

**CLARK COUNTY
SCHOOL
DISTRICT**

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2021

	PROJECTED JULY	ACTUAL JULY	VARIANCE JULY	PROJECTED AUGUST	ACTUAL AUGUST	VARIANCE AUGUST	PROJECTED SEPTEMBER	ACTUAL SEPTEMBER	VARIANCE SEPTEMBER	PROJECTED OCTOBER	ACTUAL OCTOBER	VARIANCE OCTOBER
Beginning Cash and Investment Balance	\$ 251,201,706	\$ 263,266,543	\$ 12,064,837	\$ 243,612,607	\$ 251,259,131	\$ 7,646,524	\$ 160,411,915	\$ 160,411,915	\$ -	\$ 374,157,822	\$ 374,157,822	\$ -
RECEIPTS/DEPOSITS												
Distributive School Account (DSA)	\$ 102,609,000	\$ 102,609,000	\$ -	\$ 45,065,532	\$ -	\$ (45,065,532)	\$ 183,062,536	\$ 183,062,536	\$ -	\$ 45,065,532	\$ 67,749,352	\$ 22,683,820
Local School Support Tax (LSST)	68,259,908	62,707,275	(5,552,634)	72,712,219	76,198,797	3,486,578	76,553,296	76,553,296	-	79,176,064	74,716,380	(4,459,684)
Taxes - Property, Franchise, and other	1,147,634	1,474,931	327,297	18,946,659	19,179,866	233,207	149,299,588	149,299,588	-	44,509,155	26,108,344	(18,400,811)
Government Services Tax	5,143,562	6,323,491	1,179,929	4,669,587	7,206,648	2,537,061	6,410,256	6,410,256	-	7,849,307	7,849,307	-
Due from other Funds (State, Federal, Adult Ed)	-	44,273,646	44,273,646	-	(553)	(553)	-	(37,140)	(37,140)	-	32,478	32,478
District Deposits	1,177,880	550,304	(627,576)	2,337,749	1,089,120	(1,248,629)	1,032,833	1,288,135	255,301	1,907,221	744,655	(1,162,565)
Other Financing Sources:	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts/Deposits	\$ 178,337,983	\$ 217,938,646	\$ 39,600,661	\$ 143,731,745	\$ 103,673,877	\$ (40,057,869)	\$ 416,358,511	\$ 416,576,671	\$ 218,161	\$ 178,507,279	\$ 177,200,517	\$ (1,306,762)
EXPENDITURES/PAYMENTS												
Salaries and Tax Deposits	\$ 134,967,551	\$ 140,469,700	\$ 5,502,149	\$ 116,449,867	\$ 119,132,020	\$ 2,682,153	\$ 125,256,693	\$ 123,670,021	\$ (1,586,672)	\$ 125,525,725	\$ 124,535,089	\$ (990,636)
Wires: Public Employees Retirement System (PERS)	29,163,906	25,452,842	(3,711,064)	28,489,772	23,212,783	(5,276,988)	30,600,522	31,565,791	965,268	34,474,251	31,868,194	(2,606,057)
Accounts Payable Disbursements (services, supplies, property, and other)	57,890,765	64,023,516	6,132,751	42,933,966	46,504,702	3,570,735	50,483,453	47,594,953	(2,888,499)	43,766,897	46,862,114	3,095,216
Other	-	-	-	-	5,671,587	5,671,587	-	-	-	-	-	-
Total Disbursements	\$ 222,022,221	\$ 229,946,058	\$ 7,923,837	\$ 187,873,605	\$ 194,521,093	\$ 6,647,488	\$ 206,340,668	\$ 202,830,765	\$ (3,509,903)	\$ 203,766,874	\$ 203,265,397	\$ (501,477)
Net Change	\$ (43,684,238)	\$ (12,007,412)	\$ 31,676,824	\$ (44,141,860)	\$ (90,847,216)	\$ (46,705,356)	\$ 210,017,842	\$ 213,745,906	\$ 3,728,064	\$ (25,259,595)	\$ (26,064,880)	\$ (805,285)
Ending Cash and Investment Balance	\$ 207,517,468	\$ 251,259,131	\$ 43,741,661	\$ 199,470,748	\$ 160,411,915	\$ (39,058,832)	\$ 370,429,758	\$ 374,157,822	\$ 3,728,064	\$ 348,898,227	\$ 348,092,942	\$ (805,285)

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2021

	PROJECTED NOVEMBER	ACTUAL NOVEMBER	VARIANCE NOVEMBER	PROJECTED DECEMBER	PROJECTED JANUARY	PROJECTED FEBRUARY	PROJECTED MARCH	PROJECTED APRIL	PROJECTED MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance	\$ 348,092,942	\$ 348,092,942	\$ -	\$ 420,972,769	\$ 343,399,860	\$ 303,070,443	\$ 363,659,423	\$ 308,666,328	\$ 301,272,712	\$ 262,312,975	
RECEIPTS/DEPOSITS											
Distributive School Account (DSA)	\$ 35,043,823	\$ 35,043,823	\$ -	\$ 39,469,863	\$ 39,469,863	\$ 74,424,006	\$ 39,469,863	\$ 39,469,863	\$ 74,424,006	\$ 39,469,863	\$ 734,662,038
Local School Support Tax (LSST)	79,280,480	79,280,480	-	79,773,107	77,345,257	84,293,784	75,791,124	72,789,914	76,396,144	74,841,402	910,686,960
Taxes - Property, Franchise, and other	110,687,040	110,687,040	-	18,699,119	33,294,096	91,195,828	31,738,394	76,518,554	7,842,371	2,236,341	568,274,471
Government Services Tax	6,701,061	6,701,061	-	6,748,377	7,174,754	6,753,061	5,550,000	4,050,395	3,911,610	5,103,833	73,782,793
Due from other Funds (State, Federal, Adult Ed)	-	109,856	109,856	-	-	-	-	-	-	-	44,378,286
District Deposits	122,084	122,084	-	350,000	1,344,051	1,457,930	1,488,227	1,169,299	1,398,705	934,429	11,936,939
Other Financing Sources:	-	30,322,412	30,322,412	-	-	-	-	-	-	-	-
Total Receipts/Deposits	\$ 231,834,488	\$ 262,266,755	\$ 30,432,268	\$ 145,040,465	\$ 158,628,021	\$ 258,124,609	\$ 154,037,608	\$ 193,998,025	\$ 163,972,836	\$ 122,585,869	\$ 2,343,721,487
EXPENDITURES/PAYMENTS											
Salaries and Tax Deposits	\$ 128,239,548	\$ 124,497,229	\$ (3,742,319)	\$ 148,135,867	\$ 123,306,220	\$ 128,687,682	\$ 129,466,210	\$ 132,374,602	\$ 127,624,495	\$ 134,532,525	\$ 1,556,431,661
Wires: Public Employees Retirement System (PERS)	34,659,724	31,965,482	(2,694,242)	34,900,596	33,142,877	31,474,316	31,635,271	29,175,789	30,465,180	32,983,524	367,842,646
Accounts Payable Disbursements (services, supplies, property, and other)	43,580,329	32,924,216	(10,656,113)	39,576,911	42,508,342	37,373,631	47,929,222	39,841,249	44,842,898	39,193,400	529,175,154
Other	-	-	-	-	-	-	-	-	-	-	5,671,587
Total Disbursements	\$ 206,479,601	\$ 189,386,928	\$ (17,092,673)	\$ 222,613,374	\$ 198,957,438	\$ 197,535,628	\$ 209,030,704	\$ 201,391,641	\$ 202,932,574	\$ 206,709,449	\$ 2,453,449,461
Net Change	\$ 25,354,886	\$ 72,879,827	\$ 47,524,941	\$ (77,572,909)	\$ (40,329,417)	\$ 60,588,980	\$ (54,993,095)	\$ (7,393,616)	\$ (38,959,738)	\$ (84,123,580)	\$ (109,727,974)
Ending Cash and Investment Balance	\$ 373,447,828	\$ 420,972,769	\$ 47,524,941	\$ 343,399,860	\$ 303,070,443	\$ 363,659,423	\$ 308,666,328	\$ 301,272,712	\$ 262,312,975	\$ 178,189,395	

- 1) Due From Other Funds (July) – Due to/from related to payroll not forecasted.
- 2) DSA (August) – Timing. Funds received in September.
- 3) Beginning FY21 the Nevada Education Funding Plan SB178 is included in the General Fund.
- 4) SB178 true up.
- 5) Other Financing Sources (Nov.) - Bond proceeds received for buses, maintenance & technology.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2021

	PROJECTED JULY	ACTUAL JULY	VARIANCE JULY	PROJECTED AUGUST	ACTUAL AUGUST	VARIANCE AUGUST	PROJECTED SEPTEMBER	ACTUAL SEPTEMBER	VARIANCE SEPTEMBER	PROJECTED OCTOBER	ACTUAL OCTOBER	VARIANCE OCTOBER
Beginning Cash and Investment Balance	\$ 1,557,872,680	\$ 1,557,872,680	\$ -	\$ 1,489,175,081	\$ 1,489,175,081	\$ -	\$ 1,406,554,889	\$ 1,406,554,889	\$ -	\$ 1,722,374,033	\$ 1,722,374,033	\$ -
RECEIPTS/DEPOSITS												
Distributive School Account (DSA) ^{1,3}	\$ 102,609,000	\$ 102,609,000	\$ -	\$ 45,065,532	\$ -	\$ (45,065,532)	\$ 183,062,536	\$ 183,062,536	\$ -	\$ 45,065,532	\$ 67,749,352	\$ 22,683,820
Class Size Reduction	-	-	-	-	-	-	28,324,523	28,324,523	-	-	-	-
Local School Support Tax (LSST)	68,259,908	62,707,275	(5,552,634)	72,712,219	76,198,797	3,486,578	76,553,296	76,553,296	-	79,176,064	\$74,716,380	(4,459,684)
Taxes - Property, room and real property transfer	4,043,349	4,043,349	-	36,032,451	36,032,451	-	264,398,495	264,398,495	-	51,486,000	51,486,000	-
State, Federal and Government Service Tax ⁵	75,065,586	75,065,586	-	55,957,102	57,539,817	1,582,714	29,583,245	28,404,706	(1,178,539)	26,750,084	28,249,072	1,498,988
District deposits	1,490,368	1,490,368	-	3,923,052	1,005,272	(2,917,780)	3,688,189	3,376,939	(311,250)	1,475,380	2,882,053	1,406,673
Due From Other Funds (Payroll Clearing)	-	-	-	-	(10,527)	(10,527)	-	(37,140)	(37,140)	-	32,478	32,478
Other Financing Sources: Bond Proceeds	-	-	-	-	-	-	2,888,887	2,888,887	-	-	2,300,000	2,300,000
Total Receipts/Deposits	\$ 251,468,211	\$ 245,915,578	\$ (5,552,634)	\$ 213,690,356	\$ 170,765,811	\$ (42,924,546)	\$ 585,610,285	\$ 586,972,243	\$ 1,361,958	\$ 203,953,059	\$ 227,415,336	\$ 23,462,277
EXPENDITURES/PAYMENTS												
Salaries and tax deposits	\$ 145,136,957	145,136,957	\$ -	\$ 136,838,452	\$ 132,077,883	\$ (4,760,569)	\$ 148,121,515	\$ 148,121,515	\$ -	\$ 140,413,871	\$ 151,009,041	\$ 10,595,170
Wires: Public Employees Retirement System (PERS) and other miscellaneous	41,445,409	41,445,409	-	39,157,784	43,260,797	4,103,013	38,803,104	38,803,104	-	42,046,746	41,411,511	(635,235)
Accounts Payable Disbursements (services, supplies, property, and other) ^{2,4}	129,238,363	128,030,811	(1,207,553)	70,082,161	78,047,323	7,965,161	86,776,976	84,228,481	(2,548,495)	98,620,292	134,934,582	36,314,291
Debt service payments	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	\$ 315,820,729	\$ 314,613,177	\$ (1,207,553)	\$ 246,078,397	\$ 253,386,002	\$ 7,307,606	\$ 273,701,594	\$ 271,153,099	\$ (2,548,495)	\$ 281,080,909	\$ 327,355,134	\$ 46,274,225
Net Change	\$ (64,352,518)	\$ (68,697,599)	\$ (4,345,081)	\$ (32,388,040)	\$ (82,620,192)	\$ (50,232,151)	\$ 311,908,691	\$ 315,819,144	\$ 3,910,453	\$ (77,127,850)	\$ (99,939,798)	\$ (22,811,949)
Ending Cash and Investment Balance	\$ 1,493,520,162	\$ 1,489,175,081	\$ (4,345,081)	\$ 1,456,787,041	\$ 1,406,554,889	\$ (50,232,151)	\$ 1,718,463,580	\$ 1,722,374,033	\$ 3,910,453	\$ 1,645,246,183	\$ 1,622,434,235	\$ (22,811,949)

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2021

	PROJECTED NOVEMBER	ACTUAL NOVEMBER	VARIANCE NOVEMBER	PROJECTED DECEMBER	PROJECTED JANUARY	PROJECTED FEBRUARY	PROJECTED MARCH	PROJECTED APRIL	PROJECTED MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance	\$ 1,622,434,235	\$ 1,622,434,235	\$ -	\$ 1,976,671,623	\$ 1,843,109,300	\$ 1,770,652,763	\$ 1,861,538,180	\$ 1,798,228,190	\$ 1,793,073,317	\$ 1,752,325,857	
RECEIPTS/DEPOSITS											
Distributive School Account (DSA)	\$ 35,043,823	\$ 35,043,823	\$ -	\$ 39,469,863	\$ 39,469,863	\$ 74,424,006	\$ 39,469,863	\$ 39,469,863	\$ 74,424,006	\$ 39,469,863	\$ 734,662,038
Class Size Reduction	28,324,523	28,324,523	-	-	-	-	-	-	-	-	113,298,094
Local School Support Tax (LSST)	79,280,480	79,280,480	-	79,773,107	77,345,257	84,293,784	75,791,124	72,789,914	76,396,144	74,841,402	910,686,960
Taxes - Property, room and real property transfer	200,542,892	200,542,892	-	38,994,001	62,945,880	166,848,242	59,328,781	143,093,108	20,076,157	11,911,025	1,059,700,381
State, Federal and Government Service Tax	32,612,790	23,401,698	(9,211,092)	105,082,320	42,136,511	31,241,105	57,696,344	33,191,179	44,678,674	39,986,779	566,673,792
District deposits	2,343,153	1,488,768	(854,386)	4,609,075	2,290,433	1,871,907	2,037,947	1,484,180	4,330,542	1,739,158	28,606,643
Due From Other Funds (Payroll Clearing)	-	109,856	109,856	-	-	-	-	-	-	-	94,667
Other Financing Sources: Bond Proceeds	255,051,632	251,924,588	(3,127,044)	-	-	-	-	-	-	200,000,000	457,113,475
Total Receipts/Deposits	\$ 633,199,294	\$ 620,116,628	\$ (13,082,666)	\$ 267,928,364	\$ 224,187,944	\$ 387,003,568	\$ 234,324,060	\$ 290,028,245	\$ 248,230,046	\$ 367,948,227	\$ 3,870,836,049
EXPENDITURES/PAYMENTS											
Salaries and tax deposits	\$ 149,036,535	\$ 151,946,066	\$ 2,909,531	\$ 169,762,814	\$ 145,985,151	\$ 150,949,824	\$ 153,428,955	\$ 150,465,600	\$ 148,711,925	\$ 155,251,936	\$ 1,802,847,668
Wires: Public Employees Retirement System (PERS) and other miscellaneous	41,479,714	41,673,764	194,050	41,546,892	41,889,260	39,520,875	41,316,285	41,803,808	41,345,342	42,852,305	496,869,351
Accounts Payable Disbursements (services, supplies, property, and other)	71,665,506	72,259,409	593,903	122,632,238	108,770,069	105,647,452	102,888,809	102,913,709	98,920,239	64,137,058	1,203,410,181
Debt service payments	-	-	-	67,548,744	-	-	-	-	-	339,197,926	406,746,670
Total Disbursements	\$ 262,181,755	\$ 265,879,240	\$ 3,697,485	\$ 401,490,688	\$ 296,644,480	\$ 296,118,151	\$ 297,634,049	\$ 295,183,118	\$ 288,977,506	\$ 601,439,225	\$ 3,909,873,870
Net Change	\$ 371,017,539	\$ 354,237,388	\$ (16,780,151)	\$ (133,562,323)	\$ (72,456,536)	\$ 90,885,417	\$ (63,309,990)	\$ (5,154,872)	\$ (40,747,460)	\$ (233,490,998)	\$ (39,037,821)
Ending Cash and Investment Balance	\$ 1,993,451,774	\$ 1,976,671,623	\$ (16,780,151)	\$ 1,843,109,300	\$ 1,770,652,763	\$ 1,861,538,180	\$ 1,798,228,190	\$ 1,793,073,317	\$ 1,752,325,857	\$ 1,518,834,859	

- 1) DSA (August) – Timing. Funds received in September.
- 2) Accounts Payable (August) – Forecast based on 5 year average.
- 3) DSA (October) – Receipt expected in November received on 10/29/20 → \$22M
- 4) Accounts Payable (October)
 - a. Paid \$52M construction invoices vs. \$24M in September and \$29M October 2019.
 - b. Chromebook invoices \$11M.
- 5) State, Federal, Government Services Tax (November) – Received less grant funding than expected.

CLARK COUNTY SCHOOL DISTRICT

Fiscal Year 2021

Cash and Investments by Fund

Posting Period # - 16

Fiscal Years 2020 - 2021 YTD

FUND	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
General Operating ²												
2021	251,259,131	160,411,915	374,157,822	348,092,942	420,972,769							
2020	197,641,584	280,429,938	316,055,785	318,793,611	435,275,304	370,393,243	411,378,669	462,127,954	414,364,409	385,392,315	354,466,545	263,266,543
Class Size Reduction												
2021	8,337,074	(1,696,269)	17,082,922	7,600,739	26,499,184							
2020	8,606,830	26,725,130	17,836,554	8,433,621	27,188,238	17,249,667	37,757,583	27,657,269	17,621,070	7,621,652	24,971,971	18,434,109
Vegas PBS												
2021	2,658,243	2,725,271	2,799,248	2,730,924	1,100,995							
2020	1,809,417	1,724,366	1,352,296	1,789,970	1,177,710	2,263,702	2,181,651	2,063,036	1,731,881	2,275,924	2,242,610	3,017,633
Adult HS Diploma ¹												
2021	0	0	0	0	0							
2020	(1,039,107)	1,008,080	1,008,080	1,008,080	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	0
State Grants ¹												
2021	12,049,258	43,811,188	38,619,312	33,198,578	26,453,106							
2020	20,418,729	39,425,608	37,839,963	32,551,966	32,375,392	31,542,902	8,843,432	(382,042)	3,284,521	998,850	(7,526,403)	(0)
Federal Grants ¹												
2021	(22,121,790)	(30,264,356)	(33,356,469)	(63,922,543)	(77,791,747)							
2020	(35,045,283)	(9,129,436)	(20,724,679)	(16,954,337)	(18,611,074)	(12,716,820)	(11,795,485)	(14,755,141)	(18,666,019)	(35,932,654)	(22,854,479)	(0)
Medicaid - General												
2021	5,428,375	5,228,354	5,024,880	4,427,035	3,930,703							
2020	7,511,322	7,022,504	6,930,890	6,612,748	6,432,644	6,402,267	5,855,035	3,522,842	6,258,214	5,547,941	6,048,907	5,920,504
Bond												
2021	716,791,966	688,241,385	663,849,864	611,051,384	815,156,868							
2020	668,041,698	626,745,940	603,393,350	805,599,927	779,670,195	747,664,143	714,792,494	680,585,477	650,067,344	622,027,025	576,056,279	759,436,630
Building & Sites												
2021	11,135,887	11,110,057	11,114,338	11,110,338	11,110,388							
2020	11,077,856	11,063,221	11,114,674	10,952,282	10,901,585	10,952,793	11,101,460	11,070,592	11,106,699	11,106,749	11,106,146	11,242,080
GST - Rehab and Modernization												
2021	99,023,786	101,098,427	103,160,339	105,190,676	100,042,791							
2020	95,266,015	91,271,207	91,424,169	92,879,138	94,641,978	95,620,979	94,517,505	97,906,153	98,949,351	100,397,127	97,707,498	99,965,767
Capital Replacement												
2021	1,004,501	(765,060)	(4,220,494)	(8,496,598)	(10,477,906)							
2020	159,198	(595,923)	(1,387,308)	(2,670,261)	(3,872,465)	(5,413,976)	(10,676,174)	(13,875,691)	(17,137,010)	(20,679,231)	(24,016,190)	3,596,346
Debt Service												
2021	245,843,824	268,232,715	387,551,322	415,524,211	507,578,218							
2020	127,756,996	154,212,536	265,887,868	289,382,096	372,848,136	331,164,633	363,826,547	437,182,414	470,374,361	535,132,806	548,983,512	239,735,868
Food Service												
2021	100,127,388	99,960,585	96,356,625	94,738,568	89,401,389							
2020	94,904,349	85,172,165	77,167,520	66,380,874	76,269,888	95,802,875	96,843,124	85,263,180	102,943,841	94,214,572	100,804,631	96,785,204
Insurance and Risk Management												
2021	55,422,714	56,370,350	58,064,722	59,093,681	60,623,937							
2020	47,023,518	47,715,814	49,589,663	50,497,230	51,636,585	51,575,118	52,320,133	51,696,048	53,686,057	55,069,812	55,969,897	54,152,172
Graphics Arts Production												
2021	2,214,723	2,095,131	2,169,602	2,094,301	2,070,928							
2020	2,007,938	2,041,022	2,124,312	2,041,181	2,003,843	1,922,741	1,901,499	1,877,085	1,837,432	2,077,560	2,189,155	2,319,824
Total Cash and Investments												
2021	1,489,175,081	1,406,559,692	1,722,374,033	1,622,434,235	1,976,671,623							
2020	1,246,141,059	1,364,832,174	1,459,613,137	1,667,298,128	1,866,454,853	1,742,941,160	1,777,364,367	1,830,456,069	1,794,939,045	1,763,767,342	1,724,666,973	1,557,872,680

¹ Due to Federal regulation CFR 200.305, grant funds sometimes have a negative cash balance as a result of the reimbursement method.

² Beginning FY21 the Nevada Education Funding Plan SB178 is included in the General Fund.

NYE
COUNTY



NYE COUNTY TREASURER

Treasurer's Report & Bank Reconciliation

**Nye County Treasurer's
Bank Reconciliation
November 2020 - Tentative
FY21**

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	7,976,731.82	4,644,902.80	(5,565,558.36)		7,056,076.26
NSB Deposit A/C	66,805.00	12,883,054.43	(12,816,652.43)		133,207.00
NSB Tax Receiver A/C	8,247,702.25	1,417,410.86	(7,861.82)		9,657,251.29
NSB Payroll A/C	0.00	2,125,141.93	(2,125,141.93)		0.00
NSB Vendor A/C	0.00	9,405,198.44	(9,405,198.44)		0.00
NSB Building & Safety	0.00	220,364.82	(220,364.82)		0.00
Wells Fargo	120,138,608.70	124,568.75			120,263,177.45
WNTC Amargosa Valley Landfill	245,229.26	(64.10)			245,165.16
WNTC Pahrump Landfill Trust	984,554.39	6,398.03			990,952.42
WNTC Round Mountain Landfill	672,815.40	(735.67)			672,079.73
WNTC Tonopah Landfill Trust	1,014,996.71	(827.35)			1,014,169.36
State Treasurer LGIP - Nye County	463,630.53	163.93			463,794.46
State Treasurer LGIP - Pahrump Library	142,471.54	50.37			142,521.91
State Treasurer LGIP - Tonopah Library	198,252.72	70.10			198,322.82
Flint Scholarship	26,601.48	3.39			26,604.87
	140,178,399.80	30,825,700.73	(30,140,777.80)	0.00	140,863,322.73
Interest income & Market changes not received:					
Sweep Acct/Deposit Acct	(126.66)	72.59			(54.07)
Wells Fargo	191,210.37	(315,779.12)			(124,568.75)
Amargosa Landfill	3,752.57	(3,688.47)			64.10
Pahrump Landfill Trust	9,731.04	(16,129.07)			(6,398.03)
Round Mtn. Landfill	2,807.04	(2,071.37)			735.67
Tonopah Landfill	2,479.48	(1,652.13)			827.35
State Treasurer LGIP (Nye County)	(216.67)	52.74			(163.93)
State Treasurer LGIP (Pahrump Library)	(66.58)	16.21			(50.37)
State Treasurer LGIP (Tonopah Library)	(92.65)	22.55			(70.10)
Flint Scholarship	(3.28)	(0.11)			(3.39)
Monthly Analysis Fee - Deposit Account	2,024.20	(2,024.20)	2,686.40		2,686.40
Bank Transfers:					
To Sweep from Deposit	0.00	(4,644,848.73)	4,644,848.73		0.00
To Deposit from Sweep	0.00	(5,565,558.36)	5,565,558.36		0.00
To Deposit from B&S	0.00	(220,364.82)	220,364.82		0.00
To Deposit from Tax Receiver	0.00				0.00
To Vendor from Deposit Account	0.00	(6,043,742.39)	6,043,742.39		0.00
To Payroll from Deposit Account	0.00	(2,125,141.93)	2,125,141.93		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(3,361,456.05)	3,361,456.05		0.00
Outstanding checks:					
<i>Beginning of month:</i>					
Vendor account	(600,838.34)		600,838.34		0.00
Payroll account	(21,501.69)		21,501.69		0.00
<i>End of month:</i>					
Vendor account	0.00		(561,713.58)		(561,713.58)
Payroll account	0.00		(25,263.65)		(25,263.65)
Payroll & Vendor checks adjustments	(790.45)				(790.45)
NSB - cleared check from 08.2017 - not carried as O/S			160.78		160.78
ADJUSTED BANK BALANCE	139,766,768.18	8,523,408.07	(8,141,455.54)	0.00	140,148,720.71

Nye County Treasurer's
Bank Reconciliation
November 2020 - Tentative
FY21

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Deposit account:					
Bank Adjustments:					
Pending reimbursement Gabbs - Credit/Debit Card fee			0.20		0.20
Building & Safety Adjustments:					
11.02 - PNP Bank November - Eden October	5,309.01	(5,309.01)			0.00
11.03 - PNP Bank November - Eden October	2,044.70	(2,044.70)			0.00
12.03 - PNP Bank December - Eden November			1,151.34		1,151.34
Receipt adjustment for CC / Billing and Receipt December		181.84			181.84
Public Works Adjustments:					
10.29 - PNP Bank October - Eden November	(300.00)	300.00			0.00
R#00018552 - needs to be voided - reentered with Nov date	(1,500.00)	1,500.00			0.00
R#00018136 & R#00018097 - Pending receipt adjustment (Oct)	(150.00)				(150.00)
Planning Adjustments:					
10.29 - PNP - Bank October - Eden November	(55.00)	55.00			0.00
10.30 - PNP - Bank October - Eden November	(95.00)	95.00			0.00
2020.10.29pl - Bank November - Eden October	115.00	(115.00)			0.00
2020.10.28MM - Bank November - Eden October	1,351.92	(1,351.92)			0.00
2020.11.02pl - R#00018344 - (RA in November)	700.00	(700.00)			0.00
R#00017768 - receipt adjustment for On Account - C#00002910	12,598.98				12,598.98
11.19 - PNP Bank November - Eden December		(1,205.00)			(1,205.00)
11.23 - PNP Bank November - Eden December		(830.00)			(830.00)
11.24 - PNP Bank November - Eden December		(190.00)			(190.00)
11.27 - PNP Bank November - Eden December		(30.00)			(30.00)
11.30 - PNP Bank November - Eden December		(55.00)			(55.00)
Treasurer Adjustments - AR:					
10.20 - State - Bank October - Eden November	(132.00)	132.00			0.00
10.20 - State - Bank October - Eden November	(3,791.30)	3,791.30			0.00
10.20 - State - Bank October - Eden November	(148,886.64)	148,886.64			0.00
R#014978 - Bank Novmeber - Eden October	1,646.74	(1,646.74)			0.00
R#014979 - Bank November - Eden October	483.86	(483.86)			0.00
R#014981 - Bank November - Eden October	29,502.42	(29,502.42)			0.00
R#014983 - Bank November - Eden October	5,242.00	(5,242.00)			0.00
R#014982 - Bank November - Eden October	6,672.15	(6,672.15)			0.00
R#014985 - Bank November - Eden October	1,056.29	(1,056.29)			0.00
HR - Bank November - Eden December		(14,760.02)			(14,760.02)
R#015174 - Bank December - Eden November		8,546.67			8,546.67
R#015176 - Bank December - Eden November		8,555.77			8,555.77
R#015192 - Bank December - Eden November		1,861.52			1,861.52
R#015173 - Bank December - Eden November		3,685.80			3,685.80
R#015175 - Bank December - Eden November		5,534.00			5,534.00
R#015193 - Bank December - Eden November		2,760.00			2,760.00
R#015177 & #015115 - Bank December - Eden November		26,909.06			26,909.06
R#015195 - Bank December - Eden November		3,750.00			3,750.00
R#015121 - Bank December - Eden November		86,170.52			86,170.52
Treasurer Adjustments - GL -CR:					
DEM - 10.08 correction not yet posted (Eden November)	(146.53)	146.53			0.00
DEM - 10.26 - 10.30 - Bank October - Eden November	(10,370.73)	10,370.73			0.00
DEM - Insurance payment NSF - Eden December		(132.78)	132.78		0.00
Dep#10.29 - Bank November - Eden October	20,418.75	(20,418.75)			0.00

