

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016

NYE COUNTY, NEVADA

JUNE 30, 2016

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2016:

Commissioners	Frank Carbone, Chairperson
	Dan Schinhofen, Vice Chairperson
	Butch Borasky, Member
	Lorinda Wichman, Member
	Donna Cox, Member
Clerk	Sandra Merlino
Treasurer	Richard Billman
Recorder	Deborah Beatty
Assessor	Sheree Stringer
Sheriff	Sharon Wehrly
District Attorney	Angela Bello
Justice of the Peace	Jennifer Klapper
	William F. Sullivan
	Kent Jasperson

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2016, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Road Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-10, Schedule of Funding Progress on page 67, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on page 68, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Prior Year Comparative Information

I also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2015, which are not presented with the accompanying financial statements and I expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The combining and individual fund financial statements and schedules, for the year ended June 30, 2015, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2015 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated November 29, 2016, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

As management of Nye County, Nevada, we offer readers of financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2016. The Management Discussion and Analysis ("MD&A") introduces the financial reports. The MD&A is designed to give the reader an easy-to-understand overview of the financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

Financial Highlights

The government-wide net position increased during the year from \$83,467,323 to \$86,075,169. (See page 6 and page 12)

The primary revenue sources for governmental activities were property taxes of \$18,800,840, consolidated taxes of \$14,000,250, and Fuel Taxes of \$6,712,754. These revenue sources comprised 31.85%, 23.72%, and 11.37%, respectively, or 66.94%, of total governmental activities revenues. (Page 6 and page 12)

The total government-wide expenses were \$62,292,641. The greatest expenses were in the General Government function for \$18,519,564 and the Public Safety function for \$17,688,551. Business-type activities contributed an additional \$5,077,820 of expenses. (Page 6 and page 12)

At the end of fiscal year 2016, the governmental funds reported a combined fund balance of \$57,979,790, an increase of \$2,899,082 when compared to the previous year. (Page 15)

At the end of the fiscal year, the fund balance for the General Fund was \$6,689,528. (Page 15)

Overview of the Financial Statements

Government-Wide Financial Statements

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

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

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

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

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

Fund Financial Statements

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

Governmental Funds:

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Road, and Capital Projects funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

Proprietary Funds:

Two distinct types of proprietary funds are maintained.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and sewer activities in the Town of Gabbs, water activities in the Town of Manhattan, ambulance services for the Town of Pahrump, and solid waste activities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The County has one internal service fund that is used to account for the self-insurance activities. The fund was inactive during the current year.

Fiduciary Funds:

The County's fiduciary funds consist of 18 agency funds and the private trust F.H. Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Property, Habitat Conservation and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Beatty General Improvement District, Victims Restitution, Nye Regional Hospital, and Endangered Species Act.

Notes to Financial Statements

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

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

It also includes a schedule of budgetary comparisons for both the original and final budgets of the General Fund and the various other funds. The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

Net position as of June 30, 2016, is summarized and analyzed below: (2016 information comes from page 11)

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets:						
Current and other assets	\$ 62,284,359	\$ 60,551,580	\$13,080,865	\$11,962,612	\$ 75,365,224	\$ 72,514,192
Net capital assets	<u>116,937,712</u>	<u>117,313,125</u>	<u>5,707,638</u>	<u>5,536,098</u>	<u>122,645,350</u>	<u>122,849,223</u>
Total Assets	<u>179,222,071</u>	<u>177,864,705</u>	<u>18,788,503</u>	<u>17,498,710</u>	<u>198,010,574</u>	<u>195,363,415</u>
Deferred Outflows of Resources	<u>7,272,545</u>	<u>7,062,964</u>	<u>566,418</u>	<u>527,884</u>	<u>7,838,963</u>	<u>7,590,848</u>
Liabilities:						
Current liabilities	4,272,100	5,407,045	258,509	210,130	4,530,609	5,617,175
Long-term liabilities	<u>98,872,522</u>	<u>94,851,676</u>	<u>6,635,579</u>	<u>5,939,406</u>	<u>105,508,101</u>	<u>100,791,082</u>
Total Liabilities	<u>103,144,622</u>	<u>100,258,721</u>	<u>6,894,088</u>	<u>6,149,536</u>	<u>110,038,710</u>	<u>106,408,257</u>
Deferred Inflows of Resources	<u>9,032,191</u>	<u>12,155,281</u>	<u>703,467</u>	<u>923,402</u>	<u>9,735,658</u>	<u>13,078,683</u>
Net Position:						
Invested in capital assets, net of related debt	94,201,936	94,354,222	4,584,154	4,864,402	98,786,090	99,218,624
Restricted	49,646,632	37,567,144	7,889,357	7,495,512	57,535,989	45,062,656
Unrestricted	<u>(69,530,765)</u>	<u>(59,407,699)</u>	<u>(716,145)</u>	<u>(1,406,258)</u>	<u>(70,246,910)</u>	<u>(60,813,957)</u>
Total Net Position	<u>\$ 74,317,803</u>	<u>\$ 72,513,667</u>	<u>\$11,757,366</u>	<u>\$10,953,656</u>	<u>\$ 86,075,169</u>	<u>\$ 83,467,323</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$86,075,169 as of June 30, 2016.

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

The restricted net positions represent resources that are subject to restrictions on how they may be used.

The total net position in governmental activities of \$74,317,803 includes negative unrestricted net assets totaling \$(69,530,765). Portions of total net position are subject to external restrictions as to how they may be used. In the current fiscal year, restricted assets include assets restricted for capital projects of \$17,879,943, general government of \$8,622,572, judicial of \$2,166,888, public safety of \$4,492,175, public works of \$11,815,049, culture and recreation of \$1,510,661, and for other purposes of \$3,159,344. (Page 11)

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 6,241,780	\$ 6,308,409	\$ 5,667,064	\$ 5,486,975	\$11,908,844	\$11,795,384
Operating grants and contributions	2,409,092	2,718,582	-	-	2,409,092	2,718,582
Capital grants and contributions	919,507	1,634,891	-	678,903	919,507	2,313,794
General Revenues:						
Property taxes	18,800,840	19,809,576	-	-	18,800,840	19,809,576
Fuel tax	6,712,754	5,895,557	-	-	6,712,754	5,895,557
Room tax	912,960	728,170	-	-	912,960	728,170
Gaming tax	138,096	142,503	-	-	138,096	142,503
Water tax assessments	278,736	283,376	-	-	278,736	283,376
Public safety sales tax	2,631,488	2,429,141	-	-	2,631,488	2,429,141
Federal-in-lieu	3,350,047	2,834,250	-	-	3,350,047	2,834,250
Consolidated tax	14,000,250	12,995,053	-	-	14,000,250	12,995,053
NRS 361.610 trust property proceeds	405,649	353,387	-	-	405,649	353,387
Tax penalties	545,717	526,710	-	-	545,717	526,710
Investment income	932,430	307,873	211,761	65,068	1,144,191	372,941
Settlements	-	4,145,251	-	-	-	4,145,251
Rent	263,953	245,861	-	-	263,953	245,861
Miscellaneous	472,552	362,101	2,705	7,300	475,257	369,401
Division of wildlife	3,106	8,804	-	-	3,106	8,804
Total revenues	<u>59,018,957</u>	<u>61,729,495</u>	<u>5,881,530</u>	<u>6,238,246</u>	<u>64,900,487</u>	<u>67,967,741</u>
Expenses:						
General government	18,519,564	17,562,534	-	-	18,519,564	17,562,534
Judicial	8,236,567	8,283,349	-	-	8,236,567	8,283,349
Public safety	17,688,551	19,937,279	-	-	17,688,551	19,937,279
Public works	6,544,401	10,854,823	-	-	6,544,401	10,854,823
Health	964,682	3,267,582	-	-	964,682	3,267,582
Sanitation	144,263	13,359	-	-	144,263	13,359
Welfare	1,385,033	1,846,501	-	-	1,385,033	1,846,501
Culture and recreation	782,897	979,925	-	-	782,897	979,925
Community support	1,013,781	1,316,067	-	-	1,013,781	1,316,067
Debt service:						
Interest	836,858	910,277	-	-	836,858	910,277
Intergovernmental	748,109	746,011	-	-	748,109	746,011
Other	-	-	5,077,820	5,695,504	5,077,820	5,695,504
Loss on disposal of assets	350,115	7,000	-	-	350,115	7,000
Total expenses	<u>57,214,821</u>	<u>65,724,707</u>	<u>5,077,820</u>	<u>5,695,504</u>	<u>62,292,641</u>	<u>71,420,211</u>
Increase in net position	1,804,136	(3,995,212)	803,710	542,742	2,607,846	(3,452,470)
Net position - beginning	<u>72,513,667</u>	<u>76,508,879</u>	<u>10,953,656</u>	<u>10,410,914</u>	<u>83,467,323</u>	<u>86,919,793</u>
Net position - ending	<u>\$74,317,803</u>	<u>\$72,513,667</u>	<u>\$11,757,366</u>	<u>\$10,953,656</u>	<u>\$86,075,169</u>	<u>\$83,467,323</u>

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

General revenues consist of taxes, miscellaneous, and investment income. For governmental activities, the largest revenues were ad valorem taxes and the second largest revenue was consolidated taxes. The business-type revenues are from charges for services related to Gabbs Utility, Manhattan Utility, Pahrump Ambulance, and Solid Waste.

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

Financial Analysis of the Governmental Funds

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources to use for particular purposes by the County Commissioners.

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$57,979,790, (page 13) an increase of \$2,899,082, (Page 15) or 5.26%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of each fund. Restricted fund balance is \$49,646,632, (Page 13) or 85.64%, of total. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$17,879,943 for capital projects, \$11,815,049 for public works, and \$8,622,572 for general government. (Page 13)

Committed fund balance is \$7,506,189, or 12.95%, of total fund balance with spending constrained by the Board of County Commissioners. Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$ 5,800,000 for fund stabilization (working capital needs) \$1,217,860 for general government and \$392,197 for public works. (Page 13)

Major Governmental Funds:

General Fund: The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$6,689,528, an increase of \$5,167,902 from the prior year. (Page 70-71)

Revenues increased by \$662,821, or 2.10%. Tax revenue decreased by \$151,571, or 1.21%, due to a decrease in net proceeds and property taxes. Intergovernmental revenues increased by \$1,008,144, or 6.68%, due to an increase in consolidated (sales) tax. Fines and forfeitures increased \$179,541, or 32.09%, due to an increase in fines and forfeited bail collections. Miscellaneous revenues increased by \$141,007, or 11.33%. (Page 72 to 74)

Expenditures decreased by \$1,510,716, or 4.50%. General government expenditures decreased by \$108,791, or 0.88%, due to a reduction in county planner and county administrator expenditures. Public safety expenditures decreased by \$1,032,531, or 7.66%, due to a reduction in salaries and wages and employee benefits for the sheriff's department and emergency management. Community support expenditures decreased by \$151,137, or 100%, due to the elimination of natural resource and senior nutrition expenses. Health expenditures decreased by \$220,809, or 37.26%, due to a reduction in animal shelter costs. (Page 75 to 80)

Road Fund: The Road Fund had a fund balance at the end of the year of \$2,469,361, an increase of \$156,551, or 6.77%. Revenues decreased by \$613,644, or 14.27%, due to a settlement in the prior year. Expenditures decreased by \$1,492,473, or 20.78%, primarily due to capital projects expenditures during the prior year and a reduction of services and supplies expenses. (Page 82 to 83)

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$13,113,836, an increase of \$12,445,046. Revenues decreased by \$201,056 due to the elimination of property taxes collected for this fund. Expenditures increased by \$648,900 primarily due to capital projects expenditures. Transfers into the fund for the year of \$13,080,938 were due to the closing of several funds including \$4,980,488 from Endowment Capital Projects, \$662,635 from Emergency Endowment, \$752,441 from Health Endowment, and \$6,648,971 from Educational Endowment funds and another \$36,403 from investment income from other funds as listed in Note D1. (Page 85)

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Fund net position at the end of the year was \$9,399,848, an increase of \$673,128 over the prior year. Operating revenues decreased by \$64,641, or 3.29%. Operating expenditures decreased by \$9,432, or 0.66%, due to a decrease in service and supplies expenses. (Page 87)

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

Major Enterprise Funds:

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was (\$1,684,769), an increase of \$259,628 over the prior year. Operating revenues increased by \$257,436, or 7.71%. Operating expenditures decreased by \$586,861, or 14.94%, due to a decrease in bad debt. (Page 90)

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there was an amendment to increase the original estimated revenues for consolidated taxes by \$1,000,000.

Final budget compared to actual results. The most significant differences between estimated revenues and actual revenues were as follows:

Revenues in the General Fund were more than budget by \$716,908. Revenues received for taxes, licenses and permits, intergovernmental, fines and forfeitures, and miscellaneous were more than budgeted for the year by \$600,816, \$93,466, \$175,286, \$288,984, and \$12,827, respectively. (Page 71)

Total actual expenditures for the General Fund during fiscal year 2016 were approximately \$872,443 less than budgeted. The functions under budget were general government by \$7,507, judicial by \$369,839, public safety by \$386,494, public works by \$11,952, and health by \$5,205. (Page 71)

Capital Assets and Debt Administration

Capital Assets (Page 50 and 51)

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2016, was \$116,937,712 for the governmental activities and \$5,707,638 for the business-type activities. Detail by type of activity and asset are summarized in the tables below. A summary of changes in capital assets for the year ended June 30, 2016, follows:

Governmental Activities:

	Adjusted Balance June 30, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Capital assets not being depreciated:					
Land	\$ 8,875,726	\$ 498	\$ 15,422	\$ -	\$ 8,860,802
Construction in progress	4,906,126	256,290	-	(1,143,022)	4,019,394
Total capital assets not being depreciated	13,781,852	256,788	15,422	(1,143,022)	12,880,196
Capital assets being depreciated:					
Buildings and improvements	90,770,517	426,256	282,222	219,997	91,134,548
Equipment	47,827,038	1,874,850	477,852	-	49,224,036
Infrastructure	33,049,156	2,113,567	-	923,025	36,085,748
Total capital assets being depreciated	171,646,711	4,414,673	760,074	1,143,022	176,444,332
Less accumulated depreciation for:					
Buildings and improvements	26,225,104	2,374,336	141,980	-	28,457,460
Equipment	34,097,752	1,776,392	283,401	-	35,590,743
Infrastructure	7,792,582	546,031	-	-	8,338,613
Total accumulated depreciation	68,115,438	4,696,759	425,381	-	72,386,816
Total capital assets being depreciated, net	103,531,273	(282,086)	334,693	1,143,022	104,057,516
Governmental activities assets, net	\$ 117,313,125	\$ (25,298)	\$ 350,115	\$ -	\$ 116,937,712

Major capital asset events during the current fiscal year included the following:

- Construction in progress on the IT facility, One Stop Shop Calvada, SIMS Training Facility, 911 communication system, and several road infrastructure projects.
- Buildings including the Amargosa Senior Center, and various building improvements including carpeting, heat, and hvac systems.
- Equipment for various public works, public safety, and ambulance equipment.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

Capital Assets and Debt Administration (Continued)

Capital Assets (Continued)

Business-type Activities:

	Adjusted Balance June 30, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Capital assets not being depreciated:					
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	16,745	492,381	-	-	509,126
Total capital assets not being depreciated	<u>136,745</u>	<u>492,381</u>	<u>-</u>	<u>-</u>	<u>629,126</u>
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,020,982	-	-	-	6,020,982
Ambulance buildings and equipment	2,733,715	3,830	19,737	-	2,717,808
Total capital assets being depreciated	<u>9,962,718</u>	<u>3,830</u>	<u>19,737</u>	<u>-</u>	<u>9,946,811</u>
Less accumulated depreciation for:					
Solid waste equipment	1,152,621	5,990	-	-	1,158,611
Utility infrastructure and equipment	1,562,921	176,236	-	-	1,739,157
Ambulance buildings and equipment	1,847,823	142,445	19,737	-	1,970,531
Total accumulated depreciation	<u>4,563,365</u>	<u>324,671</u>	<u>19,737</u>	<u>-</u>	<u>4,868,299</u>
Total capital assets being depreciated, net	<u>5,399,353</u>	<u>(320,841)</u>	<u>-</u>	<u>-</u>	<u>5,078,512</u>
Business-type activities assets, net	<u>\$ 5,536,098</u>	<u>\$ 171,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,707,638</u>

Major capital asset events during the current fiscal year included the following:

- Ambulance equipment
- Construction in progress on the Gabbs Sewer System

See note D4 for construction commitments at year-end.

Debt Administration (Page 56)

At June 30, 2016, debt consisted of the following:

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016	Due within one year
Governmental Activities:					
Medium-term bond	\$ 22,380,000	\$ 0	\$ (550,000)	\$ 21,830,000	\$ 570,000
Add: bond premium	17,349	0	(17,349)	0	0
Less: bond discounts	(2,499)	0	96	(2,403)	0
Total bonds payable	<u>22,394,850</u>	<u>0</u>	<u>(567,253)</u>	<u>21,827,597</u>	<u>570,000</u>
Capital lease	564,053	0	0	564,053	134,362
Compensated absences	3,792,976	0	(544,490)	3,248,486	3,143,472
OPEB obligation	20,967,387	3,212,861	0	24,180,248	0
Net pension obligation (restated)	<u>47,132,410</u>	<u>1,919,728</u>	<u>0</u>	<u>49,052,138</u>	<u>0</u>
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 94,851,676</u>	<u>\$5,132,589</u>	<u>\$ (1,111,743)</u>	<u>\$ 98,872,522</u>	<u>\$3,847,834</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

Capital Assets and Debt Administration (Continued)

Debt Administration (Continued)

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 1,610,146	\$ 100,364	\$ 0	\$ 1,710,510	\$ 0
Notes payable	16,745	472,381	0	489,126	489,126
Revenue Bonds	654,951	0	(20,593)	634,358	21,964
Compensated Absences	77,047	16,997	0	94,044	61,129
Net Pension Obligation (restated)	3,580,517	127,024	0	3,707,541	0
Total Business-Type Activities					
Long-Term Liabilities	\$ 5,939,406	\$ 716,766	\$ (20,593)	\$ 6,635,579	\$ 572,219

The debt increased \$4,020,845 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations and OPEB obligations.

The debt increased by \$696,173 for business-type activities during the current fiscal year. The reasons for the increase were the notes payable for the Gabbs Sewer utility system, net pension obligations, landfill closure costs, and compensated absences.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles for the current year. The debt limitation currently applicable at June 30, 2016, was \$133,437,749. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$3,830,501, Gabbs Town \$2,561,494, Manhattan Town \$555,246 and Pahrump Town \$180,767,510. (Page 56)

REQUESTS FOR INFORMATION

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

Nye County, Nevada - Finance
2101 E. Calvada Blvd. #200
Pahrump, Nevada 89048

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
June 30, 2016

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2016	2016	2016
Assets:			
Pooled cash and investments	\$ 55,958,119	\$ 4,441,270	\$ 60,399,389
Interest receivable	56,082	10,269	66,351
Taxes receivable	473,657	-	473,657
Due from other governments	4,739,550	-	4,739,550
Accounts receivable	250,331	686,619	936,950
Due from others	441,150	-	441,150
Prepaid expense	269,542	-	269,542
Inventory	95,928	-	95,928
Restricted assets:			
Cash	-	7,882,707	7,882,707
Receivable	-	60,000	60,000
Capital assets, net of accumulated depreciation	116,937,712	5,707,638	122,645,350
Total assets	<u>179,222,071</u>	<u>18,788,503</u>	<u>198,010,574</u>
Deferred Outflows of Resources:			
Pension charges	<u>7,272,545</u>	<u>566,418</u>	<u>7,838,963</u>
Liabilities:			
Accounts payable	1,951,629	50,114	2,001,743
Accrued payroll and benefits	1,653,372	204,540	1,857,912
Due to other governments	50,680	-	50,680
Unearned revenue	272,293	-	272,293
Customer deposits	-	3,855	3,855
Interest payable	344,126	-	344,126
Noncurrent liabilities:			
Due or payable within one year:	3,847,834	572,219	4,420,053
Due or payable after one year:	<u>95,024,688</u>	<u>6,063,360</u>	<u>101,088,048</u>
Total liabilities	<u>103,144,622</u>	<u>6,894,088</u>	<u>110,038,710</u>
Deferred Inflows of Resources:			
Pension charges	<u>9,032,191</u>	<u>703,467</u>	<u>9,735,658</u>
Net Position:			
Invested in capital assets, net of debt	94,201,936	4,584,154	98,786,090
Restricted for:			
Capital projects	17,879,943	347,256	18,227,199
General government	8,622,572	-	8,622,572
Judicial	2,166,888	-	2,166,888
Public safety	4,492,175	-	4,492,175
Public works	11,815,049	-	11,815,049
Culture and recreation	1,510,661	-	1,510,661
Landfill closure costs	-	7,542,101	7,542,101
Other purposes	3,159,344	-	3,159,344
Unrestricted	<u>(69,530,765)</u>	<u>(716,145)</u>	<u>(70,246,910)</u>
Total net position	<u>\$ 74,317,803</u>	<u>\$ 11,757,366</u>	<u>\$ 86,075,169</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES

June 30, 2016

Functions/Programs	Expenses	Program Revenues			Changes in Net Position		
		Charges for	Operating	Capital	Governmental	Business-type	Total
		Service	Grants and	Grants and	Activities	Activities	
			Contributions	Contributions			
Primary governments:							
General government	\$ (18,519,564)	\$ 2,964,642	\$ 366,400	\$ -	\$ (15,188,522)	\$ -	\$ (15,188,522)
Judicial	(8,236,567)	1,522,493	224,903	-	(6,489,171)	-	(6,489,171)
Public safety	(17,688,551)	620,076	795,645	833,612	(15,439,218)	-	(15,439,218)
Public works	(6,544,401)	486,775	65,468	85,895	(5,906,263)	-	(5,906,263)
Health	(964,682)	560,125	-	-	(404,557)	-	(404,557)
Sanitation	(144,263)	41,583	-	-	(102,680)	-	(102,680)
Welfare	(1,385,033)	-	499,161	-	(885,872)	-	(885,872)
Culture and recreation	(782,897)	25,304	62,728	-	(694,865)	-	(694,865)
Community support	(1,013,781)	20,782	394,787	-	(598,212)	-	(598,212)
Debt service:							
Interest	(836,858)	-	-	-	(836,858)	-	(836,858)
Intergovernmental	(748,109)	-	-	-	(748,109)	-	(748,109)
Loss on disposal of assets	(350,115)	-	-	-	(350,115)	-	(350,115)
Total governmental activities	<u>(57,214,821)</u>	<u>6,241,780</u>	<u>2,409,092</u>	<u>919,507</u>	<u>(47,644,442)</u>	<u>-</u>	<u>(47,644,442)</u>
Business-type activities:							
Water	(275,336)	156,884	-	-	-	(118,452)	(118,452)
Sewer	(32,751)	11,935	-	-	-	(20,816)	(20,816)
Ambulance	(3,341,703)	3,595,610	-	-	-	253,907	253,907
Solid Waste	(1,428,030)	1,902,635	-	-	-	474,605	474,605
Total business-type activities	<u>(5,077,820)</u>	<u>5,667,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>589,244</u>	<u>589,244</u>
Total primary governments	<u>\$ (62,292,641)</u>	<u>\$ 11,908,844</u>	<u>\$ 2,409,092</u>	<u>\$ 919,507</u>	<u>(47,644,442)</u>	<u>589,244</u>	<u>(47,055,198)</u>
General Revenues:							
Property taxes					18,800,840	-	18,800,840
Fuel tax					6,712,754	-	6,712,754
Room tax					912,960	-	912,960
Gaming tax					138,096	-	138,096
Water tax assessments					278,736	-	278,736
Public safety sales tax					2,631,488	-	2,631,488
Division of Wildlife					3,106	-	3,106
Federal in-lieu tax					3,350,047	-	3,350,047
Consolidated tax					14,000,250	-	14,000,250
Tax penalties					545,717	-	545,717
NRS 361.610 trust property proceeds					405,649	-	405,649
Investment income					932,430	211,761	1,144,191
Rent					263,953	-	263,953
Miscellaneous					<u>472,552</u>	<u>2,705</u>	<u>475,257</u>
Total general revenues					<u>49,448,578</u>	<u>214,466</u>	<u>49,663,044</u>
Change in net position					1,804,136	803,710	2,607,846
Net position - beginning of year					<u>72,513,667</u>	<u>10,953,656</u>	<u>83,467,323</u>
Net position - end of year					<u>\$ 74,317,803</u>	<u>\$ 11,757,366</u>	<u>\$ 86,075,169</u>

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

**NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016**

	Major Funds			Other	
	General	Road	Capital Projects	Governmental	
	Fund	Fund	Fund	Funds	Totals
<u>ASSETS</u>					
Pooled cash and investments	\$ 6,005,573	\$ 1,984,035	\$ 12,694,787	\$ 35,236,982	\$ 55,921,377
Interest receivable	6,579	2,158	14,502	32,810	56,049
Taxes receivable	244,370	286	1,495	227,506	473,657
Due from other governments	2,286,287	666,053	-	1,787,210	4,739,550
Accounts receivable, net	-	-	-	250,331	250,331
Due from others	11,082	-	427,883	2,185	441,150
Due from other funds	-	-	-	627,113	627,113
Prepaid expense	261,515	3,211	-	4,816	269,542
Inventory	63,357	32,571	-	-	95,928
Total assets	<u>\$ 8,878,763</u>	<u>\$ 2,688,314</u>	<u>\$ 13,138,667</u>	<u>\$ 38,168,953</u>	<u>\$ 62,874,697</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 844,577	\$ 77,044	\$ 21,944	\$ 1,008,064	\$ 1,951,629
Accrued payroll and benefits	1,138,015	141,644	-	373,713	1,653,372
Due to other funds	-	-	-	627,113	627,113
Due to other governments	-	-	-	50,680	50,680
Unearned revenues	3,847	-	-	268,446	272,293
Total liabilities	<u>1,986,439</u>	<u>218,688</u>	<u>21,944</u>	<u>2,328,016</u>	<u>4,555,087</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>202,796</u>	<u>265</u>	<u>2,887</u>	<u>133,872</u>	<u>339,820</u>
<u>FUND BALANCES</u>					
Nonspendable	324,872	-	-	-	324,872
Restricted for:					
Capital projects	-	-	13,113,836	4,766,107	17,879,943
Debt service	-	-	-	25,363	25,363
General government	-	-	-	8,622,572	8,622,572
Judicial	-	-	-	2,166,888	2,166,888
Public safety	-	-	-	4,492,175	4,492,175
Public works	-	2,469,361	-	9,345,688	11,815,049
Health	-	-	-	92,131	92,131
Welfare	-	-	-	473,042	473,042
Culture and recreation	-	-	-	1,510,661	1,510,661
Community support	-	-	-	2,568,808	2,568,808
Committed for:					
Fund stabilization	5,800,000	-	-	-	5,800,000
General government	3,126	-	-	1,214,734	1,217,860
Judicial	13,076	-	-	-	13,076
Public safety	1,251	-	-	-	1,251
Public works	-	-	-	14,095	14,095
Health	-	-	-	392,197	392,197
Culture and recreation	45,106	-	-	22,604	67,710
Assigned for subsequent year	<u>502,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>502,097</u>
Total fund balance	<u>6,689,528</u>	<u>2,469,361</u>	<u>13,113,836</u>	<u>35,707,065</u>	<u>57,979,790</u>
Total liabilities, deferred inflows resources, and fund balance	<u>\$ 8,878,763</u>	<u>\$ 2,688,314</u>	<u>\$ 13,138,667</u>	<u>\$ 38,168,953</u>	<u>\$ 62,874,697</u>

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

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2016

Total fund balance - governmental funds	\$ 57,979,790
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net position.	116,937,712
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	339,820
Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net position.	(50,164,510)
Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net position.	36,775
The County's proportionate share of net pension assets and liabilities as well as pension-related deferred outflows and deferred inflows of resources are recognized in the government-wide statements and include:	
Deferred outflows from pension activity	7,272,545
Net pension liability	(49,052,138)
Deferred inflows from pension activity	<u>(9,032,191)</u>
Total net position - governmental activities	<u>\$ 74,317,803</u>

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

	Major Funds			Other	
	General	Road	Capital Projects	Governmental	
	Fund	Fund	Fund	Funds	Totals
Revenues:					
Taxes	\$ 12,337,696	\$ 1,063	\$ 37	\$ 7,829,707	\$ 20,168,503
Licenses and permits	438,011	27,075	-	1,930,062	2,395,148
Intergovernmental	16,095,877	3,620,736	-	10,526,061	30,242,674
Charges for services	1,301,264	18,405	-	1,474,631	2,794,300
Fines and forfeitures	738,984	-	-	43,617	782,601
Miscellaneous	1,385,683	18,414	14,636	1,259,751	2,678,484
Total revenues	<u>32,297,515</u>	<u>3,685,693</u>	<u>14,673</u>	<u>23,063,829</u>	<u>59,061,710</u>
Expenditures:					
Current:					
General government	12,235,351	-	-	4,789,095	17,024,446
Judicial	6,859,163	-	-	628,781	7,487,944
Public safety	12,454,597	-	-	5,435,839	17,890,436
Public works	149,686	5,689,840	-	488,497	6,328,023
Health	371,868	-	-	615,090	986,958
Sanitation	-	-	-	29,395	29,395
Welfare	-	-	-	1,355,580	1,355,580
Culture and recreation	-	-	-	565,397	565,397
Community support	-	-	-	1,155,116	1,155,116
Intergovernmental	-	-	-	736,778	736,778
Capital projects	-	-	650,565	536,484	1,187,049
Debt service:					
Principal	-	-	-	550,000	550,000
Interest	-	-	-	865,506	865,506
Total expenditures	<u>32,070,665</u>	<u>5,689,840</u>	<u>650,565</u>	<u>17,751,558</u>	<u>56,162,628</u>
Excess (deficiency) of					
revenues over expenditures	<u>226,850</u>	<u>(2,004,147)</u>	<u>(635,892)</u>	<u>5,312,271</u>	<u>2,899,082</u>
Other financing sources (uses):					
Operating transfers in	4,941,052	2,160,698	13,080,938	6,207,954	26,390,642
Operating transfers out	-	-	-	(26,390,642)	(26,390,642)
Total other financing sources (uses)	<u>4,941,052</u>	<u>2,160,698</u>	<u>13,080,938</u>	<u>(20,182,688)</u>	<u>-</u>
Net change in fund balance	5,167,902	156,551	12,445,046	(14,870,417)	2,899,082
Fund balance:					
Beginning of year	<u>1,521,626</u>	<u>2,312,810</u>	<u>668,790</u>	<u>50,577,482</u>	<u>55,080,708</u>
End of year	<u>\$ 6,689,528</u>	<u>\$ 2,469,361</u>	<u>\$ 13,113,836</u>	<u>\$ 35,707,065</u>	<u>\$ 57,979,790</u>

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

NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED June 30, 2016

Net Change in Fund Balance - Governmental Funds	\$ 2,899,082
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities. (375,413)

Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities. (43,383)

The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 905,521

The net losses of the Internal Service Funds are not reported in this fund financial statement because they are presented on a different accounting basis (in the proprietary fund financial statements), but they are presented in the statement of activities. 630

Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred. (2,995,244)

Net differences between pension system contributions recognized in the fund statement of revenues, expenditures, and changes in fund balance and the statement of activities.

Pension contributions made after measurement date (2016 contributions). (5,632,280)

Net pension expense. 7,045,223

Change in net position of governmental activities	<u>\$ 1,804,136</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Property taxes	\$ 10,649,860	\$ 10,649,860	\$ 11,201,699	\$ 551,839
Net proceeds	<u>1,087,020</u>	<u>1,087,020</u>	<u>1,135,997</u>	<u>48,977</u>
 Total taxes	 <u>11,736,880</u>	 <u>11,736,880</u>	 <u>12,337,696</u>	 <u>600,816</u>
 Licenses and permits:				
Liquor licenses	35,000	35,000	39,410	4,410
Special registration	70,000	70,000	69,815	(185)
Marijuana licenses	30,000	30,000	82,895	52,895
Concealed weapons permits	144,545	144,545	164,278	19,733
Gaming licenses	<u>65,000</u>	<u>65,000</u>	<u>81,613</u>	<u>16,613</u>
 Total licenses and permits	 <u>344,545</u>	 <u>344,545</u>	 <u>438,011</u>	 <u>93,466</u>
 Intergovernmental:				
Federal in lieu tax	3,073,375	3,073,375	3,350,047	276,672
Fish and game in lieu	4,394	4,394	2,489	(1,905)
State gaming license fee	145,000	145,000	138,096	(6,904)
Consolidated tax	11,152,822	12,152,822	12,605,245	452,423
Grants	295,000	295,000	-	(295,000)
Federal land lease	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
 Total intergovernmental	 14,920,591	 15,920,591	 16,095,877	 175,286

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 125,000	\$ 125,000	\$ 114,394	\$ (10,606)
Recorder's fees	370,000	370,000	359,312	(10,688)
Assessor's collection fees	550,000	550,000	565,260	15,260
Planning and zoning fees	475,000	475,000	52,414	(422,586)
County surveyor fees	15,000	15,000	4,345	(10,655)
Administration fees	1,000	1,000	1,000	-
Assessment fees	500	500	-	(500)
GIS Products	8,000	8,000	6,000	(2,000)
Courier service	24,235	24,235	24,235	-
Returned check fees	3,000	3,000	2,162	(838)
Other-general government	5,000	5,000	-	(5,000)
Justice court fees	68,000	68,000	75,906	7,906
Drug court	-	-	940	940
Public defender and discovery fees	1,000	1,000	7,103	6,103
Restitution fees	10,000	10,000	11,033	1,033
Court security fees	19,000	19,000	-	(19,000)
Sheriff's fees	50,000	50,000	35,809	(14,191)
Investigation fees	10,000	10,000	10,000	-
Forensic services	15,000	15,000	16,870	1,870
Solid waste fees	-	-	3,340	3,340
Cemetery receipts	1,000	1,000	2,050	1,050
Animal shelter fees	5,000	5,000	8,081	3,081
Animal control fees	-	-	1,010	1,010
Total charges for services	<u>1,755,735</u>	<u>1,755,735</u>	<u>1,301,264</u>	<u>(454,471)</u>
Fines and forfeitures:				
Fines and forfeited bail	420,000	420,000	686,391	266,391
Legal aid	20,000	20,000	18,737	(1,263)
Court fines	<u>10,000</u>	<u>10,000</u>	<u>33,856</u>	<u>23,856</u>
Total fines and forfeitures	<u>450,000</u>	<u>450,000</u>	<u>738,984</u>	<u>288,984</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Miscellaneous:				
Investment income	\$ 20,000	\$ 20,000	\$ 53,707	\$ 33,707
Tax penalties	595,000	595,000	545,717	(49,283)
Prisoner housing	25,000	25,000	2,340	(22,660)
Donations	1,000	1,000	121	(879)
Extraditions	19,000	19,000	-	(19,000)
Other revenue	350,356	350,356	377,849	27,493
Prisoner medical	2,500	2,500	300	(2,200)
Tax trust sales (NRS 361.610)	250,000	250,000	370,439	120,439
Tax sale costs	<u>110,000</u>	<u>110,000</u>	<u>35,210</u>	<u>(74,790)</u>
 Total miscellaneous	 <u>1,372,856</u>	 <u>1,372,856</u>	 <u>1,385,683</u>	 <u>12,827</u>
 Total revenues	 <u>30,580,607</u>	 <u>31,580,607</u>	 <u>32,297,515</u>	 <u>716,908</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 142,741	\$ 142,741	\$ 142,064	\$ 677
Employee benefits	90,218	90,218	91,823	(1,605)
Services and supplies	59,000	59,000	32,189	26,811
Total commissioners	291,959	291,959	266,076	25,883
County administrator:				
Salaries and wages	506,128	506,128	481,247	24,881
Employee benefits	214,811	214,811	203,790	11,021
Services and supplies	59,259	59,259	38,221	21,038
Total county administrator	780,198	780,198	723,258	56,940
Comptroller:				
Salaries and wages	331,323	331,323	276,118	55,205
Employee benefits	165,392	165,392	128,693	36,699
Services and supplies	20,000	20,000	14,742	5,258
Total comptroller	516,715	516,715	419,553	97,162
Clerk:				
Salaries and wages	474,232	494,232	498,864	(4,632)
Employee benefits	240,084	255,084	255,190	(106)
Services and supplies	84,083	84,083	67,916	16,167
Total clerk	798,399	833,399	821,970	11,429
Information systems:				
Salaries and wages	489,079	489,079	514,829	(25,750)
Employee benefits	210,314	210,314	214,968	(4,654)
Services and supplies	567,579	567,579	468,086	99,493
Total information systems	1,266,972	1,266,972	1,197,883	69,089
County planner:				
Salaries and wages	254,702	254,702	275,549	(20,847)
Employee benefits	107,954	107,954	124,770	(16,816)
Services and supplies	69,347	69,347	30,840	38,507
Total county planner	432,003	432,003	431,159	844
HR/Risk management:				
Salaries and wages	253,323	253,323	228,908	24,415
Employee benefits	116,522	116,522	96,521	20,001
Services and supplies	14,000	14,000	11,994	2,006
Total HR/Risk management	383,845	383,845	337,423	46,422

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Retiree	\$ 1,237,777	\$ 1,640,077	1,507,125	\$ 132,952
Services and supplies	<u>1,451,375</u>	<u>1,451,375</u>	<u>2,226,408</u>	<u>(775,033)</u>
Total miscellaneous overhead	<u>2,689,152</u>	<u>3,091,452</u>	<u>3,733,533</u>	<u>(642,081)</u>
 Recorder:				
Salaries and wages	309,957	309,957	301,896	8,061
Employee benefits	153,311	153,311	147,170	6,141
Services and supplies	<u>101,554</u>	<u>101,554</u>	<u>90,403</u>	<u>11,151</u>
Total recorder	<u>564,822</u>	<u>564,822</u>	<u>539,469</u>	<u>25,353</u>
 Treasurer:				
Salaries and wages	323,706	323,706	331,440	(7,734)
Employee benefits	159,039	159,039	159,899	(860)
Services and supplies	<u>38,284</u>	<u>38,284</u>	<u>31,761</u>	<u>6,523</u>
Total treasurer	<u>521,029</u>	<u>521,029</u>	<u>523,100</u>	<u>(2,071)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
General government (Continued):				
Assessor:				
Salaries and wages	694,988	708,326	691,248	17,078
Employee benefits	329,527	331,119	292,761	38,358
Services and supplies	72,588	57,658	43,749	13,909
Total assessor	1,097,103	1,097,103	1,027,758	69,345
Veterans services:				
Services and supplies	65,000	65,000	-	65,000
Buildings and grounds:				
Salaries and wages	586,482	586,482	542,923	43,559
Employee benefits	279,410	279,410	282,214	(2,804)
Services and supplies	1,432,469	1,532,469	1,389,032	143,437
Total buildings and grounds	2,298,361	2,398,361	2,214,169	184,192
Total general government	11,705,558	12,242,858	12,235,351	7,507

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 1,883,900	\$ 1,903,900	\$ 1,912,441	\$ (8,541)
Employee benefits	853,714	853,714	866,566	(12,852)
Services and supplies	<u>100,800</u>	<u>100,800</u>	<u>83,195</u>	<u>17,605</u>
Total district attorney	<u>2,838,414</u>	<u>2,858,414</u>	<u>2,862,202</u>	<u>(3,788)</u>
District court:				
Salaries and wages	509,047	479,047	442,092	36,955
Employee benefits	266,276	266,276	266,336	(60)
Services and supplies	<u>209,201</u>	<u>239,201</u>	<u>203,540</u>	<u>35,661</u>
Total district court	<u>984,524</u>	<u>984,524</u>	<u>911,968</u>	<u>72,556</u>
Tonopah justice court:				
Salaries and wages	296,187	303,187	299,917	3,270
Employee benefits	137,042	140,542	141,498	(956)
Services and supplies	<u>17,939</u>	<u>17,939</u>	<u>14,072</u>	<u>3,867</u>
Total Tonopah justice court	<u>451,168</u>	<u>461,668</u>	<u>455,487</u>	<u>6,181</u>
Pahrump justice court:				
Salaries and wages	853,609	858,609	805,606	53,003
Employee benefits	388,637	391,137	367,483	23,654
Services and supplies	<u>136,300</u>	<u>136,300</u>	<u>134,644</u>	<u>1,656</u>
Total Pahrump justice court	<u>1,378,546</u>	<u>1,386,046</u>	<u>1,307,733</u>	<u>78,313</u>
Beatty justice court:				
Salaries and wages	304,390	304,390	281,988	22,402
Employee benefits	119,515	119,515	112,854	6,661
Services and supplies	<u>26,745</u>	<u>26,745</u>	<u>39,273</u>	<u>(12,528)</u>
Total Beatty justice court	<u>450,650</u>	<u>450,650</u>	<u>434,115</u>	<u>16,535</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies	\$ 1,075,000	\$ 1,075,000	\$ 876,169	\$ 198,831
Public guardian:				
Salaries and wages	7,200	8,700	8,501	199
Employee benefits	1,800	3,000	2,672	328
Services and supplies	1,000	1,000	316	684
Total public guardian	10,000	12,700	11,489	1,211
Total judicial	7,188,302	7,229,002	6,859,163	369,839
Public safety:				
Sheriff:				
Salaries and wages	6,609,654	6,923,831	6,692,677	231,154
Employee benefits	4,134,497	4,045,320	3,897,979	147,341
Services and supplies	1,163,845	1,338,845	1,371,916	(33,071)
Capital outlay	-	-	997	(997)
Total sheriff	11,907,996	12,307,996	11,963,569	344,427
Emergency management:				
Salaries and wages	253,770	262,376	233,547	28,829
Employee benefits	123,219	112,219	111,385	834
Services and supplies	158,500	158,500	146,096	12,404
Total emergency management	535,489	533,095	491,028	42,067
Total public safety	12,443,485	12,841,091	12,454,597	386,494
Public works:				
Salaries and wages	75,611	89,611	80,624	8,987
Employee benefits	32,555	40,555	41,499	(944)
Services and supplies	31,472	31,472	27,563	3,909
Total public works	139,638	161,638	149,686	11,952

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Health:				
Animal shelter:				
Salaries and wages	\$ -	\$ -	\$ 9,171	\$ (9,171)
Employee benefits	-	-	1,673	(1,673)
Services and supplies	-	-	688	(688)
Total animal shelter	-	-	11,532	(11,532)
Animal control:				
Salaries and wages	212,206	230,654	224,051	6,603
Employee benefits	97,742	101,242	103,621	(2,379)
Services and supplies	56,177	45,177	32,664	12,513
Total animal control	366,125	377,073	360,336	16,737
Total health	366,125	377,073	371,868	5,205
Contingency	100,000	91,446	-	91,446
Total expenditures	31,943,108	32,943,108	32,070,665	872,443

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ (1,362,501)	\$ (1,362,501)	\$ 226,850	\$ 1,589,351
Other financing sources (uses):				
Operating transfers in	<u>7,150</u>	<u>5,807,150</u>	<u>4,941,052</u>	<u>(866,098)</u>
Net change in fund balance	(1,355,351)	4,444,649	5,167,902	723,253
Fund balance:				
Beginning of year	<u>1,838,734</u>	<u>1,838,734</u>	<u>1,521,626</u>	<u>(317,108)</u>
End of year	<u>\$ 483,383</u>	<u>\$ 6,283,383</u>	<u>\$ 6,689,528</u>	<u>\$ 406,145</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ 1,063	\$ 1,063
Licenses and permits:				
Encroachment permit fee	15,000	15,000	27,075	12,075
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,144	846,145	1
Optional \$1.75	123,421	123,421	138,860	15,439
Gas tax \$2.35	1,590,756	1,590,756	1,590,758	2
Optional \$.01	215,197	215,197	241,620	26,423
National forest receipts	-	-	803,353	803,353
Total intergovernmental	2,775,518	2,775,518	3,620,736	845,218
Charges for services:				
Reimbursement from Tonopah	7,921	7,921	8,898	977
Reimbursement from Amargosa	8,841	8,841	9,507	666
Total charges for services	16,762	16,762	18,405	1,643
Miscellaneous:				
Investment income	8,000	8,000	13,255	5,255
Other	-	-	5,159	5,159
Total miscellaneous	8,000	8,000	18,414	10,414
Total revenues	2,815,280	2,815,280	3,685,693	870,413

