978 32,786,748 251,932,343	\$	7,212,19 8,800,30 28,464,33 24,519,42 208,49 3,578,87 32,421,80 114,523,99 173,878,01 11,684,83 33,15

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# STATE OF NEVADA

# Combining Statement of Revenues, Expenditures and Changes in Fund Balances Special Revenue Funds

### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

Intergovernmental       134,421,522       28,907,077       1,128,162         Other taxes       142,267,129       4,485,109       12,910,680         Licenses, fees and permits       90,650,722       -0-       170,658         Sales and charges for services       8,843,218       347,672       6,610         Interest       10,486,134       253,578       854,095         Other       6,915,241       560,441       1,294,311         Total revenues       393,583,966       34,553,877       16,364,516	6,813,807 65,815 245 -0- -0-	0- -0- -0- 5,405,560 - 33,910	\$-0- -0- -0-
Intergovernmental         134,421,522         28,907,077         1,128,162           Other taxes         142,267,129         4,485,109         12,910,680           Licenses, fees and permits         90,650,722         -0-         170,658           Sales and charges for services         8,843,218         347,672         6,610           Interest         10,486,134         253,578         854,095           Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516	-0- 6,813,807 65,815 245 -0- -0-	0- -0- -0- 5,405,560 - 33,910	-0- -0- -0-
Intergovernmental         134,421,522         28,907,077         1,128,162           Other taxes         142,267,129         4,485,109         12,910,680           Licenses, fees and permits         90,650,722         -0-         170,658           Sales and charges for services         8,843,218         347,672         6,610           Interest         10,486,134         253,578         854,095           Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516	-0- 6,813,807 65,815 245 -0- -0-	0- -0- -0- 5,405,560 - 33,910	-0- -0- -0-
Other taxes         142,267,129         4,485,109         12,910,680           Licenses, fees and permits         90,650,722         -0-         170,658           Sales and charges for services         8,843,218         347,672         6,610           Interest         10,486,134         253,578         854,095           Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516	6,813,807 65,815 245 -0- -0-	-0- -0- 5,405,560 - 33,910	-0- -0-
Licenses, fees and permits         90,650,722         -0-         170,658           Sales and charges for services         8,843,218         347,672         6,610           Interest         10,486,134         253,578         854,095           Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516	65,815 245 -0- -0-	-0- 5,405,560 - 33,910	-0-
Sales and charges for services         8,843,218         347,672         6,610           Interest         10,486,134         253,578         854,095           Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516           Expenditures         10,486,134         10,486,134         10,486,134	245 -0- -0-	5,405,560 33,910	
Interest         10,486,134         253,578         854,095           Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516           Expenditures         10,486,134         253,578         854,095	-0-	33,910	895.371
Other         6,915,241         560,441         1,294,311           Total revenues         393,583,966         34,553,877         16,364,516           Expenditures	-0-		160,266
Expenditures	6,879,867		4,977,606
		5,563,530	6,033,243
Current:			
General government -00	-0-	-0-	-0-
Health and social services -0- 32,862,741 -0		-	-Õ-
Education and support services _000-		-	-0-
Law, justice and public safety 58,330,714 -00			-0-
Regulation of business -0- 13,224,649			-0-
Transportation 368,040,163 -00	-0-		-0-
Recreation, resource development -00-	4,900,968		1,973,243
ntergovernmental -OOO- Debt service:		· · · · ·	1,252,782
Principal 693,611 -00-	-0-	-0-	-0-
Interest 204,922 -00-	-	· · · · · · · · · · · · · · · · · · ·	-0- -0-
Bond issue costs -00-			-0-
Total expenditures 427,269,410 32,862,741 13,224,649	4,900,968	4,929,620	3,226,025
Excess (deficiency) of revenues			
over expenditures (33,685,444) 1,691,136 3,139,867	1,978,899	633,910	2,807,218
Other Financing Sources (Uses)			
Proceeds from capital leases 1,367,372 -00-	-0-		
Proceeds from sale of bonds		-0-	-0-
Proceeds from sale of fixed assets 37.267	-0- 55	-0-	-0-
Operating transfers in 1.074.438 103.625		-0- -0-	-0- -0-
ransfer from component unit -000-		-0- -0-	-0- -0-
Operating transfers out (13,441,694) (483,603) (4,947,413)	•	(499,366)	-0-
Total other financing			
sources (uses) (10,962,617) (379,978) (4,944,191)	(983,448)	(499,366)	-0-
xcess (deficiency) of revenues and			
other financing sources over expenditures and other financing uses (44,648,061) 1.311.158 (1.804.324)			
expenditures and other financing uses (44,648,061) 1,311,158 (1,804,324)	995,451	134,544	2,807,218
	1,411,920	833,082	2,456,120
change in accounting principle - adoption	-0-	.0.	.0
change in accounting principle - adoption	<u> </u>	 \$ 967,626	-0-

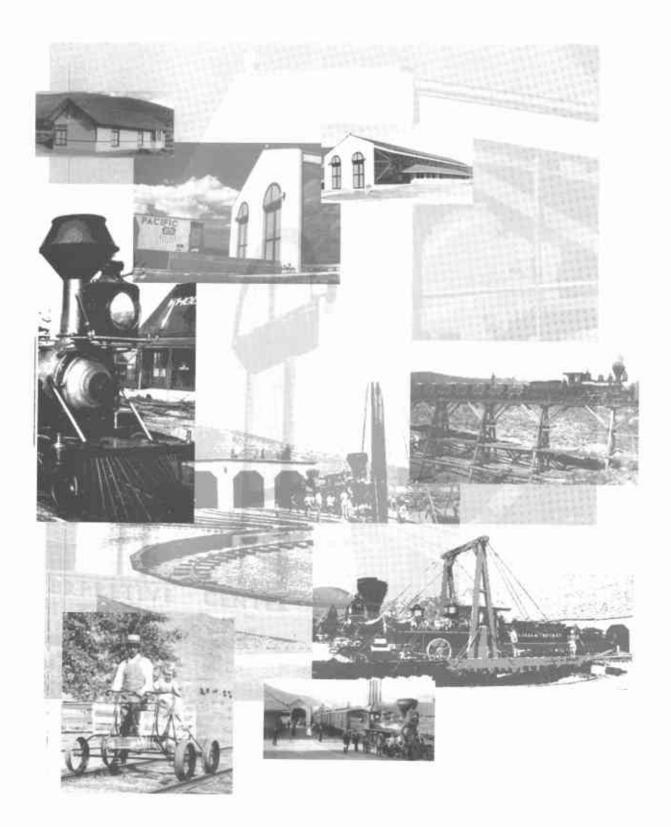
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### Exhibit B-2

			Higher Education					М	iscellaneous Special		Total All	F	unds
L	egislative	C	Capital onst Funds		Municipal Bond Bank	Regulator Funds	У		Revenue Funds	_	1995	_	1994 (Restated)
\$	-0-	\$	14,271,557	s	-0-	s	-0-	5	-0-	5	14.271.557	\$	14.014.705
•	-0-		-0-		6,444,476	130.	-		-ŏ-		171,031,679	Ψ.	174,148,090
	-0-		-0-		-0-	7,104,	_		-0-		173,580,752		185,431,95
	41,296		-0-		-0-	11,018			4,119,228		106,066,247		100,074,91
	293,420		-0-		-0-	165.			-0-		15,957,233		15,748,58
	,		-0- -0-		10,410,623	109,			110,891		22,419,319		11,975,16
	-0- 178,649		-0-		-0-	77,			865,933		14,993,507	_	25,274,37
_	513,365	_	14,271,557	_	16,855,099	18,605,	222		5,096,052		518,320,294		526,667,78
	18,589,819		-0-		500		-0-		2,233,390		20,823,709		13,153,95
	-0-		-0-		-0-		-0-		-0-		32,862,741		31,593,24
	-0-		-0-		-0-		-0-		-0-		-0-		84,24
	-0-		-0-		-0-		-0-		3,263,323		66,523,657		62,239,02
	815,269		-0-		-0-	14,556,			-0-		28,596,517		26,062,86
	-0-		-0-		-0-		-0-		-0-		368,040,163		347,063,73
	-0-		-0-		-0-		-0-		-0-		6,874,211		5,144,37
	-0-		-0-		527,808		-0-		-0-		1,780,590		338,10
	94,687		-0-		-0-	9,	289		-0-		797,587		725,38
	24,305		-0-		-0-	1,	879		-0-		231,106		191,06
	-0-	_	-0-	_	3,000		-0-		-0-	_	3,000	_	45,25
	19,524,080	_		-	531,308	14,567,	767	_	5,496,713		526,533,281	_	486,641,27
	(19,010,715)		14,271,557	_	16,323,791	4,037,	455		(400,661)		(8,212,987)		40,026,51
	477,311		-0-		-0-	10	070		-0-		1,854,753		47,01
	-0-		-0-		63,900,000		-0-		-0-		63,900,000		188,172,01
	1,473		-0-		-0-	1	930		-0-		43,947		66,78
	36,394,591		-0-		-0-	2,181	512		1,650,156		41,428,334		14,189,6
	-0-		-0-		-0-		-0-		-0-		-0-		5,0
	(93,991)		(12,941,751)		(16,297,676)	(5,606	428)		(46,278)		(55,365,715)	_	(41,931,3
	36,779,384		(12,941,751)		47,602,324	(3,412	,916)		1,603,878	a	51,861,319		160,549,1
	17,768,669		1,329,806		63,926,115	624	,539		1,203,217		43,648,332		200,575,6
	3,205,051		11,164,060		188,006,228	5,225	,021		2,187,846		429,819,276		219,374,8
-	-0-	_	-0-	_	-0-		-0-	_	-0-		-0-	_	9,868,7
s	20,973,720	\$	12,493,866	\$	251,932,343	\$ 5,849	,560	\$	3,391,063	\$	473,467,608	\$	429,819,2

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Perhaps the best teaching tool available to museum professionals is the hands-on experience attained by studying the objects that they collect. One of the most exciting of those experiences is provided by the state's railroad museum which offers "live steam," complete with bells and whistles.

# **Debt Service Funds**

Debt Service Funds account for the payment of principal and interest on general long-term bonds.







Specialization of function is an extremely important aspect of preservation. Documents, manuscripts, maps, books and photographs have been preserved from the earliest periods of Nevada history. Subject matter is diverse and intriguing and provides a wealth of information for scholars as well as visitors to the state.

#### DEBT SERVICE FUNDS

**Consolidated Bond Interest and Redemption -** Accumulates monies for the payment of principal and interest on general obligation bonds of the State. Bonds have been issued for the following purposes: (NRS 349.090)

Purpose		Issued	Final Maturity		Outstanding Balance 6/30/95
Purchase of Municipal Securities	\$	220,220,000	2015	\$	193,125,000
Capital Construction, Acquisition					
and Renovation		575,905,000	2013		339,630,000
University Projects		155,394,000	2011		83,795,000
Recreation and Resource Development		136,066,245	2013		83,966,245
Various Purposes		23,885,000	2011		19,275,000
	\$	1,111,470,245		\$	719,791,245
	_			-	

Highway Revenue Bonds - Accumulates monies for the payment of principal and interest on highway revenue bonds of the State: (NRS 349.300)

Highway Improvement			
(Motor Vehicle Fuel Tax)	\$ 152,100,000	1999	\$ 90,240,000

Some issues have been partially refunded by various refunding issues

# STATE OF NEVADA

### Combining Balance Sheet Debt Service Funds

### June 30, 1995 with comparative totals for 1994

Exhibit C-1

						Total Bo	th Fu	nds
	1	Cons Bond Interest and Redemption		Highway Revenue Bonds		1995	-	1994
Assets								
Cash and pooled investments:								
Cash with treasurer	\$	16,687,832	\$	1,346,161	\$	18,033,993	\$	15,782,357
Cash in custody of other officials		15,968		-0-		15,968		12,921
Intergovernmental receivables		4,081,281		-0-		4,081,281		3,573,723
Due from other funds	-	1,914,848	_	296,800		2,211,648	_	3,298,246
Total assets	\$	22,699,929	\$	1,642,961	\$	24,342,890	\$	22,667,247
Liabilities and Fund Balances								
Accounts payable and accruals: Matured interest payable	\$	7,921	\$	-0-	\$	7.921	\$	7,921
Matured bonds payable	*	5,000	30	-0-	50	5,000		5,000
Interest payable		3,194		-0-		3,194		280,481
Due to other funds		73,873		-0-		73,873		-0-
Due to component units		190,314	-	-0-		190,314	_	13,669
Total liabilities	-	280,302	_	-0-	_	280,302	_	307,071
Fund balances:								
De como de face de bé como inc		22,419,627		1,642,961		24,062,588		22,360,176
Reserved for debt service			_		-		-	

# Combining Statement of Revenues, Expenditures and Changes in Fund Balances Debt Service Funds

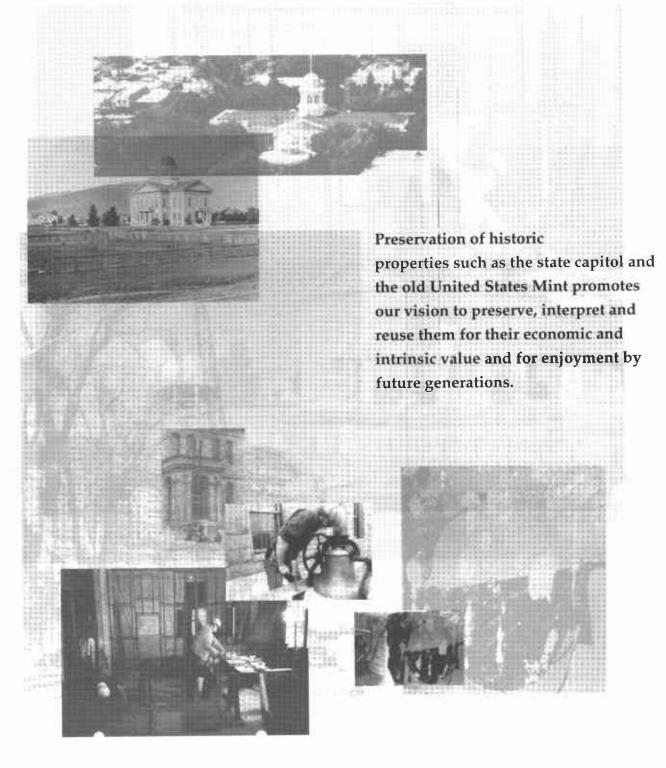
Exhibit C-2

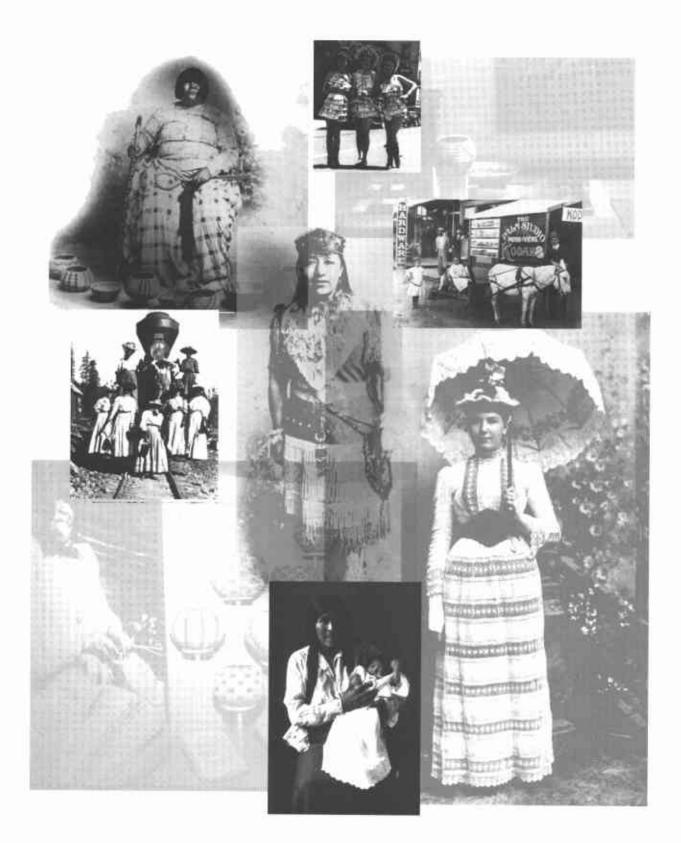
# For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

			Total Both	Funds
	Cons Bond Interest and Redemption	Highway Revenue Bonds	1995	1994
Revenues				
Intergovernmental	\$ 402,668	\$ -0-	\$ 402.668	\$ 326,334
Taxes	43,755,247	35,473,950	79,229,197	54,141,138
Interest	3,702,018	-0-	3,702,018	3,097,890
Total revenues	47,859,933	35,473,950	83,333,883	57,565,362
Expenditures				
Debt service:				
Principal	28,260,000	30,420,000	58,680,000	38,915,000
Interest, fiscal charges	36,777,469	5,439,677	42,217,146	35,028,286
Bond issue costs	170,756	-0-	170,756	450,521
Arbitrage payments	4,277,200	-0-	4,277,200	6,393
Refunding payments	661,183	-0-	661,183	392,772
Total expenditures	70,146,608	35,859,677	106,006,285	74,792,972
Deficiency of revenues				
over expenditures	(22,286,675)	(385,727)	(22,672,402)	(17,227,610)
Other Financing Sources (Uses)	t.			
Proceeds from sale of bonds	-0-	-0-	-0-	1,463,967
Operating transfers in	24,408,540	-0-	24,408,540	17,554,336
Transfer from component unit	314,838	-0-	314,838	488,512
Operating transfers out	-0-	-0-	-0-	(75,221)
Transfer to component unit	(348,564)	-0-	(348,564)	(13,669)
Proceeds of refunding bonds	84,177,383	-0-	84,177,383	179,730,698
Payment to refunded bond agent	(84,177,383)	-0-	(84,177,383)	(179,730,698)
Total other financing sources (uses)	24,374,814		24,374,814	19,417,925
Excess (deficiency) of revenues and other financing sources over expenditures				
and other financing uses	2,088,139	(385,727)	1,702,412	2,190,315
Fund balances, July 1	20,331,488	2,028,688	22,360,176	20,169,861
Fund balances, June 30	\$ 22,419,627	\$ 1,642,961	\$ 24,062,588	\$ 22,360,176

# **Capital Projects Funds**

Capital Projects Funds account for the monies used for the acquisition and construction of major capital facilities.





Fashions of the time have been a subject of photographic study for many years. Thanks to many far sighted individuals, the actual clothing and textiles of Nevada's history are now collected and cared for in the new Marjorie Russell Clothing & Textile Conservation Center in Carson City.

#### **CAPITAL PROJECTS FUNDS**

**Parks Capital Project Construction** Accounts for the parks improvements program for the Division of State Parks of the Department of Conservation and Natural Resources (NRS 407.065).

**Capital Improvement Program - Motor Vehicle** Accounts for capital improvement projects for the Department of Motor Vehicles and Public Safety (NRS 341.146).

**Capital Improvement Program - Human Resources** Accounts for capital improvement projects for the Department of Human Resources (NRS 341.146).

**Capital Improvement Program - University System** Accounts for capital improvement projects for the University and Community College System of Nevada (NRS 341.146).

**Capital Improvement Program - General State Government** Accounts for capital improvement projects for general government (NRS 341.146). **Capital Improvement Program - Special Projects** Accounts for asbestos removal and master plan projects of the Public Works Board (NRS 341.146).

**Capital Improvement Program - Prison System** Accounts for capital improvement projects for the Department of Prisons (NRS 341.146).

**Capital Improvement Program - Military** Accounts for capital improvement projects for the Department of Military (NRS 341.146).

**Capital Improvement Program - Wildlife** Accounts for capital improvement projects for the Department of Wildlife (NRS 341.146).

**Miscellaneous** - Accounts for capital improvement projects which are not directed by the Public Works Board.

# Combining Balance Sheet Capital Projects Funds

### June 30, 1995 with comparative totals for 1994

		arks Capital Project onstruction	_	CIP Motor Vehicle		CIP Human Resources		CIP University System	_	CIP Gen State Gov't
Assets Cash with treasurer Receivables:	\$	4,248,549	\$	1,516,137	\$	3,054,505	\$	30,103,620	\$	13,794,525
Intergovernmental receivable Due from other funds Prepaid expenses		150,195 1,000,000 0-		-0- 11, <b>548,49</b> 8 -0-	_	-0- 4,607,454 -0-		-0- 14,591,685 -0-		-0- 14,913,124 -0-
Total assets	\$	5,398,744	\$	13,064,635	\$	7,661,959	\$	44,695,305	\$	28,707,649
Liabilities and Fund Balances Liabilities: Accounts payable and accruals: Accounts payable Intergovernmental payables Contracts payable: Contracts payable	s s	6,511 211,170 585,162	\$	651 -0- 370,498	\$	-0- -0- 464,161	\$	1,074 7 4,591,953	\$	10,884 352 878,526
Retention payable Due to other funds Due to component units Deposits		167,197 45,179 -0- -0-		74,020 9,944 -0- -0-		150,498 49,413 -0- -0-		2,341,927 53,830 126,246 23,039,403		611,864 227,231 -0- 53,827
Total liabilities	_	1,015,219	-	455,113	_	664,072	1	30,154,440		1,782,684
Fund balances: Reserved:										
Encumbrances and contracts Other Unreserved:		3,550,656 -0-		269,811 -0-		713,438 -0-		-0- -0-		1,520,211 -0-
Designated for approved capital projects	_	832,869	-	12,339,711	-	6,284,449		14,540,865	_	25,404,754
Total fund balances	2	4,383,525	_	12,609,522	_	6,997,887	_	14,540,865		26,924,965
Total liabilities and fund balances	\$	5,398,744	\$	13,064,635	\$	7,661,959	\$	44,695,305	\$	28,707,649

### Exhibit D-1

				Total a	ll Funds
CIP Special Projects	CIP Prison System	CIP Military	CIP Wildlife	1995	1994
\$ 36,392	\$ 4,427,307	\$ 70,438	\$ 4,238,921	\$ 61,490,394	\$ 99,172,510
-0- -0-	-0- 45,035,447 -0-	-0- 6,001,664 -0-	1,081,650 -0- -0-	1,231,845 97,697,872 -0-	2,017,281 11,302,371 96,484
\$ 36,392	\$ 49,462,754	\$ 6,072,102	\$ 5,320,571	\$ 160,420,111	\$ 112,588,646
\$-0- 7	\$         24,110 -0-	\$-0- -0-	\$~-0- -0-	\$ 43,230 211,536	\$ 43,659 69
-0- -0- 1,053 -0-	467,311 517,869 35,081 -0-	6,818 23,344 -0- -0-	-0- -0- -0-	7,364,429 3,886,719 421,731 126,246	5,123,908 3,455,821 980,822 834,006
22,938	<u>-0-</u> 1,044,371	 30,162	<u>-0-</u> 0-	23,116,168	33,569,245 44,007,530
-0- -0-	742,808 -0-	51,613 -0-	12,720 -0-	6,861,257 -0-	20,022,867 1,000,000
12,394	47,675,575	5,990,327	5,307,851	118,388,795	47,558,249
12,394	48,418,383	6,041,940	5,320,571	125,250,052	68,581,116
\$ 36,392	\$ 49,462,754	\$ 6,072,102	\$ 5,320,571	\$ 160,420,111	\$ 112,588,646

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Capital Projects Funds

### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

		arks Capital Project onstruction	_	CIP Motor Vehicle	_	CIP Human Resources	_	CIP University System	-	CIP Gen State Gov't
Revenues										
Intergovernmental Interest	\$	450,253	\$	-0-	\$	-0-	\$	-0-	\$	15,414
Other		-0- 1,688	_	-0- -0-	_	11,532 -0-	-	-0- -0-	_	-0- 152,644
Total revenues		451,941	_	-0-	-	11,532	-	-0-	_	168,058
Expenditures										
Capital improvements		4,861,662	_	6,483,089	_	2,498,821	_	-0-	_	16,490,257
Total expenditures		4,861,662	_	6,483,089	_	2,498,821	_	-0-	_	16,490,257
Deficiency of revenues										
over expenditures		(4,409,721)	_	(6,483,089)	-	(2,487,289)	_	-0-	_	(16,322,199)
Other Financing Sources (Uses)										
Proceeds from sale of bonds		-0-		-0-		-0-		23,520,000		-0-
Operating transfers in		1,288,973		9,375,323		4,602,762		14,540,865		14,369,297
Operating transfers out Transfer to component unit		(1,688)	_	(3,500)	_	-0- _0-	_	-0- (23,520,000)	_	(30,000)
Total other financing sources (uses)	_	1,287,285	_	9,371,823	_	4,602,762		14,540,865	_	14,339,297
Excess (deficiency) of revenues and other financing sources over expenditures										
and other financing uses		(3,122,436)	_	2,888,734	_	2,115,473	_	14,540,865	_	(1,982,902)
Fund balances, July 1		7,505,961		9,720,788		4,882,414		-0-		28,907,867
Residual equity transfers	_	-0-	_	-0-	-	-0-	_	-0-	_	-0-
Fund balances, June 30	\$	4,383,525	\$	12,609,522	\$	6,997,887	\$	14,540,865	\$	26,924,965

### Exhibit D-2

_	CIP		CIP								Total a	ll Fur	nde
Special Projects		-	Prison System	-	CIP Military		CIP Wildlife	Mise	cellaneous	-	1995	-	1994
\$	-0- -0- -0-	\$	-0- 257,638 45,037	\$	1,692,957 -0- -0-	\$	81,650 -0- -0-	\$	-0- 1,418 -0-	\$	2,240,274 270,588 199,369	\$	23,265 462,563 392,189
_	-0-	-	302,675	_	1,692,957	_	81,650	-	1,418	-	2,710,231	-	878,017
-	-0-	_	7,474,127	_	1,756,166	_	923,688		60,534	-	40,548,344	_	49,870,724
	-0-	-	7,474,127		1,756,166	_	923,688		60,534	_	40,548,344	_	49,870,724
	-0-	_	(7,171,452)		(63,209)		(842,038)		(59,116)	_	(37,838,113)	-	(48,992,707)
	-0- -0- -0- -0-		-0- 44,927,463 (562,692) -0-		-0- 6,001,664 -0- -0-		ት ት ት		-0- -0- (1,418) -0-		23,520,000 95,106,347 (599,298) (23,520,000)		26,137,036 4,758,788 (5,179,754) (13,488,865)
	-0-	_	44,364,771	а. Н	6,001,664	-	-0-	_	(1,418)	_	94,507,049	_	12,227,205
	-0-		37,193,319	-	5,938,455	-	(842,038)		(60,534)		56,668,936		(36,765,502)
	12,394		11,225,064		103,485		6,162,609		60,534		68,581,116		105,583,685
	-0-		-0-	_	-0-	_	-0-		-0-	_	-0-	_	(237,067)
\$	12,394	\$	48,418,383	\$	6,041,940	\$	5,320,571	\$	-0-	\$	125,250,052	\$	68,581,116

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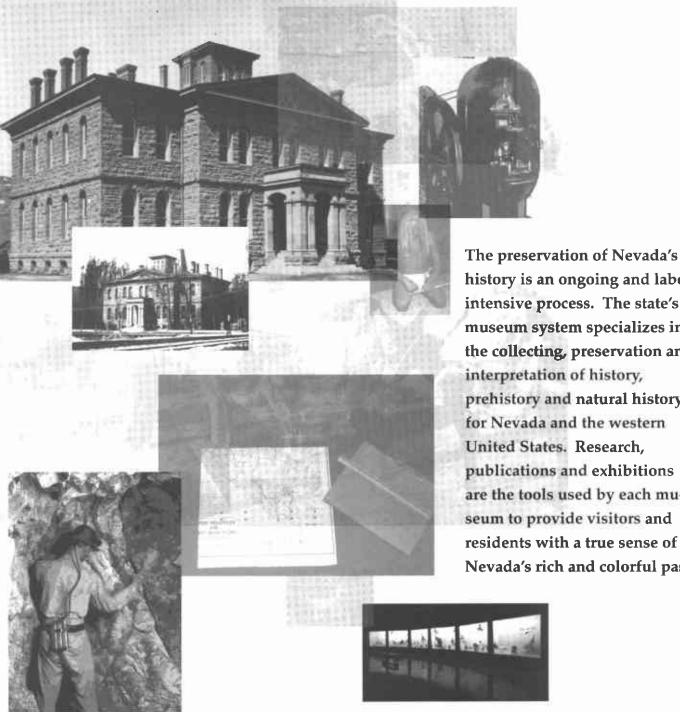
Nevada seeks to educate and develop a caring citizenry who respect traditional lifeways and work to protect Nevada's historical and archaeological heritage.





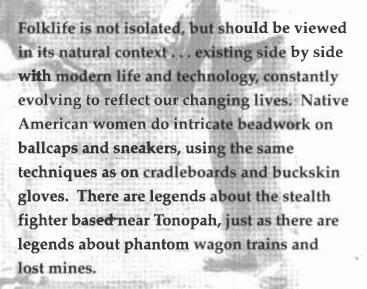
# **Enterprise Funds**

Enterprise Funds account for operations that are financed and operated in a manner similar to private businesses. The intent of the state is that the cost of providing these goods and services be financed or recovered primarily through user charges.



history is an ongoing and labor intensive process. The state's museum system specializes in the collecting, preservation and interpretation of history, prehistory and natural history for Nevada and the western United States. Research, publications and exhibitions are the tools used by each museum to provide visitors and residents with a true sense of Nevada's rich and colorful past.





By recognizing and valuing our state's rich and diverse cultural expressions, we can explore our cultural pluralism and our collective identity, our diversity and our unity.

#### ENTERPRISE FUNDS

Colorado River Commission Water Treatment Accounts for the operations of the Alfred Merritt Smith Water Treatment Facility, which is integrated with other water facilities and operated as the Southern Nevada Water System, a utility supplying water to five retailing entities in Clark County, Nevada (NRS 538.211).

**Colorado River Commission Water Transmission** Accounts for the federally financed portion of the Southern Nevada Water System (NRS 538.211).

Colorado River Commission Power Marketing Accounts for the State's share of the cost of uprating the generating facilities at Hoover Dam, which was financed through the sale of bonds. The fund also records purchases and sales of power and other power marketing related activities (NRS 538.211).

Housing Division Accounts for the State program to assist private lenders in providing low interest housing loans to low and moderate income households. The program is financed through the sale of bonds (NRS 319.170). Industrial Insurance Accounts for the operations of the State Industrial Insurance System. The system provides statutory benefits of medical care, disability compensation and rehabilitation services for workers who are injured or contract an occupational disease in the course of their employment (NRS 616.425).

**Forestry Nurseries** Accounts for the selfsupporting operation of State nurseries, which propagate, maintain and distribute plants for conservation purposes (NRS 528.100).

**Prison Industry** Accounts for a selfsupporting program of job training through the employment of inmates in farming and manufacturing (NRS 209.189).

Nevada Magazine Accounts for the operation of the publication, *Nevada Magazine*, which is published to promote tourism (NRS 231.290).

Marlette Lake Water System Accounts for the costs of operating the State-owned Marlette Lake Water System. The system serves the State Buildings and Grounds Division and portions of Carson City and Storey County (NRS 331.180).