Nye County Treasurer's
Bank Reconciliation
November 2020 - Tentative
FY21

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Dep#10.32 - Bank November - Eden October	255,844.53	(255,844.53)			0.00
Dep#10.36 - Bank November - Eden October	1,422,951.64	(1,422,951.64)			0.00
Dep#10.36 - Bank November - Eden October	(327.52)	327.52			0.00
Dep#10.38 - Bank November - Eden October	350,712.68	(350,712.68)			0.00
Dep#10.43 - Bank November - Eden October	31,811.85	(31,811.85)			0.00
Dep#11.22 - Bank December - Eden November		449,180.07			449,180.07
Dep#11.23 - Bank December - Eden November		22,655.65			22,655.65
Dep#11.27 - Bank December - Eden November		274,496.88			274,496.88
Dep#11.31 - Recvd NSF - Liquor Gaming - Bank Dec-Eden Nov			100.00		100.00
Dep#11.34 - Bank December - Eden November		24,044.50			24,044.50
Dep#11.37 - Bank December - Eden November		286,512.94			286,512.94
Dep#11.43 - Bank December - Eden November		18,343.00			18,343.00
Dep#11.44 - Bank December - Eden November		552,420.44			552,420.44
Vendor account:					
Transfer FROM vendor to Health Savings Account (10.2018)	3,128.39				3,128.39
Nov state revnue/genetic - deposited 12.04.20 (ck run 12.03.20)			25,995.98		25,995.98
Tax receiver:					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,411,662.39		7,458.82		2,419,121.21
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(68,345,212.88)	(1,417,410.86)	403.00		(69,762,220.74)
Tax Receiver apportioned tax payments	65,663,410.58	912,225.25			66,575,635.83
Miscellaneous:					
Petty Cash - to be cleaned up FY21	120,520.23				120,520.23
Totals	141,602,984.69	7,807,520.84	(8,107,364.76)	0.00	141,303,140.77
		7,807,520.84	(8,107,364.76)	0.00	141,303,140.77
		7,807,520.84	(8,107,364.76)		141,303,140.77
		0.00	0.00	0.00	0.00

**Nye County
Treasurer Report
November 2020 - Tentative
FY21**

			Reconciled	Total	Vendor & Payroll	Finance	
			Balance - Tentative	Receipts	Cash Disbursements	Journal	
			October 2020 - FY21			Entries	
Fund	Description						
			Reconciled			Reconciled	
			Balance - Tentative			Balance - Tentative	
			November 2020 - FY21				
10101	County General		9,309,868.82	2,797,126.79	(3,447,148.41)	(323,579.14)	8,336,268.06
10201	Stablization		0.00				0.00
10202	Compensated Absences		1,558.66	(2.18)			1,556.48
10203	Trust Property Expenses		364.99	(0.52)			364.47
10204	Land Sales Costs		1,311.43	(1.84)			1,309.59
10205	Road		6,535,862.65	229,093.50	(601,600.18)	(133.41)	6,163,222.56
10206	Regional Streets & Highways		10,632.28	378.36			11,010.64
10207	Regional Trans Comm		353,053.34	198,389.71			551,443.05
10208	Public Transit		1,273,670.07	157,827.63			1,431,497.70
10209	Airport		16,253.99	2,226.96	(1,668.65)	0.00	16,812.30
10210	Veterans		96,519.56	(135.41)	(6,666.12)		89,718.03
10213	911 Emergency Systems		453,647.11	45,987.67	(12,084.04)		487,550.74
10214	Museum - Pahrump		21,641.86	2,589.20	(7,831.27)		16,399.79
10215	Museum - Tonopah		33,732.92	1,455.55	(3,826.40)		31,362.07
10216	Parks and Recreation		47,147.44	(66.15)			47,081.29
10218	Agricultural Extension		222,723.43	8,569.08			231,292.51
10220	State/County Room Tax		6,541.96	9,407.18	(8,664.86)		7,284.28
10230	Juvenile Probation		523,465.07	54,187.35	(95,581.58)		482,070.84
10231	Forensic Services		42,550.84	1,628.73			44,179.57
10232	Forfeitures		53,843.35	(75.54)			53,767.81
10233	Public Safety Sales Tax		0.00				0.00
10234	Public Safety Sales Tax Sheriff		111,645.65	5,531.27	(121.58)		117,055.34
10235	Public Safety Sales Tax - Fire		359,334.83	5,185.14			364,519.97
10236	Nye County Jail Fund		207,955.69	375,153.52	(648,698.30)	327,052.07	261,462.98
10241	Victims Restitution Fund		3,846.61	1,906.58			5,753.19
10242	DA Bad Check Program		0.00				0.00
10243	Offender Registration		0.00				0.00
10244	J P Court Collections Fees		1,091,833.03	10,753.00	(1,236.85)		1,101,349.18
10245	J P Court Fines/NRS 176		442,213.88	4,574.00			446,787.88
10246	J P Facility Assessment		526,956.18	11,135.11	(1,127.19)		536,964.10
10247	District Court Improvement		108,800.02	8,996.64	(219.90)		117,576.76
10248	Drug Court Proceeds		210,519.02	8,391.00	(4,688.71)		214,221.31
10249	Law Library		157,705.05	1,579.96			159,285.01
10250	Impact Fees		3,979,873.68	60,622.75			4,040,496.43
10253	Public Improvement Fees		4,130,654.22	5,273.85	(2,044.37)		4,133,883.70
10254	Building Department		770,923.12	91,283.11	(10,280.09)		851,926.14
10255	Renewable Energy Projects		16,105.06				16,105.06
10256	Economic Development		0.00				0.00
10257	Public Lands		0.00				0.00

**Nye County
Treasurer Report
November 2020 - Tentative
FY21**

		Reconciled Balance - Tentative October 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2020 - FY21
Fund	Description					
10269	Mining Maps	227,256.92	2,399.53	(2,279.90)		227,376.55
10281	Senior Nutrition Spec Rev	60,143.59	9,935.08	(1,058.93)		69,019.74
10282	Ambulance & Health	1,074,856.37	55,592.83	(35,150.24)	(48.76)	1,095,250.20
10283	Indigent	1,026,038.39	49,042.36	(66,685.61)	(9,240.74)	999,154.40
10284	Dedicated Medical Indigent	295,255.60	11,809.19	(113,204.24)		193,860.55
10285	Health Clinics	200,982.63	7,313.30	(16,624.45)	(243.49)	191,427.99
10286	Child Support IV-D Incentive	0.00				0.00
10291	County-Owned Buildings	92,183.81	5,340.03	(5,409.42)		92,114.42
10301	Nye Co Spec Projects	26,235.35	(36.81)			26,198.54
10302	Educational Endowment	0.00				0.00
10303	Health Endowment	0.00				0.00
10304	Emergency Endowment	0.00				0.00
10320	Recorder Technology	494,145.99	7,504.33			501,650.32
10321	District Court Technology	2,250.91	12.88			2,263.79
10322	Assessor Technology	675,924.08	8,494.23			684,418.31
10323	Clerk Technology	5,310.11	117.70			5,427.81
10330	Yucca On-Site Oversight	0.00				0.00
10331	Yucca Public Safety	0.00				0.00
10332	Yucca Transportation	0.00				0.00
10333	Yucca Early Warning Drilling	0.00				0.00
10334	Yucca Interest	0.00				0.00
10335	Yucca Scientific Grant	0.00				0.00
10336	Yucca Project Oversight	10.49	(0.01)			10.48
10340	Grants	8,349,895.40	197,471.06	(580,281.80)	4,467.17	7,971,551.83
10341	Brownfields Revolving	216,297.28	(303.47)			215,993.81
10391	County Debt Service	26,331.56	196,436.31	(19,598.02)	19,598.02	222,767.87
10401	Capital Projects	11,088,016.71	79,469.70	(58,974.73)	(19,598.02)	11,088,913.66
10402	Special Capital Projects	1,130,379.89	14,639.39	(24,503.59)		1,120,515.69
10451	Bonds - County Jail 2010	1,076,665.63	(1,520.11)	(9,521.69)		1,065,623.83
10493	Capital Projects Endowment	0.00				0.00
10510	Solid Waste	3,777,996.46	108,726.64	(355,581.72)		3,531,141.38
10511	Solid Waste - Open & Close	8,917,286.91	3,478.26			8,920,765.17
10512	Landfill Financial Assur.	2,900,750.49	(18,770.13)			2,881,980.36
10602	Radio Communication	0.00				0.00
10603	Property Self Insurance	39,086.55	(54.84)			39,031.71
10604	Employee Health Insurance	346,333.13	(478.31)	(22,060.95)		323,793.87
10607	Risk Management	641,271.97	7,473.69	(26,994.83)		621,750.83
10650	Payroll Control	472,822.81	3,165.50	1,845,659.98		2,321,648.29
10655	Payroll Control - All Other	0.00				0.00
10680	Inventory Control	0.00				0.00

**Nye County
Treasurer Report
November 2020 - Tentative
FY21**

		Reconciled Balance - Tentative October 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2020 - FY21
Fund	Description					
10701	Trust Property Proceeds	1,268,916.42	(1,780.34)			1,267,136.08
10702	Foreclosure Mediation (SB490)	5,420.91	(7.60)			5,413.31
10704	Nye County OPEB Fund	1,053,226.13	(1,259.76)	(142,736.62)		909,229.75
10720	F H Flint Scholarship	26,598.20	3.28			26,601.48
10801	General Long Term Debt	0.00				0.00
21101	Tonopah Town	2,675,660.26	124,436.50	(112,460.70)	(113,463.14)	2,574,172.92
21201	Special Revenue Tourism Fund	13,619.32	(21.96)	(307.31)	114,100.00	127,390.05
21202	OPEB Reserve - Tonopah & TPU	297,666.34	(417.63)			297,248.71
21215	Tonopah Convention Center	0.00				0.00
21220	Tonopah State Room Tax 5/8	106,394.23	4,155.67	(5,104.93)		105,444.97
21234	Public Safety Sales Tax - Sheriff	80,228.04	7,412.54	(7,740.47)		79,900.11
21235	Public Safety Sales Tax - Fire	102,634.99	7,385.07			110,020.06
21290	Tonopah Mural Fund	10,343.18	(14.51)			10,328.67
21299	Tonopah Mining Park	0.00				0.00
21391	Tonopah Debt Service	0.00				0.00
21401	Tonopah Capital Projects	286,837.26	(402.43)	(24,349.00)		262,085.83
21402	Tonopah Special Capital Projects	83,073.42	(116.55)			82,956.87
21410	Tonopah Mining Park Capital Projects	66,468.15	(93.26)			66,374.89
21502	TPU Water	1,014,464.86	99,171.81	(60,837.39)	(31,789.34)	1,021,009.94
21503	TPU Sewer	1,171,838.36	48,730.24	(51,253.48)		1,169,315.12
21515	TPU Deposits	20,598.24	1,546.42	(142.20)	452.60	22,455.06
21516	TPU Privilege Fee	0.00				0.00
21517	TPU Surcharge	20,933.45	(29.37)			20,904.08
21532	TPU Water Construction Arsenic	0.00				0.00
21533	TPU Sewer Construction - Reuse	0.00				0.00
21542	TPU Water Construction	6,890.92	(9.67)			6,881.25
21543	TPU Sewer Construction	17,178.05	(24.10)			17,153.95
21551	TPU Arsenic Debt Services	47,325.36	(58.57)	(23,208.00)	15,668.37	39,727.16
21552	TPU Water Debt Service	45.50	(0.06)			45.44
21553	TPU Sewer Debt Service	0.00				0.00
21554	2014 Water Revenue Bond Debt Service	55,610.00	(71.71)	(12,362.00)	11,168.37	54,344.66
21555	TPU - Grant Depreciation	198,558.97	(275.25)		4,500.00	202,783.72
21561	TPU Arsenic Debt Reserve	107,337.84	(150.59)			107,187.25
21562	Water Revenue Bond	24.87	(0.04)			24.83
21563	TPU Sewer Revenue Bond Reserve	0.00				0.00
21564	2014 Water Revenue Bond Reseerve	41,591.12	(58.35)			41,532.77
21650	Payroll Control - Tonopah	0.00				0.00
22101	Round Mountain Town	4,690,452.25	33,216.94	(72,386.87)		4,651,282.32
22205	Round Mountain Road	567,776.30	6,423.71	(2,216.19)		571,983.82
22234	Public Safety Sales Tax Sheriff	115,212.34	2,397.99	(108.14)		117,502.19

**Nye County
Treasurer Report
November 2020 - Tentative
FY21**

		Reconciled Balance - Tentative October 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2020 - FY21
Fund	Description					
22235	Public Safety Sales Tax Fire	133,406.88	2,372.52			135,779.40
22401	Round Mountain Capital Projects	86,931.49	(121.96)			86,809.53
22402	Round Mountain Special Capital Projects	186,028.12	(260.99)			185,767.13
22502	Round Mountain Water	476,784.96	25,858.79	(11,854.20)		490,789.55
22503	Round Mtn. Utility Capital Projects	4,844.77	(6.79)			4,837.98
22650	Payroll Control - Round Mountain	0.00				0.00
23101	Gabbs Town	601,743.33	15,962.95	(14,371.25)		603,335.03
23234	Public Safety Sales Tax - Sheriff	27,390.30	694.79	(71.67)		28,013.42
23235	Public Safety Sales Tax - Fire	48,986.44	664.52			49,650.96
23402	Gabbs Special Capital Projects	49,691.16	(69.72)			49,621.44
23502	Gabbs Water	181,110.53	7,852.20	(8,859.24)		180,103.49
23503	Gabbs Sewer	10,634.92	893.31			11,528.23
23504	Gabbs Standpipe	133.31	(0.19)			133.12
23512	Gabbs Water Utility Cash Reserve Fund	64,589.95	(90.62)			64,499.33
23552	Gabbs Water Debt Service	0.00				0.00
23553	Gabbs Sewer Debt Service	0.00				0.00
23704	Gabbs Town OPEB Fund	11,624.38	(16.31)			11,608.07
24101	Beatty Town	2,881,778.88	51,465.98	(42,201.32)		2,891,043.54
24220	Beatty Room Tax	167,181.23	6,540.67	(7,226.29)	0.00	166,495.61
24234	Public Safety Sales Tax Sheriff	123,027.30	3,073.59	(124.24)		125,976.65
24235	Public Safety Sales Tax Fire	146,853.17	3,040.23	(11,765.00)		138,128.40
24401	Beatty Capital Projects	564,874.26	(792.52)			564,081.74
24402	Beatty Special Capital Projects	224,751.76	(315.33)			224,436.43
24403	Beatty Room Tax Capital Projects	133,235.59	1,169.02			134,404.61
24704	Beatty Town OPEB Fund	19,376.97	(27.80)	(875.25)		18,473.92
25101	Pahrump Town	5,217,936.38	241,267.72	(307,503.30)		5,151,700.80
25205	Pahrump Roads & Streets	164,465.44	19,848.77			184,314.21
25217	Pahrump Fall Festival	50,159.92	(70.38)			50,089.54
25220	Pahrump State Room Tax 5/8	107,949.32	5,241.19	(4,329.29)		108,861.22
25221	Pahrump 1/5 Economic Development	437,702.17	(596.57)	(9.75)		437,095.85
25222	Pahrump 3/5 Tourism	335,431.29	34,079.10	(34,397.20)		335,113.19
25223	Pahrump 1/10 Parks	250,345.95	3,968.82	(9.75)		254,305.02
25224	Pahrump 1/10 Arena	557,213.07	3,538.37			560,751.44
25225	Pahrump Airport Room Tax	12,265.01	(17.21)			12,247.80
25233	Public Safety Sales Tax	0.00				0.00
25234	Public Safety Sales Tax - Sheriff	679,904.34	133,889.91	(129,662.37)	515.42	684,647.30
25235	Public Safety Sales Tax - Fire	3,961,990.71	129,282.67	(102,883.89)		3,988,389.49
25251	Pahrump Fire Impact Fee	708,811.36	(995.12)	(1,115.00)		706,701.24
25252	Pahrump Parks Impact Fee	385,846.56	(541.35)	(63.00)		385,242.21
25268	Pahrump Business License	632,726.74	14,317.12	(8,311.45)		638,732.41

**Nye County
Treasurer Report
November 2020 - Tentative
FY21**

		Reconciled Balance - Tentative October 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2020 - FY21
Fund	Description					
25272	Pahrump Cemetery	339,532.87	246.90	(11,930.71)		327,849.06
25273	Pahrump Cemetery Perpetual	204,054.05	70.22			204,124.27
25274	Pahrump Pool	386,019.47	11,201.35	(602.91)		396,617.91
25298	Pahrump Numbering System	0.00				0.00
25340	Pahrump Airport	0.00				0.00
25391	Pahrump Debt Service	0.00				0.00
25401	Pahrump Capital Projects	2,496,521.83	(3,502.60)	(1,128.70)		2,491,890.53
25402	Pahrump Special Capital Projects	36,185.24	(50.77)			36,134.47
25411	Pahrump Arena Capital Projects	79,416.32	8.58			79,424.90
25412	Pahrump TV Construction	53,005.22	(74.36)			52,930.86
25413	Pahrump Vehicle Fire Capital Projects	0.00				0.00
25414	Pahrump Room Tax Fairgrounds	2,855,540.53	13,269.94	(7,038.78)		2,861,771.69
25415	Pahrump Ambulance Capital Projects	307,017.86	(430.74)			306,587.12
25520	Pahrump Ambulance	476,697.91	259,637.36	(374,344.46)	0.00	361,990.81
25521	Lakeview Golf Course	263,269.96	8,245.75	(97.51)	0.00	271,418.20
25650	Payroll Control - Pahrump	0.00				0.00
25704	Town of Pahrump OPEB Fund	151,948.00	(215.20)	(2,876.37)		148,856.43
26101	Amargosa Town	855,247.60	22,512.99	(34,742.08)	658.37	843,676.88
26216	Amargosa Community Center & Park	150,056.87	1,411.25	(7,805.03)		143,663.09
26217	Amargosa Events Committee	270.36	(0.38)			269.98
26221	Amargosa Economic Development	166,102.29	2,205.22			168,307.51
26234	Public Safety Sales Tax - Sheriff	197,846.23	4,145.14	(146.64)		201,844.73
26235	Public Safety Sales Tax - Fire	158,735.06	4,198.22	(5,070.27)		157,863.01
26258	Amargosa VFD Committee	0.00				0.00
26272	Amargosa Memorial Committee	420.90	(0.59)			420.31
26273	Amargosa Cemetery Committee	105.24	(0.15)			105.09
26402	Amargosa Special Capital Projects	18,605.72	(26.10)			18,579.62
26650	Payroll Control - Amargosa	0.00				0.00
27101	Manhattan Town	128,311.98	956.66	(211.19)		129,057.45
27234	Public Safety Sales Tax - Sheriff	8,054.63	415.29	(65.75)		8,404.17
27235	Public Safety Sales Tax - Fire	27,962.36	387.38			28,349.74
27402	Manhattan Special Capital Projects	44,664.59	(62.67)			44,601.92
27502	Manhattan Water	15,471.78	3,620.55	(4,164.46)		14,927.87
27503	Manhattan Water Restricted Debt Service	7,102.38	(9.97)			7,092.41
27504	Manhattan Water Short Lived Asses Res	16,820.63	(23.60)			16,797.03
41101	Tonopah Library	234,421.34	7,881.68	(9,131.22)		233,171.80
41401	Tonpah Library Capital Projects	335,748.18	(471.05)			335,277.13
41702	Tonopah Library Trust	0.00				0.00
42101	Smoky Valley Library	641,772.11	14,025.95	(131,841.54)		523,956.52
42401	Smoky Valley Library Capital Projects		(5.23)			3,722.23

**Nye County
Treasurer Report
November 2020 - Tentative
FY21**

		Reconciled Balance - Tentative October 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2020 - FY21
Fund	Description					
44101	Beatty Library	139,921.31	5,406.39	(19,437.01)		125,890.69
44270	Beatty Library Gift	658.47	(0.92)			657.55
44271	Beatty Library Other Purpose	2,370.45	(3.33)			2,367.12
44391	Beatty Library Debt Service	0.00				0.00
44401	Beatty Library Capital Projects	2,024.76	(2.84)			2,021.92
45101	Pahrump Library	1,686,751.58	40,059.79	(70,950.26)		1,655,861.11
45270	Pahrump Friends of the Library Special Revenue	7,558.71	(10.60)			7,548.11
45391	Pahrump Library Debt Service	17.46	(0.02)			17.44
45401	Pahrump Library Capital Projects	1,412,514.26	(1,981.75)	(6,548.13)		1,403,984.38
45702	Marion C. Hutchison Trust	0.00				0.00
46101	Amargosa Library	211,193.98	8,497.61	(13,467.04)	(84.35)	206,140.20
61101	Nye Co Water District	698,365.81	16,104.72	(14,401.35)		700,069.18
64101	Beatty Gen Improve Dist	456,092.18	12,914.10	(9,531.49)		459,474.79
68101	Smoky Valley TV District	(0.61)				(0.61)
71101	Nye County Schools	2,368,396.86	449,942.91	(1,684,283.00)		1,134,056.77
71250	NCSD Capital Projects School Impact Fees	110,717.70	56,861.15	(66,641.38)		100,937.47
71391	Nye County School District Debt	13,030,463.66	666,269.37	(81,096.27)		13,615,636.76
72101	Nye Regional Hospital	0.01				0.01
72291	Nye Regional Hospital Contract	0.00				0.00
72391	Nye Regional Hospital Debt	582.14	(0.82)			581.32
73101	Pahrump Hospital District	6.42	(0.01)			6.41
73391	Pahrump Hospital Debt	6.23	(0.01)			6.22
73401	Pahrump Hospital Capital Projects	0.00				0.00
74101	Northern Nye Hospital District	1,380,747.40	38,028.97	(3,205.81)		1,415,570.56
74711	State of Nevada	863,376.38	280,112.38			1,143,488.76
74712	State of Nevada Medical Indigent	357,660.63	8,515.05			366,175.68
75730	Range Improvement	113,227.41	(158.86)			113,068.55
76750	Habitat Cons & Mitigation	6,325.22	(8.88)			6,316.34
77750	Endangered Species Act	6,211.22	(8.71)			6,202.51
Totals		141,602,984.69	7,807,520.84	(8,107,364.76)	0.00	141,303,140.77
	Pending Adjustments					
	Adjusted Grand Totals	141,602,984.69				141,303,140.77

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2020

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION:	<u>PAGE</u>
County officers	
FINANCIAL SECTION:	
Independent auditor's report	1-3
Management's discussion and analysis	4-12
BASIC FINANCIAL STATEMENTS:	
Government-wide financial statements:	
Statement of net position	13
Statement of activities	14
Fund financial statements:	
Governmental Funds:	
Balance sheet	15-16
Reconciliation of the governmental funds balance sheet to the statement of net position	17
Statement of revenues, expenditures and changes in fund balances	18-19
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	20
Statement of revenues, expenditures and changes in fund balance budget and actual:	
General Fund	21-28
Road Fund	29-30
Grants Fund	31-32
Proprietary Funds:	
Statement of net position	33-34
Statement of revenues, expenses and changes in net position	35-36
Statement of cash flows	37-40
Fiduciary Funds:	
Statement of net position	41
Statement of changes in net position	42
Notes to financial statements	43-79
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of changes in the County's total OPEB liability and related ratios	80
Schedule of the County's contributions to the Public Employees' Retirement System of the State of Nevada	81
Schedule of the County's proportionate share of the net pension liability Public Employees' Retirement System of the State of Nevada	82
Notes to Required Supplementary Information	83

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

SUPPLEMENTARY INFORMATION:

Combining and Individual Fund Financial Statements:	<u>PAGE</u>
Governmental Funds:	
Major Funds:	
General Fund (10101):	
Comparative balance sheets	84
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	85
Schedule of revenues compared to budget	86-88
Schedule of expenditures compared to budget	89-93
Road Fund (10205):	
Comparative balance sheets	94
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	95-96
Grants Fund (10340):	
Comparative balance sheets	97
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	98-99
County Capital Projects Fund (10401):	
Comparative balance sheets	100
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	101
Solid Waste Major Enterprise Fund (10510,10511):	
Comparative schedule of net position	102
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	103
Comparative schedule of cash flows	104
Pahrump Ambulance Enterprise Fund (25520):	
Comparative statements of net position	105
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	106
Comparative schedule of cash flows	107
Nonmajor Governmental Funds:	
Combining balance sheet	108
Combining schedule of revenues, expenditures and changes in fund balance	109
Nonmajor Special Revenue Funds:	
Combining balance sheet	110-119
Combining schedule of revenues, expenditures, and changes in fund balance	120-129
Regional Streets and Highways Fund (10207):	
Comparative balance sheets	130
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	131

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Special Fuel Tax Fund (10206):	
Comparative balance sheets	132
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	133
Public Transit Fund (10208):	
Comparative balance sheets	134
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	135
Airport Fund (10209):	
Comparative balance sheets	136
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	137
Public Improvement Fund (10253):	
Comparative balance sheets	138
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	139
Impact Fees Fund (10250):	
Comparative balance sheets	140
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	141
Ambulance and Health Fund (10282):	
Comparative balance sheets	142
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	143
Medical and General Indigent Fund (10283):	
Comparative balance sheets	144
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	145
Dedicated County Medical Indigent Fund (10284):	
Comparative balance sheets	146
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	147
Health Clinics Fund (10285):	
Comparative balance sheets	148
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	149
Special Projects Fund (10301):	
Comparative balance sheets	150
Schedule of revenues, expenditures, and changes fund balance - budget (GAAP basis) and actual	151
Agricultural Extension Fund (10218)	
Comparative balance sheets	152
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	153

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Museum Fund (10214):	
Comparative balance sheets	154
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	155
Building Department Fund (10254):	
Comparative balance sheets	156
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	157
County Owned Building Fund (10291):	
Comparative balance sheets	158
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	159
Mining Maps Fund (10269):	
Comparative balance sheets	160
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	161
Senior Nutrition Fund (10281):	
Comparative balance sheets	162
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	163
Assessor Technology Fund (10322):	
Comparative balance sheets	164
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	165
Clerk Technology Fund (10323):	
Comparative balance sheets	166
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	167
Recorder Technology Fund (10320):	
Comparative balance sheets	168
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	169
State and County Room Tax Fund (10220):	
Comparative balance sheets	170
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	171
911 Medical Emergency System Fund (10213):	
Comparative balance sheets	172
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	173
Juvenile Probation Fund (10230):	
Comparative balance sheets	174
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	175-176

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Drug Forfeiture Fund (10232):	
Comparative balance sheets	177
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	178
County Jail Fund (10266):	
Balance sheet	179
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	180
Public Safety Sales Tax Distribution Fund (10233):	
Comparative balance sheets	181
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	182
Public Safety Sales Tax Sheriff Fund (10234):	
Comparative balance sheets	183
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	184
Public Safety Sales Tax Fire Fund (10235):	
Comparative balance sheets	185
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	186
Court Collection Fees Fund (10244):	
Comparative balance sheets	187
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	188
Justice Court Fines NRS 176 Fund (10245):	
Comparative balance sheets	189
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	190
JP Court Facility Assessment Fund (10246):	
Comparative balance sheets	191
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	192
District Court Improvement Fund (10247):	
Comparative balance sheets	193
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	194
Drug Court Proceeds Fund (10248):	
Comparative balance sheets	195
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	196
Law Library Fund (10249)	
Comparative balance sheets	197
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	198

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
District Court Technology Fund (10321):	
Comparative balance sheets	199
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	200
Renewable Energy Fund (10255):	
Comparative balance sheets	201
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	202
Water District Fund (61101):	
Comparative balance sheets	203
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	204
Veterans Services Fund (10210):	
Comparative balance sheets	205
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	206
Foreclosure Mediation (10702):	
Balance sheet	207
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	208
Beatty Town Fund (24101):	
Comparative balance sheets	209
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	210-211
Beatty Room Tax Fund (24220):	
Comparative balance sheets	212
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	213
Beatty Town Public Safety Sales Tax Sheriff Fund (24234):	
Comparative balance sheets	214
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	215
Beatty Town Public Safety Sales Tax Fire Fund (24235):	
Comparative balance sheets	216
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	217
Gabbs Town Fund (23101):	
Comparative balance sheets	218
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	219-220
Gabbs Town Public Safety Sales Tax Sheriff Fund (23234):	
Comparative balance sheets	221
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	222

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Gabbs Town Public Safety Sales Tax Fire Fund (23235):	
Comparative balance sheets	223
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	224
Manhattan Town Fund (27101):	
Comparative balance sheets	225
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	226
Manhattan Town Public Safety Sales Tax Sheriff Fund (27234):	
Comparative balance sheets	227
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	228
Manhattan Town Public Safety Sales Tax Fire Fund (27235):	
Comparative balance sheets	229
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	230
Pahrump Town Fund (25101):	
Comparative balance sheets	231
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	232
Schedule of revenues compared to budget	233
Schedule of expenditures compared to budget	234
Pahrump Road Fund (25205):	
Comparative balance sheets	235
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	236
Pahrump Business License Fund (25268):	
Comparative balance sheets	237
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	238
Pahrump Swimming Pool Fund (25274):	
Comparative balance sheets	239
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	240
Pahrump State Room Tax Fund (25220):	
Comparative balance sheets	241
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	242
Pahrump 1/10 Fairgrounds Room Tax Fund (25414):	
Comparative balance sheets	243
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	244

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Pahrump 3/10 Tourism Room Tax Fund (25222):	
Comparative balance sheets	245
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	246
Pahrump 2/10 Economic Development Room Tax Fund (25221):	
Comparative balance sheets	247
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	248
Pahrump 1/10 Parks Room Tax Fund (25223):	
Comparative balance sheets	249
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	250
Pahrump 1/10 Arena Room Tax Fund (25224):	
Comparative balance sheets	251
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	252
Pahrump 2/10 Airport Room Tax Fund (25225):	
Comparative balance sheets	253
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	254
Pahrump Cemetery Fund (25272):	
Comparative balance sheets	255
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	256
Pahrump Cemetery Perpetual Fund (25273):	
Comparative balance sheets	257
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	258
Pahrump Parks Impact Fee Fund (25252):	
Comparative balance sheets	259
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	260
Pahrump Fire Impact Fee Fund (25251):	
Comparative balance sheets	261
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	262
Pahrump Town Public Safety Sales Tax Sheriff Fund(25234):	
Comparative balance sheets	263
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	264
Pahrump Town Public Safety Sales Tax Fire Fund (25235):	
Comparative balance sheets	265
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	266

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Nonmajor Debt Service Funds:	
County Debt Service Fund (10391):	
Comparative balance sheets	267
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	268
Nonmajor Capital Projects Funds:	
Combining balance sheet	269-270
Combining statement of revenues, expenditures, and changes in fund balances	271-272
County Special Ad Valorem Fund (10402):	
Comparative balance sheets	273
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	274
Bond Proceeds Fund (10451):	
Comparative balance sheets	275
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	276
Beatty Fund (24401):	
Comparative balance sheets	277
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	278
Beatty Special Ad Valorem Fund (24402):	
Comparative balance sheets	279
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	280
Beatty Room Tax Fund (24403):	
Comparative balance sheets	281
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	282
Gabbs Special Ad Valorem Fund (23402):	
Comparative balance sheets	283
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	284
Manhattan Special Ad Valorem Fund (27402):	
Comparative balance sheets	285
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	286
Pahrump Town Fund (25401):	
Comparative balance sheets	287
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	288
Pahrump Town Special Ad Valorem Fund (25402):	
Comparative balance sheets	289
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	290

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Capital Projects Funds (Continued):	
Pahrump Town TV Construction Fund (25412):	
Comparative balance sheets	291
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	292
Pahrump Town Arena Fund (25411):	
Comparative balance sheets	293
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	294
Nonmajor Enterprise Funds:	
Combining statement of net position	295-296
Combining statement of revenues, expenses, and changes in net position	297-298
Combining statement of cash flows	299-300
Gabbs Utility Water Fund (23502):	
Comparative schedule of net position	301
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	302
Comparative schedule of cash flows	303
Gabbs Utility Sewer Fund (23503):	
Comparative schedule of net position	304
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	305
Comparative schedule of cash flows	306
Manhattan Utility Fund (27502):	
Comparative schedule of net position	307
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	308
Comparative schedule of cash flows	309
Pahrump Lakeview Golf Course Fund (25521):	
Statement of net position	310
Statement of revenues and expenses and changes in net position - budget (GAAP basis) and actual	311
Statement of cash flows	312
Internal Service Funds:	
Combining statement of net position	313
Combining statement of revenues, expenses, and changes in fund net position	314
Combining statement of cash flows	315
Self Insurance Internal Service Fund (10603):	
Comparative schedule of net position	316
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	317
Comparative schedule of cash flows	318

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Health Self Insurance Internal Service Fund (10604):	
Comparative schedule of net position	319
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	320
Comparative schedule of cash flows	321
Risk Management Internal Service Fund (10607):	
Comparative schedule of net position	322
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	323
Comparative schedule of cash flows	324
Fiduciary Funds:	
Trust Funds:	
Statement of net position	325
Statement of changes in net position	326
Agency Funds:	
Combining balance sheet	327-330
Combining schedule of changes in assets and liabilities - all agency funds	331-336
 COMPLIANCE	
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 <i>Government Auditing Standards</i>	337-338
Schedule of findings and responses	339-343
Auditor's comments	344-347

NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2020:

Commissioners	John Koenig, Chairperson
	Debra Strickland, Vice Chairperson
	Leo Blundo, Member
	Lorinda Wichman, Member
	Donna Cox, Member
Clerk	Sandra Merlino
Treasurer	John Prudhont
Recorder	Deborah Beatty
Assessor	Sheree Stringer
Sheriff	Sharon Wehrly
District Attorney	Chris Arabia
Justice of the Peace	Jennifer Klapper
	William F. Sullivan
	Kent Jaspersen
	Lisa Chamlee

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We 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, 2020, and the related notes to the 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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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 we 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our 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, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Road Fund, and Grants 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 4 through 12, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 80, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on Page 81, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 82 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit for the year ended June 30, 2020 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 for the year ended June 30, 2020 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 basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements for the year ended June 30, 2020, 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 our 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 for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated February 11, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, the business activities, each major fund, and the aggregate remaining fund information. The combining and individual fund financial statements and schedules for the year ended June 30, 2019, 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 2019 financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our 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 for the year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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.