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2016

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public works:				
Salaries and wages	\$ 2,952,473	\$ 2,952,473	\$ 2,876,416	\$ 76,057
Employee benefits	1,466,998	1,466,998	1,301,204	165,794
Services and supplies	7,696,678	7,138,808	1,165,157	5,973,651
Capital outlay	-	557,870	347,063	210,807
Total expenditures	<u>12,116,149</u>	<u>12,116,149</u>	<u>5,689,840</u>	<u>6,426,309</u>
 Excess (deficiency) of revenues over expenditures	 (9,300,869)	 (9,300,869)	 (2,004,147)	 7,296,722
 Other financing sources (uses):				
Operating transfers in	<u>4,580,686</u>	<u>4,580,686</u>	<u>2,160,698</u>	<u>(2,419,988)</u>
 Net change in fund balance	 (4,720,183)	 (4,720,183)	 156,551	 4,876,734
 Fund balance:				
Beginning of year	<u>4,720,183</u>	<u>4,720,183</u>	<u>2,312,810</u>	<u>(2,407,373)</u>
 End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,469,361</u>	<u>\$ 2,469,361</u>

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2016

	Business-type Activities-Enterprise Funds				Governmental
	Major Funds		Nonmajor	Total	Activities -
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	Internal Service Funds
<u>ASSETS</u>					
Current assets:					
Pooled cash and investments	\$ 3,575,196	\$ 477,023	\$ 389,051	\$ 4,441,270	\$ 36,742
Interest receivable	9,371	501	397	10,269	33
Accounts receivable, net	92,440	580,523	13,656	686,619	-
Due from sewer fund	-	-	37,897	37,897	-
Total current assets	<u>3,677,007</u>	<u>1,058,047</u>	<u>441,001</u>	<u>5,176,055</u>	<u>36,775</u>
Restricted assets:					
Restricted cash	7,542,101	287,256	53,350	7,882,707	-
Accounts receivable	-	60,000	-	60,000	-
Total restricted assets	<u>7,542,101</u>	<u>347,256</u>	<u>53,350</u>	<u>7,942,707</u>	<u>-</u>
Total current assets	11,219,108	1,405,303	494,351	13,118,762	36,775
Noncurrent assets:					
Capital assets, net of accumulated depreciation	49,410	867,277	4,790,951	5,707,638	-
Total assets	<u>11,268,518</u>	<u>2,272,580</u>	<u>5,285,302</u>	<u>18,826,400</u>	<u>36,775</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Pension charge	<u>26,332</u>	<u>520,641</u>	<u>19,445</u>	<u>566,418</u>	<u>-</u>
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	15,017	27,387	7,710	50,114	-
Accrued payroll and benefits	5,143	197,264	2,133	204,540	-
Customer deposits	-	-	3,855	3,855	-
Due to water fund	-	-	37,897	37,897	-
Accrued compensated absences	-	61,129	-	61,129	-
Notes payable, current portion	-	-	489,126	489,126	-
Bonds payable, current portion	-	-	21,964	21,964	-
Total current liabilities	<u>20,160</u>	<u>285,780</u>	<u>562,685</u>	<u>868,625</u>	<u>-</u>
Long-term payable from restricted assets					
Landfill closure and postclosure costs	1,710,510	-	-	1,710,510	-
Long-term liabilities:					
Net pension liability	131,628	3,512,681	63,232	3,707,541	-
Accrued compensated absences	-	32,915	-	32,915	-
Bonds payable, long- term portion	-	-	612,394	612,394	-
Total long-term liabilities	<u>1,842,138</u>	<u>3,545,596</u>	<u>675,626</u>	<u>6,063,360</u>	<u>-</u>
Total liabilities	<u>1,862,298</u>	<u>3,831,376</u>	<u>1,238,311</u>	<u>6,931,985</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Pension charge	<u>32,704</u>	<u>646,614</u>	<u>24,149</u>	<u>703,467</u>	<u>-</u>
<u>NET POSITION</u>					
Invested in capital assets, net of related debt	49,410	867,277	3,667,467	4,584,154	-
Restricted for landfill closure costs	7,542,101	-	-	7,542,101	-
Restricted for capital projects	-	347,256	-	347,256	-
Unrestricted	<u>1,808,337</u>	<u>(2,899,302)</u>	<u>374,820</u>	<u>(716,145)</u>	<u>36,775</u>
Total net position	\$ 9,399,848	\$ (1,684,769)	\$ 4,042,287	\$ 11,757,366	\$ 36,775

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2016

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	Major Funds		Nonmajor	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
Operating revenues:					
Charges for services	\$ 1,902,635	\$ 3,595,610	\$ 168,819	\$ 5,667,064	\$ -
Operating expenses:					
Salaries and wages	92,960	1,710,002	48,165	1,851,127	-
Employee benefits	37,050	768,302	6,642	811,994	-
Services and supplies	1,191,665	383,541	40,874	1,616,080	-
Closure and postclosure landfill costs	100,365	-	-	100,365	-
Depreciation	5,990	142,445	176,236	324,671	-
Bad debt	-	337,413	-	337,413	-
Total operating expenses	1,428,030	3,341,703	271,917	5,041,650	-
Operating income (loss)	474,605	253,907	(103,098)	625,414	-
Non-operating revenues (expenses):					
Investment income	198,523	5,721	7,517	211,761	630
Other income	-	-	2,705	2,705	-
Interest expense	-	-	(36,170)	(36,170)	-
Total nonoperating revenues (expenses)	198,523	5,721	(25,948)	178,296	630
Changes in net position	673,128	259,628	(129,046)	803,710	630
Net position:					
Beginning of year	8,726,720	(1,944,397)	4,171,333	10,953,656	36,145
End of year	\$ 9,399,848	\$ (1,684,769)	\$ 4,042,287	\$ 11,757,366	\$ 36,775

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2016
Page 1 of 2

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	Major Funds		Nonmajor	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
Cash flows from operating activities:					
Cash received from customers	\$ 1,911,910	\$ 3,137,907	\$ 161,385	\$ 5,211,202	\$ -
Cash paid for salaries and employee benefits	(139,472)	(2,543,936)	(67,660)	(2,751,068)	-
Cash paid for services and supplies	(1,189,465)	(367,592)	(35,386)	(1,592,443)	-
Net cash provided (used) by operating activities	<u>582,973</u>	<u>226,379</u>	<u>58,339</u>	<u>867,691</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(3,830)	(492,381)	(496,211)	-
Other income	-	-	2,705	2,705	-
Debt issuance	-	-	472,381	472,381	-
Principal payments - bonds	-	-	(20,593)	(20,593)	-
Interest paid	-	-	(36,170)	(36,170)	-
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(3,830)</u>	<u>(74,058)</u>	<u>(77,888)</u>	<u>-</u>
Cash flows from investing activities:					
Investment income	<u>208,270</u>	<u>5,733</u>	<u>7,896</u>	<u>221,899</u>	<u>597</u>
Net increase (decrease) in pooled cash and investments	791,243	228,282	(7,823)	1,011,702	597
Pooled cash and investments:					
Beginning of year	<u>10,326,054</u>	<u>535,997</u>	<u>450,224</u>	<u>11,312,275</u>	<u>36,145</u>
End of year	<u>\$ 11,117,297</u>	<u>\$ 764,279</u>	<u>\$ 442,401</u>	<u>\$ 12,323,977</u>	<u>\$ 36,742</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2016
Page 2 of 2

	Business-type Activities-Enterprise Funds				Governmental
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	Activities -
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	Internal Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	<u>\$ 474,605</u>	<u>\$ 253,907</u>	<u>\$ (103,098)</u>	<u>\$ 625,414</u>	<u>\$ -</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	5,990	142,445	176,236	324,671	-
(Increase)Decrease in accounts receivable	9,275	(120,290)	(5,674)	(116,689)	-
(Increase)Decrease in customer deposits	-	-	(1,760)	(1,760)	-
Increase(Decrease) in compensated absences	-	16,997	-	16,997	-
Increase(Decrease) in accrued payroll and benefits	(696)	26,551	646	26,501	-
Increase(Decrease) in accounts payable	102,565	15,949	5,488	124,002	-
Increase(Decrease) in net pension liability	(6,553)	(246,820)	(5,096)	(258,469)	-
Increase(Decrease) in pension expenses	<u>(2,213)</u>	<u>137,640</u>	<u>(8,403)</u>	<u>127,024</u>	<u>-</u>
Total adjustments	<u>108,368</u>	<u>(27,528)</u>	<u>161,437</u>	<u>242,277</u>	<u>-</u>
Net cash provided (used) by operating activities					
	<u>\$ 582,973</u>	<u>\$ 226,379</u>	<u>\$ 58,339</u>	<u>\$ 867,691</u>	<u>\$ -</u>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2016

	F.H. Flint Scholarship Trust Fund	Agency Funds
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,244	\$ 23,269,638
Interest receivable	-	21,569
Taxes receivable	-	484,258
Due from other governments	-	233,490
Due from others	-	1,340
Accounts receivable	-	193,250
Prepaid expense	<u>-</u>	<u>16,525</u>
Total assets	<u>26,244</u>	<u>24,220,070</u>
<u>LIABILITIES</u>		
Unavailable revenue - property taxes	-	341,307
Amounts held for others	<u>-</u>	<u>23,878,763</u>
Total liabilities	<u>-</u>	<u>24,220,070</u>
<u>NET POSITION</u>		
Held in trust	<u>\$ 26,244</u>	<u>\$ -</u>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For The Year Ended June 30, 2016

F.H. Flint
Scholarship
Trust Fund

Additions:

Investment income	\$ 39
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Deductions:

Scholarships	<u>-</u>
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Change in net position	39
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Net position:

Beginning of year	<u>26,205</u>
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End of year	<u>\$ 26,244</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

1. Reporting Entity

Nye County, Nevada, is governed by an elected five-member board. As required by generally accepted accounting principles, these financial statements present Nye County, Nevada (the primary government), and its component units. Blended component units, although legally separate entities are, in substance, part of the County's operations. Thus, blended component units are appropriately presented as funds of the primary government.

2. Blended Component Units

Component units are legally separate organizations for which the County is financially accountable. Nye County Water District, Beatty Town, Gabbs Town, Manhattan Town, and Pahrump Town are all component units that are part of the County's reporting entity because the County is financially accountable for these entities. Financial accountability is determined primarily by the fact that as the governing body, the County's Board of Commissioners can impose its will on significant aspects of the operations of these entities. These entities are presented as blended component units since the operations of these entities are considered part of County operations.

3. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

4. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds (enterprise funds), and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or programs are offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other revenues properly not included among program revenues are reported instead as general revenues. This statement provides a net cost or net revenue of specific programs and functions within the County. Those functions with a net cost are generally dependent on general-purpose tax revenues, such as property tax, to remain operational.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Basis of Presentation - Fund Financial Statements

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

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary (enterprise), and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

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

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

Capital Projects Fund - The Capital Projects Fund is used to account revenues set aside for capital improvement.

The County reports the following major proprietary fund:

Solid Waste Fund - The Solid Waste Fund is used to account for garbage disposal throughout the County.

Pahrump Ambulance Fund - The Pahrump Ambulance Fund is used to account for emergency services provided to the citizens of the Pahrump Township.

The County reports the following internal service fund:

Self Insurance Fund – The Self Insurance Fund is used to account for property damage claims. The fund was inactive during the fiscal year.

Additionally, the County reports the following fiduciary funds:

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

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

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in the governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

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

The major revenue sources of the County include consolidated taxes (including sales tax), fuel taxes, intergovernmental revenue, and property taxes.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue for the Self Insurance Fund is insurance proceeds for damage claims. Expenses are for property repair or replacement. The principal operating revenues of the Gabbs and Manhattan Utility Funds are customer charges. Expenses are those required to provide the service. The principal operating revenues of the Solid Waste Fund are fees charged for use of the landfill. Expenses are those required to provide the service. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds.

a. The statutes provide for the following timetable in adoption of budgets:

- (i) Before April 15, the County submits to the Nevada State Department of Taxation a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures and the means to finance them.
- (ii) Before the third Monday in May, a minimum of seven days' notice of public hearing on the final budget is published in a local newspaper.
- (iii) On or before June 1, the County Commissioners must adopt a final budget.

b. NRS 354.598005 (1) - provides that the County Commissioners may augment the budget at any time by a majority vote of the Commissioners providing the Commissioners publish notice of its intention to act in a newspaper of general circulation in the county at least three days before the date set for adoption of the resolution.

c. Nevada Revised Statute 354.598005 (5) allows appropriations to be transferred between functions, funds or contingency accounts if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions. The County Comptroller may transfer appropriations within any function. The County Comptroller may also transfer appropriations between functions or programs within a fund, if the County Commissioners are advised of the action at the next regular meeting; and the action is recorded in the official minutes of the meeting. The County Commissioners may authorize the transfer of appropriations between funds or from the contingency account if the County Commissioners announce the transfer of appropriations at a regularly scheduled meeting and sets forth the exact amounts to be transferred and the accounts, functions, programs and funds affected. The County Commissioners must also set forth its reasons for the transfer; and the action must be recorded in the official minutes of the meeting.

d. Statutory regulations require budget control to be exercised at the function level within the funds.

e. The following funds were augmented during the year.

<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Enterprise Funds</u>
General Fund	Regional Streets and Highways	Special Projects	Solid Waste
	Public Transit	Special Ad Valorem Capital Projects	
	Airport	County Capital Projects	
	Emergency 911	Endowment Capital Projects	
	Agricultural Extension		
	Juvenile Probation		
	Building Fund		
	Medical and General Indigent		
	Dedicated County Medical Indigent		
	Health Clinics		
	Education Endowment		
	PETT Health		
	PETT Emergency		
	Assessor Technology		
	Smoky Valley Television District		
	Gabbs General Fund		
	Manhattan Town General		

f. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year.

g. All appropriations lapse at the end of the fiscal year.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

a. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

Cash includes cash deposited in interest-bearing accounts at banks and cash in the custody of fiscal agents of the County.

b. Investments

Investments are stated at fair value on the balance sheet. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of County investments are part of investment income which is included in revenue from local sources on the Statement of Activities and the Statement of Revenues, Expenditures, and Changes in Fund Balances of governmental funds. (See Note D1)

Nevada Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations.
3. Nonnegotiable certificates of deposit issued by insured commercial banks, insured credit unions or insured savings and loans collateralized for amounts in excess of depository insurance.
4. Certain securities issued by local governments within Nevada.
5. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
6. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.
7. The State of Nevada's Local Government Investment Pool.
8. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.
9. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal Government, U.S. agencies; master notes, bank notes or other short-term commercial paper rated A-1 or P-1 ; or repurchase agreements fully collateralized by such securities.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

c. Property Tax Receivables

Taxes on real property are levied in July of each year and are due on the third Monday in July. They can be paid in quarterly installments in August, October, January, and March. In the event of nonpayment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties, and costs, together with interest at the rate of 10 percent per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien.

Article X, Section 2, of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any County (i.e., the County, the County School District, the State, and any other City, Town, or special District) to an amount not to exceed \$5 per \$100 of assessed valuation of the property being taxed.

The Nevada Legislature enacted provisions whereby the combined overlapping tax rate was limited to \$3.64 per \$100 of assessed valuation.

d. Net Proceeds Tax

Taxes for the net proceeds of mines are paid on an annual and quarterly basis. Payments for net proceeds received on estimated business from January 1, 2016, through December 31, 2016, are reflected in the financial statements. In addition, the financial statements reflect quarterly payments related to actual production in excess of the original projections for the period of January 1, 2015, through December 31, 2015. Additional amounts due, based on actual business for the period ending December 31, 2016, are determined subsequent to December 31, 2016. Credits for overpayments of estimated tax received for the production year ending December 31, 2016, are applied to future tax payments in accordance with NRS 362.130. The impact on the County of future additional amounts due or future credits is not determinable at June 30, 2016, and is not reflected in the financial statement. (See Note D2)

e. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

f. Restricted Assets

Certain cash assets of the Enterprise Funds are from revenue for specific use by the Enterprise Funds and are classified as restricted assets because their use is restricted by agreement. (See Note D7)

g. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of \$3,000 or more and an estimated useful life in excess of one year.

If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost and updated for additions and retirements during the year. Donated capital assets are valued at their estimated value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

g. Capital Assets (Continued)

The County is required to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The County is required to capitalize and report its major general infrastructure assets acquired in fiscal years ending after June 30, 1980. In addition, infrastructure assets acquired before June 30, 1980, that received significant reconstruction must be capitalized.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

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

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows include the County's pension related contributions subsequent to the measurement date but before the end of the fiscal year and changes in proportion of the District's contributions to the District's proportionate contributions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The difference between projected and actual experience and investment earnings are related to the deferred inflows of pensions and the calculation of net pension liability reported on the statement of net position.

i. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

j. Compensated Absences

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements. No expenditure is reported for these amounts in the fund financial statements. Vacation leave and sick leave included in accrued liabilities and recorded as expenditures in governmental fund types is the amount normally liquidated from "available spendable resources."

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

k. Accrued Salaries and Benefits

County salaries earned but not paid by June 30, 2016, have been accrued as liabilities and shown as expenditures for the year ending June 30, 2016.

l. Interfund Activity

During the course of operations, the County may have activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, balances between the funds included in the governmental activities are eliminated. Similarly, balances between the funds included in business-type activities (i.e. enterprise funds) are eliminated.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported as operating transfers in or out. While reported in fund financial statements, transfers between the funds included in governmental activities are eliminated in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated as transfers in the business-type activities column.

m. Long-term Obligations

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

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

n. Governmental Fund Balances:

In the governmental fund financial statements, fund balances are classified as follows:

- (i) **Nonspendable** – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact, such as inventories and prepaids.
- (ii) **Restricted** – Amounts that can be spent only for a specific purpose because of the state or federal laws, or externally imposed conditions by grantors or creditors.
- (iii) **Committed** – These amounts can only be used for specific purposes as set forth by the County Commissioners. The Commissioners must take formal action (vote approval by the majority), in order to establish an ending fund balance commitment for any specific purpose. Formal Commission action is also required to modify or rescind an established commitment. To be reported as committed, amounts cannot be used for any other purpose unless the Commission takes the same highest level action to remove or change the constraint.
- (iv) **Assigned** – Assignments are neither restrictions nor commitments and represent the County's intent to use funds for a specific purpose. These assignments, however, are not legally binding and are meant to reflect intended future use of the County's ending fund balance. Intent can be expressed by the County Commissioners or by the County Comptroller.
- (v) **Unassigned** – All amounts not included in other spendable classifications.

o. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). When fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

p. Net Position Policies

In the government-wide statements, net position on the Statement of Net Position includes the following:

(i) Invested in Capital Assets, Net of Related Debt

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

(ii) Restricted Assets

This is the component of net position that reports the constraints placed on the use of assets by either external parties and/or enabling legislation.

(iii) Unrestricted

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

q. Net Position Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

r. Comparative Data/Reclassifications

Comparative total data for the prior year has been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the County’s financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year’s presentation.

s. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position

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

Bond payable	\$(21,830,000)
Capital lease payable	(564,053)
Less: deferred charge on bond discounts (net of amortization)	2,403
Interest payable	(344,126)
OPEB obligation	(24,180,248)
Compensated absences	<u>(3,248,486)</u>
Net adjustment to reduce fund balance - total governmental funds	
to arrive at net position - governmental activities	<u><u>\$(50,164,510)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

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

2. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “Capital outlays to purchase or build capital assets are reported in Governmental Funds financial statements as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.” The details of this difference are as follows:

Capital outlay	\$ 4,671,461
Retirements	(350,115)
Depreciation expense	<u>(4,696,759)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (375,413)</u>

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

General obligation debt principal payments	<u>\$ 905,521</u>
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Another element of that reconciliation states that “Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.” The details of this difference are as follows:

Accrued interest	\$ (344,126)
Amortization of bond premium	17,253
OPEB obligation	(3,212,861)
Compensated absences	<u>544,490</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (2,995,244)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Compliance and Accountability

The County is required to report expenditures that exceeded budgeted appropriations at the function level for the General Fund, Special Revenue Funds, and Capital Project Funds. Enterprise funds may not exceed budget appropriations at the fund level. For the year ending June 30, 2016, the following functions exceeded budget appropriations:

Fund Functions in the Special Revenue Funds:

Public Safety Sales Tax Sheriff (10234)	\$ 861,654
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Funds in the un-incorporated towns:

Gabbs Town – Water Utility Enterprise Fund (23502)	\$ 15,921
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Nye County adopted ordinance 443 on October 28, 2013, implementing the Nye County Sales and Use Tax Act of 2007 (the Act), increasing sales and use tax by one-half of one percent. The tax is to be used for public safety. The tax became effective April 1, 2014. Questions concerning the administration of the tax were posed to the Nevada Attorney General's office by the Nye County District Attorney. The opinion from the Attorney General's office dated November 12, 2015, caused changes in how the County administers the tax. Special Revenue funds for each town within Nye County were to be used to account for the tax. The tax revenue and expenditures were not to be accounted for within a single County fund. The County Commission approved the expenditures for the Public Safety Sales Tax within the Public Safety Sales Tax Distribution Fund (Fund 10233). Budget adjustments were not made during the year to move the authorized expenditures from the Public Safety Sales Tax Distribution Fund to the Public Safety Sales Tax Sheriff Special Revenue Fund (fund 10234), causing the expenditures to exceed appropriations in the funds.

Nevada Administrative Code 354.481 indicates that expenses charged to an enterprise in excess of the original budget appropriation are allowable and are not a violation if the expenses do not cause a deficit in the equity balance of the fund; and the budget is adjusted in a manner provided by law. The expenses of the Gabbs Town Water Utility Enterprise Fund did not cause a deficit in the equity balance of the fund. However, a report of augmentation of the budget of the fund was not presented to the Commission and included in the County's quarterly report filed with the Department of Taxation (NRS 354.598005(4)). The violation is primarily due to depreciation expense.

2. Deficit Fund Balance/Net Position

The following funds had a deficit fund balance/net position at year-end:

Pahrump Town Ambulance Fund	\$1,684,769
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The deficit net position of the Pahrump Ambulance Fund is due to the fund's proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada of \$3,512,681. See Note D-15 of the financial statement.

3. Public Safety Sales Tax

The County adopted ordinance 443 on October 28, 2013, implementing the Nye County Sales and Use Tax Act of 2007, increasing sales and use tax by one-half of one percent. The tax is to be used for public safety. The tax became effective April 1, 2014.

The approval process for expenditures of the public safety sales tax requires the governing body of each town within the county to approve expenditures. Expenditures of the Public Safety Sales Tax Sheriff Special Revenue Fund were incurred during the year ended June 30, 2016. The governing body of certain towns did not approve the spending plans. Therefore, expenditures may not have been in compliance with the provisions of the act.

Expenditures of the tax cannot replace existing funding for sheriff and fire employee compensation and capital outlay. Expenditures may only be used to supplement existing spending. Expenditures for the year in certain towns may not have been in compliance with this provision of the act.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

4. Budget Stabilization

Restricted Fund Balance

In accordance with NRS 354.6115, the County established an operations stabilization reserve. The reserve may not exceed 10% of prior year general fund expenditures. The balance may only be used if anticipated revenue in the general fund falls short or to mitigate the effects of a natural disaster. The fund is inactive and had no assets or fund balance.

Committed Fund Balance

The County Commission adopted a resolution to commit \$5,800,000 of the general fund for working capital needs (cash flow). The balance is not to be appropriated for expenditure in the annual budget.

D. DETAILED NOTES ON ALL FUNDS

1. Pooled Cash and Investments

The County maintains a cash and investment pool that is available for use by all funds under the custody of the County Treasurer. At June 30, 2016, this pool is displayed in the statement of net position and major and other governmental funds on the governmental funds balance sheet as "Pooled Cash and Investments."

A reconciliation of cash and investments as shown in the Statement of Net Position is as follows:

Cash with officers	\$ 1,254,934
Carrying amount of deposits	3,545,630
Pooled investments	86,024,347
State Treasurer Investment pool	<u>753,067</u>
Cash and cash equivalents	<u>\$ 91,577,978</u>

A reconciliation of cash and investments as for the County is as follows:

Statement of Net Position	\$ 60,399,389
Statement of Net Position restricted	7,882,707
Private purpose trust fund	26,244
Agency funds	<u>23,269,638</u>
Pooled cash and investments	<u>\$ 91,577,978</u>

Except for financial reporting purposes, the cash balances of \$23,269,638 in the Agency Funds are not normally considered part of the County's pooled cash and investments. These amounts represent cash held in an agency capacity by the County and cannot be used in the County's normal operations.

The cash and investment pool is available for use by all funds of the County. Cash and investments under the custody of the County Treasurer are invested as a pool. The County Treasurer may invest the money of the investment pool in investments which have been authorized as investments by Nevada Revised Statutes. (See Note A8b)

Investment gain or loss is apportioned to the funds within the pool monthly based on the average balance invested for the month.

Cash and investment are subject to the following risks:

Interest Rate Risk: Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. Nevada Revised Statutes limits bankers' acceptances to 180 days of maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days maturity. The approximate weighted average maturity of investments in the Nye County Treasurer's investment pool was 2.52 years.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2016, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 to 5	6 to 10	> 10
U.S. Agencies	\$27,210,670	\$ 3,870,510	\$23,248,238	\$ 91,922	\$ 0
Negotiable Certificates of Deposit	43,315,265	952,534	41,861,526	501,205	0
NV Local Government Investment Pool	753,067	753,067	0	0	0
Corporate Obligations	2,585,706	1,374,397	1,211,309	0	0
Asset Backed Securities	1,086,930	70,073	730,027	0	286,830
Money Market Mutual Fund	<u>11,825,776</u>	<u>11,825,776</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$86,777,414</u>	<u>\$ 18,846,357</u>	<u>\$67,051,100</u>	<u>\$ 593,127</u>	<u>\$ 286,830</u>

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of its investments. The Nevada Revised Statutes limits investments instruments by their credit risk (**See Note A8b**). The State of Nevada Local Government Investment Pool is an unrated external investment pool.

As of June 30, 2016, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Quality Ratings by Moody's							
	Aaa	Aa1	Aa2	Aa3	A1	A2	A3	N/A
U.S. Agencies	\$27,210,670	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Corporate Obligations	128,998	160,771	301,279	126,409	695,484	770,169	402,596	0
Money market mutual fund	0	0	0	0	0	0	0	11,825,776
Negotiable Certificates of Deposit	0	0	0	0	0	0	0	43,315,265
NV Local Government Investment Pool	0	0	0	0	0	0	0	753,067
Asset Backed Securities	<u>134,902</u>	<u>70,073</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>881,955</u> *
	<u>\$27,474,570</u>	<u>\$230,844</u>	<u>\$301,279</u>	<u>\$126,409</u>	<u>\$695,484</u>	<u>\$770,169</u>	<u>\$402,596</u>	<u>\$56,776,063</u>

*Securities rated AAA by Standard & Poor's

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank or brokerage failure, the County's deposits may not be returned. The County's bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer/Nevada Collateral Pool. At year-end, the County's carrying amount of deposits was \$3,545,630 and the bank balance was \$4,482,681. Of the bank balance, \$276,244 was covered by federal depository insurance. Of the remaining balance, \$4,206,437 was collateralized with securities held by the Nevada Pooled Collateral Program.

Concentrations of Credit Risk: Concentration of credit risk is defined as the risk of loss attributed to the magnitude of a government's investment in a single issuer. Investments with a single issuer within the Nye County Treasurer cash and investment pool that represent five percent or more of total investments as of June 30, 2016, are as follows:

Federal Home Loan Banks (FHLB)	6.11%
Federal Home Loan Mortgage Corporation (FHLMC)	10.97%
Federal National Mortgage Association (FNMA)	10.69%

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

The County implemented GASB Statement No. 72, Fair Value Measurement and Application, in 2016 to categorize its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of June 30, 2016:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Level 1	Level 2	Level 3	N/A
U.S. Agencies	\$27,210,670	\$27,210,670	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	43,315,265	0	0	0	43,315,265
NV Local Government Investment Pool	753,067	205,136	547,931	0	0
Corporate Obligations	2,585,706	0	2,585,706	0	0
Asset Backed Securities	1,086,930	0	1,086,930	0	0
Money Market Mutual Fund	<u>11,825,776</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,825,776</u>
	<u>\$86,777,414</u>	<u>\$27,415,806</u>	<u>\$ 4,220,567</u>	<u>\$ 0</u>	<u>\$55,141,041</u>

Investment Earnings Assigned to Other Funds

Investment income earned from pooled investments of funds that is assigned to another fund was as follows:

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
General Fund	Airport Special Revenue Fund	\$ 89
	Regional Streets and Highways Special Revenue Fund	526
	Museum Special Revenue Fund	1,098
	County Owned Building Special Revenue Fund	11,896
	Building Department Special Revenue Fund	<u>3,943</u>
		<u>\$ 17,552</u>
<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 3,217
	911 Emergency Medical System Special Revenue Fund	3,469
	Justice Court Fines Special Revenue Fund	6,440
	JP Court Facility Assessment Special Revenue Fund	5,737
	Court Collection Fees Special Revenue Fund	8,518
	Drug Court Proceeds Special Revenue Fund	8,075
	State/County Room Tax Special Revenue Fund	<u>947</u>
		<u>\$ 36,403</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

2. Receivables

Below is the detail of receivables for each major fund and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

Receivables as of year-end, net of the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Road Fund	Capital Projects Fund	Other Governmental Funds	Enterprise Funds	Totals
Interest receivable	\$ 6,579	\$ 2,158	\$ 14,502	\$ 32,810	\$ 10,269	\$ 66,318
Taxes receivable	244,370	286	1,495	227,506	0	473,657
Due from other Governments	2,286,287	666,053	0	1,787,210	0	4,739,550
Accounts receivable, net	0	0	0	250,331	686,619	936,950
Due from others	<u>11,082</u>	<u>0</u>	<u>427,883</u>	<u>2,185</u>	<u>0</u>	<u>441,150</u>
	<u>\$ 2,548,318</u>	<u>\$668,497</u>	<u>\$ 443,880</u>	<u>\$ 2,300,042</u>	<u>\$ 696,888</u>	<u>\$ 6,657,625</u>

3. Capital Assets

Capital assets activity for the year ended June 30, 2016, was as follows:

Governmental Activities:

	Adjusted Balance June 30, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Capital assets not being depreciated:					
Land	\$ 8,875,726	\$ 498	\$ 15,422	\$ -	\$ 8,860,802
Construction in progress	<u>4,906,126</u>	<u>256,290</u>	<u>-</u>	<u>(1,143,022)</u>	<u>4,019,394</u>
Total capital assets not being depreciated	<u>13,781,852</u>	<u>256,788</u>	<u>15,422</u>	<u>(1,143,022)</u>	<u>12,880,196</u>
Capital assets being depreciated:					
Buildings and improvements	90,770,517	426,256	282,222	219,997	91,134,548
Equipment	47,827,038	1,874,850	477,852	-	49,224,036
Infrastructure	<u>33,049,156</u>	<u>2,113,567</u>	<u>-</u>	<u>923,025</u>	<u>36,085,748</u>
Total capital assets being depreciated	<u>171,646,711</u>	<u>4,414,673</u>	<u>760,074</u>	<u>1,143,022</u>	<u>176,444,332</u>
Less accumulated depreciation for:					
Buildings and improvements	26,225,104	2,374,336	141,980	-	28,457,460
Equipment	34,097,752	1,776,392	283,401	-	35,590,743
Infrastructure	<u>7,792,582</u>	<u>546,031</u>	<u>-</u>	<u>-</u>	<u>8,338,613</u>
Total accumulated depreciation	<u>68,115,438</u>	<u>4,696,759</u>	<u>425,381</u>	<u>-</u>	<u>72,386,816</u>
Total capital assets being depreciated, net	<u>103,531,273</u>	<u>(282,086)</u>	<u>334,693</u>	<u>1,143,022</u>	<u>104,057,516</u>
Governmental activities assets, net	<u>\$ 117,313,125</u>	<u>\$ (25,298)</u>	<u>\$ 350,115</u>	<u>\$ -</u>	<u>\$ 116,937,712</u>

Major capital asset events during the current fiscal year included the following:

- Construction in progress on the IT facility, One Stop Shop Calvada, SIMS Training Facility, 911 communication system, and several road infrastructure projects.
- Buildings including the Amargosa Senior Center, and various building improvements including carpeting, heat and hvac systems.
- Equipment for various public works, public safety, and ambulance equipment.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets (Continued)

Business-type Activities:

	Adjusted Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Capital assets not being depreciated:				
Land	\$ 120,000	\$ -	\$ -	\$ 120,000
Construction in progress	16,745	492,381	-	509,126
Total capital assets not being depreciated	<u>136,745</u>	<u>492,381</u>	<u>-</u>	<u>629,126</u>
Capital assets being depreciated:				
Solid waste equipment	1,208,021	-	-	1,208,021
Utility infrastructure and equipment	6,020,982	-	-	6,020,982
Ambulance buildings and equipment	2,733,715	3,830	19,737	2,717,808
Total capital assets being depreciated	<u>9,962,718</u>	<u>3,830</u>	<u>19,737</u>	<u>9,946,811</u>
Less accumulated depreciation for:				
Solid waste equipment	1,152,621	5,990	-	1,158,611
Utility infrastructure and equipment	1,562,921	176,236	-	1,739,157
Ambulance buildings and equipment	1,847,823	142,445	19,737	1,970,531
Total accumulated depreciation	<u>4,563,365</u>	<u>324,671</u>	<u>19,737</u>	<u>4,868,299</u>
Total capital assets being depreciated, net	<u>5,399,353</u>	<u>(320,841)</u>	<u>-</u>	<u>5,078,512</u>
Business-type activities assets, net	<u>\$ 5,536,098</u>	<u>\$ 171,540</u>	<u>\$ -</u>	<u>\$ 5,707,638</u>

Major capital asset events during the current fiscal year included the following:

- Ambulance equipment
- Construction in progress on the Gabbs Sewer System

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

Governmental activities:

General government	\$ 1,400,920
Public safety	1,325,776
Judicial	347,835
Public works	1,212,372
Health and sanitation	120,081
Community support	45,760
Culture and recreation	244,015
	<u>\$ 4,696,759</u>

Business-type activities:

Solid Waste	\$ 5,990
Ambulance	142,445
Sewer system	27,275
Water system	148,961
	<u>\$ 324,671</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

4. Construction and Other Significant Commitments

Construction commitments. The County has active construction projects as of June 30, 2016. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Info. Tech Facility	\$ 803,567	\$ 850,000
Beatty runway	79,613	1,223,333
Roundabout Construction	900,000	900,000
Calvada Reconstruction	393,135	743,000
Super pave at Calvada/Blagg	123,647	143,997
One Stop Shop	294,382	850,000
911 System	696,479	700,000
SIMS Training Facility	402,035	450,000
Pahrump Fairgrounds	147,596	250,000
Pahrump Kellogg Park Project	175,445	1,000,000
Pahrump Last Chance Park	<u>3,495</u>	<u>5,000</u>
Total governmental activities	<u>\$ 4,019,394</u>	<u>\$ 7,115,330</u>

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2016, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 1,138,015	\$ 0	\$ 1,138,015
Road	141,644	0	141,644
Other Governmental	373,713	0	373,713
Major Enterprise	202,407	0	202,407
Nonmajor Enterprise	2,133	3,855	5,988
Total Accrued Liabilities	<u>\$ 1,857,912</u>	<u>\$ 3,855</u>	<u>\$ 1,861,767</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

6. Restricted Assets

The balances of the County's restricted asset accounts are as follows:

Fund	Landfill Closure Trust	Debt Reserve	Capital Projects	Totals
Solid Waste	\$7,542,101	\$ 0	\$ 0	\$ 7,542,101
Pahrump Ambulance	0	0	347,256	347,256
Nonmajor Enterprise	0	53,350	0	53,350
Total Restricted Assets	<u>\$ 7,542,101</u>	<u>\$ 53,350</u>	<u>\$ 347,256</u>	<u>\$7,942,707</u>

7. Unearned Revenue

Governmental funds report unearned revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period and also in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2016, are as follows:

General Fund	Other Governmental	Total
<u>\$ 3,847</u>	<u>\$ 268,446</u>	<u>\$ 272,293</u>

8. Unavailable Revenue

Delinquent taxes receivable not collected within sixty days after year-end are recorded as deferred inflows of resources as they are not available to pay liabilities of the current period. The following delinquent taxes receivable have been deferred.

General	Road	Capital Projects	Other Governmental	Total
<u>\$ 202,796</u>	<u>\$ 265</u>	<u>\$ 2,887</u>	<u>\$ 133,872</u>	<u>\$ 339,820</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt

Revenue Bonds

Gabbs Water Bond-The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmers Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Currently, the County's loan reserve balance is \$43,329. The current outstanding principal balance at June 30, 2016, is \$350,140.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 17,936	\$ 24,947	\$ 42,883
2018	19,259	23,670	42,929
2019	20,679	22,297	42,976
2020	22,204	20,824	43,028
2021	23,841	19,242	43,083
2022-2026	148,323	68,081	216,404
2027-2029	97,898	12,924	110,822
	<u>\$ 350,140</u>	<u>\$ 191,985</u>	<u>\$ 542,125</u>

Manhattan Water Bond-The Town of Manhattan Water Revenue Bonds were issued in the amount of \$299,000 payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of \$3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month (\$116) over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2016, is \$5,221. The balance in the reserve account was \$6,130 as of June 30, 2016. The outstanding balance of bonds payable at June 30, 2016, was \$284,218.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 4,028	\$ 9,895	\$ 13,923
2018	4,171	9,752	13,923
2019	4,320	9,604	13,924
2020	4,473	9,451	13,924
2021	4,631	9,293	13,924
2022-2026	25,741	43,879	69,620
2027-2031	30,640	38,980	69,620
2032-2036	36,472	33,148	69,620
2037-2041	43,414	26,206	69,620
2042-2046	51,678	17,942	69,620
2047-2051	61,514	8,106	69,620
2052-2054	13,136	790	13,926
	<u>\$ 284,218</u>	<u>\$ 217,046</u>	<u>\$ 501,264</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

General Obligation (Limited Tax) Bond Series 2010A

Detention Center-The County issued a general obligation limited tax medium-term bond in the amount of \$2,635,000, payable in semi-annual installments with interest at 3.0%. Proceeds were used for the construction of the Pahrump Detention Center. The bond was paid in full.

General Obligation (Limited Tax) Bond Series 2010B

Detention Center-The County issued a general obligation limited tax medium-term bond in the amount of \$21,830,000, payable in semi-annual installments with variable interest of 3.47% to 6.40% of which 3.5% is subsidized by the government through 2040. Proceeds were used for construction of the Pahrump Detention Center. Annual debt service requirements to maturity are as follows:

Year ended June 30,	Principal	Interest	Debt Service	Interest Subsidy	Net Annual Debt Service
2017	\$ 570,000	\$ 1,260,731	\$ 1,830,731	\$(441,256)	\$ 1,389,475
2018	580,000	1,240,054	1,820,054	(434,049)	1,386,005
2019	595,000	1,217,157	1,812,157	(426,005)	1,386,152
2020	610,000	1,191,660	1,801,660	(417,081)	1,384,579
2021	630,000	1,178,270	1,808,270	(412,395)	1,395,875
2022-2026	3,465,000	5,407,061	8,872,061	(1,892,471)	6,979,590
2027-2031	4,145,000	4,341,905	8,486,905	(1,519,667)	6,967,238
2032-2036	5,055,000	2,958,825	8,013,825	(1,035,589)	6,978,236
2037-2041	<u>6,180,000</u>	<u>1,219,200</u>	<u>7,399,200</u>	<u>(426,720)</u>	<u>6,972,480</u>
Totals	<u>\$21,830,000</u>	<u>\$20,014,863</u>	<u>\$41,844,863</u>	<u>\$(7,005,233)</u>	<u>\$34,839,630</u>

Capital Leases

911 System- the County entered into a lease agreement for financing the acquisition of a 911 system valued at \$696,479. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a seven-year estimated useful life. The equipment had not been placed in service as of year end; therefore no depreciation expense has been recorded. Payments are due annually on July 15 \$152,581 including principal and interest at 3.23%. Annual payments are as follows:

Future minimum lease payments are as follows:

Year Ending June 30,	Principal Portion	Amount Representing Interest	Total Payment
2017	\$ 134,362	\$ 18,219	\$ 152,581
2018	138,702	13,879	152,581
2019	143,181	9,400	152,581
2020	<u>147,808</u>	<u>4,773</u>	<u>152,581</u>
Totals	<u>\$ 564,053</u>	<u>\$ 46,271</u>	<u>\$ 610,324</u>

Note Payable

Gabbs Sewer-The Gabbs Utility Sewer fund entered into a sewer main improvement state revolving loan. The authorized amount of the loan is \$500,000. The balance as of June 30, 2016, is \$489,126. The Town of Gabbs meets the definition of a disadvantaged community and is eligible to receive an additional subsidy as spelled out in Nevada's Intended Use Plan. Since Gabbs is eligible for this additional subsidy, all principal may be forgiven upon completion of the contract.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

During the year ended June 30, 2016, the following changes occurred in long-term debt:

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016	Due within one year
Governmental Activities:					
Medium-term bond	\$ 22,380,000	\$ 0	\$ (550,000)	\$ 21,830,000	\$ 570,000
Add: bond premium	17,349	0	(17,349)	0	0
Less: bond discounts	(2,499)	0	96	(2,403)	0
Total bonds payable	22,394,850	0	(567,253)	21,827,597	570,000
Capital lease	564,053	0	0	564,053	134,362
Compensated absences	3,792,976	0	(544,490)	3,248,486	3,143,472
OPEB obligation	20,967,387	3,212,861	0	24,180,248	0
Net pension obligation (restated)	47,132,411	1,919,727	0	49,052,138	0
Total Governmental Activities					
Long-Term Liabilities	\$ 94,851,677	\$5,132,588	\$(1,111,743)	\$ 98,872,522	\$3,847,834
Business-Type Activities:					
Landfill closure costs	\$ 1,610,146	\$ 100,364	\$ 0	\$ 1,710,510	\$ 0
Notes payable	16,745	472,381	0	489,126	489,126
Revenue Bonds	654,951	0	(20,593)	634,358	21,964
Compensated Absences	77,047	16,997	0	94,044	61,129
Net Pension Obligation (restated)	3,580,517	127,024	0	3,707,541	0
Total Business-Type Activities					
Long-Term Liabilities	\$ 5,939,406	\$ 716,766	\$ (20,593)	\$ 6,635,579	\$ 572,219

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2016, was \$133,437,749. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$3,830,501, Gabbs Town \$2,561,494, Manhattan Town \$555,246 and Pahrump Town \$180,767,510.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

10. Interfund Transfers

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2016, were:

	Transfers In	Transfers Out	
		Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 4,941,052	\$ 4,941,052	\$ -
Major Road Fund	2,160,698	2,160,698	-
Major Capital Projects Fund	13,080,938	8,100,450	4,980,488
Nonmajor Debt Service Funds	1,424,179	-	1,424,179
Nonmajor Special Revenue Funds	3,734,518	3,734,518	-
Nonmajor Capital Projects Funds	<u>1,049,257</u>	<u>992,446</u>	<u>56,811</u>
Totals	<u>\$ 26,390,642</u>	<u>\$ 19,929,164</u>	<u>\$ 6,461,478</u>

Following are explanations of certain interfund transfers of significance to the County:

\$2,160,698 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$838,048, the Public Transit Fund in the amount of \$1,114,000, and the Pahrump Town Road Fund to cover public works projects of \$208,650.