# Combining Balance Sheet Enterprise Funds

### June 30, 1995 with comparative totals for 1994

		UDITEU	o River Commis	and the	Power		Housing		Industrial
	Water Treatment	ĭ	Water Transmission		Power Marketing		Housing Division		Industrial
Assets				-					
Cash and pooled investments: Cash with treasurer Cash in custody of other officials	\$ 802,817 -(	7 <b>\$</b> D-	894,535 -0-	\$	478,406 -0-	\$	2,967 19,891	\$	128,554,000 1,844,000
nvestments	-4	0-	-0-		-0-		128,796,692		715,632,000
Receivables:									
Accounts receivable Accrued interest and dividends		0-	3,486,919 -0-		2,319,436 135		-0- 6,397,357		91,488,812 7,304,000 -0
Intergovernmental receivables		0-	-0-		-0-		-0- 280		-
Due from other funds Due from component units Inventory	2,330,63 - 66,44	0-	80,072 -0- -0-		417,884 -0- -0-		∠80 -0- -0-		4,311,188 -( 542,000
Restricted assets:									
Cash	150,592,64		6,074,679		28,006,557		-0-		-0
Non-cash		0-	-0-		409,335		73,780,317		-(
Nortgage loans receivable	-	0-	-0-		-0-		499,404,469		-0
Deferred charges and other assets: Prepaid expenses	73,50	0	18,428		6,984,089		-0-		544,000
Prepaid expenses Deferred charges	8,551,60		10,420		182,513		9,489,537		
Other assets		0-	-0-		48,782,299		-0-		6,324,00
and	10		275,483		-0-		45,157		3,779,00
structures and improvements	41,236,93		177,827,034		-0-		780,785		15,175,00
urniture and equipment ccumulated depreciation	31,856,50 (30,577,55)		7,172,268 (53,341,608)		-0- -0-		279,394 (219,882)		25,980,000 (19,933,000
construction in progress	18,430,34		-0-		-0-		-0-		-(
Total assets	\$ 224,636,50			\$	87,580,654	\$	718,776,964	\$	981,545,00
inhibition and Fund Equilty				-		_		_	
iabilities and Fund Equity									
labilities: ccounts payable and accruals:									
Accounts payable	5 178,47	4 \$	2,422,384	\$	2,702,715	\$	1,508,310	\$	48,830,22
Unpaid benefits		0-	-0-		-0-		-0-		2,600,000,000
Interest payable		0- 9	-0- -0-		-0- -0-		25,288,477 -0-		-  -
Intergovernmental payables	17,92						-		
)ue to other funds )ue to component units	156,27	4 0-	98,802 -0-		-0- -0-		7,823 -0-		8,055,779
nterfund payables		0- 0-	-0-		-0-		-0-		-
Accrued compensated absences	-	0-	-0-		-0-		123,857		2,729,00
eferred revenue	1,989,19	5	2,851,610		34,963		-0-		-
Bonds, other obligations:	000 400 60		^		00 700 000		84 A 7 AO 705		-4
Bonds payable Federal repayment contract	222,188,26	8 0-	-0- 178,905,984		80,780,000 -0-		614,742,785 -0-		-
Advances from general fund		.0-	-0-		54,881		-0-		-
Digations under capital leases		.0- .0-	-0-		-0-		-0-		6,161,00
Other liabilities:									
Payable from restricted assets	8,233,90		5,247,303		3,134,736		-0-		-
Deposits Other lipbilities		0- 0-	-0- -0-		-0- -0-		-0- -0-		47,409,00
Other liabilities Total liabilities	232,764,04		189,526,083	-	86,707,295	-	641,671,252		2,713,185,00
	232,104,04		103,020,003		00,101,285	-	041,071,202		2,710,100,00
und equity (deficit):	1,500,00	0	3,223,429		-0-		-0-		-
Contributed capital	1,500,00	v	5,223,923		-0-		-0-		
Jefsined earnings (deficit):	3,632,88	9	1,179,835		790,850		74,790,554		-
Retained earnings (deficit): Reserved			(51,441,537)		82,509		2,315,158		(1,784,003,00
• • •	(13,260,43								
Reserved Unreserved		-0	-0-	_	-0-	_	-0-		52,363,00
			-0- (47,038,273)	-	-0- 873,359	-	-0- 77,105,712	-	52,363,00 (1,731,640,00

### Exhibit E-1

Forestry			Prison		Nevada		ariette Lake		TOULT A	ll Funds			
	urseries	-	Industry Magazine				ater System	-	1995	_	1994		
\$	363,372 -0-	\$	792,907 -0-	\$	85,906 40	\$	92,730 -0-	\$	132,067,640 1,863,931	\$	132,502,024 1,124,894		
	-0-		-0-		-0-		-0-		844,428,692		555,328,905		
	5,160 -0- 7,458		280,427 -0- -0-		100,517 -0- -0-		1,938 -0- 6,620		98,955,732 13,701,492 14,078		93,344,182 10,789,509 55,201		
	938 -0- 53,453		 542,581 -0- 551,924		-0- 271 -0- 19,545		25,398 1,708 -0-		7,709,248 1,708 1,233,365		4,354,784 1,707 642,631		
	-0- -0-		-0- -0-		-0- -0-		-0- -0-		184,673,879 74,189,652		44,159,407 78,580,915		
	-0-		-0-		-0-		-0-		499,404,469		394,151,911		
	-0- -0- -0-		- - - - - -		22,066 -0- -0-		-0- -0- -0-		7,642,083 18,223,653 55,106,299		8,788,924 10,082,678 58,194,215		
	-0- -0- 112,717 (78,125) -0-		20,579 2,157,601 732,949 (1,521,026) -0-		-0- -0- 57,739 (56,320) -0-		425,742 1,127,077 1,443,526 (1,671,049) -0-		4,546,061 238,304,427 67,635,101 (107,398,562) 18,430,349		4,546,061 230,729,341 61,394,454 (96,482,813) 23,313,934		
\$	464,973	\$	3,557,942	\$	229,764	\$	1,453,690	\$	2,160,733,297	\$	1,615,602,864		
\$	22,921 -0- -0- -0-	\$	109,560 -0- -0- -0-	\$	26,838 -0- -0- -0-	\$	20,482 -0- -0- -0-	\$	55,821,905 2,600,000,000 25,288,477 17,928	\$	11,081,988 2,725,000,000 27,695,690 70		
	37,048 6,500		219,874 -0-		3,780 -0-		31,644 -0-		8,611,024 6,500		1,404,389		
	-0- 42,652 -0-		30,000 130,512 106,990		-0- -0- 82,020 485,340		2,868 31,009 -0-		32,868 3,139,050 5,468,098		139,319 3,087,573 4,186,502		
	-0- -0-		-0- -0-		-0- -0-		-0- -0-		917,711,053 178,905,984		620,555,068 181,928,540		
	-0- -0-		205,000 22,274		-0- -0-		152,158 -0-		412,039 6,183,274		547,747 8,339,029		
	-0- -0- -0-		-0- -0- -0-		-0- -0- -0-		-0- -0- -0-		16,615,947 47,409,000 -0-		13,601,199 43,022,000 4,032,666		
	109,121	_	824,210	_	597,978		238,161	_	3,865,623,147	-	3,644,621,800		
	68,382		2,179,590		66,849		2,885,884		9,924,134		9,924,134		
	-0-		-0- 554,142		-0- (435,063)		-0- (1,670,355)		80,394,128 (1,847,571,112)		76,216,496 (2,122,779,566		
	287,470		_0		-0-				52 363 000		7 620 000		
	287,470 -0- 355,852	·	-0-	-	-0- (368,214)	-	<u>-0-</u> 1,215,529		52,363,000 (1,704,889,850)	-	7,620,000		

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### Combining Statement of Revenues, Expenses and Changes in Fund Equity Enterprise Funds

### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

		Col	ora	ado River Commis	sio	n		
	_	Water Treatment		Water Transmission	_	Power Marketing		Housing Division
Operating Revenues	s	-0-		-0-		-0-		0
Sales Charges for services		14,542,145 14,164	ंग	33,602,573 -0-		27,705,888 120,000	Ð	-0- -0- -0-
Rental Income Interest income on mortgage loans		-0- -0-		-0-		-0- -0-		93,007 33,777,372
Investment income Other		-0- -0-		-0- -0-		-0- -0-		11,276,735 3,208,056
Total operating revenues		14,556,309		33,602,573	_	27,825,888		48,355,170
Operating Expenses								
Salaries and benefits Operating		-0- 6,307,574		-0- 25,302,434		-0- 27,695,888		957,559 5,293,594
Claims expense Interest on bonds payable		-0- -0-		-0- -0-		-0- -0-		-0- 37,326,633
Materials or supplies used Servicers' fees		-0- -0-		-0- -0-		-0- -0-		-0- 1,171,805
Depreciation Administrative expense		3,724,392 -0-		3,433,036 -0-		-0- -0-	_	22,102 -0-
Total operating expenses	_	10,031,966		28,735,470	_	27,695,888	_	44,771,693
Operating income (loss)	_	4,524,343		4,867,103		130,000	_	3,583,477
Nonoperating Revenues (Expenses)								
Interest Income Investment gain		390,780 -0-		<b>454,94</b> 2 -0-		74,781 -0-		-0- -0-
Interest expense		(5,067,550)		(5,969,497)		-0-		-0-
Federal grants Loss on disposal of assets		-0- -0-		-0- -0-		-0- -0-		348,552 -0-
Other		(601,749)		-0-	_	(120,000)	_	-0-
Total nonoperating revenues (expenses)		(5,278,519)		(5,514,555)		(45,219)	_	348,552
Income (loss) before operating transfers		(754,176)		(647,452)		84,781		3,932,029
Operating Transfers								
Operating transfers in Operating transfers out	_	-0- -0-	_	-0- (31,013)		-0- -0-	_	-0- (88,532)
Net Income (loss)		(754,176)		(678,465)		84,781		3,843,497
Fund equity (deficit), July 1		(7,373,371)		(46,359,808)		788,578		73,262,215
Changes in unrealized gains	_	-0-		-0-	_	-0-	_	-0-
Fund equity (deficit), June 30	\$	(8,127,547)	\$	(47,038,273)	\$	873,359	\$	77,105,712

### Exhibit E-2

Industrial							Nevada				Total A	ll Fu	nds
insurance		Forestry Nurseries						-	Marlette Lake Water System	_	1995	_	1994
	43,000 -0- -0- -0- -0- 65,000	\$	-0- 182,436 -0- -0- -0- 9,375	\$	-0- 2,751,396 359,549 54,358 -0- -0- 97,768	\$	-0- 1,079,318 692,776 -0- -0- -0- 5,275	\$	-0- 235,484 -0- -0- -0- -0- -0-	\$	451,243,000 80,099,240 1,186,489 147,365 33,777,372 11,276,735 14,485,474	\$	419,103,000 80,958,178 1,134,818 147,616 32,749,684 11,033,607 11,474,984
462,4	08,000		191,811	_	3,263,071	_	1,777,369		235,484	_	592,215,675	_	556,601,887
21,30 167,60 3,50	05,000 05,000 61,000 -0- -0- 63,000 78,558		235,484 155,709 -0- 31,599 -0- 11,741 -0-		939,693 1,126,909 -0- 984,530 -0- 112,610 -0-		565,819 628,904 -0- 592,563 -0- 3,214 -0-		106,504 156,262 -0- -0- -0- 60,676 -0-		41,110,059 87,972,274 167,661,000 37,326,633 1,608,692 1,171,805 10,930,771 5,378,558		42,329,746 87,872,584 309,815,000 38,326,674 1,661,238 1,140,800 8,657,221 5,462,986
236,2	12,558		434,533		3,163,742		1,790,500		323,442		353,159,792		495,266,249
226,19	95,442		(242,722)		99,329	_	(13,131)	-	(87,958)	_	239,055,883		61,335,638
	79,000 52,000 -0- -0- -0- -0-		-0- -0- 558,967 -0- (129,766)		37,501 -0- (2,710) -0- -0- -0-		ሩ ሩ ሩ ሩ ሩ ሩ		-0- -0- -0- -0- -0-		40,137,004 11,652,000 (11,039,757) 907,519 -0- (851,515)		36,932,196 13,586,000 (10,020,181) 526,684 (232,259 (452,005)
50,83	31,000		429,201	_	34,791		-0-		-0-	-	40,805,251	-	40,340,435
277,02	26,442		186,479		134,120		(13,131)		(87,958)		279,861,134		101,676,073
(36	-0- 52,442)		-0- (11,046)		48,028 (22,988)	_	-0- -0-		-0- (7,055)		48,028 (523,076)		<b>48,02</b> 8 (484,588
276,60	54,000		175,433		159,160		(13,131)		(95,013)		279,386,086		101,239,513
(2,053,04	17,000)		180,419		2, <b>574,57</b> 2		(355,083)		1,310,542		(2,029,018,936)		(2,075,617,449
44,74	43,000	_	-0-	_	-0-	_	-0-	_	-0-		44,743,000		(54,641,000
\$ (1,731,64	(000,000	\$	355,852	\$	2,733,732	\$	(368,214)	\$	1,215,529	\$	(1,704,889,850)	\$	(2,029,018,936

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### Combining Statement of Cash Flows Enterprise Funds

### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

		Colo	rado	River Commis	sion			
	1	Water Freatment	Т	Water ransmission		Power Marketing		Housing Division
Cash flows from operating activities Cash received from customers	\$	15,187,616	\$		\$	27,918,007	\$	-0-
Cash received from other funds Cash received from component unit		600,000 -0-		-0- -0-		-0- -0-		-0- -0-
Cash received from mortgage loans Cash paid to suppliers, other governments and beneficiaries		-0- (6,053,078)		-0- (24,316,854)		-0- (20,426,782)		70,144,077 (2,476,905)
Cash paid to employees for services		-0- (732,064)		-0- (875,323)		-0- -0-		(982,142) (107,210)
Cash paid to other funds Purchase of mortgage loans		-0-	_	-0-	_	-0-		(140,829,607)
Net cash provided by (used for) operating activities	_	9,002,474	_	8,873,605	_	7,491,225		(74,251,787)
Cash flows from noncapital financing activities Proceeds from sale of bonds		-0-		-0-		-0-		203,300,000
Grants, transfers, advances received		-0-		-0-		-0-		2,101,644
Retirement of bonds and notes		-0-		-0-		(1,580,000)		(56,461,768)
nterest payments on bonds		-0-		-0-		-0-		(39,768,929)
Operating/equity transfers out		-0-		(62,026)		-0-		(88,532)
Payments for prepaid power		-0-		-0-		(6,707,284)		-0-
Other cash used for noncapital financing activities	_	-0-	_	-0-	_	(5,866)	_	(3,821,419)
Net cash provided by (used for) noncapital financing activities	-	-0-	_	(62,026)		(8,293,150)		105,260,996
Cash flows from capital financing activities		404 450 474		0		-0-		-0-
Proceeds from sale of bonds, equipment		161,452,174		-0- (87.091)		-0-		(10,962)
Acquisition of property, plant, and equipment		(12,424,800)		( /		-0-		-0-
Retirement of bonds/notes/mortgages		(17,983,950) (3,125,137)		(2,891,313) (6,006,645)		-0-		-0-
interest paid on obligations Reduction in advances/cap leases		(3,125,137) -0-		-0-		(120,000)	_	-0-
Net cash provided by (used for) capital financing activities		127,918,287	_	(8,985,049)	_	(120,000)	_	(10,962)
Cash flows from investing activities		0		-0-		3,543,831		267,260,883
Proceeds from sale of investments		-0- -0-		-0-		(3,014,950)		(308,968,942)
Purchase of investments		3,654,543		439,192		1,527,644		10,400,362
Interest/dividends on investments		3,654,543	·	439,192		2,056,525		(31,307,697)
Net cash provided by (used for) investing activities	-	140,575,304	-	265,722		1,134,600		(309,450)
Net increase (decrease) in cash Cash and cash equivalents, July 1		10,820,156		6,703,492		27,350,363		332,308
Cash and cash equivalents, June 30	5	151,395,460	s	6,969,214	s	28,484,963	s	22,858
Reconciliation of operating income (loss) to net	-		-	. 1 1.	-		-	
cash provided by operating activities	\$	4,524,343	\$	4.867.103	e	130.000	\$	3.583.477
Operating income (loss) Adjustments to reconcile operating income (loss) to		4,324,343	÷	4,007,100	-	130,000	÷	0,000,411
net cash provided by (used for) operating activities Depreciation		3,724,392		3,433,036		-0-		22,102
Income on investments		-0-		-0-		-0-		(11,276,735)
Interest on bonds payable		-0-		-0-		-0-		37,326,633
Decrease (increase) in loans receivable and real estate owned		-0-		-0-		-0-		(105,086,578)
Decrease (increase) in accrued receivables		(214,185)		155,134		67,157		(652,982)
Decrease (increase) in inventory, deferred charges and other assets		524,259		520,900		-0-		-0-
Increase (decrease) in accounts payable, accruals, other liabilities		443,665		(102,568)		231,350		237,817
Prepayments for power		-0-		-0-		7,062,718		-0-
Other adjustments		-0-	_	-0-	-	-0-		1,594,479
Total adjustments	-	4,478,131	-	4,006,502	_	7,361,225	-	(77,835,264)
Net cash provided by (used for) operating activities	\$	9,002,474	\$	8,873,605	\$	7,491,225	\$	(74,251,787)
Noncash investing, capital and financing activities								
Noncash investing, capital and financing activities Interest/dividends on investments accrued	\$	-0- -0-	\$	-0- -0-	\$	-0- -0-	\$	-0- -0-

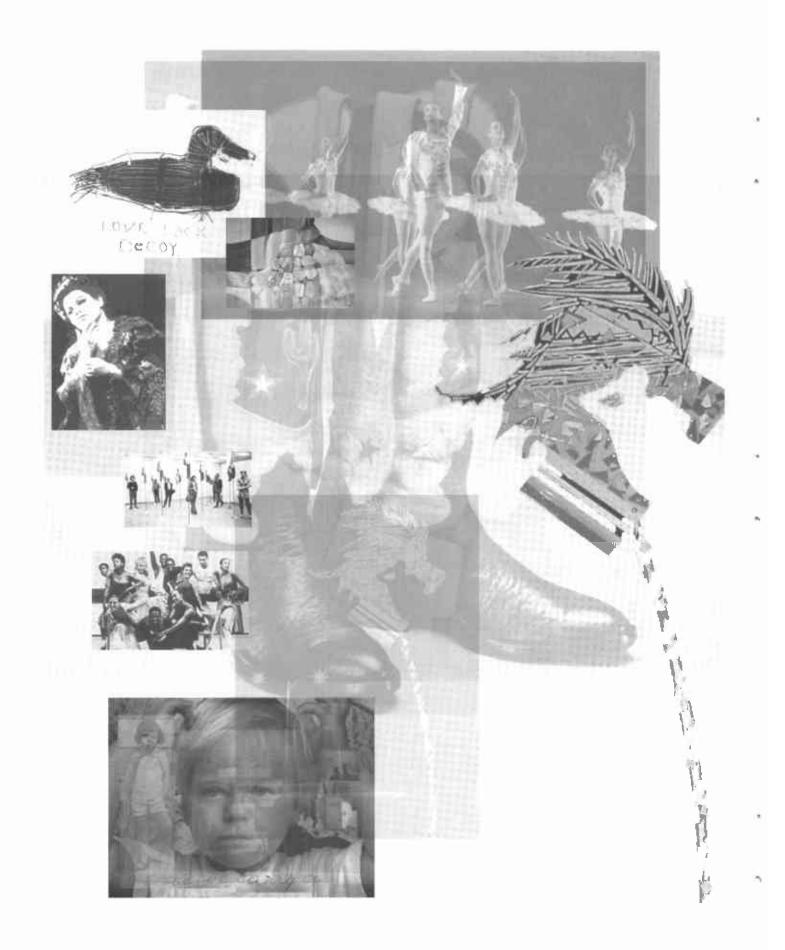
Exhibit E-3

										_	Total A	JI I	Fund	15
	Industrial Insurance		Forestry Nurseries		Prison Industry		Nevada Magazine		Marlette Lake Water System	-	1995			1994
ŝ	443,022,777 13,968,223 -0-	\$	209,609 21,350 -0-	\$	1,216,695 2,025,843 -0-	\$	1, <b>445,674</b> 316,928 -0-	\$	91,894 164,548 8,846	\$	523,158,054 17,116,892 8,846	\$		491,538,095 13,024,456 7,464
	-0- (295,453,146)		-0- (157,821)		-0- (1,080,677)		-0- (1,045,256)		-0- (81,171)		70,144,077 (351,091,690)			165,445,775 (399,062,744
	(38,597,000)		(237,471)		(948,898)		(572,139)		(102,476)		(41,440,126)			(42,929,591
	(16,551,412)		(66,120)		(1,084,208)		(158,293)		(49,183)		(19,623,813)			(19,618,360
_	-0-		-0-	_	-0-	-	-0-	-	-0-	-	(140,829,607) 57,442,633	-		(50,505,920
_	106,409,442		(230,453)	_	128,755	-	(13,086)	-	32,458		57,442,035	-		137,089,173
	-0- - <b>0</b> -		-0- 589,487		-0- 72,042		-0- -0-		-0- -0-		203,300,000 2,763,173			69,395,000 10,178,454
	-0-		-0-		-0-		-0-		-0-		(58,041,768)			(236,681,072
	-0-		-0-		-0-		-0-		-0-		(39,768,929)			(44,694,813
	(362,442)		(11,046)		-0-		-0-		(7,055)		(531,101)			(484,588
	-0-		-0- (114,767)		-0- -0-		-0- -0-		-0- -0-		(6,707,284) (3,942,052)			(8,203,307 (2,957,781
	(362,442)		463,674	_	72,042	_	-0-	Ξ	(7,055)	_	97,072,039			(213,448,107
	-0- (374,000)		-0- -0-		-0-		-0- -0-		-0- -0-		161,452,174			46,232,182
	-0-		-0-		(14,526) -0-		-0-		-0-		(12,911,379) (20,875,263)			(6,761,403) (56,646,255)
	-0-		-0-		(2,710)		-0-		-0-		(9,134,492)			(9,654,223
	(2,739,000)		-0-	_	(35,755)	-	-0-	-	(2,159)	_	(2,896,914)			(2,899,143
_	(3,113,000)		-0-	_	(52,991)	_	-0-	-	(2,159)	_	115,634,126	-		(29,728,842
	807,607,000		-0-		-0-		-0-		-0-		1,078,411,714			584,696,093
	(947,241,000) 35,428,000		-0- -0-		-0- 33,764		-0- -0-		-0- -0-		(1,259,224,892) 51,483,505			(454,477,799 45,394,794
-	(104,206,000)		-0-	-	33,764	_	-0-	-	-0-		(129,329,673)		_	175,613,088
	(1,272,000)		233,221	-	181,570	-	(13,086)	-	23,244	-	140,819,125			90,335,314
	131,670,000		130,151	1	611,337		99,032	-	69,486	_	177,786,325	-		87,451,011
\$	130,398,000	\$	363,372	\$	792,907	\$	85,946	\$	92,730	5	318,605,450		:	177,786,325
									(07.050)					
\$	226,195,442	<u> </u>	(242,722)	\$	99,329	5	(13,131)	-	(87,958)	5	239,055,883	1	•	61,335,638
	3,563,000		11,742		112,610		3,214		60,676		10,930,772			8,657,221
	-0-		-0-		-0-		-0-		-0-		(11,276,735)			(11,033,607
	-0- -0-		-0- -0-		-0- -0-		-0- -0-		-0- -0-		37,326,633 (105,086,578)			38,326,674 79,664,670
	(6,600,000)		39,148		(127,523)		(10,843)		29,804		(7,314,290)			(8,054,683
	816,000		(2,824)		(97,632)		30,519		20		1,791,242			(202,699
	(117,565,000)		(35,797)		141,971		(22,845)		29,916		(116,641,491)			(25,244,235
	-0- -0-		-0- -0-		-0- -0-		-0- -0-		-0- -0-		7,062,718 1,594,479			7,037,809 7,412,387
	(119,786,000)	_	12,269		29,426		45		120,416		(181,613,250)			96,563,53
\$	106,409,442	\$	(230,453)	\$	128,755	\$	(13,086)	\$	32,458	\$	57,442,633		6	157,899,17
\$	-ው- -ው-	\$	-0- -0-	\$	10,766 -0-	\$	-0- -0-	\$	-0- -0-	\$	10,766 -0-		j.	7,030 232,259

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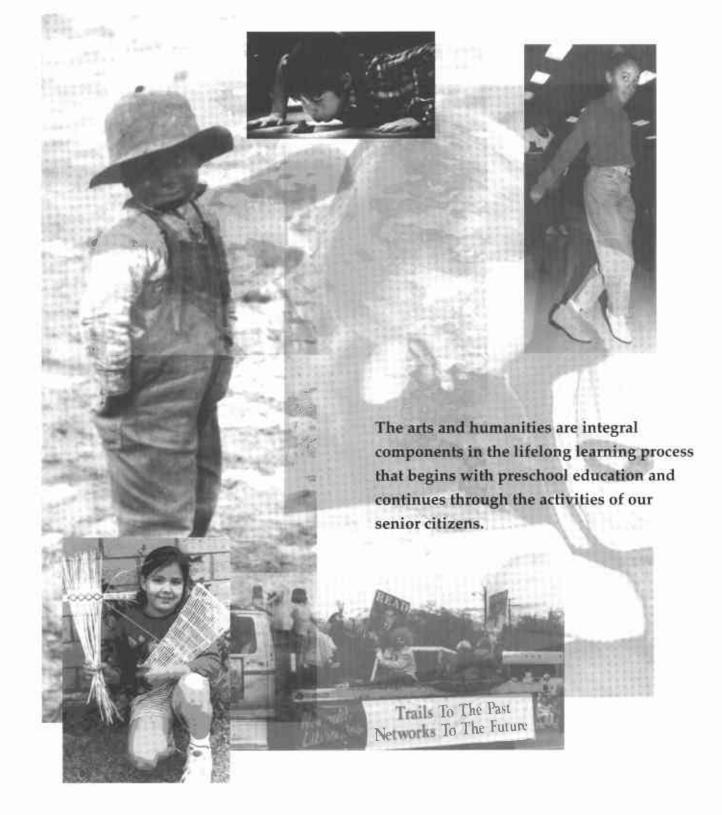
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# **Internal Service Funds**

Internal Service Funds account for the financing of goods and services provided to state agencies and other governments on a cost reimbursement basis.



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#### INTERNAL SERVICE FUNDS

Law Enforcement Communications Accounts for the State's radio communication system, which serves State and local law enforcement (NRS 233F.148).

**Self-Insurance** Accounts for self-insured group life, accident and health insurance plans for State employees (NRS 287.0435).

**Buildings and Grounds Operating** Accounts for the maintenance, housekeeping and security of most State buildings (NRS 331.101).

**Motor Pool** Accounts for the operations of the State vehicle fleet (NRS 336.110).

**Communications** Accounts for the operation of telephone and mail services for State agencies in Carson City, Reno, Las Vegas and Elko (NRS 331.103).

**Insurance Premiums** Allocates the costs of fidelity insurance, property insurance, workers compensation insurance, etc. to all State agencies (NRS 331.187).

**General Services Operating** Provides administrative and accounting services to various divisions of the Department of Administration (NRS 232.219).

**Personnel** Accounts for the costs of administering the State personnel system. Operations are financed by assessments charged to user agencies (NRS 284.110).

**Purchasing** Provides purchasing services to State agencies and other governmental units. The operation is financed by an administrative charge on purchase orders and warehouse orders (NRS 333.120).

**Information Services** Accounts for designing, programming, and maintaining data processing software and operating the State's central computer facility (NRS 242.211).