A handwritten signature in black ink, appearing to read "Daniel M. ...". The signature is cursive and somewhat stylized.

Las Vegas, Nevada
November 20, 2020

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

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, 2020. The Management's 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 \$61,093,584 to \$72,326,507.

The primary revenue sources for governmental activities were property taxes of \$23,005,210, consolidated taxes of \$19,096,397, and Fuel Taxes of \$7,753,126. These revenue sources comprised 26.70%, 22.16%, and 9.00%, respectively, or 57.86%, of total governmental activities revenues.

The total government-wide expenses were \$81,525,542. The greatest expenses were in the General Government function for \$23,570,256 and the Public Safety function for \$27,844,177. Business-type activities contributed an additional \$6,515,833 of expenses.

At the end of fiscal year 2020, the governmental funds reported a combined fund balance of \$76,159,090, an increase of \$11,824,055 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$9,956,638, a decrease of \$432,365 over the prior year.

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 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, 2020**

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 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, Grants, 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, Lake View Golf Course, and County 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 three internal service funds that are used to account for the self-insurance activities of the County, including supplemental health, risk management for property, liability, casualty, and spills insurance.

Fiduciary Funds:

The County's fiduciary funds consist of 20 agency funds and four medical insurance trust funds, a scholarship trust fund, and an investment trust 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, Victim Restitution, Brownfields Revolving Loan, Northern Nye Hospital District, 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, 2020**

Other Information

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

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, 2020, is summarized and analyzed below:

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets:						
Current and other assets	\$ 84,231,408	\$ 72,528,987	\$ 17,278,885	\$ 16,850,792	\$ 101,510,293	\$ 89,379,779
Net capital assets	<u>129,613,810</u>	<u>129,237,935</u>	<u>5,288,751</u>	<u>5,082,750</u>	<u>134,902,561</u>	<u>134,320,685</u>
Total Assets	<u>213,845,218</u>	<u>201,766,922</u>	<u>22,567,636</u>	<u>21,933,542</u>	<u>236,412,854</u>	<u>223,700,464</u>
Deferred Outflows of Resources	<u>23,983,834</u>	<u>13,274,637</u>	<u>854,574</u>	<u>772,923</u>	<u>24,838,408</u>	<u>14,047,560</u>
Liabilities:						
Current liabilities	6,878,442	7,283,758	218,585	197,171	7,097,027	7,480,929
Long-term liabilities	<u>152,442,740</u>	<u>150,663,226</u>	<u>6,770,735</u>	<u>6,524,055</u>	<u>159,213,475</u>	<u>157,187,281</u>
Total Liabilities	<u>159,321,182</u>	<u>157,946,984</u>	<u>6,989,320</u>	<u>6,721,226</u>	<u>166,310,502</u>	<u>164,668,210</u>
Deferred Inflows of Resources	<u>21,923,800</u>	<u>11,238,931</u>	<u>690,453</u>	<u>747,299</u>	<u>22,614,253</u>	<u>11,986,230</u>
Net Position:						
Invested in capital assets, net of related debt	108,849,117	107,446,424	4,750,359	4,518,751	113,599,476	111,965,175
Restricted	62,870,932	52,809,203	10,694,619	9,950,676	73,565,551	62,759,879
Unrestricted	<u>(115,135,979)</u>	<u>(114,399,983)</u>	<u>297,459</u>	<u>768,513</u>	<u>(114,838,520)</u>	<u>(113,631,470)</u>
Total Net Position	<u>\$ 56,584,070</u>	<u>\$ 45,855,644</u>	<u>\$ 15,742,437</u>	<u>\$ 15,237,940</u>	<u>\$ 72,326,507</u>	<u>\$ 61,093,584</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$56,584,070 for Governmental Activities and \$15,742,437 for Business-Type Activities totaling \$72,326,507 as of June 30, 2020.

The largest portion of the net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), totaling \$113,599,476; this value is 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. It is the general County's policy that when an expenditure is incurred for which both restricted and unrestricted fund balance is available, the County will consider the more restricted amounts to have been spent first.

The total net position in governmental activities of \$56,584,070 includes negative unrestricted net assets totaling \$(115,135,979). 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 \$17,832,874, general government of \$10,933,588, judicial of \$2,393,063, public safety of \$7,600,264, public works of \$17,186,950, community support of \$4,001,488, culture and recreation of \$1,819,017, and for other purposes of \$1,103,688.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental		Business-type		Total	
	Activities		Activities		Primary Governmental	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for services	\$ 12,496,586	\$ 9,816,578	\$ 5,929,869	\$ 6,767,017	\$ 18,426,455	\$ 16,583,595
Operating grants and contributions	8,309,518	3,288,632	-	-	8,309,518	3,288,632
Capital grants and contributions	1,348,774	2,364,768	-	-	1,348,774	2,364,768
General Revenues:						
Property taxes	23,005,210	20,867,842	-	-	23,005,210	20,867,842
Net proceeds tax	2,003,532	2,346,633	-	-	2,003,532	2,346,633
Fuel tax	7,753,126	7,835,299	-	-	7,753,126	7,835,299
Room tax	980,698	1,170,612	98,104	117,044	1,078,802	1,287,656
Gaming tax	127,467	132,045	-	-	127,467	132,045
Water tax assessments	289,748	281,553	-	-	289,748	281,553
Public safety sales tax	3,816,120	3,365,224	-	-	3,816,120	3,365,224
Federal-in-lieu	3,499,721	3,331,286	-	-	3,499,721	3,331,286
Consolidated tax	19,096,397	17,411,111	-	-	19,096,397	17,411,111
NRS 361.610 trust property proceed	74,788	528,895	-	-	74,788	528,895
Tax penalties	631,378	362,033	-	-	631,378	362,033
Investment income	2,104,237	1,930,325	573,202	518,599	2,677,439	2,448,924
Rent	103,104	147,787	-	-	103,104	147,787
Interest subsidy	391,840	398,732	-	-	391,840	398,732
Miscellaneous	67,600	93,282	1,083	3,757	68,683	97,039
Gain on disposal of assets	-	12,134	-	3,884	-	16,018
Tax sale proceeds	53,513	38,471	-	-	53,513	38,471
Division of wildlife	2,850	3,285	-	-	2,850	3,285
Total revenues	86,156,207	75,726,527	6,602,258	7,410,301	92,758,465	83,136,828
Expenses:						
General government	23,570,256	20,232,567	-	-	23,570,256	20,232,567
Judicial	9,204,807	9,110,636	-	-	9,204,807	9,110,636
Public safety	27,844,177	23,605,475	-	-	27,844,177	23,605,475
Public works	7,421,537	9,527,570	-	-	7,421,537	9,527,570
Health	1,423,009	703,112	-	-	1,423,009	703,112
Sanitation	27,475	87,927	-	-	27,475	87,927
Welfare	2,148,052	1,851,092	-	-	2,148,052	1,851,092
Culture and recreation	244,629	781,310	-	-	244,629	781,310
Community support	1,112,094	1,025,051	-	-	1,112,094	1,025,051
Capital projects	-	923,091	-	-	-	923,091
Debt service - interest	1,240,280	1,274,900	-	-	1,240,280	1,274,900
Intergovernmental	768,581	709,549	-	-	768,581	709,549
Other	-	-	6,515,833	6,211,763	6,515,833	6,211,763
Loss on disposal of assets	4,812	31,292	-	-	4,812	31,292
Total expenses	75,009,709	69,863,572	6,515,833	6,211,763	81,525,542	76,075,335
Increase in net position before transfers	11,146,498	5,862,955	86,425	1,198,538	11,232,923	7,061,493
Transfers	(418,072)	(882,275)	418,072	882,275	-	-
Increase in net position	10,728,426	4,980,680	504,497	2,080,813	11,232,923	7,061,493
Net position - beginning	45,855,644	40,874,964	15,237,940	13,157,127	61,093,584	54,032,091
Net position - ending	\$ 56,584,070	\$ 45,855,644	\$ 15,742,437	\$ 15,237,940	\$ 72,326,507	\$ 61,093,584

Program revenues included charges for services, fines and forfeitures, licenses and permits, special assessments, and 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 consolidated taxes. The business-type revenues are from charges for services related to Gabbs Utility, Manhattan Utility, Pahrump Ambulance, Pahrump Lakeview Golf Course, and Solid Waste.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

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 \$76,159,090, an increase of \$11,824,055, or 18.38%, from the prior year. Fund balance components have been classified as non-spendable, 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 \$62,870,932, or 82.55%, 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 \$17,832,874 for capital projects, \$17,186,950 for public works, and \$10,933,588 for general government.

The committed fund balance is \$8,999,840, or 11.82%, of the 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 General Fund stabilization (working capital needs), \$1,389,047 for general government, and \$1,599,772 for health.

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 \$9,956,638, a decrease of \$432,365 from the prior year.

Revenues increased by \$2,179,618, or 5.34%. Tax revenue increased by \$847,865, or 5.34%, due primarily to an increase in ad valorem taxes offset by a decrease in taxes collected for net proceeds (mining tax). Intergovernmental revenues increased by \$2,180,026, or 10.89%, due to an increase in consolidated (sales) tax and an increase in grant revenue. Licenses and permits decreased \$658,103, or 69.77%, primarily due to an LCB opinion related to the payment of marijuana revenues to unincorporated towns within the County. This opinion generated the repayment of multiple years of marijuana revenues to the unincorporated towns in October 2019 and throughout the remainder of FY20.

Overall expenditures in the General Fund decreased by \$858,368, or 2.21% between FY19 and FY20. General government expenditures increased by \$1,486,788, or 9.87%, primarily due to an increase in headcount and salaries and benefits in the various departments. Judicial expenditures increased by \$430,574, or 5.61%, primarily due to an increase in headcount and salaries and benefits in the various departments. Public safety expenditures decreased by \$3,303,388, or 20.93%, due to the County moving jail operations out of the General Fund (10101) into the Jail Fund (10236). The Jail Fund is funded partially by an operating transfer out of the General Fund. Health expenditures increased by \$552,645, or 402.18%, primarily due to funding a new contract with a non-profit for the management of the Pahrump animal shelter and the addition of Animal Control officers.

Road Fund: The Road Fund had a fund balance at the end of the year of \$7,743,527, an increase of \$2,861,410, or 58.61%. Revenues increased by \$848,852, or 21.61%, due to an increase in investment and other revenue. Other revenues increased \$1,092,362 from FY19 due to a developer funded road paving project totaling \$1,100,000. Operating transfers into the Road Fund decreased \$924,773 due to the Regional Transportation Commission and the County Commission approving projects of lesser value than prior fiscal years. Expenditures decreased by \$1,818,067, or 22.10%, primarily due to a decrease in the approved projects for completion in FY20.

Grant Fund: The Grant Fund revenues increased by \$711,354, or 19.56%, mainly due to the addition of two grant projects.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$12,832,799, an increase of \$2,118,681, or 19.77%. Revenues increased by \$3,438,994, or 924.31%, due to the County calling a bond on the failed Ishani Ridge Project. The Board of County Commissioners plans to utilize the bond proceeds from Ishani Ridge to improve the immediate area surrounding Ishani Ridge. Expenditures increased by \$104,908, or 7.94%, primarily due to an increase in capital projects this year. Transfers out of the fund for the year of \$1,601,213 were to the debt service fund.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Fund net position at the end of the year was \$12,271,973, an increase of \$617,449 over the prior year. Operating revenues decreased by \$623,123, or 24.93%. Operating expenditures decreased by \$104,676, or 5.54%, due to a decrease in service and supplies expenses.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$1,117,633, an increase, or improvement, of \$63,008 over the prior year. Operating revenues decreased by \$276,467, or 7.16%, primarily due to estimated contractual insurance adjustments. Operating expenditures increased by \$383,716, or 10.93%, primarily due to an increase in all expenses, including salaries, benefits, services and supplies, depreciation, and bad debt. The Board of County Commissioners has not raised rates for this service since 2004 even though the cost of doing business has increased each year following approval. Rates are under assessment in the current FY.

General Fund Budgetary Highlights

Original budget compared to final budget: During the year, there were no amendments made to the revenue budget of the County. Contingency was budgeted at \$800,000, and \$742,757 of that funding was utilized throughout the fiscal year due to various unexpected expenses. The various unexpected expenses were realized in a variety of departments, including the Storm51 emergency event, funding an unanticipated animal shelter management contract, and other expenses.

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

Actual revenues in the General Fund received exceeded budget by \$163,432. Revenues received for intergovernmental and miscellaneous were more than budgeted for the year by \$1,005,633 and \$236,660, respectively.

Intergovernmental revenues exceeded budget due to an increase in federal in lieu (PILT) resulted from a class action lawsuit yielding back payment from the Federal Government and a revision to the PILT formula. Additionally, consolidated tax revenues (CTAX) exceeded budget due to unexpected business growth and sales in the County. Licenses and permits fell short of budget due to the LCB opinion related to the payment of marijuana revenues to unincorporated towns within the County. This opinion generated the repayment of multiple years of marijuana revenues to the unincorporated towns in October 2019 and throughout the remainder of FY20. This same revenue loss is not expected in future fiscal years as the statute in question was revised granting the County all marijuana revenues effective 7/1/2020. Fines and forfeitures were less than budgeted due to a decrease in fines and forfeited bail. Miscellaneous revenues were higher than budgeted due to tax penalties and investment income.

Total actual expenditures for the General Fund during fiscal year 2020 were approximately \$714,156 less than budgeted. All functions of the General Fund were under budget. The largest functions under budget were general government by \$287,691, judicial by \$168,528, and public safety by \$163,551. Within the general government function, all departments were under budget except Miscellaneous Overhead which was over budget by \$48,830. The Miscellaneous Overhead department funds shared services and unfunded mandates from the state, both of which exceeded budget and expense expectations.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2020, was \$129,613,810 for the governmental activities and \$5,288,751 for the business-type activities. Details 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, 2020, follows:

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

Capital Assets and Debt Administration (Continued)

Governmental Activities:

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ 143,068	\$ 8,989,479
Construction in progress	4,979,525	2,965,764	-	(220,105)	7,725,184
Total capital assets not being depreciated	<u>13,825,936</u>	<u>2,965,764</u>	<u>-</u>	<u>(77,037)</u>	<u>16,714,663</u>
Capital assets being depreciated:					
Buildings and improvements	94,103,966	128,085	-	42,037	94,274,088
Equipment	59,899,563	3,472,054	3,631,205	35,000	59,775,412
Infrastructure	48,869,747	443,608	-	-	49,313,355
Total capital assets being depreciated	<u>202,873,276</u>	<u>4,043,747</u>	<u>3,631,205</u>	<u>77,037</u>	<u>203,362,855</u>
Less accumulated depreciation for:					
Buildings and improvements	34,982,389	2,509,694	-	-	37,492,083
Equipment	41,405,007	3,094,469	3,622,215	-	40,877,261
Infrastructure	11,073,881	1,020,483	-	-	12,094,364
Total accumulated depreciation	<u>87,461,277</u>	<u>6,624,646</u>	<u>3,622,215</u>	<u>-</u>	<u>90,463,708</u>
Total capital assets being depreciated, net	<u>115,411,999</u>	<u>(2,580,899)</u>	<u>8,990</u>	<u>77,037</u>	<u>112,899,147</u>
Governmental activities assets, net	<u>\$ 129,237,935</u>	<u>\$ 384,865</u>	<u>\$ 8,990</u>	<u>\$ -</u>	<u>\$ 129,613,810</u>

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

- Construction in progress on the Tonopah Airport Taxiway, Beatty Airport Reconstruct Apron and Fence, Beatty Airport Fueling Station, One Stop Shop at Calvada, Pahrump Parks and Fairgrounds, Pahrump Fire Station, software, and technology.
- Equipment and vehicles for general government, public works, and public safety departments.

Business-type Activities:

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	202,500	74,385	-	-	276,885
Ambulance buildings and equipment	1,884,031	385,181	-	-	2,269,212
Total capital assets being depreciated	<u>9,847,755</u>	<u>459,566</u>	<u>-</u>	<u>-</u>	<u>10,307,321</u>
Less accumulated depreciation for:					
Solid waste equipment	1,176,351	5,974	-	-	1,182,325
Utility infrastructure and equipment	2,264,113	169,533	-	-	2,433,646
Golf course buildings and equipment	13,167	4,694	-	-	17,861
Ambulance buildings and equipment	1,615,974	73,364	-	-	1,689,338
Total accumulated depreciation	<u>5,069,605</u>	<u>253,565</u>	<u>-</u>	<u>-</u>	<u>5,323,170</u>
Total capital assets being depreciated, net	<u>4,778,150</u>	<u>206,001</u>	<u>-</u>	<u>-</u>	<u>4,984,151</u>
Business-type activities assets, net	<u>\$ 5,082,750</u>	<u>\$ 206,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,288,751</u>

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

- Ambulance vehicles and equipment and golf course equipment and irrigation system were purchased during the year.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

Capital Assets and Debt Administration (Continued)

Debt Administration (See note D9)

At June 30, 2020, debt consisted of the following:

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>	<u>Due within one year</u>
Governmental Activities:					
Bonds	\$ 20,085,000	\$ 0	\$ (610,000)	\$ 19,475,000	\$ 630,000
Less: bond discounts	(2,115)	0	96	(2,019)	0
Total bonds payable	20,082,885	0	(609,904)	19,472,981	630,000
Loan payable	285,857	0	(78,766)	207,091	81,129
Capital lease	1,082,227	35,272	(362,630)	754,869	227,764
Compensated absences	3,865,840	205,482	0	4,071,322	1,750,190
OPEB obligation	74,131,567	619,369	0	74,750,936	0
Net pension obligation	51,214,850	1,970,691	0	53,185,541	0
Total Governmental Long - Term Liabilities	<u>\$ 150,663,226</u>	<u>\$ 2,830,814</u>	<u>\$ (1,051,300)</u>	<u>\$ 152,442,740</u>	<u>\$ 2,689,083</u>
Business-Type Activities:					
Landfill closure costs	\$ 2,011,604	\$ 100,363	\$ 0	\$ 2,111,967	\$ 0
Revenue Bonds	563,999	0	(25,607)	538,392	28,473
Compensated Absences	125,509	0	(5,734)	119,775	86,258
Net Pension Obligation	3,822,943	177,658	0	4,000,601	0
Total Business-Type Activities Long-Term Liabilities	<u>\$ 6,524,055</u>	<u>\$ 278,021</u>	<u>\$ (31,341)</u>	<u>\$ 6,770,735</u>	<u>\$ 114,731</u>

The debt increased by \$1,779,514 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations, OPEB obligations, new capital leases, and compensated absences. The County began pre-funding OPEB in FY20, and while the OPEB Trust is in its infancy of pre-funding, the long-term goals are for the trust to self-sustaining benefit payments in the future. Additionally, Compensated Absences pre-funding is in the strategic financial management plan in future fiscal years.

The debt increased by \$246,680 for business-type activities during the current fiscal year. The reason for the increase was an increase in net pension obligations, landfill closure costs, and compensated absences offset by a decrease in revenue bonds due to principal reduction.

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, 2020, was \$337,222,659. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns, which cannot exceed 25% of assessed valuation of property within the town are as follows: Beatty Town \$5,178,017, Gabbs Town \$2,717,568, Manhattan Town \$872,712 and Pahrump Town \$321,254,159. Per Nevada Revised Statutes Chapter 318.277, the debt limitations for the general improvement districts, which cannot exceed 50% of the assessed valuation of property, excluding motor vehicles, situated within such districts for the current year. The debt limitation currently applicable for Pahrump Swimming Pool at June 30, 2020, was \$642,508,319.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2020-2021 year on May 29, 2020. The following factors were considered in the development of the budget.

- The COVID19 pandemic impacted the local, regional, national, and world economy. CTAX and other governmental revenue budgets were scaled back based on Applied Analysis assessment of Nevada through the pandemic. The estimated impact to Nye County was expected to be \$3,691,777 at the time of the budget workshop. Nye County scaled back expenditure budgets in all funds across all expense types to resolve the expected deficit.
- Assessed valuation for the County increased approximately 245 million with tax rates remaining unchanged.
- Revenues are anticipated to increase for property taxes. The pandemic is not expected to impact property taxes for the first year or two following the crisis.
- Expenditures were reduced in all funds across all expense types to resolve the expected deficit caused by the pandemic. .
- The number of full-time employees did not change regardless of the need for more government service through the pandemic..

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

BASIC FINANCIAL STATEMENTS

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2020	2020	2020
Assets:			
Pooled cash and investments	\$ 73,112,407	\$ 5,609,780	\$ 78,722,187
Interest receivable	139,019	34,703	173,722
Taxes receivable	673,566	5,750	679,316
Due from other governments	8,850,669	-	8,850,669
Accounts receivable	283,717	934,033	1,217,750
Due from others	507,699	-	507,699
Prepaid expense	567,684	-	567,684
Inventory	96,647	-	96,647
Restricted assets - cash	-	10,694,619	10,694,619
Capital assets, net of accumulated depreciation	<u>129,613,810</u>	<u>5,288,751</u>	<u>134,902,561</u>
Total assets	<u>213,845,218</u>	<u>22,567,636</u>	<u>236,412,854</u>
Deferred Outflows of Resources:			
Pension charges	10,900,611	854,574	11,755,185
OPEB charges	<u>13,083,223</u>	<u>-</u>	<u>13,083,223</u>
Total deferred outflows of resources	<u>23,983,834</u>	<u>854,574</u>	<u>24,838,408</u>
Liabilities:			
Accounts payable	2,655,242	29,269	2,684,511
Accrued payroll and benefits	3,287,092	139,833	3,426,925
Due to other governments	72,142	-	72,142
Unearned revenue	534,214	46,113	580,327
Customer deposits	-	3,370	3,370
Interest payable	329,752	-	329,752
Noncurrent liabilities:			
Due or payable within one year:	2,689,083	114,731	2,803,814
Due or payable after one year:	<u>149,753,657</u>	<u>6,656,004</u>	<u>156,409,661</u>
Total liabilities	<u>159,321,182</u>	<u>6,989,320</u>	<u>166,310,502</u>
Deferred Inflows of Resources:			
Pension charges	8,433,915	690,453	9,124,368
OPEB charges	<u>13,489,885</u>	<u>-</u>	<u>13,489,885</u>
Total deferred inflows of resources	<u>21,923,800</u>	<u>690,453</u>	<u>22,614,253</u>
Net Position:			
Invested in capital assets, net of debt	108,849,117	4,750,359	113,599,476
Restricted for:			
Debt service	-	75,263	75,263
Capital projects	17,832,874	326,315	18,159,189
General government	10,933,588	-	10,933,588
Judicial	2,393,063	-	2,393,063
Public safety	7,600,264	-	7,600,264
Public works	17,186,950	-	17,186,950
Culture and recreation	1,819,017	-	1,819,017
Community support	4,001,488	-	4,001,488
Landfill closure costs	-	10,293,041	10,293,041
Other purposes	1,103,688	-	1,103,688
Unrestricted	<u>(115,135,979)</u>	<u>297,459</u>	<u>(114,838,520)</u>
Total net position	<u>\$ 56,584,070</u>	<u>\$ 15,742,437</u>	<u>\$ 72,326,507</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Changes in Net Position		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$ (23,570,256)	\$ 4,827,134	\$ 583,009	\$ -	\$ (18,160,113)	\$ -	\$ (18,160,113)
Judicial	(9,204,807)	1,460,994	761,791	4,424	(6,977,598)	-	(6,977,598)
Public safety	(27,844,177)	3,516,623	1,504,619	59,982	(22,762,953)	-	(22,762,953)
Public works	(7,421,537)	1,718,797	3,864,261	854,754	(983,725)	-	(983,725)
Health	(1,423,009)	752,441	-	-	(670,568)	-	(670,568)
Sanitation	(27,475)	40,485	-	-	13,010	-	13,010
Welfare	(2,148,052)	-	1,318,079	-	(829,973)	-	(829,973)
Culture and recreation	(244,629)	107,791	-	429,614	292,776	-	292,776
Community support	(1,112,094)	72,321	277,759	-	(762,014)	-	(762,014)
Debt service: Interest	(1,240,280)	-	-	-	(1,240,280)	-	(1,240,280)
Intergovernmental	(768,581)	-	-	-	(768,581)	-	(768,581)
Loss on disposal of assets	(4,812)	-	-	-	(4,812)	-	(4,812)
Total governmental activities	(75,009,709)	12,496,586	8,309,518	1,348,774	(52,854,831)	-	(52,854,831)
Business-type activities:							
Water	(354,614)	165,082	-	-	-	(189,532)	(189,532)
Sewer	(28,567)	10,277	-	-	-	(18,290)	(18,290)
Ambulance	(3,895,673)	3,582,243	-	-	-	(313,430)	(313,430)
Gold course	(450,656)	295,914	-	-	-	(154,742)	(154,742)
Solid Waste	(1,786,323)	1,876,353	-	-	-	90,030	90,030
Total business-type activities	(6,515,833)	5,929,869	-	-	-	(585,964)	(585,964)
Total primary governments	\$(81,525,542)	\$18,426,455	\$ 8,309,518	\$ 1,348,774	(52,854,831)	(585,964)	(53,440,795)
General Revenues:							
Property taxes					23,005,210	-	23,005,210
Net proceeds tax					2,003,532	-	2,003,532
Fuel tax					7,753,126	-	7,753,126
Room tax					980,698	98,104	1,078,802
Gaming tax					127,467	-	127,467
Water tax assessments					289,748	-	289,748
Public safety sales tax					3,816,120	-	3,816,120
Division of Wildlife					2,850	-	2,850
Federal in-lieu tax					3,499,721	-	3,499,721
Consolidated tax					19,096,397	-	19,096,397
Tax sales					53,513	-	53,513
Tax penalties					631,378	-	631,378
NRS 361.610 trust property proceeds					74,788	-	74,788
Investment income					2,104,237	573,202	2,677,439
Rent					103,104	-	103,104
Interest subsidy					391,840	-	391,840
Miscellaneous					67,600	1,083	68,683
Operating transfers					(418,072)	418,072	-
Total general revenues					63,583,257	1,090,461	64,673,718
Change in net position					10,728,426	504,497	11,232,923
Net position - beginning of year					45,855,644	15,237,940	61,093,584
Net position - end of year					\$ 56,584,070	\$ 15,742,437	\$ 72,326,507