\$ 6,404,667 was transferred from the Endowment Capital Projects Fund, \$1,424,179 to the Debt Service Fund to meet annual debt service requirements and \$4,980,488 to the Capital Projects fund to close the Endowment Capital Projects Fund.

\$56,811 was transferred from the County Special Ad Valorem Capital Projects Fund to Special Ad Valorem Capital Projects Funds of the unincorporated towns of Amargosa, Beatty, Gabbs, and Pahrump as required by Nevada Revised Statutes 354.59815(2) to distribute property taxes levied for capital expenditures.

\$3,295,518 of transfers between special revenue funds include: transfers from the Medical and General Indigent fund to the Dedicated Medical Indigent fund in the amount of \$200,000; \$2,350,718 of transfers from the Public Safety Sales Tax Distribution Fund to Public Safety Sales Tax Fire and Sheriff Funds the of the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump; \$747,800 of transfer from the Pahrump Town Public Safety Sales Tax Sheriff Fund to the Public Safety Sales Tax Sheriff Fund to cover expenses during the year.

\$752,441 was transferred from the Health Endowment Fund to close the fund to the Capital Projects Fund.

\$9,564,917 was transferred from the Educational Endowment Fund to close the fund with \$6,648,971 to the Capital Projects Fund, \$1,923,500 to the General Fund and \$992,446 to the Special Ad Valorem Capital Projects Fund.

\$4,098,635 was transferred from the Emergency Endowment Fund to close the fund with \$3,000,000 going to the General Fund and \$662,635 to the Special Projects Endowment Fund and \$436,000 to the Capital Projects Fund.

As listed in note D-1, investment earnings earned by one fund assigned to another fund include \$17,552 transferred to the General Fund from nonmajor funds and \$36,403 transferred to the nonmajor capital projects fund from other nonmajor funds.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2016, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Owned Building	Grants	<u>\$ 201,483</u>
Public Safety Sales Tax Sheriff	Public Safety Sales Tax Distribution	\$ 8,597
Public Safety Sales Tax Fire		8,597
Beatty Town Public Safety Sales Tax Sheriff		5,144
Beatty Town Public Safety Sales Tax Fire		5,144
Gabbs Town Public Safety Sales Tax Sheriff		1,381
Gabbs Town Public Safety Sales Tax Fire		1,381
Manhattan Town Public Safety Sales Tax Sheriff		667
Manhattan Town Public Safety Sales Tax Fire		667
Pahrump Town Public Safety Sales Tax Sheriff		197,026
Pahrump Town Public Safety Sales Tax Fire		<u>197,026</u>
		<u>\$ 425,630</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 37,897</u>

The payable to the County Owned Building Fund is due to grant revenues receivable for expenditures incurred in advance of reimbursement to the Grants Fund. The Grant Fund amount are expected to be paid with current resources.

The payables from the Public Safety Sales Tax Distribution Fund are due to intergovernmental revenue receivables which are distributed to Towns.

The payable to the Gabbs Utility Water Fund was made to cover negative cash balances in the Gabbs Utility Sewer fund at year-end. The amount is expected to be paid with current resources.

12. Risk Management

Property, Casualty, Crime, and Machinery Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other local governments throughout the State of Nevada to create a pool under the Nevada Interlocal Cooperation Act. The Nevada Public Agency Insurance Pool (NPAIP) is a public entity risk pool currently operating as a common risk management and insurance program for members. The County pays an annual premium and specific deductibles, as necessary, to NPAIP for its general insurance coverage. NPAIP is considered a self-sustaining risk pool that will provide liability coverage for its members up to \$10,000,000 per event and a \$10,000,000 annual aggregate per member. Property, crime, and equipment breakdown coverage is provided to its members up to \$300,000,000 per loss with various sub-limits established for earthquake, flood, equipment breakdown, and money and securities. As a participatory member, the maintenance deductible is \$50,000 for each insured event, except for the Nye County Water District which is \$500.

The County is self-insured for unemployment claims. Payments are made from the general fund to cover claims.

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

The County carries commercial insurance for all other risks of loss including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

13. Contingent Liabilities

Grants. Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation. The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Landfill Closure and Post-Closure Costs. State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. The closure and post-closure care costs will be paid only near or after the date that the landfills stop accepting waste.

As of June 30, 2016, the estimated liability to date for closure and post-closure costs is \$1,710,510. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,901,931 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County operates several landfills with estimated remaining life of 17 to 26 years.

The County has assessed a \$12 fee for each parcel of land to be used for closure and post-closure costs and a \$5 fee for opening new landfills. As of June 30, 2016, \$7,542,101 has been restricted for future closure, post-closure, and opening landfill costs in the Solid Waste Fund. The County entered into a trust agreement with a trustee bank in which the county placed funds for future closure and post-closure costs for county landfills in the amount of \$2,685,579.

14. Defined Benefit Pension Plan

Plan Description. All half time and greater County employees are provided pension benefits through the Public Employees Retirement System of the State of Nevada (PERS), a cost sharing multiple-employer, defined benefit plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement benefits, disability benefits, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. NRS Chapter 286 establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS that can be obtained at www.nvpers.org under Quick Links — Publications.

Benefits Provided. Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months. Vested members are entitled to a life-time monthly retirement benefit equal to the service time multiplier (STM) percentages listed below times the member's years of service to a maximum of 30 years. The schedule of Eligibility for Monthly Unreduced Retirement Benefits for regular members and police/fire members are as follows:

Years of Service	Eligibility for Regular Members:							
	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 12/31/09-07/01/15		Hired After 7/1/15	
	Age	STM%	Age	STM%	Age	STM%	Age	STM%
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.25%
10 years	60	2.50%	60	2.67%	62	2.50%	62	2.25%
30 years	Any	2.50%	Any	2.67%	Any	2.50%	55	2.25%
33 1/3 years							Any	2.25%

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

Years of Service	Eligibility for Police and Fire Members:							
	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 12/31/09-07/01/15		Hired After 7/1/15	
	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>
5 years	66	2.50%	66	2.67%	65	2.50%	65	2.50%
10 years	55	2.50%	55	2.67%	60	2.50%	60	2.50%
20 years	50	2.50%	50	2.67%	50	2.50%	50	2.50%
25 years	Any	2.50%	Any	2.67%				
30 years					Any	2.50%		

* Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575 - .579.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions: Benefits for plan members are funded under the employer pay contribution plan. The County is required to contribute all amounts due under the plan. PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The County's required contribution rates for the year ending June 30, 2016 were 40.50% for police and fire members; 28.00% for regular members; and 14.00% for employer/employee match. The County has fully funded the amounts due for the year ending June 30, 2016 of \$7,045,223.

The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contribution requirement as a percentage of salary.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the County reported a liability of \$52,759,679 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's allocation percentage of the net pension liability was based on the total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2015. At June 30, 2015, the County's proportion was 0.48847 percent.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2016, the County recognized pension expense of \$5,501,535. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 0	\$ 3,967,910
Net difference between projected and actual earnings on pension plan investments	0	2,857,432
Changes in proportion and differences between County contributions and proportionate share of contributions	793,740	2,910,316
County Contributions subsequent to measurement date	7,045,223	0
Total	<u>\$ 7,838,963</u>	<u>\$ 9,735,658</u>

\$7,045,223 was reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2017	\$ 2,508,329
2018	2,508,329
2019	2,508,329
2020	(154,619)
2020	1,024,511
2021	547,039
	<u>\$ 8,941,918</u>

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.50%
Payroll Growth	5.00%, including inflation
Investment Rate of Return	8.00%
Productivity pay increase	0.75%
Projected Salary increases	Regular: 4.60% to 9.75%, depending on service Police/Fire: 5.25% to 14.5%, depending on service Rates include inflation and productivity increases
Consumer Price Index	3.50%

Mortality rates were based on the RP-2000 Combined Healthy Table for Males and Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of the experience review completed in 2013. The System's policies which determine the investment portfolio target asset allocation are established by the Public Employees' Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

The following was the Board adopted policy target asset allocation as of June 30, 2015:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
Domestic Equity	42%	5.50%
International Equity	18%	5.75%
Domestic Fixed Income	30%	0.25%
Private Markets	10%	6.80%

*As of June 30, 2015, PERS' long-term inflation assumption was 3.5%

Discount Rate. The discount rate used to measure the total pension liability was 8.00% as of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2015, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's proportionate share of the net pension liability to change in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 8.0 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percent higher or lower than the current rate.

	<u>1.0% Decrease (7.0%)</u>	<u>Discount Rate (8.0%)</u>	<u>1.0% Increase (9.0%)</u>
County's proportionate share of the net pension liability	\$ 69,840,904	\$ 45,833,660	\$ 25,869,461

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Pension contributions payable. The County's accrued contributions payable at June 30, 2016, were \$799,150.

15. Post-Employment Healthcare Plan

Plan Descriptions: The County administers a single-employer defined benefit healthcare plan, Nye County Employee Health Benefits Plan (NCEHBP). Additionally, the County contributes to an agent multiple-employer defined benefit post-employment healthcare plan, Public Employees' Benefits Plan (PEBP). Each plan provides medical, vision, dental, and life insurance benefits to eligible retired County employees and beneficiaries.

Public Employees' Benefits Plan (PEBP).

The County subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit post-employment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP ten-member board of trustees. County employees who meet the eligibility requirement for retirement within the Nevada Public Employees' Retirement System have the option upon retirement to enroll in coverage under the PEBP and the subsidy provided by the County is determined by their number of years of service. Changes in state law have significantly impacted retirees' eligibility to enroll in PEBP. As of September 1, 2008, the plan will no longer be available to those actively employed past that date. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at www.pebp.state.nv.us/informed/financial.htm.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Nye County Employee Health Benefits Plan (NCEHBP).

Benefit provisions for the NCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The County contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. As of July 1, 2014, 188 retirees were using this plan. NCEHBP does not issue a publicly available financial report.

Pahrump Town Employee Health Benefits Plan

Plan Description: The Town administers a single-employer defined benefit healthcare plan. The plan provides medical, dental, prescription, and life insurance benefits to eligible retired Town employees. Benefit provisions for the plan are established pursuant to NRS 287.023 and amended through negotiations between the Town and its employees. NRS 288.150 assigns the authority to establish benefit provisions to the County Commissioners. The plan provides healthcare insurance for eligible retirees through the Town's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The plan does not issue a publicly available financial report.

Funding Policies:

Public Employees' Benefits Plan (PEBP): NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired district employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Effective July, 2015, the subsidy provided to pre-Medicare retirees now varies based on the type of plan selected (PPO or HMO) and by the level of coverage taken (e.g., single, two party, family, etc.). The chart below shows our understanding of monthly amounts currently payable for those with 5 years and with 20 years of PERS service.

Coverage Level	PPO CDHP	HMO
5 Years of Service		
Retiree Only	\$293.35	\$ 61.90
Retiree + Spouse	670.10	278.38
Retiree + Child(ren)	620.47	170.60
Retiree + Family	996.85	387.07
20 Years of Service		
Retiree Only	\$772.11	540.66
Retiree + Spouse	1,148.86	757.14
Retiree + Child(ren)	1,099.23	649.36
Retiree + Family	1,475.61	865.83

The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it.

For fiscal year 2016, the County contributed \$43,156 to the plan for current premiums. The County did not prefund future benefits.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Nye County Employee Health Benefits Plan (NCEHBP).

Funding Policy Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The County pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2016, the County contributed \$1,425,192 to the plan. Employees hired before August 1, 2000, who vest in the State of Nevada Public Employees' Retirement System (PERS) by or through their employment with the County, and who have worked not less than eight (8) continuous years for the County immediately preceding retirement, and who, when they leave County employment collect PERS retirement, will have the same percentage of their post-retirement health insurance premiums paid by the County as the County pays for its employees, of which the percentage may from time to time change. Employees hired on or after August 1, 2000, who vest in PERS by or through their employment with the County, and who have worked not less than twenty (20) continuous years for the County, and who, when they leave County employment collect PERS retirement, will have fifty percent (50%) of their post-retirement health insurance premiums paid by the County. Employees who retire from the County who do not meet these qualifications may choose to participate in the plan and would be required to fully pay their costs of health insurance coverage.

Pahrump Town Employee Health Benefits Plan

Funding Policy: Contribution requirements of the plan members and the Town are established and may be amended through negotiations between the Town and employees. The Town pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2016, the Town contributed \$35,499 to the plan. The Town provides paid health insurance coverage through its group plan for non-bargaining unit retirees, who were hired by the Town prior to July, 1997 and have ten (10) or more years of service to the Town. Dependent coverage is not available to retirees. If the employer's insurance plan does not offer out-of-area coverage, the Town will pay the equivalent of its current employee premium for an out-of-area plan for eligible retirees who relocate.

Annual OPEB Cost and Net OPEB Obligation The County's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

For fiscal year 2016, the County's annual OPEB cost (expense) of \$4,576,336 for the PEBP was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 and the two preceding years are as follows:

	County	Pahrump Town	2016 Total	2015	2014
Annual Required Contribution	\$ 4,512,000	\$ 66,985	\$ 4,578,985	\$ 4,414,192	\$ 3,662,128
Interest on net OPEB obligation	804,000	2,679	806,679	714,648	596,077
Adjustment to annual required contribution	(670,000)	1,044	(668,956)	(594,000)	(509,264)
Annual OPEB cost (expense)	4,646,000	70,708	4,716,708	4,534,840	3,748,941
Contributions made	(1,468,348)	(35,499)	(1,503,847)	(1,483,103)	(1,206,338)
Increase in net OPEB obligation	3,177,652	35,209	3,212,861	3,051,737	2,542,603
Net OPEB obligation - beginning of the year	20,818,869	148,518	20,967,387	17,915,650	15,373,047
Net OPEB obligation - end of year	<u>\$ 23,996,521</u>	<u>\$ 183,727</u>	<u>\$ 24,180,248</u>	<u>\$ 20,967,387</u>	<u>\$ 17,915,650</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2016 and the two preceding fiscal years were as follows:

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	% of Annual OPEB Expense Contributed	Net OPEB Obligation
County	6/30/2014	3,701,700	1,177,495	32%	17,801,526
County	6/30/2015	4,466,000	1,448,657	32%	20,818,869
County	6/30/2016	4,646,000	1,468,348	32%	23,996,521
Pahrump Town	6/30/2014	47,241	28,843	61%	114,124
Pahrump Town	6/30/2015	68,840	34,446	50%	148,518
Pahrump Town	6/30/2016	70,708	35,499	50%	183,727
Combined Totals	6/30/2014	3,748,941	1,206,338	32%	17,915,650
Combined Totals	6/30/2015	4,534,840	1,483,103	33%	20,967,387
Combined Totals	6/30/2016	4,716,708	1,503,847	32%	24,180,248

Funded Status and Funding Progress The County's most recent actuarial valuation was as of July 1, 2014, and as of the end of the fiscal year, the County has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$76,107,197 and having not funded the obligation the County currently has no associated assets to offset this liability. Because of this, the unfunded actuarial accrued liability (UAAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$24,916,412 and the ratio of the UAAL to the covered payroll was 305.45%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the basic financial statements, presents information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employees' Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post-employment benefits. If the County ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 4.8 percent is used initially, reduced by decrements to an ultimate rate of 3.83 percent after seventy years. A standard 2.5 percent inflation rate was used throughout.

Changes in state law have significantly impacted the assumptions in the current year. As of September 1, 2008, the PEBP plan will no longer be available to those actively employed past this date.

The UAAL is being amortized as a level percentage of projected payroll on a closed 30 year basis. The remaining amortization period at June 30, 2016, is 23 years.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2016

16. Restatement of Prior Year Financial Statement

The County Law Library has been reported as part of the general fund in prior years. The Law Library fund meets the definition of special revenue as defined by Governmental Accounting Standards Board. The financial statements have been restated to report the Law Library as a separate special revenue fund. The fund balance of the General Fund and the Law Library Special Revenue Fund has been restated to reflect this change. The fund balance of the General Fund has been decreased to reflect the Law Library portion of the fund. The beginning fund balance of the General Fund has been decreased by \$47,910. The following reflects the restatement:

General Fund

Beginning Fund Balance 07/01/15	\$1,569,536
Decrease	<u>47,910</u>
Restated Beginning Fund Balance 07/01/15	<u>\$1,521,626</u>

Law Library Special Revenue Fund

Beginning Fund Balance 07/01/15	\$ 0
Increase	<u>47,910</u>
Restated Beginning Fund Balance 07/01/15	<u>\$ 47,910</u>

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
June 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
07/01/14	\$ -	\$ 73,387,378	\$ 73,387,378	0.00%	\$ 24,190,258	303.38%
07/01/12	\$ -	\$ 54,388,419	\$ 54,388,419	0.00%	\$ 22,843,152	238.10%
07/01/10	\$ -	\$ 43,944,201	\$ 43,944,201	0.00%	\$ 25,774,452	170.50%

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO THE
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
JUNE 30, 2016

June 30,	2016	2015	2014	2013
Contractually required contribution	\$ 7,045,223	\$ 7,134,687	\$ 7,358,844	\$ 6,757,024
Contributions in relation to the contractually required contribution	<u>7,045,223</u>	<u>7,134,687</u>	<u>7,358,844</u>	<u>6,757,024</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$21,986,212	\$23,254,092	\$23,921,084	\$23,180,164
Contributions as a percentage of covered-employee payroll	32.04%	30.68%	30.76%	29.15%

Information for prior to 2013 is not available.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
JUNE 30, 2016

Reporting Year Ended June 30:	2016	2015
Measurement Date June 30:	2015	2014
County's proportion of the net pension liability	0.46040%	0.48660%
County's proportionate share of the net pension liability	52,759,681	50,712,928
County's covered-employee payroll	23,254,092	23,921,084
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	226.88%	212.00%
Plan fiduciary net position as a percentage of the total pension liability	75.10%	76.31%

Information prior to 2014 is not available.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,005,573	\$ 775,565
Interest receivable	6,579	1,754
Taxes receivable	244,370	270,027
Due from other governments	2,286,287	2,406,114
Due from others	11,082	6,617
Prepaid expense	261,515	17,810
Inventory	<u>63,357</u>	<u>60,710</u>
Total assets	<u>\$ 8,878,763</u>	<u>\$ 3,538,597</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 844,577	\$ 606,014
Accrued payroll and benefits	1,138,015	1,188,348
Unearned revenue	<u>3,847</u>	<u>-</u>
Total liabilities	<u>1,986,439</u>	<u>1,794,362</u>
<u>Deferred inflows of resources</u>		
Unavailable revenue - taxes	<u>202,796</u>	<u>222,609</u>
<u>FUND BALANCE</u>		
Nonspendable	324,872	78,520
Committed for:		
Fund stabilization	5,800,000	
General government	3,126	2,023
Judicial	13,076	1,811
Public safety	1,251	1,305
Culture and recreation	45,106	45,173
Assigned for subsequent year	<u>502,097</u>	<u>1,392,794</u>
Total fund balance	<u>6,689,528</u>	<u>1,521,626</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 8,878,763</u>	<u>\$ 3,538,597</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 11,736,880	\$ 12,337,696	\$ 600,816	\$ 12,489,267
Licenses and permits	344,545	438,011	93,466	356,970
Intergovernmental	15,920,591	16,095,877	175,286	15,087,733
Charges for services	1,755,735	1,301,264	(454,471)	1,896,605
Fines and forfeitures	450,000	738,984	288,984	559,443
Miscellaneous	<u>1,372,856</u>	<u>1,385,683</u>	<u>12,827</u>	<u>1,244,676</u>
Total revenues	<u>31,580,607</u>	<u>32,297,515</u>	<u>716,908</u>	<u>31,634,694</u>
Expenditures:				
General government	12,242,858	12,235,351	7,507	12,344,142
Judicial	7,229,002	6,859,163	369,839	6,806,078
Public safety	12,841,091	12,454,597	386,494	13,487,128
Public works	161,638	149,686	11,952	90,199
Health	377,073	371,868	5,205	592,677
Welfare	-	-	-	110,020
Community support	-	-	-	151,137
Contingency	<u>91,446</u>	<u>-</u>	<u>91,446</u>	<u>-</u>
Total expenditures	<u>32,943,108</u>	<u>32,070,665</u>	<u>872,443</u>	<u>33,581,381</u>
Excess (deficiency) of revenues over expenditures	(1,362,501)	226,850	1,589,351	(1,946,687)
Other financing sources (uses):				
Operating transfers in	<u>5,807,150</u>	<u>4,941,052</u>	<u>(866,098)</u>	<u>2,875,161</u>
Net change in fund balance	4,444,649	5,167,902	723,253	928,474
Fund balance:				
Beginning of year	<u>1,838,734</u>	<u>1,521,626</u>	<u>(317,108)</u>	<u>593,152</u>
End of year	<u>\$ 6,283,383</u>	<u>\$ 6,689,528</u>	<u>\$ 406,145</u>	<u>\$ 1,521,626</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2016

(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 10,649,860	\$ 11,201,699	\$ 551,839	\$ 10,275,985
Net proceeds	<u>1,087,020</u>	<u>1,135,997</u>	<u>48,977</u>	<u>2,213,282</u>
 Total taxes	 <u>11,736,880</u>	 <u>12,337,696</u>	 <u>600,816</u>	 <u>12,489,267</u>
 Licenses and permits:				
Liquor licenses	35,000	39,410	4,410	36,980
Special registration	70,000	69,815	(185)	61,518
Marijuana licenses	30,000	82,895	52,895	50,000
Concealed weapons permits	144,545	164,278	19,733	132,212
Gaming licenses	<u>65,000</u>	<u>81,613</u>	<u>16,613</u>	<u>76,260</u>
 Total licenses and permits	 <u>344,545</u>	 <u>438,011</u>	 <u>93,466</u>	 <u>356,970</u>
 Intergovernmental:				
Federal in lieu tax	3,073,375	3,350,047	276,672	2,834,250
Fish and game in lieu	4,394	2,489	(1,905)	6,626
State gaming license fee	145,000	138,096	(6,904)	142,503
Consolidated tax	12,152,822	12,605,245	452,423	11,698,038
Grants	295,000	-	(295,000)	406,316
Federal land lease	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>
 Total intergovernmental	 <u>15,920,591</u>	 <u>16,095,877</u>	 <u>175,286</u>	 <u>15,087,733</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for services:				
Clerk's fees	\$ 125,000	\$ 114,394	\$ (10,606)	\$ 77,472
Recorder's fees	370,000	359,312	(10,688)	289,084
Assessor's collections fees	550,000	565,260	15,260	720,380
Planning and zoning fees	475,000	52,414	(422,586)	584,785
County surveyor fees	15,000	4,345	(10,655)	3,020
Administration fees	1,000	1,000	-	-
Assessment fees	500	-	(500)	-
GIS products	8,000	6,000	(2,000)	6,161
Courier service	24,235	24,235	-	24,235
Returned check fees	3,000	2,162	(838)	3,407
Other-general government	5,000	-	(5,000)	5
Justice court fees	68,000	75,906	7,906	64,147
Drug court fees	-	940	940	-
Public defender and discovery fees	1,000	7,103	6,103	3,782
Restitution fees	10,000	11,033	1,033	5,097
Court security fees	19,000	-	(19,000)	15,540
Law library	-	-	-	18,570
Sheriff's fees	50,000	35,809	(14,191)	44,704
Investigation fees	10,000	10,000	-	5,860
Forensic services	15,000	16,870	1,870	18,266
Solid waste fees	-	3,340	3,340	5,228
Cemetery receipts	1,000	2,050	1,050	2,150
Animal shelter fees	5,000	8,081	3,081	385
Animal control fees	-	1,010	1,010	4,327
Total charges for services	<u>1,755,735</u>	<u>1,301,264</u>	<u>(454,471)</u>	<u>1,896,605</u>
Fines and forfeitures:				
Fines and forfeited bail	420,000	686,391	266,391	530,731
Legal aid	20,000	18,737	(1,263)	16,576
Court fines	<u>10,000</u>	<u>33,856</u>	<u>23,856</u>	<u>12,136</u>
Total fines and forfeitures	<u>450,000</u>	<u>738,984</u>	<u>288,984</u>	<u>559,443</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Miscellaneous:				
Investment income	\$ 20,000	\$ 53,707	\$ 33,707	\$ 5,571
Tax penalties	595,000	545,717	(49,283)	526,710
Prisoner housing	25,000	2,340	(22,660)	-
Donations	1,000	121	(879)	45
Extraditions	19,000	-	(19,000)	20,105
Other revenue	350,356	377,849	27,493	338,208
Prisoner medical	2,500	300	(2,200)	650
Tax trust sales (NRS 361.610)	250,000	370,439	120,439	353,387
Tax sale costs	<u>110,000</u>	<u>35,210</u>	<u>(74,790)</u>	<u>-</u>
 Total miscellaneous	 <u>1,372,856</u>	 <u>1,385,683</u>	 <u>12,827</u>	 <u>1,244,676</u>
 Total revenues	 <u>31,580,607</u>	 <u>32,297,515</u>	 <u>716,908</u>	 <u>31,634,694</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 142,741	\$ 142,064	\$ 677	\$ 140,587
Employee benefits	90,218	91,823	(1,605)	86,972
Services and supplies	59,000	32,189	26,811	31,527
Total commissioners	291,959	266,076	25,883	259,086
County administrator:				
Salaries and wages	506,128	481,247	24,881	518,639
Employee benefits	214,811	203,790	11,021	215,161
Services and supplies	59,259	38,221	21,038	52,465
Total county administrator	780,198	723,258	56,940	786,265
Comptroller:				
Salaries and wages	331,323	276,118	55,205	272,774
Employee benefits	165,392	128,693	36,699	121,090
Services and supplies	20,000	14,742	5,258	16,928
Total comptroller	516,715	419,553	97,162	410,792
Clerk:				
Salaries and wages	494,232	498,864	(4,632)	479,119
Employee benefits	255,084	255,190	(106)	225,865
Services and supplies	84,083	67,916	16,167	68,247
Total clerk	833,399	821,970	11,429	773,231
Information systems:				
Salaries and wages	489,079	514,829	(25,750)	487,143
Employee benefits	210,314	214,968	(4,654)	200,286
Services and supplies	567,579	468,086	99,493	485,994
Total information systems	1,266,972	1,197,883	69,089	1,173,423
County planner:				
Salaries and wages	254,702	275,549	(20,847)	433,141
Employee benefits	107,954	124,770	(16,816)	167,137
Services and supplies	69,347	30,840	38,507	82,095
Total county planner	432,003	431,159	844	682,373
HR/Risk management:				
Salaries and wages	253,323	228,908	24,415	217,149
Employee benefits	116,522	96,521	20,001	94,525
Services and supplies	14,000	11,994	2,006	23,348
Total HR/Risk management	383,845	337,423	46,422	335,022

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Retiree	\$ 1,640,077	\$ 1,507,125	\$ 132,952	\$ 1,403,840
Services and supplies	<u>1,451,375</u>	<u>2,226,408</u>	<u>(775,033)</u>	<u>2,092,768</u>
Total miscellaneous overhead	<u>3,091,452</u>	<u>3,733,533</u>	<u>(642,081)</u>	<u>3,496,608</u>
Recorder:				
Salaries and wages	309,957	301,896	8,061	294,435
Employee benefits	153,311	147,170	6,141	140,864
Services and supplies	<u>101,554</u>	<u>90,403</u>	<u>11,151</u>	<u>86,430</u>
Total recorder	<u>564,822</u>	<u>539,469</u>	<u>25,353</u>	<u>521,729</u>
Treasurer:				
Salaries and wages	323,706	331,440	(7,734)	327,266
Employee benefits	159,039	159,899	(860)	147,312
Services and supplies	<u>38,284</u>	<u>31,761</u>	<u>6,523</u>	<u>29,927</u>
Total treasurer	<u>521,029</u>	<u>523,100</u>	<u>(2,071)</u>	<u>504,505</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
General government (Continued):				
Purchasing:				
Salaries and wages	-	-	-	107,870
Employee benefits	-	-	-	31,332
Services and supplies	-	-	-	2,002
Total purchasing	-	-	-	141,204
Assessor:				
Salaries and wages	708,326	691,248	17,078	704,090
Employee benefits	331,119	292,761	38,358	295,717
Services and supplies	57,658	43,749	13,909	56,788
Total assessor	1,097,103	1,027,758	69,345	1,056,595
Veterans services:				
Services and supplies	65,000	-	65,000	13,956
Buildings and grounds:				
Salaries and wages	586,482	542,923	43,559	571,322
Employee benefits	279,410	282,214	(2,804)	264,444
Services and supplies	1,532,469	1,389,032	143,437	1,353,587
Total buildings and grounds	2,398,361	2,214,169	184,192	2,189,353
Total general government	12,242,858	12,235,351	7,507	12,344,142

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 1,903,900	\$ 1,912,441	\$ (8,541)	\$ 1,928,977
Employee benefits	853,714	866,566	(12,852)	748,674
Services and supplies	<u>100,800</u>	<u>83,195</u>	<u>17,605</u>	<u>80,057</u>
Total district attorney	<u>2,858,414</u>	<u>2,862,202</u>	<u>(3,788)</u>	<u>2,757,708</u>
District court:				
Salaries and wages	479,047	442,092	36,955	517,260
Employee benefits	266,276	266,336	(60)	226,366
Services and supplies	<u>239,201</u>	<u>203,540</u>	<u>35,661</u>	<u>203,360</u>
Total district court	<u>984,524</u>	<u>911,968</u>	<u>72,556</u>	<u>946,986</u>
Tonopah justice court:				
Salaries and wages	303,187	299,917	3,270	297,239
Employee benefits	140,542	141,498	(956)	130,619
Services and supplies	<u>17,939</u>	<u>14,072</u>	<u>3,867</u>	<u>7,948</u>
Total Tonopah justice court	<u>461,668</u>	<u>455,487</u>	<u>6,181</u>	<u>435,806</u>
Pahrump justice court:				
Salaries and wages	858,609	805,606	53,003	832,862
Employee benefits	391,137	367,483	23,654	355,709
Services and supplies	<u>136,300</u>	<u>134,644</u>	<u>1,656</u>	<u>106,201</u>
Total Pahrump justice court	<u>1,386,046</u>	<u>1,307,733</u>	<u>78,313</u>	<u>1,294,772</u>
Beatty justice court:				
Salaries and wages	304,390	281,988	22,402	300,780
Employee benefits	119,515	112,854	6,661	114,192
Services and supplies	<u>26,745</u>	<u>39,273</u>	<u>(12,528)</u>	<u>14,770</u>
Total Beatty justice court	<u>450,650</u>	<u>434,115</u>	<u>16,535</u>	<u>429,742</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016	Variance-	2015
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
Judicial (Continued):			
Other judicial:			
Services and supplies	\$ 1,075,000	\$ 198,831	\$ 939,724
Public guardian:			
Salaries and wages	8,700	199	1,042
Employee benefits	3,000	328	298
Services and supplies	1,000	684	-
Total public guardian	12,700	1,211	1,340
Total judicial	7,229,002	369,839	6,806,078
Public Safety:			
Sheriff:			
Salaries and wages	6,923,831	231,154	7,514,525
Employee benefits	4,045,320	147,341	4,135,619
Services and supplies	1,338,845	(33,071)	1,290,116
Capital outlay	-	(997)	-
Total sheriff	12,307,996	344,427	12,940,260
Emergency management:			
Salaries and wages	262,376	28,829	270,756
Employee benefits	112,219	834	126,383
Services and supplies	158,500	12,404	149,729
Total emergency management	533,095	42,067	546,868
Total public safety	12,841,091	386,494	13,487,128
Public works:			
Salaries and wages	89,611	8,987	40,982
Employee benefits	40,555	(944)	29,395
Services and supplies	31,472	3,909	19,822
Total public works	161,638	11,952	90,199
Health:			
Animal shelter:			
Salaries and wages	-	(9,171)	72
Employee benefits	-	(1,673)	-
Services and supplies	-	(688)	231,936
Total animal shelter	-	(11,532)	232,008

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Health (Continued):				
Animal control:				
Salaries and wages	\$ 230,654	\$ 224,051	\$ 6,603	\$ 224,727
Employee benefits	101,242	103,621	(2,379)	97,436
Services and supplies	45,177	32,664	12,513	38,506
Total animal control	<u>377,073</u>	<u>360,336</u>	<u>16,737</u>	<u>360,669</u>
Total health	<u>377,073</u>	<u>371,868</u>	<u>5,205</u>	<u>592,677</u>
Welfare:				
Senior nutrition program:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,020</u>
Community support:				
Natural resources:				
Salaries and wages	-	-	-	89,082
Employee benefits	-	-	-	42,101
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,954</u>
Total community support	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,137</u>
Contingency	<u>91,446</u>	<u>-</u>	<u>91,446</u>	<u>-</u>
Total expenditures	<u>32,943,108</u>	<u>32,070,665</u>	<u>872,443</u>	<u>33,581,381</u>
Excess (deficiency) of revenues over expenditures	(1,362,501)	226,850	1,589,351	(1,946,687)
Other financing sources (uses):				
Operating transfers in	<u>5,807,150</u>	<u>4,941,052</u>	<u>(866,098)</u>	<u>2,875,161</u>
Net change in fund balance	4,444,649	5,167,902	723,253	928,474
Fund balance:				
Beginning of year	<u>1,838,734</u>	<u>1,521,626</u>	<u>(317,108)</u>	<u>593,152</u>
End of year	<u>\$ 6,283,383</u>	<u>\$ 6,689,528</u>	<u>\$ 406,145</u>	<u>\$ 1,521,626</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,984,035	\$ 2,246,157
Interest receivable	2,158	1,739
Taxes receivable	286	1,348
Due from other governments	666,053	661,450
Prepaid expenses	3,211	-
Inventory	<u>32,571</u>	<u>-</u>
Total assets	<u>\$ 2,688,314</u>	<u>\$ 2,910,694</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 77,044	\$ 403,691
Accrued payroll and benefits	<u>141,644</u>	<u>193,081</u>
Total liabilities	218,688	596,772
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	265	1,112
<u>FUND BALANCE</u>		
Restricted for public works	<u>2,469,361</u>	<u>2,312,810</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,688,314</u>	<u>\$ 2,910,694</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 1,063	\$ 1,063	\$ 52,337
Net proceeds of mines	-	-	-	11,234
Total taxes	-	1,063	1,063	63,571
Licenses and permits:				
Encroachment permit fee	15,000	27,075	12,075	13,650
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,145	1	846,147
Optional \$1.75	123,421	138,860	15,439	127,993
Gas tax \$2.35	1,590,756	1,590,758	2	1,587,834
Optional \$.01	215,197	241,620	26,423	223,481
National forest receipts	-	803,353	803,353	816,113
Fish and game in lieu	-	-	-	33
Total intergovernmental	2,775,518	3,620,736	845,218	3,601,601
Charges for services:				
Reimbursement from Tonopah	7,921	8,898	977	9,040
Reimbursement from Amargosa	8,841	9,507	666	9,426
Total charges for services	16,762	18,405	1,643	18,466
Miscellaneous:				
Investment income	8,000	13,255	5,255	5,544
Settlement	-	-	-	590,603
Other	-	5,159	5,159	5,902
Total miscellaneous	8,000	18,414	10,414	602,049
Total revenues	2,815,280	3,685,693	870,413	4,299,337

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,952,473	\$ 2,876,416	\$ 76,057	\$ 2,794,757
Employee benefits	1,466,998	1,301,204	165,794	1,224,519
Services and supplies	7,138,808	1,165,157	5,973,651	1,802,744
Capital outlay	<u>557,870</u>	<u>347,063</u>	<u>210,807</u>	<u>1,360,293</u>
Total expenditures	<u>12,116,149</u>	<u>5,689,840</u>	<u>6,426,309</u>	<u>7,182,313</u>
Excess (deficiency) of revenues over expenditures	(9,300,869)	(2,004,147)	7,296,722	(2,882,976)
Other financing sources (uses):				
Operating transfers in	<u>4,580,686</u>	<u>2,160,698</u>	<u>(2,419,988)</u>	<u>2,034,364</u>
Net change in fund balance	(4,720,183)	156,551	4,876,734	(848,612)
Fund balance:				
Beginning of year	<u>4,720,183</u>	<u>2,312,810</u>	<u>(2,407,373)</u>	<u>3,161,422</u>
End of year	<u>\$ -</u>	<u>\$ 2,469,361</u>	<u>\$ 2,469,361</u>	<u>\$ 2,312,810</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,694,787	\$ 667,239
Interest receivable	14,502	914
Taxes receivable	1,495	3,548
Due from others	<u>427,883</u>	<u>-</u>
Total assets	<u><u>\$ 13,138,667</u></u>	<u><u>\$ 671,701</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 21,944	\$ 16
Accrued payroll and benefits	<u>-</u>	<u>8</u>
Total liabilities	21,944	24
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,887	2,887
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>13,113,836</u>	<u>668,790</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 13,138,667</u></u>	<u><u>\$ 671,701</u></u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ -	\$ 37	\$ 37	\$ 181,101
Net proceeds of mines	-	-	-	30,135
Total taxes	-	37	37	211,236
Intergovernmental:				
Fish and game	-	-	-	78
Miscellaneous:				
Investment income	5,000	14,636	9,636	2,915
Sale of capital assets	-	-	-	1,500
Total miscellaneous	5,000	14,636	9,636	4,415
Total revenues	5,000	14,673	9,673	215,729
Expenditures:				
Capital outlay:				
General government	680,190	650,565	29,625	1,665
Excess (deficiency) of revenues over expenditures	(675,190)	(635,892)	39,298	214,064
Other financing sources (uses):				
Operating transfers in	6,400	13,080,938	13,074,538	14,488
Net change in fund balance	(668,790)	12,445,046	13,113,836	228,552
Fund balance:				
Beginning of year	668,790	668,790	-	440,238
End of year	\$ -	\$ 13,113,836	\$ 13,113,836	\$ 668,790

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 3,575,196	\$ 3,172,584
Interest receivable	9,371	19,118
Accounts receivable	92,440	101,715
Total current assets	3,677,007	3,293,417
Restricted assets:		
Cash	7,542,101	7,153,470
Noncurrent assets:		
Capital assets, net of accumulated depreciation	49,410	55,400
Total assets	11,268,518	10,502,287
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charges	26,332	21,592
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	15,017	12,816
Accrued payroll and benefits	5,143	5,839
Total current liabilities	20,160	18,655
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	1,710,510	1,610,146
Long-term liabilities:		
Net pension liability	131,628	133,841
Total long-term liabilities	1,842,138	1,743,987
Total liabilities	1,862,298	1,762,642
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charges	32,704	34,517
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	49,410	55,400
Reserved for landfill closure costs	7,542,101	7,153,470
Unrestricted	1,808,337	1,517,850
Total net position	\$ 9,399,848	\$ 8,726,720

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Operating revenues:				
Charges for services	\$ 1,800,000	\$ 1,902,635	\$ 102,635	\$ 1,967,276
Operating expenses:				
Salaries and wages	78,421	92,960	(14,539)	87,061
Employee benefits	54,119	37,050	17,069	37,640
Services and supplies	1,550,000	1,191,665	358,335	1,201,314
Closure and postclosure landfill costs	150,000	100,365	49,635	100,365
Depreciation	50,000	5,990	44,010	11,082
Total operating expenses	1,882,540	1,428,030	454,510	1,437,462
Operating income	(82,540)	474,605	557,145	529,814
Nonoperating revenues (expenses):				
Investment income	50,000	198,523	148,523	60,956
Changes in net position	\$ (32,540)	673,128	\$ 705,668	590,770
Net position:				
Beginning of year		8,726,720		8,135,590
End of year		\$ 9,399,848		\$ 8,726,720

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 1,911,910	\$ 1,980,603
Cash paid for salaries and employee benefits	(139,472)	(125,548)
Cash paid for services and supplies	<u>(1,189,465)</u>	<u>(1,263,058)</u>
Net cash provided by operating activities	582,973	591,997
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(44,900)
Cash flows from investing activities:		
Investment income	<u>208,270</u>	<u>56,413</u>
Net increase (decrease) in pooled cash and investments	791,243	603,510
Pooled cash and investments:		
Beginning of year	<u>10,326,054</u>	<u>9,722,544</u>
End of year	<u>\$ 11,117,297</u>	<u>\$ 10,326,054</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	<u>\$ 474,605</u>	<u>\$ 529,814</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	5,990	11,082
(Increase) decrease in accounts receivable	9,275	13,327
Increase (decrease) in accrued payroll and benefits	(696)	1,837
Increase (decrease) in accounts payable	102,565	38,621
Increase (decrease) in net pension liability	(6,553)	(35,030)
Increase (decrease) in pension expenses	<u>(2,213)</u>	<u>32,346</u>
Total adjustments	<u>108,368</u>	<u>62,183</u>
Net cash provided by operating activities	<u>\$ 582,973</u>	<u>\$ 591,997</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2016 AND 2015

	2016	2015
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 477,023	\$ 253,955
Interest receivable	501	513
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>580,523</u>	<u>460,233</u>
Total current assets	<u>1,058,047</u>	<u>714,701</u>
Restricted assets:		
Cash	287,256	282,042
Accounts receivable	<u>60,000</u>	<u>60,000</u>
Total restricted assets	<u>347,256</u>	<u>342,042</u>
Noncurrent assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,725,622	1,725,622
Equipment	512,186	528,093
Less accumulated depreciation	<u>(1,970,531)</u>	<u>(1,847,823)</u>
Capital assets, net of accumulated depreciation	<u>867,277</u>	<u>1,005,892</u>
Total assets	<u>2,272,580</u>	<u>2,062,635</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>520,641</u>	<u>497,618</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	27,387	11,438
Accrued payroll and benefits	197,264	170,713
Accrued compensated absences	<u>61,129</u>	<u>50,455</u>
Total current liabilities	<u>285,780</u>	<u>232,606</u>
Long-term liabilities:		
Net pension liability	3,512,681	3,375,041
Accrued compensated absences	<u>32,915</u>	<u>26,592</u>
Total long-term liabilities	<u>3,545,596</u>	<u>3,401,633</u>
Total liabilities	<u>3,831,376</u>	<u>3,634,239</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>646,614</u>	<u>870,411</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	867,277	1,005,892
Restricted for capital projects	347,256	342,042
Unrestricted	<u>(2,899,302)</u>	<u>(3,292,331)</u>
Total net position	<u>\$ (1,684,769)</u>	<u>\$ (1,944,397)</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Operating revenues:				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,750,000	\$ 3,595,610	\$ (154,390)	\$ 3,338,174
Operating expenses:				
Salaries and wages	1,543,917	1,710,002	(166,085)	1,620,917
Employee benefits	1,001,187	768,302	232,885	896,998
Services and supplies	518,800	383,541	135,259	305,772
Depreciation	85,000	142,445	(57,445)	142,917
Bad debt	750,000	337,413	412,587	961,960
Total operating expenses	3,898,904	3,341,703	557,201	3,928,564
Operating income (loss)	(148,904)	253,907	402,811	(590,390)
Non-operating revenue (expense):				
Investment income	3,000	5,721	2,721	1,637
Grants	60,000	-	(60,000)	2,500
Other income	1,000	-	(1,000)	1,686
Total non-operating revenue (expense)	64,000	5,721	(58,279)	5,823
Changes in net position	\$ (84,904)	259,628	\$ 344,532	(584,567)
Net position:				
Beginning of year		(1,944,397)		(1,359,830)
End of year		\$ (1,684,769)		\$ (1,944,397)