**State Printing** Accounts for the operation of the state printing facilities (NRS 344.090).

### Combining Balance Sheet Internal Service Funds

June 30, 1995 with comparative totals for 1994

		Enforcement munications	Self- Insurance	ai	Buildings nd Grounds Operating		Motor Pool	Com	munications
Assets									
Current assets: Cash and pooled investments: Cash with treasurer Cash in custody of other officials	\$	115,250 -0-	\$24,279,067 -0-	\$	1,326,137 -0-	\$	1,110,429 -0-	\$	257,322 -0-
<i>Receivables:</i> Accounts receivable Intergovernmental receivables		-0- -0-	12,512 4,015		1,921 176		-0- 1,361		22,502 3,967
Due from other funds Due from component units Inventory Prepaid expenses		21,133 -0- -0- -0-	466,385 165,259 -0- -0-		360,897 -0- -0- -0-		1,134,825 14,367 -0- -0-		429,312 2,028 -0- 163,060
Total current assets		136,383	24,927,238	_	1,689,131		2,260,982		878,191
<b>Property:</b> Land Buildings Improvements other than buildings		15,000 131,602 -0-	-0- -0- -0-		-0- 1,873,341 411,061		-0- 1,047,746 13,650	21	-0- -0- -0-
Furniture and equipment Accumulated depreciation Construction in progress		1,632,467 (1,188,181) 	405,251 (94,811) 		556,554 (830,183) 88,124	_	5,142,030 (3,887,162) -0-	_	274,894 (196,393) 0-
Total property	-	590,888	310,440	-	2,098,897	_	2,316,264	-	78,501
Total assets	\$	727,271	\$25,237,678	\$	3,788,028	\$	4,577,246	\$	956,692
Liabilities and Fund Equity Current liabilities: Accounts payable and accruals: Accounts payable Accrued payroll and related liabilities Current portion, long-term obligations Intergovernmental payables	\$	19,993 9,922 -0- 1,167	<b>\$ 9,238,918</b> 11,956 -0- -0-	\$	295,019 59,822 -0- 13,845	\$	26,133 8,934 _0- 582	\$	291,869 11,781 -0- 119,958
Due to other funds Due to component units Interfund payables Accrued compensated absences Deferred revenue		17,279 -0- -0- 62,637 -0-	10,957 -0- -0- 80,405 -0-		32,653 -0- 76,318 377,096 -0-		70,929 -0- 53,411 73,334 -0-	-	18,692 -0- -0- 63,001 -0-
Total current llabilities		110,998	9,342,236		854,753	_	233,323	-	505,301
Long-term liabilities: Advances: Advances from general fund Advances from trust fund Advances from special revenue fund Lease obligations		-0- -0- -0- -0-	-0- -0-		1,165,808 -0- -0- -0-	1	656,246 -0- 30,978 -0-		-0- -0- -0-
Total long-term llabilities		-0-	-0-	_	1,165,808	_	687,224	_	-0-
Total liabilities		110,998	9,342,236	-	2,020,561	_	920,547		505,301
<i>Fund equity:</i> Contributed capital Retained earnings		210,295 405,978	12,682 1 <b>5,882,7</b> 60		398,651 1,368,816	_	2,325,163 1,331,536		26,482 424,909
Total fund equity		616,273	15,895,442	_	1,767,467	_	3,656,699		451,391
Total liabilities and fund equity	\$	727,271	\$25,237,678	\$	3,788,028	\$	4,577,246	\$	956,692

Exhibit F-1

	General					Total A	ll Fu	nds
Insurance Premiums	General Services Operating	Personnel	Purchasing	Information Services	State Printing	1995	_	1994
\$10,634,162 -0-	\$ 316 100	\$   991,052 -0-	\$ 1,029,749 -0-	\$ 1,717,063 200	<b>\$ 4</b> 13,689 75	\$ 41,874,236 375	\$	28,794,969 375
-0- -0-	-0- -0-	-0- -0-	85,126 1,505,612	-0- 1,945	-0- 11,895	122,061 1,528,971		291,449 812,617
7,077,125	291,818	8,708	5,220,404	1,070,596	453,601	16,534,804		7,269,487
846	291,010	-0-	7,874	-0-	2,901	193,275		716,621
-0-	-0-	-0-	588,613	25,627	360,066	974,306		635,438
-0-	-0-	-0-	-0-	-0-	-0~	163,060		92,958
17,712,133	292,234	999,760	8,437,378	2,815,431	1,242,227	61,391,088		38,613,914
			445.054			400.054		400.054
-0- -0-	-0- -0-	-0-	115,954	-0-	-0- 597,932	130,954		130,954
-0-	-0-	-0- -0-	1,087,566 -0-	1,432,154 -0-	-0-	6,170,341 424,711		6,170,341 424,711
55,841	-0-	645,959	508,058	-0- 13,067,942	2,164,771	24,453,767		
(20,039)	-0-			(9,948,897)				22,145,342
(20,039) -0-	-0-	(540,657) -0-	(892,121) -0-	(9,940,097) -0-	(1,941,044) -0-	(19,539,488) 88,124		(16,502,912
	-0-	105,302	819,457	4,551,199	821,659	11,728,409		12,368,436
35,802	-0-							
35,802 \$17,747,935	\$ 292,234	\$1,105,062	\$ 9,256,835	\$ 7,366,630	\$2,063,886	\$ 73,119,497	\$	50,982,350
\$17,747,935	\$ 292,234							
\$17,747,935 \$ 4,529,347	\$ 292,234 \$ 352	\$ 30,575	\$ 5,946,936	\$ 406,016	\$ 74,929	\$ 20,860,087	\$	20,650,012
\$17,747,935 \$ 4,529,347 1,591	\$ 292,234 \$ 352 13,944	\$ 30,575 63,675	\$ 5,946,936 13,679	\$ 406,016 99,254	\$ 74,929 70,774	\$ 20,860,087 365,332		20,650,012 806,003
\$17,747,935 \$ 4,529,347	\$ 292,234 \$ 352	\$ 30,575	\$ 5,946,936	\$ 406,016	\$ 74,929	\$ 20,860,087		20,650,012 806,003 1,913,350
\$17,747,935 \$ 4,529,347 1,591 -0- -0- 5,307,327	\$ 292,234 \$ 352 13,944 -0- -0- 29,586	\$ 30,575 63,675 -0- -0- 77,393	\$ 5,946,936 13,679 -0- 4 57,411	\$ 406,016 99,254 1,646,111 126 180,658	\$ 74,929 70,774 79,314 168 129,973	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858		20,650,012 806,003 1,913,350 24,547 4,420,192
\$17,747,935 \$4,529,347 1,591 -0- -0- 5,307,327 -0-	\$ 352 13,944 -0- -0- 29,586 -0-	\$ 30,575 63,675 -0- -0- 77,393 -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0-	\$ 406,016 99,254 1,646,111 126 180,658 -0-	\$ 74,929 70,774 79,314 168 129,973 -0-	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0-		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874
\$17,747,935 \$4,529,347 1,591 -0- -0- 5,307,327 -0- -0- -0-	\$ 352 13,944 -0- -0- 29,586 -0- -0-	\$ 30,575 63,675 -0- -0- 77,393 -0- -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- -0- 6,541	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479	\$ 30,575 63,675 -0- -0- 77,393 -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697	\$ 406,016 99,254 1,646,111 126 180,658 -0-	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0-		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559
\$17,747,935 \$ 4,529,347 1,591 -0- -0- 5,307,327 -0- -0- -0-	\$ 352 13,944 -0- -0- 29,586 -0- -0-	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722		50,982,350 20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- 6,541 -0- 9,844,806	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794
\$17,747,935 \$4,529,347 1,591 -0- -0- 5,307,327 -0- 6,541 -0- 9,844,806	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0- 558,267 -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,906
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- 6,541 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0-	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0- 558,267 -0- -0- -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0-	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0-	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311 3,669	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,906 7,338
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- 6,541 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0- -0- -0- -0-	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0- 558,267 -0- -0- -0- -0- -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0- -0- -0-	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0- -0-	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311 3,669 -0-	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669 30,978		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,906 7,336 33,191
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- -0- 6,541 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0- 558,267 -0- -0- -0- -0- -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0- -0- -0- -0-	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0- -0- 1,591,136	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311 3,669 -0- 52,543	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669 30,978 1,643,679		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,900 7,338 33,191 1,636,302
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- 6,541 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 292,234 \$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0- -0- -0- -0- -0- -0	\$ 30,575 63,675 -0- -0- 77,393 -0- 386,624 -0- 558,267 -0- 558,267	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0- -0- -0- -0- -0- -0- -0- -0- -0- -	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0- -0- 1,591,136 2,407,913	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311 3,669 -0- 52,543 288,523	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669 30,978 1,643,679 5,482,228		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,906 7,338 33,191 1,636,302 5,746,737
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- -0- 6,541 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0- 558,267 -0- -0- -0- -0- -0-	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0- -0- -0- -0-	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0- -0- 1,591,136	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311 3,669 -0- 52,543	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669 30,978 1,643,679		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,906 7,336 33,191 1,636,302 5,746,737
\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- 6,541 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 292,234 \$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0- -0- -0- -0- -0- -0	\$ 30,575 63,675 -0- -0- 77,393 -0- 386,624 -0- 558,267 -0- 558,267	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0- -0- -0- -0- -0- -0- -0- -0- -0- -	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0- -0- 1,591,136 2,407,913	\$ 74,929 70,774 79,314 168 129,973 -0- 25,076 234,678 -0- 614,912 232,311 3,669 -0- 52,543 288,523	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669 30,978 1,643,679 5,482,228		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500
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\$ 4,529,347 1,591 -0- -0- 5,307,327 -0- -0- 6,541 -0- 9,844,806 -0- 9,844,806 -0- -0- -0- -0- -0- -0- -0- -	\$ 352 13,944 -0- -0- 29,586 -0- -0- 95,479 -0- 139,361 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	\$ 30,575 63,675 -0- -0- 77,393 -0- -0- 386,624 -0- 558,267 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	\$ 5,946,936 13,679 -0- 4 57,411 -0- 32,383 64,697 -0- 6,115,110 932,760 -0- -0- -0- -0- -0- -0- -0- -0- -0- 1,128,661	\$ 406,016 99,254 1,646,111 126 180,658 -0- 169,393 685,230 -0- 3,186,788 816,777 -0- -0- 1,591,136 2,407,913 5,594,701 62,251	\$ 74,929 70,774 79,314 168 129,973  25,076 234,678  614,912 232,311 3,669  52,543 288,523 903,435 599,461	\$ 20,860,087 365,332 1,725,425 135,850 5,932,858 -0- 356,581 2,129,722 -0- 31,505,855 3,803,902 3,669 30,978 1,643,679 5,482,228 36,988,083 4,763,646		20,650,012 806,003 1,913,350 24,547 4,420,192 9,874 412,757 1,757,559 1,500 29,995,794 4,069,906 7,338 33,191 1,636,302 5,746,737 35,742,531

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# Combining Statement of Revenues, Expenses and Changes in Fund Equity Internal Service Funds

### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

	Law Enforcement Communications	Self-	Buildings and Grounds Operating	Motor Pool	Communications
Operating Revenues					
Net premium income	\$ -0-	<b>\$78,409,025</b>		\$ -0-	\$ -0-
Sales	-0-	-0-	-0-	104,645	3,342
Charges for services	659,995	-0-	750,056	-0-	5,029,754
Rental income	166,939	-0-	6,279,464	1,783,221	-0-
Other	-0-	347,502	1,890	83,201	37,734
Total operating revenues	826,934	78,756,527	7,031,410	1,971,067	5,070,830
Operating Expenses					
Salaries and benefits	479,277	705,188	2,800,879	428,003	643,573
Operating	357,575	279,861	4,294,038	359,515	4,168,472
Claims expense	-0-	44,146,456	-0-	-0-	-0-
Materials or supplies used	-0-	-0-	-0-	534,420	-0-
Depreciation	109,396	215,416	144,779	540,924	40,485
Insurance premiums	-0-	23,024,662	-0-	-0-	-0-
Total operating expenses	946,248	68,371,583	7,239,696	1,862,862	4,852,530
Operating income (loss)	(119,314)	10,384,944	(208,286)	108,205	218,300
Nonoperating Revenues (Expenses)					
Interest income	-0-	1,074,655	-0-	-0-	-0-
Interest expense	-0-	-0-	-0-	-0-	-0-
Federal grants	-0-	-0-	-0-	-0-	-0-
Loss on disposal of assets	-0-		-0-	(7,032)	-0-
Total nonoperating					M2.11
revenues (expenses)	-0-	1,074,655	-0-	(7,032)	-0-
Income (loss) before operating transfers	(119,314)	11,459,599	(208,286)	101,173	218,300
Operating Transfers					
Operating transfers in	-0-	133,432	-0-	993,969	-0-
Operating transfers out	(55,166)	(118,823)	(57,469)	(24,865)	(130,408)
Net income (loss)	(174,480)	11,474,208	(265,755)	1,070,277	87,892
Fund equity (deficit), July 1	790,753	4,421,234	2,033,222	2,586,422	363,499
Residual equity transfers	-0-	-0-	-0-	-0-	-0-
Contributed capital	-0-	-0-	-0-	-0-	-0-
Fund equity, June 30	\$ 616,273	\$15,895,442		\$ 3,656,699	\$ 451,391
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Exhibit F-2

	Contract					Total A	li Funds
Insurance Premiums	General Services Operating	Personnel	Purchasing	Information Services	State Printing	1995	1994
<b>\$ 15,820</b> ,757	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$94,229,782	\$86,491,010
-0-	-0-	156	1,777,438	-0-	3,714,582	5,600,163	5,834,04
-0-	725,591	4,636,532	1,173,493	12,215,576	218,354	25,409,351	21,631,92
-0-	-0-	-0-	46,400	-0-	-0-	8,276,024	7,638,50
160,015		10,180	71,056	22,177	1,214	734,969	650,30
15,980,772	725,591	4,646,868	3,068,387	12,237,753	3,934,150	134,250,289	122,245,79
89,720	624,464	3,030,731	695,208	4,659,987	1,824,975	15,982,005	14,471,45
84,555	82,148	1,483,088	471,990	4,346,656	698,854	16,626,752	13,633,54
2,111,117	-0-	-0-	-0-	-0-	-0-	46,257,573	45,418,07
-0-	-0-	-0-	1,582,633	36,992	1,114,498	3,268,543	3,679,14
12,541	-0-	51,963	65,151	2,216,563	109,089	3,506,307	3,434,60
6,166,859			-0-	-0-	-0-	29,191,521	29,969,34
8,464,792	706,612	4,565,782	2,814,982	11,260,198	3,747,416	114,832,701	110,606,17
7,515,980	18,979	81,086	253,405	977,555	186,734	19,417,588	11,639,61
-0-	-0-	-0-	0		0		
-0-	-0-	-0-	-0-	-0-	-0-	1,074,655	425,04
-0-	-0-	-0-	(15,403)	(218,130)	(13,642)	(247,175)	(271,45
-0-	-0-	-0-	-0-	-0- -0-	-0- (7,708)	-0- (14,740)	3,34 (292,07
-0-	-0-	-0-	(15,403)	(218,130)	(21,350)	812,740	(135,13
7,515,980	18,979	81,086	238,002	759,425	165,384	20,230,328	11,504,47
-0-	250,000	-0-	-0-	430,176	-0-	1,807,577	562.24
(164,132)	(32,008)	(78,820)	(276,448)	(114,921)	(93,250)	(1,146,310)	563,34 (1,083,43
7,351,848	236,971	2,266	(38,446)	1,074,680	72,134	20,891,595	10,984,39
551,281	(84,098)	544,529	2,247,411	697,249	1,088,317	15,239,819	5,105,42
-0-	-0-	-0-	-0-	-0-	-0-	-0-	(862,68
-0-	-0-	-0-	-0-	-0-	-0-	-0-	12,68
7,903,129	\$ 152,873	\$ 546,795	\$ 2,208,965	\$ 1,771,929	\$ 1,160,451	\$36,131,414	\$15,239,81

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### Combining Statement of Cash Flows Internal Service Funds

#### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

	Law Enforcemen		Self- Insurance	a	Buildings nd Grounds Operating		Motor Pool	Commur	nications
Cash flows from operating activities									
Cash received from customers	\$ 214,037		15,261,092	\$	122,548	\$	11,543	\$	295,558
Cash received from other funds	627,730		45,872,739		6,711,655		1,907,230	4	,571,621
Cash received from component units	-0		18,591,098		-0-		64,108		17,779
Cash paid to suppliers, and other governments	(264,911		(68,683,290)		(3,575,627)		(435,385)		,736,241)
Cash paid to employees for services	(483,270		(696,001)		(2,805,977)		(446,517)		(652,584)
Cash paid to other funds Cash paid to component units	(88,514 -0		(234,323) (75)		(579,160) -0-		(491,041) -0-		(198,567) -0-
		1.0		-		-			
Net cash provided by (used for) operating activities	5,072		10,111,240	-	(126,561)		609,938		297,566
Cash flows from noncapital financing activities									
Grants, transfers, advances received	-0		131,932		-0-		10,481		-0-
Operating/equity transfers out	(55,166	)	(118,823)	_	(59,804)	-	(25,885)		(132,929)
Net cash provided by (used for) noncapital financing									
activities	(55,166	)	13,109	_	(59,804)	_	(15,404)		(132,929)
Cash flows from capital financing activities									
Acquisition of property, plant, and equipment	(6,432	)	-0-		(88,124)		(533,173)		(9,716)
Interest paid on obligations	-0		-0-		-0-		-0-		-0-
Reduction in advances/capital leases	-0		-0-		(76,318)		(53,411)		-0-
Proceeds from sale of assets	-0		-0-	_	-0-	-	147,711		-0-
Net cash used for capital financing activities	(6,432	)	-0-	_	(164,442)	-	(438,873)		(9,716)
Cash flows from investing activities									
Interest/dividends on investments		_	905,010	_	-0-		-0-		-0-
Net cash provided by investing activities		L	905,010	_	-0-		-0-		-0-
Net increase (decrease) in cash	(56,526	)	11,029,359		(350,807)		155,661		154,921
Cash and cash equivalents, July 1	171,776		13,249,708		1,676,944		954,768		102,401
Cash and cash equivalents, June 30	\$ 115,250	5	24,279,067	\$	1,326,137	\$	1,110,429	\$	257,322
Reconciliation of operating income (loss) to									
net cash provided by (used for) operating activities	s								
Operating income (loss)	\$ (119,314	) \$	10,384,944	\$	(208,286)	\$	108,205	\$	218,300
Adjustments to reconcile operating income (loss)									
to net cash provided by (used for) operating activities			045 446		444 770		5 40 004		40 495
Depreciation Decrease (increase) in accrued receivables	109,396 16,333		215,416 968,402		144,779 (197,207)		540,924 11,814		40,485 (185,872)
Decrease (increase) in inventory and prepaid expenses	-{		-0-		-0-		-0-		294,755
Increase (decrease) in accounts payable, accruals		,	Ŭ		•		-		
and other liabilities	(1,343	)	(1,457,522)		134,153		(51,005)		(70,102)
Other adjustments			-0-		-0-		-0-		-0-
Total adjustments	124,386	5	(273,704)		81,725		501,733		79,266
Net cash provided by (used for) operating activities	\$ 5,07;	2 9	10,111,240	s	(126,561)	\$	609,938	\$	297,566
						-			
Noncash investing, capital and financing activities					•		EE 700		0
Property leased, accrued or acquired	\$-( -(	Դ \$ ւ	905,010	\$	-0- -0-		55,790 -0-	\$	-0- -0-
Interest/dividends on investments accrued Construction completed or in progress	 -(		905,010 -0-		-0- 88,124		-0-		-0- -0-
Adjustment to advance	~ -(		-0-		-0-		-0-		-0-
Loss on disposal of assets		, )-	-0-		-0-		7,032		-0-
Equipment acquired through contributed capital	-(	)-	-0-		-0-		-0-		-0-

### Exhibit F-3

1994 2,272,01 101,242,54 17,072,37 (77,639,11 (14,566,84 (13,470,96 (13,470,96 (13,470,96 (13,470,96 (13,470,96 (13,470,96 (13,470,96)(14,170)
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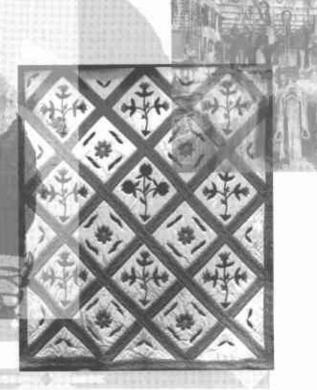
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#### Trust and Agency Funds account for resources which are held in a fiduciary or agency capacity.

America is known for its expansive diversity of folk culture, and Nevada is no exception. Nevada can point with pride to the wealth of ethnic and cultural communities that call this state home. Over the years, from the indigenous tribes, the pioneers and the immigrants who continue to settle here from across the





country and the world, we have assembled a multiplicity of peoples and customs that enrich all our lives. Folk arts are the creative expressions of these ethnic, tribal, family, occupational, religious and regional cultures which have grown through time and are learned informally in face-to-face interactions. Folk art forms in Nevada range from Washoe willow baskets and cradleboards, to cowboy poetry, Hawaiian hula, Paraguyan harp music, African-American gospel singing, Greek pastry making and the language of craps dealers.

#### **Expendable Trust**

**Unemployment Compensation** Accounts for the payment of unemployment compensation benefits (NRS 612.585).

**Care of Sites for Radioactive Waste Disposal** Accounts for receipts for the care of sites for the disposal of radioactive waste (NRS 459.231).

**Contingency** Accounts for funds appropriated by the legislature for contingencies. Funds can be allocated to State agencies and officers by the Interim Finance Committee upon recommendation of the Board of Examiners (NRS 353.266).

**Cleaning Up Petroleum Discharges** Accounts for fees collected and claims paid related to the use, storage or discharge of petroleum (NRS 590.830).

WICHE Student Loan Accounts for loans and stipends to students in professional and graduate programs where such education is not available from an institution within the State (NRS 397.063).

Hospital Care to Indigent Persons Accounts for taxes levied to provide care to indigent persons hospitalized from motor vehicle accidents; and for taxes received and payments to counties for supplemental medical assistance to indigent persons (NRS 428.175).

**Museums and History** Accounts for private funding such as donations, gifts, and grants used to purchase items of historical interest according to the restrictions specified by the donors (NRS 381.0031).

**Class-Size Reduction** Accounts for funding to be used to reduce the pupil-teacher ratio per class in kindergarten through grade 12, with priority given to the earliest grades (NRS 388.730).

Stabilize the Operations of State Government Accounts for funds appropriated by the legislature to be expended only if actual revenues for the biennium fall short by 5% or more from anticipated revenues or the legislature and governor declare that a fiscal emergency exists (NRS 353.288). **Gift** Accounts for gifts and grants received by the Department of Human Resources (NRS 232.355), the Commission for the Preservation of Wild Horses (NRS 504.450), the Department of Conservation and Natural Resources (NRS 232.070), the Commission on Equal Rights (NRS 233.155), the State Board of Education (NRS 385.095), the State Library and Archives (NRS 378.090) and the Division of State Parks (NRS 407.075).

Aid Program Accounts for three trust activities: Fees collected from owners of mobile home parks to provide mobile home lot rent assistance to lowincome mobile home owners (NRS 118B.215); the residual activity, including repayments from local governments, of emergency distributions of supplemental city-county relief tax (NRS 354.5988, repealed by Chapter 491, Statutes of Nevada 1991, at page 1452); and loans for farm projects (NRS 516.405).

**Custodial** Accounts for four trust activities: Estates escheated to the State in absence of legal heirs and used for educational purposes (NRS 154.140); administration of abandoned property (NRS 120A.370); survivor benefits held in trust for children receiving welfare services (NRS 422.253); personal property held in trust for prisoners pending their release (NRS 209.241) and revenue collected to benefit destitute offenders (NRS 209.383).

#### Nonexpendable Trust

Henry Wood Christmas Accounts for the bequest of the late Henry Wood to provide Christmas gifts to orphans.

**National Judicial College** Accounts for appropriations, donations and interest income used to support the operations of the National Judicial College (NRS 1.470).

**National Juvenile and Family Law College** Accounts for appropriations, donations and interest income used to support the operations of the National College of Juvenile and Family Law (NRS 1.480). **Permanent School** Accounts for certain property and the proceeds derived from such property, escheated estates, and all fines collected under penal laws of the State, which become permanent assets of the fund. Earnings on the assets are to be used for education (State Constitution, Article 11, Section 3).

#### Pension Trust

**Public Employees' Retirement** Accounts for the operations of the Public Employees' Retirement System which provides income benefits to qualified public employees (NRS 286.220).

Legislators' Retirement Accounts for the operation of the Legislators' Retirement System (NRS 218.2375).

#### Agency

**Deferred Compensation** Accounts for the activity of the deferred compensation plan for State employees adopted under the provisions of Section 457 of the Internal Revenue Code (NRS 287.330). **Intergovernmental** Accounts for taxes and fees, such as sales and use, cigarette and jet fuel taxes, collected by the Department of Taxation on behalf of local governments (NRS 353.254).

State Agency Fund for Bonds Accounts for surety bonds and deposits held by the State (NRS 353.251).

**Motor Vehicle** Accounts for taxes and fees collected by the Department of Motor Vehicles pending distribution to counties and other funds (NRS 482.180)

**Restitution Trust** Accounts for money received from parolees making restitution (NRS 213.126).

**Local Government Pooled Investment** Accounts for investment funds received from local governments and pooled to obtain greater interest earnings (NRS 355.167).

**State Payroll** Accounts for payment of payroll and payroll deductions such as income tax withholding, insurance deductions, credit union deductions, etc. (NRS 227.130).

## Combining Balance Sheet Trust and Agency Funds

### June 30, 1995 with comparative totals for 1994

			Expendable	Expendable Trust Funds								
	Unemployment Compensation	Care of Sites for Radioactive Waste Disposal	Contingency	Cleaning Up Petroleum Discharges	WICHE Student Loan	Hospital Care to indigent Persons						
ssets												
ash and pooled investments:												
Cash with treasurer	\$ -0-	• • • • • • • • • • • •		\$ 1,541,648		\$ 2,535,394						
Cash in custody of other officials	275, <b>995,094</b>	-0-	-0-	-0-	-0-	-0-						
/estments	-0-	-0-	-0-	-0-	-0-	-0-						
ceivables:												
Accounts receivable	42,992,004	48,806	-0-	50	-0-	-0-						
axes receivable	-0-	-0-	-0-	-0-	-0-	-0-						
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-						
rades pending settlement	-0-	-0-	-0-	-0-	-0-	-0-						
ntergovernmental receivables	-0-	-0-	67,200	-0-	-0-	589,499						
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-						
e from other funds	-0-	1,626,531	7,532,563	13.052	-0-	90,395						
erfund receivables	-0-	-0-	3,669	-0-	-0-	-0-						
ventory	-0-	-0-	-0-	-0-	-0-	-0-						
vances to other funds	-0-	-0-	3,647	-0-	-0-	-0-						
otes receivable	-0-	-0-	-0-	-0-	2,645,464	-0						
her assets	-0-	-0-	-0-	-0-	-0-	-0						
nd	-0-	-0-	-0-	-0-	-0-	-0						
Initure and equipment	-0-	-0-	-0-	-0-	-0-	-0						
cumulated depreciation	-0-	-0-	-0-	-0-	-0-	-0 -0						
·												
Total assets	\$ 318,987,098	\$ 7,987,079	\$ 9,822,457	\$ 1,554,750	\$ 3,141,272	\$ 3,215,288						
abilities And Fund Balances												
abilities:												
counts payable and accruals:												
ccounts payable	\$ 3,779,664	\$ 1,211	\$ -0-	\$ 479,289	\$ 2,200	\$ -0						
ccrued payroll and related liabilities	-0-	-0-	-0-	322	-0-	-0						
ntergovernmental payables	-0-	-0-	-0-	92,065	-0-	-0						
rades pending settlement	-0-	-0-	-0-	-0-	-0-	-0						
e to other funds	1,504,375	229	164	58,487	113,530	1.500						
eferred revenue	-0-	-0-	-0-	-0-	-0-	-0						
otes payable	-0-	-0-	-0-	-0-	-0-	-0						
ase obligations	-0-	-0-	-0-	-0-	-0-	-0						
ther liabilities:	-		_									
Deposits	-0-	-0-	-0-	-0-	-0-	-0						
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0						
Total liabilities	5,284,039	1,440	164	630,163	115,730	1,500						
ind balances:												
eserved:												
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0						
Inventory	-0-	-0-		-0-	-0-	-0						
Advances	-0-	-0-	-	-0-	-0-	-0						
Other	-0-	-0-		-0-	2,645,464	-0						
	-	-										
preserved;												
nreserved: esignated:						_						
	-0-	-0-	-0-	-0-	-0-	-0						
esignated: Principal preservation	-0- -0-	-0- -0-		-0- -0-	-0- -0-							
esignated: Principal preservation Museum projects						-0						
esignated: Principal preservation	-0-	-0-	-0-	-0-	-0-	-0 -0 3,213,788 3,213,788						
osignated: Principal preservation Museum projects Undesignated	-0- 313,703,059	-0- 7,985,639 7,985,639	-0- 9,755,093 9,822,293	-0- 924,587 924,587	-0- 380,078 3,025,542	-0 3,213,788 3,213,788						

Exhibit G-1

м				Expendable	Tru	st Funds					Nonexp	end	lable
	useums and History		s-Size uction	Stabilize the Operations of State Gov't		Gift Funds	_	Ald Program Funds	4	Custodiał Funds	lenry Wood Christmas	_	National Judicial College
\$	-0-	\$ 8.7	66,712	\$ -0-	s	2,130,957	\$	926,733	\$	7,196,853	\$ 52,570	\$	3,750,000
	237,020	÷ =1.	-0-	-0-		-0-		-0-	•	951,327	-0-	Ψ	-0,700,000
	853,799		-0-	-0-		11,500		-0-		409,605	-0-		-0
	20,079		-0-	-0-		-0-		-0-		-0-	-0-		-(
	-0-		-0-	-0-		-0-		-0-		-0-	-0-		-(
	-0-		-0-	-0-		-0-		-0-		-0-	2,031		-(
	-0- -0-		-0-	-0-		-0-		-0-		-0-	-0-		-(
	-0-		-0- -0-	-0- -0-		3,600 1,540		123,000 -0-		97,800 5,888	-0- -0-		-( -(
	-0-	3	99,062	100,000,000		80,113		13,721		200,381	-0-		58,737
	-0-		-0-	-0-		_ <b>-0</b> -		-0-		-0-	-0-		-(
	256,712		-0-	-0-		-0-		-0-		-0-	-0-		-0
	-0-		-0-	-0-		-0-		-0-		-0-	-0-		-0
	-0-		-0-	-0-		-0-		171,855		-0-	-0-		-(
	676		-0-	-0-		-0-		-0-		-0-	-0-		-0
	-0-		-0-	-0-		-0-		-0-		-0-	-0-		-(
	-0- -0-		-0- -0-	-0- -0-		-0- -0-		-0- -0-		-0- -0-	-0- -0-		-( -(
\$	1,368,286	\$ 9,1	65,774	\$ 100,000,000	\$	2,227,710	\$	1,235,309	\$	8,861,854	\$ 54,601	\$	3,808,737
\$													
Ф. –	20.652		0	0		40 305		007	•	400.000			
		\$	-0-	-0-	\$	10,785	\$	367	\$		\$ -0-	\$	
	-0-	\$	-0-	-0-	\$	813	\$	1,054	\$	-0-	\$ -0-	\$	-0
	-0- -0-	\$	-0- -0-	-0- -0-	\$	813 -0-	\$	1,054 -0-	\$	-0- -0-	\$ -0- -0-	\$	-( -(
	-0- -0- -0-		-0- -0- -0-	-0- -0- -0-	\$	813 -0- -0-	\$	1,054 -0- -0-	\$	-0- -0- -0-	\$ -0- -0- -0-	\$	-( -( -(
	-0- -0- -0- 1,278		-0- -0- -0- 25,817	-0- -0- -0- -0-	\$	813 -0- -0- 6,368	\$	1,054 -0- -0- 33,494	\$	-0- -0- -0- 5,200,990	\$ -0- -0- -0-	\$	-( -( -(
	-0- -0- -0- 1,278 93,416		-0- -0- -0- 25,817 -0-	-0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0-	\$	1,054 -0- -0- 33,494 -0-	\$	-0- -0- -0- 5,200,990 -0-	\$ -0- -0- -0- -0-	\$	-( -( -( -(
	-0- -0- -0- 1,278		-0- -0- -0- 25,817	-0- -0- -0- -0-	\$	813 -0- -0- 6,368	\$	1,054 -0- -0- 33,494	\$	-0- -0- -0- 5,200,990	\$ -0- -0- -0-	\$	-0 -0 -0 -0 -0 -0
	-0- -0- 1,278 93,416 -0- -0- -0-		-0- -0- 25,817 -0- -0- -0- -0-	-0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0- -0-	\$	1,054 -0- -0- 33,494 -0- -0-	\$	-0- -0- 5,200,990 -0- -0-	\$ -0- -0- -0- -0- -0-	\$	
	-0- -0- 1,278 93,416 -0- -0- -0- -0-		-0- -0- 25,817 -0- -0- -0-	-0- -0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0- -0- -0- -0-	\$	1,054 -0- 33,494 -0- -0- -0-	\$	-0- -0- -0- 5,200,990 -0- -0- -0-	\$ -0- -0- -0- -0- -0- -0-	\$	
	-0- -0- 1,278 93,416 -0- -0- -0-	6	-0- -0- 25,817 -0- -0- -0- -0-	-0- -0- -0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0- -0- -0- -0-	s 	1,054 -0- 33,494 -0- -0- -0- -0-	\$	-0- -0- 5,200,990 -0- -0- -0-	\$ -0- -0- -0- -0- -0- -0- -0- -0-	\$	
	-0- -0- 1,278 93,416 -0- -0- -0- 124,247 -0-	6	-0- -0- 25,817 -0- -0- -0- 25,817 -0- 25,817	 - - - - - - - - - - - - - - - - - - -	\$	813 -0- -0- 6,368 -0- -0- -0- -0- -0- -0-	\$	1,054 -0- -33,494 -0- -0- -0- -0- -0- -0-	\$	-0- -0- 5,200,990 -0- -0- -0- 2,503,243	\$ -0- -0- -0- -0- -0- -0- -0- -0-	\$	-( -( -( -() -() -() -() -() -() -() -()
	-0- -0- 1,278 93,416 -0- -0- -0- 124,247 -0- 256,712	6	-0- -0- -0- -0- -0- -0- 25,817 25,817 -0- -0- -0- -0- -0-	 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0-	\$	1,054 -O- -033,494 -O- -O- -O- -0- -0- 34,915 -O- -0- -0-	\$	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142	\$ -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$	
	-0- -0- 1,278 93,416 -0- -0- -0- 124,247 -0- 256,712 -0-	6	-0- -0- 25,817 -0- -0- -0- 25,817 25,817	 - - - - - - - - - - - - - - - - - - -	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0- -0- -0-	\$	1,054 -O- 33,494 -O- -O- -O- -O- 34,915 -O- -O- -O- -O- -O- -O- -O- -O-	\$	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142 47,603	\$ -0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$	
	-0- -0- 1,278 93,416 -0- -0- -0- 124,247 -0- 256,712	6	-0- -0- -0- -0- -0- -0- 25,817 25,817 -0- -0- -0- -0- -0-	 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0-	\$	1,054 -O- -033,494 -O- -O- -O- -0- -0- 34,915 -O- -0- -0-	\$	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142 47,603 -0-	\$ -0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$	
	-0- -0- 1,278 93,416 -0- -0- -0- 124,247 124,247 -0- 41,882 -0-	6	-0- -0- 25,817 -0- -0- -0- 25,817 25,817 -0- -0- -0- -0- -0- -0- -0- -0-	 -0- -0- -0- -0- -0- -0- -0- -0- -0- 100,000,000	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0- -0- -0- 900,000	\$	1,054 -O- -33,494 -O- -O- -O- -O- -34,915 -O- 778,855 -O-	\$	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142 47,603 -0- -0- -0-	\$ -0- -0- -0- -0- -0- -0- -0- -0- -0- 30,000	\$	
	-0- -0- 1,278 93,416 -0- -0- 124,247 124,247 -0- 256,712 -0- 41,882 -0- 184,942	6	-0- -0- 25,817 -0- -0- -0- -0- 25,817 25,817 -0- -0- -0- -0- -0- -0- -0- -0- -0-	 -0- -0- -0- -0- -0- -0- -0- -0- -0- 100,000,000	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0- -0- -0- 900,000 -0-	\$	1,054 -O- -33,494 -O- -O- -O- -O- -34,915 -O- 778,855 -O- -O- -O- -O- -O- -O- -O- -O- -O- -	\$	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142 47,603 -0- -0- -0- -0-	\$ -0- -0- -0- -0- -0- -0- -0- -0- 30,000	\$	-0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 3,750,000 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0
	-0- -0- -0- 1,278 93,416 -0- -0- -0- 124,247 124,247 -0- 256,712 -0- 41,882 -0- 184,942 760,503	6	-0- -0- -0- -0- -0- -0- -0- 25,817 25,817 25,817 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0- -0- -0- -0- -0- -0- 1,288,319	\$	1,054 -0- -33,494 -0- -0- -0- -0- -0- -34,915 -0- -778,855 -0- -778,855 -0- -0- 421,539	s 	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142 47,603 -0- -0- -0- -0- 970,109	\$ -0- -0- -0- -0- -0- -0- -0- -0- -0- 30,000 -0- 24,601	\$	58,737 -0 -0 -0 -0 -0 -0 -0 -0 -0 58,737 -0 -0 -0 3,750,000 -0 3,750,000
	-0- -0- 1,278 93,416 -0- -0- 124,247 124,247 -0- 256,712 -0- 41,882 -0- 184,942	6	-0- -0- 25,817 -0- -0- -0- -0- 25,817 25,817 -0- -0- -0- -0- -0- -0- -0- -0- -0-	 -0- -0- -0- -0- -0- -0- -0- -0- -0- 100,000,000	\$	813 -0- -0- 6,368 -0- -0- -0- -0- 17,966 21,425 -0- -0- -0- 900,000 -0-	\$	1,054 -O- -33,494 -O- -O- -O- -O- -34,915 -O- 778,855 -O- -O- -O- -O- -O- -O- -O- -O- -O- -	\$ 	-0- -0- 5,200,990 -0- -0- 2,503,243 7,844,142 47,603 -0- -0- -0- -0-	\$ -0- -0- -0- -0- -0- -0- -0- -0- 30,000	\$	-0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 3,750,000 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0