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	Major Funds					Totals
	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	
ASSETS						
Pooled cash and investments	\$ 7,642,247	\$ 7,685,249	\$ -	\$ 12,396,050	\$ 44,277,436	\$ 72,000,982
Interest receivable	12,178	7,260	-	29,338	88,733	137,509
Taxes receivable	397,004	-	-	-	276,562	673,566
Due from other governments	4,518,110	615,385	1,378,223	-	2,338,951	8,850,669
Accounts receivable, net	-	-	-	-	283,717	283,717
Due from others	23,658	-	-	428,072	55,969	507,699
Due from other funds	154,303	-	-	-	-	154,303
Prepaid expense	331,615	-	-	-	236,069	567,684
Inventory	45,107	36,344	-	-	15,196	96,647
Total assets	<u>\$ 13,124,222</u>	<u>\$ 8,344,238</u>	<u>\$ 1,378,223</u>	<u>\$ 12,853,460</u>	<u>\$ 47,572,633</u>	<u>\$ 83,272,776</u>
LIABILITIES						
Accounts payable	\$ 518,007	\$ 315,200	\$ 312,380	\$ 19,580	\$ 1,370,694	\$ 2,535,861
Accrued payroll and benefits	2,205,496	285,511	32,150	1,081	756,499	3,280,737
Due to other funds	-	-	154,303	-	-	154,303
Due to other governments	-	-	-	-	72,142	72,142
Unearned revenues	137,827	-	300,142	-	96,245	534,214
Total liabilities	<u>2,861,330</u>	<u>600,711</u>	<u>798,975</u>	<u>20,661</u>	<u>2,295,580</u>	<u>6,577,257</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - taxes	306,254	-	-	-	190,320	496,574
Unavailable revenue - grants	-	-	39,855	-	-	39,855
Total deferred inflows of resources	<u>306,254</u>	<u>-</u>	<u>39,855</u>	<u>-</u>	<u>190,320</u>	<u>536,429</u>
FUND BALANCES						
Nonspendable	376,722	36,344	-	-	182,512	595,578
Restricted for:						
Capital projects	-	-	-	12,832,799	5,000,075	17,832,874
Debt service	-	-	-	-	26,330	26,330
General government	-	-	539,393	-	10,394,195	10,933,588
Judicial	-	-	-	-	2,393,063	2,393,063
Public safety	-	-	-	-	7,600,264	7,600,264
Public works	-	7,707,183	-	-	9,479,767	17,186,950
Health	-	-	-	-	171,475	171,475
Welfare	-	-	-	-	905,883	905,883
Culture and recreation	-	-	-	-	1,819,017	1,819,017
Community support	-	-	-	-	4,001,488	4,001,488
Committed for:						
Fund stabilization	5,800,000	-	-	-	-	5,800,000
General government	1,673	-	-	-	1,387,374	1,389,047
Public safety	38,442	-	-	-	-	38,442
Public works	-	-	-	-	28,978	28,978
Health	-	-	-	-	1,599,772	1,599,772
Culture and recreation	47,061	-	-	-	-	47,061
Community support	-	-	-	-	96,540	96,540
Assigned for:						
Assigned for subsequent year	3,692,740	-	-	-	-	3,692,740
Total fund balance	<u>9,956,638</u>	<u>7,743,527</u>	<u>539,393</u>	<u>12,832,799</u>	<u>45,086,733</u>	<u>76,159,090</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,124,222</u>	<u>\$ 8,344,238</u>	<u>\$ 1,378,223</u>	<u>\$ 12,853,460</u>	<u>\$ 47,572,633</u>	<u>\$ 83,272,776</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, 2020

Total fund balance - governmental funds	\$ 76,159,090
 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.	129,613,810
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	536,429
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.	(24,836,015)
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.	987,199
 The County's other post-employment benefits liabilities as well as other post-employment benefits-related deferred outflows and deferred inflows of resources are recognized in the government-wide statements and include:	
Deferred outflows from other post-employment benefits.	13,083,223
Deferred inflows from other post-employment benefits.	(13,489,885)
Total other post-employment benefits liability.	(74,750,936)
 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	10,900,611
Net pension liability	(53,185,541)
Deferred inflows from pension activity	<u>(8,433,915)</u>
 Total net position - governmental activities	 <u>\$ 56,584,070</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, 2020

	Major Funds					Totals
	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	
Revenues:						
Taxes	\$ 16,725,104	\$ 210	\$ -	\$ 836	\$ 10,002,042	\$ 26,728,192
Licenses and permits	285,207	43,100	-	-	3,143,907	3,472,214
Intergovernmental	22,192,330	3,451,711	4,337,040	-	11,187,797	41,168,878
Charges for services	2,083,903	1,151,969	-	-	4,361,422	7,597,294
Fines and forfeitures	678,497	-	-	-	63,764	742,261
Miscellaneous	1,046,660	130,311	11,065	3,810,217	2,037,123	7,035,376
Total revenues	<u>43,011,701</u>	<u>4,777,301</u>	<u>4,348,105</u>	<u>3,811,053</u>	<u>30,796,055</u>	<u>86,744,215</u>
Expenditures:						
Current:						
General government	16,546,960	-	556,465	-	4,199,317	21,302,742
Judicial	8,101,448	-	304,420	-	437,698	8,843,566
Public safety	12,481,055	-	744,601	-	12,802,480	26,028,136
Public works	105,455	6,408,557	1,244,755	-	97,649	7,856,416
Health	690,056	-	-	-	680,799	1,370,855
Sanitation	-	-	-	-	26,148	26,148
Welfare	37,215	-	578,336	-	1,524,802	2,140,353
Culture and recreation	-	-	-	-	569,584	569,584
Community support	-	-	-	-	1,045,791	1,045,791
Intergovernmental	-	-	-	-	768,581	768,581
Capital projects	-	-	-	1,425,802	861,194	2,286,996
Debt service:						
Principal	-	-	-	-	1,051,396	1,051,396
Interest	-	-	-	-	1,250,974	1,250,974
Total expenditures	<u>37,962,189</u>	<u>6,408,557</u>	<u>3,428,577</u>	<u>1,425,802</u>	<u>25,316,413</u>	<u>74,541,538</u>
Excess (deficiency) of revenues over expenditures	<u>5,049,512</u>	<u>(1,631,256)</u>	<u>919,528</u>	<u>2,385,251</u>	<u>5,479,642</u>	<u>12,202,677</u>
Other financing sources (uses):						
Operating transfers in	28,187	4,492,666	-	1,299,371	7,594,258	13,414,482
Operating transfers out	(5,510,064)	-	-	(1,601,213)	(6,721,277)	(13,832,554)
Sale of assets	-	-	-	-	4,178	4,178
Capital lease proceeds	-	-	-	35,272	-	35,272
Total other financing sources (uses)	<u>(5,481,877)</u>	<u>4,492,666</u>	<u>-</u>	<u>(266,570)</u>	<u>877,159</u>	<u>(378,622)</u>
Net change in fund balance	<u>(432,365)</u>	<u>2,861,410</u>	<u>919,528</u>	<u>2,118,681</u>	<u>6,356,801</u>	<u>11,824,055</u>
Fund balance:						
Beginning of year	<u>10,389,003</u>	<u>4,882,117</u>	<u>(380,135)</u>	<u>10,714,118</u>	<u>38,729,932</u>	<u>64,335,035</u>
End of year	<u>\$ 9,956,638</u>	<u>\$ 7,743,527</u>	<u>\$ 539,393</u>	<u>\$ 12,832,799</u>	<u>\$ 45,086,733</u>	<u>\$ 76,159,090</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 YEAR ENDED JUNE 30, 2020

Net Change in Fund Balance - Governmental Funds **\$ 11,824,055**

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 expense in the statement of activities. 375,875

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. 90,736

Grants 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. (689,761)

The issuance of long-term debt (e.g., 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. 1,016,028

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. (194,692)

Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis. 871,917

Net differences between other post-employment benefits contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities:
 Net other post-employment benefits expense. (2,549,358)

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 (2020 contributions). 4,228,749

Net pension expense. (4,245,123)

Change in net position of governmental activities **\$ 10,728,426**

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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 15,378,691	\$ 15,378,691	\$ 15,135,641	\$ (243,050)
Net proceeds	<u>1,619,031</u>	<u>1,619,031</u>	<u>1,589,463</u>	<u>(29,568)</u>
 Total taxes	 <u>16,997,722</u>	 <u>16,997,722</u>	 <u>16,725,104</u>	 <u>(272,618)</u>
 Licenses and permits:				
Liquor licenses	45,000	45,000	32,950	(12,050)
Special registration	35,000	35,000	(6,935)	(41,935)
Marijuana licenses	560,000	560,000	104,285	(455,715)
Concealed weapons permits	150,000	150,000	87,512	(62,488)
Gaming licenses	<u>85,000</u>	<u>85,000</u>	<u>67,395</u>	<u>(17,605)</u>
 Total licenses and permits	 <u>875,000</u>	 <u>875,000</u>	 <u>285,207</u>	 <u>(589,793)</u>
 Intergovernmental:				
Federal in lieu tax	3,100,000	3,100,000	3,499,721	399,721
Fish and game in lieu	2,500	2,500	2,311	(189)
State gaming license fee	135,000	135,000	127,467	(7,533)
Consolidated tax	16,724,197	16,724,197	17,227,184	502,987
Grants	1,175,000	1,175,000	1,335,647	160,647
Other-Nye County school district	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
 Total intergovernmental	 <u>21,186,697</u>	 <u>21,186,697</u>	 <u>22,192,330</u>	 <u>1,005,633</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 165,000	\$ 165,000	\$ 158,401	\$ (6,599)
Recorder's fees	525,000	525,000	519,570	(5,430)
Assessor's collection fees	950,000	950,000	1,004,190	54,190
Planning and zoning fees	120,000	120,000	121,704	1,704
County surveyor fees	20,000	20,000	10,820	(9,180)
Administration fees	-	-	1,758	1,758
GIS Products	7,500	7,500	6,000	(1,500)
Courier service	25,000	25,000	20,196	(4,804)
Returned check fees	2,500	2,500	1,392	(1,108)
Other-general government	1,100	1,100	100	(1,000)
Justice court fees	150,000	150,000	80,869	(69,131)
Public defender and discovery fees	15,000	15,000	16,500	1,500
Restitution fees	500	500	2,221	1,721
Court security fees	18,000	18,000	17,140	(860)
Sheriff's fees	95,000	95,000	87,864	(7,136)
Investigation fees	20,000	20,000	5,200	(14,800)
Forensic services	18,000	18,000	11,491	(6,509)
Solid waste fees	7,500	7,500	5,328	(2,172)
Analysis fee	-	-	6,564	6,564
Cemetery receipts	3,500	3,500	3,390	(110)
Animal shelter fees	3,500	3,500	1,925	(1,575)
Animal control fees	1,750	1,750	1,280	(470)
	<u>2,148,850</u>	<u>2,148,850</u>	<u>2,083,903</u>	<u>(64,947)</u>
Fines and forfeitures:				
Fines and forfeited bail	675,000	675,000	500,056	(174,944)
Legal aid	80,000	80,000	111,024	31,024
Court fines	75,000	75,000	67,417	(7,583)
	<u>830,000</u>	<u>830,000</u>	<u>678,497</u>	<u>(151,503)</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Miscellaneous:				
Investment income	\$ 50,000	\$ 50,000	\$ 225,752	\$ 175,752
Tax penalties	375,000	375,000	631,378	256,378
Donations	-	-	50,000	50,000
Extraditions	-	-	1,000	1,000
Other revenue	10,000	10,000	10,229	229
Tax trust sales (NRS 361.610)	225,000	225,000	74,788	(150,212)
Tax sale costs	<u>150,000</u>	<u>150,000</u>	<u>53,513</u>	<u>(96,487)</u>
 Total miscellaneous	 <u>810,000</u>	 <u>810,000</u>	 <u>1,046,660</u>	 <u>236,660</u>
 Total revenues	 <u>42,848,269</u>	 <u>42,848,269</u>	 <u>43,011,701</u>	 <u>163,432</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 151,860	\$ 152,860	\$ 152,647	\$ 213
Employee benefits	100,767	95,266	94,110	1,156
Services and supplies	<u>71,250</u>	<u>51,250</u>	<u>34,563</u>	<u>16,687</u>
Total commissioners	<u>323,877</u>	<u>299,376</u>	<u>281,320</u>	<u>18,056</u>
County administrator:				
Salaries and wages	678,003	668,003	664,569	3,434
Employee benefits	321,175	309,175	304,534	4,641
Services and supplies	<u>179,960</u>	<u>134,960</u>	<u>115,480</u>	<u>19,480</u>
Total county administrator	<u>1,179,138</u>	<u>1,112,138</u>	<u>1,084,583</u>	<u>27,555</u>
Comptroller:				
Salaries and wages	440,325	422,825	413,424	9,401
Employee benefits	230,067	215,067	206,663	8,404
Services and supplies	<u>208,700</u>	<u>217,200</u>	<u>203,101</u>	<u>14,099</u>
Total comptroller	<u>879,092</u>	<u>855,092</u>	<u>823,188</u>	<u>31,904</u>
Clerk:				
Salaries and wages	709,235	699,235	688,793	10,442
Employee benefits	353,898	351,398	348,010	3,388
Services and supplies	<u>139,243</u>	<u>114,243</u>	<u>119,426</u>	<u>(5,183)</u>
Total clerk	<u>1,202,376</u>	<u>1,164,876</u>	<u>1,156,229</u>	<u>8,647</u>
Information systems:				
Salaries and wages	731,943	753,448	753,018	430
Employee benefits	341,193	341,689	344,980	(3,291)
Services and supplies	<u>1,038,533</u>	<u>903,533</u>	<u>798,624</u>	<u>104,909</u>
Total information systems	<u>2,111,669</u>	<u>1,998,670</u>	<u>1,896,622</u>	<u>102,048</u>
County planner:				
Salaries and wages	550,841	572,841	572,703	138
Employee benefits	265,353	267,853	270,522	(2,669)
Services and supplies	<u>87,447</u>	<u>52,447</u>	<u>38,222</u>	<u>14,225</u>
Total county planner	<u>903,641</u>	<u>893,141</u>	<u>881,447</u>	<u>11,694</u>
HR/Risk management:				
Salaries and wages	305,347	319,347	316,798	2,549
Employee benefits	151,091	151,091	146,202	4,889
Services and supplies	<u>70,650</u>	<u>100,650</u>	<u>91,363</u>	<u>9,287</u>
Total HR/Risk management	<u>527,088</u>	<u>571,088</u>	<u>554,363</u>	<u>16,725</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ -	\$ 1,604,804	\$ 1,604,804	\$ -
Services and supplies	<u>2,694,420</u>	<u>3,117,049</u>	<u>3,165,879</u>	<u>(48,830)</u>
Total miscellaneous overhead	<u>2,694,420</u>	<u>4,721,853</u>	<u>4,770,683</u>	<u>(48,830)</u>
Recorder:				
Salaries and wages	362,529	365,029	364,539	490
Employee benefits	178,381	179,381	181,184	(1,803)
Services and supplies	<u>99,052</u>	<u>106,552</u>	<u>97,319</u>	<u>9,233</u>
Total recorder	<u>639,962</u>	<u>650,962</u>	<u>643,042</u>	<u>7,920</u>
Treasurer:				
Salaries and wages	365,907	390,907	386,945	3,962
Employee benefits	181,878	174,378	174,101	277
Services and supplies	<u>61,034</u>	<u>43,534</u>	<u>14,201</u>	<u>29,333</u>
Total treasurer	<u>608,819</u>	<u>608,819</u>	<u>575,247</u>	<u>33,572</u>
Assessor:				
Salaries and wages	817,738	807,738	804,343	3,395
Employee benefits	420,303	413,803	414,618	(815)
Services and supplies	<u>124,188</u>	<u>99,188</u>	<u>89,590</u>	<u>9,598</u>
Total assessor	<u>1,362,229</u>	<u>1,320,729</u>	<u>1,308,551</u>	<u>12,178</u>
Buildings and grounds-general:				
Salaries and wages	435,290	420,290	677,600	(257,310)
Employee benefits	217,849	201,349	326,935	(125,586)
Services and supplies	<u>1,098,633</u>	<u>1,170,633</u>	<u>1,365,513</u>	<u>(194,880)</u>
Total buildings and grounds-general	<u>1,751,772</u>	<u>1,792,272</u>	<u>2,370,048</u>	<u>(577,776)</u>
Buildings and grounds-equip svcs:				
Salaries and wages	257,867	257,867	-	257,867
Employee benefits	134,075	134,075	-	134,075
Services and supplies	<u>251,540</u>	<u>251,540</u>	-	<u>251,540</u>
Total buildings and grounds-equip svcs	<u>643,482</u>	<u>643,482</u>	-	<u>643,482</u>
Federal & State Facilities:				
Salaries and wages	107,663	127,663	131,008	(3,345)
Employee benefits	41,990	56,990	57,868	(878)
Services and supplies	<u>25,000</u>	<u>17,500</u>	<u>12,761</u>	<u>4,739</u>
Total federal & state facilities	<u>174,653</u>	<u>202,153</u>	<u>201,637</u>	<u>516</u>
Total general government	<u>15,002,218</u>	<u>16,834,651</u>	<u>16,546,960</u>	<u>287,691</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,180,817	\$ 2,320,817	\$ 2,306,205	\$ 14,612
Employee benefits	1,055,803	1,045,803	1,039,295	6,508
Services and supplies	<u>110,900</u>	<u>132,400</u>	<u>122,732</u>	<u>9,668</u>
Total district attorney	<u>3,347,520</u>	<u>3,499,020</u>	<u>3,468,232</u>	<u>30,788</u>
District court:				
Salaries and wages	519,223	481,227	481,551	(324)
Employee benefits	275,062	223,135	222,509	626
Services and supplies	<u>256,951</u>	<u>212,451</u>	<u>210,701</u>	<u>1,750</u>
Total district court	<u>1,051,236</u>	<u>916,813</u>	<u>914,761</u>	<u>2,052</u>
Tonopah justice court:				
Salaries and wages	417,864	417,864	416,388	1,476
Employee benefits	195,609	195,609	195,559	50
Services and supplies	<u>25,689</u>	<u>25,689</u>	<u>18,498</u>	<u>7,191</u>
Total Tonopah justice court	<u>639,162</u>	<u>639,162</u>	<u>630,445</u>	<u>8,717</u>
Pahrump justice court:				
Salaries and wages	932,208	961,072	950,249	10,823
Employee benefits	463,999	477,719	474,396	3,323
Services and supplies	<u>130,500</u>	<u>70,500</u>	<u>72,315</u>	<u>(1,815)</u>
Total Pahrump justice court	<u>1,526,707</u>	<u>1,509,291</u>	<u>1,496,960</u>	<u>12,331</u>
Beatty justice court:				
Salaries and wages	297,877	297,877	290,551	7,326
Employee benefits	110,930	110,930	107,278	3,652
Services and supplies	<u>26,745</u>	<u>23,745</u>	<u>17,726</u>	<u>6,019</u>
Total Beatty justice court	<u>435,552</u>	<u>432,552</u>	<u>415,555</u>	<u>16,997</u>
Other judicial:				
Services and supplies:				
Salaries and wages	-	-	94,946	(94,946)
Services and supplies	<u>1,125,000</u>	<u>1,139,423</u>	<u>887,140</u>	<u>252,283</u>
Total other judicial	<u>1,125,000</u>	<u>1,139,423</u>	<u>1,047,553</u>	<u>91,870</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial (Continued):				
Public guardian:				
Salaries and wages	\$ 75,126	\$ 76,626	\$ 75,569	\$ 1,057
Employee benefits	48,139	46,639	45,906	733
Services and supplies	<u>10,450</u>	<u>10,450</u>	<u>6,467</u>	<u>3,983</u>
Total public guardian	<u>133,715</u>	<u>133,715</u>	<u>127,942</u>	<u>5,773</u>
Total judicial	<u>8,258,892</u>	<u>8,269,976</u>	<u>8,101,448</u>	<u>168,528</u>
Public safety:				
Sheriff:				
Salaries and wages	6,968,757	7,108,405	6,992,070	116,335
Employee benefits	4,332,230	3,871,229	3,845,726	25,503
Services and supplies	<u>731,400</u>	<u>1,207,892</u>	<u>1,241,314</u>	<u>(33,422)</u>
Total sheriff	<u>12,032,387</u>	<u>12,187,526</u>	<u>12,079,110</u>	<u>108,416</u>
Emergency management:				
Salaries and wages	240,179	211,045	166,391	44,654
Employee benefits	132,473	93,182	87,849	5,333
Services and supplies	<u>188,951</u>	<u>152,853</u>	<u>147,705</u>	<u>5,148</u>
Total emergency management	<u>561,603</u>	<u>457,080</u>	<u>401,945</u>	<u>55,135</u>
Total public safety	<u>12,593,990</u>	<u>12,644,606</u>	<u>12,481,055</u>	<u>163,551</u>
Public works:				
Salaries and wages	66,436	54,436	50,799	3,637
Employee benefits	32,681	30,481	30,916	(435)
Services and supplies	<u>32,600</u>	<u>28,100</u>	<u>23,740</u>	<u>4,360</u>
Total public works	<u>131,717</u>	<u>113,017</u>	<u>105,455</u>	<u>7,562</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Health:				
Animal shelter:				
Services and supplies	\$ -	\$ 200,000	\$ 200,000	\$ -
Animal control:				
Salaries and wages	\$ 275,139	\$ 275,139	\$ 310,223	\$ (35,084)
Employee benefits	140,511	140,511	150,166	(9,655)
Services and supplies	86,202	86,202	29,667	56,535
Total animal control	<u>501,852</u>	<u>501,852</u>	<u>490,056</u>	<u>11,796</u>
Total health	<u>501,852</u>	<u>701,852</u>	<u>690,056</u>	<u>11,796</u>
Welfare:				
Senior nutrition program:				
Salaries and wages	-	-	610	(610)
Employee benefits	-	-	393	(393)
Services and supplies	50,000	50,000	36,212	13,788
Total welfare	<u>50,000</u>	<u>50,000</u>	<u>37,215</u>	<u>12,785</u>
Community support:				
Smoky Valley Television:				
Services and supplies	5,000	5,000	-	5,000
Contingency	<u>800,000</u>	<u>57,243</u>	<u>-</u>	<u>57,243</u>
Total expenditures	<u>37,343,669</u>	<u>38,676,345</u>	<u>37,962,189</u>	<u>714,156</u>
Excess (deficiency) of revenues over expenditures	<u>5,504,600</u>	<u>4,171,924</u>	<u>5,049,512</u>	<u>877,588</u>
Other financing sources (uses):				
Operating transfers in	8,100	8,100	28,187	20,087
Operating transfers out	(6,946,368)	(5,613,692)	(5,510,064)	103,628
Total other financing sources (uses)	<u>(6,938,268)</u>	<u>(5,605,592)</u>	<u>(5,481,877)</u>	<u>123,715</u>
Net change in fund balance	(1,433,668)	(1,433,668)	(432,365)	1,001,303
Fund balance:				
Beginning of year	<u>10,772,354</u>	<u>10,772,354</u>	<u>10,389,003</u>	<u>(383,351)</u>
End of year	<u>\$ 9,338,686</u>	<u>\$ 9,338,686</u>	<u>\$ 9,956,638</u>	<u>\$ 617,952</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ 210	\$ 210
Licenses and permits:				
Encroachment permit fee	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 43,100</u>	<u>\$ (6,900)</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,144	846,147	3
Optional \$1.75	72,999	72,999	56,045	(16,954)
Gas tax \$2.35	1,590,756	1,590,756	1,539,230	(51,526)
Optional \$.01	274,295	274,295	239,754	(34,541)
National forest receipts	<u>75,000</u>	<u>75,000</u>	<u>770,535</u>	<u>695,535</u>
Total intergovernmental	<u>2,859,194</u>	<u>2,859,194</u>	<u>3,451,711</u>	<u>592,517</u>
Charges for services:				
Reimbursement from Pahrump	272,079	272,079	-	(272,079)
Developer charges	-	-	1,100,000	1,100,000
Reimbursement from Tonopah	51,931	51,931	45,740	(6,191)
Reimbursement from Amargosa	<u>7,140</u>	<u>7,140</u>	<u>6,229</u>	<u>(911)</u>
Total charges for services	<u>331,150</u>	<u>331,150</u>	<u>1,151,969</u>	<u>820,819</u>
Miscellaneous:				
Investment income	5,000	5,000	127,688	122,688
Other	<u>50,000</u>	<u>50,000</u>	<u>2,623</u>	<u>(47,377)</u>
Total miscellaneous	<u>55,000</u>	<u>55,000</u>	<u>130,311</u>	<u>75,311</u>
Total revenues	<u>3,295,344</u>	<u>3,295,344</u>	<u>4,777,301</u>	<u>1,481,957</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
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Expenditures:				
Public works:				
Salaries and wages	\$ 2,912,927	\$ 2,912,927	\$ 2,637,370	\$ 275,557
Employee benefits	1,615,547	1,888,372	1,583,977	304,395
Services and supplies	5,134,914	4,734,461	1,895,251	2,839,210
Capital outlay	<u>500,000</u>	<u>768,639</u>	<u>291,959</u>	<u>476,680</u>
 Total expenditures	 <u>10,163,388</u>	 <u>10,304,399</u>	 <u>6,408,557</u>	 <u>3,895,842</u>
 Excess (deficiency) of revenues over expenditures	 <u>(6,868,044)</u>	 <u>(7,009,055)</u>	 <u>(1,631,256)</u>	 <u>5,377,799</u>
Other financing sources (uses):				
Operating transfers in	4,252,500	4,252,500	4,492,666	240,166
Operating transfers out	<u>(272,825)</u>	<u>(131,814)</u>	<u>-</u>	<u>131,814</u>
 Total other financing sources (uses)	 <u>3,979,675</u>	 <u>4,120,686</u>	 <u>4,492,666</u>	 <u>371,980</u>
 Net change in fund balance	 (2,888,369)	 (2,888,369)	 2,861,410	 5,749,779
Fund balance:				
Beginning of year	<u>2,890,869</u>	<u>2,890,869</u>	<u>4,882,117</u>	<u>1,991,248</u>
 End of year	 <u>\$ 2,500</u>	 <u>\$ 2,500</u>	 <u>\$ 7,743,527</u>	 <u>\$ 7,741,027</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Grant	\$ 4,168,170	\$ 6,330,966	\$ 4,337,040	\$ (1,993,926)
Miscellaneous:				
Investment income	-	-	11,065	11,065
Total revenues	<u>4,168,170</u>	<u>6,330,966</u>	<u>4,348,105</u>	<u>(1,982,861)</u>
Expenditures:				
General government:				
Salaries and wages	150,000	150,000	49,699	100,301
Employee benefits	75,000	75,000	18,002	56,998
Services and supplies	400,000	479,181	479,181	-
Capital outlay	-	10,000	9,583	417
Total general government	<u>625,000</u>	<u>714,181</u>	<u>556,465</u>	<u>157,716</u>
Judicial:				
Salaries and wages	575,000	575,000	51,012	523,988
Employee benefits	290,000	290,000	8,452	281,548
Services and supplies	1,400,000	1,400,000	206,494	1,193,506
Capital outlay	-	50,000	38,462	11,538
Total judicial	<u>2,265,000</u>	<u>2,315,000</u>	<u>304,420</u>	<u>2,010,580</u>
Public safety:				
Salaries and wages	71,579	400,000	350,473	49,527
Employee benefits	43,790	200,000	190,795	9,205
Services and supplies	-	146,165	116,358	29,807
Capital outlay	-	100,000	86,975	13,025
Total public safety	<u>115,369</u>	<u>846,165</u>	<u>744,601</u>	<u>101,564</u>
Public works:				
Salaries and wages	75,000	75,000	-	75,000
Employee benefits	45,000	45,000	-	45,000
Services and supplies	500,000	500,000	-	500,000
Capital outlay	-	1,244,755	1,244,755	-
Total public works	<u>620,000</u>	<u>1,864,755</u>	<u>1,244,755</u>	<u>620,000</u>
Welfare:				
Salaries and wages	227,955	210,000	204,363	5,637
Employee benefits	114,846	110,000	105,750	4,250
Services and supplies	200,000	270,865	268,223	2,642
Total welfare	<u>542,801</u>	<u>590,865</u>	<u>578,336</u>	<u>12,529</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Total expenditures	\$ 4,168,170	\$ 6,330,966	\$ 3,428,577	\$ 2,902,389
Excess (deficiency) of revenues over expenditures	-	-	919,528	919,528
Fund balance:				
Beginning of year	-	-	(380,135)	(380,135)
End of year	\$ -	\$ -	\$ 539,393	\$ 539,393

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
ASSETS					
Current assets:					
Pooled cash and investments	\$ 4,048,200	\$ 1,025,697	\$ 535,883	\$ 5,609,780	\$ 1,111,425
Interest receivable	31,838	1,665	1,200	34,703	1,510
Room tax receivable	-	-	5,750	5,750	-
Accounts receivable, net	148,954	776,194	8,885	934,033	-
Due from sewer fund	-	-	18,588	18,588	-
Restricted cash	10,293,041	306,462	95,116	10,694,619	-
Total current assets	14,522,033	2,110,018	665,422	17,291,723	1,112,935
Noncurrent assets:					
Capital assets, net of accumulated depreciation	25,696	699,874	4,563,181	5,288,751	-
Total assets	14,547,729	2,809,892	5,228,603	22,586,224	1,112,935
DEFERRED OUTFLOWS OF RESOURCES					
Pension charge	34,370	790,964	29,240	854,574	-
LIABILITIES					
Current liabilities:					
Accounts payable	11,786	14,410	3,073	29,269	119,381
Accrued payroll and benefits	10,659	121,520	7,654	139,833	6,355
Customer deposits	-	-	3,370	3,370	-
Due to water fund	-	-	18,588	18,588	-
Unearned revenue	-	46,113	-	46,113	-
Accrued compensated absences	-	86,258	-	86,258	-
Bonds payable, current portion	-	-	28,473	28,473	-
Total current liabilities	22,445	268,301	61,158	351,904	125,736
Long-term payable from restricted assets					
Landfill closure and postclosure costs	2,111,967	-	-	2,111,967	-
Long-term liabilities:					
Net pension liability	147,865	3,776,456	76,280	4,000,601	-
Accrued compensated absences	-	33,517	-	33,517	-
Bonds payable, long-term portion	-	-	509,919	509,919	-
Total long-term liabilities	2,259,832	3,809,973	586,199	6,656,004	-
Total liabilities	2,282,277	4,078,274	647,357	7,007,908	125,736
DEFERRED INFLOWS OF RESOURCES					
Pension charge	27,849	640,215	22,389	690,453	-
NET POSITION					
Invested in capital assets, net of related debt	25,696	699,874	4,024,789	4,750,359	-
Restricted for landfill closure costs	10,293,041	-	-	10,293,041	-
Restricted for debt service	-	-	75,263	75,263	-
Restricted for capital projects	-	306,462	19,853	326,315	-
Unrestricted	1,953,236	(2,123,969)	468,192	297,459	987,199
Total net position	\$ 12,271,973	\$ (1,117,633)	\$ 4,588,097	\$ 15,742,437	\$ 987,199