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 3,137,907	\$ 2,662,446
Cash paid for salaries and employee benefits	(2,543,936)	(2,453,091)
Cash paid for services and supplies	(367,592)	(310,948)
Net cash provided (used) by operating activities	<u>226,379</u>	<u>(101,593)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(3,830)	-
Grants	-	2,500
Other income	-	1,686
Net cash provided (used) by capital and related financing activities	<u>(3,830)</u>	<u>4,186</u>
Cash flows from investing activities:		
Investment income	<u>5,733</u>	<u>1,903</u>
Net increase (decrease) in pooled cash and investments	228,282	(95,504)
Pooled cash and investments:		
Beginning of year	<u>535,997</u>	<u>631,501</u>
End of year	<u><u>\$ 764,279</u></u>	<u><u>\$ 535,997</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 253,907</u>	<u>\$ (590,390)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	142,445	142,917
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(120,290)	286,232
Increase (decrease) in compensated absences	16,997	(2,753)
Increase (decrease) in accrued payroll and benefits	26,551	88,422
Increase (decrease) in accounts payable	15,949	(5,176)
Increase (decrease) in net pension liability	(246,820)	(883,383)
Increase (decrease) in pension expenses	<u>137,640</u>	<u>862,538</u>
Total adjustments	<u>(27,528)</u>	<u>488,797</u>
Net cash (used) by operating activities	<u><u>\$ 226,379</u></u>	<u><u>\$ (101,593)</u></u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>				
Pooled cash and investments	\$ 30,412,702	\$ 25,343	\$ 4,798,937	\$ 35,236,982
Interest receivable	29,232	\$ 20	3,558	32,810
Taxes receivable	214,309	-	13,197	227,506
Due from other governments	1,787,210	-	-	1,787,210
Accounts receivable	250,331	-	-	250,331
Due from others	2,185	-	-	2,185
Due from other funds	627,113	-	-	627,113
Prepaid expense	4,816	-	-	4,816
Total assets	<u>\$ 33,327,898</u>	<u>\$ 25,363</u>	<u>\$ 4,815,692</u>	<u>\$ 38,168,953</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 969,287	\$ -	\$ 38,777	\$ 1,008,064
Accrued payroll and benefits	372,691	-	1,022	373,713
Due to other funds	627,113	-	-	627,113
Due to other governments	50,680	-	-	50,680
Unearned revenue	268,446	-	-	268,446
Total liabilities	<u>2,288,217</u>	<u>-</u>	<u>39,799</u>	<u>2,328,016</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
<u>FUND BALANCE</u>				
Restricted for:				
Capital projects	-	-	4,766,107	4,766,107
Debt service	-	25,363	-	25,363
General government	8,622,572	-	-	8,622,572
Judicial	2,166,888	-	-	2,166,888
Public safety	4,492,175	-	-	4,492,175
Public works	9,345,688	-	-	9,345,688
Health	92,131	-	-	92,131
Welfare	473,042	-	-	473,042
Culture and recreation	1,510,661	-	-	1,510,661
Community support	2,568,808	-	-	2,568,808
Committed for:				
General government	1,214,734	-	-	1,214,734
Public works	14,095	-	-	14,095
Health	392,197	-	-	392,197
Culture and recreation	22,604	-	-	22,604
Total fund balance	<u>30,915,595</u>	<u>25,363</u>	<u>4,766,107</u>	<u>35,707,065</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 33,327,898</u>	<u>\$ 25,363</u>	<u>\$ 4,815,692</u>	<u>\$ 38,168,953</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 7,221,445	\$ -	\$ 608,262	\$ 7,829,707
Licenses and permits	1,930,062	-	-	1,930,062
Intergovernmental	10,525,944	-	117	10,526,061
Charges for services	1,474,631	-	-	1,474,631
Fines and forfeitures	43,617	-	-	43,617
Miscellaneous	1,109,208	2,759	147,784	1,259,751
Total revenues	<u>22,304,907</u>	<u>2,759</u>	<u>756,163</u>	<u>23,063,829</u>
Expenditures:				
Current:				
General government	4,789,095	-	-	4,789,095
Judicial	628,781	-	-	628,781
Public safety	5,435,839	-	-	5,435,839
Public works	488,497	-	-	488,497
Health	615,090	-	-	615,090
Sanitation	29,395	-	-	29,395
Welfare	1,355,580	-	-	1,355,580
Culture and recreation	565,397	-	-	565,397
Community support	1,144,497	-	10,619	1,155,116
Intergovernmental	683,018	-	53,760	736,778
Capital projects	-	-	536,484	536,484
Debt service:				
Principal	-	550,000	-	550,000
Interest	-	865,506	-	865,506
Total expenditures	<u>15,735,189</u>	<u>1,415,506</u>	<u>600,863</u>	<u>17,751,558</u>
Excess (deficiency) of revenues over expenditures	<u>6,569,718</u>	<u>(1,412,747)</u>	<u>155,300</u>	<u>5,312,271</u>
Other financing sources (uses):				
Operating transfers in	3,734,518	1,424,179	1,049,257	6,207,954
Operating transfers out	<u>(19,929,164)</u>	<u>-</u>	<u>(6,461,478)</u>	<u>(26,390,642)</u>
Total other financing sources (uses)	<u>(16,194,646)</u>	<u>1,424,179</u>	<u>(5,412,221)</u>	<u>(20,182,688)</u>
Net change in fund balance	(9,624,928)	11,432	(5,256,921)	(14,870,417)
Fund balance:				
Beginning of year	<u>40,540,523</u>	<u>13,931</u>	<u>10,023,028</u>	<u>50,577,482</u>
End of year	<u>\$ 30,915,595</u>	<u>\$ 25,363</u>	<u>\$ 4,766,107</u>	<u>\$ 35,707,065</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 2016 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2015)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
<u>ASSETS</u>					
Pooled cash and investments	\$ 623,075	\$ 34,535	\$ 2,470,445	\$ 4,295	\$ 4,094,883
Interest receivable	912	33	2,445	4	3,767
Taxes receivable	-	-	-	-	-
Due from other governments	371,084	707	223,232	10,585	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Note receivable, net	-	-	-	-	-
Total assets	<u>\$ 995,071</u>	<u>\$ 35,275</u>	<u>\$ 2,696,122</u>	<u>\$ 14,884</u>	<u>\$ 4,098,650</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 11,339	\$ -	\$ 29,972	\$ 789	\$ 1,000
Accrued payroll and benefits	110	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>11,449</u>	<u>-</u>	<u>29,972</u>	<u>789</u>	<u>1,000</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>					
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	983,622	35,275	2,666,150	-	4,097,650
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	14,095	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>983,622</u>	<u>35,275</u>	<u>2,666,150</u>	<u>14,095</u>	<u>4,097,650</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 995,071</u>	<u>\$ 35,275</u>	<u>\$ 2,696,122</u>	<u>\$ 14,884</u>	<u>\$ 4,098,650</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated		PETT Health Fund	Special Projects	Grants
			County Medical Indigent	Health Clinics			
\$ 1,566,772	\$ 130,495	\$ 352,435	\$ 140,556	\$ 93,372	\$ -	\$ 24,970	\$ -
1,446	115	441	-	84	-	-	-
-	-	18,783	4,742	6,626	-	-	-
-	-	-	-	-	-	-	363,333
-	250,331	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,605	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,568,218</u>	<u>\$ 382,546</u>	<u>\$ 371,659</u>	<u>\$ 145,298</u>	<u>\$ 100,082</u>	<u>\$ -</u>	<u>\$ 24,970</u>	<u>\$ 363,333</u>
\$ -	\$ 76,854	\$ 12,600	\$ 5	\$ 1,168	\$ -	\$ 313	\$ 42,866
-	27,146	11,765	-	1,189	-	37	36,734
-	-	-	-	-	-	-	201,483
-	-	-	-	-	-	-	-
-	184,696	-	-	-	-	-	82,250
-	288,696	24,365	5	2,357	-	350	363,333
-	-	15,606	3,939	5,594	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,227	-	-	-	-	-	-	-
1,562,991	-	-	-	-	-	-	-
-	-	-	-	92,131	-	-	-
-	-	331,688	141,354	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	24,620	-
-	-	-	-	-	-	-	-
-	93,850	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,568,218</u>	<u>93,850</u>	<u>331,688</u>	<u>141,354</u>	<u>92,131</u>	<u>-</u>	<u>24,620</u>	<u>-</u>
<u>\$ 1,568,218</u>	<u>\$ 382,546</u>	<u>\$ 371,659</u>	<u>\$ 145,298</u>	<u>\$ 100,082</u>	<u>\$ -</u>	<u>\$ 24,970</u>	<u>\$ 363,333</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2016 (Page 2 of 5)
(With Comparative Actual Amounts for June 30, 2015)

	Agricultural Extension	Museum	Building Department	County Owned Building	Mining Maps
<u>ASSETS</u>					
Pooled cash and investments	\$ 118,022	\$ 16,523	\$ 169,505	\$ 540,735	\$ 144,559
Interest receivable	105	11	152	685	132
Taxes receivable	2,631	1,857	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	2,185	-
Due from other funds	-	-	-	201,483	-
Prepaid expense	-	-	-	-	-
Note receivable, net	-	-	-	-	-
Total assets	<u>\$ 120,758</u>	<u>\$ 18,391</u>	<u>\$ 169,657</u>	<u>\$ 745,088</u>	<u>\$ 144,691</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 33,185	\$ 2	\$ 104,286	\$ 5,876	\$ 2,975
Accrued payroll and benefits	17,053	5,840	7,326	681	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>50,238</u>	<u>5,842</u>	<u>111,612</u>	<u>6,557</u>	<u>2,975</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>2,214</u>	<u>1,544</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>					
Restricted for:					
General government	-	-	-	-	141,716
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	11,005	-	-	-
Community support	68,306	-	-	-	-
Committed for:					
General government	-	-	58,045	738,531	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>68,306</u>	<u>11,005</u>	<u>58,045</u>	<u>738,531</u>	<u>141,716</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 120,758</u>	<u>\$ 18,391</u>	<u>\$ 169,657</u>	<u>\$ 745,088</u>	<u>\$ 144,691</u>

Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	Public Safety Sales Tax Distribution
\$ 18,449	\$ 155,739	\$ 885	\$ 377,911	\$ 47,382	\$ 235,564	\$ 104,737	\$ 71,367	\$ -
50	144	-	349	51	217	71	66	-
-	-	-	-	7,341	1,181	18,747	-	-
36,748	-	-	-	-	-	-	-	476,310
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 55,247</u>	<u>\$ 155,883</u>	<u>\$ 885</u>	<u>\$ 378,260</u>	<u>\$ 54,774</u>	<u>\$ 236,962</u>	<u>\$ 123,555</u>	<u>\$ 71,433</u>	<u>\$ 476,310</u>
\$ 46,726	\$ 15	\$ -	\$ 1,598	\$ 12,366	\$ 18,827	\$ 55,440	\$ 300	\$ -
-	-	-	-	-	-	26,749	-	-
-	-	-	-	-	-	-	-	425,630
-	-	-	-	-	-	-	-	50,680
-	-	-	-	-	-	-	-	-
<u>46,726</u>	<u>15</u>	<u>-</u>	<u>1,598</u>	<u>12,366</u>	<u>18,827</u>	<u>82,189</u>	<u>300</u>	<u>476,310</u>
-	-	-	-	-	981	15,728	-	-
-	155,868	885	376,662	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	217,154	25,638	71,133	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,521	-	-	-	42,408	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>8,521</u>	<u>155,868</u>	<u>885</u>	<u>376,662</u>	<u>42,408</u>	<u>217,154</u>	<u>25,638</u>	<u>71,133</u>	<u>-</u>
<u>\$ 55,247</u>	<u>\$ 155,883</u>	<u>\$ 885</u>	<u>\$ 378,260</u>	<u>\$ 54,774</u>	<u>\$ 236,962</u>	<u>\$ 123,555</u>	<u>\$ 71,433</u>	<u>\$ 476,310</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2016 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2015)

	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement
<u>ASSETS</u>						
Pooled cash and investments	\$ 69,457	\$ 83,783	\$ 608,236	\$ 402,108	\$ 366,112	\$ 384,518
Interest receivable	79	72	562	372	338	355
Taxes receivable	-	-	-	-	-	-
Due from other governments	2,524	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Due from other funds	8,597	8,597	-	-	-	-
Prepaid expense	-	-	-	-	-	3,211
Note receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 80,657</u>	<u>\$ 92,452</u>	<u>\$ 608,798</u>	<u>\$ 402,480</u>	<u>\$ 366,450</u>	<u>\$ 388,084</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 6,236	\$ -	\$ 6,094	\$ 1,296	\$ 23,941	\$ 884
Accrued payroll and benefits	26,586	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>32,822</u>	<u>-</u>	<u>6,094</u>	<u>1,296</u>	<u>23,941</u>	<u>884</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - taxes	-	-	-	-	-	-
<u>FUND BALANCE</u>						
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	602,704	401,184	342,509	387,200
Public safety	47,835	92,452	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community support	-	-	-	-	-	-
Committed for:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>47,835</u>	<u>92,452</u>	<u>602,704</u>	<u>401,184</u>	<u>342,509</u>	<u>387,200</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 80,657</u>	<u>\$ 92,452</u>	<u>\$ 608,798</u>	<u>\$ 402,480</u>	<u>\$ 366,450</u>	<u>\$ 388,084</u>

Drug Court Proceeds	Law Library	District Court Technology	Renewable Energy	Water District	Smoky Valley Television District	Beatty Town	Beatty Room Tax	Beatty Town Public Safety Sales Tax Sheriff
\$ 432,196	\$ 69,727	\$ 302	\$ 21,919	\$ 337,124	\$ 48,168	\$ 1,963,467	\$ 121,237	\$ 57,012
397	-	-	20	307	44	1,852	117	50
-	-	-	-	-	-	630	7,113	-
-	-	-	-	-	-	75,384	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5,144
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 432,593</u>	<u>\$ 69,727</u>	<u>\$ 302</u>	<u>\$ 21,939</u>	<u>\$ 337,431</u>	<u>\$ 48,212</u>	<u>\$ 2,041,333</u>	<u>\$ 128,467</u>	<u>\$ 62,206</u>
\$ 66,748	\$ -	\$ -	\$ -	\$ 9,505	\$ -	\$ 10,813	\$ 529	\$ -
2,583	-	-	-	5,652	-	8,333	2,038	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>69,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,157</u>	<u>-</u>	<u>19,146</u>	<u>2,567</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>568</u>	<u>-</u>	<u>-</u>
-	-	-	-	322,274	-	2,021,619	-	-
363,262	69,727	302	-	-	-	-	-	-
-	-	-	-	-	-	-	-	62,206
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	48,212	-	125,900	-
-	-	-	-	-	-	-	-	-
-	-	-	21,939	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>363,262</u>	<u>69,727</u>	<u>302</u>	<u>21,939</u>	<u>322,274</u>	<u>48,212</u>	<u>2,021,619</u>	<u>125,900</u>	<u>62,206</u>
<u>\$ 432,593</u>	<u>\$ 69,727</u>	<u>\$ 302</u>	<u>\$ 21,939</u>	<u>\$ 337,431</u>	<u>\$ 48,212</u>	<u>\$ 2,041,333</u>	<u>\$ 128,467</u>	<u>\$ 62,206</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2016 (Page 4 of 5)
(With Comparative Actual Amounts for June 30, 2015)

	Beatty Town		Gabbs Town		Gabbs Town	
	Public Safety		Public Safety		Public Safety	
	Sales Tax	Gabbs	Sales Tax	Sales Tax	Manhattan	
	Fire	Town	Sheriff	Fire	Town	
<u>ASSETS</u>						
Pooled cash and investments	\$ 57,013	\$ 343,512	\$ 17,994	\$ 17,993	\$ 92,765	
Interest receivable	50	336	17	17	85	
Taxes receivable	-	471	-	-	211	
Due from other governments	-	18,121	-	-	1,002	
Accounts receivable	-	-	-	-	-	
Due from others	-	-	-	-	-	
Due from other funds	5,144	-	1,381	1,381	-	
Prepaid expense	-	-	-	-	-	
Note receivable, net	-	-	-	-	-	
Total assets	<u>\$ 62,207</u>	<u>\$ 362,440</u>	<u>\$ 19,392</u>	<u>\$ 19,391</u>	<u>\$ 94,063</u>	
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ 2,125	\$ -	\$ -	\$ 246	
Accrued payroll and benefits	-	3,435	-	-	-	
Due to other funds	-	-	-	-	-	
Due to other governments	-	-	-	-	-	
Unearned revenue	-	-	-	-	-	
Total liabilities	<u>-</u>	<u>5,560</u>	<u>-</u>	<u>-</u>	<u>246</u>	
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - taxes	<u>-</u>	<u>460</u>	<u>-</u>	<u>-</u>	<u>205</u>	
<u>FUND BALANCE</u>						
Restricted for:						
General government	-	356,420	-	-	93,612	
Judicial	-	-	-	-	-	
Public safety	62,207	-	19,392	19,391	-	
Public works	-	-	-	-	-	
Health	-	-	-	-	-	
Welfare	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	
Community support	-	-	-	-	-	
Committed for:						
General government	-	-	-	-	-	
Public works	-	-	-	-	-	
Health	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Unassigned	-	-	-	-	-	
Total fund balance	<u>62,207</u>	<u>356,420</u>	<u>19,392</u>	<u>19,391</u>	<u>93,612</u>	
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 62,207</u>	<u>\$ 362,440</u>	<u>\$ 19,392</u>	<u>\$ 19,391</u>	<u>\$ 94,063</u>	

Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump Room Tax	Pahrump 1/10 Fairgrounds Room Tax
\$ 6,786	\$ 6,785	\$ 5,297,843	\$ 153,066	\$ 375,372	\$ 270,765	\$ 49,347	\$ 1,336,651
6	6	4,926	174	328	252	65	1,252
-	-	89,296	-	-	3,018	3,743	5,989
-	-	144,930	35,325	-	11,499	16,426	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
667	667	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 7,459</u>	<u>\$ 7,458</u>	<u>\$ 5,536,995</u>	<u>\$ 188,565</u>	<u>\$ 375,700</u>	<u>\$ 285,534</u>	<u>\$ 69,581</u>	<u>\$ 1,343,892</u>
\$ -	\$ -	\$ 142,312	\$ 188,565	\$ -	\$ 6,539	\$ 9,498	\$ 2,685
-	-	166,446	-	4,101	13,739	-	771
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,500	-	-
-	-	308,758	188,565	4,101	21,778	9,498	3,456
-	-	74,721	-	-	2,526	-	-
-	-	5,153,516	-	-	-	-	-
-	-	-	-	-	-	-	-
7,459	7,458	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	261,230	-	-
-	-	-	-	-	-	60,083	1,340,436
-	-	-	-	371,599	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,459</u>	<u>7,458</u>	<u>5,153,516</u>	<u>-</u>	<u>371,599</u>	<u>261,230</u>	<u>60,083</u>	<u>1,340,436</u>
<u>\$ 7,459</u>	<u>\$ 7,458</u>	<u>\$ 5,536,995</u>	<u>\$ 188,565</u>	<u>\$ 375,700</u>	<u>\$ 285,534</u>	<u>\$ 69,581</u>	<u>\$ 1,343,892</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2016 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2015)

	Pahrump 2/10					
	Pahrump 3/10 Tourism Room Tax	Economic Development Room Tax	Pahrump 1/10 Parks Room Tax	Pahrump 1/10 Arena Room Tax	Pahrump 2/10 Airport Room Tax	Pahrump Airport Grant
<u>ASSETS</u>						
Pooled cash and investments	\$ 164,716	\$ 283,039	\$ 346,352	\$ 398,960	\$ 584,608	\$ -
Interest receivable	168	267	323	377	551	-
Taxes receivable	17,970	5,990	2,995	2,995	11,980	-
Due from other governments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-
Note receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 182,854</u>	<u>\$ 289,296</u>	<u>\$ 349,670</u>	<u>\$ 402,332</u>	<u>\$ 597,139</u>	<u>\$ -</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 15,339	\$ 607	\$ 11,806	\$ -	\$ -	\$ -
Accrued payroll and benefits	4,289	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>19,628</u>	<u>607</u>	<u>11,806</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - taxes	-	-	-	-	-	-
<u>FUND BALANCE</u>						
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	337,864	402,332	-	-
Community support	163,226	288,689	-	-	597,139	-
Committed for:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>163,226</u>	<u>288,689</u>	<u>337,864</u>	<u>402,332</u>	<u>597,139</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 182,854</u>	<u>\$ 289,296</u>	<u>\$ 349,670</u>	<u>\$ 402,332</u>	<u>\$ 597,139</u>	<u>\$ -</u>

Pahrump Fall Festival	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town	Pahrump Town	Totals	
					Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire		
\$ 22,583	\$ 130,471	\$ 167,878	\$ 328,637	\$ 533,709	\$ 936,692	\$ 1,986,588	\$ 30,412,702	\$ 39,635,338
21	126	155	303	493	1,379	1,710	29,232	74,461
-	-	-	-	-	-	-	214,309	229,996
-	-	-	-	-	-	-	1,787,210	1,716,270
-	-	-	-	-	-	-	250,331	589,025
-	-	-	-	-	-	-	2,185	4,155
-	-	-	-	-	197,026	197,026	627,113	640,224
-	-	-	-	-	-	-	4,816	-
-	-	-	-	-	-	-	-	727,883
<u>\$ 22,604</u>	<u>\$ 130,597</u>	<u>\$ 168,033</u>	<u>\$ 328,940</u>	<u>\$ 534,202</u>	<u>\$ 1,135,097</u>	<u>\$ 2,185,324</u>	<u>\$ 33,327,898</u>	<u>\$ 43,617,352</u>
\$ -	\$ 195	\$ -	\$ 4,822	\$ -	\$ -	\$ -	\$ 969,287	\$ 1,207,743
-	88	-	-	-	-	-	372,691	393,224
-	-	-	-	-	-	-	627,113	640,224
-	-	-	-	-	-	-	50,680	47,451
-	-	-	-	-	-	-	268,446	642,790
-	283	-	4,822	-	-	-	2,288,217	2,931,432
-	-	-	-	-	-	-	124,086	145,397
-	-	-	-	-	-	-	8,622,572	7,422,867
-	-	-	-	-	-	-	2,166,888	1,952,941
-	-	-	-	534,202	1,135,097	2,185,324	4,492,175	3,041,065
-	-	-	-	-	-	-	9,345,688	8,116,729
-	-	-	-	-	-	-	92,131	18,936
-	-	-	-	-	-	-	473,042	221,790
-	-	-	324,118	-	-	-	1,510,661	1,481,345
-	-	-	-	-	-	-	2,568,808	2,340,822
-	-	-	-	-	-	-	1,214,734	5,424,464
-	-	-	-	-	-	-	14,095	20,884
-	130,314	168,033	-	-	-	-	392,197	1,044,229
22,604	-	-	-	-	-	-	22,604	22,187
-	-	-	-	-	-	-	-	9,432,362
-	-	-	-	-	-	-	-	(98)
<u>22,604</u>	<u>130,314</u>	<u>168,033</u>	<u>324,118</u>	<u>534,202</u>	<u>1,135,097</u>	<u>2,185,324</u>	<u>30,915,595</u>	<u>40,540,523</u>
<u>\$ 22,604</u>	<u>\$ 130,597</u>	<u>\$ 168,033</u>	<u>\$ 328,940</u>	<u>\$ 534,202</u>	<u>\$ 1,135,097</u>	<u>\$ 2,185,324</u>	<u>\$ 33,327,898</u>	<u>\$ 43,617,352</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2016 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement	Impact Fees
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	190,514	276,604
Intergovernmental	1,567,451	2,984	1,315,089	939	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	8,096	526	47,337	18,352	68,479	23,523
Total revenues	<u>1,575,547</u>	<u>3,510</u>	<u>1,362,426</u>	<u>19,291</u>	<u>258,993</u>	<u>300,127</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	40,160
Public works	41,864	-	234,975	25,991	8,614	-
Health	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community support	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total expenditures	<u>41,864</u>	<u>-</u>	<u>234,975</u>	<u>25,991</u>	<u>8,614</u>	<u>40,160</u>
Excess (deficiency) of revenues over expenditures	<u>1,533,683</u>	<u>3,510</u>	<u>1,127,451</u>	<u>(6,700)</u>	<u>250,379</u>	<u>259,967</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(838,048)	(526)	(1,114,000)	(89)	-	-
Total other financing sources (uses)	<u>(838,048)</u>	<u>(526)</u>	<u>(1,114,000)</u>	<u>(89)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	695,635	2,984	13,451	(6,789)	250,379	259,967
Fund balance:						
Beginning of year	<u>287,987</u>	<u>32,291</u>	<u>2,652,699</u>	<u>20,884</u>	<u>3,847,271</u>	<u>1,308,251</u>
End of year	<u>\$ 983,622</u>	<u>\$ 35,275</u>	<u>\$ 2,666,150</u>	<u>\$ 14,095</u>	<u>\$ 4,097,650</u>	<u>\$ 1,568,218</u>

Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	PETT Health Fund	Special Projects	PETT Emergency Fund	Education Endowment Fund	Grants
\$ -	\$ 936,223	\$ 237,842	\$ 226,378	\$ -	\$ -	\$ -	\$ -	\$ -
85,000	-	-	-	-	-	-	-	-
-	186	47	25	-	-	-	-	2,653,443
444,002	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
568	11,873	-	890	-	1,493	21,963	187,410	-
529,570	948,282	237,889	227,293	-	1,493	21,963	187,410	2,653,443
-	-	-	-	-	515,608	50,000	-	366,400
-	-	-	-	-	-	-	-	50,430
-	-	-	-	-	-	-	-	1,629,257
-	-	-	-	-	-	-	-	104,541
435,827	-	-	154,098	5,355	-	-	-	-
-	-	-	-	-	-	-	-	-
-	601,959	255,460	-	-	-	-	-	498,161
-	-	-	-	-	-	-	-	4,654
-	-	-	-	-	-	-	-	-
-	-	77,500	-	-	-	-	54,855	-
435,827	601,959	332,960	154,098	5,355	515,608	50,000	54,855	2,653,443
93,743	346,323	(95,071)	73,195	(5,355)	(514,115)	(28,037)	132,555	-
-	-	200,000	-	-	436,000	-	-	-
-	(200,000)	-	-	(752,441)	-	(4,098,635)	(9,564,917)	-
-	(200,000)	200,000	-	(752,441)	436,000	(4,098,635)	(9,564,917)	-
93,743	146,323	104,929	73,195	(757,796)	(78,115)	(4,126,672)	(9,432,362)	-
107	185,365	36,425	18,936	757,796	102,735	4,126,672	9,432,362	-
\$ 93,850	\$ 331,688	\$ 141,354	\$ 92,131	\$ -	\$ 24,620	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2016 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Agricultural Extension	Museum	Building Department	County Owned Building	Mining Maps
Revenues:					
Taxes	\$ 118,809	\$ 93,400	\$ -	\$ -	\$ -
Licenses and permits	-	-	639,464	-	-
Intergovernmental	23	18	-	-	-
Charges for services	-	-	-	-	37,013
Fines and forfeitures	-	-	-	-	-
Miscellaneous	2,050	1,098	4,005	301,904	2,119
Total revenues	<u>120,882</u>	<u>94,516</u>	<u>643,469</u>	<u>301,904</u>	<u>39,132</u>
Expenditures:					
Current:					
General government	-	-	741,197	262,343	27,677
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	175,387	-	-	-
Community support	129,581	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>129,581</u>	<u>175,387</u>	<u>741,197</u>	<u>262,343</u>	<u>27,677</u>
Excess (deficiency) of revenues over expenditures	<u>(8,699)</u>	<u>(80,871)</u>	<u>(97,728)</u>	<u>39,561</u>	<u>11,455</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(1,098)	(3,943)	(11,896)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,098)</u>	<u>(3,943)</u>	<u>(11,896)</u>	<u>-</u>
Net change in fund balance	(8,699)	(81,969)	(101,671)	27,665	11,455
Fund balance:					
Beginning of year	<u>77,005</u>	<u>92,974</u>	<u>159,716</u>	<u>710,866</u>	<u>130,261</u>
End of year	<u>\$ 68,306</u>	<u>\$ 11,005</u>	<u>\$ 58,045</u>	<u>\$ 738,531</u>	<u>\$ 141,716</u>

Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	Public Safety Sales Tax Distribution
\$ -	\$ -	\$ -	\$ -	\$ 102,615	\$ 191,483	\$ 956,316	\$ -	\$ -
-	-	-	-	-	-	-	-	-
322,361	-	-	-	-	12	37,267	-	2,631,488
-	232,178	395	48,492	-	-	-	-	-
-	-	-	-	-	-	20,749	2,700	-
802	33	9	6,231	947	3,469	4,897	1,366	-
<u>323,163</u>	<u>232,211</u>	<u>404</u>	<u>54,723</u>	<u>103,562</u>	<u>194,964</u>	<u>1,019,229</u>	<u>4,066</u>	<u>2,631,488</u>
-	226,353	-	22,277	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	180,199	1,107,810	23,805	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
338,216	-	-	-	61,498	-	-	-	-
-	-	-	-	71,500	-	90,775	-	280,770
<u>338,216</u>	<u>226,353</u>	<u>-</u>	<u>22,277</u>	<u>132,998</u>	<u>180,199</u>	<u>1,198,585</u>	<u>23,805</u>	<u>280,770</u>
<u>(15,053)</u>	<u>5,858</u>	<u>404</u>	<u>32,446</u>	<u>(29,436)</u>	<u>14,765</u>	<u>(179,356)</u>	<u>(19,739)</u>	<u>2,350,718</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	(947)	(3,469)	(3,217)	-	(2,350,718)
-	-	-	-	(947)	(3,469)	(3,217)	-	(2,350,718)
(15,053)	5,858	404	32,446	(30,383)	11,296	(182,573)	(19,739)	-
<u>23,574</u>	<u>150,010</u>	<u>481</u>	<u>344,216</u>	<u>72,791</u>	<u>205,858</u>	<u>208,211</u>	<u>90,872</u>	<u>-</u>
<u>\$ 8,521</u>	<u>\$ 155,868</u>	<u>\$ 885</u>	<u>\$ 376,662</u>	<u>\$ 42,408</u>	<u>\$ 217,154</u>	<u>\$ 25,638</u>	<u>\$ 71,133</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended June 30, 2016 (Page 3 of 5)

(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	69,140	-	-	-	-	-	174,473
Charges for services	-	-	174,578	71,203	124,614	95,477	123,865
Fines and forfeitures	-	-	-	-	-	-	-
Miscellaneous	1,051	954	8,518	6,440	5,737	5,969	8,075
Total revenues	<u>70,191</u>	<u>954</u>	<u>183,096</u>	<u>77,643</u>	<u>130,351</u>	<u>101,446</u>	<u>306,413</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judicial	-	-	73,075	49,754	81,955	23,653	349,914
Public safety	754,036	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-
Intergovernmental	107,618	-	-	-	-	-	-
Total expenditures	<u>861,654</u>	<u>-</u>	<u>73,075</u>	<u>49,754</u>	<u>81,955</u>	<u>23,653</u>	<u>349,914</u>
Excess (deficiency) of revenues over expenditures	<u>(791,463)</u>	<u>954</u>	<u>110,021</u>	<u>27,889</u>	<u>48,396</u>	<u>77,793</u>	<u>(43,501)</u>
Other financing sources (uses):							
Operating transfers in	794,894	47,094	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>(8,518)</u>	<u>(6,440)</u>	<u>(5,737)</u>	<u>-</u>	<u>(8,075)</u>
Total other financing sources (uses)	<u>794,894</u>	<u>47,094</u>	<u>(8,518)</u>	<u>(6,440)</u>	<u>(5,737)</u>	<u>-</u>	<u>(8,075)</u>
Net change in fund balance	3,431	48,048	101,503	21,449	42,659	77,793	(51,576)
Fund balance:							
Beginning of year	<u>44,404</u>	<u>44,404</u>	<u>501,201</u>	<u>379,735</u>	<u>299,850</u>	<u>309,407</u>	<u>414,838</u>
End of year	<u>\$ 47,835</u>	<u>\$ 92,452</u>	<u>\$ 602,704</u>	<u>\$ 401,184</u>	<u>\$ 342,509</u>	<u>\$ 387,200</u>	<u>\$ 363,262</u>

							Beatty Town
Law	District	Renewable	Water	Smoky Valley		Beatty	Public Safety
Library	Court	Energy	District	Television	Beatty Town	Room	Sales Tax
	Technology			District		Tax	Sheriff
\$ -	\$ -	\$ -	\$ 278,736	\$ -	\$ 30,534	\$ 97,501	\$ -
-	-	-	-	-	18,350	-	-
-	-	216	-	56,074	416,856	-	-
20,940	400	-	-	569	2,232	-	-
-	-	-	-	-	17,943	-	-
877	-	291	9,512	937	34,580	1,985	667
<u>21,817</u>	<u>400</u>	<u>507</u>	<u>288,248</u>	<u>57,580</u>	<u>520,495</u>	<u>99,486</u>	<u>667</u>
-	-	-	352,431	-	183,018	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	154,359	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,723	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	33,262	3,025	70,054	-
-	-	-	-	-	19,575	11,540	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>352,431</u>	<u>33,262</u>	<u>362,700</u>	<u>81,594</u>	<u>-</u>
<u>21,817</u>	<u>400</u>	<u>507</u>	<u>(64,183)</u>	<u>24,318</u>	<u>157,795</u>	<u>17,892</u>	<u>667</u>
-	-	-	-	-	-	-	28,222
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,222</u>
21,817	400	507	(64,183)	24,318	157,795	17,892	28,889
<u>47,910</u>	<u>(98)</u>	<u>21,432</u>	<u>386,457</u>	<u>23,894</u>	<u>1,863,824</u>	<u>108,008</u>	<u>33,317</u>
<u>\$ 69,727</u>	<u>\$ 302</u>	<u>\$ 21,939</u>	<u>\$ 322,274</u>	<u>\$ 48,212</u>	<u>\$ 2,021,619</u>	<u>\$ 125,900</u>	<u>\$ 62,206</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2016 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Beatty Town Public Safety Sales Tax Fire		Gabbs Town	Gabbs Town Public Safety Sales Tax Sheriff		Gabbs Town Public Safety Sales Tax Fire	Manhattan Town
Revenues:							
Taxes	\$	-	\$ 40,879	\$	-	\$ -	\$ 7,436
Licenses and permits		-	2,144		-	-	1,210
Intergovernmental		-	100,721		-	-	5,542
Charges for services		-	41,583		-	-	-
Fines and forfeitures		-	-		-	-	-
Miscellaneous		667	6,040		222	222	1,409
Total revenues		667	191,367		222	222	15,597
Expenditures:							
Current:							
General government		-	84,913		-	-	-
Judicial		-	-		-	-	-
Public safety		-	-		-	-	384
Public works		-	25,690		-	-	-
Health		-	-		-	-	-
Sanitation		-	29,395		-	-	-
Welfare		-	-		-	-	-
Culture and recreation		-	8,805		-	-	2,935
Community support		-	-		-	-	-
Intergovernmental		-	-		-	-	-
Total expenditures		-	148,803		-	-	3,319
Excess (deficiency) of revenues over expenditures		667	42,564		222	222	12,278
Other financing sources (uses):							
Operating transfers in		28,222	-		7,092	7,092	-
Operating transfers out		-	-		-	-	-
Total other financing sources (uses)		28,222	-		7,092	7,092	-
Net change in fund balance		28,889	42,564		7,314	7,314	12,278
Fund balance:							
Beginning of year		33,318	313,856		12,078	12,077	81,334
End of year	\$	62,207	\$ 356,420	\$	19,392	\$ 19,391	\$ 93,612

Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
\$ -	\$ -	\$ 3,104,445	\$ -	\$ -	\$ 105,504	\$ 50,242	\$ 80,453
-	-	372,438	-	147,315	-	-	143,000
-	-	807,788	205,555	-	64,098	47,326	-
-	-	26,210	-	-	7,589	-	-
-	-	2,225	-	-	-	-	-
73	73	143,668	3,095	5,270	6,593	158	21,250
73	73	4,456,774	208,650	152,585	183,784	97,726	244,703
-	-	1,872,849	-	84,029	-	-	-
-	-	-	-	-	-	-	-
-	-	1,545,829	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	37,008	-	-	164,274	-	-
-	-	-	-	-	-	120,871	54,192
-	-	-	-	-	-	-	-
-	-	3,455,686	-	84,029	164,274	120,871	54,192
73	73	1,001,088	208,650	68,556	19,510	(23,145)	190,511
3,850	3,850	-	-	-	-	-	-
-	-	-	(208,650)	-	-	-	-
3,850	3,850	-	(208,650)	-	-	-	-
3,923	3,923	1,001,088	-	68,556	19,510	(23,145)	190,511
3,536	3,535	4,152,428	-	303,043	241,720	83,228	1,149,925
\$ 7,459	\$ 7,458	\$ 5,153,516	\$ -	\$ 371,599	\$ 261,230	\$ 60,083	\$ 1,340,436

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2016 (Page 5 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Pahrump 2/10					
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump
	Tourism	Development	Parks	Arena	Airport	Airport
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax	Grant
Revenues:						
Taxes	\$ 241,163	\$ 80,388	\$ 40,194	\$ 40,194	\$ 160,710	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	46,822
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	3,691	29,294	5,780	6,634	8,533	-
Total revenues	<u>244,854</u>	<u>109,682</u>	<u>45,974</u>	<u>46,828</u>	<u>169,243</u>	<u>46,822</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	46,822
Health	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	32,762	14,047	-	-
Community support	385,148	23,479	-	-	397	-
Intergovernmental	-	-	-	-	-	-
Total expenditures	<u>385,148</u>	<u>23,479</u>	<u>32,762</u>	<u>14,047</u>	<u>397</u>	<u>46,822</u>
Excess (deficiency) of revenues over expenditures	<u>(140,294)</u>	<u>86,203</u>	<u>13,212</u>	<u>32,781</u>	<u>168,846</u>	<u>-</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(140,294)	86,203	13,212	32,781	168,846	-
Fund balance:						
Beginning of year	<u>303,520</u>	<u>202,486</u>	<u>324,652</u>	<u>369,551</u>	<u>428,293</u>	<u>-</u>
End of year	<u>\$ 163,226</u>	<u>\$ 288,689</u>	<u>\$ 337,864</u>	<u>\$ 402,332</u>	<u>\$ 597,139</u>	<u>\$ -</u>

Pahrump Fall Festival	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fees	Pahrump Fire Impact Fees	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals 2016	2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,221,445	\$ 7,579,051
-	-	-	17,146	36,877	-	-	1,930,062	1,238,797
-	-	-	-	-	-	-	10,525,944	10,385,097
-	15,605	7,686	-	-	-	-	1,474,631	1,571,966
-	-	-	-	-	-	-	43,617	84,094
<u>417</u>	<u>2,993</u>	<u>2,824</u>	<u>5,610</u>	<u>8,637</u>	<u>18,291</u>	<u>22,731</u>	<u>1,109,208</u>	<u>588,865</u>
<u>417</u>	<u>18,598</u>	<u>10,510</u>	<u>22,756</u>	<u>45,514</u>	<u>18,291</u>	<u>22,731</u>	<u>22,304,907</u>	<u>21,447,870</u>
-	-	-	-	-	-	-	4,789,095	4,057,371
-	-	-	-	-	-	-	628,781	525,457
-	-	-	-	-	-	-	5,435,839	5,404,052
-	-	-	-	-	-	-	488,497	3,433,946
-	17,087	-	-	-	-	-	615,090	2,556,019
-	-	-	-	-	-	-	29,395	18,065
-	-	-	-	-	-	-	1,355,580	1,609,139
-	-	-	19,184	-	-	-	565,397	811,132
-	-	-	-	-	-	-	1,144,497	1,070,964
-	-	-	-	-	-	-	683,018	696,157
<u>-</u>	<u>17,087</u>	<u>-</u>	<u>19,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,735,189</u>	<u>20,182,302</u>
<u>417</u>	<u>1,511</u>	<u>10,510</u>	<u>3,572</u>	<u>45,514</u>	<u>18,291</u>	<u>22,731</u>	<u>6,569,718</u>	<u>1,265,568</u>
-	-	-	-	-	1,089,101	1,089,101	3,734,518	3,592,760
-	-	-	-	-	(747,800)	-	(19,929,164)	(8,286,405)
-	-	-	-	-	341,301	1,089,101	(16,194,646)	(4,693,645)
417	1,511	10,510	3,572	45,514	359,592	1,111,832	(9,624,928)	(3,428,077)
<u>22,187</u>	<u>128,803</u>	<u>157,523</u>	<u>320,546</u>	<u>488,688</u>	<u>775,505</u>	<u>1,073,492</u>	<u>40,540,523</u>	<u>43,968,600</u>
<u>\$ 22,604</u>	<u>\$ 130,314</u>	<u>\$ 168,033</u>	<u>\$ 324,118</u>	<u>\$ 534,202</u>	<u>\$ 1,135,097</u>	<u>\$ 2,185,324</u>	<u>\$ 30,915,595</u>	<u>\$ 40,540,523</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 623,075	\$ 129,744
Interest receivable	912	870
Due from other governments	<u>371,084</u>	<u>157,373</u>
Total assets	<u>\$ 995,071</u>	<u>\$ 287,987</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 11,339	\$ -
Accrued payroll and benefits	<u>110</u>	<u>-</u>
Total liabilities	11,449	-
<u>FUND BALANCE</u>		
Restricted for public works	<u>983,622</u>	<u>287,987</u>
Total liabilities and fund balance	<u>\$ 995,071</u>	<u>\$ 287,987</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 838,048	\$ 1,567,451	\$ 729,403	\$ 887,708
Miscellaneous:				
Investment income	<u>700</u>	<u>8,096</u>	<u>7,396</u>	<u>2,774</u>
Total revenues	<u>838,748</u>	<u>1,575,547</u>	<u>736,799</u>	<u>890,482</u>
Expenditures:				
Public works:				
Salaries and wages	-	1,121	(1,121)	-
Employee benefits	-	376	(376)	-
Services and supplies	<u>1,126,735</u>	<u>40,367</u>	<u>1,086,368</u>	<u>-</u>
Total expenditures	<u>1,126,735</u>	<u>41,864</u>	<u>1,084,871</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(287,987)	1,533,683	1,821,670	890,482
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(838,048)</u>	<u>(838,048)</u>	<u>(840,822)</u>
Net change in fund balance	(287,987)	695,635	983,622	49,660
Fund balance:				
Beginning of year	<u>287,987</u>	<u>287,987</u>	<u>-</u>	<u>238,327</u>
End of year	<u>\$ -</u>	<u>\$ 983,622</u>	<u>\$ 983,622</u>	<u>\$ 287,987</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 34,535	\$ 31,935
Interest receivable	33	56
Due from other governments	<u>707</u>	<u>300</u>
 Total assets	 <u>\$ 35,275</u>	 <u>\$ 32,291</u>
 <u>FUND BALANCE</u>		
Restricted for public works	<u>\$ 35,275</u>	<u>\$ 32,291</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 1,600	\$ 2,984	\$ 1,384	\$ 1,690
Miscellaneous:				
Investment income	<u>50</u>	<u>526</u>	<u>476</u>	<u>177</u>
Total revenues	1,650	3,510	1,860	1,867
Expenditures:				
Public works:				
Services and supplies	<u>33,801</u>	<u>-</u>	<u>33,801</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(32,151)	3,510	35,661	1,867
Other financing sources (uses):				
Operating transfers out	<u>(50)</u>	<u>(526)</u>	<u>(476)</u>	<u>(177)</u>
Net change in fund balance	(32,201)	2,984	35,185	1,690
Fund balance:				
Beginning of year	<u>32,201</u>	<u>32,291</u>	<u>90</u>	<u>30,601</u>
End of year	<u>\$ -</u>	<u>\$ 35,275</u>	<u>\$ 35,275</u>	<u>\$ 32,291</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,470,445	\$ 2,423,450
Interest receivable	2,445	5,145
Due from other governments	<u>223,232</u>	<u>224,104</u>
Total assets	<u>\$ 2,696,122</u>	<u>\$ 2,652,699</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 29,972	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>2,666,150</u>	<u>2,652,699</u>
Total liabilities and fund balance	<u>\$ 2,696,122</u>	<u>\$ 2,652,699</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,114,000	\$ 1,315,089	\$ 201,089	\$ 1,222,394
Miscellaneous:				
Investment income	<u>5,000</u>	<u>47,337</u>	<u>42,337</u>	<u>16,406</u>
Total revenues	1,119,000	1,362,426	243,426	1,238,800
Expenditures:				
Public works:				
Services and supplies	<u>3,771,699</u>	<u>234,975</u>	<u>3,536,724</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,652,699)	1,127,451	3,780,150	1,238,800
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(1,114,000)</u>	<u>(1,114,000)</u>	<u>(1,030,406)</u>
Net change in fund balance	(2,652,699)	13,451	2,666,150	208,394
Fund balance:				
Beginning of year	<u>2,652,699</u>	<u>2,652,699</u>	<u>-</u>	<u>2,444,305</u>
End of year	<u>\$ -</u>	<u>\$ 2,666,150</u>	<u>\$ 2,666,150</u>	<u>\$ 2,652,699</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,295	\$ 15,498
Interest receivable	4	72
Due from other governments	<u>10,585</u>	<u>10,970</u>
Total assets	<u>\$ 14,884</u>	<u>\$ 26,540</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 789	\$ 5,234
Accrued payroll and benefits	<u>-</u>	<u>422</u>
Total liabilities	789	5,656
<u>FUND BALANCE</u>		
Committed for public works	<u>14,095</u>	<u>20,884</u>
Total liabilities and fund balance	<u>\$ 14,884</u>	<u>\$ 26,540</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 1,400	\$ 939	\$ (461)	\$ 732
Miscellaneous:				
Investment income	400	89	(311)	228
Rent	51,321	18,263	(33,058)	28,653
Total miscellaneous	51,721	18,352	(33,369)	28,881
Total revenues	53,121	19,291	(33,830)	29,613
Expenditures:				
Public Works:				
Salaries and wages	29,188	2,513	26,675	25,870
Employee benefits	10,675	239	10,436	8,625
Services and supplies	33,743	23,239	10,504	40,128
Total expenditures	73,606	25,991	47,615	74,623
Excess (deficiency) of revenues over expenditures	(20,485)	(6,700)	13,785	(45,010)
Other financing sources (uses):				
Operating transfers out	(400)	(89)	311	(228)
Net change in fund balance	(20,885)	(6,789)	14,096	(45,238)
Fund balance:				
Beginning of year	20,885	20,884	(1)	66,122
End of year	\$ -	\$ 14,095	\$ 14,095	\$ 20,884