a,

## Combining Balance Sheet Trust and Agency Funds

June 30, 1995 with comparative totals for 1994

	Nonexp	endable	Pension Tru	st Funds	Agenc	y Funds
	Nat'l College of Juvenile & Family Law	Permanent School	Public Employees' Retirement	Legislators' Retirement	Deferred Compensation	inter- governmental
Assets		0.00				
Cash and pooled investments:						
Cash with treasurer	\$ 1,250,000	\$ 3,920,895		•		
Cash in custody of other officials	-0-	-0-	1,091,168	599	137,599	-0-
nvestments	-0-	48,917,814	5,734,599,509	2,586,507	95,495,256	-0-
Receivables:						
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	878,125	41,067,821	10,294	-0-	-0-
Trades pending settlement	-0-	-0-	17,695,570	27,940	-0-	-0-
Intergovernmental receivables	-0-	178,061	24,375,782	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	855	13,958	-0-
Due from other funds	19,579	308,863	8,456,506	35,780	-0-	164,883,842
nterfund receivables	-0-	-0-	-0-	-0-	-0-	-0-
nventory	-0-	-0-	-0-	-0-	-0-	-0-
dvances to other funds	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	120	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	347,378	-0-	-0-	-0-
	-0-	2.977	-0-	-0-	-0-	-0-
_and Furniture and equipment	-0- -0-	-0-	872.487	-0-	-0-	-0-
Accumulated depreciation	-0-	-0-	(495,733)	-0-	-0-	-0-
	\$ 1,269,579	\$ 54,206,855	\$ 5,828,010,488	\$ 2,661,975	\$ 95,646,813	\$ 172,679,044
iabilities And Fund Balances						
Accounts payable and accruals: Accounts payable	\$ 19,579	\$ -0-	\$ 3,593,483	\$ 2,610	\$ -0-	\$ -0
Accrued payroll and related liabilities	-0-	* -0-	4 3,393,403 -0-	÷ 2,010 -0-	-0-	پ -0
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-	168,519,493
Trades pending settlement	-0-	-0-	-0-	-0-	-0-	-0
	-0-	915,513	46,373	-0-	-0-	4,112,783
Due to other funds	-0- -0-	-0-	40,373 -0-	-0- -0-	-0- -0-	4,11∠,703 -0
Deferred revenue	-0-	-0- -0-	16,311,508	-0-	-0- -0-	-0
Notes payable Lease obligations	-0-	-0- -0-	226,575	-0-	-0-	-0
Dther liabilities:	~~	~~	220,075	~	-0-	~
Deposits	-0-	-0-	-0-	-0-	-0-	-0
Other liabilities	-0-	-0-	5,352,256	-0-	95,646,813	46,768
Total liabilities	19,579	915,513	25,530,195	2,610	95,646,813	172,679,044
	19,019	510,015	20,000,100	2,010	35,040,015	112,010,044
Fund balances:						
Reserved:	-	~	•	•	~	-
Encumbrances and contracts	-0-		-0- -0-	-0- -0-	-0- -0-	-0- -0
Inventory	-ዑ- -ዑ-		-0- -0-			-0 -0
Advances	-	-	+		-0-	 -0
Other	1,250,000	53,291,342	5,802,480,293	2,659,365	-0-	-0
Jnreserved:						
Designated:	0	~	0		-0-	-
Principal preservation	-0-		-0-	-0- -0-		-0
Museum projects	-0- -0-		-0- -0-	-0-		-0 -0
I la da si an ata d	-0-	-0-	-0-	-0-	-0-	
Undesignated						
Undesignated Total fund balances	1,250,000	53,291,342	5,802,480,293	2,659,365	-0-	-0

### Exhibit G-1

Page 2 of 2

			Agency	y Funds					Total a	ll Fu	inas
State Agency Fund for Bonds	Motor Vehicle	R	estitution Trust	Social Security Revolving	Local Gov't Pooled Investment	_	State Payroli	_	1995	-	1994 (Restated)
\$ 13,534,817 33,042,147 29,228,000	<b>26,534,544</b> 2,451,215 -0-		585,981 -0- -0-	\$-0- -0- -0-	\$ 48,830 -0- 372,732,928	\$	<b>7,652</b> ,272 -0- -0-	\$	97,246,336 313,906,169 6,284,834,918	\$	94,411,596 357,240,331 5,661,298,028
				_	_						
-0-	-0-		-0-	-0-	-0-		-0-		43,060,939		40,810,170
-0-	-0-		-0-	-0-	-0-		-0-		-0-		24,50
-0-	-0-		-0-	-0-	2,717,959		-0-		44,676,230		37,113,86
-0-	-0-		-0-	-0-	-0-		-0-		17,723,510		1,12
-0-	-0-	•	-0-	-0-	-0-		41,962		25,476,904		24,078,27
-0-	437,072		-0-	-0-	-0-		-0-		459,313		799,73
-0-	8,689		-0-	-0-	-0-		13,273		283,741,087		81,265,08
-0-	·-0-		-0-	-0-	-0-		-0-		3,669		7,33
-0-	-0-		-0-	-0-	-0-		-0-		256,712		245,75
-0-	-0-		-0-	-0-	-0-		-0-		3,647		7,31
-0-	-0-		-0-	-0-	-0-		-0-		2,817,439		2,728,83
-0-	-0-		-0-	-0-	-0-		-0-		348,054		1,791,413
-0-	-0-		-0-	-0-	-0-		-0-		2,977		2,97
	-0- -0-		-0-	-0- -0-	-0-		-0-		872,487		1,147,61
-0- -0-	-0- -0-		-0-	-0- -0-	-0-		-0-		(495,733)		(856,81)
-U-	-0-	-	-0-			-	~~~~	-	(430,730)	-	(000,01
\$ 75,804,964	\$ 29.431.520	- \$	585,981	\$ -0-	\$ 375,499,717	\$	7,707,507	\$	7,114,934,658	\$	6,302,117,14
-0- -0-	-0- 14,055,556		-0- -0- -0-	-0- -0-	-0- 375,480,436		-0- 21,593 -0-	\$	8,117,387 23,782 558,147,550	\$	6,962,77 969,87 377,476,85 15 310 92
-0- -0- -0-	-0- 14,055,556 -0-	-	-0- -0- -0-	-0- -0- -0-	-0- 375,480,436 -0-		21,593 -0- -0-	\$	23,782 558,147,550 -0-	\$	969,87 377,476,85 15,310,92
-0- -0-	-0- 14,055,556	-	-0- -0- -0- 2,611	-0- -0- -0-	-0- 375,480,436 -0- 19,281		21,593 -0- -0- 7,671,394	\$	23,782 558,147,550 -0- 32,392,002	\$	969,87 377,476,85 15,310,92 29,177,45
-0- -0- -0- 71,509 -0-	-0- 14,055,556 -0- 12,006,306 -0-	-	-0- -0- -0- 2,611 -0-	-0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0-		21,593 -0- -0- 7,671,394 -0-	\$	23,782 558,147,550 -0- 32,392,002 93,416	\$	969,87 377,476,85 15,310,92 29,177,45 135,07
-0- -0- -0- 71,509 -0- -0-	-0- 14,055,556 -0- 12,006,306 -0- -0-	- - -	-0- -0- -0- 2,611 -0- -0-	-0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0-		21,593 -0- -0- 7,671,394 -0- -0-	\$	23,782 558,147,550 -0- 32,392,002 93,416 16,311,508	\$	969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03
-0- -0- -0- 71,509 -0-	-0- 14,055,556 -0- 12,006,306 -0-	- - -	-0- -0- -0- 2,611 -0-	-0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0-		21,593 -0- -0- 7,671,394 -0-	\$	23,782 558,147,550 -0- 32,392,002 93,416	\$	969,87 377,476,85
-0- -0- -0- 71,509 -0- -0-	-0- 14,055,556 -0- 12,006,306 -0- -0-	-	-0- -0- -0- 2,611 -0- -0-	-0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0-	•	21,593 -0- -0- 7,671,394 -0- -0-	\$	23,782 558,147,550 -0- 32,392,002 93,416 16,311,508	\$	969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058	-0. 14,055,556 -0 12,006,306 -0 -0 -0 3,322,841 	-	-0- -0- -0- -0- -0- -0- 583,370	-0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0-	•	21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520	\$	23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845	\$	969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397	-0- 14,055,556 -0- 12,006,306 -0 -0 -0 -0 3,322,841	-	-0- -0- -0- 2,611 -0- -0- -0- -0-	-0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0-	•	21,593 -0- -0- 7,671,394 -0- -0- -0- -0-	\$	23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238	\$	969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964	-0. 14,055,556 -0. 12,006,306 -0 -0 3,322,841 46,817 29,431,520		-0- -0- 2,611 -0- -0- -0- 583,370 585,981	-0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0-		21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845	\$	969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964	-0 14,055,556 -0 12,006,306 -0 -0 -0 3,322,841 	-	-0- -0- 2,611 -0- -0- -0- 583,370 585,981	-0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- 375,499,717		21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520 7,707,507		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303	\$	969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964 -0- -0-	-0 14,055,556 -0 12,006,306 -0 -0 -0 3,322,841 46,817 29,431,520 -0 -0	-	-0- -0- 2,611 -0- -0- -0- 583,370 585,981	-0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0- -0- -0- 375,499,717		21,593 -0- -0- 7,671,394 -0- -0- 14,520 7,707,507		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70 11,87 245,75
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964	-0 14,055,556 -0 12,006,306 -0 -0 -0 3,322,841 	-	-0- -0- 2,611 -0- -0- -0- 583,370 585,981	-0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- 375,499,717		21,593 -0- -0- 7,671,394 -0- -0- 14,520 7,707,507 -0- -0- -0- -0-		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303 69,028 256,712		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70 11,87 245,75 7,31
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964 -0- -0- -0- -0-	-0 14,055,556 -0 12,006,306 -0 -0 -0 3,322,841 46,817 29,431,520 -0 -0 -0 -0	-	-0- -0- 2,611 -0- -0- -0- 583,370 585,981	-0- -0- -0- -0- -0- -0- -0- -0- -0- -0-	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0- -0- 375,499,717 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0		21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520 7,707,507 -0- -0- -0- -0- -0- -0-		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303 69,028 256,712 -0- 5,966,994,401		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70 11,87 245,75 7,31 5,267,958,43
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964 -0- -0- -0- -0-	-0 14,055,556 -0 12,006,306 -0 -0 3,322,841 46,817 29,431,520 -0 -0 -0	- - - - - - - - - - - -	-0- -0- 2,611 -0- -0- -0- 583,370 585,981 -0- -0- -0- -0- -0- -0-	- - - - - - - - - - - - - - - - - - -	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0- -0- 375,499,717 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0		21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520 7,707,507 -0- -0- -0- -0- -0- -0- -0-		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303 69,028 256,712 -0- 5,966,994,401		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70 11,87 245,75 7,31 5,267,958,43
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964 -0- -0- -0- -0- -0- -0- -0-	-0 14,055,556 -0 12,006,306 -0 -0 3,322,841 46,817 29,431,520 -0 -0 -0 -0 -0 -0	- - - - - - - - -	-0- -0- 2,611 -0- -0- -0- 583,370 585,981 -0- -0- -0- -0- -0- -0- -0- -0-	- - - - - - - - - - - - - - - - - - -	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0- -0- -0- 375,499,717 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0		21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520 7,707,507 -0- -0- -0- -0- -0- -0- -0- -0- -0- -		23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303 69,028 256,712 -0- 5,966,994,401 900,000 184,942		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70 11,87 245,75 7,31 5,267,958,43 900,00 185,57
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	-0 14,055,556 -0 12,006,306 -0 -0 3,322,841 46,817 29,431,520 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0	-	-0- -0- 2,611 -0- -0- -0- 583,370 585,981 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0	- - - - - - - - - - - - - - - - - - -	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0		21,593 -0- -0- 7,671,394 -0- -0- 14,520 7,707,507 7,707,507 -0- -0- -0- -0- -0- -0- -0- -0- -0- -	-	23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303 69,028 256,712 -0- 5,966,994,401 900,000 184,942 347,967,272		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 
-0- -0- -0- 71,509 -0- -0- -0- 75,718,397 15,058 75,804,964 -0- -0- -0- -0- -0- -0- -0-	-0 14,055,556 -0 12,006,306 -0 -0 3,322,841 46,817 29,431,520 -0 -0 -0 -0 -0 -0	-	-0- -0- 2,611 -0- -0- -0- 583,370 585,981 -0- -0- -0- -0- -0- -0- -0- -0-	- - - - - - - - - - - - - - - - - - -	-0- 375,480,436 -0- 19,281 -0- -0- -0- -0- -0- -0- -0- 375,499,717 -0- -0- -0- -0- -0- -0- -0- -0- -0- -0		21,593 -0- -0- 7,671,394 -0- -0- -0- 14,520 7,707,507 -0- -0- -0- -0- -0- -0- -0- -0- -0- -	-	23,782 558,147,550 -0- 32,392,002 93,416 16,311,508 226,575 79,041,238 104,208,845 798,562,303 69,028 256,712 -0- 5,966,994,401 900,000 184,942		969,87 377,476,85 15,310,92 29,177,45 135,07 6,749,03 151,616,59 85,673,13 674,071,70 11,87 245,75 7,31 5,267,958,43 900,00 185,51

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# Combining Statement of Revenues, Expenditures and Changes in Fund Balances Expendable Trust Funds

## For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

Taxes       155.026.589       -0       -0       7,172,662       -0       7,174         Licenses, fees and permits       -0       384,623       -0       -0       20,350       -0         Sales and charges for services       -0       -0       -0       -0       -0       -0         Interest, investment gain       17,604,090       443,120       -0       73,463       129,983       258         Other       -0			Inemployment Compensation	fo	Care of Sites r Radioactive aste Disposal	c	Contingency		Cleaning Up Petroleum Discharges		WICHE Student Loan		Hospital Care to indigent Persons
Intergovernmental         \$ 6,134,326         \$ -0-\$         \$ -0-\$         \$ -0-\$         \$ -0-\$         \$ -0.\$	Revenues												
Taxes         155,026,589         -0-         -0-         7,172,662         -0-         7,174           Licenses, fees and permits         -0-         1701         0         0         -0-	Intergovernmental	\$	6.134.326	\$	-0-	s	8 <b>-0-</b>	s	-0-	\$	-0-	\$	274,224
Licenses, fees and premits -0- 384,823 -0- 220,350 -0- Denatores frees and preservices -0000- Total revenues 17,504,090 443,120 -0- 73,463 129,983 256 Other:				10	_	Ť		-	-	¥		Ψ	7,174,043
Sales and charges for services         -0.         -	Licenses, fees and permits				-								-0-
Interest, investment gain         17,604,090         443,120         -0-         73,463         129,963         256           Other:         Donations         -0-         -0					, = -		-		,				-0-
Other:         One to the second			17.604.090		443,120		-		*		-		258,289
Finas       -0- <th< td=""><td>÷</td><td></td><td>,</td><td></td><td></td><td></td><td>•</td><td></td><td>10,400</td><td></td><td>120,000</td><td></td><td>200,200</td></th<>	÷		,				•		10,400		120,000		200,200
Fines         -0- </td <td>Donations</td> <td></td> <td>-0-</td> <td></td> <td>-C-</td> <td></td> <td><u>_</u></td> <td></td> <td>-0-</td> <td></td> <td></td> <td></td> <td>-0-</td>	Donations		-0-		-C-		<u>_</u>		-0-				-0-
Other         -0-         -0-         -0-         -0-         -0-         283,121           Total revenues         178,765,005         627,743         -0-         7,466,475         414,805         7,706           Expenditures         General government         -0-         -0-         13,691         -0-         -0-           General government         -0-	Fines						-				-		-0- -0-
Total revenues         178,765,005         827,743         -0         7,466,475         414,805         7,706           Expenditures Current:         Current:         -0 <t< td=""><td>Other</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td>-0-</td></t<>	Other								-				-0-
Instrument         Instrument <thinstrument< th="">         Instrument         Instrume</thinstrument<>		-		-		-		-		-		-	
Current:         Output         Outpu	lotal revenues	_	178,765,005	-	827,743	_	-0-	-	7,466,475	_	414,805		7,706,556
Health and social services       137,282,920       37,687       -0       -0       -0       5,048         Education and support services       -0													
Health and social services       137,282,920       37,687       -0       -0       -0       5,048         Education and support services       -0	General government		-0-		- <b>C</b> -		13 691		~		-0-		-0-
Education and support services         -0-         -0-         -0-         -0-         587,858           Law, justice and public safety         -0-	•		-										5,048,953
Law, justice and public safety       -0-	Education and support services										-		-0-
Regulation of business         -0-					-		-		_				-0-
Recreation and resource development Intergovernmental         .0- 6,354,746         0- 0- 0- 0- 0- 0-         0- 0- 0- 0- 0- 0-         7,965,610 0- 0- 0- 0-         0- 0- 0- 0- 0- 0- 0-         0- 0- 0- 0- 0- 0- 0-         0- 0- 0- 0- 0- 0- 0-         7,965,610 0.587,858         0- 0- 0- 0- 0- 0- 0-         0- 0- 0- 0- 0- 0-         0- 0- 0- 0- 0-         0- 0- 0- 0- 0-         0- 0- 0- 0-         0- 0- 0- 0-         0- 0- 0- 0-         0- 0- 0-         0- 0-         0			-				-		-		-		-0- -0-
Intergovernmental         6,354,746         -0-         -0-         -0-         -0-         3,082           Total expenditures         143,637,666         37,687         13,691         7,965,610         587,858         8,131           Excess (deficiency) of revenues over expenditures         35,127,339         790,056         (13,691)         (499,135)         (173,053)         (425           Other Financing Sources (Uses)         -0-         -0-         6,196,111         -0-         184,411         (1           Operating transfers in Operating transfers out Transfer to component unit         -0-         -0-         -0-         -0-         -0-         (230,378)         (3,197,199)         (345,044)         -0-         (1           Excess (deficiency) of revenues and other financing sources (uses)         -0-         (230,378)         2,998,912         (345,044)         184,411         (1           Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426)           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-			-		_		-		+		-		-0- -0-
Excess (deficiency) of revenues over expenditures         35,127,339         790,056         (13,691)         (499,135)         (173,053)         (425           Other Financing Sources (Uses)         Operating transfers in Operating transfers out Transfer to component unit         -0- -0-         (230,378)         (3,197,199)         (345,044)         -0- -0-         (11)           Total other financing sources (uses)         -0- -0-         (230,378)         2,998,912         (345,044)         184,411         (11)           Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426)           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-         -0-         -0-         -0-         -0-         -0-			-		-								3,082,958
over expenditures         35,127,339         790,056         (13,691)         (499,135)         (173,053)         (425           Other Financing Sources (Uses)         Operating transfers in Operating transfers out         -0- -0-         -0- (230,378)         -0- (3,197,199)         (345,044)         -0- -0-         (1)           Transfer to component unit         -0- -0-         -0- -0-         -0- -0-         -0- -0-         -0- -0-         (1)           Total other financing sources (uses)         -0- -0-         (230,378)         2,998,912         (345,044)         184,411         (1)           Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426)           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-         -0-         -0-         -0-         -0-         -0-         -0-         -0-           Deside of the financing to the financing to the financing uses         -0-         -0-         -0-         -0-         -0-         -0-         -0-           Even destore the financing to the financing uses         -0- <td>Total expenditures</td> <td>_</td> <td>143,637,666</td> <td></td> <td>37,687</td> <td></td> <td>13,691</td> <td></td> <td>7,965,610</td> <td></td> <td>587,858</td> <td></td> <td>8,131,911</td>	Total expenditures	_	143,637,666		37,687		13,691		7,965,610		587,858		8,131,911
over expenditures         35,127,339         790,056         (13,691)         (499,135)         (173,053)         (425           Other Financing Sources (Uses)         Operating transfers in Operating transfers out         -0- -0-         6,196,111         -0- -0-         184,411         (1)           Operating transfers out         -0- -0-         (230,378)         2,998,912         (345,044)         -0- -0-         (1)           Total other financing sources (uses)         -0- -0-         (230,378)         2,998,912         (345,044)         184,411         (1)           Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426)           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-         <												-	
Other Financing Sources (Uses)         -0-         -0-         6,196,111         -0-         184,411         (1)           Operating transfers in Operating transfers out         -0-         (230,378)         (3,197,199)         (345,044)         -0-         (1)           Transfer to component unit         -0-         -0-         -0-         -0-         -0-         (1)           Total other financing sources (uses)         -0-         (230,378)         2,998,912         (345,044)         184,411         (1)           Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426)           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-         -0-         -0-         -0-         -0-         -0-													
Operating transfers in Operating transfers out         -0- -0-         -0- (230,378)         -0- (3,197,199)         (345,044)         -0- -0-         (1) -0-           Transfer to component unit         -0- -0-         -0- -0-         -0- -0-         -0- -0-         -0- -0-         -0- -0-         -0- -0-         (1) -0- -0-         -0- -0-         (1) -0- -0-         -0- -0-         (1) -0- -0-         -0- -0-         (1) -0- -0-         -0- -0-         (1) -0- -0-         -0- -0-         -0- -0-         (1) -0- -0-         -0- -0-         -0- -0-        <	over expenditures		35,127,339	_	790,056	_	(13,691)		(499,135)	_	(173,053)	_	(425,355)
Operating transfers out       -0-       (230,378)       (3,197,199)       (345,044)       -0-       (1)         Transfer to component unit       -0-			0		0		6 400 114		<u>^</u>				
Transfer to component unit       -0-       <									-		-		-0-
Total other financing sources (uses)         0-         (230,378)         2,998,912         (345,044)         184,411         (1,01)           Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426)           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle-adoption of GASB 22         -0-         -0-         -0-         -0-         -0-							,				_		(1,500)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426, 426, 426, 426, Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-         -0-         -0-         -0-         -0-         -0-	rianalor to component drat	-	-0-	_	-0-	-	-0-	_	-0-	_	-0-	_	-0-
other financing sources over expenditures and other financing uses         35,127,339         559,678         2,985,221         (844,179)         11,358         (426, 1,768,766         3,014,184         3,640           Fund balances, July 1         278,575,720         7,425,961         6,837,072         1,768,766         3,014,184         3,640           Change in accounting principle- adoption of GASB 22         -0-         -0-         -0-         -0-         -0-	Total other financing sources (uses)		-0-		(230,378)		2,998,912		(345,044)		184,411		(1,500)
expenditures and other financing uses       35,127,339       559,678       2,985,221       (844,179)       11,358       (426,         Fund balances, July 1       278,575,720       7,425,961       6,837,072       1,768,766       3,014,184       3,640         Change in accounting principle- adoption of GASB 22       -0-       -0-       -0-       -0-       -0-													
Change in accounting principle- adoption of GASB 22 -00000-			35,127,339		559,678		2,985,221		(844,179)		11,358		(426,855)
adoption of GASB 22 -00000-	Fund balances, July 1		278,575,720		7,425,961		6,837,072		1,768,766		3,014,184		3,640,643
adoption of GASB 22 -00000-													
Desident and the state of the s	adoption of GASB 22		-0-		-0-		-0-		-0-		-0-		-0-
	Residual equity transfers	_		_		_		_		_		_	<del>`</del> _
Fund balances, June 30 \$ 313,703,059 \$ 7,985,639 \$ 9,822,293 \$ 924,587 \$ 3,025,542 \$ 3,213	Fund balances, June 30	\$	313,703,059	\$	7,985,639	\$	9,822,293	\$	924,587	\$	3,025,542	\$	3,213,788

Exhibit G-2

								_	Total A	JI Funds		
Museums ar History	nd 	Class-Size Reduction	Stabilize the Operations of State Gov't	Gift Funds	F	Ald Program Funds	Custodial Funds		1995	_	1994 (Restated)	
5	-0-	\$-0-	\$ -0-	<b>s</b> -0-	. \$	1,468	\$ -0-	\$	6,410,018	\$	38,418,809	
	-0-	10,703,158	-0-	634,989		-0-	-Õ-		180,711,441		164,420,262	
	-0-	-0-	-0-	_ <b>-</b> 0-		335,735	-0-		940,708		688,53	
558,6		-0-	-0-	-0-	•	-0-	-0-		558,646		527,15	
80,2	86	1,101,342	-0-	116,053		68,078	143,002		20,017,706		18,194,46	
485,7		-0-	-0-	156,136		-0-	-0-		641,910		383,37	
	-0-	-0-	-0-	-0-	•	-0-	-0-		1,701		1,22	
	-0-	1,208	-0-	105		-0-	6,459,653	_	6,744,087		5,304,15	
1,124,7	06	11,805,708	0-	907,283		405,281	6,602,655	_	216,026,217	_	227,937,983	
	-0-	-0-	-0-	-0-		-0-	-0-		13,691		39,38	
	-0-	-0-	-0-	667,143		-0-	1,096,352		144,133,055		170,150,06	
1,198,1	83	-0-	-0-	10,926		-0-	-0-		1,796,967		1,751,32	
	-0-	-0-	-0-	-0-		-0-	131,714		131,714		137,08	
	-0-	-0-	-0-	-0-		354,342	-0-		354,342		327,85	
	-0-	-0-	-0-	112,738		451	-0-		8,078,799		8,971,04	
	-0-	38,543,072	-0-	-0-	_	66,444	-0-	_	48,047,220	_	42,942,36	
1,198,1	83	38,543,072	-0-	790,807		421,237	1,228,066	_	202,555,788		224,319,11	
(73,4	77)	(26,737,364)	-0-	116,476	_	(15,956)	5,374,589		13,470,429		3,618,87	
	-0-	27,741,608	100,000,000	-0-		-0-	387,290		134,509,420		25,840,62	
	-0-	-0-	-0-	(2,099)		(14,005)	(5,476,338)		(9,266,563)		(5,966,78	
	-0-	(130,680)	-0-	-0-		-0-	-0-		(130,680)		(130,68	
	-0-	27,610,928	100,000,000	(2,099)	_	(14,005)	(5,089,048)	_	125,112,177	_	19,743,16	
(73,4	77)	873,564	100,000,000	114,377		(29,961)	285,541		138,582,606		23,362,03	
1,317,5	16	7,666,393	-0-	2,095,367		1,230,355	732,171		314,304,148		262,043,48	
, 1-			-				r drikej i r i		011,004,140			
	-0-	-0-	-0-	-0-		-0-	-0-		-0-		29,790,96	
	-0-		-0-	-0-		-0-	-0-	-	-0-	_	(892,33	
1,244,0	39	\$ 8,539,957	\$ 100,000,000	\$ 2.209.744	s	1 200 394	\$ 1,017,712	s	452,886,754	s	314,304,14	