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, 2020

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
Operating revenues:					
Charges for services	\$ 1,876,353	\$ 3,582,243	\$ 471,273	\$ 5,929,869	\$ 2,639,918
Operating expenses:					
Salaries and wages	101,062	2,026,638	92,271	2,219,971	61,854
Employee benefits	47,121	1,095,342	37,301	1,179,764	30,447
Services and supplies	1,531,803	337,013	498,692	2,367,508	366,021
Insurance cost					982,627
Claims cost					338,069
Closure and postclosure landfill costs	100,363	-	-	100,363	-
Depreciation	5,974	73,364	174,227	253,565	-
Bad debt	-	363,316	-	363,316	-
Total operating expenses	<u>1,786,323</u>	<u>3,895,673</u>	<u>802,491</u>	<u>6,484,487</u>	<u>1,779,018</u>
Operating income (loss)	<u>90,030</u>	<u>(313,430)</u>	<u>(331,218)</u>	<u>(554,618)</u>	<u>860,900</u>
Non-operating revenues (expenses):					
Investment income	527,419	24,296	21,487	573,202	11,017
Room tax	-	-	98,104	98,104	-
Other income	-	-	1,083	1,083	-
Interest expense	-	-	(31,346)	(31,346)	-
Total nonoperating revenues (expenses)	<u>527,419</u>	<u>24,296</u>	<u>89,328</u>	<u>641,043</u>	<u>11,017</u>
Net income (loss) before transfers and contributions	<u>617,449</u>	<u>(289,134)</u>	<u>(241,890)</u>	<u>86,425</u>	<u>871,917</u>
Transfers:					
Operating transfers in	-	352,142	65,930	418,072	-
Operating transfers out	-	-	-	-	-
Total transfers	<u>-</u>	<u>352,142</u>	<u>65,930</u>	<u>418,072</u>	<u>-</u>
Changes in net position	617,449	63,008	(175,960)	504,497	871,917
Net position:					
Beginning of year	<u>11,654,524</u>	<u>(1,180,641)</u>	<u>4,764,057</u>	<u>15,237,940</u>	<u>115,282</u>
End of year	<u>\$ 12,271,973</u>	<u>\$ (1,117,633)</u>	<u>\$ 4,588,097</u>	<u>\$ 15,742,437</u>	<u>\$ 987,199</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Page 1 of 2

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
Cash flows from operating activities:					
Cash received from customers	\$ 2,189,884	\$ 3,195,537	\$ 471,417	\$ 5,856,838	\$ 2,639,918
Cash paid for salaries and employee benefits	(143,955)	(3,038,119)	(128,922)	(3,310,996)	(85,946)
Cash paid for services and supplies	(1,596,974)	(340,942)	(509,378)	(2,447,294)	(1,636,423)
Net cash provided (used) by operating activities	<u>448,955</u>	<u>(183,524)</u>	<u>(166,883)</u>	<u>98,548</u>	<u>917,549</u>
Cash flows from noncapital financing activities:					
Room tax	-	-	100,626	100,626	-
Operating transfers	-	352,142	65,930	418,072	-
Net cash provided by noncapital financing activities:	<u>-</u>	<u>352,142</u>	<u>166,556</u>	<u>518,698</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(385,181)	(74,385)	(459,566)	-
Other income	-	46,113	1,083	47,196	-
Principal payments - bonds	-	-	(25,607)	(25,607)	-
Interest paid	-	-	(31,346)	(31,346)	-
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(339,068)</u>	<u>(130,255)</u>	<u>(469,323)</u>	<u>-</u>
Cash flows from investing activities:					
Investment income	<u>514,483</u>	<u>24,396</u>	<u>20,867</u>	<u>559,746</u>	<u>9,822</u>
Net increase (decrease) in pooled cash and investments	963,438	(146,054)	(109,715)	707,669	927,371
Pooled cash and investments:					
Beginning of year	<u>13,377,803</u>	<u>1,478,213</u>	<u>740,714</u>	<u>15,596,730</u>	<u>184,054</u>
End of year	<u>\$ 14,341,241</u>	<u>\$ 1,332,159</u>	<u>\$ 630,999</u>	<u>\$ 16,304,399</u>	<u>\$ 1,111,425</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Page 2 of 2

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 90,030	\$ (313,430)	\$ (331,218)	\$ (554,618)	\$ 860,900
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	5,974	73,364	174,227	253,565	-
Closure and postclosure landfill costs	100,363	-	-	100,363	-
Bad debt	-	363,316	-	363,316	-
(Increase)Decrease in accounts receivable	313,531	(386,706)	369	(72,806)	-
(Increase)Decrease in deferred outflows - pension	(4,508)	(69,016)	(8,127)	(81,651)	-
(Increase)Decrease in customer deposits	-	-	(225)	(225)	-
Increase(Decrease) in compensated absences	-	(5,734)	-	(5,734)	-
Increase(Decrease) in accounts payable	(65,171)	(3,929)	(10,686)	(79,786)	50,294
Increase(Decrease) in accrued payroll and benefits	2,549	51,856	907	55,312	6,355
Increase(Decrease) in net pension liability	6,384	167,864	3,410	177,658	-
(Increase)Decrease in deferred inflows - pension	(197)	(61,109)	4,460	(56,846)	-
Total adjustments	358,925	129,906	164,335	653,166	56,649
Net cash provided (used) by operating activities	\$ 448,955	\$ (183,524)	\$ (166,883)	\$ 98,548	\$ 917,549

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2020

	Pension (and other Employee Benefits) Trust Funds						
	County	Gabbs Town	Beatty Town	Pahrump Town	F.H. Flint Scholarship	Investment	Agency
	OPEB Trust	OPEB Trust	OPEB Trust	OPEB Trust	Private-Purpose Trust Fund	Trust Fund	Funds
<u>ASSETS</u>							
Pooled cash and investments	\$ 417,962	\$ 7,500	\$ 15,995	\$ 55,418	\$ 26,588	\$ 15,656,173	\$ 17,633,525
Interest receivable	981	-	33	114	-	-	66,584
Taxes receivable	-	-	-	-	-	-	732,427
Due from other governments	-	-	-	-	-	-	423,357
Loan receivable	-	-	-	-	-	-	207,091
Accounts receivable	-	-	-	-	-	-	170,186
Prepaid expense	-	-	-	-	-	-	107,789
Total assets	<u>418,943</u>	<u>7,500</u>	<u>16,028</u>	<u>55,532</u>	<u>26,588</u>	<u>15,656,173</u>	<u>19,340,959</u>
<u>LIABILITIES</u>							
Unavailable revenue - property taxes	-	-	-	-	-	-	506,797
Amounts held for others	-	-	-	-	-	-	18,834,162
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,340,959</u>
<u>NET POSITION</u>							
Held in trust	<u>\$ 418,943</u>	<u>\$ 7,500</u>	<u>\$ 16,028</u>	<u>\$ 55,532</u>	<u>\$ 26,588</u>	<u>\$ 15,656,173</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, 2020**

	Pension (and other Employee Benefits) Trust Funds					
	County OPEB Trust	Gabbs Town OPEB Trust	Beatty Town OPEB Trust	Pahrump Town OPEB Trust	F.H. Flint Scholarship Private-Purpose Trust Fund	Investment Trust Fund
Additions:						
Contributions:						
Employer	\$ 1,947,432	\$ 7,500	\$ 26,300	\$ 87,500	\$ -	\$ -
Investment income	12,639	-	354	2,028	186	330,310
Net change in fair value of investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,150</u>
Total additions	1,960,071	7,500	26,654	89,528	186	640,460
Deductions:						
Benefit payments	<u>1,541,128</u>	<u>-</u>	<u>10,626</u>	<u>33,996</u>	<u>-</u>	<u>-</u>
Change in net position resulting from operation	418,943	7,500	16,028	55,532	186	640,460
Capital transactions:						
Net capital share transactions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(820,756)</u>
Change in net position	418,943	7,500	16,028	55,532	186	(180,296)
Net position:						
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,402</u>	<u>15,836,469</u>
End of year	<u>\$ 418,943</u>	<u>\$ 7,500</u>	<u>\$ 16,028</u>	<u>\$ 55,532</u>	<u>\$ 26,588</u>	<u>\$ 15,656,173</u>

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

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.

Grants Fund - The Grants fund is used to grant revenue and related expenditures.

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

The County reports the following major proprietary funds:

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 funds:

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

Risk Management Fund – The Risk Management Fund is used to account for property and liability claims of the County.

Health Self Insurance Fund – The Health Self Insurance Fund is used to account for the self-funded health care program of the County.

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.

Investment Trust – The investment trust fund is an external investment pool operated by the Nye County Treasurer. Participants include Northern Nye Hospital District; the Towns of Round Mountain, Tonopah, and Amargosa Valley; the Library Districts of Pahrump, Amargosa, Beatty, Tonopah, and Smoky Valley; Nye County School District; Beatty General Improvement District; Brownfields Revolving Loan Fund; and the Property fund.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Basis of Presentation - Fund Financial Statements (Continued)

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.

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. The principal operating revenues of the Pahrump Ambulance Fund are fees charged for ambulance services. Expenses are those required to provide the Ambulance 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, 2020

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) A public hearing must be held by the County Commissioners no sooner than the third Monday in May and no later than the last day in May. Notice of the public hearing must be published once in the local newspaper not more than fourteen nor less than seven days before the hearing.
 - (iii) On or before June 1, the County Commissioners must adopt a final budget.
- b. Nevada Revised Statutes Chapter 354.598005 (1) - provides that the County Commissioners may augment the budget of any fund that receives ad valorem tax 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. If it is desired to augment a fund that does not receive ad valorem tax or an enterprise or internal service fund, the Commissioners may do so by adopting a resolution by majority vote authorizing the augmentation.
- c. Nevada Revised Statutes Chapter 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 set 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:
 - Dedicated County Medical Indigent Special Revenue Fund (10284)
 - County Capital Projects Fund (10401)
 - Risk Management Self Insurance Fund (10607)
- f. The Grants Fund was augmented during the year due to additional grant revenue received.
- g. 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.
- h. All appropriations lapse at the end of the fiscal year.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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. Nonnegotiable certificates of deposit issued by insured commercial banks, insured credit unions or insured savings and loan associations (those over \$250,000 must be fully collateralized).
3. Negotiable notes or short-term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
5. Commercial paper with a rating of A-1 or P-1 that does not exceed 270 days maturity and does not exceed 20 percent of the portfolio.
6. The State of Nevada's Local Government Investment Pool.
7. Repurchase agreements that are collateralized at 102 percent of the repurchase price and do not exceed 90 days maturity. Securities used for collateral must meet the criteria listed above.
8. Money market mutual funds which are rated as "AAA" or its equivalent and invest only in securities issued by the Federal Government, U.S. agencies; master notes, bank notes or other short-term commercial paper rated A-1 or P-1; or repurchase agreements fully collateralized by such securities.
9. Obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development or obligations publicly issued in the United States by a foreign financial entity registered with the Securities and Exchange Commission, denominated in dollars with a maturity of 5 years or less with a rating of "AA" or better.

In addition to the Nevada Revised Statutes, the County has an established investment policy.

Investments are stated at fair value as of June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

c. 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.

d. 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 D6)

e. 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.

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. 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

f. 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 and other post-employment benefit related contributions subsequent to the measurement date but before the end of the fiscal year and changes in proportion of the County's contributions to the County'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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

f. Deferred Outflows/Inflows of Resources (Continued)

The County governmental funds have two types of items, 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 property taxes and grant revenue. These amounts are 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. Changes of assumptions are related to the deferred inflows of other post-employment benefits and the calculation of the net other post-employment benefits liability reported on the statement of net position.

g. 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.

h. Accrued Salaries and Benefits

County salaries earned but not paid by June 30, 2020, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2020.

i. 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.

j. 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, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

k. 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.

l. 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.

m. 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. Currently, the County restricts assets as follow:
 - a) NRS 354.598155 Special Ad Valorem Capital Projects
 - b) NRS 354.6113 Capital Projects Fund
 - c) NRS 365.190 Road Improvements
 - d) NRS 269 Unincorporated Towns
 - e) Special Acts - NRS 545 Public Safety Sales Tax for Sheriff and Fire
 - f) NRS 19.01 Judicial – Legal Aid Services
 - g) NRS 350.020 Debt Service
 - h) NRS 176 Judicial Fees
 - i) NRS 428 Indigent Health and Welfare
- (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, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

n. 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.

o. 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.

p. 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.

9. Revenues and Expenditures/Expenses

a. Property Taxes

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. (See Note D2)

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.

b. Net Proceeds Tax

Taxes for the net proceeds of minerals extracted by operators are due annually in May for mining production of the previous calendar year. In accordance with NRS 362.130 tax payments are to be made to the Nevada Department of Taxation on or before May 10th, after which collections are to be remitted to local governments on or before May 30th. (See Note D2)

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Revenues and Expenditures/Expenses (Continued)

c. 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.”

d. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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 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.” The details of this difference are as follows:

Bond payable	\$(19,475,000)
Capital lease payable	(754,869)
Loan payable	(207,091)
Less: deferred charge on bond discounts (net of amortization)	2,019
Interest payable	(329,752)
Compensated absences	<u>(4,071,322)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$(24,836,015)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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 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	\$ 7,009,511
Retirements	(8,990)
Depreciation expense	<u>(6,624,646)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 375,875</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:

Capital lease proceeds	\$ (35,272)
Amortization of bond discount	(96)
General obligation debt payments	<u>1,051,396</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,016,028</u>

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	\$ 10,790
Compensated absences	<u>(205,482)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (194,692)</u>

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Compliance and Accountability

Nevada Revised Statutes Chapter 354.626 requires the County 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. There were no expenditures that exceeded the budget at the function level for the year ending June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

1. Compliance and Accountability (Continued)

2. Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$1,117,633
-----------------------------------	-------------

Pahrump Ambulance Enterprise Fund - The deficit net position 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 \$3,776,456. See Note D-14 of the financial statements.

3. 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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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, 2020, 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	\$ 1,406,749
Carrying amount of deposits	15,180,332
Pooled investments	105,840,474
State Treasurer Investment pool	<u>802,412</u>
Cash and cash equivalents	<u>\$ 123,229,967</u>

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

Statement of Net Position	\$ 78,722,187
Statement of Net Position restricted	10,694,619
Employee benefit trust funds	496,875
Private purpose trust fund	26,588
External investment trust fund	15,656,173
Agency funds	<u>17,633,525</u>
Pooled cash and investments	<u>\$ 123,229,967</u>

Except for financial reporting purposes, the cash balances of \$15,656,173 in the External Investment Trust fund and \$17,633,525 in 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 2.10 years.

As of June 30, 2020, 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. Treasury Bonds	\$ 955,718	\$ 85,388	\$ 326,625	\$ 543,705	\$ 0
Corporate Commercial Paper	2,998,548	2,998,548	0	0	0
Negotiable Certificates of Deposit	41,936,042	17,712,543	24,223,499	0	0
NV Local Government Investment Pool	802,412	802,412	0	0	0
U.S. Agencies	45,569,388	6,592,278	38,977,110	0	0
Money Market Mutual Fund	<u>13,578,366</u>	<u>13,578,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$105,840,474</u>	<u>\$ 41,769,535</u>	<u>\$63,527,234</u>	<u>\$ 543,705</u>	<u>\$ 0</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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2020, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Fair Value	Aaa	Aa1	N/A
U.S. Treasury Bonds	\$ 955,718	\$ 955,718	\$ 0	\$ 0
Corporate Commercial Paper	2,998,548	0	2,998,548	0
Negotiable Certificates of Deposit	41,936,042	0	0	41,936,042
NV Local Government Investment Pool	802,412	0	0	802,412
U.S. Agencies	45,569,388	45,569,388	0	0
Money Market Mutual Fund	<u>13,578,366</u>	<u>0</u>	<u>0</u>	<u>13,578,366</u>
	<u>\$105,840,474</u>	<u>\$ 46,525,106</u>	<u>\$2,998,548</u>	<u>\$56,316,820</u>

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 \$15,180,332 and the bank balance was \$17,598,743. Of the bank balance, \$250,000 was covered by federal depository insurance. Of the remaining balance, \$17,348,743 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, 2020, are as follows:

Federal Farm Credit Bank	14.40%
Federal Home Loan Bank (FHLB)	20.57%
Freddie Mac	14.25%

GASB Statement No. 72, requires fair value measurement and categorize of 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, 2020:

Investment Type	Fair Value	Fair Value Measurement			
		Level 1	Level 2	Level 3	N/A
U.S. Treasury Bonds	\$ 955,718	\$ 955,718	\$ 0	\$ 0	\$ 0
Corporate Commercial Paper	2,998,548	0	2,998,548	0	0
Negotiable Certificates of Deposit	41,936,042	0	0	0	41,936,042
NV Local Government Investment Pool	802,412	199,881	602,531	0	0
U.S. Agencies	45,569,388	45,569,388	0	0	0
Money Market Mutual Fund	<u>13,578,366</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,578,366</u>
	<u>\$105,840,474</u>	<u>\$ 46,724,987</u>	<u>\$ 3,601,079</u>	<u>\$ 0</u>	<u>\$55,514,408</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

External Investment Pool: The County administers an external investment pool combining the County funds with involuntary investments from Amargosa Town, Round Mountain Town, Tonopah Town, Amargosa Library, Beatty Library, Pahrump Library, Smoky Valley Library, Tonopah Library, Beatty General Improvement District, Nye County Water District, Brownfields Revolving Loan Fund, Northern Nye County Hospital and Property Fund. The Board of County Commissioners has the overall responsibility of investment of funds including the external investment pool in accordance with NRS 355.175. The Nye County Treasurer is delegated investment responsibilities. The fair value of investments is determined monthly as statements from the various investment companies are received. Each participant's share is equal to their original investment plus or minus monthly allocations of interest income and realized and unrealized gains and losses. The County has not provided nor obtained any legally binding guarantees to support the value of the shares.

A summary of investments held in external investment pools at June 30, 2020, is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
Corporate Commercial Paper	\$ 2,998,548	\$ 3,000,000	Variable
Negotiable Certificates of Deposit	40,051,070	39,150,000	Variable
NV Local Government Investment Pool	802,412	802,412	Variable
U.S. Agencies	45,569,388	44,579,357	Variable
Money Market Mutual Fund	<u>13,485,781</u>	<u>13,485,781</u>	Variable
Total Investments	<u>\$102,907,198</u>	<u>\$ 101,017,550</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2020

Assets:	
Corporate commercial paper	\$ 2,998,548
NV Local Government Investment Pool	802,412
Money market funds	13,485,781
U.S. agencies	45,569,388
Negotiable certificates of deposit	<u>40,051,070</u>
Total investments held in external investment pools	<u>\$102,907,198</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$ 87,251,025
External participants	<u>15,656,173</u>
Total net position held in trust for pool participants (Participant's units' outstanding, \$1.00/par)	<u>\$102,907,198</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2020

Additions:	
Investment earnings	\$ 1,601,417
Net change in fair value of investments	<u>1,870,821</u>
Change in net position resulting from operations	3,472,238
Net capital share transactions	<u>13,053,361</u>
Change in net position	16,525,599
Net position, beginning of year	<u>86,381,599</u>
Net position, end of year	<u>\$102,907,198</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

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	\$ 436
	Special Fuel Tax Special Revenue Fund	239
	Museum Special Revenue Fund	1,738
	County Owned Building Special Revenue Fund	20,984
	Building Department Special Revenue Fund	4,790
		<u>\$ 28,187</u>
<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 8,013
	911 Emergency Medical System Special Revenue Fund	4,703
	Justice Court Fines Special Revenue Fund	14,040
	JP Court Facility Assessment Special Revenue Fund	16,368
	Court Collection Fees Special Revenue Fund	33,427
	Drug Court Proceeds Special Revenue Fund	3,515
	State/County Room Tax Special Revenue Fund	274
		<u>\$ 80,340</u>

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:

	<u>General</u>	<u>Road</u>	<u>Grants</u>	<u>Capital</u>	<u>Other</u>	<u>Enterprise</u>	<u>Totals</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Projects</u>	<u>Governmental</u>	<u>Funds</u>	
				<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	
Interest receivable	\$ 12,178	\$ 7,260	\$ 0	\$ 29,338	\$ 88,733	\$ 34,703	\$ 172,212
Taxes receivable	397,004	0	0	0	276,562	5,750	679,316
Due from other governments	4,518,110	615,385	1,378,223	0	2,338,951	0	8,850,669
Accounts receivable, net	0	0	0	0	283,717	934,033	1,217,750
Due from others	<u>23,658</u>	<u>0</u>	<u>0</u>	<u>428,072</u>	<u>55,969</u>	<u>0</u>	<u>507,699</u>
	<u>\$ 4,950,950</u>	<u>\$622,645</u>	<u>\$ 1,378,223</u>	<u>\$ 457,410</u>	<u>\$ 3,043,932</u>	<u>\$ 974,486</u>	<u>\$11,427,646</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital assets activity for the year ended June 30, 2020, was as follows:

Governmental Activities:

	Balance				Balance
	June 30, 2019	Additions	Deletions	Transfers	June 30, 2020
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ 143,068	\$ 8,989,479
Construction in progress	4,979,525	2,965,764	-	(220,105)	7,725,184
Total capital assets not being depreciated	13,825,936	2,965,764	-	(77,037)	16,714,663
Capital assets being depreciated:					
Buildings and improvements	94,103,966	128,085	-	42,037	94,274,088
Equipment	59,899,563	3,472,054	3,631,205	35,000	59,775,412
Infrastructure	48,869,747	443,608	-	-	49,313,355
Total capital assets being depreciated	202,873,276	4,043,747	3,631,205	77,037	203,362,855
Less accumulated depreciation for:					
Buildings and improvements	34,982,389	2,509,694	-	-	37,492,083
Equipment	41,405,007	3,094,469	3,622,215	-	40,877,261
Infrastructure	11,073,881	1,020,483	-	-	12,094,364
Total accumulated depreciation	87,461,277	6,624,646	3,622,215	-	90,463,708
Total capital assets being depreciated, net	115,411,999	(2,580,899)	8,990	77,037	112,899,147
Governmental activities assets, net	\$ 129,237,935	\$ 384,865	\$ 8,990	\$ -	\$ 129,613,810

Business-type Activities:

	Balance				Balance
	June 30, 2019	Additions	Deletions	Transfers	June 30, 2020
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	202,500	74,385	-	-	276,885
Ambulance buildings and equipment	1,884,031	385,181	-	-	2,269,212
Total capital assets being depreciated	9,847,755	459,566	-	-	10,307,321
Less accumulated depreciation for:					
Solid waste equipment	1,176,351	5,974	-	-	1,182,325
Utility infrastructure and equipment	2,264,113	169,533	-	-	2,433,646
Golf course buildings and equipment	13,167	4,694	-	-	17,861
Ambulance buildings and equipment	1,615,974	73,364	-	-	1,689,338
Total accumulated depreciation	5,069,605	253,565	-	-	5,323,170
Total capital assets being depreciated, net	4,778,150	206,001	-	-	4,984,151
Business-type activities assets, net	\$ 5,082,750	\$ 206,001	\$ -	\$ -	\$ 5,288,751

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets (Continued)

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

- Construction in progress on the Tonopah Airport Taxiway, Beatty Airport Reconstruct Apron and Fence, Beatty Airport Fueling Station, One Stop Shop at Calvada, Pahrump Parks and Fairgrounds, Pahrump Fire Station, software, and technology.
- Equipment and vehicles for general government, public works, and public safety departments.

Major business-type activities capital asset events during the current fiscal year included the following:

- Ambulance vehicles and equipment were purchased during the year.
- Golf course equipment and sprinkler systems.

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

Governmental activities:

General government	\$ 2,164,984
Public safety	2,006,127
Judicial	359,066
Public works	1,551,144
Health and sanitation	79,897
Community support	67,136
Culture and recreation	396,292
	<u>\$ 6,624,646</u>

Business-type activities:

Solid Waste	\$ 5,974
Ambulance	73,364
Golf course	4,694
Sewer system	23,628
Water system	145,905
	<u>\$ 253,565</u>

4. Construction and Other Significant Commitments

Construction commitments: The County has active construction projects as of June 30, 2020. At year-end, the County's commitments are as follows:

Project	Governmental Activities	
	Spent-to-Date	Commitment
Tonopah Airport Taxiway	\$ 150,510	\$ 214,000
Beatty Airport Apron/Fence	50,219	76,750
FAA - Update Airport Master Plan Study	119,870	501,000
Software Systems	1,037,627	1,151,858
Siems - Celtic Feasibility Study	9,960	13,000
Pahrump Fairgrounds Project	36,722	39,825
Total governmental activities	<u>\$ 1,404,908</u>	<u>\$ 1,996,433</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2020, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 2,205,496	\$ 0	\$ 2,205,496
Road	285,511	0	285,511
Grants	32,150	0	32,150
Capital Projects	1,081	0	1,081
Other Governmental	756,499	0	756,499
Major Enterprise	132,179	0	132,179
Nonmajor Enterprise	7,654	3,370	11,024
Total Accrued Liabilities	\$ 3,420,570	\$ 3,370	\$ 3,423,940

6. Restricted Assets

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

Fund	Landfill Open/Close	Debt Reserve	Capital Projects	Totals
Solid Waste	\$ 10,293,041	\$ 0	\$ 0	\$ 10,293,041
Pahrump Ambulance	0	0	306,462	306,462
Nonmajor Enterprise	0	75,263	19,853	95,116
Total Restricted Assets	\$ 10,293,041	\$ 75,263	\$ 326,315	\$ 10,694,619

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, 2020, are as follows:

General Fund	Grants	Other Governmental	Total
<u>\$ 137,827</u>	<u>\$ 300,142</u>	<u>\$ 96,245</u>	<u>\$ 534,214</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	Governmental	Total
<u>\$ 306,254</u>	<u>\$ 190,320</u>	<u>\$ 496,574</u>

Grants 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 grants receivable have been deferred:

General	Grants	Total
<u>\$ 0</u>	<u>\$ 39,855</u>	<u>\$ 39,855</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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 \$64,473. The current outstanding principal balance at June 30, 2020, is \$270,062.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 23,842	\$ 19,242	\$ 43,084
2022	25,600	17,543	43,143
2023	27,488	15,719	43,207
2024	29,515	13,761	43,276
2025	31,692	11,658	43,350
2026-2029	131,925	22,324	154,249
	<u>\$ 270,062</u>	<u>\$ 100,247</u>	<u>\$ 370,309</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, 2020, is \$10,790. The balance in the reserve account was \$10,790 as of June 30, 2020. The bond agreement also requires the Town to establish a fund for short lived assets at a rate of \$404 per month. The required reserve as of June 30, 2020, is \$35,106. The balance in the reserve account was \$19,853. The outstanding balance of bonds payable at June 30, 2020, was \$268,330.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 4,631	\$ 9,293	\$ 13,924
2022	4,796	9,128	13,924
2023	4,966	8,958	13,924
2024	5,142	8,782	13,924
2025	5,324	8,600	13,924
2026-2030	29,591	40,029	69,620
2031-2035	35,223	34,397	69,620
2036-2040	41,927	27,693	69,620
2041-2045	49,908	19,712	69,620
2046-2050	59,407	10,213	69,620
2051-2052	27,415	1,030	28,445
	<u>\$ 268,330</u>	<u>\$ 177,835</u>	<u>\$ 446,165</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

General Obligation (Limited Tax) Bond Series 2010B

Detention Center- The County issued a general obligation limited tax 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
2021	\$ 630,000	\$ 1,163,701	\$ 1,793,701	\$ (407,295)	\$ 1,386,406
2022	650,000	1,133,695	1,783,695	(396,793)	1,386,902
2023	670,000	1,100,704	1,770,704	(385,246)	1,385,458
2024	690,000	1,065,072	1,755,072	(372,775)	1,382,297
2025	715,000	1,028,260	1,743,260	(359,891)	1,383,369
2026-2030	3,990,000	4,462,603	8,452,603	(1,561,911)	6,890,692
2031-2035	4,855,000	3,110,639	7,965,639	(1,088,724)	6,876,915
2036-2040	5,935,000	1,408,572	7,343,572	(493,000)	6,850,572
2041	1,340,000	42,880	1,382,880	(15,008)	1,367,872
	<u>\$ 19,475,000</u>	<u>\$ 14,516,126</u>	<u>\$ 33,991,126</u>	<u>\$ (5,080,643)</u>	<u>\$ 28,910,483</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 ten-year estimated useful life. This year, \$69,648 was included in depreciation expense. Payments are due annually on July 15 \$152,581 including principal and interest at 3.23%. The loan was paid in full by June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Capital Leases (Continued)

Ambulance - The County entered into a lease agreement for financing the acquisition of an ambulance valued at \$320,516. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a ten-year estimated useful life. This year, \$30,882 was included in depreciation expense. Payments are due annually on August 1 of \$69,395 including principal and interest at 3.00%. Annual payments are as follows:

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 63,141	\$ 6,254	\$ 69,395
2022	65,160	4,235	69,395
2023	67,245	2,150	69,395
	<u>\$ 195,546</u>	<u>\$ 12,639</u>	<u>\$ 208,185</u>

Fleet - The County entered into a lease agreement for the financing of vehicles valued at \$799,497. The lease agreement has increased during the year for the addition of a new vehicle of \$35,272. The lease agreements been classified as a capital lease according to generally accepted accounting principles. The equipment has a five-year estimated useful life. This year, \$166,954 was included in depreciation expense. Payments are due monthly of \$16,095.75 including principal and interest at 5.89%. Annual payments are as follows:

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 164,623	\$ 28,526	\$ 193,149
2022	174,541	18,608	193,149
2023	185,104	8,045	193,149
2024	33,038	667	33,705
2025	2,017	20	2,037
	<u>\$ 559,323</u>	<u>\$ 55,866</u>	<u>\$ 615,189</u>

Loan Payable

Brownfields- The County entered into a medium-term obligation for financing site remediation at the Tonopah Airport FBO Building. The authorized amount of the loan is \$200,000. The loan is payable in annual installments of \$43,671 at 3% through January 2022.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 41,164	\$ 2,507	\$ 43,671
2022	42,399	1,272	43,671
	<u>\$ 83,563</u>	<u>\$ 3,779</u>	<u>\$ 87,342</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Brownfields- The County entered into a medium-term obligation for financing site remediation at the Public Works Building. The authorized amount of the loan is \$200,000. The loan is payable in annual installments of \$43,671 at 3% through January 2023.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 39,965	\$ 3,706	\$ 43,671
2022	41,164	2,507	43,671
2023	42,399	1,272	43,671
	<u>\$ 123,528</u>	<u>\$ 7,485</u>	<u>\$ 131,013</u>

During the year ended June 30, 2020, the following changes occurred in long-term debt:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due within one year
Governmental Activities:					
Bonds	\$ 20,085,000	\$ 0	\$ (610,000)	\$ 19,475,000	\$ 630,000
Less: bond discounts	(2,115)	0	96	(2,019)	0
Total bonds payable	20,082,885	0	(609,904)	19,472,981	630,000
Loan payable	285,857	0	(78,766)	207,091	81,129
Capital lease	1,082,227	35,272	(362,630)	754,869	227,764
Compensated absences	3,865,840	205,482	0	4,071,322	1,750,190
OPEB obligation	74,131,567	619,369	0	74,750,936	0
Net pension obligation	51,214,850	1,970,691	0	53,185,541	0
Total Governmental Long - Term Liabilities	<u>\$ 150,663,226</u>	<u>\$ 2,830,814</u>	<u>\$ (1,051,300)</u>	<u>\$ 152,442,740</u>	<u>\$ 2,689,083</u>
Business-Type Activities:					
Landfill closure costs	\$ 2,011,604	\$ 100,363	\$ 0	\$ 2,111,967	\$ 0
Revenue Bonds	563,999	0	(25,607)	538,392	28,473
Compensated Absences	125,509	0	(5,734)	119,775	86,258
Net Pension Obligation	3,822,943	177,658	0	4,000,601	0
Total Business-Type Activities Long-Term Liabilities	<u>\$ 6,524,055</u>	<u>\$ 278,021</u>	<u>\$ (31,341)</u>	<u>\$ 6,770,735</u>	<u>\$ 114,731</u>

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, 2020, was \$337,222,659. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns, which cannot exceed 25% of assessed valuation of property within the town are as follows: Beatty Town \$5,178,017, Gabbs Town \$2,717,568, Manhattan Town \$872,712 and Pahrump Town \$321,254,159. Per Nevada Revised Statutes Chapter 318.277, the debt limitations for the general improvement districts, which cannot exceed 50% of the assessed valuation of property, excluding motor vehicles situated within such districts, for the current year. The debt limitation currently applicable for Pahrump Swimming Pool at June 30, 2020, was \$642,508,319.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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, 2020, were:

	Transfers In	Transfers Out			
		General Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
Major Road Fund	\$ 4,492,666	\$ -	\$ -	\$ 4,492,666	\$ -
Major Capital Projects Fund	1,219,031	1,219,031	-	-	-
Major Enterprise Funds	352,142	-	-	352,142	-
Nonmajor Debt Service Funds	1,823,189	-	1,601,213	152,581	69,395
Nonmajor Special Revenue Funds	4,446,963	4,291,033	-	155,930	-
Nonmajor Capital Projects Funds	1,324,106	-	-	1,253,860	70,246
Nonmajor Enterprise Funds	65,930	-	-	65,930	-
Totals	\$ 13,724,027	\$ 5,510,064	\$ 1,601,213	\$ 6,473,109	\$ 139,641

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

\$4,492,666 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$2,500,000, the Public Transit Fund in the amount of \$1,750,000, and the Pahrump Town Road Fund of \$242,666.