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,094,883	\$ 3,841,528
Interest receivable	<u>3,767</u>	<u>6,851</u>
Total assets	<u>\$ 4,098,650</u>	<u>\$ 3,848,379</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,000	\$ 1,108
<u>FUND BALANCE</u>		
Restricted for public works	<u>4,097,650</u>	<u>3,847,271</u>
Total liabilities and fund balance	<u>\$ 4,098,650</u>	<u>\$ 3,848,379</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 130,000	\$ 190,514	\$ 60,514	\$ 118,606
Miscellaneous:				
Investment income	<u>25,000</u>	<u>68,479</u>	<u>43,479</u>	<u>21,846</u>
Total revenues	<u>155,000</u>	<u>258,993</u>	<u>103,993</u>	<u>140,452</u>
Expenditures:				
Public works:				
Salaries and wages	1,000	106	894	223
Employee benefits	800	36	764	65
Service and supplies	<u>4,012,579</u>	<u>8,473</u>	<u>4,004,106</u>	<u>5,410</u>
Total expenditures	<u>4,014,379</u>	<u>8,614</u>	<u>4,005,765</u>	<u>5,698</u>
Excess (deficiency) of revenues over expenditures	(3,859,379)	250,379	4,109,758	134,754
Fund balance:				
Beginning of year	<u>3,859,379</u>	<u>3,847,271</u>	<u>(12,108)</u>	<u>3,712,517</u>
End of year	<u>\$ -</u>	<u>\$ 4,097,650</u>	<u>\$ 4,097,650</u>	<u>\$ 3,847,271</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,566,772	\$ 1,303,795
Interest receivable	<u>1,446</u>	<u>4,456</u>
Total assets	<u>\$ 1,568,218</u>	<u>\$ 1,308,251</u>
<u>LIABILITIES</u>		
Accounts payable	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Restricted for public safety	5,227	11,770
Restricted for public works	<u>1,562,991</u>	<u>1,296,481</u>
Total fund balance	<u>1,568,218</u>	<u>1,308,251</u>
Total liabilities and fund balance	<u>\$ 1,568,218</u>	<u>\$ 1,308,251</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 60,000	\$ 30,982	\$ (29,018)	\$ 7,987
Parks impact fees	-	-	-	4,308
Streets impact fees	-	245,622	245,622	45,458
Fire impact fees	-	-	-	10,017
Total licenses and permits	60,000	276,604	216,604	67,770
Miscellaneous:				
Investment income	9,000	23,523	14,523	14,209
Total revenues	69,000	300,127	231,127	81,979
Expenditures:				
Public safety:				
Capital outlay	250,000	40,160	209,840	226,103
Public works:				
Capital outlay	1,045,839	-	1,045,839	1,805,601
Total expenditures	1,295,839	40,160	1,255,679	2,031,704
Excess (deficiency) of revenues over expenditures	(1,226,839)	259,967	1,486,806	(1,949,725)
Other financing sources (uses):				
Operating transfers out	(10,000)	-	10,000	(14,325)
Net change in fund balance	(1,236,839)	259,967	1,496,806	(1,964,050)
Fund balance:				
Beginning of year	1,236,839	1,308,251	71,412	3,272,301
End of year	\$ -	\$ 1,568,218	\$ 1,568,218	\$ 1,308,251

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 130,495	\$ 14,875
Interest receivable	115	42
Accounts receivable	250,331	589,025
Prepaid expense	<u>1,605</u>	<u>-</u>
Total assets	<u>\$ 382,546</u>	<u>\$ 603,942</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 76,854	\$ 66,782
Accrued payroll and benefits	27,146	9,542
Unearned revenue	<u>184,696</u>	<u>527,511</u>
Total liabilities	<u>288,696</u>	<u>603,835</u>
<u>FUND BALANCE</u>		
Committed for health	<u>93,850</u>	<u>107</u>
Total liabilities and fund balance	<u>\$ 382,546</u>	<u>\$ 603,942</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 110,000	\$ 85,000	\$ (25,000)	\$ 94,650
Charges for services:				
Ambulance fees	500,000	444,002	(55,998)	415,274
Miscellaneous:				
Investment income	2,000	358	(1,642)	-
Other	-	210	210	500
Total miscellaneous	2,000	568	(1,432)	500
Total revenues	612,000	529,570	(82,430)	510,424
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	267,030	170,269	96,761	187,185
Employee benefits	77,470	54,319	23,151	56,124
Services and supplies	267,500	211,239	56,261	201,687
Total expenditures	612,000	435,827	176,173	444,996
Net change in fund balance	-	93,743	93,743	65,428
Fund balance:				
Beginning of year	-	107	107	(65,321)
End of year	\$ -	\$ 93,850	\$ 93,850	\$ 107

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 352,435	\$ 357,947
Interest receivable	441	513
Taxes receivable	18,783	21,602
Due from other governments	<u>-</u>	<u>20,651</u>
Total assets	<u>\$ 371,659</u>	<u>\$ 400,713</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,600	\$ 177,948
Accrued payroll and benefits	<u>11,765</u>	<u>19,614</u>
Total liabilities	24,365	197,562
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	15,606	17,786
<u>FUND BALANCE</u>		
Restricted for welfare	<u>331,688</u>	<u>185,365</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 371,659</u>	<u>\$ 400,713</u>

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 796,568	\$ 851,255	\$ 54,687	\$ 831,363
Net proceeds of mines	81,305	84,968	3,663	181,108
Total taxes	<u>877,873</u>	<u>936,223</u>	<u>58,350</u>	<u>1,012,471</u>
Intergovernmental:				
Fish and wildlife	-	186	186	471
Miscellaneous:				
Investment income	-	5,293	5,293	1,638
Other	-	6,580	6,580	4,952
Total miscellaneous	-	<u>11,873</u>	<u>11,873</u>	<u>6,590</u>
Total revenues	<u>877,873</u>	<u>948,282</u>	<u>70,409</u>	<u>1,019,532</u>
Expenditures:				
Welfare:				
Salaries and wages	323,587	291,675	31,912	340,115
Employee benefits	145,828	126,110	19,718	143,462
Services and supplies:	393,823	184,174	209,649	
Medical	-	-	-	414,864
Total expenditures	<u>863,238</u>	<u>601,959</u>	<u>261,279</u>	<u>898,441</u>
Excess (deficiency) of revenues over expenditures	14,635	346,323	331,688	121,091
Other financing sources (uses):				
Operating transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>(76,195)</u>
Net change in fund balance	(185,365)	146,323	331,688	44,896
Fund balance:				
Beginning of year	<u>185,365</u>	<u>185,365</u>	<u>-</u>	<u>140,469</u>
End of year	<u>\$ -</u>	<u>\$ 331,688</u>	<u>\$ 331,688</u>	<u>\$ 185,365</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 140,556	\$ 198,147
Taxes receivable	4,742	5,469
Due from other governments	<u>-</u>	<u>4,932</u>
Total assets	<u>\$ 145,298</u>	<u>\$ 208,548</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5	\$ 167,619
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,939	4,504
<u>FUND BALANCE</u>		
Restricted for welfare	<u>141,354</u>	<u>36,425</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 145,298</u>	<u>\$ 208,548</u>

NYE COUNTY, NEVADA
NONMAJOR - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 201,638	\$ 216,334	\$ 14,696	\$ 211,576
Net proceeds of mines	<u>20,581</u>	<u>21,508</u>	<u>927</u>	<u>45,387</u>
Total taxes	222,219	237,842	15,623	256,963
Intergovernmental:				
Fish and wildlife	<u>-</u>	<u>47</u>	<u>47</u>	<u>134</u>
Total revenues	<u>222,219</u>	<u>237,889</u>	<u>15,670</u>	<u>257,097</u>
Expenditures:				
Welfare:				
Services and supplies	303,644	255,460	48,184	189,935
Intergovernmental:				
Payments to state	<u>155,000</u>	<u>77,500</u>	<u>77,500</u>	<u>134,471</u>
Total expenditures	<u>458,644</u>	<u>332,960</u>	<u>125,684</u>	<u>324,406</u>
Excess (deficiency) of revenues over expenditures	(236,425)	(95,071)	141,354	(67,309)
Other financing sources (uses):				
Operating transfer in	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>76,195</u>
Net change in fund balance	(36,425)	104,929	141,354	8,886
Fund balance:				
Beginning of year	<u>36,425</u>	<u>36,425</u>	<u>-</u>	<u>27,539</u>
End of year	<u>\$ -</u>	<u>\$ 141,354</u>	<u>\$ 141,354</u>	<u>\$ 36,425</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 93,372	\$ 38,631
Interest receivable	84	99
Taxes receivable	6,626	10,729
Due from other governments	<u>-</u>	<u>9,644</u>
Total assets	<u>\$ 100,082</u>	<u>\$ 59,103</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,168	\$ 24,867
Accrued payroll and benefits	<u>1,189</u>	<u>6,456</u>
Total liabilities	2,357	31,323
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	5,594	8,844
<u>FUND BALANCE</u>		
Restricted for health	<u>92,131</u>	<u>18,936</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 100,082</u>	<u>\$ 59,103</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	
	Budget	Actual	Positive (Negative)	2015 Actual
Revenues:				
Taxes:				
Property tax	\$ 201,277	\$ 214,772	\$ 13,495	\$ 413,758
Net proceeds of mines	<u>11,608</u>	<u>11,606</u>	<u>(2)</u>	<u>88,752</u>
Total taxes	212,885	226,378	13,493	502,510
Intergovernmental:				
Fish and wildlife	25	25	-	261
Miscellaneous:				
Investment income	<u>2,000</u>	<u>890</u>	<u>(1,110)</u>	<u>315</u>
Total revenues	<u>214,910</u>	<u>227,293</u>	<u>12,383</u>	<u>503,086</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	-	16,292	(16,292)	96,613
Employee benefits	-	4,028	(4,028)	45,961
Services and supplies	<u>233,846</u>	<u>133,778</u>	<u>100,068</u>	<u>114,483</u>
Total public health nurse	233,846	154,098	79,748	257,057
Amargosa clinic:				
Services and supplies	-	-	-	64,694
Beatty clinic:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,320</u>
Total expenditures	<u>233,846</u>	<u>154,098</u>	<u>79,748</u>	<u>546,071</u>
Excess (deficiency) of revenues over expenditures	(18,936)	73,195	92,131	(42,985)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(315)</u>
Net change in fund balance	(18,936)	73,195	92,131	(43,300)
Fund balance:				
Beginning of year	<u>18,936</u>	<u>18,936</u>	<u>-</u>	<u>62,236</u>
End of year	<u>\$ -</u>	<u>\$ 92,131</u>	<u>\$ 92,131</u>	<u>\$ 18,936</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 29,629
Interest receivable	-	1,191
Notes receivable, net	<u>-</u>	<u>727,883</u>
Total assets	<u>\$ -</u>	<u>\$ 758,703</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 907
<u>FUND BALANCE</u>		
Committed for health	<u>-</u>	<u>757,796</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 758,703</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 500	\$ -	\$ (500)	\$ 3,799
Expenditures:				
Health:				
Services and supplies	<u>5,355</u>	<u>5,355</u>	<u>-</u>	<u>1,391,744</u>
Excess (deficiency) of revenues over expenditures	(4,855)	(5,355)	(500)	(1,387,945)
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(752,941)</u>	<u>(752,441)</u>	<u>500</u>	<u>-</u>
Total other financing sources (uses)	<u>(752,941)</u>	<u>(752,441)</u>	<u>500</u>	<u>-</u>
Net change in fund balance	(757,796)	(757,796)	-	(1,387,945)
Fund balance:				
Beginning of year	<u>757,796</u>	<u>757,796</u>	<u>-</u>	<u>2,145,741</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 757,796</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 24,970	\$ 104,023
Interest receivable	<u>-</u>	<u>1,215</u>
Total assets	<u>\$ 24,970</u>	<u>\$ 105,238</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 313	\$ 2,503
Accrued payroll and benefits	<u>37</u>	<u>-</u>
Total liabilities	350	2,503
<u>FUND BALANCE</u>		
Committed for general government	<u>24,620</u>	<u>102,735</u>
Total liabilities and fund balance	<u>\$ 24,970</u>	<u>\$ 105,238</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,056	\$ 1,493	\$ 437	\$ 3,872
Other	-	-	-	2,541
Total revenues	<u>1,056</u>	<u>1,493</u>	<u>437</u>	<u>6,413</u>
Expenditures:				
Current:				
General government	1,220,505	515,608	704,897	84,850
Health	-	-	-	157,311
Total expenditures	<u>1,220,505</u>	<u>515,608</u>	<u>704,897</u>	<u>242,161</u>
Excess (deficiency) of revenues over expenditures	<u>(1,219,449)</u>	<u>(514,115)</u>	<u>705,334</u>	<u>(235,748)</u>
Other financing sources (uses):				
Operating transfers in	411,505	436,000	24,495	235,010
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>411,505</u>	<u>436,000</u>	<u>24,495</u>	<u>235,010</u>
Net change in fund balance	(807,944)	(78,115)	729,829	(738)
Fund balance:				
Beginning of year	<u>807,944</u>	<u>102,735</u>	<u>(705,209)</u>	<u>103,473</u>
End of year	<u>\$ -</u>	<u>\$ 24,620</u>	<u>\$ 24,620</u>	<u>\$ 102,735</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 4,122,228
Interest receivable	<u>-</u>	<u>4,444</u>
Total assets	<u>\$ -</u>	<u>\$ 4,126,672</u>
<u>FUND BALANCE</u>		
Committed for general government	<u>\$ -</u>	<u>\$ 4,126,672</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 30,000	\$ 21,963	\$ (8,037)	\$ 14,172
Expenditures:				
General government:				
Services and supplies	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>37,500</u>
Excess (deficiency) of revenues over expenditures	(20,000)	(28,037)	(8,037)	(23,328)
Other financing sources (uses):				
Operating transfers out	<u>(4,868,191)</u>	<u>(4,098,635)</u>	<u>769,556</u>	<u>(1,850,000)</u>
Net change in fund balance	(4,888,191)	(4,126,672)	761,519	(1,873,328)
Fund balance:				
Beginning of year	<u>4,888,191</u>	<u>4,126,672</u>	<u>(761,519)</u>	<u>6,000,000</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,126,672</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 9,415,157
Interest receivable	<u>-</u>	<u>17,205</u>
Total assets	<u><u>\$ -</u></u>	<u><u>\$ 9,432,362</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for intergovernmental	<u>-</u>	<u>9,432,362</u>
Total liabilities and fund balance	<u><u>\$ -</u></u>	<u><u>\$ 9,432,362</u></u>

NYE COUNTY, NEVADA
NONMAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 187,410	\$ 187,410	\$ -	\$ 54,855
Expenditures:				
Current:				
Intergovernmental	<u>54,855</u>	<u>54,855</u>	<u>-</u>	<u>71,958</u>
Excess (deficiency) of revenues over expenditures	132,555	132,555	-	(17,103)
Operating transfers out	<u>(9,564,917)</u>	<u>(9,564,917)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(9,432,362)	(9,432,362)	-	(17,103)
Fund balance:				
Beginning of year	<u>9,432,362</u>	<u>9,432,362</u>	<u>-</u>	<u>9,449,465</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,432,362</u>

NYE COUNTY, NEVADA
NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ -
Due from other governments	<u>363,333</u>	<u>404,194</u>
Total assets	<u>\$ 363,333</u>	<u>\$ 404,194</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 42,866	\$ 65,272
Accrued payroll and benefits	36,734	38,103
Due to other funds	201,483	241,614
Unearned revenue	<u>82,250</u>	<u>59,205</u>
Total liabilities	363,333	404,194
<u>FUND BALANCE</u>		
Restricted for general government	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 363,333</u>	<u>\$ 404,194</u>

NYE COUNTY, NEVADA
NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 2,681,400	\$ 2,653,443	\$ (27,957)	\$ 3,686,142
Expenditures:				
General government:				
Salaries and wages	33,000	32,909	91	40,324
Employee benefits	9,000	8,303	697	16,746
Services and supplies	326,766	325,188	1,578	223,973
Capital outlay	-	-	-	1,950
Total general government	368,766	366,400	2,366	282,993
Judicial:				
Salaries and wages	2,500	2,169	331	2,270
Employee benefits	1,000	706	294	706
Services and supplies	46,930	47,555	(625)	26,353
Capital outlay	-	-	-	-
Total judicial	50,430	50,430	-	29,329
Public safety:				
Salaries and wages	500,000	484,982	15,018	588,706
Employee benefits	250,000	244,290	5,710	397,849
Services and supplies	69,282	66,373	2,909	194,963
Capital outlay	835,000	833,612	1,388	155,510
Total public safety	1,654,282	1,629,257	25,025	1,337,028
Public works:				
Salaries and wages	-	-	-	7,988
Employee benefits	-	-	-	834
Services and supplies	18,646	18,646	-	1,431,577
Capital outlay	85,895	85,895	-	6,305
Total public works	104,541	104,541	-	1,446,704
Welfare:				
Salaries and wages	153,379	153,379	-	149,714
Employee benefits	80,261	80,261	-	79,828
Services and supplies	264,709	264,521	188	251,672
Capital outlay	-	-	-	39,549
Total welfare	498,349	498,161	188	520,763

NYE COUNTY, NEVADA
NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Culture and recreation:				
Salaries and wages	-	-	-	5,765
Employee benefits	-	-	-	706
Services and supplies	<u>5,032</u>	<u>4,654</u>	<u>378</u>	<u>62,854</u>
Total culture and recreation	<u>5,032</u>	<u>4,654</u>	<u>378</u>	<u>69,325</u>
 Total expenditures	 <u>2,681,400</u>	 <u>2,653,443</u>	 <u>27,957</u>	 <u>3,686,142</u>
 Excess (deficiency) of revenues over expenditures	 - -	 - -	 - -	 - -
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 End of year	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 118,022	\$ 96,110
Interest receivable	105	114
Taxes receivable	2,631	4,060
Due from other governments	<u>-</u>	<u>4,913</u>
Total assets	<u>\$ 120,758</u>	<u>\$ 105,197</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 33,185	\$ 3,418
Accrued payroll and benefits	<u>17,053</u>	<u>21,429</u>
Total liabilities	50,238	24,847
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,214	3,345
<u>FUND BALANCE</u>		
Restricted for community support	<u>68,306</u>	<u>77,005</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 120,758</u>	<u>\$ 105,197</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 99,821	\$ 108,161	\$ 8,340	\$ 157,087
Net proceeds of mines	10,189	10,648	459	33,703
Total taxes	<u>110,010</u>	<u>118,809</u>	<u>8,799</u>	<u>190,790</u>
Intergovernmental:				
Fish and wildlife	-	23	23	99
Other	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>6,250</u>
Total intergovernmental	<u>2,000</u>	<u>23</u>	<u>(1,977)</u>	<u>6,349</u>
Miscellaneous:				
Investment income	<u>300</u>	<u>2,050</u>	<u>1,750</u>	<u>364</u>
Total revenues	<u>112,310</u>	<u>120,882</u>	<u>8,572</u>	<u>197,503</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	-	595	(595)	46,964
Employee benefits	-	122	(122)	19,720
Services and supplies	<u>2,000</u>	<u>706</u>	<u>1,294</u>	<u>9,497</u>
Total Tonopah office	<u>2,000</u>	<u>1,423</u>	<u>577</u>	<u>76,181</u>
Pahrump office:				
Salaries and wages	-	5,124	(5,124)	46,372
Employee benefits	-	1,220	(1,220)	24,278
Services and supplies	<u>187,314</u>	<u>121,814</u>	<u>65,500</u>	<u>22,462</u>
Total Pahrump office	<u>187,314</u>	<u>128,158</u>	<u>59,156</u>	<u>93,112</u>
Total expenditures	<u>189,314</u>	<u>129,581</u>	<u>59,733</u>	<u>169,293</u>
Excess (deficiency) of revenues over expenditures	(77,004)	(8,699)	68,305	28,210
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(364)</u>
Net change in fund balance	(77,004)	(8,699)	68,305	27,846
Fund balance:				
Beginning of year	<u>77,004</u>	<u>77,005</u>	<u>1</u>	<u>49,159</u>
End of year	<u>\$ -</u>	<u>\$ 68,306</u>	<u>\$ 68,306</u>	<u>\$ 77,005</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,523	\$ 98,570
Interest receivable	11	239
Taxes receivable	1,857	2,403
Due from other governments	<u>-</u>	<u>2,025</u>
Total assets	<u>\$ 18,391</u>	<u>\$ 103,237</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2	\$ 1,874
Accrued payroll and benefits	<u>5,840</u>	<u>6,397</u>
Total liabilities	5,842	8,271
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,544	1,992
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>11,005</u>	<u>92,974</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 18,391</u>	<u>\$ 103,237</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 78,858	\$ 84,989	\$ 6,131	\$ 83,821
Net proceeds of mines	<u>8,049</u>	<u>8,411</u>	<u>362</u>	<u>20,202</u>
Total taxes	86,907	93,400	6,493	104,023
Intergovernmental:				
Fish and wildlife	-	18	18	77
Miscellaneous:				
Investment income	<u>700</u>	<u>1,098</u>	<u>398</u>	<u>764</u>
Total revenues	<u>87,607</u>	<u>94,516</u>	<u>6,909</u>	<u>104,864</u>
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	44,616	45,131	(515)	58,284
Employee benefits	19,815	26,699	(6,884)	27,777
Services and supplies	<u>5,000</u>	<u>4,946</u>	<u>54</u>	<u>19,585</u>
Total Tonopah museum	<u>69,431</u>	<u>76,776</u>	<u>(7,345)</u>	<u>105,646</u>
Pahrump museum:				
Salaries and wages	34,370	47,818	(13,448)	35,342
Employee benefits	6,908	8,438	(1,530)	6,258
Services and supplies	<u>71,168</u>	<u>42,355</u>	<u>28,813</u>	<u>24,271</u>
Total Pahrump museum	<u>112,446</u>	<u>98,611</u>	<u>13,835</u>	<u>65,871</u>
Total expenditures	<u>181,877</u>	<u>175,387</u>	<u>6,490</u>	<u>171,517</u>
Excess (deficiency) of revenues over expenditures	(94,270)	(80,871)	13,399	(66,653)
Other financing sources (uses):				
Operating transfer out	<u>(700)</u>	<u>(1,098)</u>	<u>(398)</u>	<u>(764)</u>
Net change in fund balance	(94,970)	(81,969)	13,001	(67,417)
Fund balance:				
Beginning of year	<u>94,970</u>	<u>92,974</u>	<u>(1,996)</u>	<u>160,391</u>
End of year	<u>\$ -</u>	<u>\$ 11,005</u>	<u>\$ 11,005</u>	<u>\$ 92,974</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 169,505	\$ 212,218
Interest receivable	<u>152</u>	<u>520</u>
Total assets	<u>\$ 169,657</u>	<u>\$ 212,738</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 104,286	\$ 50,257
Accrued payroll and benefits	<u>7,326</u>	<u>2,765</u>
Total liabilities	111,612	53,022
<u>FUND BALANCE</u>		
Committed for general government	<u>58,045</u>	<u>159,716</u>
Total liabilities and fund balance	<u>\$ 169,657</u>	<u>\$ 212,738</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Permit fees	\$ 568,111	\$ 623,614	\$ 55,503	\$ 371,538
Dust control plan fees	17,500	15,850	(1,650)	20,850
Total licenses and permits	<u>585,611</u>	<u>639,464</u>	<u>53,853</u>	<u>392,388</u>
Miscellaneous:				
Investment income	4,000	3,943	(57)	1,657
Other	-	62	62	2,520
Total miscellaneous	<u>4,000</u>	<u>4,005</u>	<u>5</u>	<u>4,177</u>
Total revenues	<u>589,611</u>	<u>643,469</u>	<u>53,858</u>	<u>396,565</u>
Expenditures:				
General government:				
Salaries and wages	146,912	215,093	(68,181)	177,582
Employee benefits	50,304	73,928	(23,624)	54,229
Services and supplies	<u>548,111</u>	<u>452,176</u>	<u>95,935</u>	<u>301,982</u>
Total expenditures	<u>745,327</u>	<u>741,197</u>	<u>4,130</u>	<u>533,793</u>
Excess (deficiency) of revenues over expenditures	(155,716)	(97,728)	57,988	(137,228)
Other financing sources (uses):				
Operating transfers out	<u>(4,000)</u>	<u>(3,943)</u>	<u>57</u>	<u>(1,657)</u>
Net change in fund balance	(159,716)	(101,671)	58,045	(138,885)
Fund balance:				
Beginning of year	<u>159,716</u>	<u>159,716</u>	<u>-</u>	<u>298,601</u>
End of year	<u>\$ -</u>	<u>\$ 58,045</u>	<u>\$ 58,045</u>	<u>\$ 159,716</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 540,735	\$ 505,269
Interest receivable	685	1,300
Due from others	2,185	2,565
Due from other funds	<u>201,483</u>	<u>241,712</u>
Total assets	<u>\$ 745,088</u>	<u>\$ 750,846</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,876	\$ 39,543
Accrued payroll and benefits	<u>681</u>	<u>437</u>
Total liabilities	6,557	39,980
<u>FUND BALANCE</u>		
Committed for general government	<u>738,531</u>	<u>710,866</u>
Total liabilities and fund balance	<u>\$ 745,088</u>	<u>\$ 750,846</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 198,000	\$ 209,854	\$ 11,854	\$ 201,016
Investment income	2,000	11,896	9,896	4,147
Other	-	80,154	80,154	-
Total revenues	<u>200,000</u>	<u>301,904</u>	<u>101,904</u>	<u>205,163</u>
Expenditures:				
General government:				
Salaries and wages	30,000	30,871	(871)	26,616
Benefits	14,000	9,829	4,171	8,090
Services and supplies	<u>899,456</u>	<u>221,643</u>	<u>677,813</u>	<u>141,298</u>
Total expenditures	<u>943,456</u>	<u>262,343</u>	<u>681,113</u>	<u>176,004</u>
Excess (deficiency) of revenues over expenditures	(743,456)	39,561	783,017	29,159
Other financing sources (uses):				
Operating transfers out	<u>(2,000)</u>	<u>(11,896)</u>	<u>(9,896)</u>	<u>(4,147)</u>
Net change in fund balance	(745,456)	27,665	773,121	25,012
Fund balance:				
Beginning of year	<u>745,456</u>	<u>710,866</u>	<u>(34,590)</u>	<u>685,854</u>
End of year	<u>\$ -</u>	<u>\$ 738,531</u>	<u>\$ 738,531</u>	<u>\$ 710,866</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 144,559	\$ 130,023
Interest receivable	<u>132</u>	<u>238</u>
Total assets	<u>\$ 144,691</u>	<u>\$ 130,261</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,975	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>141,716</u>	<u>130,261</u>
Total liabilities and fund balance	<u>\$ 144,691</u>	<u>\$ 130,261</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Map fees	\$ -	\$ 37,013	\$ 37,013	\$ 12,067
Miscellaneous:				
Investment income	<u>-</u>	<u>2,119</u>	<u>2,119</u>	<u>763</u>
Total revenue	-	39,132	39,132	12,830
Expenditures:				
General government:				
Services and supplies	<u>58,769</u>	<u>27,677</u>	<u>31,092</u>	<u>12,962</u>
Excess (deficiency) of revenues over expenditures	(58,769)	11,455	70,224	(132)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(763)</u>
Net change in fund balance	(58,769)	11,455	70,224	(895)
Fund balance:				
Beginning of year	<u>58,769</u>	<u>130,261</u>	<u>71,492</u>	<u>131,156</u>
End of year	<u>\$ -</u>	<u>\$ 141,716</u>	<u>\$ 141,716</u>	<u>\$ 130,261</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 18,449	\$ 32
Interest receivable	50	79
Due from other governments	<u>36,748</u>	<u>78,757</u>
 Total assets	 <u>\$ 55,247</u>	 <u>\$ 78,868</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 46,726	\$ 55,294
<u>FUND BALANCE</u>		
Restricted for community support	<u>8,521</u>	<u>23,574</u>
 Total liabilities and fund balance	 <u>\$ 55,247</u>	 <u>\$ 78,868</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	\$ 300,000	\$ 322,361	\$ 22,361	\$ 290,309
Miscellaneous:				
Investment income	<u>200</u>	<u>802</u>	<u>602</u>	<u>248</u>
Total revenues	300,200	323,163	22,963	290,557
Community support:				
Services and supplies	<u>419,875</u>	<u>338,216</u>	<u>81,659</u>	<u>266,846</u>
Excess (deficiency) of revenues over expenditures	(119,675)	(15,053)	104,622	23,711
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(248)</u>
Net change in fund balance	(119,675)	(15,053)	104,622	23,463
Fund balance:				
Beginning of year	<u>119,675</u>	<u>23,574</u>	<u>(96,101)</u>	<u>111</u>
End of year	<u>\$ -</u>	<u>\$ 8,521</u>	<u>\$ 8,521</u>	<u>\$ 23,574</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 155,739	\$ 148,250
Interest receivable	<u>144</u>	<u>1,817</u>
Total assets	<u>\$ 155,883</u>	<u>\$ 150,067</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 15	\$ 57
<u>FUND BALANCE</u>		
Restricted for general government	<u>155,868</u>	<u>150,010</u>
Total liabilities and fund balance	<u>\$ 155,883</u>	<u>\$ 150,067</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Charges for services:				
Technology fees	\$ 185,000	\$ 232,178	\$ 47,178	\$ 317,197
Miscellaneous:				
Investment income	<u>6,000</u>	<u>33</u>	<u>(5,967)</u>	<u>5,791</u>
Total revenues	<u>191,000</u>	<u>232,211</u>	<u>41,211</u>	<u>322,988</u>
Expenditures:				
General government:				
Services and supplies	341,010	55,884	285,126	47,981
Capital outlay	<u>-</u>	<u>170,469</u>	<u>(170,469)</u>	<u>165,061</u>
Total general government	<u>341,010</u>	<u>226,353</u>	<u>114,657</u>	<u>213,042</u>
Excess (deficiency) of revenues over expenditures	(150,010)	5,858	155,868	109,946
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>
Net change in fund balance	(150,010)	5,858	155,868	(890,054)
Fund balance:				
Beginning of year	<u>150,010</u>	<u>150,010</u>	<u>-</u>	<u>1,040,064</u>
End of year	<u>\$ -</u>	<u>\$ 155,868</u>	<u>\$ 155,868</u>	<u>\$ 150,010</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ <u>885</u>	\$ <u>481</u>
<u>FUND BALANCE</u>		
Restricted for general government	\$ <u>885</u>	\$ <u>481</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	
	Budget	Actual	Positive (Negative)	2015
Revenues:				
Charges for services:				
Technology fee	\$ 300	\$ 395	\$ 95	\$ 350
Miscellaneous:				
Investment income	<u>5</u>	<u>9</u>	<u>4</u>	<u>3</u>
Total revenues	305	404	99	353
General government:				
Services and supplies	<u>710</u>	<u>-</u>	<u>710</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(405)	404	809	353
Fund balance:				
Beginning of year	<u>405</u>	<u>481</u>	<u>76</u>	<u>128</u>
End of year	<u>\$ -</u>	<u>\$ 885</u>	<u>\$ 885</u>	<u>\$ 481</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 377,911	\$ 354,565
Interest receivable	<u>349</u>	<u>631</u>
Total assets	<u>\$ 378,260</u>	<u>\$ 355,196</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,598	\$ 10,980
<u>FUND BALANCE</u>		
Restricted for general government	<u>376,662</u>	<u>344,216</u>
Total liabilities and fund balance	<u>\$ 378,260</u>	<u>\$ 355,196</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 45,000	\$ 48,492	\$ 3,492	\$ 41,700
Miscellaneous:				
Investment income	<u>1,250</u>	<u>6,231</u>	<u>4,981</u>	<u>2,009</u>
Total revenues	<u>46,250</u>	<u>54,723</u>	<u>8,473</u>	<u>43,709</u>
Expenditures:				
General government:				
Services and supplies	398,094	22,277	375,817	28,169
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,500</u>
Total expenditures	<u>398,094</u>	<u>22,277</u>	<u>375,817</u>	<u>38,669</u>
Excess (deficiency) of revenues over expenditures	(351,844)	32,446	384,290	5,040
Fund balance:				
Beginning of year	<u>351,844</u>	<u>344,216</u>	<u>(7,628)</u>	<u>339,176</u>
End of year	<u>\$ -</u>	<u>\$ 376,662</u>	<u>\$ 376,662</u>	<u>\$ 344,216</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 47,382	\$ 71,685
Interest receivable	51	126
Taxes receivable	<u>7,341</u>	<u>8,653</u>
Total assets	<u>\$ 54,774</u>	<u>\$ 80,464</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,366	\$ 7,673
<u>FUND BALANCE</u>		
Restricted for community support	<u>42,408</u>	<u>72,791</u>
Total liabilities and fund balance	<u>\$ 54,774</u>	<u>\$ 80,464</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 90,000	\$ 102,615	\$ 12,615	\$ 91,918
Miscellaneous:				
Investment income	<u>200</u>	<u>947</u>	<u>747</u>	<u>402</u>
Total revenues	<u>90,200</u>	<u>103,562</u>	<u>13,362</u>	<u>92,320</u>
Expenditures:				
Community support:				
Service and supplies	74,526	61,498	13,028	39,297
Intergovernmental:				
Payment to state	<u>73,768</u>	<u>71,500</u>	<u>2,268</u>	<u>63,063</u>
Total expenditures	<u>148,294</u>	<u>132,998</u>	<u>15,296</u>	<u>102,360</u>
Excess (deficiency) of revenues over expenditures	(58,094)	(29,436)	28,658	(10,040)
Other financing sources (uses):				
Operating transfers out	<u>(200)</u>	<u>(947)</u>	<u>(747)</u>	<u>(402)</u>
Net change in fund balance	(58,294)	(30,383)	27,911	(10,442)
Fund balance:				
Beginning of year	<u>58,294</u>	<u>72,791</u>	<u>14,497</u>	<u>83,233</u>
End of year	<u>\$ -</u>	<u>\$ 42,408</u>	<u>\$ 42,408</u>	<u>\$ 72,791</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 235,564	\$ 214,283
Interest receivable	217	362
Taxes receivable	1,181	1,357
Due from others	<u>-</u>	<u>1,221</u>
Total assets	<u>\$ 236,962</u>	<u>\$ 217,223</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 18,827	\$ 10,245
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	981	1,120
<u>FUND BALANCE</u>		
Restricted for public safety	<u>217,154</u>	<u>205,858</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 236,962</u>	<u>\$ 217,223</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(10213)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 49,910	\$ 53,575	\$ 3,665	\$ 52,410
Net proceeds of mines	5,094	5,324	230	11,234
Phone surcharge	-	132,584	132,584	26,604
Total taxes	55,004	191,483	136,479	90,248
Intergovernmental:				
Fish and wildlife	-	12	12	33
Miscellaneous:				
Investment income	1,000	3,469	2,469	1,152
Total revenues	56,004	194,964	138,960	91,433
Expenditures:				
Public safety:				
Services and supplies	260,863	178,578	82,285	80,524
Capital outlay	-	1,621	(1,621)	-
Total expenditures	260,863	180,199	80,664	80,524
Excess (deficiency) of revenues over expenditures	(204,859)	14,765	219,624	10,909
Other financing sources (uses):				
Operating transfers out	(1,000)	(3,469)	(2,469)	(1,152)
Net change in fund balance	(205,859)	11,296	217,155	9,757
Fund balance:				
Beginning of year	205,859	205,858	(1)	196,101
End of year	\$ -	\$ 217,154	\$ 217,154	\$ 205,858

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 104,737	\$ 258,984
Interest receivable	71	218
Taxes receivable	18,747	27,211
Due from other governments	-	32,421
Due from others	<u>-</u>	<u>369</u>
 Total assets	 <u>\$ 123,555</u>	 <u>\$ 319,203</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 55,440	\$ 42,177
Accrued payroll and benefits	<u>26,749</u>	<u>46,394</u>
 Total liabilities	 82,189	 88,571
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	15,728	22,421
<u>FUND BALANCE</u>		
Restricted for public safety	<u>25,638</u>	<u>208,211</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 123,555</u>	 <u>\$ 319,203</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 809,545	\$ 869,964	\$ 60,419	\$ 1,110,496
Net proceeds of mines	<u>82,630</u>	<u>86,352</u>	<u>3,722</u>	<u>238,802</u>
Total taxes	<u>892,175</u>	<u>956,316</u>	<u>64,141</u>	<u>1,349,298</u>
Intergovernmental:				
Grants	-	-	-	41,140
Fish and wildlife	-	189	189	661
Reimbursements	<u>53,000</u>	<u>37,078</u>	<u>(15,922)</u>	<u>7,244</u>
Total intergovernmental	<u>53,000</u>	<u>37,267</u>	<u>(15,733)</u>	<u>49,045</u>
Fines and forfeitures:				
Fines	19,000	20,349	1,349	18,268
Restitution fees	<u>4,500</u>	<u>400</u>	<u>(4,100)</u>	<u>3,040</u>
Total fines and forfeitures	<u>23,500</u>	<u>20,749</u>	<u>(2,751)</u>	<u>21,308</u>
Miscellaneous:				
Investment income	1,000	3,217	2,217	696
Other	1,200	-	(1,200)	-
Truancy officer	20,200	-	(20,200)	26,729
Clerk fees	<u>1,275</u>	<u>1,680</u>	<u>405</u>	<u>637</u>
Total miscellaneous	<u>23,675</u>	<u>4,897</u>	<u>(18,778)</u>	<u>28,062</u>
Total revenues	<u>992,350</u>	<u>1,019,229</u>	<u>26,879</u>	<u>1,447,713</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	479,919	573,442	(93,523)	573,108
Employee benefits	180,412	298,404	(117,992)	307,323
Services and supplies-regular	<u>447,922</u>	<u>235,964</u>	<u>211,958</u>	<u>303,738</u>
Total public safety	<u>1,108,253</u>	<u>1,107,810</u>	<u>443</u>	<u>1,184,169</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Intergovernmental:				
Payment to state	<u>91,308</u>	<u>90,775</u>	<u>533</u>	<u>91,432</u>
 Total expenditures	<u>1,199,561</u>	<u>1,198,585</u>	<u>976</u>	<u>1,275,601</u>
 Excess (deficiency) of revenues over expenditures	(207,211)	(179,356)	27,855	172,112
Other financing sources (uses):				
Operating transfers out	<u>(1,000)</u>	<u>(3,217)</u>	<u>(2,217)</u>	<u>(696)</u>
 Net change in fund balance	(208,211)	(182,573)	25,638	171,416
Fund balance:				
Beginning of year	<u>208,211</u>	<u>208,211</u>	<u>-</u>	<u>36,795</u>
 End of year	<u>\$ -</u>	<u>\$ 25,638</u>	<u>\$ 25,638</u>	<u>\$ 208,211</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 71,367	\$ 90,753
Interest receivable	<u>66</u>	<u>119</u>
Total assets	<u>\$ 71,433</u>	<u>\$ 90,872</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 300	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>71,133</u>	<u>90,872</u>
Total liabilities and fund balance	<u>\$ 71,433</u>	<u>\$ 90,872</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Fines and forfeitures:				
Fines	\$ 30,000	\$ 2,700	\$ (27,300)	\$ 38,334
Miscellaneous:				
Investment income	<u>325</u>	<u>1,366</u>	<u>1,041</u>	<u>381</u>
Total revenues	30,325	4,066	(26,259)	38,715
Expenditures:				
Public safety:				
Services and supplies	<u>107,056</u>	<u>23,805</u>	<u>83,251</u>	<u>8,723</u>
Excess (deficiency) of revenues over expenditures	(76,731)	(19,739)	56,992	29,992
Fund balance:				
Beginning of year	<u>76,731</u>	<u>90,872</u>	<u>14,141</u>	<u>60,880</u>
End of year	<u>\$ -</u>	<u>\$ 71,133</u>	<u>\$ 71,133</u>	<u>\$ 90,872</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ -
Due from other governments	<u>476,310</u>	<u>445,963</u>
Total assets	<u>\$ 476,310</u>	<u>\$ 445,963</u>
<u>LIABILITIES</u>		
Due to other funds	\$ 425,630	\$ 398,512
Due to other governments	<u>50,680</u>	<u>47,451</u>
Total liabilities	476,310	445,963
<u>FUND BALANCE</u>		
Restricted for public safety	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 476,310</u>	<u>\$ 445,963</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Public safety tax	\$ 2,499,817	\$ 2,631,488	\$ 131,671	\$ 2,429,141
Expenditures:				
Public safety:				
Salaries and wages	787,654	-	787,654	-
Employee benefits	429,000	-	429,000	-
Services and supplies	3,610,115	-	3,610,115	-
Total public safety	4,826,769	-	4,826,769	-
Intergovernmental:				
Amargosa Town	-	82,552	(82,552)	91,313
Round Mountain Town	-	48,976	(48,976)	63,695
Tonopah Town	-	149,242	(149,242)	180,225
Total intergovernmental	-	280,770	(280,770)	335,233
Total expenses	4,826,769	280,770	4,545,999	335,233
Excess (deficiency) of revenues over expenditures	(2,326,952)	2,350,718	4,677,670	2,093,908
Other financing sources (uses):				
Operating transfers out	-	(2,350,718)	(2,350,718)	(2,701,467)
Net change in fund balance	(2,326,952)	-	2,326,952	(607,559)
Fund balance:				
Beginning of year	2,326,952	-	(2,326,952)	607,559
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 69,457	\$ 80,288
Interest receivable	79	24
Due from other governments	2,524	
Due from other funds	<u>8,597</u>	<u>8,050</u>
 Total assets	 <u>\$ 80,657</u>	 <u>\$ 88,362</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 6,236	\$ 6,236
Accrued payroll and benefits	<u>26,586</u>	<u>37,722</u>
 Total liabilities	 32,822	 43,958
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>47,835</u>	<u>44,404</u>
 Total liabilities and fund balance	 <u>\$ 80,657</u>	 <u>\$ 88,362</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Intergovernmental:				
Tonopah Town	\$ -	\$ 69,140	\$ 69,140	\$ 85,007
Miscellaneous:				
Investment income	-	1,051	1,051	76
Total revenues	-	70,191	70,191	85,083
Expenditures:				
Public safety - County:				
Salaries and wages	-	436,056	(436,056)	304,696
Employee benefits	-	291,537	(291,537)	134,041
Services and supplies	-	-	-	906
Capital outlay	-	26,443	(26,443)	130,661
Total public safety - County	-	754,036	(754,036)	570,304
Public safety - Tonopah:				
Salaries and wages	-	62,754	(62,754)	-
Employee benefits	-	44,864	(44,864)	-
Total public safety - Tonopah	-	107,618	(107,618)	-
Total expenses	-	861,654	(861,654)	570,304
Excess (deficiency) of revenues over expenditures	-	(791,463)	(791,463)	(485,221)
Other financing sources (uses):				
Operating transfers in	-	794,894	794,894	529,625
Net change in fund balance	-	3,431	3,431	44,404
Fund balance:				
Beginning of year	-	44,404	44,404	-
End of year	\$ -	\$ 47,835	\$ 47,835	\$ 44,404