# Combining Statement of Revenues, Expenses and Changes in Fund Balances Nonexpendable Trust Funds

# For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

Exhibit G-3

									_	Total A	l Fu	nds
		nry Wood aristmas		National Judicial College	0	at'i Coliege f Juvenile/ amily Law	ا 	Permanent School		1995		1994 (Restated)
Operating Revenues Interest, dividends Other:	\$	2,031	\$	137,579	\$	45,860	\$	3,490,103	\$	3,675,573	\$	3,281,228
Fines		-0-		-0-		-0-		2,953,611		2,953,611		3,101,691
Land sales/miscellaneous		-0-		-0-		-0-		156,639		156,639		290,492
Total operating revenues		2,031	_	137,579	_	45,860		6,600,353	_	6,785,823	_	6,673,411
Operating Expenses Law, justice and public safety		-0-		137,579		45,860		-0-		183,439		-0-
Operating income		2,031		-0-		-0-	_	6,600,353	_	6,602,384	_	6,673,411
Operating Transfers Transfer from component unit		-0-		-0-		-0-		-0-		-0-		84,595
Transfer to component unit		-0-		-0-		-0-		-0-		-0-		(3,279,837)
Operating transfer in		-0-		-0-		-0-		30,027		30,027		-0-
Operating transfer out		-0-	_	-0-	-	-0-	-	(3,490,103)	_	(3,490,103)	_	-0-
Net operating transfers		-0-		-0-		-0-		(3,460,076)	_	(3,460,076)		(3,195,242)
Net income		2,031		-0-		-0-		3,140,277		3,142,308		3,478,169
Fund balances, July 1		52,570		-0-		-0-		50,151,065		50,203,635		46,454,276
Change in accounting principle-		•		-0-		-0-		-0-		-0-		271,190
Adoption of GASB 21 Residual equity transfers in		-0- -0-		-0- 3,750,000		1,250,000		-0- -0-		5,000,000		-0-
	) <u> </u>		-		-		-		-		-	
Fund balances, June 30	\$	54,601	\$	3,750,000	\$	1,250,000	\$	53,291,342	<u></u>	58,345,943	\$	50,203,635

### Combining Statement of Revenues, Expenses and Changes in Fund Balances Pension Trust Funds

### For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

Exhibit G-4	
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					-	Total A	ll Fun	ds
0		Public Employees' Retirement		Legislators' Retirement		1995	_	1994
Operating Revenues Retirement contributions	\$	415,964,741	\$	504,614	\$	416,469,355	\$	395,737,298
Interest, dividends Investment gains		341,785,563 45,119,315		144,246 -0-		341,929,809		273,096,663
Other		1,857,804	-	35,780	_	45,119,315 1,893,584	_	51,320,273 2,268,962
Total operating revenues		804,727,423		684,640	_	805,412,063	_	722,423,196
Operating Expenses								
Benefit payments		241,943,581		301,970		242,245,551		218,494,903
Investment expense		10,074,324		-0-		10,074,324		9,300,095
Depreciation		81,691		-0-		81,691		57,830
Refunds		8,834,662		16,380		8,851,042		7,812,887
Administrative expense		2,549,692		2,044		2,551,736		2,384,381
Investment losses	-	-0-	,	5,710	-	5,710	S <b></b>	23,961
Total operating expenses		263,483,950		326,104		263,810,054		238,074,057
Net income		541,243,473		358,536		541,602,009		484,349,139
Fund balances, July 1		5,261,236,820		2,300,829		5,263,537,649	_	4,779,188,510
Fund balances, June 30	\$	5,802,480,293	\$	2,659,365	\$	5,805,139,658	\$	5,263,537,649

# Combining Statement of Cash Flows Nonexpendable Trust Funds

# For the Fiscal Year Ended June 30, 1995 with comparative totals for 1994

Exhibit G-5

									Total Al	Fu	nds
	Henry Wood Christmas	_	National Judicial College	0	National College of Juvenile/ amily Law	P	ermanent School		1995		1994
Cash flows from operating activities Cash received from other governments Cash paid to beneficiaries	\$ -0-		-0- (78,842)	\$	-0- (26,281)	\$	3,166,425 -0-	\$	3,166,425 (105,123)	\$	3,304,321
Net cash provided by (used for) operating activities	-0-	_	(78,842)	_	(26,281)		3,166,425		3,061,302		3,304,321
Cash flows from noncapital financing activities Operating/equity transfers in Operating/equity transfers out	-0- -0-		3,750,000 -0-		1,250,000		96,291 (3,409,974)		5,096,291 (3,409,974)		100,414 (3,253,242)
Net cash provided by (used for) noncapital financing activities	-0	<u></u>	3,750,000		1,250,000		(3,313,683)		1,686,317		(3,152,828)
Cash flows from investing activities Purchase of investments Interest/dividends on investments	-0 1,390		-0- 78,842		-0- 26,281	_	(3,500,000) 3,418,965		(3,500,000) 3,525,478	-	(1,506,563) 3,217,537
Net cash provided by (used for) investing activities	1,390		78,842		26,281	_	(81,035)	_	25,478	_	1,710,974
Net increase (decrease) in cash	1,390		3,750,000		1,250,000		(228,293)		4,773,097		1,862,467
Cash and cash equivalents, July 1	51,180		-0-	_	-0-		4,149,188	_	4,200,368	_	2,337,901
Cash and cash equivalents, June 30	\$ 52,570	s	3,750,000	\$	1,250,000	\$	3,920,895	s	8,973,465	\$	4,200,368
Reconciliation of operating income to net cash provided by operating activities Operating income Adjustments to reconcile operating	\$ 2,031	5	-0-	\$	-0-	<u>\$</u>	6,600,353	<u>\$</u>	6,602,384	\$	6,673,411
income to net cash provided by operating activities											
(Increase) decrease in accrued receivables Increase in accrued payables Operating interest	-0 -0 (2,031	F	-0- 58,737 (137,579)		-0- 19,579 (45,860)		56,175 -0- (3,490,103)		56,175 78,316 (3,675,573)	_	(87,862) -0- (3,281,228)
Total adjustments	(2,031	)	(78,842)		(26,281)	_	(3,433,928)		(3,541,082)	_	(3,369,090)
Net cash provided by (used for) operating activities	<u>\$</u> -(	- 5	(78,842)	\$	(26,281)	_\$	3,166,425	\$	3,061,302	\$	3,304,321

# Combining Statement of Changes in Assets and Liabilities Agency Funds

For the Fiscal Year Ended June 30, 1995	 Balance	 	_			Page 1 of 2 Balance
	 Balance July 1, 1994	 Additions	-	Deletions	J	une 30, 1995
Deferred Compensation Assets Cash in custody of other officials nyestments Other receivables	\$ 211,627 77,426,073 392,957	\$ 5,702 21,906,767 13,958	5	79,730 3,837,584 392,957	\$	137,599 95,495,256 13,956
Total assets	\$ 78,030,657	\$ 21,926,427	\$	4,310,271	\$	95,646,813
Liabilities Other liabilities	\$ 78,030,657	\$ 21,926,427	\$	4,310,271	\$	95,646,813
ntergovernmental Assets Cash with treasurer Due from other funds	\$ 6,634,321 72,436,084	\$ 991,298,042 164,883,842	\$	990,137,161 72,436,084	\$	7,795,202 164,883,842
Total assets	\$ 79,070,405	\$ 1,156,181,884	\$	1,062,573,245	\$	172,679,044
Liabilities ntergovernmental payables Due to other funds Dther liabilities	\$ 75,346,228 3,632,190 91,987	\$ 1,044,835,409 44,035,958 339,070	\$	951,662,144 43,555,365 384,289	\$	168,519,493 4,112,783 46,766
Total liabilities	\$ 79,070,405	\$ 1,089,210,437	\$	995,601,798	\$	172,679,04
State Agency Fund for Bonds Assets Cash with treasurer Cash in custody of other officials Investments Due from other funds	\$ 11,912,462 110,471,980 25,738,000 211,894	\$ 5,030,989 14,074,406 5,590,000 -0-	5	3,408,634 91,504,239 2,100,000 211,894	\$	13,534,817 33,042,14 29,228,000 4
Total assets	\$ 148,334,336	\$ 24,695,395	\$	97,224,767	\$	75,804,96
Liabilities Due to other funds Deposits Other liabilities Total liabilities	\$ 18,043 148,298,880 17,413 148,334,336	\$ 71,509 24,731,747 3,413 24,806,669	\$ 	18,043 97,312,230 5,768 97,336,041	\$	71,50 75,718,39 15,05 75,804,96
Motor Vehicle Assets Cash with treasurer Cash in custody of other officials Other receivables Due from other funds	\$ 28,924,725 2,467,769 369,449 38,144	\$ 300,715,108 101,146 2,034,952 8,689	\$	303,105,289 117,700 1,967,329 38,144	\$	26,534,54 2,451,21 437,07 8,68
Total assets	\$ 31,800,087	\$ 302,859,895	\$	305,228,462	\$	29,431,52
Liabilities Intergovernmental payables Due to other funds Deposits Other liabilities	\$ 14,184,692 14,276,593 3,317,715 21,087	\$ 113,027,713 182,170,307 195,360 3,050,819	\$	113,156,849 184,440,594 190,234 3,025,089	\$	14,055,55 12,006,30 3,322,84 46,81
Total liabilities	\$ 31,800,087	\$ 298,444,199	\$	300,812,766	\$	29,431,52
Restitution Trust Assets						
Cash with treasurer	\$ 549,722	\$ 747,070	\$	710,811	\$	585,98
Liabilities Due to other funds Other liabilities	\$ 535 549,187	\$ 40,647 695,512	\$	38,571 661,329	\$	2,61 583,37
Total liabilities	\$ 549,722	\$ 736,159	\$	699,900	\$	585,98

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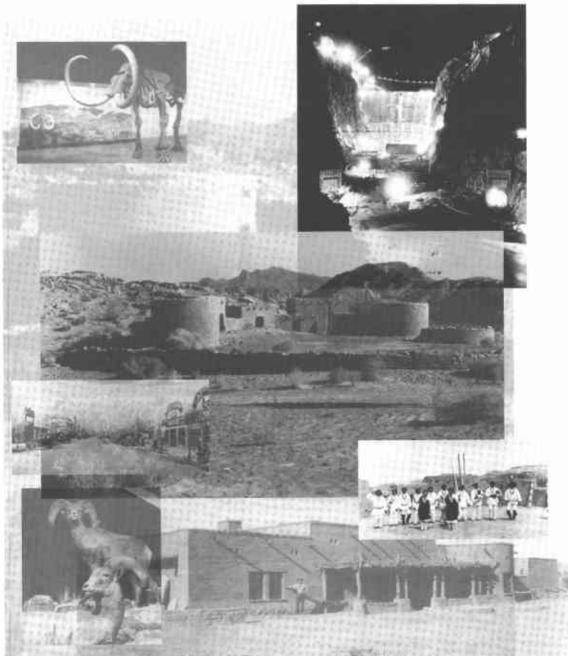
# Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended June 30, 1995								Exhibit G-6 Page 2 of 2
		Balance July 1, 1994		Additions		Deletions		Balance June 30, 1995
Social Security Revolving			- 13-5					
Assets Cash with treasurer				_				
	3	472	-	-0-	5	472	\$	-0-
	0.23	Grade -			100			
intergovernmental payables		472	\$	-0-	\$	472	\$	-0-
Local Government Pooled Investment Assets								
Cash with treasurer	\$	654	\$	7,842,769,177	\$	7,842,721,001	\$	48,830
Investments		285,519,816		7,226,579,808		7,139,366,696	•	372,732,928
Accrued interest		2,428,764		2,717,959		2,428,764		2,717,959
Total assets	\$	287,949,234	\$	15,072,066,944	5	14,984,516,461	\$	375,499,717
Liabilities			_		-	14,004,010,401		313,433,117
Intergovernmental payables Due to other funds	\$	287,943,393	\$	604,032,973	\$	516,495,930	\$	375,480,436
Total liabilities		5,841	-	19,281	-	5,841	-	19,281
	-	287,949,234	\$	604,052,254	\$	516,501,771	\$	375,499,717
State Payroll Assets								
Cash with treasurer	\$	5,147,372	\$	461,380,557	\$	458,B75,657	\$	7,652,272
Intergovernmental receivables		2,764		41,962		2,764	- C	41,962
Other receivables Due from other funds		103		2,754		2,857		-0-
Other assets		260,163		458,484,087		458,730,977		13,273
	-	619,041	_	-0-	_	619,041		-0-
Total assets Liabilities	\$	6,029,443	\$	919,909,360	\$	918,231,296	\$	7,707,507
Accrued payroll and related liabilities	\$	964,994	\$	269,611,541	\$	270,554,942	\$	24 502
Intergovernmental payable		139		-0-		139		21,593 -0-
Due to other funds		5,019,731		125,086,543		122,434,880		7,671,394
Other liabilities	_	44,579		67,655,376		67,685,435		14,520
Total liabilities	\$	6,029,443	\$	462,353,460	\$	460,675,396	\$	7,707,507
Totals - All Agency Funds Assets							_	
Cash with treasurer	\$	53,169,728	\$	9,601,940,943	\$	9,598,959,025	\$	56,151,646
Cash in custody of other officials		113,151,376		14,181,254	1.1	91,701,669		35,630,961
Investments		388,683,889		7,254,076,575		7,145,304,280		497,456,184
Accrued interest		2,428,764		2,717,959		2,428,764		2,717,959
Intergovernmental receivables		2,764		41,962		2,764		41,962
Other receivables Due from other funds		762,509		2,051,664		2,363,143		451,030
Other assets		72,946,285		623,376,61B		531,417,099		164,905,804
	-	619,041	<u></u>	-0-		619,041	-	-0-
Total assets Liabilities	\$	631,764,356	\$	17,498,386,975	\$	17,372,795,785	\$	757,355,546
Accrued payroll	\$	964,994	\$	269 644 644		270 554 040		
ntergovernmental payables		377,474,924	+	269,611,541 1,761,896,095	\$	270,554,942	\$	21,593
Due to other funds		22,952,933		351,424,245		1,581,315,534		558,055,485
Deposits		151,616,595		24,927,107		350,493,294 97,502,464		23,883,884
Other liabilities		78,754,910		93,670,617		76,072,181		79,041,238
Total liabilities	\$	631,764,356	\$	2,501,529,605	\$	2,375,938,415	5	96,353,346 757,355,546
			_		-	2,010,000,410	-	101,000,040

# **General Fixed Assets Account Group**

General Fixed Assets Account Group records fixed assets acquired or constructed for general government purposes.



Nevada is topographically divided by the Mojave Desert in the south and the Great Basin Desert in the north. Interpretation of history and science is often defined by the features, flora and fauna of these great deserts. The essences of people, buildings and lifestyles that have evolved to meet the challenges of desert living are captured for future generations by preserving our cultural and natural heritage.

# Schedule of General Fixed Assets - By Source

	Exhibit H-1
June 30,1995	

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# General Fixed Assets

Total general fixed assets	\$ 856,542,905
Construction in progress	 209,672,182
Furniture and equipment	189,300,543
Improvements other than buildings	44,827,695
Buildings	332,753,166
Land	\$ 79,989,319

Investments in General Fixed Assets From	
General obligation bonds	\$ 330,578,671
Federal grants	59,018,557
General fund revenues	286,579,036
Special revenue fund revenues	164,123,300
Gifts	 16,243,341
Total investment in general fixed assets	\$ 856,542,905

## Schedule of General Fixed Assets - By Function

#### June 30,1995

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					I	mprovements Other Than				
Function	Land			Buildings	Buildings			Equipment	_	Total
General government	\$	10,406,649	\$	45,514,872	\$	584,485	\$	7,995,359	\$	64,501,365
Education, support services		963,059		8,623,057		16,398		3,587,022		13,189,536
Health, social services		2,453,691		43,736,900		2,747,788		42,032,552		90,970,931
Law, justice, public safety		1,354,654		196,961,043		9,539,805		37,407,170		245,262,672
Recreation, resource development		64,402,381		9,678,364		31,598,911		19,130,026		124,809,682
Transportation		393,885		28,238,930		340,308		74,383,139		103,356,262
Regulation of business		15,000	<u> </u>	-0-	_	-0-	_	4,765,275	_	4,780,275
Total general fixed assets										
allocated to function	\$	79,989,319	\$	332,753,166	\$	44,827,695	\$	189,300,543		646,870,723
Construction in progress										209,672,182
Total general fixed assets									\$	856,542,905

Schedule of Changes in General Fixed Assets - By Function

For the Fiscal Year Ended June 30, 1995

Function		General Fixed Assets June 30,1994	Additions	_	Deductions		General Fixed Assets June 30,1995
General government	\$	63,520,871	\$ 1,238,225	\$	257,731	\$	64,501,365
Education, support services		12,730,262	486,751		27,477		13,189,536
Health, social services		63,646,632	27,570,420		246,121		90,970,931
Law, justice, public safety		225,825,623	19,593,381		156,332		245,262,672
Recreation, resource development		121,496,251	3,693,944		380,513		124,809,682
Transportation		98,999,292	4,590,837		233,867		103,356,262
Regulation of business		4,621,491	474,035		315,251		4,780,275
Construction in progress	_	186,605,718	 41,985,944		18,919,480	_	209,672,182
Total general fixed assets	\$	777,446,140	\$ 99,633,537	\$	20,536,772	\$	856,542,905

Exhibit H-3

Exhibit H-2

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# **Budgetary Schedules**

These Budgetary Schedules demonstrate compliance with the legally adopted budget (Non-GAAP basis).

The spirit and the essence of our communities, today and tomorrow, depends on our artists—their vision, their community interaction, their freedom of expression. Painters, sculptors, choreographers, graphic designers, writers, classical and jazz musicians, poets, dancers, composers, architects, weavers, potters, instrument makers, furniture designers. Performances in opera, dance and theatre. Concerts featuring classical music, jazz, bluegrass or African American gospel. Handsome and functional buildings. Well-landscaped roadways. Murals on public walls. Exhibits in museums, galleries, schools, corporations and government buildings. Fiction and poetry in magazines and books ... read on the radio and in libraries. It is vital to provide professional development, recognition and financial opportunites to support our artists and keep them producing in Nevada, for they are as integral to our economic development as to our cultural identification.

#### DEFINITIONS

**Resources** on a budgetary basis consist of Beginning Budget Balances, Appropriations and Other Authorizations.

Appropriations represent the authority to spend the revenues of the General Fund or Highway Fund that are not otherwise restricted to expenditure in a particular budget account. Appropriations to other funds are shown as transfers.

Other Authorizations represent the budgeted amount of money which must be accounted for and expended from the listed budget account.

**Total Authority** represents the sum of planned resources. In the operating budget accounts, it is also the limit on expenditures.

**Expenditures and Transfers** represent the actual amount of expenditures and transfers which occurred during the fiscal year.

**Unrealized Authority represents the difference** between the actual and budgeted resources.

Lapsed Spending Authority represents amounts which are either reverted to the fund of origin or become available for re-appropriation within the fund where the budget account is reported.

Exhibit I-1

### Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All General Fund Budgets

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Exampling Clerk	Department	Balance Forwarded	Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Balances Forward to New Year
https://stordier.org/comment.org/lines/stordier.         94         6,443         5,134         11,881         10,261         270         168         233           Crine Provention         -0         13,73         -0         13,73         -0         -	CONSTITUTIONAL AGENCIES	\$ 147,611	\$ (1,384,640)	\$ 1,208,980	\$ (28,049)	\$ -0-	\$ 32,924	\$ (163,980)	\$ 103,007
Cantolier         0.0         1976         0.0         1976         1821         0.0         110         44           Chrier Prevention         0.0         20         0.0         20         0.0			C 443	E 124	11 661	10.001	270	169	233
Drine Provention         -0         R3         -0         R3         R0         -0         -4         (1)           Drenetic Velocine Programs         -0         20         -0 <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td>				,					
Domestic Violence Programs         -0-         20         -0-         20         -0-         -0-         -0-         20-           Stradifion Clerk         -0-         782         55         837         834         1         2         -           Swernor's Mansion         -0-         195         -0-         1288         -0-         1288         -0-         1289         -0-         33         -0-         33         -0-         33         -0-         33         -0-         -0-         33         -0-         -0-         33         -0-									
Sinks Commission         -0.         98         3         101         94         -0.         7         -0.           Stradition Clerk         -0.         175         -0.         136         160         -0.         35         -0.           Stradition Clerk         -0.         1785         -0.         136         160         -0.         35         -0.           Stradition Clerk         -0.         1.288         -0.         1.288         1.185         -0.         1.580         -0.         2.52         -0.         5         -1           Scentary of State         -0.         1.009         -0.         1.87         -2.488         1.1167         -0.         7.5         -0.         7.5         -0.         -7.5         -0.         -7.5         -0.         -0				_					
Simulation Clerk         0.         782         55         637         834         1         2         -0.           Sovemor's Office         -0.         1,268         -0.         1,368         1,165         -0.         33         -0.           Sovemor's Office         -0.         2,238         -0.         238         232         -0.         5         1           Securities Division         -0.         1,821         775         2,596         2,521         -0.         75         -0.           Securities Division         -0.         1,427         1,427         1,427         1,423         1.         64         -0.         3,61         -0.         2,13,775         2,596         3,73         -0.         -0.         3,861         -0.         -0.         3,861         -0.         -0.         3,967         4,73         -0.         -0.         3,262         -0.         -0	<b>•</b>						-		-0
Determine Namesion         -0-         195         -0-         195         100         -0-         35         -0-         35         -0-           meetigations & Enforcements         580         -0-         1,286         -0-         1,286         -0-         238         -0-         585         -0-         585         -0-         585         -0-         585         -0-         238         -0-         238         -0-         238         -0-         238         -0-         238         -0-         238         -0-         236         -0-         2367         -0-         -0-         148         -0-         -0-         168         -0-         -0-         168         -0-         -0-         2467         3673         254         -0-         -0-         200         154         -0-         -0-         200         124         -0-         -0-         200         230         -0-         -0-         200         230         -0-         -0-         200         230         -0-         -0-         200         230         230         -0-         -0-         200         230         230         -0-         -0-         124         206         -0-         124         206 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-0</td>									-0
Determining         -0-         1,268         -0-         1,268         1,185         -0-         83         -0-           deuterant Governor         -0-         2,23         -0-         2,38         2,32         -0-         5         1           scentral of State         -0-         1,821         775         2,596         2,521         -0-         75         -0-           scentries DMsion         -0-         1,821         775         2,596         2,521         -0-         -0-         4,647           silicots & Dnabled Pensions         3,661         -0-         2,487         1,487         1,443         1         40-         1,41         104         2,61         114         104         2,61         114         104         10         114         104         16         16         -0-         3,23         -0-         -0         2,33         10-         -0-         1,33         100         1,41         104         16         16         -0-         1,33         100         1,41         104         16         -0-         1,41         10-         1,23         1,41         10-         1,23         1,41         10,41         10-         1,23         1,41		-			195	160	-0-	35	-0
mesigations & Enforcements 580 -0- 1,000 1,580 82 933 -0- 55 Secretary of State -0- 1,821 775 2,396 2,521 -0- 75 -0- Secretary of State -0- 1,821 775 2,396 2,521 -0- 75 -0- Sitis Fraud -0- 1,086 -0- 1,098 1,054 -0- 44 -0 Sitis Fraud -0- 10 -0 1,447 1,447 1,403 1 84 (1) Special Fund 13 100 151 264 159 104 2 (1) Special Fund 53,681 -0- 212 3,673 254 -0- 0- 3,618 Special Fund 53,681 -0- 212 3,673 254 -0- 0- 3,618 Special Fund 53,681 -0- 212 3,673 254 -0- 0- 3,618 Special Fund 53,08 -0- 154 2,472 -0- 2,000 4,472 757 473 0- 3,242 Special Fund 50 -0- 154 2,472 -0- 2,000 4,472 757 473 0- 3,242 Special Fund 50 -0- 154 2,472 -0- 2,000 4,472 757 473 0- 3,242 Special Fund 50 -0- 154 0-154 -0- 552 Vashingtion Office -0- 0- 0- 2,00 230 230 -0- 0- 0- 1, -0- 0- Statistic Ligges States -0- 4,02 230 230 -0- 0- 0- 1, -0- 0- Statistic States States -0- 4,544 (130) 4,514 4,437 -0- 78 (-0- 0- 0- 0- 0- 0- 0- 0- 0- 0- 0- 0- 0-				-0-	1,268	1,185	-0-	83	-0
jetefani Governor		580	•	1,000	1,580	82	933	-0-	565
Secretary of State -0- 1,821 775 2,596 2,521 -0- 75 -0 75 -0 1098 -0- 1,098 -0- 1,098 -0- 1,098 -0- 1,098 -0- 1,098 -0- 3,01 1,00 1,01 1,02 1,02 1,02 1,02 1,02 1		-0-	238	-0-		232	-0-	5	1
Securities Division         -0-         1,088         -0-         1,068         1,068         1,068         -0-         44         -0-           Sillorsia Disabled Pencions         3,661         -0-         212         3,873         254         -0-         -0-         5615           Special Fund         13         100         151         264         159         104         2         01           Special Services-Sec of State         2,472         -0-         2,000         4,472         757         473         -0-         3,243           State Tressure         -0-         -052         445         1,037         801         114         104         16           Vashington Office         -0-         -0-         230         230         -0-         -0-         -0           State Tressure         -0-         7         -0-         76         60         -0         122           State States         -0-         4,544         (30)         4,614         4,457         -0         78         -0         100           Distinut Judges States         -0-         4,544         (30)         4,614         4,457         -0         400         -0         100		-0-	1,821	775	2,596	2,521	-0-	75	-0
Sillings Disabled Pensions         3,661         -0.         212         3,873         2.54         -0.         -0.         58,01           Special Functes-See of State         2,472         -0.         2,000         4,472         757         473         -0.         3,241           Special Functes-See of State         2,472         -0.         2,000         4,472         757         473         -0.         3,241           Special Functor         -0.         -0.         230         230         -0.         1.         -0.         -0.         -0.         -0.         -0.         1		-0-		-0-	1,098	1,054	-0-	44	-0
Special Fund         13         100         151         284         159         104         2         01           Special Servess Sc of State         2,472         -0         2,000         4,472         757         473         -0         3,243           State Treasurer         -0         -592         445         1,037         801         114         104         164           State Treasurer         50         -0         154         204         -0         154         -0         40         -0         154         -0         40         -0         154         -0         120         -0         -0         -0         100         -0         -0         -0         100         -0         -0         -0         -0         -0         -0         -0         -0         -0         -0         -0         -0         -0         -0	SIIS Fraud	-0-	-0-	1,487	1,487	1,403	1		(1
Special Fund         13         100         151         264         159         104         2         01           Special Serves-Sec of State         2,472         -0         2,000         4,472         757         473         -0         3,244           State Treasurer         -0         552         445         1,037         601         114         104         164           Armo Office         -0         -0         230         230         -0         -0         -0         -0           Marmo Office         -0         -0         7         -0         7         6         -0         -0         112           Stat Judges Staters         -0         4,544         (30)         4,514         4,437         -0         78         10           Judicial Excercits         440         -0         392         832         447         46         -0         343           Judicial Excercits         440         -0         392         832         447         46         -0         348           Judicial Excercits         440         -0         392         832         447         46         -0         349           Judicial Excercits		3,661	-0-	212					3,619
Train Treasure         Date         Date <thdate< th="">         Date         Date</thdate<>									(1
Sale         Dot         Dot <thdot< th=""> <thdot< th=""></thdot<></thdot<>	Special Services-Sec of State	,	-						,
Total Constitutional Agencies         0         0         0         230         230         230         230         0         0         0           Audio Mice of the Courts         169         0         8066         975         753         94         0         122           Bard of Parlons         0         7         0         7         6         0         0         122           Bard of Parlons         0         4514         (4)37         0         78         (1)         0           District Judges Travel         41         0         106         149         41         6         0         100           District Judges Travel         41         0         106         149         41         6         0         100           District Judges Travel         41         0         108         204         0         322         834         291         46         0         333           Judical Disciptione         0         251         0         251         22         0         20         (1)           Law Ubray Cit Fund         6         0         12         18         2         10         0         0         10 <td>State Treasurer</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>18</td>	State Treasurer								18
Arasimguin Unitide         Co.         Los         Los         Los         Los         Los         Los           Adminio Drice of the Courts         169         -0         806         975         753         94         -0         128           Beard of Pardons         -0         651         30         681         680         -0         -1         -0           District Judges States         -0         4,544         (30)         4,514         4,437         -0         78         (10)           Judicial Encords         149         41         -0         108         149         44         -0         78         (10)           Judicial Discipline         -0         444         217         261         204         -0         465         -0         46         -0         46         -0         -0         20         -0         20         -0         20         -0         20         -0         20         -0         20         -0         20         -0         -0         16         -0         20         -0         -0         -0         -0         16         -0         20         -0         17         0         -0         -0         16 <td>Technology Advisor</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Technology Advisor								
Admin Drifice of the Courts         169         -0-         806         975         753         94         -0-         122           Dard J Pardons         -0-         651         30         681         680         -0-         1         -0-           Dist Judges Mixdows' Pensions         -0-         4,544         (30)         4,514         4,437         -0-         78         (1)           District Judges Travel         41         -0-         44         217         261         204         -0-         57         -0-           Judical Education         465         -0-         369         834         291         46         -0-         460           Judical Education         465         -0-         369         834         291         46         -0-         460           Judical Election         -0-         251         -0-         251         232         -0-         20         (1)           Law Ubray Gift Fund         6         -0-         12         18         -0-         200         (2)         44         20         20         -0         18           Law Ubray Gift Fund         6         -0-         7         7         -0-	Washington Office	-0-	-0-	230	230	230	-0-	-0-	-0
Administration         Construction         Constructio		160	0	806	975	753	94	-0-	128
Data Unit         Description         Description <thdescription< th=""> <thdescription< th="">         &lt;</thdescription<></thdescription<>									1
Jak Judges Witches Pensions       0       4,544       (30)       4,514       4,337       -0       78       (10)         Jistrict Judges Travel       41       0       108       149       41       6       .0       100         Jistrict Judges Travel       41       0       108       149       41       6       .0       100         Judicial Education       465       0       369       834       291       46       .0       451         Judicial Education       465       0       392       832       447       46       .0       451         Judicial Selection       0       6       0       6       3       .0       2       20       .0									-c
Bainci Judges Travel         41         -0-         108         149         41         6         -0-         100           Judical Discipline         -0-         44         217         261         204         -0-         57         40           Judical Ecuration         465         -0-         369         834         291         46         -0-         49           Judical Ecuration         455         -0-         251         20-         20         (0)         -2         -0-         20         (0)         -2         -0-         20         (0)         -2         -0-         20         -0-         20         -0-         20         -0-         20         -0-         20         -0-         16         -0-         12         18         2         10         -0-         40         -0-         10         20         -0-         81         211         54         18         -0-         200         -0-         81         281         54         18         -0-         40         -0-         40         -0-         40         -0-         40         -0-         40         -0-         40         -0-         40         -0-         40		-					-		
Jaint Judges Intent         -0.         -0.         -0.         -0.         -57         -0.           Judicial Education         465         -0.         369         834         291         46         -0.         49           Judicial Education         460         -0.         392         832         447         46         -0.         49           Judicial Selection         -0.         6         -0.         6         3         -0.         2         -0.           Justees/Widows Pensions         -0.         784         422         826         794         12         20         -0.         20         (0.         -0.         18         -0.         200         -0.         18         210         -0.         -0.         6         -0.         18         -0.         200         -0.         48         -0.         200         -0.         48         -0.         200         -0.         48         -0.         200         -0.         48         -0.         200         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.         -0.		-							102
Unitable Discipline         Do         H         Discipline         Do         H         Discipline         Disc	*								-0
Undersite         Construction         Construction <td>•</td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>497</td>	•			_			-	-	497
United NetColor         0-         6         0-         6         0-         21         0-         22         0-         20         00           Ustices/Widows' Pensions         0-         251         0-         251         232         0-         20         0           Law Library         0-         784         42         826         794         12         20         0         0           Retired Justice Duty         200         0-         81         281         54         18         0-         200           Supreme Court         16         1,202         2,600         3,818         3,611         159         48         -0         200           Total Constitutional Agencies         8,197         22,205         16,273         46,675         34,213         2,441         949         9,072           EINANCE & ADMINISTRATION         Administration         10         10         29         9         2         -0-         11         230         44           Clear Creek Youth Center         -0-         119         182         301         255         21         -0-         46           Commosition for Women         9         10         10									339
Judical StateConf         D         251         -0-         251         232         -0-         20         (f)           Law Library Gift Fund         6         -0-         12         18         2         10         -0-         764         42         826         794         12         20         -0-         6           Retired Justice Duty         200         -0-         81         281         54         18         -0-         200         -0-         81         281         54         18         -0-         200         -0-         81         281         54         18         -0-         200         -0-         81         281         54         18         -0-         200         -0-         81         281         54         184         -0-         200         -0-         16         1202         2,600         3,818         3,611         159         48         -0-         200         -0-         7         7         -0-         -0-         -0-         44         -0-         19         9         2,441         949         9,072         -0-         44         -0-         180         -0-         100         10         200         100			-						1
Data Control         Description         Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>									(1
Law Library Retired Justice Duty         Do         Lo         Lo <thlo< th="">         Lo         Lo</thlo<>		-	-		-				-c
Card Linky Girl Pund         Co         Co         Fit         281         54         18         -0.         200           Supreme Court         16         1,202         2,600         3,818         3,611         159         44         -0.         200           Total Constitutional Agencies         8,197         22,205         16,273         46,675         34,213         2,441         949         9,077           FINANCE & ADMINISTRATION         Administration         8         1,793         441         2,242         1,571         1         230         444           Clear Creek Youth Center         -0-         119         182         301         254         -0-         47         -4           Commission for Women         9         10         10         29         9         2         -0-         11           Commodity Food Program         498         -0-         2,367         2,665         2,027         297         -0-         54           Deferred Compensation         -0-         -0-         26         26         1         24         -0-           Energency Fund         362         51         -0-         135         125         -0-         29									6
Active Justice Doty         16         1,202         2,600         3,611         159         48         48           Total Constitutional Agencies         8,197         22,205         16,273         46,675         34,213         2,441         949         9,077           FINANCE & ADMINISTRATION         Administration         7         -0-         -0-         7         7         -0- <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>209</td>					-				209
Finance & ADMINISTRATION           Administration           1989 Projects-Prison Misc         7         -0-         -0-         7         7         -0-         -0-         44           Budget Division         8         1,793         441         2,242         1,571         1         230         444           Clear Creek Youth Center         -0-         119         182         301         254         -0-         47         -4           Commission for Wornen         9         10         10         29         9         2         -0-         11           Commodity Food Program         498         -0-         2,367         2,865         2,027         297         -0-         54           Controlled Substance Grants         95         -0-         35         130         25         -0-         -0         8           Deferred Compensation         -0-         -0-         26         26         1         24         -0-           Executive Bill Drating         30         125         -0-         155         125         -0-         29         -0-         -0-         -0-         -0-         -0-         -0-         -0-         -0-         -0-	-								-0
Administration           1989 Projects-Prison Misc         7         -0-         -0-         7         7         -0-         -0-         -0-           Budget Division         8         1,793         441         2,242         1,571         1         230         444           Cear Creek Youth Center         -0-         119         182         301         254         -0-         47         -4           Commodity Food Program         498         -0-         2,367         2,665         2,027         297         -0-         54           Controlled Substance Grants         95         -0-         35         130         25         21         -0-         8           Deferred Compensation         -0-         -0-         26         26         1         24         -0-           Emergency Fund         362         51         -0-         413         25         -0-         29         -2           General Fund Obligation         21         -0-         251         272         272         -0-         -0-         -2         -9         -0         -0         -2         -9         -0         -0         -190         -0         -0         -0 <t< td=""><td>Total Constitutional Agencies</td><td>8,197</td><td>22,205</td><td>16,273</td><td>46,675</td><td>34,213</td><td>2,441</td><td>949</td><td>9,072</td></t<>	Total Constitutional Agencies	8,197	22,205	16,273	46,675	34,213	2,441	949	9,072
1989 Projects-Prison Misc       7       -0-       -0-       7       7       -0-       -0-       -0-       441         Budget Division       8       1,793       441       2,242       1,571       1       230       444         Clear Creek Youth Center       -0-       119       182       301       254       -0-       47       -1         Commission for Women       9       10       10       29       9       2       -0-       11         Commodity Food Program       498       -0-       2,367       2,665       2,027       297       -0-       54         Controlled Substance Grants       95       -0-       26       26       1       24       -0-       -0-       26       26       1       24       -0-       -0-       8       -0-       29       -0-       413       25       -0-       -0-       38       -0-       291       -0-       215       127       272       -0-	FINANCE & ADMINISTRATION	Í.							
1369 Projects-Frison Inside       1       1       1       1       1       230       444         Clear Creek Youth Center       -0-       119       182       301       254       -0-       477       -4         Commission for Women       9       10       10       29       9       2       -0-       11         Commodity Food Program       498       -0-       2,367       2,865       2,027       297       -0-       58         Deferred Compensation       -0-       -0-       35       130       25       21       -0-       8         Deferred Compensation       -0-       -0-       26       26       1       24       -0-         Executive Bill Drafting       30       125       -0-       155       125       -0-       29         General Bond Obligation       21       -0-       251       272       272       -0-       -0-       -2         General Fund Salary Adjustment       1,110       5,857       -0-       6,967       4,768       -0-       1,999       -6       -0-       1,900       -0-       1,955       1,911       16       -0-       1,000       -1,955       1,9155       1,911		_			7	7	0	-0-	-0
Budget Division       0       110       100       101       100       254       -0-       47       44         Commission for Women       9       10       10       29       9       2       -0-       11         Commodity Food Program       498       -0-       2,367       2,865       2,027       297       -0-       54         Controlled Substance Grants       95       -0-       35       130       25       21       -0-       8         Deferred Compensation       -0-       -0-       26       26       1       24       -0-         Emergency Fund       362       51       -0-       413       25       -0-       -0-       38         Executive Bill Drafting       30       125       -0-       155       125       -0-       29       -0-       -0-         General Fund Salary Adjustment       1,110       5,857       -0-       6,967       4,766       -0-       2,199       -0-       16       -0-       1,00         Insurance & Loss Prevention       953       -0-       1,365       2,318       1,299       16       -0-       1,00         Internal Audit       -0-       408 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>440</td></t<>									440
Clear Other Nomen         9         10         10         29         9         2         -0-         11           Commission for Women         9         10         10         29         9         2         -0-         11           Commotity Food Program         498         -0-         2,367         2,865         2,027         297         -0-         54           Controlled Substance Grants         95         -0-         35         130         25         21         -0-         8           Deferred Compensation         -0-         -0-         26         26         1         24         -0-           Emergency Fund         362         51         -0-         413         25         -0-         29           General Bond Obligation         21         -0-         251         272         272         -0-         -0-         -0           General Fund Salary Adjustment         1,110         5,857         -0-         6,967         4,768         -0-         2,199         -           Hearings Division         -0-         -0-         1,955         1,955         1,911         16         -0-         1,000           Internal Audit         -0-			,						-0
Commission for Women         is         is <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Controlled Substance Grants         95         -0-         35         130         25         21         -0-         8           Deferred Compensation         -0-         -0-         26         26         1         24         -0-         38           Emergency Fund         362         51         -0-         413         25         -0-         -0-         38           Executive Bill Drafting         30         125         -0-         155         125         -0-         29           General Bond Obligation         21         -0-         251         272         272         -0-         -0-         -0-           General Fund Salary Adjustment         1,110         5,857         -0-         6,967         4,768         -0-         2,199         -           Insurance & Loss Prevention         953         -0-         1,955         1,955         1,911         16         -0-         1,000           Internal Audit         -0-         408         -0-         408         405         -0-         3         -           Public Works Board         -0-         921         -0-         921         907         -0-         13         -         3         -0-		-				-			
Controlled Substance Grants         353         360         362         161<				,				-	
Detered Compensation         362         51         -0.         413         25         -0.         -0.         38           Emergency Fund         362         51         -0.         155         125         -0.         29           Executive Bill Drafting         30         125         -0.         155         125         -0.         29           General Bond Obligation         21         -0.         251         272         272         -0.         -0.           General Fund Salary Adjustment         1,110         5,857         -0.         6,967         4,768         -0.         2,199         -           Hearings Division         -0.         -0.         1,955         1,955         1,911         16         28         -           Insurance & Loss Prevention         953         -0.         1,365         2,318         1,299         16         -0.         1,000           Internal Audit         -0.         408         -0.         408         405         -0.         3         -           Public Works Board         -0.         921         -0.         907         -0.         13           Retired Emp Group Insurance         183         -0.         4,853<									
Entregency Fund         30         125         -0-         155         125         -0-         29           Executive Bill Drafting         30         125         -0-         272         -0-         -0-  1,00           1,00           1,00           1,00            1,00           1,00           1,00            1,00            1,00            1,00							_		
Executive Bin Drawing         21         -0-         251         272         -0-         -0-         <								-	
General Bond Obligation         21         50         20									4
General Pull Satary Adjustment         1,10         0,00         0,00         1,00         0,00         1,00							-		-
Insurance & Loss Prevention       953       -0-       1,365       2,318       1,299       16       -0-       1,00         Internal Audit       -0-       408       -0-       408       405       -0-       3          Merit Award Board       3       -0-       5       8       3       3       -0-         Public Works Board       -0-       921       -0-       921       907       -0-       13         Retired Emp Group Insurance       183       -0-       4,853       5,036       4,587       178       -0-       27         Roof Maintenance Reserve       279       -0-       75       354       16       33       -0-       30         School Plan Checking       24       -0-       150       174       121       41       -0-       1         Stale Claims       346       1,504       -0-       1,850       966       -0-       -0-       88         Statutory Contingency       471       752       622       1,845       734       -0-       0-       1,11         Surplus Property       118       -0-       149       267       157       13       -0-       9 <td>• •</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td>16</td> <td>,</td> <td>-</td>	• •	,					16	,	-
Instance a Loss Prevention         Job         Internal Audit         -0-         408         -0-         408         405         -0-         3         -0-           Internal Audit         -0-         408         -0-         408         405         -0-         3         -0-           Merit Award Board         3         -0-         5         8         3         3         -0-           Public Works Board         -0-         921         -0-         921         907         -0-         13           Retired Emp Group Insurance         183         -0-         4,853         5,036         4,587         178         -0-         27           Roof Maintenance Reserve         279         -0-         75         354         16         33         -0-         30           School Plan Checking         24         -0-         150         174         121         41         -0-         1           Stale Claims         346         1,504         -0-         1,850         966         -0-         -0-         88           Statutory Contingency         471         752         622         1,845         734         -0-         0-         1,11           S									
Internal Addit       Internal Addit       Internal Addit       Internal Addit       Internal Addit         Merit Award Board       3       -0-       5       8       3       3       -0-         Public Works Board       -0-       921       -0-       921       907       -0-       13         Retired Emp Group Insurance       183       -0-       4,853       5,036       4,587       178       -0-       27         Roof Maintenance Reserve       279       -0-       75       354       16       33       -0-       30         School Plan Checking       24       -0-       150       174       121       41       -0-       1         Stale Claims       346       1,504       -0-       1,850       966       -0-       -0-       88         Statutory Contingency       471       752       622       1,845       734       -0-       -0-       1,11         Surplus Property       118       -0-       149       267       157       13       -0-       9									
Merin Award Board         -0         -01         -0         13           Public Works Board         -0         921         -0         921         907         -0         13           Retired Emp Group Insurance         183         -0         4,853         5,036         4,587         178         -0         27           Roof Maintenance Reserve         279         -0         75         354         16         33         -0         30           School Plan Checking         24         -0         150         174         121         41         -0         1           Stale Claims         346         1,504         -0         1,850         966         -0         -0         88           Statutory Contingency         471         752         622         1,845         734         -0         -0         1,11           Surplus Property         118         -0         149         267         157         13         -0         9									
Public Works Board         100         521         0         521         0         637         178         -0-         27           Retired Emp Group Insurance         183         -0-         4,853         5,036         4,587         178         -0-         27           Roof Maintenance Reserve         279         -0-         75         354         16         33         -0-         30           School Plan Checking         24         -0-         150         174         121         41         -0-         1           State Claims         346         1,504         -0-         1,850         966         -0-         -0-         88           Statutory Contingency         471         752         622         1,845         734         -0-         -0-         1,11           Surplus Property         118         -0-         149         267         157         13         -0-         9									
Reviewed Entry Group instance         100         0         100         0         100         0         100				-					
Root Maintenance Reserve         275         26         16         301         10         11         10         11         10         11         10         11         10         11 <th< td=""><td></td><td></td><td></td><td>,</td><td>,</td><td></td><td></td><td></td><td></td></th<>				,	,				
School Plan Checking         24         -0-         1,850         966         -0-         -0-         88           Stale Claims         346         1,504         -0-         1,850         966         -0-         -0-         88           Statutory Contingency         471         752         622         1,845         734         -0-         -0-         1,11           Surplus Property         118         -0-         149         267         157         13         -0-         9			-						
State Claims         State         1,004         -0-         1,005         000	0								
Statutory contingency         11         732         622         622         101         101         101         9           Surplus Property         118         -0-         149         267         157         13         -0-         9									
Surplus Property 110 007 102 102									· · ·
	Surplus Property Workmans Comp Hearing Reserve						184		

### Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All General Fund Budgets

Department	<b>Balance</b> Forwarded	Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Page 2 of 8 Balances Forward to New Year
Taxation Department of Taxation Estate Tax Credits Sr Citizen Property Tax Rebates	\$ 142 1,968 186	\$ 8,601 -0- 2,792	\$ 2,329 25,000 -0-	\$ 11,072 26,968 2,978	22,205	\$ 58 2,417	\$ 308 -0-	\$ 632 2,346
Personnel	100	£,102	-0-	2,370	2,739	-0-	-0-	239
Unemployment Compensation Fund	436	-0-	600	1,036	588	12	-0-	436
Total Finance and Administration	7,249	22,933	40,722	70,904	55,919	3,316	2,857	8,812
EDUCATION Education								
Adult Basic Education	69	211	1,862	2,142	1,890	247	-0-	5
AIDS Education	5	-0-	289	294	233	60	-0-	5
Care of Handicapped	-0-	603	2,200	2,803	2,346	147	247	63
Discretionary Grants	73	-0-	996	1,069	898	137	-0-	34
Distributive School Fund	36,210	368,052	86,041	490,303	350,094	783	139,427	(1)
Drug Abuse Education	2	-0-	1,486	1,488	1,383	103	-0-	2
Early Childhood Education	2	-0-	2,719	2,721	1,669	1,050	-0-	2
ECIA - Chapter 1	36	-0-	19,948	19,984	19,398	582	-0-	4
ECIA - Chapter 2	6	-0-	2,109	2,115	2,011	102	-õ-	2
Education Personnel Testing	3	-0-	24	27	17	-0-	-0-	10
Education State Programs	-0-	1,066	33	1,099	1,097	1	2	(1)
Education Support Services	18	-0-	962	980	826	3	-0-	151
Educ for Handicapped - Tchr Tng	2	-0-	198	200	88	111	-0-	1
Educ for Handicapped Act Job Training Partnership Act	11	-0-	13,757	13,768	8,715	5,052	-0-	1
Other State Education Programs	-0-	-0-	567	567	545	21	-0-	1
PGM Enhancements	34	306	22	362	20	19	3	320
Professional Standards	-0-	8,500	333	8,833	1,277	51	1	7,504
Proficiency Testing	-0-	703	(14)	689	443	-0-	5	241
School Lunch	7	916	5	928	246	1	7	674
Student Incentive Grants	314 1	183	26,099	26,596	25,248	1,341	-0-	7
Teacher Training - ESL	1	-0-	430	431	429	-0-	-0-	2
Title II EESA	12	-0- -0-	107	108	105	3	-0-	-0-
Vocational Education	22	-0- 565	990 5,751	1,002 6,338	922 6,111	79 152	-0- 69	1 6
University and Community College S	ystem			·	-,	102	03	Q
Ag Extension Service	-0-	3,989	1,191	5,180	5,150	30	-0-	-0-
Agri Experiment Station	-0-	4,375	1,115	5,490	5,491	-0-	-0-	
Athletics - UNLV	-0-	1,202	-0-	1,202	1,202	-0-	-0-	(1) -0-
Athletics - UNR	-0-	1,160	-0-	1,160	1,160	-0-	-0-	-0-
Business Center North	-0-	1,351	-0~	1,351	1,351	-0-	-0-	-0-
Business Center South	-0-	1,110	-0-	1,110	1,110	-0-	-0-	-0-
Collegiate License Plate Acct	1	-0-	50	51	41	7	-0-	3
Computing Center	-0-	8,099	-0-	8,099	8,099	-0-	-0-	-0-
Desert Research Institute	-0-	2,096	648	2,744	2,745	-0-	-0-	(1)
No Nevada Community College	-0-	4,409	825	5,234	4,962	143	-0-	129
Radiation Safety Board - North	-0-	-0-	250	250	250	-0-	-0-	-0-
Radiation Safety Board - South School of Medical Sciences	-0-	-0-	131	131	131	-0-	-0-	-0-
	-0-	11,393	2,069	13,462	13,241	221	-0-	-0-
o Nevada Community College Statewide Program - UNLV	-0-	20,232	7,181	27,413	24,895	1,648	-0-	870
Statewide Program - UNR	-0-	518	-0-	518	518	-0-	-0-	-0-
Rudent Loans	-0-	3,831	-0-	3,831	3,831	-0-	-0-	-0-
ruckee Meadows Comm College	-0-	30	-0-	30	30	-0-	-0-	-0-
Iniversity Improvements	-0-	12,754	3,134	15,888	15,167	313	-0-	408
Iniversity of Nevada-Las Vegas	-0-	-0-	2,371	2,371	-0-	2,371	-0-	-0-
Iniversity of Nevada-Reno	-0-	60,491 54,200	25,532	86,023	82,086	989	-0-	2,948
Iniversity Press	-0-	54,398	20,615	75,013	72,544	48	-0-	2,421
Iniversity Supplementary	-0-	496	-0-	498	498	-0-	-0-	-0-
Iniversity System Admin	-0-	20,200	-0-	20,200	-0-	-0-	-0-	20,200
INS - Special Projects	-0-	7,329	69	7,398	1,898	-0-	-0-	5,500
Vestern NV Community College	-0- -0-	192 7,619	2,150 1,472	2,342	2,342	-0-	-0-	-0-
				9,091	8,796	71		

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Exhibit I-1

Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All General Fund Budgets

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For the Fiscal Year Ended June 30, 199	Balance	Аррго-	Other Author-	Total Spending	Expenditures and	Unrealized Spending	Lapsed Spending	Page 3 of 8 Balances Forward to
Department	Forwarded	priations	izations	Authority	Transfers	Authority	Authority	New Year
W.I.C.H.E. Administration Wiche Administration	\$ -0-	<b>\$</b> 193	\$-0-	\$ 193	<b>\$</b> 186	\$-0-	\$ 7	\$ -0-
Museums, Library and Arts	20	0	0	30	-0-	-0-	-0-	30
Art in Public Works	30 -0-	-0- 61	-0- -0-	61	-0-	-0-	2	1
Comstock Historic District	-0-	-0-	-0-	1	-0-	-0-	-0-	1
Comstock Historic District Gifts Cultural Resource Program	2,495	-0-	180	2,675	1,285	60	-0-	1,330
Fourth Ward School Restoration	2,450	-0-	-0-	1	-0-	-0-	-0-	1
Historic Preservation	-0-	117	435	552	459	84	8	1
ost City Museum	-0-	193	69	262	249	7	6	-0
Auseum Library & Arts Admin	-0-	309	12	321	100	7	-0-	214
Juseums and History	-0-	76	289	365	195	169	1	-0
Nevada Historical Society	-0-	654	70	724	417	22	5	280
Railroad Depot - East Ely	-0-	-0-	76	76	49	9 7	18 -0-	-0- -0
State Archives	-0-	273	13	286	279	67	-0-	-0
State Arts Council	43	418	691 1 072	1,152 3,128	1,078 2, <del>5</del> 65	233	-0-	304
State Library	27 46	2,029 -0-	1,072 473	3,128 519	2,503	233 80	-0-	38
State Library - CLAN	40 -0-	-0-	129	187	167	18	-0-	2
State Library - Literacy	-0-	725	293	1,024	999	17	3	5
State Museum, Carson City State Museum, Las Vegas	-0-	597	45	642	609	-0-	20	13
V & T Railroad Museum	-0-	158	293	451	445	6	-0-	-0
Total Education	39,478	614,242	239,857	893,577	693,090	16,672	139,857	43,958
HUMAN SERVICES								
Human Resources								
Health Resources Cost Review	-0-	-0-		175		159	- <del>0</del> -	
Hospital Tax Account	39,201	-0-		107,342		584 394	-0- 1,034	68,245 678
Human Resources-Director's Office	710	856	8,094	9,660 14		-0-	-0-	
Nevada Commission on Sports Purchase of Social Services	14 21	-0- -0-		14,753	-	330	-0-	
Health Division								
Aid to Counties	-0-	575	64	639		-0-		
Cancer Control Registry	17	40	254	311		157	40	1
Child Health Services	21	2,798	2,453	5,272	·	143	483 33	-4
Communicable Disease Control	-0-	396	761	1,157		176 125	14	7
Community Health Services	-0-	218	1,543	1,761		29	270	
Consumer Protection	-0-	625	1,871	2,496 525		25	58	(
Emergency Medical Services	-0-	426	. 99 . 469	474		23	-0-	
Family Planning Project	5 226	-0- -0-	- 2,375	2,601		211	-0-	38
Health Facilities Health Facilities - Admin Penalty	25	-0-				15	-0-	. 2
Health Officer	-0-	466				151	15	4
Immunization Program	75	996				568	6	
Laboratory & Research	-0-	1,926			1,666	179		
Radiological Health	-0-	199				32		
Sexually Trans Disease Control	-0-	183	,			252		
Special Children's Clinic	-0-	2,879				51		
Vital Statistics	-0-	440				32		
WIC Food Supplement	12	-0	- 17,904	17,916	5 16,798	1,073	-0	
Aging Services Aging Services	12	1,308	5,952	7,272	2 6,546	687	15	
Senior Services Program	62	92				6	4	. 4
Mental Hygiene/Mental Retardation	_			0.04	4 2,543	50	51	
Community Training Center	-0-				,	206		
Desert Developmental Center	-0-							
Facility for Mental Offender	-0- -0-			,	,			
Mental Health Institute Mental Retardation Home Care	-0-	-						) -
	-0-					-0	۲ L	-

Exhibit I-1

#### Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All General Fund Budgets

For the Fiscal Year Ended June 30, 1995 (Expressed in Thousands)

For the Fiscal Year Ended June 30, 199 Department	5 (Expressed ) Balance Forwarded	n Thousands) Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Page 4 of 8 Balances Forward to New Year
Mntl Hygiene-Mntl Retardation	\$ 3	\$ 1,317	\$ 173	\$ 1,493	\$ 1,003	\$ 11	\$ 85	\$ 394
Residential Placement	-0-	625	465	1,090	976	24	¥ 00 90	• 534 -0-
Rural Clinics	- <b>0</b> -	3,160	1,492	4,652	4,215	9	405	23
So Nev Adult Mental Health Svc	-0-	12,869	2,293	15,162	14,448	377	216	121
Southern MH/MR Food Service	-Õ-	-0-	842	842	825	18	-0-	
Sierra Developmental Center	-0-	5,078	4,866	9, <b>944</b>	9,525	48	-0- 322	(1) 49
Welfare								
Aid to Dependent Children	1,446	28,240	28,416	58,102	50,888	4,884	2,329	1
Assistance to Aged and Blind	237	3,991	-0-	4,228	4,041	-0-	187	-0-
Child Support Enforcement Prog	570	-0-	28,383	28,953	25,087	1,073	2,238	555
Community Services Block Grant	-0-	-0-	2,186	2,186	2,158	19	-0-	9
mergency Assistance	-0-	-0-	425	425	-0-	425	-0-	-0-
Employment and Training	461	1,740	2,626	4,827	4,173	90	561	3
Energy Assistance - Welfare	35	·-0-	2,973	3,008	2,514	494	-0-	-0-
Food Stamp Program	327	3,898	2,859	7,084	6,160	117	789	18
Homeless Grants	-0-	-0-	462	462	335	127	-0-	-0-
Homemaking Services	-0-	-0-	1,535	1,535	1,407	127	-0- -0-	
Vevada Medicaid	2,822	167,150	335,227	505,199				-0-
Petroleum Overcharge Rebate	2,022	-0-			423,298	65,696	719	15,486
afety Seat Program			649	773	127	637	-0-	9
Neatherization - Welfare	12	-0-	115	127	55	60	-0-	12
Welfare Administration	6	-0-	778	784	702	72	-0-	10
	119	13,767	31,053	44,939	41,087	2,004	1,228	620
Child and Family Services								
Alternative Placement	-0-	1,425	757	2,182	2,182	-0-	-0-	-0-
aliente Youth Center	-0-	3,409	303	3,712	3,684	10	18	-0-
hapter 1 - Special Education	89	181	2,838	3,108	2,370	729	-0-	9
hapter I & II Education Program	16	-0-	135	151	127	5	-0-	19
child Abuse & Neglect	5	-0-	356	361	197	158	-0-	6
Child & Family One-Shots	-0-	2,528	118	2,646	-0-	118	-0-	2,528
Child Care Services	-0-	208	371	579	564	7	2	6
Children's Trust Account	404	-0-	548	952	401	14	-0-	537
hildren, Youth & Family Admin	88	2,883	10,401	13,372	12,493	202	537	140
Domestic Violence	302	·-0-	1,721	2,023	1,650	19	-0-	354
arm Acct - Youth Training Ctr	15	-0-	18	33	3	13	-0-	17
NV Child & Adolescent Svcs	-0-	1,444	2,861	4,305	4,051	246	8	
Probation Subsidies	4	-0-	475	479	404	70		-0-
So Nev Child & Adoles Svc	-0-	4,398	3,440	7,838	7,651		-0-	5
outh Community Services	156	10,541		,		152	35	-0-
outh Corrections Services	5	,	27,326	38,023	33,745	3,985	38	255
outh Training Center		1,243	439	1,687	1,450	213	15	9
Ū.	1	4,605	475	5,081	5,038	17	27	(1)
Other Human Resources ndian Commission	-0-	96	2	98	92	0	0	
Public Defender	1	434	722	1,157	92 1,104	-0- 25	6 18	-0-
mployment, Training and Rehabilitat			122	1,137	1,104	20	10	10
omm for Nat'l & Comm Svcs		•	500					
	-0-	-0-	503	503	329	174	-0-	-0-
E.T.R. Director's Office	1	-0-	379	380	373	-0-	-0-	7
rug Commission	4	14	98	116	113	-0-	-0-	3
, T & R Administration	-0-	-0-	1,509	1,509	1,500	9	-0-	-0-
qual Employ Opportunity - Fed	19	-0-	448	467	397	70	-0-	-0-
qual Rights Commission	1	582	8	591	571	2	19	(1)
oc Information Coordinator	229	-0-	343	572	309	14	-0-	249
tate Job Training Office	161	-0-	18,866	19,027	15,501	3,386	-0-	140
Rehabilitation								
Icoholism & Drug Rehab	148	2,677	9,483	12,308	9,961	2,008	-0-	339
ttendant Care	-0-	670	-0-	670	670	-0-	-0-	-0-
lind Business Enterprise	1,855	-0-	1,437	3,292	798	-0-	-0-	2,494
ommunity Based Services	-0-	-0-	1,125	1,125	981	144	-0-	2,454
evelopmental Disabilities	-0-	227	473	700	456	12	-0-	
Disability Adjudication	2	-0-	4,993	4,995	430 4,886	12		232
learing Devices Program	320	-0-	1,392	4,995	4,000 930	277	-0-	3
J	920	-0-	1,392	6712	930	211	-0-	505

Exhibit I-1

Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All General Fund Budgets

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Department	Balance Forwarded	Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Balance: Forward ( New Yea
Hire Handicapped	\$ 28	\$ 122	\$ 42	\$ 192	\$ 161	\$ 27	\$ 4	\$
Services to the Blind	20	655	2,092	2,749	2,647	87	-0-	1
	1	11	554	566	467	97	-0-	
Social Security Admin/Voc Rehab	-0-	279	-0-	279	275	-0-	4	
raumatic Head Injury Program /ocational Rehabilitation	418	1,035	8,091	9,544	8,838	440	-0-	26
Total Human Services	50,838	316,911	700,762	1,068,511	863,634	94,829	13,468	96,58
COMMERCE AND INDUSTRY		3						
Business and Industry	055	0	572	827	552	34	-0-	24
Agri Registration/Enforcement	255 57	-0- -0-	215	272	168	-0-	-0-	10
Agricultural Product	21	-0-	30	51	24	4	-0-	
Ifalfa Seed Research		-0-	23	33	17	-0-	-0-	
piary Inspection	10		23 55	306	264	-0-	18	
thletic Commission	24	227				-0-	53	
ttorney for Injured Workers	-0-	-0-	1,413	1,413	1,361 188	-0-	-0-	4
Beef Council	26	-0-	222	248 737	2	343	-0-	3
lond Reclamation	304	-0-	433		∠ 308	343	-0-	5
Business & Industry Admin	-0-	593	317	910		39	42	3
Consumer Affairs	-0-	406	313	719	668	-		~
Consumer Affairs Restitution	28	-0-	400	428	87	125	-0-	2
Disability Advocacy	1	-0-	376	377	164	193	-0-	
mployee Mgmt Relations Board	-0-	104	3	107	99	2	6	
nergy Conservation	95	-0-	940	1,035	429	374	-0-	2
in Institutions Investigation	200	-0-	172	372	84	37	-0-	2
inancial Institutions	-0-	1,118	11	1,129	987	-0-	142	
inancial Institutions Audit	4	-0-	57	61	58	-0-	-0-	
Sas Pollution Standards	93	-0-	168	261	208	-0-	-0-	
Grazing Board Contributors	7	-0-	37	44	14	17	-0-	
ligh School Rodeo Association	-0-	17	-0-	17	17	-0-	-0-	
lospital Patients Commission	84	-0-	110	194	112	1	-0-	
nsect Abatement	47	-0-	9	56	12	-0-	-0-	
nsurance Cost Stabilization	94	-0-	166	260	190	22	-0-	
surance Education & Research	360	-0-	142	502	111	3	-0-	
nsurance Fraud	96	-0-	610	706	588	4	-0-	1
nsurance Recovery	40	-0-	-0-	40	-0-	-0-	-0-	
nsurance Division	29	860	1,569	2,458	2,301	128	30	
abor Commissioner	-0-	802	5	807	697	-0-	5	1
ivestock Inspection	317	-0-	587	904	784	13	-0-	· · · · ·
ow Income Housing Trust Fund	4,616	-0-	2,149	6,765	989	37	-0-	5,1
Aentally III Advocacy	-0-	63	680	743	276	456	-0-	
Ainerals	146	-0-	856	1,002	643	291	-0-	
AIC Fees	35	-0-		58	18	1	-0-	
levada Jr. Livestock Show Board	-0-	32	-0-	32	32	-0-	-0-	
Plant Industry	26	1,261	636	1,923	1,573	11	139	:
Post Secondary Educ Comm	-0-		81	249	229	-0-		
Predatory Animal/Rodent Control	-0-		22	450	435	-0-		
Real Estate Administration	-0-		347	1,486	1,350	33	71	
Real Estate Investigation	9	-0-		15	2	5	-0-	
	4	-0-		6,989	2,774	4,181	-0-	
Rural Housing Authority Sheep Commission	4	-0-	,	23	2,114	9	-0-	
•	250	-0-		1,500	680	770	50	
elemarketing	∠30 -0-	_	255	376	358	18	-0-	
Inclaimed Property			200	641	567	-0-		
Veterinary Medical Services Voolgrower Predatory Animal	-0- 46	-0-		69	16	5	-0-	
•								
Saming Control	•	47.004	2,698	19,982	18,825	6	710	
Saming Control Board Saming Control-Forfeiture Act	-0- 53	17,284 -0-		303		238	-0-	
Economic Development and Tourism								
Comm on Economic Development	47	2,206	267	2,520	2,352	33	96	
Film Division	1	97	370	468	434	32	-0-	
Rural Community Development	101	53	2,453	2,607		297	8	
Small Bus Revital & Fed Procure	25	78	380	483		62	1	
						7,836	1,410	10