\$1,219,031 was transferred to the Capital Projects Fund from the General Fund.

\$70,246 was transferred from the County Special Ad Valorem Capital Projects Fund to Special Ad Valorem Capital Projects Funds of the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump as required by Nevada Revised Statutes 354.598155(2) to distribute property taxes levied for capital expenditures.

\$1,823,189 was transfer to the Debt Service fund to cover the annual debt payments of the County with \$1,601,213 from the Capital Projects Fund; \$152,581 from the 911 Medical Emergency System Fund; and \$69,395 from the County Special Ad Valorem Capital Projects Fund.

\$5,510,064 was transferred from the General Fund to help cover expenses in some special revenue funds; \$4,244,033 to the County Jail Fund; \$47,000 to the Airport Fund; and \$1,219,031 to the Capital Projects Fund.

\$11,860 was transferred from the Pahrump Airport Fund to close out the fund with \$5,930 to the Pahrump 1/10 Fairgrounds Room Tax Fund and \$5,930 to the Pahrump Lake View Golf Course Enterprise Fund.

\$1,702,142 was transferred from the Pahrump Town General Fund to help cover costs in some Pahrump special funds; \$150,000 to the Pahrump Cemetery Fund; \$1,200,000 to the Pahrump Capital Projects Fund; \$352,142 to the Pahrump Ambulance to purchase a new ambulance.

\$85,000 was transferred from Gabbs Town to help cover costs; \$50,000 was transfer to Gabbs Water; \$10,000 was transferred to Gabbs Sewer' \$25,000 was transferred to Gabbs Special Ad Valorem Capital Projects Fund.

\$28,860 was transferred from Beatty Town to set aside for future projects into the Beatty Capital Projects Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2020, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Grants	\$ <u>154,303</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	\$ <u>18,588</u>

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

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 created the Risk Management Internal Service Fund in the current year to account for and finance risks of General Liability and property damage. 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 risk management internal service fund is funded by charges to the county's other funds.

Unemployment Insurance

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

Workers Compensation Insurance

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.

Health Insurance

The County carries commercial insurance for all other risks of loss including employee health and accident insurance.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

13. Contingent Liabilities (Continued)

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.

Coronavirus (COVID-19): On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. The President of the United States declared the outbreak of coronavirus a national emergency on March 13, 2020. The related health crisis has adversely affected the global economy, including disruptions to domestic and international travel and the hospitality industry in the State of Nevada.

In response to the Coronavirus pandemic, the Governor of Nevada issued several declarations of emergency to mitigate the health impact of the pandemic. Directives included the closure of gaming establishments, non-essential businesses and onsite dining at restaurants and food establishments.

The outbreak of the Coronavirus and the dramatic steps taken by the Federal government and the State to Nevada to address it will continue to impact national and local economies. The full impact on the State of Nevada and the District's financial condition is not expected to be known for some time. The impact on the District's future operations as a result of the Coronavirus is difficult to predict due to uncertainties relating to its duration and severity, as well as additional actions that may be taken by governmental and other health care authorities to contain or mitigate the effects of the virus. The possible reemergence of the virus later in the year could have an adverse financial effect on the District. The District is continuously monitoring the situation and will take such proactive measures as may be required to maintain operations and meet its obligations. Given the level of uncertainty, management cannot reasonably estimate the actual impact on the District's future financial position at this time.

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, 2020, the estimated liability to date for closure and post-closure costs is \$2,111,967. 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 16 to 25 years.

The County currently assess a \$5 fee for each parcel of land to be used for landfill opening costs as long as the balance set aside for closure and post-closure costs is sufficient. As of June 30, 2020, \$10,293,041 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 \$2,933,276.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

The schedule of Eligibility for Monthly Unreduced Retirement Benefits for regular members and police/fire members are as follows:

Eligibility for Regular Members:

Years of Service	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 01/01/10-07/01/15		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%

Eligibility for Police and Fire Members:

Years of Service	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 01/01/10-07/01/15		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	2.50%
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%	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, 2020, were 42.50% for police and fire members; 29.25% for regular members; and 15.25% for employer/employee match. The County has fully funded the amounts due for the year ending June 30, 2020. For purposes of GASB No. 82, the County recognized only the employer portion as a deferred outflow.

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, 2020, the County reported a liability of \$57,186,142 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019. The County's proportionate share of the net pension liability increased from 0.40357 percent at June 30, 2018 to 0.41938 percent at June 30, 2019.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2020, the County recognized pension expense of \$4,592,658. At June 30, 2020, 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 experience	\$ 2,134,407	\$ 1,641,762
Net difference between projected and actual earnings on pension plan investments	0	2,831,526
Changes of assumptions	2,316,377	0
Changes in proportion	2,767,278	4,651,080
County Contributions subsequent to measurement date	4,537,123	0
Total	\$ 11,755,185	\$ 9,124,368

\$4,537,123 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, 2021. 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:	
2021	\$(1,061,431)
2022	(2,256,825)
2023	(85,224)
2024	774,999
2025	631,796
2026	90,379
	\$(1,906,306)

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2019, 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	2.75%
Payroll Growth	Regular: 5.50%
	Police/Fire: 6.50%
Investment Rate of Return	7.5%, including inflation
Productivity pay increase	0.50%
Projected Salary increases	Regular: 4.25% to 9.15%, depending on service
	Police/Fire: 4.55% to 13.90%, depending on service
	Rates include inflation and productivity increases
Other assumptions	Same as those used in the June 30, 2019 funding actuarial valuation

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

Mortality rates were based on the following:

Healthy:	Headcount-Weighted RP-2014 Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries.
Disabled:	Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement	Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016

Actuarial assumptions used in the June 30, 2019, valuation was based on the results of the experience study for the period from July 1, 2012, through June 30, 2016. 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.

The following was the Board adopted policy target asset allocation as of June 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
U.S. Stock	42%	5.50%
International Stock	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2019, PERS' long-term inflation assumption was 2.75%

Discount Rate: The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. 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, 2019, 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, 2019.

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 7.50 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 (6.5%)</u>	<u>Discount Rate (7.5%)</u>	<u>1.0% Increase (8.5%)</u>
County's proportionate share of the net pension liability	\$ 88,545,048	\$ 57,186,142	\$ 31,118,021

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, 2020, was \$528,594.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

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 <http://pebp.state.nv.us> under Resources – Fiscal & Utilization Reports.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	47
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u>47</u>

Funding Policy NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County 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 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 15 years of PERS service.

Coverage Level	PPO CDHP		Statewide EPO/HMO	
	Base	SB 552	Base	SB 552
	Subsidy	Subsidy	Subsidy	Subsidy
15 Years of Service				
Retiree Only	\$ 813.80	\$163.65	\$ 398.00	\$ (11.66)
Retiree + Spouse	1,389.86	419.51	630.93	(28.22)
Retiree + Child(ren)	1,212.52	384.79	527.69	(5.39)
Retiree + Family	1,788.58	640.65	760.62	(21.95)

All Medicare eligible retirees participate in a Medicare Exchange with PEBP providing a service-related contribution to a Health Reimbursement Arrangement (HRA) equal to \$13 per month, per year of service (maximum \$260 per month). 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 2020, the County contributed \$41,663 to the plan for current premiums.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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. NCEHBP does not issue a publicly available financial report.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	172
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>405</u>
	<u>577</u>

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 charts below show the percentages currently payable by the County for each plan.

NCMEA - County Management Employees			NCEA - Other County Employees and JPO - Juvenile Probation Officers		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100%	Before 8/1/2000	7 YOS	100%
	15-19 YOS	50%		15-19 YOS	50%
8/1/2000-6/30/2019	20-24 YOS	75%	On/After 8/1/2000	20-24 YOS	75%
	25+ YOS	100%		25+ YOS	100%
	15-19 YOS	25%			
On/After 7/1/2019	20-24 YOS	50%			
	25+ YOS	75%			
NCLEA - Law Enforcement Employees			All Other County Employees		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
All Employees	8 YOS	100%	Before 8/1/2000	8 YOS	100%
			On/After 8/1/2000	20+ YOS	50%

For fiscal year 2020, the County contributed \$1,782,862 to the plan.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>55</u>
	<u>62</u>

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 employees are incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighter are represented by IAFF. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the Town will end. The charts below show the percentages currently payable by the County for each plan.

NCMEA - Town Management Employees			IAFF - Town of Pahrump Firefighters		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100%	Before 8/1/2000	15 YOS	100%
	15-19 YOS	50%		15-19 YOS	50%
8/1/2000-6/30/2019	20-24 YOS	75%	8/1/2000-6/30/2019	20-24 YOS	75%
	25+ YOS	100%		25+ YOS	100%
	15-19 YOS	25%		15-19 YOS	25%
On/After 7/1/2019	20-24 YOS	50%	On/After 7/1/2019	20-24 YOS	50%
	25+ YOS	75%		25+ YOS	75%
NCEA - Other Town Employees					
Hire Date	Minimum Service Requirement	County Subsidy			
Before 8/1/2000	7 YOS	100%			
	15-19 YOS	50%			
On/After 8/1/2000	20-24 YOS	75%			
	25+ YOS	100%			

For fiscal year 2020, the Town contributed \$51,384 to the plan.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Nye County Water District Employee Health Benefits Plan (NCWDEHBP)

Benefit provisions for the NCWDEHBP are established pursuant to NRS 287.023 and amended through negotiations between the District and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the District'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 District contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. NCWDEHBP does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>1</u>
	<u>1</u>

Funding Policy: Contribution requirements of the plan members and the District are established and may be amended through negotiations between the District and employees. The District employees are incorporated into Nye County. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the District will end. The chart below shows the percentage currently payable by the District.

<u>Hire Date</u>	<u>Minimum Service Requirement</u>	<u>County Subsidy</u>
Before 8/1/2000	8 YOS	100%
On/After 8/1/2000	20+ YOS	50%

Important Dates used in the Valuation:

Valuation Date:	July 1, 2020
Measurement Date:	June 30, 2020
Measurement Period:	June 30, 2019 to June 30, 2020
Fiscal Year End:	June 30, 2020

Significant Results and Differences from the Prior Valuation:

There have been changes to the substantive plan provisions since the prior valuation as of July 1, 2018:

1. Town of Pahrump employees are now incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighters are represented by IAFF. With this change, Town of Pahrump employees hired on/after July 1, 1997 who were not eligible for retiree health benefits in the prior valuation are now eligible for retiree health benefits under the same provisions as other NCMEA or NCEA employees. Firefighters are eligible for County subsidy for retiree only coverage that varies by years of service if they retire with at least 15 years of service and they are not eligible for Medicare. County's subsidy ends when the retiree becomes eligible for Medicare. The net impact of this change is a liability increase for Town of Pahrump.
2. NCMEA employees who are not retired as of July 1, 2019 are only eligible for County's subsidy prior to Medicare eligibility. Once the retiree becomes eligible for Medicare, County's subsidy will end. Although the retiree and eligible dependents are allowed to remain in the County's health plans once they are eligible for Medicare, it is assumed for valuation purposes that all retirees will decline County's coverage upon Medicare eligibility. This change caused a decrease in Nye County's liability.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Significant Results and Differences from the Prior Valuation (Continued):

There have been changes to the substantive plan provisions since the prior valuation as of July 1, 2018 (Continued):

3. County's subsidy for NCMEA employees hired on/after July 1, 2019 has changed as shown in the table below. This change has an immaterial impact on Nye County's liability.

<u>YOS at Retirement</u>	<u>Current Valuation</u>	<u>Prior Valuation</u>
15 – 19	25%	50%
20 – 24	50%	75%
25+	75%	100%

4. Updates were made to the mortality assumptions, and to assumed future healthcare trend.

Net Other Post-Employment Benefits (OPEB) Liability

The County's net OPEB liability of \$74,750,936 was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of July 1, 2020.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

	Nye County
Inflation rate	2.75%
Salary Increase	Non-Law Enforcement: Varies from 9.15% to 4.25% Law Enforcement: Varies from 13.90% to 4.55%
Discount Rate	
Prior Measurement Date	3.51%
Measurement Date	2.21%
Long-term Expected Asset Return for Current Measurement Date	2.75%
Healthcare Cost Trend Rates	4.70% for 2020 decreasing to an ultimate rate of 4.29% by 2075
Mortality Rates	Pub-2010 General and Safety Employees/Retirees Headcount-Weighted Mortality Tables projected fully generationally using MP-2019.
Retirees' share of benefit-related costs	0%-75% depending on years of service

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Net Other Post-Employment Benefits (OPEB) Liability (Continued)

	<u>Pahrump</u>	<u>Nye County Water District</u>
Inflation rate	2.75%	2.75%
Salary Increase	Non-Law Enforcement: Varies from 9.15% to 4.25% Law Enforcement: Varies from 13.90% to 4.55%	Non-Law Enforcement: Varies from 9.15% to 4.25% Law Enforcement: Varies from 13.90% to 4.55%
Discount Rate		
Prior Measurement Date	3.51%	3.51%
Measurement Date	2.21%	2.21%
Long-term Expected Asset Return for Current Measurement Date	2.75%	N/A
Healthcare Cost Trend Rates	4.70% for 2020 decreasing to an ultimate rate of 4.29% by 2075	4.70% for 2020 decreasing to an ultimate rate of 4.29% by 2075
Mortality Rates	Pub-2010 General and Safety Employees/Retirees Headcount-Weighted Mortality Tables projected fully generationally using MP-2019.	Pub-2010 General and Safety Employees/Retirees Headcount-Weighted Mortality Tables projected fully generationally using MP-2019.
Retirees' share of benefit-related costs	0%-75% depending on years of service	0%-75% depending on years of service

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Index.

Actuarial assumptions used in the July 1, 2019 valuation was based on the results of an actuarial experience study for the period of June 30, 2018, to June 30, 2019.

The County established a new OPEB Trust effective on July 1, 2019. When the disclosure report was completed, the County does not have a Trust agreement that outlines the asset investment expectation yet and the Trust is currently invested similarly as all other County's assets. It is assumed that the asset is invested in short-term money market assets and the expected rate of return is assumed to be the inflation rate (2.75%).

Changes in the Total OPEB Liability

	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Nye County Water District</u>	<u>Totals</u>
Service cost	\$ 3,240,704	\$ 19,604	\$ 4,485	\$ 3,264,793
Interest	2,654,052	30,674	358	2,685,084
Changes of benefit terms	(2,764,923)	2,147,668	0	(617,255)
Differences between expected and actual experience	(13,396,151)	(817,601)	0	(14,213,752)
Changes in assumptions or other inputs	11,261,498	602,235	9,549	11,873,282
Benefit payments	<u>(1,824,525)</u>	<u>(51,384)</u>	<u>0</u>	<u>(1,875,909)</u>
Net changes	<u>(829,345)</u>	<u>1,931,196</u>	<u>14,392</u>	<u>1,116,243</u>
Total OPEB obligation - beginning of the year	<u>73,277,698</u>	<u>853,869</u>	<u>0</u>	<u>74,131,567</u>
Total OPEB obligation - end of year	<u>\$ 72,448,353</u>	<u>\$ 2,785,065</u>	<u>\$ 14,392</u>	<u>\$ 75,247,810</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Changes in the Total OPEB Liability

Plan Fiduciary Net Position

	Nye County	Pahrump Town	Nye County Water District	Totals
Contributions - Employer	\$ 2,254,003	\$ 104,888	\$ 0	\$ 2,358,891
Contributions - Member	0	0	0	0
Net Investment Income	11,978	1,914	0	13,892
Benefit payments	<u>(1,824,525)</u>	<u>(51,384)</u>	<u>0</u>	<u>(1,875,909)</u>
Net changes	<u>441,456</u>	<u>55,418</u>	<u>0</u>	<u>496,874</u>
Plan Fiduciary Net Position - beginning of the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plan Fiduciary Net Position - end of year	<u>\$ 441,456</u>	<u>\$ 55,418</u>	<u>\$ 0</u>	<u>\$ 496,874</u>
 Net OPEB Liability - Ending	 <u>\$ 72,006,897</u>	 <u>\$ 2,729,647</u>	 <u>\$ 14,392</u>	 <u>\$ 74,750,936</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.51% as of June 30, 2019, to 2.21% as of June 30, 2020.

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

	1.0% Decrease (1.21%)	Discount Rate (2.21%)	1.0% Increase (3.21%)
Nye County	\$ 88,406,780	\$ 72,006,897	\$ 59,527,901
Pahrump Town	3,207,162	2,729,647	2,342,731
Nye County Water District	<u>18,445</u>	<u>14,392</u>	<u>11,320</u>
Net OPEB Liability	<u>\$ 91,632,387</u>	<u>\$ 74,750,936</u>	<u>\$ 61,881,952</u>

Sensitivity of the County's total OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent higher or lower than the current healthcare cost trend rates:

	1.0% Decrease	Discount Rate	1.0% Increase
Nye County	\$ 58,287,351	\$ 72,006,897	\$ 90,597,240
Pahrump Town	2,237,363	2,729,647	3,372,255
Nye County Water District	<u>10,541</u>	<u>14,392</u>	<u>19,765</u>
Net OPEB Liability	<u>\$ 60,535,255</u>	<u>\$ 74,750,936</u>	<u>\$ 93,989,260</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

OPEB Expense and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the County recognized OPEB expense of \$2,549,358. At June 30, 2020, 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	\$ 11,482,415
Changes of assumptions or other inputs	13,083,223	2,001,634
Net differences between projected and actual earnings on OPEB plan investments	0	5,836
County Contributions subsequent to measurement date	0	0
Total	\$ 13,083,223	\$ 13,489,885

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Nye County	Pahrump Town	Nye County Water District	Total Liability
Year ended June 30:				
2021	\$ (121,179)	\$ (237)	\$ 349	\$ (121,067)
2022	(121,179)	(237)	349	(121,067)
2023	(121,179)	(237)	349	(121,067)
2024	(121,175)	(235)	349	(121,061)
2025	380,450	0	349	380,799
Thereafter	(304,947)	0	1,748	(303,199)
	\$ (409,209)	\$ (946)	\$ 3,493	\$ (406,662)

D. DETAILED NOTES ON ALL FUNDS (Continued)

16. TAX ABATEMENT

For the year ended June 30, 2020, the amount of tax abatements is \$1,482,0657. The tax revenues abated were property tax revenues under agreements with the State of Nevada.

REQUIRED SUPPLEMENTARY INFORMATION

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS*
JUNE 30, 2020

	6/30/2020	6/30/2019	6/30/2018
Total OPEB Liability			
Service cost	\$ 3,264,793	\$ 2,780,749	\$ 2,872,197
Interest	2,685,084	2,616,711	2,431,280
Changes of benefit terms	(617,255)	-	-
Differences between expected and actual experience	(14,213,752)	-	-
Changes of assumptions or other inputs	11,873,282	4,862,886	(3,698,574)
Benefit Payments	<u>(1,875,909)</u>	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in total OPEB liability	1,116,243	8,350,499	(344,910)
Total OPEB liability - beginning	<u>74,131,567</u>	<u>65,781,068</u>	<u>66,125,978</u>
Total OPEB liability - ending	<u>\$ 75,247,810</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
Plan fiduciary net position			
Contributions - employer	2,358,891	1,909,847	1,949,813
Net investment income	13,892	-	-
Benefit payments	<u>(1,875,909)</u>	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in plan fiduciary net position	496,874	-	-
Plan fiduciary net - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net - ending (b)	<u>\$ 496,874</u>	<u>\$ -</u>	<u>\$ -</u>
Town's net OPEB liability - ending (a)-(b)	<u>\$ 74,750,936</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.66%	0.00%	0.00%
Covered-employee payroll	\$ 24,476,045	\$ 24,422,790	\$ 21,272,330
Net OPEB liability as a percentage of covered-employee payroll	305.40%	303.53%	309.23%

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

6/30/2020	2.21
6/30/2019	3.51
6/30/2018	3.87
6/30/2017	3.58

*Fiscal year 2018 was the first year of implementation. Therefore, only three years are shown.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO THE
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
LAST 10 YEARS*
JUNE 30, 2020

Year Ended June 30	Contractually Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2013	\$ 6,757,024	\$ 6,757,024	\$ -	\$ 23,180,164	29.15%
2014	7,358,844	7,358,844	-	23,921,084	30.76%
2015	7,134,687	7,134,687	-	23,254,092	30.68%
2016	7,045,223	7,045,223	-	21,986,212	32.04%
2017	7,042,172	7,042,172	-	21,751,234	32.38%
2018	3,717,674	3,717,674	-	23,245,205	15.99%
2019	4,024,592	4,024,592	-	24,768,936	16.25%
2020	4,228,749	4,228,749	-	24,943,643	16.95%

* Information prior to 2013 is not available.

Beginning with the year ended 2018, all contributions shown reflect employer-paid contributions only, and employer-paid member contributions are excluded. Actuarially determined contributions above are based on actuarially determined contribution rates (employer portion only) from the most recent rate-setting year prior to the year shown, applied to covered payroll for year shown.

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
LAST 10 YEARS*
JUNE 30, 2020

Reporting Year Ended June 30:	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered- employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.48660%	50,712,928	23,921,084	212.00%	76.31%
2016	0.46040%	52,759,681	23,254,092	226.88%	75.10%
2017	0.41542%	55,903,497	21,986,212	254.27%	72.20%
2018	0.39198%	52,132,951	21,751,234	239.68%	74.40%
2019	0.40357%	55,037,793	23,245,205	236.77%	75.20%
2020	0.41938%	57,186,142	24,768,936	230.88%	76.50%

**Fiscal year 2015 was the first year of implementation. Therefore, only six years are shown.*

The County's proportionate share of the net pension liability is based upon the measurement taken on June 30th, of the prior year.

NYE COUNTY, NEVADA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020

Note 1 – Net Pension Liability

Changes in benefit terms. There have been no changes in benefit terms since the last valuation.

Changes in assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

Note 2 – Other Post-Employment Benefits Liability

Changes in benefit terms. In the July 1, 2020 actuarial valuation (measurement date June 30, 2020), there were the following changes in eligibility:

1. Town of Pahrump employees are now incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighters are represented by IAFF. With this change, Town of Pahrump employees hired on/after July 1, 1997 who were not eligible for retiree health benefits in the prior valuation are now eligible for retiree health benefits under the same provisions as other NCMEA or NCEA employees. Firefighters are eligible for County subsidy for retiree only coverage that varies by years of service if they retire with at least 15 years of service and they are not eligible for Medicare. County's subsidy ends when the retiree becomes eligible for Medicare. The net impact of this change is a liability increase for Town of Pahrump.
2. NCMEA employees who are not retired as of July 1, 2019 are only eligible for County's subsidy prior to Medicare eligibility. Once the retiree becomes eligible for Medicare, County's subsidy will end. Although the retiree and eligible dependents are allowed to remain in the County's health plans once they are eligible for Medicare, it is assumed for valuation purposes that all retirees will decline County's coverage upon Medicare eligibility. This change caused a decrease in Nye County's liability.

Changes in assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

MAJOR FUNDS

General Fund

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

Road Fund

To account for revenues and expenditures utilized to maintain County roads.

Grants Fund

To account for grant revenues and expenditures.