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 83,783	\$ 36,331
Interest receivable	72	24
Due from other funds	<u>8,597</u>	<u>8,049</u>
 Total assets	 <u>\$ 92,452</u>	 <u>\$ 44,404</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>92,452</u>	<u>44,404</u>
 Total liabilities and fund balance	 <u>\$ 92,452</u>	 <u>\$ 44,404</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Intergovernmental:				
Tonopah Town	\$ -	\$ -	\$ -	\$ -
Miscellaneous:				
Investment income	-	954	954	76
Total revenues	-	954	954	76
Expenditures:				
Public safety:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	954	954	76
Other financing sources (uses):				
Operating transfers in	-	47,094	47,094	44,328
Net change in fund balance	-	48,048	48,048	44,404
Fund balance:				
Beginning of year	-	44,404	44,404	-
End of year	<u>\$ -</u>	<u>\$ 92,452</u>	<u>\$ 92,452</u>	<u>\$ 44,404</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 608,236	\$ 507,023
Interest receivable	<u>562</u>	<u>825</u>
Total assets	<u>\$ 608,798</u>	<u>\$ 507,848</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,094	\$ 6,647
<u>FUND BALANCE</u>		
Restricted for judicial	<u>602,704</u>	<u>501,201</u>
Total liabilities and fund balance	<u>\$ 608,798</u>	<u>\$ 507,848</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 15,000	\$ 25,187	\$ 10,187	\$ 25,868
Pahrump	55,000	75,274	20,274	60,134
Tonopah	50,000	74,117	24,117	52,013
Total charges for services	120,000	174,578	54,578	138,015
Miscellaneous:				
Investment income	900	8,518	7,618	2,631
Total revenues	120,900	183,096	62,196	140,646
Expenditures:				
Judicial:				
Services and supplies	596,237	73,075	523,162	51,023
Excess (deficiency) of revenues over expenditures	(475,337)	110,021	585,358	89,623
Other financing sources (uses):				
Operating transfers out	(900)	(8,518)	(7,618)	(2,631)
Net change in fund balance	(476,237)	101,503	577,740	86,992
Fund balance:				
Beginning of year	476,237	501,201	24,964	414,209
End of year	\$ -	\$ 602,704	\$ 602,704	\$ 501,201

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 402,108	\$ 379,589
Interest receivable	<u>372</u>	<u>641</u>
Total assets	<u>\$ 402,480</u>	<u>\$ 380,230</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,296	\$ 495
<u>FUND BALANCE</u>		
Restricted for judicial	<u>401,184</u>	<u>379,735</u>
Total liabilities and fund balance	<u>\$ 402,480</u>	<u>\$ 380,230</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 17,500	\$ 13,618	\$ (3,882)	\$ 19,408
Pahrump	20,000	28,730	8,730	24,915
Tonopah	15,000	28,855	13,855	19,649
Total charges for services	52,500	71,203	18,703	63,972
Miscellaneous:				
Investment income	1,000	6,440	5,440	2,042
Total revenues	53,500	77,643	24,143	66,014
Expenditures:				
Judicial:				
Justice court:				
Services and supplies	417,625	49,754	367,871	17,313
Excess (deficiency) of revenues over expenditures	(364,125)	27,889	392,014	48,701
Other financing sources (uses):				
Operating transfers out	(1,000)	(6,440)	(5,440)	(2,042)
Net change in fund balance	(365,125)	21,449	386,574	46,659
Fund balance:				
Beginning of year	365,125	379,735	14,610	333,076
End of year	\$ -	\$ 401,184	\$ 401,184	\$ 379,735

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 366,112	\$ 376,824
Interest receivable	<u>338</u>	<u>619</u>
Total assets	<u>\$ 366,450</u>	<u>\$ 377,443</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 23,941	\$ 77,593
<u>FUND BALANCE</u>		
Restricted for judicial	<u>342,509</u>	<u>299,850</u>
Total liabilities and fund balance	<u>\$ 366,450</u>	<u>\$ 377,443</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 25,000	\$ 19,893	\$ (5,107)	\$ 27,859
Pahrump	30,000	57,862	27,862	48,987
Tonopah	<u>25,000</u>	<u>46,859</u>	<u>21,859</u>	<u>34,168</u>
Total charges for services	80,000	124,614	44,614	111,014
Miscellaneous:				
Investment income	<u>1,300</u>	<u>5,737</u>	<u>4,437</u>	<u>1,972</u>
Total revenues	<u>81,300</u>	<u>130,351</u>	<u>49,051</u>	<u>112,986</u>
Expenditures:				
Judicial:				
Justice Court:				
Services and supplies	<u>423,047</u>	<u>81,955</u>	<u>341,092</u>	<u>110,897</u>
Excess (deficiency) of revenues over expenditures	(341,747)	48,396	390,143	2,089
Other financing sources (uses):				
Operating transfers out	<u>(1,300)</u>	<u>(5,737)</u>	<u>(4,437)</u>	<u>(1,972)</u>
Net change in fund balance	(343,047)	42,659	385,706	117
Fund balance:				
Beginning of year	<u>343,047</u>	<u>299,850</u>	<u>(43,197)</u>	<u>299,733</u>
End of year	<u>\$ -</u>	<u>\$ 342,509</u>	<u>\$ 342,509</u>	<u>\$ 299,850</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 384,518	\$ 315,213
Interest receivable	355	521
Prepaid Expenses	3,211	-
Total assets	<u>\$ 388,084</u>	<u>\$ 315,734</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 884	\$ 6,327
<u>FUND BALANCE</u>		
Restricted for judicial	<u>387,200</u>	<u>309,407</u>
Total liabilities and fund balance	<u>\$ 388,084</u>	<u>\$ 315,734</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	
Revenues:				
Charges for services	\$ 100,000	\$ 95,477	\$ (4,523)	\$ 85,000
Miscellaneous:				
Investment income	<u>800</u>	<u>5,969</u>	<u>5,169</u>	<u>1,659</u>
Total revenues	<u>100,800</u>	<u>101,446</u>	<u>646</u>	<u>86,659</u>
Expenditures:				
Judicial:				
Services and supplies	<u>408,605</u>	<u>23,653</u>	<u>384,952</u>	<u>34,269</u>
Excess (deficiency) of revenues over expenditures	(307,805)	77,793	385,598	52,390
Fund balance:				
Beginning of year	<u>307,805</u>	<u>309,407</u>	<u>1,602</u>	<u>257,017</u>
End of year	<u>\$ -</u>	<u>\$ 387,200</u>	<u>\$ 387,200</u>	<u>\$ 309,407</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 432,196	\$ 437,661
Interest receivable	<u>397</u>	<u>913</u>
Total assets	<u>\$ 432,593</u>	<u>\$ 438,574</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 66,748	\$ 23,012
Accrued payroll and benefits	<u>2,583</u>	<u>724</u>
Total liabilities	69,331	23,736
<u>FUND BALANCE</u>		
Restricted for judicial	<u>363,262</u>	<u>414,838</u>
Total liabilities and fund balance	<u>\$ 432,593</u>	<u>\$ 438,574</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 85,456	\$ 174,473	\$ 89,017	\$ 100,536
Charges for services:				
Drug court proceeds	98,000	123,865	25,865	94,431
Miscellaneous:				
Investment income	<u>2,500</u>	<u>8,075</u>	<u>5,575</u>	<u>2,911</u>
Total revenue	<u>185,956</u>	<u>306,413</u>	<u>120,457</u>	<u>197,878</u>
Expenditures:				
Judicial:				
Salaries and wages	105,297	67,313	37,984	88,605
Employee benefits	38,547	24,867	13,680	29,245
Services and supplies	<u>274,672</u>	<u>257,734</u>	<u>16,938</u>	<u>164,347</u>
Total judicial	<u>418,516</u>	<u>349,914</u>	<u>68,602</u>	<u>282,197</u>
Excess (deficiency) of revenues over expenditures	(232,560)	(43,501)	189,059	(84,319)
Other financing sources (uses):				
Operating transfers out	<u>(1,000)</u>	<u>(8,075)</u>	<u>(7,075)</u>	<u>(2,911)</u>
Net change in fund balance	(233,560)	(51,576)	181,984	(87,230)
Fund balance:				
Beginning of year	<u>233,560</u>	<u>414,838</u>	<u>181,278</u>	<u>502,068</u>
End of year	<u>\$ -</u>	<u>\$ 363,262</u>	<u>\$ 363,262</u>	<u>\$ 414,838</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 69,727	\$ 47,840
Interest receivable	<u>-</u>	<u>70</u>
Total assets	<u><u>\$ 69,727</u></u>	<u><u>\$ 47,910</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	<u>69,727</u>	<u>47,910</u>
Total liabilities and fund balance	<u><u>\$ 69,727</u></u>	<u><u>\$ 47,910</u></u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Clerk fees	25,000	20,940	(4,060)	18,570
Miscellaneous:				
Investment income	<u>-</u>	<u>877</u>	<u>877</u>	<u>225</u>
Total revenue	25,000	21,817	(3,183)	18,795
Expenditures:				
Judicial:				
Services and supplies	<u>68,322</u>	<u>-</u>	<u>68,322</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(43,322)	21,817	65,139	18,795
Fund balance:				
Beginning of year	<u>43,322</u>	<u>47,910</u>	<u>4,588</u>	<u>29,115</u>
End of year	<u>\$ -</u>	<u>\$ 69,727</u>	<u>\$ 69,727</u>	<u>\$ 47,910</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 302</u>	<u>\$ -</u>
<u>LIABILITIES</u>		
Due to other funds	\$ -	\$ 98
<u>FUND BALANCE</u>		
Restricted for judicial	302	-
Unassigned	<u>-</u>	<u>(98)</u>
Total fund balance	<u>302</u>	<u>(98)</u>
Total liabilities and fund balance	<u>\$ 302</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 400	\$ 400	\$ -	\$ 328
Miscellaneous:				
Investment income	<u>5</u>	<u>-</u>	<u>(5)</u>	<u>-</u>
Total revenues	405	400	(5)	328
Expenditures:				
Judicial:				
Service and supplies	<u>405</u>	<u>-</u>	<u>405</u>	<u>429</u>
Excess (deficiency) of revenues over expenditures	-	400	400	(101)
Fund balance:				
Beginning of year	<u>-</u>	<u>(98)</u>	<u>(98)</u>	<u>3</u>
End of year	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 302</u>	<u>\$ (98)</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 21,919	\$ 21,357
Interest receivable	<u>20</u>	<u>75</u>
Total assets	<u>\$ 21,939</u>	<u>\$ 21,432</u>
<u>FUND BALANCE</u>		
Committed for general government	<u>\$ 21,939</u>	<u>\$ 21,432</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Geothermal lease	\$ 1,000	\$ 216	\$ (784)	\$ 709
Miscellaneous:				
Investment income	200	291	91	241
Other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,473</u>
Total miscellaneous	<u>200</u>	<u>291</u>	<u>91</u>	<u>1,714</u>
Total revenues	<u>1,200</u>	<u>507</u>	<u>(693)</u>	<u>2,423</u>
Expenditures:				
General government:				
Salaries	11,000	-	11,000	11,101
Benefits	3,800	-	3,800	3,761
Services and supplies	<u>6,318</u>	<u>-</u>	<u>6,318</u>	<u>-</u>
Total expenditures	<u>21,118</u>	<u>-</u>	<u>21,118</u>	<u>14,862</u>
Excess (deficiency) of revenues over expenditures	(19,918)	507	20,425	(12,439)
Fund balance:				
Beginning of year	<u>19,918</u>	<u>21,432</u>	<u>1,514</u>	<u>33,871</u>
End of year	<u>\$ -</u>	<u>\$ 21,939</u>	<u>\$ 21,939</u>	<u>\$ 21,432</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 337,124	\$ 401,186
Interest receivable	<u>307</u>	<u>991</u>
Total assets	<u>\$ 337,431</u>	<u>\$ 402,177</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 9,505	\$ 6,095
Accrued payroll and benefits	<u>5,652</u>	<u>9,625</u>
Total liabilities	15,157	15,720
<u>FUND BALANCE</u>		
Restricted for general government	<u>322,274</u>	<u>386,457</u>
Total liabilities and fund balance	<u>\$ 337,431</u>	<u>\$ 402,177</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	
	Budget	Actual	Positive (Negative)	2015
Revenues:				
Taxes:				
Tax assessment	\$ 271,382	\$ 278,736	\$ 7,354	\$ 283,376
Miscellaneous:				
Investment income	950	7,274	6,324	3,158
Other income	2,200	2,238	38	2,200
Total miscellaneous	3,150	9,512	6,362	5,358
 Total revenues	 274,532	 288,248	 13,716	 288,734
Expenditures:				
General government:				
Salaries and wages	145,322	133,928	11,394	135,965
Employee benefits	45,678	42,314	3,364	42,498
Services and supplies	361,400	176,189	185,211	167,826
Capital Outlay	22,500	-	22,500	-
Total general government	574,900	352,431	222,469	346,289
 Contingency	 4,942	 -	 4,942	 -
 Total expenditures	 579,842	 352,431	 227,411	 346,289
 Excess (deficiency) of revenues over expenditures	 (305,310)	 (64,183)	 241,127	 (57,555)
Fund balance:				
Beginning of year	307,510	386,457	78,947	444,012
 End of year	 \$ 2,200	 \$ 322,274	 \$ 320,074	 \$ 386,457

NYE COUNTY, NEVADA
NONMAJOR - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 48,168	\$ 79,795
Interest receivable	<u>44</u>	<u>173</u>
Total assets	<u>\$ 48,212</u>	<u>\$ 79,968</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
Unearned revenue	<u>-</u>	<u>56,074</u>
Total liabilities	-	56,074
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>48,212</u>	<u>23,894</u>
Total liabilities and fund balance	<u>\$ 48,212</u>	<u>\$ 79,968</u>

NYE COUNTY, NEVADA
NONMAJOR - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015
Revenues:				
Charges for services:				
Assessment fees	\$ -	\$ 569	\$ 569	\$ 855
Intergovernmental:				
Grant	56,074	56,074	-	-
Miscellaneous:				
Investment income	<u>-</u>	<u>937</u>	<u>937</u>	<u>556</u>
Total revenues	56,074	57,580	1,506	1,411
Expenditures:				
Culture and recreation:				
Services and supplies	<u>56,074</u>	<u>33,262</u>	<u>22,812</u>	<u>60,384</u>
Excess (deficiency) of revenues over expenditures	-	24,318	24,318	(58,973)
Fund balance:				
Beginning of year	<u>-</u>	<u>23,894</u>	<u>23,894</u>	<u>82,867</u>
End of year	<u>\$ -</u>	<u>\$ 48,212</u>	<u>\$ 48,212</u>	<u>\$ 23,894</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,963,467	\$ 1,815,761
Interest receivable	1,852	3,183
Taxes receivable	630	1,731
Due from other governments	<u>75,384</u>	<u>72,350</u>
 Total assets	 <u>\$ 2,041,333</u>	 <u>\$ 1,893,025</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 10,813	\$ 14,478
Accrued payroll and benefits	<u>8,333</u>	<u>13,318</u>
 Total liabilities	 19,146	 27,796
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	568	1,405
 <u>FUND BALANCE</u>		
Restricted for general government	<u>2,021,619</u>	<u>1,863,824</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,041,333</u>	 <u>\$ 1,893,025</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 29,329	\$ 30,446	\$ 1,117	\$ 29,686
Net proceeds of mines	-	88	88	120
Total taxes	29,329	30,534	1,205	29,806
Licenses and permits:				
Gaming licenses	17,400	16,830	(570)	10,058
Liquor licenses	1,300	1,520	220	1,400
Total licenses and permits	18,700	18,350	(350)	11,458
Intergovernmental:				
Consolidated taxes	379,529	416,856	37,327	386,080
Charges for services:				
Cemetery receipts	1,000	2,232	1,232	2,131
Fines and forfeitures:	23,500	17,943	(5,557)	23,051
Miscellaneous:				
Investment income	-	30,001	30,001	10,148
Other	800	2,060	1,260	3,520
Community center	-	2,519	2,519	646
Total miscellaneous	800	34,580	33,780	14,314
Total revenues	452,858	520,495	67,637	466,840
Expenditures:				
General government:				
Administration:				
Salaries and wages	88,309	84,859	3,450	81,285
Employee benefits	49,894	47,766	2,128	44,881
Services and supplies	247,400	50,393	197,007	28,634
Capital outlay	100,000	-	100,000	-
Total general government	485,603	183,018	302,585	154,800

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 69,330	\$ 73,397	\$ (4,067)	\$ 65,271
Employee benefits	45,788	43,987	1,801	43,371
Services and supplies	75,000	36,975	38,025	45,812
Capital outlay	-	-	-	10,400
Total public safety	<u>190,118</u>	<u>154,359</u>	<u>35,759</u>	<u>164,854</u>
Health:				
Cemetery	<u>10,000</u>	<u>2,723</u>	<u>7,277</u>	<u>2,373</u>
Culture and recreation:				
Television:				
Service and Supplies	<u>5,000</u>	<u>3,025</u>	<u>1,975</u>	<u>4,445</u>
Community support:				
Community center:				
Service and supplies	<u>200,000</u>	<u>19,575</u>	<u>180,425</u>	<u>16,056</u>
Contingency:	<u>25,900</u>	<u>-</u>	<u>25,900</u>	<u>-</u>
 Total expenditures	 <u>916,621</u>	 <u>362,700</u>	 <u>553,921</u>	 <u>342,528</u>
 Excess (deficiency) of revenues over expenditures	 (463,763)	 157,795	 621,558	 124,312
Fund balance:				
Beginning of year	<u>1,869,881</u>	<u>1,863,824</u>	<u>(6,057)</u>	<u>1,739,512</u>
 End of year	 <u>\$ 1,406,118</u>	 <u>\$ 2,021,619</u>	 <u>\$ 615,501</u>	 <u>\$ 1,863,824</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 121,237	\$ 106,869
Interest receivable	117	186
Taxes receivable	<u>7,113</u>	<u>6,568</u>
 Total assets	 <u>\$ 128,467</u>	 <u>\$ 113,623</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 529	\$ 3,667
Accrued payroll and benefits	<u>2,038</u>	<u>1,948</u>
 Total liabilities	 2,567	 5,615
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>125,900</u>	<u>108,008</u>
 Total liabilities and fund balance	 <u>\$ 128,467</u>	 <u>\$ 113,623</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Taxes:				
Room taxes	\$ 84,005	\$ 97,501	\$ 13,496	\$ 88,753
Miscellaneous:				
Investment income	-	1,985	1,985	593
Total revenues	84,005	99,486	15,481	89,346
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	22,068	18,433	3,635	18,201
Employee benefits	8,004	5,089	2,915	3,197
Service and supplies	9,264	10,952	(1,688)	10,153
Total Museum	39,336	34,474	4,862	31,551
Chamber of Commerce:				
Salaries and wages	22,068	20,115	1,953	19,934
Employee benefits	7,004	6,540	464	6,327
Service and supplies	10,264	8,925	1,339	8,013
Total Chamber of Commerce	39,336	35,580	3,756	34,274
Total culture and recreation	78,672	70,054	8,618	65,825
Community support:				
Service and supplies	118,009	11,540	106,469	17,234
Total expenditures	196,681	81,594	115,087	83,059
Excess (deficiency) of revenues over expenditures	(112,676)	17,892	130,568	6,287
Fund balance:				
Beginning of year	112,676	108,008	(4,668)	101,721
End of year	\$ -	\$ 125,900	\$ 125,900	\$ 108,008

NYE COUNTY, NEVADA
ONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (24234
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 57,012	\$ 28,465
Interest receivable	50	35
Due from other funds	<u>5,144</u>	<u>4,817</u>
 Total assets	 <u>\$ 62,206</u>	 <u>\$ 33,317</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>62,206</u>	<u>33,317</u>
 Total liabilities and fund balance	 <u>\$ 62,206</u>	 <u>\$ 33,317</u>

NYE COUNTY, NEVADA
IONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (24234
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 667	\$ 667	\$ 114
Expenditures:				
Intergovernmental:				
Nye County	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	667	667	114
Other financing sources (uses):				
Operating transfers in	-	28,222	28,222	33,203
Net change in fund balance	-	28,889	28,889	33,317
Fund balance:				
Beginning of year	-	33,317	33,317	-
End of year	\$ -	\$ 62,206	\$ 62,206	\$ 33,317

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (24235)
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 57,013	\$ 28,467
Interest receivable	50	35
Due from other funds	<u>5,144</u>	<u>4,816</u>
 Total assets	 <u>\$ 62,207</u>	 <u>\$ 33,318</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>62,207</u>	<u>33,318</u>
 Total liabilities and fund balance	 <u>\$ 62,207</u>	 <u>\$ 33,318</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (24235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 667	\$ 667	\$ 114
Expenditures:				
Public safety:				
Capital outlay	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	667	667	114
Other financing sources (uses):				
Operating transfers in	-	28,222	28,222	33,204
Net change in fund balance	-	28,889	28,889	33,318
Fund balance:				
Beginning of year	-	33,318	33,318	-
End of year	<u>\$ -</u>	<u>\$ 62,207</u>	<u>\$ 62,207</u>	<u>\$ 33,318</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 343,512	\$ 302,724
Interest receivable	336	486
Taxes receivable	471	1,476
Due from other governments	<u>18,121</u>	<u>19,007</u>
 Total assets	 <u>\$ 362,440</u>	 <u>\$ 323,693</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,125	\$ 2,680
Accrued payroll and benefits	<u>3,435</u>	<u>5,680</u>
 Total liabilities	 5,560	 8,360
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	460	1,477
 <u>FUND BALANCE</u>		
Restricted for general government	<u>356,420</u>	<u>313,856</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 362,440</u>	 <u>\$ 323,693</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 30,122	\$ 29,345	\$ (777)	\$ 29,986
Net proceeds	-	11,534	11,534	10,081
Total taxes	30,122	40,879	10,757	40,067
Licenses and permits:				
Business licenses	1,300	1,744	444	1,772
Gaming licenses	-	-	-	135
Liquor licenses	280	400	120	400
Total licenses and permits	1,580	2,144	564	2,307
Intergovernmental:				
Consolidated taxes	91,936	100,721	8,785	93,524
Charges for services:				
Sanitation	40,500	41,583	1,083	43,989
Miscellaneous:				
Rent	1,200	1,200	-	1,025
Other	-	275	275	762
Investment income	500	4,565	4,065	1,550
Total miscellaneous	1,700	6,040	4,340	3,337
Total revenues	165,838	191,367	25,529	183,224
Expenditures:				
General government:				
Administration:				
Salaries and wages	49,000	51,667	(2,667)	51,145
Employee benefits	24,000	24,861	(861)	23,676
Services and supplies	130,373	8,385	121,988	10,278
Total general government	203,373	84,913	118,460	85,099

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 22,000	\$ 6,428	\$ 15,572	\$ 10,262
Employee benefits	11,000	922	10,078	1,815
Services and supplies	<u>25,000</u>	<u>18,340</u>	<u>6,660</u>	<u>21,237</u>
Total public works	<u>58,000</u>	<u>25,690</u>	<u>32,310</u>	<u>33,314</u>
Sanitation:				
Salaries and wages	22,000	7,598	14,402	7,190
Employee benefits	11,000	1,222	9,778	922
Services and supplies	<u>25,000</u>	<u>20,575</u>	<u>4,425</u>	<u>9,953</u>
Total sanitation	<u>58,000</u>	<u>29,395</u>	<u>28,605</u>	<u>18,065</u>
Culture and recreation:				
Swimming Pool:				
Services and supplies	<u>10,000</u>	<u>8,805</u>	<u>1,195</u>	<u>-</u>
Contingency	<u>6,720</u>	<u>-</u>	<u>6,720</u>	<u>-</u>
Total expenditures	<u>336,093</u>	<u>148,803</u>	<u>187,290</u>	<u>136,478</u>
Excess (deficiency) of revenues over expenditures	(170,255)	42,564	212,819	46,746
Fund balance:				
Beginning of year	<u>313,856</u>	<u>313,856</u>	<u>-</u>	<u>267,110</u>
End of year	<u>\$ 143,601</u>	<u>\$ 356,420</u>	<u>\$ 212,819</u>	<u>\$ 313,856</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 17,994	\$ 10,772
Interest receivable	17	13
Due from other funds	<u>1,381</u>	<u>1,293</u>
 Total assets	 <u>\$ 19,392</u>	 <u>\$ 12,078</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>19,392</u>	<u>12,078</u>
 Total liabilities and fund balance	 <u>\$ 19,392</u>	 <u>\$ 12,078</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 222	\$ 222	\$ 42
Expenditures:				
Intergovernmental:				
Nye County	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	222	222	42
Other financing sources (uses):				
Operating transfers in	-	7,092	7,092	12,036
Net change in fund balance	-	7,314	7,314	12,078
Fund balance:				
Beginning of year	-	12,078	12,078	-
End of year	\$ -	\$ 19,392	\$ 19,392	\$ 12,078

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 17,993	\$ 10,771
Interest receivable	17	13
Due from other funds	<u>1,381</u>	<u>1,293</u>
 Total assets	 <u>\$ 19,391</u>	 <u>\$ 12,077</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>19,391</u>	<u>12,077</u>
 Total liabilities and fund balance	 <u>\$ 19,391</u>	 <u>\$ 12,077</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 222	\$ 222	\$ 42
Expenditures:				
Public safety:				
Capital outlay	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	222	222	42
Other financing sources (uses):				
Operating transfers in	-	7,092	7,092	12,035
Net change in fund balance	-	7,314	7,314	12,077
Fund balance:				
Beginning of year	-	12,077	12,077	-
End of year	<u>\$ -</u>	<u>\$ 19,391</u>	<u>\$ 19,391</u>	<u>\$ 12,077</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 92,765	\$ 79,740
Interest receivable	85	136
Taxes receivable	211	179
Due from other governments	<u>1,002</u>	<u>1,670</u>
 Total assets	 <u>\$ 94,063</u>	 <u>\$ 81,725</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 246	\$ 212
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	205	179
<u>FUND BALANCE</u>		
Restricted for general government	<u>93,612</u>	<u>81,334</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 94,063</u>	 <u>\$ 81,725</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	
	Budget	Actual	Positive (Negative)	2015 Actual
Revenues:				
Property taxes:				
Property tax	\$ 6,855	\$ 7,436	\$ 581	\$ 7,834
Net proceeds of mines	-	-	-	-
Total taxes	<u>6,855</u>	<u>7,436</u>	<u>581</u>	<u>7,834</u>
Licenses and permits:				
Gaming licenses	990	810	(180)	855
Liquor licenses	<u>320</u>	<u>400</u>	<u>80</u>	<u>320</u>
Total licenses and permits	<u>1,310</u>	<u>1,210</u>	<u>(100)</u>	<u>1,175</u>
Intergovernmental:				
Consolidated taxes	<u>5,000</u>	<u>5,542</u>	<u>542</u>	<u>5,132</u>
Miscellaneous:				
Investment income	<u>150</u>	<u>1,409</u>	<u>1,259</u>	<u>436</u>
Total revenues	<u>13,315</u>	<u>15,597</u>	<u>2,282</u>	<u>14,577</u>
Expenditures:				
General government:				
Services and supplies	<u>5,000</u>	-	<u>5,000</u>	-
Public safety:				
Fire department:				
Services and supplies	<u>38,737</u>	<u>384</u>	<u>38,353</u>	<u>384</u>
Public works:				
Services and supplies	<u>25,000</u>	-	<u>25,000</u>	-
Culture and recreation:				
Television:				
Services and supplies	<u>15,000</u>	<u>2,935</u>	<u>12,065</u>	<u>2,676</u>
Contingency:	<u>1,500</u>	-	<u>1,500</u>	-
Total expenditures	<u>85,237</u>	<u>3,319</u>	<u>81,918</u>	<u>3,060</u>
Excess (deficiency) of revenues over expenditures	(71,922)	12,278	84,200	11,517
Fund balance:				
Beginning of year	<u>81,334</u>	<u>81,334</u>	-	<u>69,817</u>
End of year	<u>\$ 9,412</u>	<u>\$ 93,612</u>	<u>\$ 84,200</u>	<u>\$ 81,334</u>

NYE COUNTY, NEVADA
MAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (272
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,786	\$ 2,907
Interest receivable	6	4
Due from other funds	<u>667</u>	<u>625</u>
 Total assets	 <u><u>\$ 7,459</u></u>	 <u><u>\$ 3,536</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>7,459</u>	<u>3,536</u>
 Total liabilities and fund balance	 <u><u>\$ 7,459</u></u>	 <u><u>\$ 3,536</u></u>

NYE COUNTY, NEVADA
MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (272)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 73	\$ 73	\$ 12
Expenditures:				
Intergovernmental:				
Nye County	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	73	73	12
Other financing sources (uses):				
Operating transfers in	-	3,850	3,850	3,524
Net change in fund balance	-	3,923	3,923	3,536
Fund balance:				
Beginning of year	-	3,536	3,536	-
End of year	\$ -	\$ 7,459	\$ 7,459	\$ 3,536

NYE COUNTY, NEVADA
ONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (2723
BALANCE SHEET
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,785	\$ 2,907
Interest receivable	6	4
Due from other funds	<u>667</u>	<u>624</u>
 Total assets	 <u>\$ 7,458</u>	 <u>\$ 3,535</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>7,458</u>	<u>3,535</u>
 Total liabilities and fund balance	 <u>\$ 7,458</u>	 <u>\$ 3,535</u>

NYE COUNTY, NEVADA
ONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (2723)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 73	\$ 73	\$ 12
Expenditures:				
Public safety:				
Capital outlay	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	73	73	12
Other financing sources (uses):				
Operating transfers in	-	3,850	3,850	3,523
Net change in fund balance	-	3,923	3,923	3,535
Fund balance:				
Beginning of year	-	3,535	3,535	-
End of year	<u>\$ -</u>	<u>\$ 7,458</u>	<u>\$ 7,458</u>	<u>\$ 3,535</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,297,843	\$ 4,200,967
Interest receivable	4,926	7,476
Taxes receivable	89,296	98,903
Due from other governments	<u>144,930</u>	<u>157,336</u>
 Total assets	 <u>\$ 5,536,995</u>	 <u>\$ 4,464,682</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 142,312	\$ 78,655
Accrued payroll and benefits	<u>166,446</u>	<u>153,966</u>
 Total liabilities	 308,758	 232,621
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	74,721	79,633
<u>FUND BALANCE</u>		
Restricted for general government	<u>5,153,516</u>	<u>4,152,428</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 5,536,995</u>	 <u>\$ 4,464,682</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015
	Budget	Actual		
Revenues:				
Taxes	\$ 2,700,000	\$ 3,104,445	\$ 404,445	\$ 2,902,601
Licenses and permits	350,000	372,438	22,438	356,505
Intergovernmental	700,000	807,788	107,788	777,810
Charges for services	15,000	26,210	11,210	29,870
Fines and forfeitures	25,000	2,225	(22,775)	1,401
Miscellaneous	<u>25,000</u>	<u>143,668</u>	<u>118,668</u>	<u>71,727</u>
 Total revenues	 <u>3,815,000</u>	 <u>4,456,774</u>	 <u>641,774</u>	 <u>4,139,914</u>
Expenditures:				
Current:				
General government	2,445,537	1,872,849	572,688	1,988,600
Public safety	1,878,286	1,545,829	332,457	1,644,653
Culture and recreation	42,000	37,008	4,992	19,397
Contingency	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
 Total expenditures	 <u>4,425,823</u>	 <u>3,455,686</u>	 <u>970,137</u>	 <u>3,652,650</u>
 Excess (deficiency) of revenues over expenditures	 (610,823)	 1,001,088	 1,611,911	 487,264
Other financing sources (uses):				
Operating transfers out	<u>(90,000)</u>	<u>-</u>	<u>90,000</u>	<u>(34,642)</u>
 Net change in fund balance	 (700,823)	 1,001,088	 1,701,911	 452,622
Fund balance:				
Beginning of year	<u>2,924,555</u>	<u>4,152,428</u>	<u>1,227,873</u>	<u>3,699,806</u>
 End of year	 <u>\$ 2,223,732</u>	 <u>\$ 5,153,516</u>	 <u>\$ 2,929,784</u>	 <u>\$ 4,152,428</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	<u>\$ 2,700,000</u>	<u>\$ 3,104,445</u>	<u>\$ 404,445</u>	<u>\$ 2,902,601</u>
Licenses and permits:				
Franchise fees	155,000	158,901	3,901	156,802
Gaming licenses	185,000	200,737	15,737	187,223
Liquor licenses	<u>10,000</u>	<u>12,800</u>	<u>2,800</u>	<u>12,480</u>
Total licenses and permits	<u>350,000</u>	<u>372,438</u>	<u>22,438</u>	<u>356,505</u>
Intergovernmental:				
Consolidated tax	700,000	807,788	107,788	752,560
Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,250</u>
Total intergovernmental	<u>700,000</u>	<u>807,788</u>	<u>107,788</u>	<u>777,810</u>
Charges for services	<u>15,000</u>	<u>26,210</u>	<u>11,210</u>	<u>29,870</u>
Fines and forfeitures	<u>25,000</u>	<u>2,225</u>	<u>(22,775)</u>	<u>1,401</u>
Miscellaneous:				
Investment income	-	90,289	90,289	23,837
Rental	-	49,925	49,925	41,090
Other	<u>25,000</u>	<u>3,454</u>	<u>(21,546)</u>	<u>6,800</u>
Total miscellaneous	<u>25,000</u>	<u>143,668</u>	<u>118,668</u>	<u>71,727</u>
Total revenues	<u>\$ 3,815,000</u>	<u>\$ 4,456,774</u>	<u>\$ 641,774</u>	<u>\$ 4,139,914</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	
	Budget	Actual	Positive (Negative)	2015
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 313,328	\$ 299,584	\$ 13,744	\$ 293,976
Employee benefits	245,797	146,252	99,545	163,018
Services and supplies	550,000	296,479	253,521	422,046
Capital outlay	10,000	-	10,000	827
Total administration	<u>1,119,125</u>	<u>742,315</u>	<u>376,810</u>	<u>879,867</u>
Buildings and grounds:				
Salaries and wages	577,858	472,851	105,007	504,560
Employee benefits	326,554	289,425	37,129	286,099
Services and supplies	365,000	303,487	61,513	275,756
Capital outlay	57,000	64,771	(7,771)	42,318
Total buildings and grounds	<u>1,326,412</u>	<u>1,130,534</u>	<u>195,878</u>	<u>1,108,733</u>
Total general government	<u>2,445,537</u>	<u>1,872,849</u>	<u>572,688</u>	<u>1,988,600</u>
Public safety:				
Fire department:				
Salaries and wages	821,526	875,386	(53,860)	898,734
Employee benefits	522,810	464,253	58,557	492,040
Services and supplies	308,950	206,190	102,760	183,814
Capital outlay	225,000	-	225,000	70,065
Total public safety	<u>1,878,286</u>	<u>1,545,829</u>	<u>332,457</u>	<u>1,644,653</u>
Culture and recreation:				
Television:				
Services and supplies	10,000	10,205	(205)	12,875
Capital outlay	3,000	-	3,000	-
Total television	<u>13,000</u>	<u>10,205</u>	<u>2,795</u>	<u>12,875</u>
Arena and fair activities:				
Salaries and wages	16,000	12,648	3,352	-
Employee benefits	-	4,023	(4,023)	-
Services and supplies	10,000	10,132	(132)	6,522
Capital outlay	3,000	-	3,000	-
Total arena and fair activities	<u>29,000</u>	<u>26,803</u>	<u>2,197</u>	<u>6,522</u>
Total culture and recreation	<u>42,000</u>	<u>37,008</u>	<u>4,992</u>	<u>19,397</u>
Contingency	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Total expenditures	<u>\$ 4,425,823</u>	<u>\$ 3,455,686</u>	<u>\$ 970,137</u>	<u>\$ 3,652,650</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 AND 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 153,066	\$ 149,879
Interest receivable	174	266
Due from other governments	<u>35,325</u>	<u>32,171</u>
 Total assets	 <u>\$ 188,565</u>	 <u>\$ 182,316</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 188,565	\$ 182,316
 <u>FUND BALANCE</u>		
Restricted for public works	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 188,565</u>	 <u>\$ 182,316</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 250,000	\$ 205,555	\$ (44,445)	\$ 181,465
Miscellaneous:				
Investment income	-	3,095	3,095	851
Total revenues	250,000	208,650	(41,350)	182,316
Expenditures:				
Public works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	250,000	208,650	(41,350)	182,316
Other financing sources (uses):				
Operating transfers out	(250,000)	(208,650)	41,350	(182,316)
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 375,372	\$ 307,410
Interest receivable	<u>328</u>	<u>439</u>
Total assets	<u>\$ 375,700</u>	<u>\$ 307,849</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 366
Accrued payroll and benefits	<u>4,101</u>	<u>4,440</u>
Total liabilities	4,101	4,806
<u>FUND BALANCE</u>		
Committed for general government	<u>371,599</u>	<u>303,043</u>
Total liabilities and fund balance	<u>\$ 375,700</u>	<u>\$ 307,849</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 150,000	\$ 147,315	\$ (2,685)	\$ 143,786
Miscellaneous:				
Investment income	-	5,270	5,270	1,398
Other	500	-	(500)	-
Total miscellaneous	500	5,270	4,770	1,398
 Total revenues	 150,500	 152,585	 2,085	 145,184
Expenditures:				
General government:				
Salaries and wages	81,850	44,550	37,300	51,599
Employee benefits	52,242	28,458	23,784	27,968
Services and supplies	25,000	11,021	13,979	7,514
Capital outlay	20,000	-	20,000	827
 Total expenditures	 179,092	 84,029	 95,063	 87,908
 Excess (deficiency) of revenues over expenditures	 (28,592)	 68,556	 97,148	 57,276
Fund balance:				
Beginning of year	256,007	303,043	47,036	245,767
 End of year	 \$ 227,415	 \$ 371,599	 \$ 144,184	 \$ 303,043