Exhibit I-1

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Schedule of Departmental Resources and	d Uses, Non-GAAP Budgetary Basis
All General Fund Budgets	

For the Fiscal Year Ended June 30, 19	Balance	Appro-	Other Author-	Total Spending	Expenditures and	Unrealized Spending	Lapsed Spending	Exhibit I-1 Page 6 of 8 Balances Forward to
Department	Forwarded	priations	izations	Authority	Transfers	Authority	Authority	New Year
PUBLIC SAFETY								
Prisons	•	e 747	e 50	. 707	e 770		• •	
Carlin Conservation Camp	\$ -0- -0-	\$ 747 789	\$ 50 9	\$ 797 798	\$ 776	\$ 1	\$ 20 25	\$ -0- -0-
Ely Conservation Camp Ely State Prison	-0- -0-	14,670	9 447	15,117	772 14,611	1	20 500	-0-
lumboldt Conservation Camp	-0- -0-	754	19	773	763	1	9	-0-
ndian Springs Conservation Camp	-0-	1,269	98	1,367	1,323	-0-		-0-
lean Conservation Camp	-0-	645	(72)	573	561	-0-	12	-0-
ovelock Correctional Center	-0-	914	-0-	914	161	-0-	753	-0-
Aedical Care	_ <b>0</b> _	23,214	645	23,859	23,087	20	752	-0-
levada State Prison	-0-	9,826	899	10,725	10,628	56	41	-0-
levada Women's Correctional Ctr	-0-	2,762	128	2,890	2,819	1	70	-0-
lo Nevada Correctional Center	-0-	11,128	696	11,824	11,770	7	47	-0-
ioche Conservation Camp	-0-	764	60	824	791	1	31	1
rison Administration	12	6,216	477	6,705	5,894	70	174	567
rison One-Shot Appro 85 Legis	59	4,657	-0-	4,716	220	-0-	4	4,492
rison Warehouse	-0-	-0-	7,774	7,774	5,174	2,512	88	-0-
lestitution Center - North	-0-	103	628	731	667	6	57	1
estitution Center - South	-0-	287	361	648	610	9	28	1
ilver Springs Conservation Camp	-0-	778	(29)	749	678	2	68	1
o Desert Correctional Center	-0-	12,317	641	12,958	12,590	6	362	-0-
o Nevada Correctional Center	-0-	7,261	266	7,527	7,465	2	60	-0
itewart Conservation Camp	-0-	742	78	820	802	-0-	18	-0
onopah Conservation Camp	-0- -0-	794 786	30 48	824 834	795 812	1	27 20	1 -0
Vells Conservation Camp	-0-	100	40	634	012	2	20	-0
Iotor Vehicles and Public Safety			4 005	0.005		404		
riminal History Repository	130	-0-	1,965	2,095	1,744	191	-0-	160
mergency Management	32	189	216	437	357	7	28	45
mergency Mgmt Assistance	100	-0-	336	436	272	19	-0-	145
mergency Mgmt-Federal Grants	71	-0-	1,168	1,239	815	424	-0-	-0
mergency Response Commission	373	-0- -0-	490	863	514	51	-0-	298
ingerprint ire Marshall	124 -0-	-0- 211	1,545	1,669 745	1,368	128	-0- 81	173 -0
orfeitures	-0- 414	∠ii -0-	534 802		645 634	19 24	-0-	-0 558
laz Mat Training Center	414	-0-	660	1,216	715	67	-0- -0-	362
lighway Safety Plan & Admin	404 -0-	-0- 43	767	1,144 810	423	385	-0-	
nvestigations	-0-	4,289	109	4,398	3,678	-0-	20	700
ustice Assistance Act	-0-	4,209 -0-	4,108	4,390	2,472	1,636	-0-	-00
lotor Vehicle Pollution Control	3,268	-0-	5,375	8,643	3,952	1,050	-0-	4,687
larcotics Control	-0-	-0-	1,454	1,454	1,095	318	-0-	41
arole & Probation	16	16,115	2,312	18,443	16,928	542	201	772
arole Board	-0-	639	-0-	639	619	-0-	20	-0
arolee Loan Account	5	-0-		14	2	3	4	5
OST	-0-	-0-	848	848	509	219	120	-0
Salvage/Wreckers/Body Shops	155	-Õ-		284	150	21	-0-	113
raffic Safety	-0-	-0-		2,455	1,196	1,259	- <b>0</b> -	-0
/eteran's Affairs	21	829	316	1,166	801	13	14	338
eterans Home Account	-0-	-0-	74	74	-0-	69	-0-	5
Total Public Safety	5,264	123,738	38,925	167,927	142,658	8,103	3,699	13,467
FRASTRUCTURE								
conservation and Natural Resource	95							
djudication Emergency	3	-0-	3	6	-0-	3	-0-	3
ir Quality	350	-0-	1,265	1,615	1,443	41	-0-	131
ir Quality Management	-0-	-0-		1,100	357	63	-0-	680
ntelope Middle Reese Reserve	10	-0-		15	4	-0-	-0-	11
aker & Lehman	1	-0-	-0-	1	-0-	-0-		1
oulder Flat Groundwater	-0-	-0-		4	-0-	-0-	-0-	4
arey Act - State Lands	2	-0-		22	2	20	-0-	-0
arico Creek	1	-0-			-0-	-0-		1
arson Valley Groundwater	9	-0-		15	5	6	-0-	4
		-	•					
	50	241	-0-	291	50	-0-	-0-	241
Channel Clearance Chemical Hazard Prevention	50 136	241 -0-		291 456	50 237	-0- 144	-0- -0-	241 75

Exhibit I-1

Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All General Fund Budgets

For the Fiscal Year Ended June 30, 1995 (Expressed in Thousands)

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For the Fiscal Year Ended June 30, 199			Other	Total	Expenditures	Unrealized	Lapsed	Page 7 of 8 Balances
	Balance	Appro-	Author-	Spending	and	Spending	Spending	Forward t
Department	Forwarded	priations	izations	Authority	Transfers	Authority	Authority	New Year
Colorado River Valley	\$ 21	\$-0-		\$ 25	<b>\$</b> 1	\$-0-	\$ -0-	\$ 2
Conservation & Nat Res Admin	-0-	400	16	416	400	-0-	16	-
Conservation Districts	-0-	102	-0-	102	95	-0-	1	
Crescent Water Groundwater	-0-	-0-	2	2	-0- -0-	1 -0-	-0- -0-	
Currant Creek Diamond Valley Ground Water	6 4	-0- -0-	-0- 5	9	-0-	-0-	-0-	
Juckwater Creek	17	-0- -0-	9	26	8	-0-	-0-	1
Eagle Valley	47	-0-	78	125	95	-0-	-0-	2
Environmental Commission	-0-	1	23	24	14	10	1	(
Environmental Protection Admin	19	-0-	1,285	1,304	1,153	18	-0-	13
Fish Lake Valley Artesian	37	-0-	5	42	1	1	-0-	4
Flood Control Rev Fund	247	-0-	3	250	-0-	3	-0-	24
Flood Repairs & Disaster Rel	50	-0-	-0-	50	-0-	-0-	-0-	5
Forest Fire Suppression	11	200	6,696	6,907	5,534	4	1,369	
Forestry Admin	1	4,109	868	4,978	2,276	124	202	2,37
Forestry Honor Camps	-0-	5,660	943	6,603	5,155	74	1,374	
Forestry Inter-Gov Agreements	67	-0-	2,613	2,680	2,309	250	-0-	12
Groundwater Recharge Projects	90	-0-	31	121	1	5	-0-	11
Habitat Mitigation	317	-0-	300	617	11	77	-0-	52
lazardous Waste - Beatty Site	1,409	-0-	1,600	3,009	452	1,213	-0-	1,3
lazardous Waste Management	8,917	-0-	8,000	16,917	3,143 5,923	5,712 7,474	-0- -0-	8,0 1:
ligh Level Nuclear Waste	1,899	35	11,597	13,531 13	5,923 -0-	7,474	-0-	
Ioney Lake Valley	10 81	-0- -0-	3 195	276	151	14	-0-	1
Humboldt Water District	3	-0- -0-	-0-	3	-0-	-0-	-0-	'
Kingston Creek	198	-0- -0-	627	825	363	5	-0-	4
.as Vegas Basin Water Dist .emon Valley	29	-0-	8	37	21	-Õ-	-0-	
Mason Valley Ground Water	17	-0-	7	24	5	1	-0-	
Aining Cooperative Fund	36	-0-	100	136	93	-0-	-0-	
Auddy River	21	-0-	9	30	6	-0-	-0-	
Auddy River Springs	14	-0-	2	16	-0-	-0-	-0-	
Natural Heritage	86	-0-	372	458	180	177	-0-	1
Nevada Tahoe Regional Planning	-0-	5	18	23	1	18	3	
Pahranagat Lake	23	-0-	21	44	17	2	-0-	
Pahrump Artesian Basin	34	-0-	20	54	24	6	-0-	
Paradise Valley Groundwater	7	-0-	3	10	3	-0-	-0-	
Pumpernickel Valley	-0-		2	2	-0-	-0-	-0-	
Smith Valley Artesian Basin	18	-0-	6	24	4	2	-0-	
State Climatologist	-0-		-0-	26	25	-0-	1 65	
State Lands	-0-		255	649	533	27 88	22	1,4
State Parks	510	3,515	2,535	6,560	5,033 2	00	-0-	1,4
Steptoe Valley Water Basin	27	- <del>0</del> -	6	33 712	-0-	419	-0-	2
Storage Tank Management	213	-0- -0-	499 310	3,429	836	142	-0-	2,4
Tahoe Bond Sale	3,119 944	-0-	300	1,244	18	245	-0-	-,- S
Tahoe Mitigation	-0-		114	850	815	-0-	35	
Tahoe Regional Planning Agency	10	-0-		58	23	9	-0-	
Tahoe Water System Truckee Meadows/Sun Valley	8	-0-		16	14	1	-0-	
Upper White River	10	-0-		14	-0-	-0-	-0-	
JSGS Co-op	389	-0-		2,065	945	824	-0-	
Warm Springs Ground Water	11	- <b>0</b> -		15	1	-0-	-0-	
Warm Springs/Winnemucca Creek	45	-0-		53	1	-0-	-0-	
Water and Mining	799	327	5,387	6,513	3,990	1,818	-0-	
Water Dist Rev Fund	30				2	-0-	-0-	
Vaste Mgt & Fed Facilities	1,200			9,975	6,231	1,477	-0-	2,
Vater Planning	6		17	355	249	3	5	
Vater Planning - Cap Improvement	25	-0-		278	43	139	-0-	
Water Resources	7		125	2,883	2,754	34	32	
Water Resources Legal Costs	262		-0-			-0-		:
Water Rights Surveyors	42			51	4	1	-0-	
Vell Driller's License	28			63	32	2	-0-	
Wildlife	2,026		17,538	20,415		4,944	-0-	
AANGNIC			0.407	4 500	2 965	82	-0-	1,9
Wildlife-Boating Program	1,106		-	4,533	2,865			
	1,106 476			4,533 918		12 25,746	-0- 3,199	

Exhibit I-1

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Schedule of Departmental F	Resources and L	Jses, Non-GAAP	Budgetary Basis
All General Fund Budgets			

For the Fiscal Year Ended June 30, 199	Balance Forwarded	Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Page 8 of 8 Balances Forward to New Year
SPECIAL PURPOSE AGENCIES								
Military								
Adjutant General Construction	\$ 21	\$ -0-	\$ 1,932	\$ 1,953	\$ 370	\$ 1,540	\$5	\$ 38
Vilitary	36	1,143	2,612	3,791	3,094	511	142	44
National Guard Benefits	-0-	45	-0-	45	45	-0-	-0-	-0
Civil Air Patrol	1	0-	85	86	86	-0-	-0-	-0-
Total Special Purpose Agencies	58	1,188	4,629	5,875	3,595	2,051	147	82
APPROPRIATED TRANSFERS OUT	Ú.							
1989 Park Improvements	· -0-	1,000	-0-	1.000	1,000	-0-	-0-	-0
1995 Administration Project	-0-	3,774	-0-	3,774	3,774	-0-	-0-	-0
1995 CIP DMV & PS Projects	-0-	91	-0-	91	91	-0-	-0-	-0
1995 CIP Information Services	-0-	217	-0-	217	217	-0-	-0-	-0
1995 CIP Military Project	-0-	6.002	-0-	6.002	6.002	-0-	-0-	-0
1995 CIP Prison Project	-Õ-	38,669	-0-	38,669	38,669	-0-	-0-	-0
995 CIP Prisons Maintenance	-0-	6,259	-0-	6,259	6,259	-0-	-0-	-0 -0
995 CIP Projects	-0-	9,408	-0-	9,408	9,408	-0-	-0-	
995 Cons & Nat Resources	-0-	275	-0-	275	<sup>9,408</sup> 275	+	-	-0
995 Human Resources Cap Proj	-0-	4,603	-0-		_	-0-	-0-	-0
1995 ML & A CIP Projects	-0-			4,603	4,603	-0-	-0-	-0
995 Univ Campus Improvements	-0-	694	-0-	694	694	-0-	-0-	-0
	_	10,000	-0-	10,000	10,000	-0-	-0-	-0
995 University CIP	-0-	6,000	-0-	6,000	6,000	-0-	-0-	-0
995 University Projects	-0-	4,541	-0-	4,541	4,541	-0-	-0-	-0
Idministrative Services	-0-	250	-0-	250	250	-0-	-0-	-0
Class Size Reduction	-0-	27,742	-0-	27,742	27,742	-0-	-0-	-0
lighway Fund - Admin Svcs	-0-	46	-0-	46	46	-0-	-0-	-0
lighway Fund - Director's Office	-0-	11	-0-	11	11	-0-	-0-	-0
lighway Fund - Registration	-0-	13	-0-	13	13	-0-	-0-	-0
lighway Patrol	-0-	211	-0-	211	211	-0-	-0-	-0
nterim Finance Committee	-0-	5,778	-0-	5,778	5,778	-0-	-0-	-0
egislative Counsel Bureau	-0-	19,874	-0-	19,874	19,874	-0-	-0-	-0
egislative Counsel Expansion	-0-	16,029	-0-	16,029	16,029	-0-	-0-	-0
egislative Interim	-0-	161	-0-	161	161	-0-	-0-	-0
Notor Pool Vehicle Purchase	-0-	983	-0-	983	983	-0-	-0-	-0
lat Jud/Juv & Fam Law Colleges	-0-	5,000	-0-	5,000	5.000	-0-	-0-	-0
tabilization of Budget	-0-	100,000	-0-	100,000	100,000	-0-	-0-	-0
VICHE Loan & Stipend	-0-	298	-0-	298	298	-0-	-0-	-0
Total Appropriated Transfers Out	-0-	267,929	_0-	267,929	267,929	-0-	-0-	-0-
TOTAL GENERAL FUND	<u>\$ 291,843</u>	\$32,015	\$ 2,358,845	\$ 2,682,703	\$ 2,173,165	\$193,918	\$ 1,606	\$ 314,014

Exhibit I-2

Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All Special Revenue Fund Budgets

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For the Fiscal Year Ended June 30, 19 Department	Balance Forwarded	Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Page 1 of 3 Balances Forward to New Year
State Highway								
Finance and Administration								
Unrestricted	\$ 94,457 \$	(414,309) \$	377,493	\$ 57,641	\$ -0-	\$ 3,914	\$ (31,509)	\$ 85,23
Appropriated Transfers Out	-0-	12,880	-0-	12,880	12,880	-0-	-0-	-4
wy Fund Salary Adjustment	-0-	56	(56)	-0-	-0-	-0-	-0-	
Sub-total	94,457	(401,373)	377,437	70,521	12,880	3,914	(31,509)	85,23
Public Safety								
Administrative Services	-0-	6,509	82	6,591	5,988	7	1	59
Automation	-0-	2,380	190	2,570	2,537	7	26	-
Bicycle Safety Program	54	-0-	132	186	104	40	-0-	4
Commercial Drivers License	-0-	775	220	995	845	149	1	-
Director's Office - DMV/PS	-0-	1,914	209	2,123	2,066	53	4	-
DMV Hwy Safety Grants Acct	200	-0-	1,198	1,398	879	512	-0-	
Drivers License	-0-	5,618	627	6,245	6,064	80	101	-
Hazardous Materials	-0-	1,012	62	1,074	950	24	100	
Highway Patrol	-0- 0.015	16,298	954	17,252	16,929	67	179	7
Highway Patrol Special	6,015	-0-	11,136	17,151	10,010	-0-	7,141	-
Motor Carrier	-0-	2,045	75	2,120	2,002	51	67	
Motorcycle Safety Program	290	-0-	320	610	166 603	114 38	-0- 3,746	33 5
Records Search	50	-0-	4,387	4,437				-
Registration Verification of Insurance	-0- 1,000	8,170 -0-	529 1,518	8,699 2,518	8,573 1,252	23 283	103 483	50
Sub-total	7,609	44,721	21,639	73,969	58,968	1,448	11,952	1,60
Infrastructure								
Bond Construction	66,087	-0-	-0-	66,087	31,258	-0-	-0-	34,82
Transportation Administration	81	356,934	1,302	358,317	337,254	104	20,822	13
Sub-total	66,168	356,934	1,302	424,404	368,512	104	20,822	34,96
Debt Service Transfers								
Debt Service	-0-	-0-	34,210	34,210	35,474	-0-	(1,264)	
Total State Highway	168,234	282	434,588	603,104	475,834	5,466	1	121,80
Employment Security								
Human Services		_					-	
Claimant Employment Program	2,750	-0-	4,929	7,679	3,828	444	-0-	3,40
Employment Security	15	-0-	31,228	31,243	29,400	1,829	-0-	1
Emp. Sec. Special Fund	4,169	-0-	815	4,984	13	260	-0-	4,71
Total	6,934	-0-	36,972	43,906	33,241	2,533	-0-	8,13
Workers' Compensation & Safety Commerce and Industry								
Enforcement - Industrial Safety	-0-	-0-	2,974	2,974	2,732	242	-0-	-
Enforcement - Industrial Safety	-0- -0-	-0- -0-	2,974	2,974 2,902		133	-0-	
Industrial Relations Insurance Insolvency Fund	2,655	-0-	2,902	3,162		33	-0-	3,12
Mine Inspection	≥,000 -0-	-0-	592	592		9	-0-	1
Preventative Safety	-0-	-0-	2,108	2,108		614	-ŏ-	-
Self-Insured Workers Comp	-0-	-0-	169	169	,	20	-0-	
Total	2,655	-0-	9,252	11,907	7,724	1,051	-0-	3,13
	2,000	~	0,202	11,001	.,	1941		-, **
Tourism Promotion								
Commerce and Industry Commission on Tourism	1,412	-0-	6,919	8,331	5,907	16	-0-	2,40
		-0-	6,919	8,331		16	-0-	2,40
Total	1,412	-0-	0,919	6,331	5,507	10	-0-	۷.,44
Offenders' Store								
Public Safety Offenders' Store Fund	501	-0-	5,569	6,070	5,493	4	-0-	57
	0					4	-0-	57
Total	501	-0-	5,569	6,070	0.493	4	-0-	2

#### Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All Special Revenue Fund Budgets

For the Fiscal Year Ended June 30, 195 Department	95 (Expressed in 1 Balance Forwarded	Thousands) Appro- priations	Other Author- izations	Total Spending Authority	Expenditures and Transfers	Unrealized Spending Authority	Lapsed Spending Authority	Page 2 of 3 Balances Forward to New Year
Colorado River Commission								
Infrastructure Colorado River Commission	\$ 479	s -0- s	1,074	\$ 1,553	\$ 571	\$ 281	<b>\$</b> -0-	<b>\$</b> 70
CRC Research & Development	366	• -0- •	470	836	157	281	• -0- -0-	39
Idorado Valley Development	-0-	-0-	2,000	2,000	1,233	767	-0-	-
ort Mojave Development Fd	1,610	-0-	4,113	5,723	1,269	294	-0-	4,16
otal	2,455	-0-	7,657	10,112	3,230	1,624	-0-	5,25
egistative Constitutional Agencies								
udit Contingency Account	19	-0-	84	103	70	-0-	-0-	3
egislative Counsel Bureau	2,863	19,874	754	23,491	18,575	23	89	4,80
egislative Counsel Expansion	-0-	16,029	-0-	16,029	-0-	-0-	-0-	16,02
evada Legislative Interim	-0-	161	-0-	161	160	-0-	-0-	
otal	2,882	36,064	838	39,784	18,805	23	89	20,86
igher Education Capital Constru Inance and Administration ligher Edcuation Capital Construction	-0-	-0-	5,000	5,000	5,000	-0-	-0-	
ligher Education Special Construction	10,816	-0-	8,251	19,067	7,942	(1,020)	-0-	12,14
otal	10,816	-0-	13,251	24,067	12,942	(1,020)	-0-	12,14
lunicipal Bond Bank constitutional Agencies								
Iunicipal Sond Bank Revenue	34	-0-	17,343	17,377	14,493	2,835	-0-	4
Sub-total	34	-0-	17,343	17,377	14,493	2,835	-0-	
ommerce and Industry later Projects, Int/Redemp	7	-0-	566	573	566	-0-	-0-	
Sub-total		-0-	566	573	566	-0-	-0-	
frestructure								
rants to Water Purveyors	7,486	-0-	425	7,911	623	71	-0-	7,21
tate Revolving Fund	3,885	-0-	12,563	16,448	8,589	3,100	-0-	4,75
Sub-total	11,371	-0-	12,988	24,359	9,212	3,171	-0-	11,97
otal Municipal Bond Bank	11,412	-0-	30,897	42,309	24,271	6,006	-0-	12,03
egulatory								
commerce and Industry								
dministrative Fees	86	-0-	86	172	99	68	-0-	
airy Commission	468	-0-	969	1,437	897	232	-0-	30
aming Investigation Revolving	2	-0-	4,108	4,110	3,448	31	629	
surance Examiners	913	-0-	3,595	4,508	3,762	61	-0-	68
anufactured Housing	147	-0- -0-	563	710	494	5	-0-	21
fg Housing - Educ/Recovery obile Home Parks	642 11	-0- -0-	85 130	727 141	28	12	-0-	68
eal Estate Educ & Research	728	-0- -0-	-0-	728	124 178	15 -0-	-0- -0-	
eal Estate Recovery Account	50	-0-	268	318	22	-0-	-0-	55 29
egulatory Fund	568	2,296	6,782	9,646	8,273	83	225	1,06
axicab Authority	1,342	-0-	3,065	4,407	2,759	26	-0-	1,62
otal	4,957	2,296	19,651	26,904	20,084	533	854	5,43
iscellaneous Special Revenue onstitutional Agencies								
onsumer Advocate	283	-0-	1,096	1,379	959	-0-	-0-	42
rivate Investigators Licensing Bd	83	-0-	219	302	153	7	-0-	14
acketeering-Prosecution Acct	5	-0-	-0-	5	-0-		-0-	
Infair Trade Practices	23	-0-	150	173	15	128	-0-	3
Sub-total	394	-0-	1,465	1,859	1,127	135	-0-	59
	2017		1,400	1,050	1,141	100		

Exhibit I-2

944 \$ 195,122

Schedule of Departmental Resources and Uses, Non-GAAP Budgetary Basis All Special Revenue Fund Budgets

\$ 214,286 \$

Department	Balanc Forward	-	Appro- priations	Other Author- izations	Total pending withority	penditures and Transfers	Sp	realized bending uthority	Lap Spen Auth	ding	Balances Forward to New Year
Finance and Administration Public Works In <del>spection</del> Victims of Crime	- CM (C)	40 \$ 73	i -0- \$ -0-	2,260 3,339	\$ 2,300 4,912	\$ 2,282 1,962	\$	2 251	\$	-0- \$ -0-	i 16 2,699
Sub-total	1,6	13	-0-	5,599	 7,212	4,244		253		-0-	2,715
Human Services Substance Abuse Ed, Prv, Enf, Trt		21	-0-	25	46	19		-0-		-0-	27
Sub-total		21	-0-	25	46	19		-0-		-0-	27
Total Misc Special Revenue	2,0	28	-0-	7,089	9,117	5,390		388		-0-	3,339

38,642 \$ 572,683 \$ 825,611 \$

612,921 \$

16,624 \$

**Total Special Revenue Funds** 

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Schedule of Revenues-Budget and Actual, Non-GAAP Budgetary Basis All Special Revenue Fund Budgets

#### For the Fiscal Year Ended June 30, 1995 (Expressed in Thousands)

#### Exhibit I-3 Page 1 of 2

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For the Fiscal Year Ended June 30, 199			Sanc	15)	١	/ariance		_	-			ge 1 of 2 arlance
		Final			F	avorable		Final			Fa	vorable
		Budget		Actual	(Ur	favorable)		Budget		Actual	(Unt	avorable)
		_	Sta	te Highway		<u> </u>			plo	yment Secu		,
Fund balances, July 1	5	168,234	-	168.234		-0-	s	6.935	-	6,935	-	-0-
Revenues:					·			-,	•	-,	•	-
Federal		445 054		424 422		40.474		04 007		00.005		(0.000)
Other taxes		115,251		134,422		19,171		31,227		28,905		(2,322)
		161,984		177,997		16,013		4,929		4,485		(444)
Sales, charges for services		9,082		8,201		(881)		-0-		492		492
Licenses, fees and permits		91,577		90,494		(1,083)		-0-		-0-		-0-
Interest		5,043		10,435		5,392		105		6		(99)
Other		11,651		7,320		(4,331)		710		550		(160)
Other financing sources:												
Proceeds from sale of bonds		40,000		-0-		(40,000)		-0-		-0-		-0-
Transfer from other funds		282		282		-0-		-0-		-0-		-0-
Reversions from other funds		-0-		253		253		-0-		-0-		-0-
Total sources	\$	603,104	\$	597,638	\$	(5,466)	\$	43,906	\$	41,373	\$	(2,533)
			-								-	
	1	Workers	' Co	mpensatio	n & S	Safety		T	ouri	sm Promoti	on	
Fund balances, July 1	\$	2,655	\$	2,655	\$	-0-	\$	1,411	\$	1,411	\$	-0-
Revenues:												
Federal		1,128		1,128		-0-		-0-		-0-		-0-
Other taxes		7.689		6,726		(963)		6,829		6,814		
Sales, charges for services		3		2								(15)
Licenses, fees and permits		194		171		(1) (23)		1 66		-0-		(1)
Interest		235				• • •				66		-0-
Other		3		170		(65) 1		-0-		-0-		-0-
Total sources	s		-					24		24	-	-0-
1041 3041653	-	11,907	Þ	10,856	•	(1,051)	\$	8,331	2	8,315	2	(16)
			Offe	nders' Stor	re			Colora	obe	River Comm	Ilssic	'n
Fund balances, July 1	\$	501	\$	501	\$	-0-	\$	2,455	\$	2,455	\$	-0-
Revenues:												
Sales, charges for services		5,402		5,406		4		1,409		895		(514)
Licenses, fees and permits		-0-		-0-		-0-		-0-		-0-		(514) -0-
Interest		34		26		(8)		510		160		(350)
Other		133		133		-0-		5,738		4,978		· · ·
Total sources	\$	6,070	5	6.066	•	(4)	\$	10,112	•	<u>4,978</u> 8,488	e	(760)
	-	0,070		0,000	-	(4)		10,112	-0	0,400	<u>Ф</u>	(1,624)
			1.	egisiative				Histor	Edu	contine Car	C	- 4
Fund balances, July 1	\$	2,882		2,882		-0-	-			Ication Cap.		
		2,002		∠,002	Ъ.	+0+	\$	10,816	¢	10,816	\$	-0-
Revenues:												
Gaming taxes, fees, licenses		-0-		-0-		-0-		13,251		14,271		1,020
Sales, charges for services		407		405		(2)		-0-		-0-		-0-
Licenses, fees and permits		42		42		-0-		-0-		-0-		-0-
Other		389		368		(21)		-0-		-0-		-0-
Other financing sources:						23		8		2		
Transfer from other funds		36,064	_	36,064		-0-		-0-		-0-		-0-
Total sources	\$	39,784	\$	39,761	\$	(23)	\$	24,067	\$	25,087	\$	1,020

Exhibit I-3

#### Schedule of Revenues-Budget and Actual, Non-GAAP Budgetary Basis All Special Revenue Fund Budgets

For the Fiscal Year Ended June 30, 1995

For the Fiscal Year Ended June 30, 1995								Pag	e 2 of 2
				Variance				Va	rlance
	Final			Favorable	Final			Fav	orable
	 Budget	Actual	- (L	Infavorable)	Budget		Actual	(Unfa	vorable)
	Mun	lcipal Bond	Ban	k		R	egulatory		
Fund balances, July 1	\$ 11,413	\$ 11,413	\$	-0-	\$ 4,956	\$	4,956	\$	-0-
Revenues:									
Federal	9,431	6,414		(3,017)	134		131		(3)
Other taxes	-0-	-0	-	-0-	7,335		7,104		(231)
Sales, charges for services	-0-	-0	-	-0-	2,288		2,274		(14)
Licenses, fees and permits	-0-	-0	<b>-</b>	-0-	9,451		9,285		(166)
Interest	19,499	16,593		(2,906)	105		110		5
Other	1,966	1,883	l.	(83)	193		110		(83)
Other financing sources:									
Transfer from other funds	 -0-	-0	-	-0-	2,442		2,401		(41)
Total sources	\$ 42,309	\$ 36,303	\$	(6,006)	\$ 26,904	\$	26,371	\$	(533)

	Mis	<b>cellaneous</b>		Tota	al Special Revenu	ie .
Fund balances, July 1	\$ 2,028 \$	2,028 \$	-0-	\$ 214,286	\$ 214,286 \$	-0-
Revenues:						
Garning taxes, fees, licenses	-0-	-0-	-0-	13,251	14,272	1,021
Federal	-0-	-0-	-0-	157,173	171,001	13,828
Other taxes	-0-	-0-	-0-	188,766	203,125	14,359
Sales, charges for services	-0-	-0-	-0-	18,590	17,675	(915)
Licenses, fees and permits	4,326	4,120	(206)	105,656	104,176	(1,480)
Interest	99	111	12	25,630	27,611	1,981
Other	2,664	2,470	(194)	23,471	17,841	(5,630)
Other financing sources:						
Proceeds from sale of bonds	-0-	-0-	-0-	40,000	-0-	(40,000)
Transfer from other funds	-0-	-0-	-0-	38,788	38,747	(41)
Reversions from other funds	-0-	-0-	-0-	-0-	253	253
Total sources	\$ 9,117 \$	8,729 \$	(388)	\$ 825,611	\$ 808,987 \$	(16,624)

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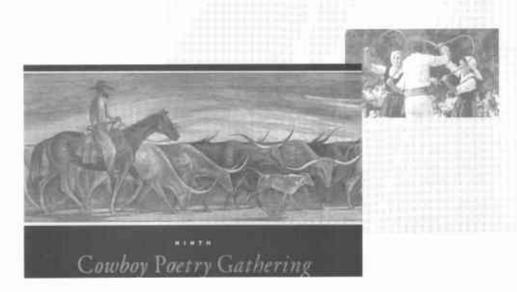
# **Statistical Section**



Nevada's historic and cultural heritage belongs to all its people. One of the best ways in which to convey this sense of community ownership is through celebratory events and activities.