County Capital Projects Fund

To account for the acquisition and construction of fixed assets in Nye County, Nevada.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,642,247	\$ 9,801,063
Interest receivable	12,178	17,514
Taxes receivable	397,004	286,993
Due from other governments	4,518,110	3,502,836
Due from others	23,658	9,194
Due from other funds	154,303	270,832
Prepaid expense	331,615	57,250
Inventory	45,107	47,141
Total assets	<u>\$ 13,124,222</u>	<u>\$ 13,992,823</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 518,007	\$ 1,079,949
Accrued payroll and benefits	2,205,496	1,892,346
Unearned revenue	137,827	138,427
Total liabilities	<u>2,861,330</u>	<u>3,110,722</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	306,254	240,718
Unavailable revenue - grants	-	252,380
Total deferred inflows of resources	<u>306,254</u>	<u>493,098</u>
<u>FUND BALANCE</u>		
Nonspendable	376,722	104,391
Restricted for:		
Judicial	-	85,584
Unincorporated towns	-	1,328,887
Committed for:		
Fund stabilization	5,800,000	5,800,000
General government	1,673	3,134
Judicial	-	24
Public safety	38,442	27,391
Culture and recreation	47,061	45,672
Assigned for subsequent year	3,692,740	2,993,920
Total fund balance	<u>9,956,638</u>	<u>10,389,003</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,124,222</u>	<u>\$ 13,992,823</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes	\$ 16,997,722	\$ 16,725,104	\$ (272,618)	\$ 15,877,239
Licenses and permits	875,000	285,207	(589,793)	943,310
Intergovernmental	21,186,697	22,192,330	1,005,633	20,012,304
Charges for services	2,148,850	2,083,903	(64,947)	1,988,882
Fines and forfeitures	830,000	678,497	(151,503)	845,076
Miscellaneous	<u>810,000</u>	<u>1,046,660</u>	<u>236,660</u>	<u>1,165,272</u>
Total revenues	<u>42,848,269</u>	<u>43,011,701</u>	<u>163,432</u>	<u>40,832,083</u>
Expenditures:				
General government	16,834,651	16,546,960	287,691	15,060,172
Judicial	8,269,976	8,101,448	168,528	7,670,874
Public safety	12,644,606	12,481,055	163,551	15,784,443
Public works	113,017	105,455	7,562	90,489
Health	701,852	690,056	11,796	137,411
Welfare	50,000	37,215	12,785	50,000
Community support	5,000	-	5,000	27,168
Contingency	<u>57,243</u>	<u>-</u>	<u>57,243</u>	<u>-</u>
Total expenditures	<u>38,676,345</u>	<u>37,962,189</u>	<u>714,156</u>	<u>38,820,557</u>
Excess (deficiency) of revenues over expenditures	<u>4,171,924</u>	<u>5,049,512</u>	<u>877,588</u>	<u>2,011,526</u>
Other financing sources (uses):				
Operating transfers in	8,100	28,187	20,087	30,414
Operating transfers out	<u>(5,613,692)</u>	<u>(5,510,064)</u>	<u>103,628</u>	<u>(1,827,545)</u>
Total other financing sources (uses)	<u>(5,605,592)</u>	<u>(5,481,877)</u>	<u>123,715</u>	<u>(1,797,131)</u>
Net change in fund balance	(1,433,668)	(432,365)	1,001,303	214,395
Fund balance:				
Beginning of year	<u>10,772,354</u>	<u>10,389,003</u>	<u>(383,351)</u>	<u>10,174,608</u>
End of year	<u>\$ 9,338,686</u>	<u>\$ 9,956,638</u>	<u>\$ 617,952</u>	<u>\$ 10,389,003</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Property taxes	\$ 15,378,691	\$ 15,135,641	\$ (243,050)	\$ 13,987,150
Net proceeds	<u>1,619,031</u>	<u>1,589,463</u>	<u>(29,568)</u>	<u>1,890,089</u>
 Total taxes	 <u>16,997,722</u>	 <u>16,725,104</u>	 <u>(272,618)</u>	 <u>15,877,239</u>
 Licenses and permits:				
Liquor licenses	45,000	32,950	(12,050)	48,270
Special registration	35,000	(6,935)	(41,935)	25,247
Marijuana licenses	560,000	104,285	(455,715)	681,387
Concealed weapons permits	150,000	87,512	(62,488)	98,558
Gaming licenses	<u>85,000</u>	<u>67,395</u>	<u>(17,605)</u>	<u>89,848</u>
 Total licenses and permits	 <u>875,000</u>	 <u>285,207</u>	 <u>(589,793)</u>	 <u>943,310</u>
 Intergovernmental:				
Federal in lieu tax	3,100,000	3,499,721	399,721	3,331,286
Fish and game in lieu	2,500	2,311	(189)	2,664
State gaming license fee	135,000	127,467	(7,533)	132,045
Consolidated tax	16,724,197	17,227,184	502,987	15,705,289
Grants	1,175,000	1,335,647	160,647	841,020
Other-Nye County school district	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
 Total intergovernmental	 <u>21,186,697</u>	 <u>22,192,330</u>	 <u>1,005,633</u>	 <u>20,012,304</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for services:				
Clerk's fees	\$ 165,000	\$ 158,401	\$ (6,599)	\$ 153,153
Recorder's fees	525,000	519,570	(5,430)	480,672
Assessor's collections fees	950,000	1,004,190	54,190	899,252
Planning and zoning fees	120,000	121,704	1,704	150,881
County surveyor fees	20,000	10,820	(9,180)	5,755
Administration fees	-	1,758	1,758	581
GIS products	7,500	6,000	(1,500)	-
Courier service	25,000	20,196	(4,804)	24,235
Returned check fees	2,500	1,392	(1,108)	1,432
Other-general government	1,100	100	(1,000)	128
Justice court fees	150,000	80,869	(69,131)	102,737
Public defender and discovery fees	15,000	16,500	1,500	18,884
Restitution fees	500	2,221	1,721	840
Court security fees	18,000	17,140	(860)	16,250
Sheriff's fees	95,000	87,864	(7,136)	80,499
Investigation fees	20,000	5,200	(14,800)	10,000
Forensic services	18,000	11,491	(6,509)	16,758
Solid waste fees	7,500	5,328	(2,172)	8,336
Easement fee	-	6,564	6,564	11,393
Cemetery receipts	3,500	3,390	(110)	2,960
Animal shelter fees	3,500	1,925	(1,575)	2,796
Animal control fees	1,750	1,280	(470)	1,340
Total charges for services	<u>2,148,850</u>	<u>2,083,903</u>	<u>(64,947)</u>	<u>1,988,882</u>
Fines and forfeitures:				
Fines and forfeited bail	675,000	500,056	(174,944)	676,341
Legal aid	80,000	111,024	31,024	85,584
Court fines	75,000	67,417	(7,583)	83,151
Total fines and forfeitures	<u>830,000</u>	<u>678,497</u>	<u>(151,503)</u>	<u>845,076</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019 Actual
	Budget	Actual	Positive (Negative)	
Revenues (Continued):				
Miscellaneous:				
Rent	\$ -	\$ -	\$ -	\$ 1,900
Investment income	50,000	225,752	175,752	218,958
Tax penalties	375,000	631,378	256,378	362,033
Donations	-	50,000	50,000	100
Extraditions	-	1,000	1,000	850
Other revenue	10,000	10,229	229	14,065
Tax trust sales (NRS 361.610)	225,000	74,788	(150,212)	528,895
Tax sale costs	<u>150,000</u>	<u>53,513</u>	<u>(96,487)</u>	<u>38,471</u>
 Total miscellaneous	 <u>810,000</u>	 <u>1,046,660</u>	 <u>236,660</u>	 <u>1,165,272</u>
 Total revenues	 <u>42,848,269</u>	 <u>43,011,701</u>	 <u>163,432</u>	 <u>40,832,083</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive	2019
			(Negative)	Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 152,860	\$ 152,647	\$ 213	\$ 155,588
Employee benefits	95,266	94,110	1,156	92,203
Services and supplies	51,250	34,563	16,687	43,218
Total commissioners	<u>299,376</u>	<u>281,320</u>	<u>18,056</u>	<u>291,009</u>
County administrator:				
Salaries and wages	668,003	664,569	3,434	595,205
Employee benefits	309,175	304,534	4,641	279,019
Services and supplies	134,960	115,480	19,480	131,171
Capital outlay	-	-	-	6,578
Total county administrator	<u>1,112,138</u>	<u>1,084,583</u>	<u>27,555</u>	<u>1,011,973</u>
Comptroller:				
Salaries and wages	422,825	413,424	9,401	381,986
Employee benefits	215,067	206,663	8,404	186,898
Services and supplies	217,200	203,101	14,099	150,764
Total comptroller	<u>855,092</u>	<u>823,188</u>	<u>31,904</u>	<u>719,648</u>
Clerk:				
Salaries and wages	699,235	688,793	10,442	644,589
Employee benefits	351,398	348,010	3,388	322,552
Services and supplies	114,243	119,426	(5,183)	102,967
Total clerk	<u>1,164,876</u>	<u>1,156,229</u>	<u>8,647</u>	<u>1,070,108</u>
Information systems:				
Salaries and wages	753,448	753,018	430	672,076
Employee benefits	341,689	344,980	(3,291)	293,822
Services and supplies	903,533	798,624	104,909	599,974
Capital outlay	-	-	-	26,183
Total information systems	<u>1,998,670</u>	<u>1,896,622</u>	<u>102,048</u>	<u>1,592,055</u>
County planner:				
Salaries and wages	572,841	572,703	138	480,850
Employee benefits	267,853	270,522	(2,669)	214,420
Services and supplies	52,447	38,222	14,225	51,488
Total county planner	<u>893,141</u>	<u>881,447</u>	<u>11,694</u>	<u>746,758</u>
HR/Risk management:				
Salaries and wages	319,347	316,798	2,549	277,119
Employee benefits	151,091	146,202	4,889	136,907
Services and supplies	100,650	91,363	9,287	88,796
Total HR/Risk management	<u>571,088</u>	<u>554,363</u>	<u>16,725</u>	<u>502,822</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ 1,604,804	\$ 1,604,804	\$ -	\$ 1,280,983
Services and supplies	<u>3,117,049</u>	<u>3,165,879</u>	<u>(48,830)</u>	<u>2,710,716</u>
Total miscellaneous overhead	<u>4,721,853</u>	<u>4,770,683</u>	<u>(48,830)</u>	<u>3,991,699</u>
Recorder:				
Salaries and wages	365,029	364,539	490	356,407
Employee benefits	179,381	181,184	(1,803)	174,066
Services and supplies	<u>106,552</u>	<u>97,319</u>	<u>9,233</u>	<u>102,650</u>
Total recorder	<u>650,962</u>	<u>643,042</u>	<u>7,920</u>	<u>633,123</u>
Treasurer:				
Salaries and wages	390,907	386,945	3,962	353,979
Employee benefits	174,378	174,101	277	152,309
Services and supplies	<u>43,534</u>	<u>14,201</u>	<u>29,333</u>	<u>69,932</u>
Total treasurer	<u>608,819</u>	<u>575,247</u>	<u>33,572</u>	<u>576,220</u>
Assessor:				
Salaries and wages	807,738	804,343	3,395	781,740
Employee benefits	413,803	414,618	(815)	395,258
Services and supplies	<u>99,188</u>	<u>89,590</u>	<u>9,598</u>	<u>89,699</u>
Total assessor	<u>1,320,729</u>	<u>1,308,551</u>	<u>12,178</u>	<u>1,266,697</u>
Buildings and grounds-general:				
Salaries and wages	420,290	410,725	9,565	667,788
Employee benefits	201,349	211,338	(9,989)	322,483
Services and supplies	<u>1,170,633</u>	<u>1,154,207</u>	<u>16,426</u>	<u>1,531,552</u>
Total buildings and grounds-general	<u>1,792,272</u>	<u>1,776,270</u>	<u>16,002</u>	<u>2,521,823</u>
Buildings and grounds-equip svcs:				
Salaries and wages	257,867	266,875	(9,008)	-
Employee benefits	134,075	115,597	18,478	-
Services and supplies	<u>251,540</u>	<u>211,306</u>	<u>40,234</u>	-
Total buildings and grounds-equip svcs	<u>643,482</u>	<u>593,778</u>	<u>49,704</u>	-
Federal & State facilities:				
Salaries and wages	127,663	131,008	(3,345)	83,659
Employee benefits	56,990	57,868	(878)	35,162
Services and supplies	<u>17,500</u>	<u>12,761</u>	<u>4,739</u>	<u>17,416</u>
Total general services	<u>202,153</u>	<u>201,637</u>	<u>516</u>	<u>136,237</u>
Total general government	<u>16,834,651</u>	<u>16,546,960</u>	<u>287,691</u>	<u>15,060,172</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,320,817	\$ 2,306,205	\$ 14,612	\$ 2,141,273
Employee benefits	1,045,803	1,039,295	6,508	968,384
Services and supplies	<u>132,400</u>	<u>122,732</u>	<u>9,668</u>	<u>136,190</u>
Total district attorney	<u>3,499,020</u>	<u>3,468,232</u>	<u>30,788</u>	<u>3,245,847</u>
District court:				
Salaries and wages	481,227	481,551	(324)	475,406
Employee benefits	223,135	222,509	626	213,890
Services and supplies	212,451	210,701	1,750	185,780
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district court	<u>916,813</u>	<u>914,761</u>	<u>2,052</u>	<u>875,076</u>
Tonopah justice court:				
Salaries and wages	417,864	416,388	1,476	401,760
Employee benefits	195,609	195,559	50	186,890
Services and supplies	<u>25,689</u>	<u>18,498</u>	<u>7,191</u>	<u>22,071</u>
Total Tonopah justice court	<u>639,162</u>	<u>630,445</u>	<u>8,717</u>	<u>610,721</u>
Pahrump justice court:				
Salaries and wages	961,072	950,249	10,823	914,487
Employee benefits	477,719	474,396	3,323	436,969
Services and supplies	<u>70,500</u>	<u>72,315</u>	<u>(1,815)</u>	<u>149,090</u>
Total Pahrump justice court	<u>1,509,291</u>	<u>1,496,960</u>	<u>12,331</u>	<u>1,500,546</u>
Beatty justice court:				
Salaries and wages	297,877	290,551	7,326	272,632
Employee benefits	110,930	107,278	3,652	104,802
Services and supplies	<u>23,745</u>	<u>17,726</u>	<u>6,019</u>	<u>21,851</u>
Total Beatty justice court	<u>432,552</u>	<u>415,555</u>	<u>16,997</u>	<u>399,285</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020	Variance-	2019
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
Judicial (Continued):			
Other judicial:			
Salaries and wages	\$ 94,946	\$ (94,946)	\$ -
Benefits	65,467	(65,467)	-
Services and supplies	<u>1,139,423</u>	<u>887,140</u>	<u>929,279</u>
Total other judicial	<u>1,139,423</u>	<u>1,047,553</u>	<u>929,279</u>
Public guardian:			
Salaries and wages	76,626	1,057	64,443
Employee benefits	46,639	733	36,382
Services and supplies	<u>10,450</u>	<u>6,467</u>	<u>9,295</u>
Total public guardian	<u>133,715</u>	<u>5,773</u>	<u>110,120</u>
Total judicial	<u>8,269,976</u>	<u>168,528</u>	<u>7,670,874</u>
Public Safety:			
Sheriff:			
Salaries and wages	7,108,405	116,335	8,595,218
Employee benefits	3,871,229	25,503	4,793,639
Services and supplies	1,207,892	(33,422)	1,968,501
Capital outlay	<u>-</u>	<u>-</u>	<u>4,350</u>
Total sheriff	<u>12,187,526</u>	<u>108,416</u>	<u>15,361,708</u>
Emergency management:			
Salaries and wages	211,045	44,654	183,581
Employee benefits	93,182	5,333	67,870
Services and supplies	152,853	5,148	153,924
Capital outlay	<u>-</u>	<u>-</u>	<u>17,360</u>
Total emergency management	<u>457,080</u>	<u>55,135</u>	<u>422,735</u>
Total public safety	<u>12,644,606</u>	<u>163,551</u>	<u>15,784,443</u>
Public works:			
Salaries and wages	54,436	3,637	47,117
Employee benefits	30,481	(435)	24,519
Services and supplies	<u>28,100</u>	<u>23,740</u>	<u>18,853</u>
Total public works	<u>113,017</u>	<u>7,562</u>	<u>90,489</u>
Health:			
Animal shelter:			
Services and supplies	<u>200,000</u>	<u>200,000</u>	<u>-</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Expenditures (Continued):				
Health (Continued):				
Animal control:				
Salaries and wages	\$ 275,139	\$ 310,223	\$ (35,084)	\$ 83,792
Employee benefits	140,511	150,166	(9,655)	36,477
Services and supplies	<u>86,202</u>	<u>29,667</u>	<u>56,535</u>	<u>17,142</u>
Total animal control	<u>501,852</u>	<u>490,056</u>	<u>11,796</u>	<u>137,411</u>
Total health	<u>701,852</u>	<u>690,056</u>	<u>11,796</u>	<u>137,411</u>
Welfare:				
Senior nutrition program:				
Salaries and wages	-	610	(610)	-
Employee benefits	-	393	(393)	-
Services and supplies	<u>50,000</u>	<u>36,212</u>	<u>13,788</u>	<u>50,000</u>
Total welfare	<u>50,000</u>	<u>37,215</u>	<u>12,785</u>	<u>50,000</u>
Community support:				
Natural Resources:				
Services and supplies	-	-	-	18,955
Smoky Valley Television:				
Services and supplies	<u>5,000</u>	-	<u>5,000</u>	<u>8,213</u>
Total community support	<u>5,000</u>	-	<u>5,000</u>	<u>27,168</u>
Contingency	<u>57,243</u>	-	<u>57,243</u>	-
Total expenditures	<u>38,676,345</u>	<u>37,962,189</u>	<u>714,156</u>	<u>38,820,557</u>
Excess (deficiency) of revenues over expenditures	<u>4,171,924</u>	<u>5,049,512</u>	<u>877,588</u>	<u>2,011,526</u>
Other financing sources (uses):				
Operating transfers in	8,100	28,187	20,087	30,414
Operating transfers out	<u>(5,613,692)</u>	<u>(5,510,064)</u>	<u>103,628</u>	<u>(1,827,545)</u>
Total other financing sources (uses)	<u>(5,605,592)</u>	<u>(5,481,877)</u>	<u>123,715</u>	<u>(1,797,131)</u>
Net change in fund balance	(1,433,668)	(432,365)	1,001,303	214,395
Fund balance:				
Beginning of year	<u>10,772,354</u>	<u>10,389,003</u>	<u>(383,351)</u>	<u>10,174,608</u>
End of year	<u>\$ 9,338,686</u>	<u>\$ 9,956,638</u>	<u>\$ 617,952</u>	<u>\$ 10,389,003</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,685,249	\$ 4,397,298
Interest receivable	7,260	6,194
Due from other governments	615,385	842,739
Inventory	<u>36,344</u>	<u>34,499</u>
 Total assets	 <u>\$ 8,344,238</u>	 <u>\$ 5,280,730</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 315,200	\$ 187,906
Accrued payroll and benefits	<u>285,511</u>	<u>210,707</u>
 Total liabilities	 <u>600,711</u>	 <u>398,613</u>
 <u>FUND BALANCE</u>		
Nonspendable	36,344	34,499
Restricted for public works	<u>7,707,183</u>	<u>4,847,618</u>
Total fund balance	<u>7,743,527</u>	<u>4,882,117</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 8,344,238</u>	 <u>\$ 5,280,730</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
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 210	\$ 210	\$ -
Licenses and permits:				
Encroachment permit fee	50,000	43,100	(6,900)	53,000
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	847,286
Optional \$1.75	72,999	56,045	(16,954)	62,574
Gas tax \$2.35	1,590,756	1,539,230	(51,526)	1,592,898
Optional \$.01	274,295	239,754	(34,541)	259,081
National forest receipts	75,000	770,535	695,535	797,207
Total intergovernmental	2,859,194	3,451,711	592,517	3,559,046
Charges for services:				
Reimbursement from Pahrump	272,079	-	(272,079)	-
Developer charges	-	1,100,000	1,100,000	-
Reimbursement from Tonopah	51,931	45,740	(6,191)	52,047
Reimbursement from Amargosa	7,140	6,229	(911)	7,560
Total charges for services	331,150	1,151,969	820,819	59,607
Miscellaneous:				
Investment income	5,000	127,688	122,688	76,864
Other	50,000	2,623	(47,377)	179,932
Total miscellaneous	55,000	130,311	75,311	256,796
Total revenues	3,295,344	4,777,301	1,481,957	3,928,449

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)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,912,927	\$ 2,637,370	\$ 275,557	\$ 2,647,415
Employee benefits	1,888,372	1,583,977	304,395	1,274,649
Services and supplies	4,734,461	1,895,251	2,839,210	4,245,624
Capital outlay	<u>768,639</u>	<u>291,959</u>	<u>476,680</u>	<u>58,936</u>
Total expenditures	<u>10,304,399</u>	<u>6,408,557</u>	<u>3,895,842</u>	<u>8,226,624</u>
Excess (deficiency) of revenues over expenditures	(7,009,055)	(1,631,256)	5,377,799	(4,298,175)
Other financing sources (uses):				
Operating transfers in	4,252,500	4,492,666	240,166	5,417,439
Operating transfers out	<u>(131,814)</u>	<u>-</u>	<u>131,814</u>	<u>-</u>
Total other financing sources (uses)	<u>4,120,686</u>	<u>4,492,666</u>	<u>371,980</u>	<u>5,417,439</u>
Net change in fund balance	(2,888,369)	2,861,410	5,749,779	1,119,264
Fund balance:				
Beginning of year	<u>2,890,869</u>	<u>4,882,117</u>	<u>1,991,248</u>	<u>3,762,853</u>
End of year	<u>\$ 2,500</u>	<u>\$ 7,743,527</u>	<u>\$ 7,741,027</u>	<u>\$ 4,882,117</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ -
Due from other governments	<u>1,378,223</u>	<u>1,493,830</u>
 Total assets	 <u>\$ 1,378,223</u>	 <u>\$ 1,493,830</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 312,380	\$ 801,636
Accrued payroll and benefits	32,150	103,147
Due to other funds	154,303	270,832
Unearned revenue	<u>300,142</u>	<u>221,114</u>
 Total liabilities	 798,975	 1,396,729
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - grants	39,855	477,236
 <u>FUND BALANCE</u>		
Restricted for general government	<u>539,393</u>	<u>(380,135)</u>
 Total liabilities and fund balance	 <u>\$ 1,378,223</u>	 <u>\$ 1,493,830</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Intergovernmental:				
Grant	\$ 6,330,966	\$ 4,337,040	\$ (1,993,926)	\$ 3,636,751
Miscellaneous:				
Donations	-	11,065	11,065	-
Total revenues	<u>6,330,966</u>	<u>4,348,105</u>	<u>(1,982,861)</u>	<u>3,636,751</u>
Expenditures:				
General government:				
Salaries and wages	150,000	49,699	100,301	113,635
Employee benefits	75,000	18,002	56,998	47,873
Services and supplies	479,181	479,181	-	627,770
Capital outlay	10,000	9,583	417	-
Total general government	<u>714,181</u>	<u>556,465</u>	<u>157,716</u>	<u>789,278</u>
Judicial:				
Salaries and wages	575,000	51,012	523,988	44,850
Employee benefits	290,000	8,452	281,548	7,303
Services and supplies	1,400,000	206,494	1,193,506	214,837
Capital outlay	50,000	38,462	11,538	-
Total judicial	<u>2,315,000</u>	<u>304,420</u>	<u>2,010,580</u>	<u>266,990</u>
Public safety:				
Salaries and wages	400,000	350,473	49,527	180,288
Employee benefits	200,000	190,795	9,205	100,266
Services and supplies	146,165	116,358	29,807	81,925
Capital outlay	100,000	86,975	13,025	313,705
Total public safety	<u>846,165</u>	<u>744,601</u>	<u>101,564</u>	<u>676,184</u>
Public works:				
Salaries and wages	75,000	-	75,000	-
Employee benefits	45,000	-	45,000	-
Services and supplies	500,000	-	500,000	124,000
Capital outlay	1,244,755	1,244,755	-	2,069,009
Total public works	<u>1,864,755</u>	<u>1,244,755</u>	<u>620,000</u>	<u>2,193,009</u>
Welfare:				
Salaries and wages	210,000	204,363	5,637	195,159
Employee benefits	110,000	105,750	4,250	96,035
Services and supplies	270,865	268,223	2,642	200,231
Total welfare	<u>590,865</u>	<u>578,336</u>	<u>12,529</u>	<u>491,425</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Total expenditures	<u>\$ 6,330,966</u>	<u>\$ 3,428,577</u>	<u>\$ 2,902,389</u>	<u>\$ 4,416,886</u>
Excess (deficiency) of revenues over expenditures	-	919,528	919,528	(780,135)
Fund balance:				
Beginning of year	<u>-</u>	<u>(380,135)</u>	<u>(380,135)</u>	<u>400,000</u>
End of year	<u>\$ -</u>	<u>\$ 539,393</u>	<u>\$ 539,393</u>	<u>\$ (380,135)</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,396,050	\$ 10,300,937
Interest receivable	29,338	22,067
Due from others	<u>428,072</u>	<u>427,883</u>
 Total assets	 <u>\$ 12,853,460</u>	 <u>\$ 10,750,887</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 19,580	\$ 33,131
Accrued payroll and benefits	<u>1,081</u>	<u>3,638</u>
 Total liabilities	 20,661	 36,769
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>12,832,799</u>	<u>10,714,118</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 12,853,460</u>	 <u>\$ 10,750,887</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
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ -	\$ 647	\$ 647	\$ 23
Net proceeds of mines	-	189	189	-
Total taxes	-	836	836	23
Miscellaneous:				
Investment income	2,500	328,848	326,348	359,902
Sale of capital assets	-	-	-	12,134
Miscellaneous	-	3,481,369	3,481,369	-
Total miscellaneous	2,500	3,810,217	3,807,717	372,036
Total revenues	2,500	3,811,053	3,808,553	372,059
Expenditures:				
Capital outlay:				
General government	3,002,868	1,425,802	1,577,066	1,320,894
Excess (deficiency) of revenues over expenditures	(3,000,368)	2,385,251	5,385,619	(948,835)
Other financing sources (uses):				
Operating transfers in	1,219,031	1,299,371	80,340	1,805,799
Operating transfers out	(1,875,000)	(1,601,213)	273,787	(1,572,941)
Capital lease proceeds	-	35,272	35,272	799,497
Total other financing sources (uses)	(655,969)	(266,570)	389,399	1,032,355
Net change in fund balance	(3,656,337)	2,118,681	5,775,018	83,520
Fund balance:				
Beginning of year	10,714,118	10,714,118	-	10,630,598
End of year	\$ 7,057,781	\$ 12,832,799	\$ 5,775,018	\$ 10,714,118

MAJOR ENTERPRISE FUNDS

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

Solid Waste Fund is used to account for revenues and expenses of the garbage disposal services throughout the County.

Pahrump Ambulance Fund is used to account for revenues and expenses of providing emergency services to the citizens of the Pahrump Township.

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 4,048,200	\$ 3,826,113
Interest receivable	31,838	18,902
Accounts receivable	<u>148,954</u>	<u>462,485</u>
Total current assets	4,228,992	4,307,500
Restricted assets:		
Cash	10,293,041	9,551,690
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>25,696</u>	<u>31,670</u>
Total assets	<u>14,547,729</u>	<u>13,890,860</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charges	<u>34,370</u>	<u>29,862</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	11,786	76,957
Accrued payroll and benefits	<u>10,659</u>	<u>8,110</u>
Total current liabilities	<u>22,445</u>	<u>85,067</u>
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	2,111,967	2,011,604
Long-term liabilities:		
Net pension liability	<u>147,865</u>	<u>141,481</u>
Total long-term liabilities	<u>2,259,832</u>	<u>2,153,085</u>
Total liabilities	<u>2,282,277</u>	<u>2,238,152</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charges	<u>27,849</u>	<u>28,046</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	25,696	31,670
Reserved for landfill closure costs	10,293,041	9,551,690
Unrestricted	<u>1,953,236</u>	<u>2,071,164</u>
Total net position	<u>\$ 12,271,973</u>	<u>\$ 11,654,524</u>

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
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services	<u>\$ 2,000,000</u>	<u>\$ 1,876,353</u>	<u>\$ (123,647)</u>	<u>\$ 2,499,476</u>
Operating expenses:				
Salaries and wages	100,000	101,062	(1,062)	89,224
Employee benefits	52,000	47,121	4,879	52,763
Services and supplies	1,793,000	1,531,803	261,197	1,642,673
Closure and postclosure landfill costs	50,000	100,363	(50,363)	100,365
Depreciation	<u>15,000</u>	<u>5,974</u>	<u>9,026</u>	<u>5,974</u>
Total operating expenses	<u>2,010,000</u>	<u>1,786,323</u>	<u>223,677</u>	<u>1,890,999</u>
Operating income	(10,000)	90,030	100,030	608,477
Nonoperating revenues (expenses):				
Investment income	<u>10,000</u>	<u>527,419</u>	<u>517,419</u>	<u>465,761</u>
Changes in net position	<u>\$ -</u>	617,449	<u>\$ 617,449</u>	1,074,238
Net position:				
Beginning of year		<u>11,654,524</u>		<u>10,580,286</u>
End of year		<u>\$ 12,271,973</u>		<u>\$ 11,654,524</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 2,189,884	\$ 2,186,882
Cash paid for salaries and employee benefits	(143,955)	(147,193)
Cash paid for services and supplies	<u>(1,596,974)</u>	<u>(1,594,483)</u>
Net cash provided by operating activities	448,955	445,206
Cash flows from investing activities:		
Investment income	<u>514,483</u>	<u>464,667</u>
Net increase (decrease) in pooled cash and investments	963,438	909,873
Pooled cash and investments:		
Beginning of year	<u>13,377,803</u>	<u>12,467,930</u>
End of year	<u>\$ 14,341,241</u>	<u>\$ 13,377,803</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	<u>\$ 90,030</u>	<u>\$ 608,477</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	5,974	5,974
Closure and postclosure landfill costs	100,363	100,365
(Increase) decrease in accounts receivable	313,531	(312,594)
(Increase) decrease in deferred outflows - pension	(4,508)	(6,848)
Increase (decrease) in accrued payroll and benefits	2,549	1,049
Increase (decrease) in accounts payable	(65,171)	48,190
Increase (decrease) in net pension liability	6,384	9,695
Increase (decrease) in deferred inflows - pension	<u>(197)</u>	<u>(9,102)</u>
Total adjustments	<u>358,925</u>	<u>(163,271)</u>
Net cash provided by operating activities	<u>\$ 448,955</u>	<u>\$ 445,206</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 1,025,697	\$ 1,181,339
Interest receivable	1,665	1,765
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>776,194</u>	<u>752,804</u>
Total current assets	<u>1,803,556</u>	<u>1,935,908</u>
Restricted assets:		
Cash	<u>306,462</u>	<u>296,874</u>
Noncurrent assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,462,506	1,110,364
Equipment	326,707	293,668
Less accumulated depreciation	<u>(1,689,339)</u>	<u>(1,615,975)</u>
Total capital assets, net of accumulated depreciation	<u>699,874</u>	<u>388,057</u>
Total assets	<u>2,809,892</u>	<u>2,620,839</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>790,964</u>	<u>721,948</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	14,410	18,339
Accrued payroll and benefits	121,520	69,664
Unearned revenue	46,113	-
Accrued compensated absences	<u>86,258</u>	<u>81,727</u>
Total current liabilities	<u>268,301</u>	<u>169,730</u>
Long-term liabilities:		
Net pension liability	3,776,456	3,608,592
Accrued compensated absences	<u>33,517</u>	<u>43,782</u>
Total long-term liabilities	<u>3,809,973</u>	<u>3,652,374</u>
Total liabilities	<u>4,078,274</u>	<u>3,822,104</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>640,215</u>	<u>701,324</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	699,874	388,057
Restricted for capital projects	306,462	296,874
Unrestricted	<u>(2,123,969)</u>	<u>(1,865,572)</u>
Total net position	<u>\$ (1,117,633)</u>	<u>\$ (1,180,641)</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
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Operating revenues:				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,850,000	\$ 3,582,243	\$ (267,757)	\$ 3,858,710
Operating expenses:				
Salaries and wages	1,647,064	2,026,638	(379,574)	1,924,912
Employee benefits	1,138,140	1,095,342	42,798	858,429
Services and supplies	596,736	337,013	259,723	329,197
Depreciation	85,000	73,364	11,636	41,543
Bad debt	440,000	363,316	76,684	357,876
Total operating expenses	<u>3,906,940</u>	<u>3,895,673</u>	<u>11,267</u>	<u>3,511,957</u>
Operating income (loss)	<u>(56,940)</u>	<u>(313,430)</u>	<u>(256,490)</u>	<u>346,753</u>
Non-operating revenue (expense):				
Investment income	1,000	24,296	23,296	31,616
Gain (loss) on disposal of assets	-	-	-	3,884
Operating transfers in	<u>100,000</u>	<u>352,142</u>	<u>252,142</u>	<u>-</u>
Total non-operating revenue (expense)	<u>101,000</u>	<u>376,438</u>	<u>275,438</u>	<u>35,500</u>
Changes in net position	<u>\$ 44,060</u>	63,008	<u>\$ 18,948</u>	382,253
Net position:				
Beginning of year		<u>(1,180,641)</u>		<u>(1,562,894)</u>
End of year		<u>\$ (1,117,633)</u>		<u>\$ (1,180,641)</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 3,195,537	\$ 3,291,914
Cash paid for salaries and employee benefits	(3,038,119)	(2,923,412)
Cash paid for services and supplies	(340,942)	(332,375)
Net cash provided (used) by operating activities	<u>(183,524)</u>	<u>36,127</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(385,181)	(28,301)
Sale of fixed assets	-	16,471
Operating transfer	352,142	-
Other income	46,113	-
Net cash provided (used) by capital and related financing activities	<u>13,074</u>	<u>(11,830)</u>
Cash flows from investing activities:		
Investment income	<u>24,396</u>	<u>31,121</u>
Net increase (decrease) in pooled cash and investments	(146,054)	55,418
Pooled cash and investments:		
Beginning of year	<u>1,478,213</u>	<u>1,422,795</u>
End of year	<u>\$ 1,332,159</u>	<u>\$ 1,478,213</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (313,430)</u>	<u>\$ 346,753</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	73,364	41,543
Bad debt	363,316	357,876
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(386,706)	(566,796)
(Increase) decrease in deferred outflows - pension	(69,016)	(163,863)
Increase (decrease) in compensated absences	(5,734)	19,378
Increase (decrease) in accrued payroll and benefits	51,856	(27,830)
Increase (decrease) in accounts payable	(3,929)	(3,178)
Increase (decrease) in net pension liability	167,864	205,296
Increase (decrease) in deferred inflows - pension	<u>(61,109)</u>	<u>(173,052)</u>
Total adjustments	<u>129,906</u>	<u>(310,626)</u>
Net cash (used) by operating activities	<u>\$ (183,524)</u>	<u>\$ 36,127</u>

NONMAJOR GOVERNMENTAL FUNDS

Combining statements of all nonmajor governmental activity.