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 270,765	\$ 259,078
Interest receivable	252	482
Taxes receivable	3,018	3,341
Due from other governments	<u>11,499</u>	<u>11,614</u>
 Total assets	 <u>\$ 285,534</u>	 <u>\$ 274,515</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 6,539	\$ 19,999
Accrued payroll and benefits	13,739	10,105
Unearned revenue	<u>1,500</u>	<u>-</u>
 Total liabilities	 21,778	 30,104
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,526	2,691
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>261,230</u>	<u>241,720</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 285,534</u>	 <u>\$ 274,515</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 90,000	\$ 105,504	\$ 15,504	\$ 98,645
Intergovernmental:				
Consolidated tax	55,000	64,098	9,098	59,719
Charges for services:				
Pool receipts	10,000	7,589	(2,411)	11,253
Miscellaneous:				
Investment income	500	4,593	4,093	1,536
Grants	1,500	2,000	500	1,500
Total miscellaneous	2,000	6,593	4,593	3,036
 Total revenues	 157,000	 183,784	 26,784	 172,653
Expenditures:				
Culture and recreation:				
Salaries and wages	131,311	95,365	35,946	84,229
Employee benefits	29,007	13,990	15,017	12,634
Services and supplies	65,500	54,919	10,581	54,835
Capital outlay	65,000	-	65,000	16,224
 Total expenditures	 290,818	 164,274	 126,544	 167,922
 Excess (deficiency) of revenues over expenditures	 (133,818)	 19,510	 153,328	 4,731
Fund balance:				
Beginning of year	146,986	241,720	94,734	236,989
 End of year	 <u>\$ 13,168</u>	 <u>\$ 261,230</u>	 <u>\$ 248,062</u>	 <u>\$ 241,720</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 49,347	\$ 74,694
Interest receivable	65	173
Taxes receivable	3,743	2,631
Due from other governments	<u>16,426</u>	<u>6,844</u>
Total assets	<u>\$ 69,581</u>	<u>\$ 84,342</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 9,498	\$ 1,114
<u>FUND BALANCE</u>		
Restricted for community support	<u>60,083</u>	<u>83,228</u>
Total liabilities and fund balance	<u>\$ 69,581</u>	<u>\$ 84,342</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 35,000	\$ 50,242	\$ 15,242	\$ 38,388
Intergovernmental:				
Grants	20,000	47,326	27,326	49,623
Miscellaneous:				
Investment income	<u>500</u>	<u>158</u>	<u>(342)</u>	<u>555</u>
Total revenues	<u>55,500</u>	<u>97,726</u>	<u>42,226</u>	<u>88,566</u>
Expenditures:				
Community support:				
Salaries and wages	5,000	530	4,470	-
Employee benefits	1,500	173	1,327	-
Services and supplies	<u>125,000</u>	<u>120,168</u>	<u>4,832</u>	<u>138,827</u>
Total community support	<u>131,500</u>	<u>120,871</u>	<u>10,629</u>	<u>138,827</u>
Excess (deficiency) of revenues over expenditures	(76,000)	(23,145)	52,855	(50,261)
Fund balance:				
Beginning of year	<u>82,489</u>	<u>83,228</u>	<u>739</u>	<u>133,489</u>
End of year	<u>\$ 6,489</u>	<u>\$ 60,083</u>	<u>\$ 53,594</u>	<u>\$ 83,228</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 AND 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,336,651	\$ 1,155,908
Interest receivable	1,252	1,963
Taxes receivable	<u>5,989</u>	<u>4,218</u>
Total assets	<u>\$ 1,343,892</u>	<u>\$ 1,162,089</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,685	\$ 12,164
Accrued payroll and benefits	<u>771</u>	<u>-</u>
Total liabilities	3,456	12,164
<u>FUND BALANCE</u>		
Restricted for community support	<u>1,340,436</u>	<u>1,149,925</u>
Total liabilities and fund balance	<u>\$ 1,343,892</u>	<u>\$ 1,162,089</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Taxes:				
Room tax	\$ 60,000	\$ 80,453	\$ 20,453	\$ 61,545
Licenses and permits:				
Fireworks fees	-	143,000	143,000	50,152
Miscellaneous:				
Investment income	<u>1,000</u>	<u>21,250</u>	<u>20,250</u>	<u>6,260</u>
Total revenues	<u>61,000</u>	<u>244,703</u>	<u>183,703</u>	<u>117,957</u>
Expenditures:				
Community support:				
Salaries and wages	42,432	12,461	29,971	-
Employee benefits	25,157	3,295	21,862	-
Services and supplies	60,000	29,058	30,942	20,774
Capital outlay	<u>925,000</u>	<u>9,378</u>	<u>915,622</u>	<u>22,815</u>
Total expenditures	<u>1,052,589</u>	<u>54,192</u>	<u>998,397</u>	<u>43,589</u>
Excess (deficiency) of revenues over expenditures	(991,589)	190,511	1,182,100	74,368
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,233</u>
Net change in fund balance	(991,589)	190,511	1,182,100	99,601
Fund balance:				
Beginning of year	<u>1,005,324</u>	<u>1,149,925</u>	<u>144,601</u>	<u>1,050,324</u>
End of year	<u>\$ 13,735</u>	<u>\$ 1,340,436</u>	<u>\$ 1,326,701</u>	<u>\$ 1,149,925</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 164,716	\$ 300,492
Interest receivable	168	685
Taxes receivable	17,970	12,631
Due from other governments	<u>-</u>	<u>3,001</u>
Total assets	<u>\$ 182,854</u>	<u>\$ 316,809</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 15,339	\$ 9,152
Accrued payroll and benefits	<u>4,289</u>	<u>4,137</u>
Total liabilities	19,628	13,289
<u>FUND BALANCE</u>		
Restricted for community support	<u>163,226</u>	<u>303,520</u>
Total liabilities and fund balance	<u>\$ 182,854</u>	<u>\$ 316,809</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 175,000	\$ 241,163	\$ 66,163	\$ 184,260
Intergovernmental:				
Grants	-	-	-	3,000
Miscellaneous:				
Investment income	<u>1,000</u>	<u>3,691</u>	<u>2,691</u>	<u>2,190</u>
Total revenues	<u>176,000</u>	<u>244,854</u>	<u>68,854</u>	<u>189,450</u>
Expenditures:				
Community support:				
Salaries and wages	56,222	57,367	(1,145)	54,367
Employee benefits	31,200	26,750	4,450	25,284
Service and supplies	385,000	301,031	83,969	271,267
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>827</u>
Total community support	<u>472,422</u>	<u>385,148</u>	<u>87,274</u>	<u>351,745</u>
Excess (deficiency) of revenues over expenditures	(296,422)	(140,294)	156,128	(162,295)
Fund balance:				
Beginning of year	<u>309,077</u>	<u>303,520</u>	<u>(5,557)</u>	<u>465,815</u>
End of year	<u>\$ 12,655</u>	<u>\$ 163,226</u>	<u>\$ 150,571</u>	<u>\$ 303,520</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 283,039	\$ 199,971
Interest receivable	267	322
Taxes receivable	<u>5,990</u>	<u>4,210</u>
 Total assets	 <u>\$ 289,296</u>	 <u>\$ 204,503</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 607	\$ 2,017
 <u>FUND BALANCE</u>		
Restricted for community support	<u>288,689</u>	<u>202,486</u>
 Total liabilities and fund balance	 <u>\$ 289,296</u>	 <u>\$ 204,503</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 80,388	\$ 25,388	\$ 61,420
Miscellaneous:				
Investment income	500	4,194	3,694	1,027
Donations	25,000	25,100	100	25,000
Total miscellaneous	25,500	29,294	3,794	26,027
Total revenues	80,500	109,682	29,182	87,447
Expenditures:				
Community support:				
Salaries and wages	35,000	85	34,915	-
Employee benefits	10,000	27	9,973	-
Services and supplies	190,000	23,367	166,633	26,963
Capital outlay	10,000	-	10,000	-
Total expenditures	245,000	23,479	221,521	26,963
Excess (deficiency) of revenues over expenditures	(164,500)	86,203	250,703	60,484
Fund balance:				
Beginning of year	170,002	202,486	32,484	142,002
End of year	\$ 5,502	\$ 288,689	\$ 283,187	\$ 202,486

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 346,352	\$ 323,748
Interest receivable	323	581
Taxes receivable	<u>2,995</u>	<u>2,105</u>
Total assets	<u>\$ 349,670</u>	<u>\$ 326,434</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 11,806	\$ 1,782
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>337,864</u>	<u>324,652</u>
Total liabilities and fund balance	<u>\$ 349,670</u>	<u>\$ 326,434</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 25,000	\$ 40,194	\$ 15,194	\$ 30,844
Miscellaneous:				
Investment income	<u>500</u>	<u>5,780</u>	<u>5,280</u>	<u>1,850</u>
Total revenues	<u>25,500</u>	<u>45,974</u>	<u>20,474</u>	<u>32,694</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	1,000	99	901	-
Employee benefits	500	31	469	-
Service and supplies	25,000	9,544	15,456	11,337
Capital outlay	<u>225,000</u>	<u>23,088</u>	<u>201,912</u>	<u>58,044</u>
Total expenditures	<u>251,500</u>	<u>32,762</u>	<u>218,738</u>	<u>69,381</u>
Excess (deficiency) of revenues over expenditures	(226,000)	13,212	239,212	(36,687)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,233</u>
Net change in fund balance	(226,000)	13,212	239,212	(11,454)
Fund balance:				
Beginning of year	<u>260,106</u>	<u>324,652</u>	<u>64,546</u>	<u>336,106</u>
End of year	<u>\$ 34,106</u>	<u>\$ 337,864</u>	<u>\$ 303,758</u>	<u>\$ 324,652</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 398,960	\$ 367,918
Interest receivable	377	641
Taxes receivable	<u>2,995</u>	<u>2,106</u>
Total assets	<u>\$ 402,332</u>	<u>\$ 370,665</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 1,114
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>402,332</u>	<u>369,551</u>
Total liabilities and fund balance	<u>\$ 402,332</u>	<u>\$ 370,665</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 30,000	\$ 40,194	\$ 10,194	\$ 30,576
Miscellaneous:				
Investment income	<u>1,000</u>	<u>6,634</u>	<u>5,634</u>	<u>2,043</u>
Total revenues	<u>31,000</u>	<u>46,828</u>	<u>15,828</u>	<u>32,619</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	7,094	17,906	1,114
Capital outlay	<u>345,000</u>	<u>6,953</u>	<u>338,047</u>	<u>-</u>
Total expenditures	<u>370,000</u>	<u>14,047</u>	<u>355,953</u>	<u>1,114</u>
Excess (deficiency) of revenues over expenditures	(339,000)	32,781	371,781	31,505
Fund balance:				
Beginning of year	<u>344,046</u>	<u>369,551</u>	<u>25,505</u>	<u>338,046</u>
End of year	<u>\$ 5,046</u>	<u>\$ 402,332</u>	<u>\$ 397,286</u>	<u>\$ 369,551</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 584,608	\$ 420,335
Interest receivable	551	659
Taxes receivable	<u>11,980</u>	<u>8,413</u>
Total assets	<u>\$ 597,139</u>	<u>\$ 429,407</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 1,114
<u>FUND BALANCE</u>		
Restricted for community support	<u>597,139</u>	<u>428,293</u>
Total liabilities and fund balance	<u>\$ 597,139</u>	<u>\$ 429,407</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Taxes:				
Room tax	\$ 115,000	\$ 160,710	\$ 45,710	\$ 122,715
Miscellaneous:				
Investment income	<u>1,000</u>	<u>8,533</u>	<u>7,533</u>	<u>2,105</u>
Total revenues	116,000	169,243	53,243	124,820
Expenditures:				
Community support:				
Services and supplies	<u>50,000</u>	<u>397</u>	<u>49,603</u>	<u>1,114</u>
Excess (deficiency) of revenues over expenditures	66,000	168,846	102,846	123,706
Fund balance:				
Beginning of year	<u>370,587</u>	<u>428,293</u>	<u>57,706</u>	<u>304,587</u>
End of year	<u>\$ 436,587</u>	<u>\$ 597,139</u>	<u>\$ 160,552</u>	<u>\$ 428,293</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP AIRPORT GRANT SPECIAL REVENUE FUND (25340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Due from other governments	\$ -	\$ 16,030
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 16,030
<u>FUND BALANCE</u>		
Restricted for public works	-	-
Total liabilities and fund balance	\$ -	\$ 16,030

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP AIRPORT GRANT SPECIAL REVENUE FUND (25340)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grants	\$ 500,000	\$ 46,822	\$ (453,178)	\$ 68,006
Miscellaneous:				
Investment income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	500,000	46,822	(453,178)	68,006
Expenditures:				
Public works:				
Services and supplies	<u>500,000</u>	<u>46,822</u>	<u>453,178</u>	<u>68,006</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,583	\$ 22,183
Interest receivable	<u>21</u>	<u>4</u>
Total assets	<u>\$ 22,604</u>	<u>\$ 22,187</u>
<u>LIABILITIES</u>		
Accrued payroll and benefits	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for culture and recreation	<u>22,604</u>	<u>22,187</u>
Total liabilities and fund balance	<u>\$ 22,604</u>	<u>\$ 22,187</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Event sales/fees	\$ -	\$ -	\$ -	\$ 162,292
Miscellaneous:				
Investment income	-	417	417	7
Total revenues	-	417	417	162,299
Expenditures:				
Culture and recreation:				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	-	-	-	139,468
Total expenditures	-	-	-	139,468
Excess (deficiency) of revenues over expenditures	-	417	417	22,831
Other financing sources (uses):				
Operating transfers out	-	-	-	(50,466)
Net change in fund balance	-	417	417	(27,635)
Fund balance:				
Beginning of year	3,822	22,187	18,365	49,822
End of year	<u>\$ 3,822</u>	<u>\$ 22,604</u>	<u>\$ 18,782</u>	<u>\$ 22,187</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 130,471	\$ 129,377
Interest receivable	<u>126</u>	<u>146</u>
Total assets	<u>\$ 130,597</u>	<u>\$ 129,523</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 195	\$ 720
Accrued payroll and benefits	<u>88</u>	<u>-</u>
Total liabilities	283	720
<u>FUND BALANCE</u>		
Committed for health	<u>130,314</u>	<u>128,803</u>
Total liabilities and fund balance	<u>\$ 130,597</u>	<u>\$ 129,523</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 15,605	\$ 5,605	\$ 15,851
Miscellaneous:				
Donations	-	1,000	1,000	-
Investment income	100	1,993	1,893	468
Total miscellaneous	100	2,993	2,893	468
 Total revenue	 10,100	 18,598	 8,498	 16,319
Expenditures:				
Health:				
Salaries and wages	20,000	5,014	14,986	-
Employee benefits	8,000	1,497	6,503	-
Services and supplies	21,000	10,576	10,424	12,697
Capital outlay	45,000	-	45,000	827
 Total expenditures	 94,000	 17,087	 76,913	 13,524
 Excess (deficiency) of revenues over expenditures	 (83,900)	 1,511	 85,411	 2,795
Other financing sources (uses):				
Operating transfers in	45,000	-	(45,000)	30,000
 Net change in fund balance	 (38,900)	 1,511	 40,411	 32,795
Fund balance:				
Beginning of year	83,108	128,803	45,695	96,008
 End of year	 \$ 44,208	 \$ 130,314	 \$ 86,106	 \$ 128,803

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 167,878	\$ 157,243
Interest receivable	<u>155</u>	<u>280</u>
Total assets	<u>\$ 168,033</u>	<u>\$ 157,523</u>
<u>FUND BALANCE</u>		
Committed for health	<u>\$ 168,033</u>	<u>\$ 157,523</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 7,686	\$ 2,686	\$ 7,807
Miscellaneous:				
Investment income	<u>100</u>	<u>2,824</u>	<u>2,724</u>	<u>891</u>
Total revenues	5,100	10,510	5,410	8,698
Expenditures:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	10,510	5,410	8,698
Fund balance:				
Beginning of year	<u>153,925</u>	<u>157,523</u>	<u>3,598</u>	<u>148,825</u>
End of year	<u>\$ 159,025</u>	<u>\$ 168,033</u>	<u>\$ 9,008</u>	<u>\$ 157,523</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 328,637	\$ 319,945
Interest receivable	<u>303</u>	<u>601</u>
Total assets	<u><u>\$ 328,940</u></u>	<u><u>\$ 320,546</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,822	\$ -
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>324,118</u>	<u>320,546</u>
Total liabilities and fund balance	<u><u>\$ 328,940</u></u>	<u><u>\$ 320,546</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 3,000	\$ 17,146	\$ 14,146	\$ -
Miscellaneous:				
Investment income	<u>500</u>	<u>5,610</u>	<u>5,110</u>	<u>1,917</u>
Total revenues	<u>3,500</u>	<u>22,756</u>	<u>19,256</u>	<u>1,917</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	-	25,000	-
Capital outlay	<u>235,000</u>	<u>19,184</u>	<u>215,816</u>	<u>39,678</u>
Total expenditures	<u>260,000</u>	<u>19,184</u>	<u>240,816</u>	<u>39,678</u>
Excess (deficiency) of revenues over expenditures	(256,500)	3,572	260,072	(37,761)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,308</u>
Net change in fund balance	(256,500)	3,572	260,072	(33,453)
Fund balance:				
Beginning of year	<u>277,499</u>	<u>320,546</u>	<u>43,047</u>	<u>353,999</u>
End of year	<u>\$ 20,999</u>	<u>\$ 324,118</u>	<u>\$ 303,119</u>	<u>\$ 320,546</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 533,709	\$ 487,820
Interest receivable	<u>493</u>	<u>868</u>
Total assets	<u>\$ 534,202</u>	<u>\$ 488,688</u>
<u>Liabilities</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>534,202</u>	<u>488,688</u>
Total liabilities and fund balance	<u>\$ 534,202</u>	<u>\$ 488,688</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 3,000	\$ 36,877	\$ 33,877	\$ 10,017
Miscellaneous:				
Investment income	<u>1,000</u>	<u>8,637</u>	<u>7,637</u>	<u>2,770</u>
Total revenues	4,000	45,514	41,514	12,787
Expenditures:				
Public safety:				
Capital outlay	<u>440,000</u>	<u>-</u>	<u>440,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(436,000)	45,514	481,514	12,787
Fund balance:				
Beginning of year	<u>444,901</u>	<u>488,688</u>	<u>43,787</u>	<u>475,901</u>
End of year	<u>\$ 8,901</u>	<u>\$ 534,202</u>	<u>\$ 525,301</u>	<u>\$ 488,688</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
BALANCE SHEET
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 936,692	\$ 590,041
Interest receivable	1,379	991
Due from other funds	<u>197,026</u>	<u>184,473</u>
Total assets	<u>\$ 1,135,097</u>	<u>\$ 775,505</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>1,135,097</u>	<u>775,505</u>
Total liabilities and fund balance	<u>\$ 1,135,097</u>	<u>\$ 775,505</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 18,291	\$ 18,291	\$ 3,159
Expenditures:				
Public safety:				
Salaries and wages	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	18,291	18,291	3,159
Other financing sources (uses):				
Operating transfers in	-	1,089,101	1,089,101	1,257,643
Operating transfers out	-	(747,800)	(747,800)	(485,297)
Total other financing sources (uses):	-	341,301	341,301	772,346
Net change in fund balance	-	359,592	359,592	775,505
Fund balance:				
Beginning of year	-	775,505	775,505	-
End of year	\$ -	\$ 1,135,097	\$ 1,135,097	\$ 775,505

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
BALANCE SHEET
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,986,588	\$ 888,029
Interest receivable	1,710	991
Due from other funds	<u>197,026</u>	<u>184,472</u>
 Total assets	 <u><u>\$ 2,185,324</u></u>	 <u><u>\$ 1,073,492</u></u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>2,185,324</u>	<u>1,073,492</u>
 Total liabilities and fund balance	 <u><u>\$ 2,185,324</u></u>	 <u><u>\$ 1,073,492</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 22,731	\$ 22,731	\$ 3,159
Expenditures:				
Public safety:				
Capital outlay	-	-	-	187,310
Excess (deficiency) of revenues over expenditures	-	22,731	22,731	(184,151)
Other financing sources (uses):				
Operating transfers in	-	1,089,101	1,089,101	1,257,643
Net change in fund balance	-	1,111,832	1,111,832	1,073,492
Fund balance:				
Beginning of year	-	1,073,492	1,073,492	-
End of year	<u>\$ -</u>	<u>\$ 2,185,324</u>	<u>\$ 2,185,324</u>	<u>\$ 1,073,492</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND(10391)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,343	\$ 12,832
Interest receivable	<u>20</u>	<u>1,099</u>
Total assets	<u>\$ 25,363</u>	<u>\$ 13,931</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for debt service	<u>25,363</u>	<u>13,931</u>
Total liabilities and fund balance	<u>\$ 25,363</u>	<u>\$ 13,931</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND(10391)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 2,759	\$ 2,759	\$ 3,503
Expenditures:				
Debt service:				
Principal	550,000	550,000	-	1,298,000
Interest	<u>874,179</u>	<u>865,506</u>	<u>8,673</u>	<u>902,875</u>
Total expenditures	<u>1,424,179</u>	<u>1,415,506</u>	<u>8,673</u>	<u>2,200,875</u>
Excess (deficiency) of revenues over expenditures	(1,424,179)	(1,412,747)	11,432	(2,197,372)
Other financing sources (uses):				
Operating transfers in	<u>1,424,179</u>	<u>1,424,179</u>	<u>-</u>	<u>2,208,659</u>
Net change in fund balance	-	11,432	11,432	11,287
Fund balance:				
Beginning of year	<u>2,644</u>	<u>13,931</u>	<u>11,287</u>	<u>2,644</u>
End of year	<u>\$ 2,644</u>	<u>\$ 25,363</u>	<u>\$ 22,719</u>	<u>\$ 13,931</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2016
(With Comparative Totals for June 30, 2015)

	Endowment Capital Projects	County Special Ad Valorem	Bond Proceeds	Beatty Beatty	Beatty Special Ad Valorem	Beatty Room Tax
<u>ASSETS</u>						
Pooled cash and investments	\$ -	\$ 1,450,395	\$ 1,162,884	\$ 531,415	\$ 187,672	\$ 151,633
Interest receivable	-	519	1,073	491	156	141
Taxes receivable	-	11,774	-	-	-	1,423
Due from others	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 1,462,688</u>	<u>\$ 1,163,957</u>	<u>\$ 531,906</u>	<u>\$ 187,828</u>	<u>\$ 153,197</u>
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ 4,442	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	-	881	141	-	-	-
Total liabilities	-	5,323	141	-	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - taxes	-	9,786	-	-	-	-
<u>FUND BALANCE</u>						
Restricted for capital projects	-	1,447,579	1,163,816	531,906	187,828	153,197
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ -</u>	<u>\$ 1,462,688</u>	<u>\$ 1,163,957</u>	<u>\$ 531,906</u>	<u>\$ 187,828</u>	<u>\$ 153,197</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2016	2015
\$ 13,416 10 - -	\$ 33,367 28 - -	\$1,051,787 971 - -	\$ 77,673 41 - -	\$ 64,669 60 - -	\$ 74,026 68 - -	\$ 4,798,937 3,558 13,197 -	\$4,548,720 8,295 18,448 12,207
<u>\$ 13,426</u>	<u>\$ 33,395</u>	<u>\$1,052,758</u>	<u>\$ 77,714</u>	<u>\$ 64,729</u>	<u>\$ 74,094</u>	<u>\$ 4,815,692</u>	<u>\$4,587,670</u>
\$ - -	\$ - -	\$ - -	\$ 34,335 -	\$ - -	\$ - -	\$ 38,777 1,022	\$ 204,478 16
-	-	-	34,335	-	-	39,799	204,494
-	-	-	-	-	-	9,786	14,085
<u>13,426</u>	<u>33,395</u>	<u>1,052,758</u>	<u>43,379</u>	<u>64,729</u>	<u>74,094</u>	<u>4,766,107</u>	<u>4,369,091</u>
<u>\$ 13,426</u>	<u>\$ 33,395</u>	<u>\$1,052,758</u>	<u>\$ 77,714</u>	<u>\$ 64,729</u>	<u>\$ 74,094</u>	<u>\$ 4,815,692</u>	<u>\$4,587,670</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Endowment Capital Projects	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues:						
Taxes	\$ -	\$ 588,762	\$ -	\$ -	\$ -	\$ 19,500
Intergovernmental	-	117	-	-	-	-
Miscellaneous	<u>81,940</u>	<u>11,066</u>	<u>15,797</u>	<u>9,218</u>	<u>2,738</u>	<u>2,514</u>
Total revenues	<u>81,940</u>	<u>599,945</u>	<u>15,797</u>	<u>9,218</u>	<u>2,738</u>	<u>22,014</u>
Expenditures:						
Current:						
Community support	-	-	-	-	-	10,619
Intergovernmental	-	53,760	-	-	-	-
Capital projects	-	372,674	93,233	2,010	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>426,434</u>	<u>93,233</u>	<u>2,010</u>	<u>-</u>	<u>10,619</u>
Excess (deficiency) of revenues over expenditures	<u>81,940</u>	<u>173,511</u>	<u>(77,436)</u>	<u>7,208</u>	<u>2,738</u>	<u>11,395</u>
Other financing sources (uses):						
Operating transfers in	-	992,446	-	-	18,556	-
Operating transfers out	<u>(6,404,667)</u>	<u>(56,811)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,404,667)</u>	<u>935,635</u>	<u>-</u>	<u>-</u>	<u>18,556</u>	<u>-</u>
Net change in fund balance	(6,322,727)	1,109,146	(77,436)	7,208	21,294	11,395
Fund balance:						
Beginning of year	<u>6,322,727</u>	<u>338,433</u>	<u>1,241,252</u>	<u>524,698</u>	<u>166,534</u>	<u>141,802</u>
End of year	<u>\$ -</u>	<u>\$ 1,447,579</u>	<u>\$ 1,163,816</u>	<u>\$ 531,906</u>	<u>\$ 187,828</u>	<u>\$ 153,197</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2016	Totals 2015
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,262	\$ 864,977
-	-	-	-	-	-	117	13,224
<u>154</u>	<u>506</u>	<u>18,028</u>	<u>460</u>	<u>1,138</u>	<u>4,225</u>	<u>147,784</u>	<u>30,990</u>
<u>154</u>	<u>506</u>	<u>18,028</u>	<u>460</u>	<u>1,138</u>	<u>4,225</u>	<u>756,163</u>	<u>909,191</u>
-	-	-	-	-	-	10,619	950
-	-	-	-	-	-	53,760	49,854
8,269	-	-	55,425	4,873	-	536,484	979,876
-	-	-	-	-	-	-	264,861
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,706</u>
<u>8,269</u>	<u>-</u>	<u>-</u>	<u>55,425</u>	<u>4,873</u>	<u>-</u>	<u>600,863</u>	<u>1,307,247</u>
<u>(8,115)</u>	<u>506</u>	<u>18,028</u>	<u>(54,965)</u>	<u>(3,735)</u>	<u>4,225</u>	<u>155,300</u>	<u>(398,056)</u>
3,050	2,669	-	32,536	-	-	1,049,257	67,170
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,461,478)</u>	<u>(287,692)</u>
<u>3,050</u>	<u>2,669</u>	<u>-</u>	<u>32,536</u>	<u>-</u>	<u>-</u>	<u>(5,412,221)</u>	<u>(220,522)</u>
(5,065)	3,175	18,028	(22,429)	(3,735)	4,225	(5,256,921)	(618,578)
<u>18,491</u>	<u>30,220</u>	<u>1,034,730</u>	<u>65,808</u>	<u>68,464</u>	<u>69,869</u>	<u>10,023,028</u>	<u>4,987,669</u>
<u>\$ 13,426</u>	<u>\$ 33,395</u>	<u>\$ 1,052,758</u>	<u>\$ 43,379</u>	<u>\$ 64,729</u>	<u>\$ 74,094</u>	<u>\$ 4,766,107</u>	<u>\$ 4,369,091</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 6,477,727
Interest receivable	<u>-</u>	<u>9,688</u>
Total assets	<u><u>\$ -</u></u>	<u><u>\$ 6,487,415</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 164,688
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>-</u>	<u>6,322,727</u>
Total liabilities and fund balance	<u><u>\$ -</u></u>	<u><u>\$ 6,487,415</u></u>

NYE COUNTY, NEVADA
NONMAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 98,031	\$ 81,940	\$ (16,091)	\$ 30,892
Settlement	-	-	-	3,554,648
Total miscellaneous	<u>98,031</u>	<u>81,940</u>	<u>(16,091)</u>	<u>3,585,540</u>
Expenditures:				
Capital outlay:				
Judicial	-	-	-	9,118
Public safety	-	-	-	696,479
Total capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>705,597</u>
Debt service:				
Principal	-	-	-	132,427
Interest	-	-	-	20,154
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,581</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>858,178</u>
Excess (deficiency) of revenues over expenditures	<u>98,031</u>	<u>81,940</u>	<u>(16,091)</u>	<u>2,727,362</u>
Other financing sources (uses):				
Operating transfers out	(6,420,758)	(6,404,667)	16,091	(2,208,659)
Capital lease proceeds	-	-	-	696,479
Total other financing sources (uses)	<u>(6,420,758)</u>	<u>(6,404,667)</u>	<u>16,091</u>	<u>(1,512,180)</u>
Net change in fund balance	(6,322,727)	(6,322,727)	-	1,215,182
Fund balance:				
Beginning of year	<u>6,322,727</u>	<u>6,322,727</u>	-	<u>5,107,545</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,322,727</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,450,395	\$ 467,288
Interest receivable	519	1,238
Taxes receivable	11,774	13,586
Due from others	<u>-</u>	<u>12,207</u>
Total assets	<u>\$ 1,462,688</u>	<u>\$ 494,319</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,442	\$ 144,688
Accrued payroll and benefits	<u>881</u>	<u>-</u>
Total liabilities	5,323	144,688
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	9,786	11,198
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,447,579</u>	<u>338,433</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,462,688</u>	<u>\$ 494,319</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 499,103	\$ 535,524	\$ 36,421	\$ 523,645
Net proceeds of mines	50,943	53,238	2,295	112,345
Total taxes	550,046	588,762	38,716	635,990
Intergovernmental:				
Grant	-	-	-	12,815
Fish and wildlife	-	117	117	331
Total intergovernmental	-	117	117	13,146
Miscellaneous:				
Investment income	5,000	11,066	6,066	3,944
Other	-	-	-	300
Total miscellaneous	5,000	11,066	6,066	4,244
Total revenues	555,046	599,945	44,899	653,380
Expenditures:				
Intergovernmental:				
Round Mountain	-	23,195	(23,195)	21,509
Tonopah	-	27,515	(27,515)	25,516
Amargosa	-	3,050	(3,050)	2,829
Total intergovernmental	-	53,760	(53,760)	49,854
Capital outlay:				
General government	1,815,925	372,674	1,443,251	742,550
Debt service:				
Principal	-	-	-	264,861
Interest	-	-	-	11,706
Total debt service	-	-	-	276,567
Total expenditures	1,815,925	426,434	1,389,491	1,068,971

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Excess (deficiency) of revenues over expenditures	\$ (1,260,879)	\$ 173,511	\$ 1,434,390	\$ (415,591)
Other financing sources (uses):				
Operating transfers in	992,446	992,446	-	-
Operating transfers out	<u>(70,000)</u>	<u>(56,811)</u>	<u>13,189</u>	<u>(52,682)</u>
Total other financing sources (uses)	<u>922,446</u>	<u>935,635</u>	<u>13,189</u>	<u>(52,682)</u>
Net change in fund balance	(338,433)	1,109,146	1,447,579	(468,273)
Fund balance:				
Beginning of year	<u>338,433</u>	<u>338,433</u>	<u>-</u>	<u>806,706</u>
End of year	<u>\$ -</u>	<u>\$ 1,447,579</u>	<u>\$ 1,447,579</u>	<u>\$ 338,433</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,162,884	\$ 1,298,873
Interest receivable	<u>1,073</u>	<u>2,161</u>
Total assets	<u>\$ 1,163,957</u>	<u>\$ 1,301,034</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 59,774
Accrued payroll and benefits	<u>141</u>	<u>8</u>
Total liabilities	141	59,782
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,163,816</u>	<u>1,241,252</u>
Total liabilities and fund balance	<u>\$ 1,163,957</u>	<u>\$ 1,301,034</u>

NYE COUNTY, NEVADA
NONMAJOR - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 15,797	\$ 15,797	\$ 6,889
Expenditures:				
Capital outlay:				
General government	<u>1,368,017</u>	<u>93,233</u>	<u>1,274,784</u>	<u>36,105</u>
Excess (deficiency) of revenues over expenditures	(1,368,017)	(77,436)	1,290,581	(29,216)
Other financing sources (uses):				
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(235,010)</u>
Net change in fund balance	(1,368,017)	(77,436)	1,290,581	(264,226)
Fund balance:				
Beginning of year	<u>1,368,017</u>	<u>1,241,252</u>	<u>(126,765)</u>	<u>1,505,478</u>
End of year	<u>\$ -</u>	<u>\$ 1,163,816</u>	<u>\$ 1,163,816</u>	<u>\$ 1,241,252</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 531,415	\$ 523,746
Interest receivable	<u>491</u>	<u>952</u>
Total assets	<u>\$ 531,906</u>	<u>\$ 524,698</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>531,906</u>	<u>524,698</u>
Total liabilities and fund balance	<u>\$ 531,906</u>	<u>\$ 524,698</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY CAPITAL PROJECTS FUND(24401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 2,000	\$ 9,218	\$ 7,218	\$ 3,035
Expenditures:				
Capital outlay:				
General government	<u>489,328</u>	<u>2,010</u>	<u>487,318</u>	<u>2,761</u>
Excess (deficiency) of revenues over expenditures	(487,328)	7,208	494,536	274
Fund balance:				
Beginning of year	<u>487,328</u>	<u>524,698</u>	<u>37,370</u>	<u>524,424</u>
End of year	<u>\$ -</u>	<u>\$ 531,906</u>	<u>\$ 531,906</u>	<u>\$ 524,698</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 187,672	\$ 166,283
Interest receivable	<u>156</u>	<u>251</u>
Total assets	<u>\$ 187,828</u>	<u>\$ 166,534</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 187,828</u>	<u>\$ 166,534</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 2,738	\$ 2,738	\$ 800
Expenditures:				
Capital outlay:				
General government	<u>149,255</u>	<u>-</u>	<u>149,255</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(149,255)	2,738	151,993	800
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>18,556</u>	<u>18,556</u>	<u>17,207</u>
Net change in fund balance	(149,255)	21,294	170,549	18,007
Fund balance:				
Beginning of year	<u>149,255</u>	<u>166,534</u>	<u>17,279</u>	<u>148,527</u>
End of year	<u>\$ -</u>	<u>\$ 187,828</u>	<u>\$ 187,828</u>	<u>\$ 166,534</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 151,633	\$ 140,247
Interest receivable	141	241
Taxes receivable	<u>1,423</u>	<u>1,314</u>
 Total assets	 <u>\$ 153,197</u>	 <u>\$ 141,802</u>
 <u>FUND BALANCE</u>		
 Restricted for capital projects	 <u>\$ 153,197</u>	 <u>\$ 141,802</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 16,800	\$ 19,500	\$ 2,700	\$ 17,751
Miscellaneous:				
Investment income	<u>-</u>	<u>2,514</u>	<u>2,514</u>	<u>768</u>
Total revenues	16,800	22,014	5,214	18,519
Expenditures:				
Capital outlay:				
Community support	<u>166,920</u>	<u>10,619</u>	<u>156,301</u>	<u>950</u>
Excess (deficiency) of revenues over expenditures	(150,120)	11,395	161,515	17,569
Fund balance:				
Beginning of year	<u>150,120</u>	<u>141,802</u>	<u>(8,318)</u>	<u>124,233</u>
End of year	<u>\$ -</u>	<u>\$ 153,197</u>	<u>\$ 153,197</u>	<u>\$ 141,802</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 13,416	\$ 18,454
Interest receivable	<u>10</u>	<u>37</u>
Total assets	<u>\$ 13,426</u>	<u>\$ 18,491</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 13,426</u>	<u>\$ 18,491</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 154	\$ 154	\$ 120
Expenditures:				
Capital outlay:				
General government	<u>49,540</u>	<u>8,269</u>	<u>41,271</u>	<u>14,205</u>
Excess (deficiency) of revenues over expenditures	(49,540)	(8,115)	41,425	(14,085)
Other financing sources (uses):				
Operating transfers in	<u>3,445</u>	<u>3,050</u>	<u>(395)</u>	<u>2,829</u>
Net change in fund balance	(46,095)	(5,065)	41,030	(11,256)
Fund balance:				
Beginning of year	<u>46,095</u>	<u>18,491</u>	<u>(27,604)</u>	<u>29,747</u>
End of year	<u>\$ -</u>	<u>\$ 13,426</u>	<u>\$ 13,426</u>	<u>\$ 18,491</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 33,367	\$ 30,172
Interest receivable	<u>28</u>	<u>48</u>
Total assets	<u>\$ 33,395</u>	<u>\$ 30,220</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 33,395</u>	<u>\$ 30,220</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 506	\$ 306	\$ 155
Expenditures:				
Capital outlay:				
General government	<u>32,930</u>	<u>-</u>	<u>32,930</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(32,730)	506	33,236	155
Other financing sources (uses):				
Operating transfers in	<u>3,000</u>	<u>2,669</u>	<u>(331)</u>	<u>2,475</u>
Net change in fund balance	(29,730)	3,175	32,905	2,630
Fund balance:				
Beginning of year	<u>29,730</u>	<u>30,220</u>	<u>490</u>	<u>27,590</u>
End of year	<u>\$ -</u>	<u>\$ 33,395</u>	<u>\$ 33,395</u>	<u>\$ 30,220</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 AND 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,051,787	\$ 1,032,651
Interest receivable	<u>971</u>	<u>2,079</u>
Total assets	<u>\$ 1,052,758</u>	<u>\$ 1,034,730</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,052,758</u>	<u>1,034,730</u>
Total liabilities and fund balance	<u>\$ 1,052,758</u>	<u>\$ 1,034,730</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 4,000	\$ 18,028	\$ 14,028	\$ 6,635
Expenditures:				
Capital outlay:				
General government	<u>985,000</u>	<u>-</u>	<u>985,000</u>	<u>157,799</u>
Excess (deficiency) of revenues over expenditures	(981,000)	18,028	999,028	(151,164)
Fund balance:				
Beginning of year	<u>989,894</u>	<u>1,034,730</u>	<u>44,836</u>	<u>1,185,894</u>
End of year	<u>\$ 8,894</u>	<u>\$ 1,052,758</u>	<u>\$ 1,043,864</u>	<u>\$ 1,034,730</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 77,673	\$ 65,682
Interest receivable	<u>41</u>	<u>126</u>
Total assets	<u>\$ 77,714</u>	<u>\$ 65,808</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 34,335	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>43,379</u>	<u>65,808</u>
Total liabilities and fund balance	<u>\$ 77,714</u>	<u>\$ 65,808</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	<u>200</u>	<u>460</u>	<u>260</u>	<u>402</u>
Total revenues	200	460	260	402
Expenditures:				
Capital outlay				
General government	<u>80,000</u>	<u>55,425</u>	<u>24,575</u>	<u>24,791</u>
Excess (deficiency) of revenues over expenditures	(79,800)	(54,965)	24,835	(24,389)
Other financing sources (uses):				
Operating transfers in	<u>25,000</u>	<u>32,536</u>	<u>7,536</u>	<u>30,171</u>
Net change in fund balance	(54,800)	(22,429)	32,371	5,782
Fund balance:				
Beginning of year	<u>60,435</u>	<u>65,808</u>	<u>5,373</u>	<u>60,026</u>
End of year	<u>\$ 5,635</u>	<u>\$ 43,379</u>	<u>\$ 37,744</u>	<u>\$ 65,808</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 64,669	\$ 68,340
Interest receivable	<u>60</u>	<u>124</u>
Total assets	<u>\$ 64,729</u>	<u>\$ 68,464</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 64,729</u>	<u>\$ 68,464</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 1,138	\$ 938	\$ 399
Expenditures:				
Capital outlay:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	50,000	4,873	45,127	-
Total expenditures	55,000	4,873	50,127	-
Excess (deficiency) of revenues over expenditures	(54,800)	(3,735)	51,065	399
Fund balance:				
Beginning of year	63,265	68,464	5,199	68,065
End of year	\$ 8,465	\$ 64,729	\$ 56,264	\$ 68,464

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 74,026	\$ 69,745
Interest receivable	<u>68</u>	<u>124</u>
Total assets	<u>\$ 74,094</u>	<u>\$ 69,869</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 74,094</u>	<u>\$ 69,869</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 1,251	\$ 1,051	\$ 398
Rent	<u>3,000</u>	<u>2,974</u>	<u>(26)</u>	<u>2,730</u>
Total revenues	3,200	4,225	1,025	3,128
Expenditures:				
Capital outlay:				
Culture and recreation	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(56,800)	4,225	61,025	3,128
Fund balance:				
Beginning of year	<u>64,941</u>	<u>69,869</u>	<u>4,928</u>	<u>66,741</u>
End of year	<u>\$ 8,141</u>	<u>\$ 74,094</u>	<u>\$ 65,953</u>	<u>\$ 69,869</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2016
With Comparative Totals for June 30, 2015

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2016	2015
<u>ASSETS</u>					
Current assets:					
Pooled cash and investments	\$ 276,060	\$ -	\$ 112,991	\$ 389,051	\$ 397,725
Interest receivable	284	-	113	397	776
Accounts receivable	8,048	987	4,621	13,656	7,982
Due from sewer fund	37,897	-	-	37,897	24,890
Total current assets	322,289	987	117,725	441,001	431,373
Restricted Assets:					
Restricted cash	43,329	-	10,021	53,350	52,499
Noncurrent assets:					
Capital assets, net of accumulated depreciation	1,622,462	1,603,784	1,564,705	4,790,951	4,474,806
Total assets	1,988,080	1,604,771	1,692,451	5,285,302	4,958,678
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Pension charge	12,233	-	7,212	19,445	8,674
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	3,100	614	3,996	7,710	2,222
Accrued payroll and benefits	1,650	-	483	2,133	1,487
Customer deposits	-	-	3,855	3,855	5,615
Due to water fund	-	37,897	-	37,897	24,890
Notes payable, current portion	-	489,126	-	489,126	16,745
Bonds payable, current portion	17,936	-	4,028	21,964	20,595
Total current liabilities	22,686	527,637	12,362	562,685	71,554
Long-term liabilities:					
Net pension liability	12,912	-	50,320	63,232	71,635
Bonds payable, long-term portion	332,204	-	280,190	612,394	634,356
Total long-term liabilities	345,116	-	330,510	675,626	705,991
Total liabilities	367,802	527,637	342,872	1,238,311	777,545
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Pension charge	2,415	-	21,734	24,149	18,474
<u>NET POSITION</u>					
Invested in capital assets, net of related debt	1,272,322	1,114,658	1,280,487	3,667,467	3,803,110
Unrestricted	357,774	(37,524)	54,570	374,820	368,223
Total net position	\$ 1,630,096	\$ 1,077,134	\$ 1,335,057	\$ 4,042,287	\$ 4,171,333

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
Year Ended June 30, 2016
With Comparative Totals for Year Ended June 30, 2015

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2016	2015
Operating revenues:					
Charges for services	\$ 103,014	\$ 11,935	\$ 53,870	\$ 168,819	\$ 181,525
Operating expenses:					
Salaries and wages	26,813	-	21,352	48,165	57,342
Employee benefits	4,158	-	2,484	6,642	19,973
Services and supplies	22,720	5,476	12,678	40,874	57,889
Depreciation	73,930	27,275	75,031	176,236	154,301
Total operating expenses	127,621	32,751	111,545	271,917	289,505
Operating income (loss)	(24,607)	(20,816)	(57,675)	(103,098)	(107,980)
Nonoperating revenues (expenses):					
Investment income	5,424	-	2,093	7,517	2,475
Grants	-	-	-	-	676,403
Other income	2,535	-	170	2,705	5,614
Interest expense	(26,137)	-	(10,033)	(36,170)	(39,973)
Total nonoperating revenues (expenses)	(18,178)	-	(7,770)	(25,948)	644,519
Change in net position	(42,785)	(20,816)	(65,445)	(129,046)	536,539
Net position:					
Beginning of year	1,672,881	1,097,950	1,400,502	4,171,333	3,634,794
End of year	\$ 1,630,096	\$ 1,077,134	\$ 1,335,057	\$ 4,042,287	\$ 4,171,333

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 2016
With Comparative Totals for Year Ended June 30, 2015

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2016	2015
Cash flows from operating activities:					
Cash received from customers	\$ 96,481	\$ 11,855	\$ 53,049	\$ 161,385	\$ 180,268
Cash paid for salaries and employee benefits	(39,103)	-	(28,557)	(67,660)	(75,803)
Cash paid for services and supplies	(20,959)	(4,862)	(9,565)	(35,386)	(58,402)
Net cash provided (used) by operating activities	36,419	6,993	14,927	58,339	46,063
Cash flows from noncapital financing activities:					
Due to (from) other funds	(13,007)	13,007	-	-	-
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(492,381)	-	(492,381)	(12,468)
Grants	-	-	-	-	676,403
Other income	2,535	-	170	2,705	5,614
Debt issuance	-	472,381	-	472,381	12,468
Principal payments - bonds	(16,703)	-	(3,890)	(20,593)	(648,119)
Interest paid	(26,137)	-	(10,033)	(36,170)	(39,973)
Net cash provided (used) by capital and related financing activities	(40,305)	(20,000)	(13,753)	(74,058)	(6,075)
Cash flows from investing activities:					
Investment income	5,698	-	2,198	7,896	2,344
Net increase (decrease) in pooled cash and investments	(11,195)	-	3,372	(7,823)	42,332
Pooled cash and investments:					
Beginning of year	330,584	-	119,640	450,224	407,892
End of year	\$ 319,389	\$ -	\$ 123,012	\$ 442,401	\$ 450,224
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	\$ (24,607)	\$ (20,816)	\$ (57,675)	\$ (103,098)	\$ (107,980)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	73,930	27,275	75,031	176,236	154,301
(Increase) decrease in accounts receivable	(6,533)	(80)	939	(5,674)	(1,627)
Increase (decrease) in customer deposits	-	-	(1,760)	(1,760)	370
Increase (decrease) in accrued payroll and benefits	1,633	-	(987)	646	67
Increase (decrease) in accounts payable	1,761	614	3,113	5,488	(513)
Increase (decrease) in net pension liability	(10,238)	-	5,142	(5,096)	(18,750)
Increase (decrease) in pension expenses	473	-	(8,876)	(8,403)	20,195
Total adjustments	61,026	27,809	72,602	161,437	154,043
Net cash provided (used) by operating activities	\$ 36,419	\$ 6,993	\$ 14,927	\$ 58,339	\$ 46,063