The scope of cultural and artistic activities occuring throughout Nevada is expansive—performing arts series, ethnic and music festivals, celebrations,

> poetry gatherings, historic preservation events, chatauqua series, history days, lectures, community theatre, school mural projects—and continues to grow as our population explosion brings people of all backgrounds and cultural experiences together in our urban centers and rural areas.



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# STATE OF NEVADA

# General Governmental Expenditures and Other Uses by Function \*

General Governmental Revenues and Other Resources by Source \*

For the Last Ten Fiscal Years (Expressed in Thousands) (Unaudited)

# General Governmental Expenditures and Other Uses by Function

	÷.				_			Fiscel	Yei	er Ended Ju	me	30						
		1986	1	1987		1988		1989		1990		1991	1992		1993	1994		1996
Expenditures:			-		-		-		-		-						-	
General government	5	53,959	\$	69,328	\$	63,117	\$	57,746	\$	53,925	\$	58,806 \$	59,37	9.5	64,123	\$ 64,52	25 \$	75,742
Health, social service		312,058		338,130		383,366		384,666		463,583		594,066	863,110	0	909,041	864,57	6	905,394
Education and support Law, justice, and		223,112		235,506		302,606		22,570		18,7 <b>66</b>		19,226	20,762	2	22,356	23,00	9	24,633
public safety		92,896		98,930		114,847		122,121		151,654		170,611	192,55	0	199,261	211.01	5	224,097
Regulation of business		31,306		34,509		37,608		39,597		43,262		48,890	58,00	5	59,673	54,66		58,925
Transportation		211,035		204,030		180,055		213,566		252,439		216,554	240,88		263,996	347,06		368,040
Recreation, resource												-						
development		62,345		58,752		48,542		66,117		60,788		62,122	69,54	5	68,603	72,63	15	77,273
Intergovernmental		-		-		-		317,675		395,050		471,575	503.543		474,193	495,28		482,910
Capital Improvements		6,283		20,304		53,177		35,225		48,719		50,249	48,64	5	60.887	49,87		40,548
Debt Service		29,662		40,591		49,645		57,457		67,333		74,142	73,63		224,377	76,73		107,225
Other Uses:																	-	
Net Transfers:																		
University		102,667		108,142		118,691		128,786		222,644		168,613	276,773		196,155	218,23	7	257,676
Total expenditures	0		-		-	_	_		_		_							
and other uses	\$	1,125,323	\$ 1.	208,222	S 1	,351,654	\$	1,445,526	e	1,778,163	e	1.934.854 \$	2,406,833		2.542.665	\$ 2.477.62	9 E	2,622,463

### General Governmental Revenues and Other Resources by Source

	-		_				_	Fiscal	Yei	ar Ended Ju	ine	30						
		1986		1987		1968		1989		1990		1991		1992		1993	1994	1995
Revenues:	_		-		-		-		_		_		20		_			
Garning taxes	- \$	230,143	- \$	250,565	\$	306,236	\$	332,074	\$	377,194	5	416,546	\$	426,621	\$	453,084	490,166 \$	517,524
Sales taxes		185,983		191,310		216,296		246,064		297,578		307,945		310,770		343,604	402,548	446,504
Intergovernmental		319,150		294,288		288,739		320,218		365,340		421,001		562,120		645,228	709,128	747,336
Other taxes		226,877		242,118		303,289		312,918		385,815		412,159		574,685		661,839	648,390	694,031
Licenses, fees and								-						• • •				,
permits		69,878		81,056		96,570		112,243		121,422		116,532		148,567		164,741	166,094	175,139
Charges for service																		
and sales		36,257		35,852		20,796		21,734		25,004		25,564		28,440		29,579	39,657	39,751
Interest income		50,678		55,188		59,593		73,532		79,865		79,763		64,100		56,959	45,572	68,232
Other		44,677		46,624		59,185		35,738		35,439		30,652		44,601		60,125	48,797	43,171
Other Resources:								-		, -								
Net proceeds from																		
debt financing		62,713		99,824		66,137		80,126		114,702		100,293		180,216		32,006	218,632	90,093
Net operating transfers		5,664		1,062		5,267		7,624		12,742		12,338		3,740		3,816	4,153	3,274
Other		-		- F								213		67		56	149	162
Total revenues	-		_		-						-		-		-			104
and other resources	\$	1,232,020	\$	1,297,887	\$	1,422,108	\$	1,542,271	\$	1,815,101	\$	1,923,006	\$	2,343,927	\$	2,451,037	2,773,286 \$	2,825,217

\* Includes all governmental fund types

Table I

Table II

(Unaudited)

#### State Collected Gaming Taxes and Sales Taxes

#### General Fund Expenditures and Unreserved Fund Balance

For the Last Ten Fiscal Years (Expressed in Thousands)

#### State Collected Gaming Taxes and Sales Taxes

#### **GAMING TAXES**

Fiscal Yr Ended June 30	 oss Taxable Gaming Revenues		State Elections Gaming Taxes	State Share Gaming Taxes	_	Gross Taxable Sales	S	Gross ales Tax evenues	State General Fund evenues	_	Sales Taxes Collected for Local Governments
1986	\$ 3,366,087	5	249,967	\$ 246,963	\$	8,600,683	\$	498,982	\$ 171,945	\$	327,037
1987	3,709,273		271,404	269,449		9,583,447		556,238	191,310		364,928
1988	4,073,283		308,589	306,236		10,806,016		637,992	226,983		411,009
1989	4,433,770		334,369	332,074		12,334,591		725,453	260,517		464,936
1990	4,911,178		379,561	377,194		14,091,551		832,912	297,578		535,334
1991	5,411,475		418,912	416,545		14,514,119		858,093	307,945		550,148
1992	5,570,752		428,934	426,621		14,437,144		942,850	310,770		632,080
1993	5,871,840		455,182	453,084		15,665,903		1,071,886	343,604		728,282
1994 *	6,397,278		498,709	490,166		18,215,224		1,245,720	402,548		842,788
1995	6,821,022		522,848	517,524		20,075,579		1,374,636	446,504		928,132

Sources: Nevada Gaming Control Board

State Department of Taxation

\* Restated

General Fund Expend	litur	es and	Ur	reserved	1 1	Fund 6	Bal	ance											Table IV
30				-		-		-								•			•
		1986		1987	_	1968		1989	-	1990	_	1991	_	1992	19	93	 1994	_	1995
Expenditures Unreserved fund balance "Rainy" day fund ***	\$	564,485 86,717	-	609,668 55,517	•	731,940 87,088		813,089 56,618		959,327 82,831	\$	1,136,595 43,393	\$	1,382,077 \$ 583		86,788 32,732	1,418,554 39,616 18,057	\$	1,483,791 (26,809) 100,000

The Legislature meets every odd year and appropriates a portion of the ending balance for operations and one-time expenditures.

\*\* In 1988 a change in accounting was made to record a medicaid liability.

\*\*\* The 1991 Legislature established a fiscal emergency trust fund (rainy day)for 40% of the unreserved fund balance on the

budgetary basis that exceeds 10% of appropriations.

Table III

SALES TAXES

# Average Combined Tax Rates and State Levy

#### Assessed Value of Taxable Property

For the Last Ten Fiscal Years (Unaudited)

#### Average Combined Tax Rates and State Levy

			Tax Rates			
	Clark	Washoe	15 Other	Average		Tax Levy
Fiscal Year	County	County	Countles	Rate In State	State Gov't	State Gov't
1986-87	2.4322	1.9827	1.8112	2.1900	0.0200	\$ 2,884,493
1987-88	2.4699	2.3284	2.0361	2.3433	0.0470	7,309,550
1968-89	2.5081	2.5672	2.0033	2.4140	0.0646	10.853.517
1989-90	2.6668	2.7704	2.2145	2.5888	0.1010	18,771,251
1990-91	2.6836	2.9142	2.3701	2.6634	0.1180	24,226,913
1991-92	2.7438	3.1609	2.4962	2.7770	0.1370	30,904,428
1992-93	2,7719	3.2389	2.5884	2.8277	0.1440	34,979,018
1993-94	2.8043	3.2863	2.5919	2.8550	0.1500	39,199,474
1994-95	2.8111	3.3265	2,5942	2.8661	0.1500	42.442.059
1995-96	2.7813	2.9265	2.5355	2.8505	0,1500	46,653,503

Table V

Per \$100 of assessed value - State constitutional limit on combined tax rate is \$5.00 per \$100 of assessed value for any individual's combined property tax rate. Spending caps passed by the Legislature effective in 1981-82 lowered the limit. The limits may fluctuate dependent upon sales tax population and voter approved overrides.

The responsibility for collecting the levied taxes lies with the 17 counties. Property taxes have been a stable revenue source as historically the outstanding delinquent taxes have been minimal. The two largest counties have for the past ten years had less than the 1/2 of 1 percent of the current levy as outstanding delinquent taxes at the end of the collection period.

Source: Department of Taxation

Assessed Value	of Taxa	ble Property				Table VI				
	_			Asses	Mai	Market Value				
Fiscal Year		Clark County		Washoe County		15 Other Counties		Total State		Total State
1986-87	\$	7,788,187	5	3,656,732	5	2,977,545	5	14,422,464	\$	41,287,040
1987-88		8,361,685		3,934,200		3,256,351		15,552,236		44,434,960
1988-89		9,085,929		4,103,366		3,611,815		16,801,110		40,003,171
1989-90		9,980,576		4,391,118		4,213,702		18,585,396		53,101,131
1990-91		11,294,875		4,558,300		4,678,107		20,531,282		58,660,805
1991-92		12,964,606		4,700,274		4,893,097		22,557,977		64,451,362
1992-93		14,267,549		4,908,661		5,114,774		24,290,984		69,402,811
1993-94		15,574,486		5,179,851		5,378,646		26,132,983		74,665,666
1994-95		17,107,695		5,440,391		5,746,620		28,294,706		80,842,017
1995-96		18,909,831		5,863,539		6,328,966		31,102,336		88,863,817

Assessed value is approximately 35% of cash market value; valuations for fiscal year 1995-96 are available at June 30, 1995. (1) Excludes redevelopment valuation

Source: Department of Taxation

#### Ten Largest Taxable Property Owners

#### **Constitutional Debt Limit**

June 30, 1995 (Expressed in Thousands)

(Unaudited)

Ten Largest Taxable Property Owners			Table	
Taxpayer	Assessed Valuation			
Nevada Power Company	\$ 460,395	1.46	%	
Mirage Resorts Inc. (Las Vegas)	454,993	1.44		
Sierra Pacific Power Company	395,079	1.25		
Circus Circus Properties (Reno, Las Vegas)	391,410	1.24		
Hilton Hotel Corporation - (Reno, Las Vegas)	307,871	0.97		
MGM Grand Hotel Inc.	209,451	0.66		
Caesars Palace Realty Corp. (Lake Tahoe & Las Vegas)	181,614	0.57		
Embassy Suites Inc. (Holiday Inn-Reno, Tahoe, Las Vegas)	166,255	0.53		
he Boyd Group (Las Vegas)	153,561	0.49		
Sprint/Central Telephone Company	 134,522	0.43		
Totals	\$ 2,855,151	9.02	%	

Source: Department of Taxation

### **Constitutional Debt Limit**

Table VIII

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Bonds & Leases									
1	% or 2 %	1	Payable						
A	S	ubject to	Unused						
Va	Valuation (2)		Limit		Debt Limit				
\$	144,225	\$	47,235	5	96,990				
	158,627		90,870		67 757				
	171,357		99,605		71,752				
	378,528		100,820		277,708				
	418,444		204,368		214,076				
	459,570		226,955		232,615				
	494,964		415,050		79.914				
	531,426		404,005		127,421				
	574,717		423,278		151,439				
	632,795		426,613		206,182				
	Va	\$ 144,225 158,627 171,357 378,528 418,444 459,570 494,964 531,426 574,717	1 % or 2 % Assessed S Valuation (2) 5 144,225 158,627 171,357 378,528 418,444 459,570 494,964 531,426 574,717	Assessed         Subject to Limit           Valuation (2)         Limit           144,225         47,235           158,627         90,870           171,357         99,605           378,528         100,820           418,444         204,368           459,570         226,955           494,964         415,050           531,426         404,005           574,717         423,278	1 % or 2 %         Payable           Assessed         Subject to           Valuation (2)         Limit         D           1 44,225         47,235         5           158,627         90,870         171,357         99,605           378,528         100,820         418,444         204,368           459,570         226,955         494,964         415,050           531,426         404,005         574,717         423,278				

#### BONDS SUBJECT TO LIMIT AT JUNE 30, 1995:

Series		Outstanding
University System Project	02/01/85	\$ 3,020
Library Bonds	08/01/86B	2,760
Prison Bonds	05/01/87A	4,940
Building Bonds	10/01/87A	2.160
University Projects	10/01/88	890
Building Bonds	10/01/89A	31,645
University System	11/01/89	22,795
Prison Bonds	08/01/90	8,620
Forensic Center Bonds	11/01/90	4,115
Capital Improvement	11/01/91	136,950
University Projects	12/01/91	3,560
Prison Refunding	04/01/92	19,540
Improvement Refunding	08/01/93A	60,795
University Refunding	11/01/93	30,010
Refunding Bonds	07/15/94A	67,105
Building Bonds	10/01/94	23,520
Various Leases		4,188
		\$ 426,613

(1) Constitutional limit raised from 1% to 2% with voter approval on May 2, 1989

(2) Assessed Values include redevelopment assessed values of: 1987 - \$310,475; 1988 - \$334,554; 1989 - \$341,008; 1990 - \$390,903; 1991 - \$420,536; 1992 - \$457,241; 1993 - \$438,299; 1994 - \$441,165; 1995 - \$537,398

#### Ratio of Annual Debt Service Expenditures for

General Bonded Debt to Total General Expenditures

Ratio of Net General Obligation Bonded Debt

to Assessed Value and Net General Obligation Bonded Debt per Capita

Last ten Fiscal Years (Expressed in Thousands) (Unaudited)

#### Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures

Fiscal Year Ended June 30	Principal	interest, Fiscal narges (3)	otal Debt ervice (1)	otal General Senditures (2)	Ratio of Debt Svc to Gen Expenditures
1986	\$ 5,485	\$ 16,150	\$ 21,635	\$ 1,125,323	1.92
1987	6,885	18,500	25,385	1,208,222	2.10
1988	9,460	23,295	32,755	1,351,654	2.42
1989	11,720	24,877	36,597	1,445,526	2.53
1990	16,425	30,585	47,010	1,778,163	2.64
1991	18,373	36,661	55,034	1,934,854	2.84
1992	19,991	35,075	55,066	2,406,833	2.29
1993	19,630	43,827	63,457	2,542,665	2.50
1994	26,195	33,159	59,354	2,477,622	2.40
1995	28,260	41,887	70,147	2,622,463	2.67

(1) Excludes general obligation bonds reported in Enterprise Funds, and revenue bonds

(2) Includes General, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds.

(3) Excludes advance refunding escrow expenditures

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#### Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita

#### **Debt Payable** Fiscal Net Bonded Debt Net Bonded Gross Less Debt From Fees and Net Year **Enterprise Fund** Debt Per Service to Assessed Bonded **Bonded** Ended Assessed Capita Value % June 30 Population Value (3) Debt (1) Fund Revenues (2) Debt 1986 40 993 \$ 14,422,464 \$ 528,112 \$ 1,629 \$ 486,342 \$ 40,141 0.28 \$ 1987 1,035 15,552,236 464,245 471 376,635 87,139 0.56 84 1988 1,096 16,801,110 464,000 1,705 360,895 101,400 0.60 92 1989 1,162 18,585,396 534,855 2,624 415,413 116,818 0.63 100 1990 1,237 20,531,282 633,783 4,693 402,540 226,550 1.10 183 1991 1,298 22,557,977 684,460 7,972 442,380 234,108 1.03 185 1992 1,344 24,290,984 826,230 14,202 387,351 424,677 1.74 316 1993 1,399 26,132,983 703,450 19,349 278,820 405,281 1.55 290 1994 1,493 28,294,706 820,906 20,331 353,256 447,319 1.58 300 1995 1,582 31,102,336 1,026,766 22,420 560,375 443,972 1.43 281

(1) Excludes 1977 and 1989 Sewer Improvement Bonds serviced by Clark County, but includes Municipal Bond Bank debt.

(2) Includes University G.O. Bonds paid from gaming taxes;

Muni Bond Bank Bonds paid by local governments;

and Colorado River G.O. Bonds paid by user fees

(3) Excludes redevelopment agency valuations

**Table IX** 

#### Table X

Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bond Coverage Mortgage Revenue Bond Coverage (Housing Division Revenues)

Last Ten Fiscal Years (Expressed in Thousands)

(Unaudited)

#### Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds Coverage

	-				Revenue		Debl	Se	rvice Require	ements		
Fiscal Year Ended June 30	 Gross Revenue	Ex	penditures		Available for Debt Service		Principal		Interest	Tot	al	Coverage
1986	\$ 263,200	\$	234,705	5	28,495	5	5,000	s	913	5	5.913	4.82
1987	268,687		229,004		39,683	1993	12.000	Ť	2,155	•	4.155	2.80
1988	236,504		211,536		24,968		12.260		2,620		4.880	1.68
1989	269,592		249,901		19,691		15,760		3,349		9,109	1.03
1990	314,587		295,820		18,767		15,760		2,587		8.347	1.02
1991	282,078		264,388		17,690		15,760		1.684		7.444	1.01
1992	314,156		296,363		17,793		14,760		2,145		6,905	1.05
1993	332,174		319,761		12,413		16,220		3,115		9.335	0.64
1994	425,828		409,671		16,157		12,720		2,327		5.047	1.07
1995	499,343		440,711		58,631		30,420		5,440		5,860	1.64

Gross revenue reflects the resources of the Department of Transportation Special Revenue Fund and Highway Revenue Debt Service Fund.

### Mortgage Revenue Bond Coverage (Housing Division Revenues)

Elevel Marco		-			 Resources		Debt Service Requirements (3)						
Fiscal Year Ended June 30		Gross ources (1)	U	ses (2)	illable for ot Service	P	rincipal	Interest	Total	Coverage			
1986	\$	87,589	\$	7,152	\$ 80,437	\$	78,793 \$	58,966 S	137,759	0.58			
1987		97,007		3,655	93,352		38,566	55,805	94,371	0.99			
1988		85,970		5,050	80,920		39,371	52.283	91,654	0.88			
1989		93,934		3,987	89,947		38,227	50,720	88.947	1.01			
1990		94,259		4,014	90,245		50,372	52,166	102,538	0.88			
1991		103,442		4,372	99,070		79,950	58,221	138,171	0.72			
1992		161,282		5,448	155,834		114,858	57,556	172,414	0.90			
1993		168,152		8,597	159,555		87.617	51,135	138,752	1,15			
1994		213,621		7,512	206,109		178.892	38,327	217.219	0.95			
1995		48,704		44,838	3,866		56,462	0	56,462	0.07			

(1) Gross Resources are operating revenues, nonoperating revenues, transfers in and principal collections.

(2) Uses are operating expenses, nonoperating expenses, transfers out less interest expense and less depreciation.

(3) Principal requirements represent principal outlays.

Table XI

Table XII

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# **Disposable Per Capita Income**

#### Population

For the Last Ten Years (Unaudited)

#### Disposable Per Capita Income

Calendar Year	United States	C	alifornia	 Nevada	Nevada's Per Capita as % of U.S. Per Capita	Nevada's Per Capita Rank
1970	\$ 3,484	\$	4,131	\$ 4,425	127	5
1980	8,424		9,876	9,714	115	5
1985	11,862		13,715	12,409	105	12
1986	12,489		14,384	13,179	106	12
1987	13,143		15,138	13,896	106	11
1988	14,457		16,131	15,533	107	11
1989	15,291		16,721	16,802	110	9
1990	16,173		17,690	17,584	109	15
1991	16,729		18,115	18,14 <del>9</del>	108	13
1992 *	17,608		18,937	19,170	109	14
1993 *	18,151		19,112	19,896	110	8
1994 *	18,852		19,475	20,750	110	8

Source: Survey of Current Business, August '95 Published by U.S. Department of Commerce

\* Revised in 1995

#### Population

Year	Clark County	Washoe County	15 Other Counties	Total State
1970	273,288	121,068	94,382	488,738
1980	463,087	193,623	143,798	800,508
1986	587,760	232,270	173,090	993,120
1987	616,650	238,360	179,980	1,034,990
1988	661,690	244,890	189,420	1,096,000
1989	708,750	251,580	202,010	1,162,340
1990	770,280	257,120	209,500	1,236,900
1991	820,840	262,260	214,810	1,297,910
1992	856,350	265,660	221,930	1,343,940
1993	898,020	271,770	228,970	1,398,760
1994	971,680	282,630	238,690	1,493,000
1995	1,038,180	294 290	249,810	1,582,280

Sources: U.S. Department of Commerce, Bureau of Census, 1970, 1980, 1990; Nevada State Demographer for all other years as estimated for July 1,

#### **Table XV**

**Table XIV** 

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# Colorado River Commission General Obligation /Revenue Bonded Debt Coverage

Last Ten Fiscal Years (Expressed in Thousands)

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(Unaudited)

# Colorado River Commission General Obligation/Revenue Bonded Debt Coverage

**Table XIII** 

			Net Revenue	Debt S			
Fiscal Year Ended June 30	Gross Revenues (1)	Expenses (2)	Available For Debt service	Principal	Interest	Total	Coverage
1986	\$ 7,715	\$ 2,489	\$ 5,226	\$ 1,375	\$ 3,961	\$ 5,336	0.98
1987	9,209	3,023	6,186	1,670	4,285	5,955	1.04
1988	9,472	3,235	6,237	1,700	4,583	6,283	0.99
1989	9,944	3,657	6,287	1,805	4,462	6,267	1.00
1990	9,996	3,713	6,283	1,925	4,353	6,278	1.00
1991	10,886	4,290	6,596	2,183	4,385	6,568	1.00
1992	10,986	4,388	6,592	2,170	4,302	6,472	1.02
1993	11,915	4,411	7,504	3,020	4,514	7,534	1.00
1994	12,273	5,551	6,722	3,028	3,951	6,979	0.96
1995	14,947	7,021	7,926	3,367	5,068	8,434	0.94

(1) Gross revenues include operating revenues and nonoperating revenues of Water Treament Fund.

(2) Expenses include operating expense, non-operating expenses reserve requirements, less depreciation.

### **Public School Enrollment**

# University and Community College Enrollment

Last Ten Fiscal Years

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ars (Unaudited)

Public School Enrollment									Т	able XVI	
5	Fall Enrollment										
Grades	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	
Primary (Ihrough 6)	87,914	94,241	101,476	110,301	119,952	126,555	131,469	138,829	146,949	155,492	
Secondary (7 through 12)	73,324	74,112	74,998	76,533	81,364	85,255	91,377	96,971	103,798	109,549	
Total	161,238	168,353	176,474	186,834	201,316	211,810	222,846	235,800	250,747	265,041	
County											
Clark	95,412	100,027	105,151	111,460	121,984	129,233	136,188	145,327	156,348	166,788	
Washoe	33,721	34,538	35,183	36,662	38,486	40,028	42,061	43,715	45,752	47,572	
All other	32,105	33,788	36,140	38,712	40,846	42,549	44,597	46,758	48,647	50,681	
Total	161,238	168,353	176,474	186,834	201,316	211,810	222,846	235,800	250,747	265,041	

Source: Nevada Department of Education

# University and Community College Enrollment

Table XVII

	Full Time Equivalent Students at Fall Enrollment									
	1986	1987	1988	1989	1990	1991 -	1992 _	1993	1994	1995
Universities										
UNR (Reno) UNLV (Las Vegas)	7,159 7,773	7,497 8,593	7,743 9,624	7,772 10,835	8,299 12,141	8,821 13,108	9,212 12,944	9,155 12,885	9,392 13,211	9,161 13,108
University Subtotal	14,932	16,090	17,367	18,607	20,440	21,929	22,156	22,040	22,603	22,327
Community Colleges (CC)										
Southern Nevada CC Great Basin CC	3,692 466	4,179 474	4,492 538	5,024 590	5,402 800	6,253 828	7,426 933	7,137 906	7,111 933	8,599 878 2,451
Truckee Meadows CC Western Nevada CC	2,566 1,125	2,627 1,162	2,883 1,372	3,036 1,478	3,283 1,646	3,515 1,726	3,718 1,765	3,726 1,810	3,594 1,847	3,451 1,682
Community College Subtotal	7,849	8,442	9,285	10,128	11,131	12,322	13,842	13,579	13,485	14,610
University, CC Total	22,781	24,532	26,652	28,735	31,571	34,251	35,998	35,619	36,088	36,937

Source: University and Community College System of Nevada

# Average Annual Employment

# **Deposits in Financial Institutions**

Years (Expres	sed in Thousar	ndis)		(Unaudited)					_		
Average Annual Employment Table J											
1986	1987	1988	1969	1990	1991	1992	1993	1994	1995*		
stics:											
532.0	557.0	586.0	602.0	667.0	693.0	715	746.0	779.0	805.6		
32.0	35.0	30.0	30.0	33.0	38.0	47	54.0	48.0	47.0		
6.0	6.3	5.2	5.0	4.9	5.5	6.6	7.2	6.2	5.8		
7.0	6.2	5.5	5.3	5.5	6,7	7.4	6.8	6.1	5.6		
atistics:**											
<b>468</b> .1	500 2	537.8	581.2	620.9	628.7	638.7	670.0	736,7	774.1		
56.3	61.5	72.3	84.0	87.3	79.0	78.2	88.0	100.9	107.8		
411.8	438.7	465.5	497.2	533.6	549.7	560.5	582.0	635.8	666.3		
	1986 stics: 532.0 32.0 6.0 7.0 atistics:** 468.1 56.3	1986         1987           1986         1987           stics:         532.0           532.0         557.0           32.0         35.0           6.0         6.3           7.0         6.2           atistics:**         468.1         500.2           56.3         61.5	1986         1987         1988           stics:         532.0         557.0         586.0           32.0         35.0         30.0           6.0         6.3         5.2           7.0         6.2         5.5           atistics:**         468.1         500.2         537.8           56.3         61.5         72.3	1986         1987         1988         1989           stics:         532.0         557.0         586.0         602.0           32.0         35.0         30.0         30.0           6.0         6.3         5.2         5.0           7.0         6.2         5.5         5.3           atistics:**         468.1         500.2         537.8         581.2           56.3         61.5         72.3         84.0	1986         1987         1988         1989         1990           stics:         532.0         557.0         586.0         602.0         667.0           32.0         35.0         30.0         30.0         33.0           6.0         6.3         5.2         5.0         4.9           7.0         6.2         5.5         5.3         5.5           atistics:**         468.1         500.2         537.8         581.2         620.9           56.3         61.5         72.3         84.0         87.3	Tal Employment         1986       1987       1988       1989       1990       1991         stics:       532.0       557.0       586.0       602.0       667.0       693.0         32.0       35.0       30.0       30.0       33.0       38.0         6.0       6.3       5.2       5.0       4.9       5.5         7.0       6.2       55       5.3       5.5       6.7         atistics:**         468.1       500.2       537.8       581.2       620.9       628.7         56.3       61.5       72.3       84.0       87.3       79.0	1986         1987         1988         1989         1990         1991         1992           stics:         532.0         557.0         586.0         602.0         667.0         693.0         715           32.0         35.0         30.0         30.0         33.0         38.0         47           6.0         6.3         5.2         5.0         4.9         5.5         6.6           7.0         6.2         5.5         5.3         5.5         6.7         7.4           atistics:**         468.1         500.2         537.8         581.2         620.9         628.7         638.7           56.3         61.5         72.3         84.0         87.3         79.0         78.2	Fail Employment           1986         1987         1988         1989         1990         1991         1992         1993           stics:         532.0         557.0         586.0         602.0         667.0         693.0         715         746.0           32.0         35.0         30.0         30.0         33.0         38.0         47         54.0           6.0         6.3         5.2         5.0         4.9         5.5         6.6         7.2           7.0         6.2         5.5         5.3         5.5         6.7         7.4         6.8           atistics:**         468.1         500.2         537.8         581.2         620.9         628.7         638.7         670.0           56.3         61.5         72.3         84.0         87.3         79.0         78.2         88.0	198         1987         1988         1989         1990         1991         1992         1993         1994           1986         1987         1988         1989         1990         1991         1992         1993         1994           stice:         532.0         557.0         586.0         602.0         667.0         693.0         715         746.0         779.0           32.0         35.0         30.0         30.0         33.0         38.0         47         54.0         48.0           6.0         6.3         5.2         5.0         4.9         5.5         6.6         7.2         6.2           7.0         6.2         5.5         5.3         5.5         6.7         7.4         6.8         6.1           atistics:***         468.1         500.2         537.8         581.2         620.9         628.7         638.7         670.0         736.7           56.3         61.5         72.3         84.0         87.3         79.0         78.2         88.0         100.9		

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Source: Nevada Department of Employment Security

 Average through September, 1995
 \*\* Reflects employment by place of work. Does not necessarily coincide with the labor force concept. Includes multiple job holders.

Deposits in	Financial Ins	stitutions								Table XIX
National	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995*
banks	\$ 3,738,800	\$ 3,655,300	\$ 3,766,784	\$ 4,719,400	\$ 5,127,965	\$ 4,986,756	\$ 4,709,023	\$ 4,483,190	\$ 4,084,211	\$ 3,887,859
State savings and loans	2,229,544	2,298,461	1,214,190	1,189,081	837,620	64,796	59,391	-0-	-0-	-0-
State banks	2,177,014	2,479,433	2,733,243	3,109,450	3,781,807	4,097,570	5,393,290	5,598,690	5,833,402	5,871,635
Thrift companies	137,143	2,187	867	1,835	1,432	1,206	1,185	743	-0-	-0-
State credit unions Total deposits	121,087	140,200	156,574	165,763	328,075	367,586	390,733	430,347	464,661	453,990
in financial institutions	\$ 8,403,588	\$ 8,575,581	\$ 7,871,658	\$ 9,185,529	\$10,076,899	\$ 9,517,914	\$10,553,622	\$10,512,970	\$10,382,274	\$10,213,484

Source: Department of Commerce, Financial Institutions Division \* Data for 1995, reported as of June 30, 1995