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 276,060	\$ 287,964
Interest receivable	284	558
Accounts receivable	8,048	1,515
Due from sewer fund	37,897	24,890
Total current assets	322,289	314,927
Restricted assets:		
Restricted cash	43,329	42,620
Noncurrent assets:		
Capital assets, net of accumulated depreciation	1,622,462	1,696,392
Total assets	1,988,080	2,053,939
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	12,233	2,788
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	3,100	1,339
Accrued payroll and benefits	1,650	17
Bond payable, current portion	17,936	16,704
Total current liabilities	22,686	18,060
Long-term liabilities:		
Net pension liability	12,912	12,439
Bond payable, long-term portion	332,204	350,139
Total long-term liabilities	345,116	362,578
Total liabilities	367,802	380,638
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	2,415	3,208
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,272,322	1,329,549
Unrestricted	357,774	343,332
Total net position	\$ 1,630,096	\$ 1,672,881

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Water	<u>\$ 111,700</u>	<u>\$ 103,014</u>	<u>\$ (8,686)</u>	<u>\$ 112,623</u>
Operating expenses:				
Salaries and wages	25,525	26,813	(1,288)	32,730
Employee benefits	11,175	4,158	7,017	9,450
Services and supplies	30,000	22,720	7,280	28,009
Depreciation	<u>45,000</u>	<u>73,930</u>	<u>(28,930)</u>	<u>52,534</u>
Total operating expenses	<u>111,700</u>	<u>127,621</u>	<u>(15,921)</u>	<u>122,723</u>
Operating income (loss)	<u>-</u>	<u>(24,607)</u>	<u>(24,607)</u>	<u>(10,100)</u>
Nonoperating revenues (expenses):				
Investment income	-	5,424	5,424	1,779
Grants	-	-	-	676,403
Other income	-	2,535	2,535	4,914
Interest expense	<u>(26,138)</u>	<u>(26,137)</u>	<u>1</u>	<u>(27,246)</u>
Total nonoperating revenues (expenses)	<u>(26,138)</u>	<u>(18,178)</u>	<u>7,960</u>	<u>655,850</u>
Change in net position	<u>\$ (26,138)</u>	<u>(42,785)</u>	<u>\$ (16,647)</u>	<u>645,750</u>
Net position:				
Beginning of year		<u>1,672,881</u>		<u>1,027,131</u>
End of year		<u>\$ 1,630,096</u>		<u>\$ 1,672,881</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 96,481	\$ 115,072
Cash paid for salaries and benefits	(39,103)	(43,471)
Cash paid for services and supplies	(20,959)	(27,959)
Net cash provided by operating activities	<u>36,419</u>	<u>43,642</u>
Cash flows from noncapital financing activities:		
Due from other funds	<u>(13,007)</u>	<u>6,718</u>
Cash flows from capital and related financing activities:		
Grants	-	676,403
Other income	2,535	4,914
Principal payments - bonds	(16,703)	(643,441)
Interest paid	(26,137)	(27,246)
Net cash provided (used) by capital and related financing activities	<u>(40,305)</u>	<u>10,630</u>
Cash flows from investing activities:		
Investment income	<u>5,698</u>	<u>1,652</u>
Net increase (decrease) in pooled cash and investments	(11,195)	62,642
Pooled cash and investments:		
Beginning of year	<u>330,584</u>	<u>267,942</u>
End of year	<u>\$ 319,389</u>	<u>\$ 330,584</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (24,607)</u>	<u>\$ (10,100)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	73,930	52,534
(Increase) decrease in accounts receivable	(6,533)	2,449
Increase (decrease) in accrued payroll and benefits	1,633	(259)
Increase (decrease) in accounts payable	1,761	50
Increase (decrease) in net pension liability	(10,238)	(3,257)
Increase (decrease) in pension expenses	473	2,225
Total adjustments	<u>61,026</u>	<u>53,742</u>
Net cash provided by operating activities	<u>\$ 36,419</u>	<u>\$ 43,642</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current assets:		
Accounts receivable	\$ 987	\$ 907
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>1,603,784</u>	<u>1,138,678</u>
 Total assets	 <u>1,604,771</u>	 <u>1,139,585</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	614	-
Due to water fund	37,897	24,890
Note payable, current portion	<u>489,126</u>	<u>16,745</u>
 Total liabilities	 <u>527,637</u>	 <u>41,635</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,114,658	1,121,933
Unrestricted	<u>(37,524)</u>	<u>(23,983)</u>
 Total net position	 <u>\$ 1,077,134</u>	 <u>\$ 1,097,950</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015 Actual
	Budget	Actual		
Operating revenues:				
Sewer	\$ 10,500	\$ 11,935	\$ 1,435	\$ 11,959
Operating expenses:				
Salaries and wages	500	-	500	-
Employee benefits	500	-	500	-
Services and supplies	6,000	5,476	524	4,792
Depreciation	<u>28,000</u>	<u>27,275</u>	<u>725</u>	<u>26,624</u>
Total operating expenses	<u>35,000</u>	<u>32,751</u>	<u>2,249</u>	<u>31,416</u>
Operating income (loss)	<u>\$ (24,500)</u>	<u>(20,816)</u>	<u>\$ 3,684</u>	<u>(19,457)</u>
Net position:				
Beginning of year		<u>1,097,950</u>		<u>1,117,407</u>
End of year		<u>\$ 1,077,134</u>		<u>\$ 1,097,950</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 11,855	\$ 11,510
Cash paid for services and supplies	<u>(4,862)</u>	<u>(4,792)</u>
Net cash provided by operating activities	<u>6,993</u>	<u>6,718</u>
Cash flows from noncapital financing activities:		
Due to other funds	<u>13,007</u>	<u>(6,718)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(492,381)	(12,468)
Debt issuance	<u>472,381</u>	<u>12,468</u>
Net cash (used) by capital and related financing activities	<u>(20,000)</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (20,816)</u>	<u>\$ (19,457)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	27,275	26,624
(Increase) decrease in accounts receivable	(80)	(449)
Increase (decrease) in accounts payable	<u>614</u>	<u>-</u>
Total adjustments	<u>27,809</u>	<u>26,175</u>
Net cash provided by operating activities	<u>\$ 6,993</u>	<u>\$ 6,718</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 112,991	\$ 109,761
Interest receivable	113	218
Accounts receivable	<u>4,621</u>	<u>5,560</u>
Total current assets	117,725	115,539
Restricted assets:		
Restricted cash	10,021	9,879
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>1,564,705</u>	<u>1,639,736</u>
Total assets	<u>1,692,451</u>	<u>1,765,154</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>7,212</u>	<u>5,886</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	3,996	883
Accrued payroll and benefits	483	1,470
Customer deposits	3,855	5,615
Bond payable, current portion	<u>4,028</u>	<u>3,891</u>
Total current liabilities	12,362	11,859
Long-term liabilities:		
Net pension liability	50,320	59,196
Bond payable, long-term portion	<u>280,190</u>	<u>284,217</u>
Total long-term liabilities	<u>330,510</u>	<u>343,413</u>
Total liabilities	<u>342,872</u>	<u>355,272</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>21,734</u>	<u>15,266</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,280,487	1,351,628
Unrestricted	<u>54,570</u>	<u>48,874</u>
Total net position	<u>\$ 1,335,057</u>	<u>\$ 1,400,502</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance- Positive (Negative)	2015
	Budget	Actual		
Operating revenues:				
Water	\$ 55,000	\$ 53,870	\$ (1,130)	\$ 56,943
Operating expenses:				
Salaries and wages	25,000	21,352	3,648	24,612
Employee benefits	11,000	2,484	8,516	10,523
Services and supplies	19,000	12,678	6,322	25,088
Depreciation	76,000	75,031	969	75,143
Total operating expenses	131,000	111,545	19,455	135,366
Operating income (loss)	(76,000)	(57,675)	18,325	(78,423)
Nonoperating revenues (expenses):				
Investment income	800	2,093	1,293	696
Other income	-	170	170	700
Interest expense	(10,067)	(10,033)	34	(12,727)
Total nonoperating revenues (expenses)	(9,267)	(7,770)	1,497	(11,331)
Change in net position	\$ (85,267)	(65,445)	\$ 19,822	(89,754)
Net position:				
Beginning of year		1,400,502		1,490,256
End of year		\$ 1,335,057		\$ 1,400,502

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 53,049	\$ 53,686
Cash paid for salaries and benefits	(28,557)	(32,332)
Cash paid for services and supplies	(9,565)	(25,651)
Net cash provided (used) by operating activities	<u>14,927</u>	<u>(4,297)</u>
Cash flows from capital and related financing activities:		
Other income	170	700
Principal payments - bonds	(3,890)	(4,678)
Interest paid	(10,033)	(12,727)
Net cash provided (used) by capital and related financing activities	<u>(13,753)</u>	<u>(16,705)</u>
Cash flows from investing activities:		
Investment income	<u>2,198</u>	<u>692</u>
Net increase (decrease) in pooled cash and investments	3,372	(20,310)
Pooled cash and investments:		
Beginning of year	<u>119,640</u>	<u>139,950</u>
End of year	<u>\$ 123,012</u>	<u>\$ 119,640</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	<u>\$ (57,675)</u>	<u>\$ (78,423)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	75,031	75,143
(Increase) decrease in accounts receivable	939	(3,627)
Increase (decrease) in customer deposits	(1,760)	370
Increase (decrease) in accrued payroll and benefits	(987)	326
Increase (decrease) in accounts payable	3,113	(563)
Increase (decrease) in net pension liability	5,142	(15,493)
Increase (decrease) in pension expenses	(8,876)	17,970
Total adjustments	<u>72,602</u>	<u>74,126</u>
Net cash provided (used) by operating activities	<u>\$ 14,927</u>	<u>\$ (4,297)</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 36,742	\$ 36,145
Interest receivable	<u>33</u>	<u>-</u>
Total assets	36,775	36,145
<u>LIABILITIES</u>		
Accounts payable	<u>-</u>	<u>-</u>
<u>NET POSITION</u>		
Unrestricted	<u>\$ 36,775</u>	<u>\$ 36,145</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016		Variance-	2015
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Operating income (loss)	(5,000)	-	5,000	-
Other financing sources (uses):				
Investment income	<u>-</u>	<u>630</u>	<u>630</u>	<u>-</u>
Changes in net position	<u>\$ (5,000)</u>	630	<u>\$ 5,630</u>	-
Net position:				
Beginning of year		<u>36,145</u>		<u>36,145</u>
End of year		<u>\$ 36,775</u>		<u>\$ 36,145</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ -
Cash paid for services and supplies	<u>-</u>	<u>(800)</u>
Net cash (used) by operating activities	-	(800)
Cash flows from investing activities:		
Investment income	<u>597</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	597	(800)
Pooled cash and investments:		
Beginning of year	<u>36,145</u>	<u>36,945</u>
End of year	<u><u>\$ 36,742</u></u>	<u><u>\$ 36,145</u></u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ -	\$ -
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>-</u>	<u>(800)</u>
Net cash (used) by operating activities	<u><u>\$ -</u></u>	<u><u>\$ (800)</u></u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2016
Page 1 of 2

	Property	State of Nevada	State Medical Indigent	Range Improvement District
<u>ASSETS</u>				
Pooled cash and investments	\$ 519,997	\$ 857,432	\$ 140,918	\$ 92,099
Interest receivable	480	-	-	-
Taxes receivable	-	40,107	3,521	-
Due from other governments	-	-	-	-
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>\$ 520,477</u>	<u>\$ 897,539</u>	<u>\$ 144,439</u>	<u>\$ 92,099</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ -	\$ 38,113	\$ 2,929	\$ -
Amounts held for others	<u>520,477</u>	<u>859,426</u>	<u>141,510</u>	<u>92,099</u>
Total liabilities	<u>\$ 520,477</u>	<u>\$ 897,539</u>	<u>\$ 144,439</u>	<u>\$ 92,099</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 6,002	\$ 6,111	\$ 708,050	\$ 4,462,516	\$ 5,096,819	\$ 1,567,493
-	-	654	4,138	4,800	1,439
-	-	-	672	71,251	18,350
-	-	-	74,209	92,658	19,658
-	-	-	-	-	-
-	-	-	25,497	167,753	-
-	-	-	-	-	16,525
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 708,704</u>	<u>\$ 4,567,032</u>	<u>\$ 5,433,281</u>	<u>\$ 1,623,465</u>
\$ -	\$ -	\$ -	\$ 614	\$ 6,583	\$ 15,363
<u>6,002</u>	<u>6,111</u>	<u>708,704</u>	<u>4,566,418</u>	<u>5,426,698</u>	<u>1,608,102</u>
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 708,704</u>	<u>\$ 4,567,032</u>	<u>\$ 5,433,281</u>	<u>\$ 1,623,465</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2016
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 263,670	\$ 323,420	\$ 182,223	\$ 36,011
Interest receivable	1,374	298	167	31
Taxes receivable	231	3,366	5,913	1,395
Due from other governments	5,053	545	1,789	1,269
Due from others	1,340	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>\$ 271,668</u>	<u>\$ 327,629</u>	<u>\$ 190,092</u>	<u>\$ 38,706</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ 1,213	\$ 2,892	\$ 4,134	\$ 1,295
Amounts held for others	<u>270,455</u>	<u>324,737</u>	<u>185,958</u>	<u>37,411</u>
Total liabilities	<u>\$ 271,668</u>	<u>\$ 327,629</u>	<u>\$ 190,092</u>	<u>\$ 38,706</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	Totals	
				2016	2015
\$ 8,072,162	\$ 181,210	\$ 753,078	\$ 427	\$ 23,269,638	\$ 23,330,453
7,314	170	704	-	21,569	44,223
315,299	15,365	8,788	-	484,258	525,676
-	-	38,309	-	233,490	540,993
-	-	-	-	1,340	-
-	-	-	-	193,250	174,363
-	-	-	-	16,525	-
<u>\$ 8,394,775</u>	<u>\$ 196,745</u>	<u>\$ 800,879</u>	<u>\$ 427</u>	<u>\$ 24,220,070</u>	<u>\$ 24,615,708</u>
\$ 261,896	\$ -	\$ 6,275	\$ -	\$ 341,307	\$ 384,923
<u>8,132,879</u>	<u>196,745</u>	<u>794,604</u>	<u>427</u>	<u>23,878,763</u>	<u>24,230,785</u>
<u>\$ 8,394,775</u>	<u>\$ 196,745</u>	<u>\$ 800,879</u>	<u>\$ 427</u>	<u>\$ 24,220,070</u>	<u>\$ 24,615,708</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2016
Page 1 of 6

	Balance 06/30/15	Additions	Deletions	Balance 06/30/16
Property:				
ASSETS				
Pooled cash and investments	\$ 512,216	\$ 515,107	\$ 507,326	\$ 519,997
Interest receivable	<u>1,220</u>	<u>480</u>	<u>1,220</u>	<u>480</u>
	<u>\$ 513,436</u>	<u>\$ 515,587</u>	<u>\$ 508,546</u>	<u>\$ 520,477</u>
LIABILITIES				
Amounts held for others	<u>\$ 513,436</u>	<u>\$ 515,587</u>	<u>\$ 508,546</u>	<u>\$ 520,477</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 854,853	\$ 3,827,589	\$ 3,825,010	\$ 857,432
Taxes receivable	<u>46,252</u>	<u>40,107</u>	<u>46,252</u>	<u>40,107</u>
	<u>\$ 901,105</u>	<u>\$ 3,867,696</u>	<u>\$ 3,871,262</u>	<u>\$ 897,539</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 38,113	\$ 38,113	\$ 38,113	\$ 38,113
Amounts held for others	<u>862,992</u>	<u>3,829,583</u>	<u>3,833,149</u>	<u>859,426</u>
	<u>\$ 901,105</u>	<u>\$ 3,867,696</u>	<u>\$ 3,871,262</u>	<u>\$ 897,539</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 140,619	\$ 180,854	\$ 180,555	\$ 140,918
Interest receivable	-	-	-	-
Taxes receivable	4,057	3,521	4,057	3,521
Due from other governments	<u>3,663</u>	<u>-</u>	<u>3,663</u>	<u>-</u>
	<u>\$ 148,339</u>	<u>\$ 184,375</u>	<u>\$ 188,275</u>	<u>\$ 144,439</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,342	\$ 2,929	\$ 3,342	\$ 2,929
Amounts held for others	<u>144,997</u>	<u>181,446</u>	<u>184,933</u>	<u>141,510</u>
	<u>\$ 148,339</u>	<u>\$ 184,375</u>	<u>\$ 188,275</u>	<u>\$ 144,439</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2016
Page 2 of 6

	Balance 06/30/15	Additions	Deletions	Balance 06/30/16
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 94,791	\$ 14,919	\$ 17,611	\$ 92,099
LIABILITIES				
Amounts held for others	\$ 94,791	\$ 14,919	\$ 17,611	\$ 92,099
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,002	\$ -	\$ -	\$ 6,002
Interest receivable	-	-	-	-
	\$ 6,002	\$ -	\$ -	\$ 6,002
LIABILITIES				
Amounts held for others	\$ 6,002	\$ -	\$ -	\$ 6,002
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,111	\$ -	\$ -	\$ 6,111
Interest receivable	-	-	-	-
	\$ 6,111	\$ -	\$ -	\$ 6,111
LIABILITIES				
Amounts held for others	\$ 6,111	\$ -	\$ -	\$ 6,111
Nye Regional Hospital District:				
ASSETS				
Pooled cash and investments	\$ -	\$ 708,050	\$ -	\$ 708,050
Interest receivable	-	654	-	654
	\$ -	\$ 708,704	\$ -	\$ 708,704
LIABILITIES				
Amounts held for others	\$ -	\$ 708,704	\$ -	\$ 708,704

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2016
Page 3 of 6

	Balance 06/30/15	Additions	Deletions	Balance 06/30/16
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 4,217,392	\$ 1,407,441	\$ 1,162,317	\$ 4,462,516
Interest receivable	7,031	4,138	7,031	4,138
Taxes receivable	522	672	522	672
Due from other governments	62,756	74,209	62,756	74,209
Accounts receivable	21,342	25,497	21,342	25,497
Prepaid expense	-	-	-	-
	<u>\$ 4,309,043</u>	<u>\$ 1,511,957</u>	<u>\$ 1,253,968</u>	<u>\$ 4,567,032</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 512	\$ 614	\$ 512	\$ 614
Amounts held for others	<u>4,308,531</u>	<u>1,511,343</u>	<u>1,253,456</u>	<u>4,566,418</u>
	<u>\$ 4,309,043</u>	<u>\$ 1,511,957</u>	<u>\$ 1,253,968</u>	<u>\$ 4,567,032</u>
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 5,033,882	\$ 2,915,696	\$ 2,852,759	\$ 5,096,819
Interest receivable	9,227	4,800	9,227	4,800
Taxes receivable	56,671	71,251	56,671	71,251
Due from other governments	70,247	92,658	70,247	92,658
Due from others	-	-	-	-
Accounts receivable	<u>153,021</u>	<u>167,753</u>	<u>153,021</u>	<u>167,753</u>
	<u>\$ 5,323,048</u>	<u>\$ 3,252,158</u>	<u>\$ 3,141,925</u>	<u>\$ 5,433,281</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 9,816	\$ 6,583	\$ 9,816	\$ 6,583
Amounts held for others	<u>5,313,232</u>	<u>3,245,575</u>	<u>3,132,109</u>	<u>5,426,698</u>
	<u>\$ 5,323,048</u>	<u>\$ 3,252,158</u>	<u>\$ 3,141,925</u>	<u>\$ 5,433,281</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2016
Page 4 of 6

	Balance 06/30/15	Additions	Deletions	Balance 06/30/16
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 1,332,644	\$ 828,354	\$ 593,505	\$ 1,567,493
Interest receivable	3,234	1,439	3,234	1,439
Taxes receivable	19,223	18,350	19,223	18,350
Due from other governments	14,083	19,658	14,083	19,658
Prepaid expense	-	16,525	-	16,525
	<u>\$ 1,369,184</u>	<u>\$ 884,326</u>	<u>\$ 630,045</u>	<u>\$ 1,623,465</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 15,478	\$ 15,363	\$ 15,478	\$ 15,363
Amounts held for others	1,353,706	868,963	614,567	1,608,102
	<u>\$ 1,369,184</u>	<u>\$ 884,326</u>	<u>\$ 630,045</u>	<u>\$ 1,623,465</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 308,578	\$ 683,780	\$ 728,688	\$ 263,670
Interest receivable	373	1,374	373	1,374
Taxes receivable	1,483	231	1,483	231
Due from other governments	15,428	5,053	15,428	5,053
Prepaid expense	-	1,340	-	1,340
	<u>\$ 325,862</u>	<u>\$ 691,778</u>	<u>\$ 745,972</u>	<u>\$ 271,668</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,409	\$ 1,213	\$ 1,409	\$ 1,213
Amounts held for others	324,453	690,565	744,563	270,455
	<u>\$ 325,862</u>	<u>\$ 691,778</u>	<u>\$ 745,972</u>	<u>\$ 271,668</u>
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 226,248	\$ 195,390	\$ 98,218	\$ 323,420
Interest receivable	350	298	350	298
Taxes receivable	3,655	3,366	3,655	3,366
Due from other governments	11,204	545	11,204	545
	<u>\$ 241,457</u>	<u>\$ 199,599</u>	<u>\$ 113,427</u>	<u>\$ 327,629</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,401	\$ 2,892	\$ 3,401	\$ 2,892
Amounts held for others	238,056	196,707	110,026	324,737
	<u>\$ 241,457</u>	<u>\$ 199,599</u>	<u>\$ 113,427</u>	<u>\$ 327,629</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2016
Page 5 of 6

	Balance 06/30/15	Additions	Deletions	Balance 06/30/16
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 158,281	\$ 147,668	\$ 123,726	\$ 182,223
Interest receivable	281	167	281	167
Taxes receivable	5,407	5,913	5,407	5,913
Due from other governments	4,976	1,789	4,976	1,789
	<u>\$ 168,945</u>	<u>\$ 155,537</u>	<u>\$ 134,390</u>	<u>\$ 190,092</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 4,784	\$ 4,134	\$ 4,784	\$ 4,134
Amounts held for others	164,161	151,403	129,606	185,958
	<u>\$ 168,945</u>	<u>\$ 155,537</u>	<u>\$ 134,390</u>	<u>\$ 190,092</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 36,130	\$ 81,740	\$ 81,859	\$ 36,011
Interest receivable	77	31	77	31
Taxes receivable	2,488	1,395	2,488	1,395
Due from other governments	3,287	1,269	3,287	1,269
	<u>\$ 41,982</u>	<u>\$ 84,435</u>	<u>\$ 87,711</u>	<u>\$ 38,706</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,405	\$ 1,295	\$ 1,405	\$ 1,295
Amounts held for others	40,577	83,140	86,306	37,411
	<u>\$ 41,982</u>	<u>\$ 84,435</u>	<u>\$ 87,711</u>	<u>\$ 38,706</u>
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 9,717,414	\$ 18,117,057	\$ 19,762,309	\$ 8,072,162
Interest receivable	21,491	7,314	21,491	7,314
Taxes receivable	363,538	315,299	363,538	315,299
Due from other governments	325,942	-	325,942	-
	<u>\$ 10,428,385</u>	<u>\$ 18,439,670</u>	<u>\$ 20,473,280</u>	<u>\$ 8,394,775</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 299,543	\$ 261,896	\$ 299,543	\$ 261,896
Amounts held for others	10,128,842	18,177,774	20,173,737	8,132,879
	<u>\$ 10,428,385</u>	<u>\$ 18,439,670</u>	<u>\$ 20,473,280</u>	<u>\$ 8,394,775</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2016

Page 6 of 6

	Balance 06/30/15	Additions	Deletions	Balance 06/30/16
Beatty General Improvement District:				
ASSETS				
Pooled cash and investments	\$ 111,608	\$ 201,269	\$ 131,667	\$ 181,210
Interest receivable	171	170	171	170
Taxes receivable	14,273	15,365	14,273	15,365
	<u>\$ 126,052</u>	<u>\$ 216,804</u>	<u>\$ 146,111</u>	<u>\$ 196,745</u>
LIABILITIES				
Amounts held for others	<u>\$ 126,052</u>	<u>\$ 216,804</u>	<u>\$ 146,111</u>	<u>\$ 196,745</u>
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ 573,684	\$ 478,389	\$ 298,995	\$ 753,078
Interest receivable	768	704	768	704
Taxes receivable	8,107	8,788	8,107	8,788
Due from other governments	29,407	38,309	29,407	38,309
	<u>\$ 611,966</u>	<u>\$ 526,190</u>	<u>\$ 337,277</u>	<u>\$ 800,879</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 7,120	\$ 6,275	\$ 7,120	\$ 6,275
Amounts held for others	604,846	519,915	330,157	794,604
	<u>\$ 611,966</u>	<u>\$ 526,190</u>	<u>\$ 337,277</u>	<u>\$ 800,879</u>
Victim Restitution				
ASSETS				
Pooled cash and investments	<u>\$ -</u>	<u>\$ 427</u>	<u>\$ -</u>	<u>\$ 427</u>
LIABILITIES				
Amounts held for others	<u>\$ -</u>	<u>\$ 427</u>	<u>\$ -</u>	<u>\$ 427</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 23,330,453	\$ 30,303,730	\$ 30,364,545	\$ 23,269,638
Interest receivable	44,223	21,569	44,223	21,569
Taxes receivable	525,676	484,258	525,676	484,258
Due from other governments	540,993	233,490	540,993	233,490
Due from others	-	1,340	-	1,340
Accounts receivable	174,363	193,250	174,363	193,250
Prepaid expense	-	16,525	-	16,525
	<u>\$ 24,615,708</u>	<u>\$ 31,254,162</u>	<u>\$ 31,649,800</u>	<u>\$ 24,220,070</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 384,923	\$ 341,307	\$ 384,923	\$ 341,307
Amounts held for others	24,230,785	30,912,855	31,264,877	23,878,763
	<u>\$ 24,615,708</u>	<u>\$ 31,254,162</u>	<u>\$ 31,649,800</u>	<u>\$ 24,220,070</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2016, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements, and have issued my report thereon dated November 29, 2016.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, I do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Las Vegas, Nevada
November 29, 2016

AUDITOR'S COMMENTS

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

In connection with my audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 2016, and the related notes to the basic financial statements, nothing came to my attention that caused me to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes referenced below insofar as they relate to accounting matters except as noted below. However, my audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had I performed additional procedures, other matters may have come to my attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes noted below, insofar as they relate to accounting matters.

CURRENT YEAR RECOMMENDATIONS

There were no current year comments.

PRIOR YEAR RECOMMENDATIONS

Timely bank account and investment reconciliation to the general ledger

Reconciliations were completed timely beginning January, 2016.

Revenue Apportionment

Procedures were completed beginning January, 2016.

CURRENT YEAR STATUTE COMPLIANCE

Interfund Loans

An interfund loan/transfer was made to the General Fund from the PETT Emergency Fund in July of 2016. This interfund loan/transfer was not approved in a County Commission meeting. The County Commission approved an operating transfer from the PETT Emergency fund in October, 2016, effectively approving the interfund loan/transfer.

Deficit Fund Balance/Net Position

The following funds had a deficit equity balance at year end.

Pahrump Town Ambulance Fund	\$ 1,684,769
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The deficit net position of the Pahrump Ambulance Fund is due to the implementation of new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires the County to record its proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada.

Expenditures in Excess of Appropriations

Chapter 354.626 of the Nevada Revised Statutes provides that no governing body or officer or department thereof shall expend or contract to expend any money or incur any liability in excess of the amounts appropriated for that function or fund for any fiscal year. The following funds/functions were in excess of budget appropriations.

Fund Functions in the Special Revenue Funds:

Public Safety Sales Tax Sheriff (10234)	\$ 861,654
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Funds in the un-incorporated towns:

Gabbs Town – Water Utility Enterprise Fund (23502)	\$ 15,921
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Nye County adopted ordinance 443 on October 28, 2013, implementing the Nye County Sales and Use Tax Act of 2007 (the Act), increasing sales and use tax by one-half of one percent. The tax is to be used for public safety. The tax became effective April 1, 2014. Questions concerning the administration of the tax were posed to the Nevada Attorney General's office by the Nye County District Attorney. The opinion from the Attorney General's office dated November 12, 2015, caused changes in how the County administers the tax. Special Revenue funds for each town within Nye County were to be used to account for the tax. The tax revenue and expenditures were not to be accounted for within a single County fund. The County Commission approved the expenditures for the Public Safety Sales Tax within the Public Safety Sales Tax Distribution Fund (Fund 10233). Budget adjustments were not made during the year to move the authorized expenditures from the Public Safety Sales Tax Distribution Fund to the Public Safety Sales Tax Sheriff Special Revenue Fund (fund 10234), causing the expenditures to exceed appropriations in the funds.

The County Commission adopted, on May 17, 2016, the budget for the year ending June 30, 2017, which includes budget expenditure authorization for the Public Safety Sales Tax Sheriff Special Funds.

Nevada Administrative Code 354.481 indicates that expenses charged to an enterprise in excess of the original budget appropriation are allowable and are not a violation if the expenses do not cause a deficit in the equity balance of the fund and the budget is adjusted in a manner provided by law. The expenses of the Gabbs Town Water Utility Enterprise Fund did not cause a deficit in the equity balance of the fund. However, a report of augmentation of the budget of the fund was not presented to the Commission and included in the County's quarterly report filed with the Department of Taxation (NRS 354.598005(4)). The violation is primarily due to depreciation expense.

Public Safety Sales Tax Expenditure Compliance

The approval process for expenditures of the public safety sales tax requires the governing body of each town within the County to approve expenditures. Expenditures were incurred during the year ended June 30, 2016. The governing body of certain towns did not approve the spending plans. Therefore, expenditures may not have been in compliance with the provisions of the act.

Expenditures of the tax cannot replace existing funding for sheriff and fire employee compensation and capital outlay. Expenditures may only be used to supplement existing spending. Expenditures for the year in certain towns may not have been in compliance with this provision of the act.

Capital Asset Inventory

Chapter 354.625 of the Nevada Revised Statutes and Chapter 354.750 of the Nevada Administrative Code require the County to designate a capital asset manager and to inventory County equipment at least every two years. Each asset of the County is to be assigned an identifying number and be labeled as belonging to the County. An inventory of equipment was conducted, but due to employee turnover within the Finance Department, an inventory was not completed resulting in identifying numbers not being affixed to each capital asset belonging to the County.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Expenditures in Excess of Appropriations

Prior year findings included ten funds/functions that had expenditures in excess of appropriations. As noted above, two funds/functions report expenditures in excess of appropriations.

Deficit Fund Balance/Net Position

Prior year findings included two funds with deficit fund balance/net position. As noted above, one fund had a deficit equity position. This deficit will continue in future years due to net pension liability.

Timely Deposit of Money Collected by County Officer

Reports were filed timely with the Nye County Treasurer's office beginning January, 2016.

Capital Assets Inventory

An inventory of equipment was conducted, but due to turnover within the Finance Department, the project was not completed resulting in identifying numbers not being affixed to each capital asset belonging to the County. Similar findings were noted in the current year.

Monthly Statement of Cash Balances

The required monthly statements of cash balances beginning January, 2016, were submitted to the board of County Commissioners timely.

Public Safety Sales Tax

Administration

Resolutions creating the required Public Safety Sales Tax funds were approved by the County Commission. Budget authorizations for expenditures were approved as part of the annual budget process for the 2015/2016 year. However, the budget authorizations were approved with all activity budgeted in one fund. The activity is to be accounted for in various unincorporated town funds of the County as well as three County Special Revenue Funds. The County budget approved for the year ending June 30, 2017, includes budgets for the required special revenue funds.

Expenditure Compliance

The governing body of certain towns did not approve the spending plans for the year ending June 30, 2016.

Audit of Apportionments

Audit of the apportionment of investment income began January, 2016.

NEVADA REVISED STATUTE 354.6115 - STABILIZATION FUND

The County created a stabilization fund in accordance with Nevada Revised Statute 354.6115, "Fund to stabilize operations of local government and mitigate effects of natural disaster." The fund is inactive and had no assets or fund balance during the year. Funds may be deposited and accumulated in the fund in future years.

NEVADA REVISED STATUTE 354.5989 – BUSINESS LICENSES

Nevada Revised Statutes 354.624 Sec 4(a) requires a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989. The Unincorporated Town of Pahrump, Nevada, charges a business license fee that is subject to NRS 354.5989. During the year ended June 30, 2016, business licenses subject to the limitations of NRS 354.5989 were not raised. The annual business license fees are as follows:

Sole Proprietorship	\$ 50
Corporation	75
Large Corporation	100
Limited Liability Company	75
Large Limited Liability Company	100
Partnership	60
Non-Local Business	150
Non-Profit	5

NEVADA REVISED STATUTE 354.59815 – SPECIAL AD VALOREM CAPITAL PROJECTS FUND

County Special Ad Valorem Capital Projects Fund

The County established the County Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.59815. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Intergovernmental	\$ 53,760
Building Improvements	74,805
Airport Improvements	6,969
Equipment	172,553
Technology	118,347
	<u>\$ 426,434</u>

Beatty Town Special Ad Valorem Capital Projects Fund

The County established the Beatty Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.59815. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

Gabbs Town Special Ad Valorem Capital Projects Fund

The County established the Gabbs Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.59815. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Equipment	<u>\$ 8,269</u>
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Manhattan Town Special Ad Valorem Capital Projects Fund

The County established the Manhattan Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.59815. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

Pahrump Town Special Ad Valorem Capital Projects Fund

The County established the Pahrump Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.59815. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Vehicle	<u>\$ 55,425</u>
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NEVADA REVISED STATUTE 354.6113-CAPITAL PROJECTS

Bond Proceeds Capital Projects Fund

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. Projects funded during the year were as follows:

Building Improvements	<u>\$ 93,233</u>
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Planned sources of revenue for the following year are investment income and fund balance carryover. Planned expenditures are building improvements. The County does not plan to accumulate fund balance.

Las Vegas, Nevada
November 29, 2016

ATTACHMENT 1
NYE COUNTY
Cash Flow Projections for the General Fund
Fiscal Year 2016-17
NYE COUNTY GENERAL FUND CASH FLOW PROJECTIONS FOR FY 2016-17

CASH FLOW FY 2015-16																	CASH FLOW PROJECTIONS FOR FY 2016-17														PR's/Periods E Total PR's/Per % Elapsed			
Reflect Budget/Actual	FY 2015-16 Accruals		Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Budget January	Budget February	Budget March	Budget April	Budget May	Budget June	FY 2016-17 Accruals		Total Actual + Budgeted	2016-17 Final Budget	Variance Budget to Actual	Percent Time Elapsed	Percent Recd/Spent YTD													
	July	August													July	August																		
RECEIPTS/DEPOSITS	Source:																																	
Property Tax	\$ 43,260	\$ 16,000	\$ 385,310	\$ 3,042,634	\$ 971,627	\$ 1,484,637	\$ 706,389	\$ 455,159	\$ 1,127,384	\$ 622,196	\$ 1,427,809	\$ 1,018,609	\$ 333,949	\$ 41,111	\$ 36,000	\$ 10,000	\$ 11,662,814	\$ 11,333,865	\$ 328,949	50.93%	58.15%													
Licenses and Permits	32,347		19,801	57,970	16,186	21,333	54,761	22,048	42,488	68,533	30,349	30,349	62,602	30,349	30,349		487,116.92	606,970	(119,853)	50.93%	28.02%													
Federal in lieu tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00			3,000,000.00	3,000,000.00	-	50.93%	0%													
Consolidated tax	1,035,634	2,273,445	-	-	983,429	950,739	1,183,524	1,009,949	1,064,800	1,188,220	821,590	909,920	1,195,480	1,003,090	955,900	1,138,610	12,405,251.78	12,100,000	305,252	50.93%	25.77%													
Other Intergovernmental	25,164	3,499	-	25,226	25,740	36,026	26,526	25,201	165,600	34,800	29,000	29,000	29,000	41,878	41,878	41,878	551,753.42	580,000	(28,247)	50.93%	19.57%													
Charges for services	59,532	24,145	10,346	99,039	127,204	123,679	178,599	95,442	167,329	167,329	167,329	167,329	167,329	167,329	167,329		1,805,609.16	1,950,000	(144,391)	50.93%	27.63%													
Fines	69,186	-	-	64,192	74,026	63,404	57,374	56,387	47,801	47,801	47,801	47,801	47,801	47,801	47,801		649,987.47	590,000	59,987	50.93%	43.90%													
Other	905	10,609	9,903	27,016	44,630	37,124	15,546	(2,291)	98,162	98,162	98,162	98,162	98,162	98,162	98,162		819,061.81	1,116,700	(297,638)	50.93%	12.02%													
Total Receipts	1,266,029	2,327,698	425,359	3,316,078	2,242,843	2,716,942	2,222,719	1,661,896	2,713,564	2,227,041	2,622,039	2,301,168	1,934,322	4,429,719	1,377,418	1,190,488	31,381,594.51	31,277,535	104,060	50.93%	34.93%													
Total Receipts Y-T-D	1,266,029	2,327,698	425,359	3,741,437	5,984,279	8,701,221	10,923,940	12,585,836	15,299,399	17,526,440	20,148,479	22,449,648	24,383,970	28,813,689	30,191,106	31,381,595	31,381,594.51																	
EXPENDITURES/PAYMENTS																																		
General Gov - Salaries	161,062	(37,770)	376,777	330,975	324,677	315,534	342,444	316,394	322,124	322,124	483,186	322,124	322,124	322,124	161,062	-	4,261,669.71	4,412,179	(150,509)	51.85%	38.31%													
General Gov - Benefits	125,492	(15,364)	347,297	295,725	100,711	290,681	291,338	288,749	250,985	250,985	376,477	250,985	250,985	250,985	125,492	-	3,371,395.17	3,529,349	(157,954)	51.85%	37.56%													
General Gov - Services & Supplies	353,000	40,443	886,666	239,281	349,096	209,969	395,283	339,499	321,079	275,210	229,342	321,079	321,079	340,386	340,386	-	4,568,354.49	4,586,839	(18,485)	50.00%	45.35%													
General Gov - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00%	0%												
Judicial - Salaries	143,384	-	323,251	284,839	288,065	280,459	282,147	275,354	286,768	286,768	430,152	286,768	286,768	286,768	143,384	-	3,741,491.29	3,905,921	(164,430)	51.85%	37.35%													
Judicial - Benefits	65,141	-	157,256	134,385	86,782	129,195	129,063	126,412	130,283	130,283	195,424	130,283	130,283	130,283	65,141	-	1,675,071.89	1,789,891	(114,819)	51.85%	35.57%													
Judicial - Services & Supplies	31,908	74,345	209,473	251,689	149,646	85,956	24,245	31,717	110,263	94,511	78,759	110,263	110,263	64,763	64,763	-	1,386,310.52	1,575,180	(188,869)	50.00%	45.77%													
Judicial - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00%	0%												
Public Saftey - Salaries	260,195	2,772	728,466	502,066	550,673	518,874	580,240	579,613	520,391	520,391	780,586	520,391	520,391	520,391	260,195	-	7,102,669.00	7,215,028	(112,359)	51.85%	39.92%													
Public Saftey - Benefits	155,127	3,145	367,817	291,768	207,336	267,772	284,290	290,518	310,255	310,255	465,382	310,255	310,255	310,255	155,127	-	3,881,283.19	4,227,514	(346,231)	51.85%	33.57%													
Public Saftey - Services & Supplies	52,635	65,095	52,478	129,174	172,041	142,049	106,449	70,990	71,036	60,888	50,740	71,036	71,036	41,087	41,087	41,087	1,121,176.70	1,014,796	106,381	50.00%	59.34%													
Public Saftey - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00%	0%												
Public Works - Salaries	2,529	-	6,301	4,432	6,633	4,313	5,705	8,699	5,057	5,057	7,586	5,057	5,057	5,057	2,529	-	71,485.41	68,892	2,593	51.85%	39.75%													
Public Works - Benefits	1,092	-	3,817	2,797	1,929	2,865	3,156	2,053	2,185	2,185	3,277	2,185	2,185	2,185	1,092	-	31,910.99	31,740	171	51.85%	45.88%													
Public Works - Services & Supplies	3,647	656	548	1,509	1,332	692	457	365	2,203	1,888	1,574	2,203	2,203	3,801	3,801	3,801	26,376.99	31,472	(5,095)	50.00%	14.42%													
Public Works - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00%	0%												
Health - Salaries	-	-	-	-	-	-	-	-	18,929	18,929	28,394	18,929	18,929	18,929	9,465	-	132,504.52	217,686	(85,181)	51.85%	0.00%													
Health - Benefits	-	-	-	-	-	-	-	-	8,913	8,913	13,369	8,913	8,913	8,913	4,456	-	62,389.48	102,497	(40,108)	51.85%	0.00%													
Health - Services & Supplies	-	-	-	-	-	-	-	-	3,932	3,371	2,809	3,932	3,932	8,801	8,801	8,801	44,379.83	56,177	(11,797)	50.00%	0.00%													
Health - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00%	0%												
Contingency	\$ -	\$ 7,588	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 12,500	\$ 5,000	\$ 5,000	\$ 17,500	\$ 5,000	\$ 5,000	\$ 17,500	\$ -	\$ -	\$ 92,500	\$ 200,000	\$ (107,500)	51.85%	12.50%												
Total Disbursements	\$ 1,355,214	\$ 140,910	\$ 3,460,147	\$ 2,468,640	\$ 2,263,922	\$ 2,248,360	\$ 2,444,818	\$ 2,342,863	\$ 2,369,402	\$ 2,296,757	\$ 3,164,557	\$ 2,369,402	\$ 2,369,402	\$ 2,332,227	\$ 1,386,783	\$ 53,689	\$ 31,570,969	\$ 32,965,161	\$ (1,394,192)	50.93%	39.09%													
Total Disbursements Y-T-D	\$ 1,355,214	\$ 140,910	\$ 3,460,147	\$ 5,928,787	\$ 8,192,709	\$ 10,441,070	\$ 12,885,887	\$ 15,228,750	\$ 17,598,152	\$ 19,894,909	\$ 23,059,466	\$ 25,428,868	\$ 27,798,270	\$ 30,130,498	\$ 31,517,280	\$ 31,570,969	\$ 31,570,969																	
CASH BALANCE																																		
Net change in Cash	\$ (89,185)	\$ 2,186,788	\$ (3,034,788)	\$ 847,438	\$ (21,080)	\$ 468,581	\$ (222,098)	\$ (680,967)	\$ 344,162	\$ (69,717)	\$ (542,518)	\$ (68,233)	\$ (435,080)	\$ 2,097,491	\$ (9,365)	\$ 1,136,799	\$ (189,375)																	
Beginning Cash	\$ 3,437,563	\$ 3,348,377	\$ 5,535,166	\$ 2,500,377	\$ 3,347,815	\$ 3,326,736	\$ 3,795,317	\$ 3,573,219	\$ 2,892,252	\$ 3,236,413	\$ 3,166,697	\$ 2,624,179	\$ 2,555,945	\$ 2,120,865	\$ 4,218,357	\$ 4,208,992	\$ 5,535,166																	
End Cash Balance	\$ 3,348,377	\$ 5,535,166	\$ 2,500,377	\$ 3,347,815	\$ 3,326,736	\$ 3,795,317	\$ 3,573,219	\$ 2,892,252	\$ 3,236,413	\$ 3,166,697	\$ 2,624,179	\$ 2,555,945	\$ 2,120,865	\$ 4,218,357	\$ 4,208,992	\$ 5,345,791	\$ 5,345,791																	

UNAUDITED

PROJECTIONS ARE NOT A GUARANTEE OF FUTURE RESULTS