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>				
Pooled cash and investments	\$ 38,977,453	\$ 26,277	\$ 5,273,706	\$ 44,277,436
Interest receivable	78,184	53	10,496	88,733
Taxes receivable	256,904	-	19,658	276,562
Due from other governments	2,338,426	-	525	2,338,951
Accounts receivable	271,225	-	12,492	283,717
Due from others	55,969	-	-	55,969
Prepaid expense	236,069	-	-	236,069
Inventory	15,196	-	-	15,196
Total assets	<u>\$ 42,229,426</u>	<u>\$ 26,330</u>	<u>\$ 5,316,877</u>	<u>\$ 47,572,633</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,073,352	\$ -	\$ 297,342	\$ 1,370,694
Accrued payroll and benefits	751,411	-	5,088	756,499
Due to other governments	72,142	-	-	72,142
Unearned revenue	96,245	-	-	96,245
Total liabilities	<u>1,993,150</u>	<u>-</u>	<u>302,430</u>	<u>2,295,580</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - taxes	<u>175,948</u>	<u>-</u>	<u>14,372</u>	<u>190,320</u>
<u>FUND BALANCE</u>				
Nonspendable	182,512	-	-	182,512
Restricted for:				
Capital projects	-	-	5,000,075	5,000,075
Debt service	-	26,330	-	26,330
General government	10,394,195	-	-	10,394,195
Judicial	2,393,063	-	-	2,393,063
Public safety	7,600,264	-	-	7,600,264
Public works	9,479,767	-	-	9,479,767
Health	171,475	-	-	171,475
Welfare	905,883	-	-	905,883
Culture and recreation	1,819,017	-	-	1,819,017
Community support	4,001,488	-	-	4,001,488
Committed for:				
General government	1,387,374	-	-	1,387,374
Public works	28,978	-	-	28,978
Health	1,599,772	-	-	1,599,772
Community support	96,540	-	-	96,540
Total fund balance	<u>40,060,328</u>	<u>26,330</u>	<u>5,000,075</u>	<u>45,086,733</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 42,229,426</u>	<u>\$ 26,330</u>	<u>\$ 5,316,877</u>	<u>\$ 47,572,633</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 9,192,745	\$ -	\$ 809,297	\$ 10,002,042
Licenses and permits	3,143,907	-	-	3,143,907
Intergovernmental	10,873,865	-	313,932	11,187,797
Charges for services	4,361,422	-	-	4,361,422
Fines and forfeitures	63,764	-	-	63,764
Miscellaneous	1,452,302	392,719	192,102	2,037,123
Total revenues	<u>29,088,005</u>	<u>392,719</u>	<u>1,315,331</u>	<u>30,796,055</u>
Expenditures:				
Current:				
General government	4,199,317	-	-	4,199,317
Judicial	437,698	-	-	437,698
Public safety	12,802,480	-	-	12,802,480
Public works	97,649	-	-	97,649
Health	680,799	-	-	680,799
Sanitation	26,148	-	-	26,148
Welfare	1,524,802	-	-	1,524,802
Culture and recreation	569,584	-	-	569,584
Community support	1,045,791	-	-	1,045,791
Intergovernmental	702,106	-	66,475	768,581
Capital projects	-	-	861,194	861,194
Debt service:				
Principal	-	972,630	78,766	1,051,396
Interest	-	1,242,398	8,576	1,250,974
Total expenditures	<u>22,086,374</u>	<u>2,215,028</u>	<u>1,015,011</u>	<u>25,316,413</u>
Excess (deficiency) of revenues over expenditures	<u>7,001,631</u>	<u>(1,822,309)</u>	<u>300,320</u>	<u>5,479,642</u>
Other financing sources (uses):				
Operating transfers in	4,446,963	1,823,189	1,324,106	7,594,258
Operating transfers out	(6,581,636)	-	(139,641)	(6,721,277)
Sale of assets	-	-	4,178	4,178
Total other financing sources (uses)	<u>(2,134,673)</u>	<u>1,823,189</u>	<u>1,188,643</u>	<u>877,159</u>
Net change in fund balance	4,866,958	880	1,488,963	6,356,801
Fund balance:				
Beginning of year	<u>35,193,370</u>	<u>25,450</u>	<u>3,511,112</u>	<u>38,729,932</u>
End of year	<u>\$ 40,060,328</u>	<u>\$ 26,330</u>	<u>\$ 5,000,075</u>	<u>\$ 45,086,733</u>

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Regional Street and Highways, Special Fuel Tax, Public Transit, and the Pahrump Road funds are used to account for gas taxes collected to be spent on roads.

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

Public Improvement Fund is used to account for monies accumulated for future public work.

Impact Fees Fund is used to account for fees assessed for construction permits in the Pahrump area. Fees are to be used for highways and streets, police, fire and parks.

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

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

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

County Special Projects Fund is used to account for PETT revenues specified for capital improvement.

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

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

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

County Owned Building Fund is used to account for revenues and expenditures of county owned real estate leases.

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

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

District Court Technology, Assessor Technology, Clerk Technology, and Recorder Technology funds are used to account for fees charged for technology for the respective offices.

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

911 Medical Emergency System Fund accounts for monies specified for emergency communications of the County.

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

Drug Forfeiture Fund is used to account for revenues and expenditures in the confiscation of assets in the process of the enforcement of drug laws.

County Jail Fund is used to account for revenues and expenses of the County jail operations. The County provides inmate beds to other governments at a daily fee per bed as well as beds for Nye County inmates.

Public Safety Sales Tax Funds are used for sales taxes collected and expensed for public safety for the County and the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump.

Court Collection Fees Fund is used to account for the collection and administration of court fees.

Justice Court Fines NRS 176 Fund and JP Court Facility Assessment Fund are used to account for monies used to enhance the justice system.

District Court Improvement Fund is used to account for monies accumulated for future court improvement work.

Drug Court Proceeds Fund is used to account for drug court proceeds and grant revenue to be used in support of the drug court program.

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

Renewable Energy Fund is used to account for geothermal lease revenue to be used to develop renewable energy projects within the County.

Water District Fund is used to account for tax assessments for public works.

Veterans' Services Fund is used to provide services for Nye County's local veterans.

Foreclosure Mediation Fund is used to provide foreclosure mediation programs.

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

Beatty Room Tax Fund is used to account for 1 ½% room tax collected for tourism, ½% for chamber of commerce and ½% for the museum to be used for the unincorporated town of Beatty, Nevada.

Pahrump Business License Fund is used to collect and monitor business licenses within Pahrump Town.

Pahrump Swimming Pool Fund is used to account for activities of the Pahrump Town swimming pool.

Pahrump State, 1/10 Fairground, 3/10 Tourism, 2/10 Economic Development, 1/10 Parks, 1/10 Arena, and 2/10 Airport Room Tax funds are used to account for room tax revenues.

Pahrump Cemetery Fund is used to account for revenues and expenditures pertaining to the maintenance of the cemetery.

Pahrump Cemetery Perpetual Fund is used to account for revenues being collected now to be able to maintain the cemetery once full.

Pahrump Parks Impact Fee and Fire Impact Fee funds are used to address the infrastructure impact from growth in Pahrump Town.

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020 (Page 1 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement	Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Museum
ASSETS													
Pooled cash and investments	\$ 267,128	\$ 9,289	\$ 796,652	\$ 4,892	\$ 4,125,932	\$ 3,513,632	\$ 1,007,683	\$ 878,578	\$ 497,581	\$ 175,095	\$ 26,188	\$ 150,639	\$ 50,405
Interest receivable	5,437	-	4,975	-	8,238	7,312	1,867	2,245	622	367	52	248	-
Taxes receivable	-	-	-	-	-	-	-	29,736	7,461	4,060	-	4,913	2,923
Due from other governments	344,232	656	397,030	10,576	-	-	272	4,638	216	127	-	210	84
Accounts receivable	-	-	-	-	-	-	244,745	-	-	-	-	-	-
Due from others	-	-	-	1	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	30,406	-	-	800	-	-	-
Inventory	-	-	-	15,196	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 616,797</u>	<u>\$ 9,945</u>	<u>\$ 1,198,657</u>	<u>\$ 30,665</u>	<u>\$ 4,134,170</u>	<u>\$ 3,520,944</u>	<u>\$ 1,284,973</u>	<u>\$ 915,197</u>	<u>\$ 505,880</u>	<u>\$ 180,449</u>	<u>\$ 26,240</u>	<u>\$ 156,010</u>	<u>\$ 53,412</u>
LIABILITIES													
Accounts payable	\$ -	\$ -	\$ -	\$ 1,135	\$ -	\$ -	\$ 18,331	\$ 187	\$ 452,223	\$ 790	\$ -	\$ 42,242	\$ 3,389
Accrued payroll and benefits	-	-	-	552	746	-	11,355	34,112	-	5,055	-	2,223	12,698
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	96,245	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,687</u>	<u>746</u>	<u>-</u>	<u>125,931</u>	<u>34,299</u>	<u>452,223</u>	<u>5,845</u>	<u>-</u>	<u>44,465</u>	<u>16,087</u>
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - taxes	-	-	-	-	-	-	-	22,922	5,750	3,129	-	3,697	2,251
FUND BALANCE													
Nonspendable	-	-	-	-	-	-	30,406	-	-	-	-	-	-
Restricted for:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	616,797	9,945	1,198,657	-	4,133,424	3,520,944	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	171,475	-	-	-
Welfare	-	-	-	-	-	-	-	857,976	47,907	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	35,074
Community support	-	-	-	-	-	-	-	-	-	-	-	107,848	-
Committed for:													
General government	-	-	-	-	-	-	-	-	-	-	26,240	-	-
Public works	-	-	-	28,978	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	1,128,636	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>616,797</u>	<u>9,945</u>	<u>1,198,657</u>	<u>28,978</u>	<u>4,133,424</u>	<u>3,520,944</u>	<u>1,159,042</u>	<u>857,976</u>	<u>47,907</u>	<u>171,475</u>	<u>26,240</u>	<u>107,848</u>	<u>35,074</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 616,797</u>	<u>\$ 9,945</u>	<u>\$ 1,198,657</u>	<u>\$ 30,665</u>	<u>\$ 4,134,170</u>	<u>\$ 3,520,944</u>	<u>\$ 1,284,973</u>	<u>\$ 915,197</u>	<u>\$ 505,880</u>	<u>\$ 180,449</u>	<u>\$ 26,240</u>	<u>\$ 156,010</u>	<u>\$ 53,412</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 2 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
ASSETS															
Pooled cash and investments	\$ 651,180	\$ 113,840	\$ 223,919	\$ 53,051	\$ 589,798	\$ 4,382	\$ 457,999	\$ 7,797	\$ 294,486	\$ 208,041	\$ 53,746	\$ 408,413	\$ -	\$ 96,574	\$ 337,668
Interest receivable	-	-	446	-	1,211	-	945	-	-	-	124	512	-	193	672
Taxes receivable	-	-	-	-	173	-	-	6,518	1,861	29,691	-	-	-	-	-
Due from other governments	-	-	-	56,606	-	-	-	-	-	13,275	-	266,700	72,142	14,141	14,141
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from others	-	5,063	-	-	-	-	-	-	50,905	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	48,437	-	-	-	-	120,937	-	31,169	-
Total assets	\$ 651,180	\$ 118,903	\$ 224,365	\$ 109,657	\$ 591,182	\$ 4,382	\$ 507,381	\$ 14,315	\$ 347,252	\$ 251,007	\$ 53,870	\$ 796,562	\$ 72,142	\$ 142,077	\$ 352,481
LIABILITIES															
Accounts payable	\$ 73,283	\$ 3,376	\$ 2,950	\$ 21,587	\$ -	\$ -	\$ -	\$ 5,816	\$ 11,612	\$ 10,860	\$ -	\$ 56,514	\$ -	\$ 119	\$ -
Accrued payroll and benefits	6,859	3,336	-	-	-	-	-	-	-	54,068	-	262,640	-	5,869	-
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	72,142	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	80,142	6,712	2,950	21,587	-	-	-	5,816	11,612	64,928	-	319,154	72,142	5,988	-
DEFERRED INFLOWS OF RESOURCES															
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	1,440	23,000	-	-	-	-	-
FUND BALANCE															
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	120,937	-	31,169	-
Restricted for:															
General government	-	-	221,415	-	591,182	4,382	507,381	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	334,200	163,079	53,870	356,471	-	104,920	352,481
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	88,070	-	-	-	8,499	-	-	-	-	-	-	-
Committed for:															
General government	571,038	112,191	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	571,038	112,191	221,415	88,070	591,182	4,382	507,381	8,499	334,200	163,079	53,870	477,408	-	136,089	352,481
Total liabilities, deferred inflows of resources, and fund balance	\$ 651,180	\$ 118,903	\$ 224,365	\$ 109,657	\$ 591,182	\$ 4,382	\$ 507,381	\$ 14,315	\$ 347,252	\$ 251,007	\$ 53,870	\$ 796,562	\$ 72,142	\$ 142,077	\$ 352,481

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 3 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds	Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
ASSETS													
Pooled cash and investments	\$ 1,070,267	\$ 432,029	\$ 516,533	\$ 78,950	\$ 152,875	\$ 152,205	\$ 2,079	\$ 16,082	\$ 532,675	\$ 101,501	\$ 5,411	\$ 2,810,762	\$ 184,590
Interest receivable	-	-	-	155	-	303	-	32	1,055	203	11	5,645	366
Taxes receivable	-	-	-	-	-	-	-	-	-	-	-	375	4,979
Due from other governments	-	-	-	-	-	-	-	-	-	-	-	118,220	-
Accounts receivable	-	-	-	-	-	-	-	-	26,480	-	-	-	-
Due from others	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,070,267</u>	<u>\$ 432,029</u>	<u>\$ 516,533</u>	<u>\$ 79,105</u>	<u>\$ 152,875</u>	<u>\$ 152,508</u>	<u>\$ 2,079</u>	<u>\$ 16,114</u>	<u>\$ 560,210</u>	<u>\$ 101,704</u>	<u>\$ 5,422</u>	<u>\$ 2,935,002</u>	<u>\$ 189,935</u>
LIABILITIES													
Accounts payable	\$ 1,496	\$ 699	\$ 1,398	\$ 598	\$ 5,707	\$ -	\$ -	\$ -	\$ 7,694	\$ 4,764	\$ -	\$ 20,484	\$ 12,576
Accrued payroll and benefits	-	-	-	-	2,435	-	-	-	5,585	400	-	20,114	3,914
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>1,496</u>	<u>699</u>	<u>1,398</u>	<u>598</u>	<u>8,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,279</u>	<u>5,164</u>	<u>-</u>	<u>40,598</u>	<u>16,490</u>
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	24,058	-	-	337	-
FUND BALANCE													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted for:													
General government	-	-	-	-	-	-	-	-	522,873	-	5,422	2,894,067	-
Judicial	1,068,771	431,330	515,135	78,507	144,733	152,508	2,079	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	173,445
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:													
General government	-	-	-	-	-	-	-	16,114	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	96,540	-	-	-
Total fund balance	<u>1,068,771</u>	<u>431,330</u>	<u>515,135</u>	<u>78,507</u>	<u>144,733</u>	<u>152,508</u>	<u>2,079</u>	<u>16,114</u>	<u>522,873</u>	<u>96,540</u>	<u>5,422</u>	<u>2,894,067</u>	<u>173,445</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,070,267</u>	<u>\$ 432,029</u>	<u>\$ 516,533</u>	<u>\$ 79,105</u>	<u>\$ 152,875</u>	<u>\$ 152,508</u>	<u>\$ 2,079</u>	<u>\$ 16,114</u>	<u>\$ 560,210</u>	<u>\$ 101,704</u>	<u>\$ 5,422</u>	<u>\$ 2,935,002</u>	<u>\$ 189,935</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 4 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Beatty Town Public Safety Sales Tax Sheriff	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	Manhattan Town Public Safety Tax	Manhattan Town Public Safety Tax Sheriff	Manhattan Town Public Safety Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
ASSETS															
Pooled cash and investments	\$ 120,198	\$ 134,596	\$ 581,484	\$ 33,773	\$ 46,189	\$ 142,196	\$ 12,456	\$ 26,336	\$ 4,872,387	\$ 120,878	\$ 668,605	\$ 313,770	\$ 116,324	\$ 2,839,919	
Interest receivable	239	267	1,309	67	92	285	25	52	9,444	347	1,236	611	240	5,501	
Taxes receivable	-	-	6,420	-	-	184	-	-	109,763	-	-	4,003	3,594	11,500	
Due from other governments	8,069	8,069	28,518	1,823	1,823	1,638	1,060	1,060	239,633	37,962	-	18,935	5,954	-	
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due from others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total assets	<u>\$ 128,506</u>	<u>\$ 142,932</u>	<u>\$ 617,731</u>	<u>\$ 35,663</u>	<u>\$ 48,104</u>	<u>\$ 144,303</u>	<u>\$ 13,541</u>	<u>\$ 27,448</u>	<u>\$ 5,231,227</u>	<u>\$ 159,187</u>	<u>\$ 669,841</u>	<u>\$ 337,319</u>	<u>\$ 126,112</u>	<u>\$ 2,856,920</u>	
LIABILITIES															
Accounts payable	\$ 73	\$ -	\$ 2,223	\$ 20	\$ -	\$ 135	\$ 10	\$ -	\$ 95,981	\$ 159,187	\$ 66	\$ 4,643	\$ 3,657	\$ 14,067	
Accrued payroll and benefits	-	-	8,727	-	-	-	-	-	152,439	-	7,984	2,554	5,775	4,356	
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total liabilities	<u>73</u>	<u>-</u>	<u>10,950</u>	<u>20</u>	<u>-</u>	<u>135</u>	<u>10</u>	<u>-</u>	<u>248,420</u>	<u>159,187</u>	<u>8,050</u>	<u>7,197</u>	<u>9,432</u>	<u>18,423</u>	
DEFERRED INFLOWS OF RESOURCES															
Unavailable revenue - taxes	-	-	1,739	-	-	177	-	-	84,367	-	-	3,081	-	-	
FUND BALANCE															
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted for:															
General government	-	-	605,042	-	-	143,991	-	-	4,898,440	-	-	-	-	-	
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety	128,433	142,932	-	35,643	48,104	-	13,531	27,448	-	-	-	-	-	-	
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	327,041	-	-	
Community support	-	-	-	-	-	-	-	-	-	-	-	-	116,680	2,838,497	
Committed for:															
General government	-	-	-	-	-	-	-	-	-	-	661,791	-	-	-	
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total fund balance	<u>128,433</u>	<u>142,932</u>	<u>605,042</u>	<u>35,643</u>	<u>48,104</u>	<u>143,991</u>	<u>13,531</u>	<u>27,448</u>	<u>4,898,440</u>	<u>-</u>	<u>661,791</u>	<u>327,041</u>	<u>116,680</u>	<u>2,838,497</u>	
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 128,506</u>	<u>\$ 142,932</u>	<u>\$ 617,731</u>	<u>\$ 35,663</u>	<u>\$ 48,104</u>	<u>\$ 144,303</u>	<u>\$ 13,541</u>	<u>\$ 27,448</u>	<u>\$ 5,231,227</u>	<u>\$ 159,187</u>	<u>\$ 669,841</u>	<u>\$ 337,319</u>	<u>\$ 126,112</u>	<u>\$ 2,856,920</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 5 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Pahrump 3/10 Tourism Room Tax	Pahrump 2/10 Economic Development Room Tax	Pahrump 1/10 Parks Room Tax	Pahrump 1/10 Arena Room Tax	Pahrump 2/10 Airport Room Tax	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals 2020	Totals 2019
ASSETS													
Pooled cash and investments	\$ 236,330	\$ 597,004	\$ 240,936	\$ 544,750	\$ -	\$ 270,251	\$ 202,416	\$ 490,068	\$ 763,776	\$ 638,589	\$ 3,903,675	\$ 38,977,453	\$ 34,570,864
Interest receivable	466	1,196	489	1,089	-	541	404	772	1,421	1,179	7,676	78,184	57,929
Taxes receivable	23,000	-	2,875	2,875	-	-	-	-	-	-	-	256,904	239,150
Due from other governments	-	-	-	-	-	-	-	-	-	335,308	335,308	2,338,426	2,011,540
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	271,225	217,318
Due from others	-	-	-	-	-	-	-	-	-	-	-	55,969	21,817
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-	-	4,320	236,069	57,202
Inventory	-	-	-	-	-	-	-	-	-	-	-	15,196	-
Total assets	<u>\$ 259,796</u>	<u>\$ 598,200</u>	<u>\$ 244,300</u>	<u>\$ 548,714</u>	<u>\$ -</u>	<u>\$ 270,792</u>	<u>\$ 202,820</u>	<u>\$ 490,840</u>	<u>\$ 765,197</u>	<u>\$ 975,076</u>	<u>\$ 4,250,979</u>	<u>\$ 42,229,426</u>	<u>\$ 37,175,820</u>
LIABILITIES													
Accounts payable	\$ 2,200	\$ -	\$ 397	\$ -	\$ -	\$ 1,530	\$ -	\$ -	\$ -	\$ 2,740	\$ 26,593	\$ 1,073,352	\$ 1,320,280
Accrued payroll and benefits	13,902	-	-	-	-	946	-	-	-	72,542	50,225	751,411	368,843
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	72,142	57,795
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	96,245	81,589
Total liabilities	<u>16,102</u>	<u>-</u>	<u>397</u>	<u>-</u>	<u>-</u>	<u>2,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,282</u>	<u>76,818</u>	<u>1,993,150</u>	<u>1,828,507</u>
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	-	-	-	175,948	153,943
FUND BALANCE													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	182,512	57,202
Restricted for:													
General government	-	-	-	-	-	-	-	-	-	-	-	10,394,195	9,634,864
Judicial	-	-	-	-	-	-	-	-	-	-	-	2,393,063	2,172,503
Public safety	-	-	-	-	-	-	-	-	765,197	899,794	4,174,161	7,600,264	6,334,257
Public works	-	-	-	-	-	-	-	-	-	-	-	9,479,767	8,786,787
Health	-	-	-	-	-	-	-	-	-	-	-	171,475	190,029
Welfare	-	-	-	-	-	-	-	-	-	-	-	905,883	635,694
Culture and recreation	-	-	243,903	548,714	-	-	-	490,840	-	-	-	1,819,017	1,503,345
Community support	243,694	598,200	-	-	-	-	-	-	-	-	-	4,001,488	3,419,090
Committed for:													
General government	-	-	-	-	-	-	-	-	-	-	-	1,387,374	1,248,525
Public works	-	-	-	-	-	-	-	-	-	-	-	28,978	13,097
Health	-	-	-	-	-	268,316	202,820	-	-	-	-	1,599,772	1,129,346
Community support	-	-	-	-	-	-	-	-	-	-	-	96,540	68,631
Total fund balance	<u>243,694</u>	<u>598,200</u>	<u>243,903</u>	<u>548,714</u>	<u>-</u>	<u>268,316</u>	<u>202,820</u>	<u>490,840</u>	<u>765,197</u>	<u>899,794</u>	<u>4,174,161</u>	<u>40,060,328</u>	<u>35,193,370</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 259,796</u>	<u>\$ 598,200</u>	<u>\$ 244,300</u>	<u>\$ 548,714</u>	<u>\$ -</u>	<u>\$ 270,792</u>	<u>\$ 202,820</u>	<u>\$ 490,840</u>	<u>\$ 765,197</u>	<u>\$ 975,076</u>	<u>\$ 4,250,979</u>	<u>\$ 42,229,426</u>	<u>\$ 37,175,820</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement	Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Museum
Revenues:													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,258,085	\$ 317,614	\$ 173,508	\$ -	\$ 251,245	\$ 124,996
Licenses and permits	-	-	-	-	127,519	438,798	70,833	-	-	-	-	-	-
Intergovernmental	2,148,241	4,089	1,910,825	889	-	-	-	18,008	310,581	23	-	-	17
Charges for services	-	-	-	-	-	-	648,380	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	58,389	240	56,053	7,107	128,468	108,531	34,984	29,386	11,317	6,048	821	3,444	1,738
Total revenues	<u>2,206,630</u>	<u>4,329</u>	<u>1,966,878</u>	<u>7,996</u>	<u>255,987</u>	<u>547,329</u>	<u>754,197</u>	<u>1,305,479</u>	<u>639,512</u>	<u>179,579</u>	<u>821</u>	<u>254,689</u>	<u>126,751</u>
Expenditures:													
Current:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	38,679	37,934	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	407,185	-	-	198,133	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	963,058	561,744	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	117,789
Community support	-	-	-	-	-	-	-	-	-	-	-	150,840	-
Intergovernmental	-	-	-	-	-	-	-	-	150,000	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,679</u>	<u>37,934</u>	<u>-</u>	<u>407,185</u>	<u>963,058</u>	<u>711,744</u>	<u>198,133</u>	<u>-</u>	<u>150,840</u>	<u>117,789</u>
Excess (deficiency) of revenues over expenditures	<u>2,206,630</u>	<u>4,329</u>	<u>1,966,878</u>	<u>(30,683)</u>	<u>218,053</u>	<u>547,329</u>	<u>347,012</u>	<u>342,421</u>	<u>(72,232)</u>	<u>(18,554)</u>	<u>821</u>	<u>103,849</u>	<u>8,962</u>
Other financing sources (uses):													
Operating transfers in	-	-	-	47,000	-	-	-	-	-	-	-	-	-
Operating transfers out	(2,500,000)	(239)	(1,750,000)	(436)	-	-	-	-	-	-	-	-	(1,738)
Total other financing sources (uses)	<u>(2,500,000)</u>	<u>(239)</u>	<u>(1,750,000)</u>	<u>46,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,738)</u>
Net change in fund balance	(293,370)	4,090	216,878	15,881	218,053	547,329	347,012	342,421	(72,232)	(18,554)	821	103,849	7,224
Fund balance:													
Beginning of year	910,167	5,855	981,779	13,097	3,915,371	2,973,615	812,030	515,555	120,139	190,029	25,419	3,999	27,850
End of year	<u>\$ 616,797</u>	<u>\$ 9,945</u>	<u>\$ 1,198,657</u>	<u>\$ 28,978</u>	<u>\$ 4,133,424</u>	<u>\$ 3,520,944</u>	<u>\$ 1,159,042</u>	<u>\$ 857,976</u>	<u>\$ 47,907</u>	<u>\$ 171,475</u>	<u>\$ 26,240</u>	<u>\$ 107,848</u>	<u>\$ 35,074</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Emergency Medical System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
Revenues:															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,234	\$ 618,775	\$ 1,235,626	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,026,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	210,700	-	-	-	-	11	35,246	-	-	361,676	68,261	68,261
Charges for services	-	-	48,968	-	389,125	2,405	93,359	-	-	-	-	2,515,843	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	26,357	-	-	-	-	-
Miscellaneous	20,983	80,741	6,623	-	16,611	98	15,812	274	4,702	44,155	2,275	11,989	-	2,472	9,847
Total revenues	<u>1,047,248</u>	<u>80,741</u>	<u>55,591</u>	<u>210,700</u>	<u>405,736</u>	<u>2,503</u>	<u>109,171</u>	<u>117,508</u>	<u>623,488</u>	<u>1,341,384</u>	<u>2,275</u>	<u>2,527,832</u>	<u>361,676</u>	<u>70,733</u>	<u>78,108</u>
Expenditures:															
Current:															
General government	889,791	164,254	27,583	-	213,471	-	128,862	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	219,581	1,232,226	20,115	6,294,457	-	10,258	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	175,987	-	-	-	30,470	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	90,511	-	99,919	-	-	361,676	-	-
Total expenditures	<u>889,791</u>	<u>164,254</u>	<u>27,583</u>	<u>175,987</u>	<u>213,471</u>	<u>-</u>	<u>128,862</u>	<u>120,981</u>	<u>219,581</u>	<u>1,332,145</u>	<u>20,115</u>	<u>6,294,457</u>	<u>361,676</u>	<u>10,258</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>157,457</u>	<u>(83,513)</u>	<u>28,008</u>	<u>34,713</u>	<u>192,265</u>	<u>2,503</u>	<u>(19,691)</u>	<u>(3,473)</u>	<u>403,907</u>	<u>9,239</u>	<u>(17,840)</u>	<u>(3,766,625)</u>	<u>-</u>	<u>60,475</u>	<u>78,108</u>
Other financing sources (uses):															
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	4,244,033	-	-	-
Operating transfers out	(20,984)	(4,790)	-	-	-	-	-	(274)	(157,283)	(8,013)	-	-	-	-	-
Total other financing sources (uses)	<u>(20,984)</u>	<u>(4,790)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274)</u>	<u>(157,283)</u>	<u>(8,013)</u>	<u>-</u>	<u>4,244,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	136,473	(88,303)	28,008	34,713	192,265	2,503	(19,691)	(3,747)	246,624	1,226	(17,840)	477,408	-	60,475	78,108
Fund balance:															
Beginning of year	<u>434,565</u>	<u>200,494</u>	<u>193,407</u>	<u>53,357</u>	<u>398,917</u>	<u>1,879</u>	<u>527,072</u>	<u>12,246</u>	<u>87,576</u>	<u>161,853</u>	<u>71,710</u>	<u>-</u>	<u>-</u>	<u>75,614</u>	<u>274,373</u>
End of year	<u>\$ 571,038</u>	<u>\$ 112,191</u>	<u>\$ 221,415</u>	<u>\$ 88,070</u>	<u>\$ 591,182</u>	<u>\$ 4,382</u>	<u>\$ 507,381</u>	<u>\$ 8,499</u>	<u>\$ 334,200</u>	<u>\$ 163,079</u>	<u>\$ 53,870</u>	<u>\$ 477,408</u>	<u>\$ -</u>	<u>\$ 136,089</u>	<u>\$ 352,481</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds	Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
Revenues:													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,748	\$ -	\$ -	\$ 35,427	\$ 96,310
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	50,338	-
Intergovernmental	-	-	-	-	117,787	-	-	391	-	-	-	545,639	-
Charges for services	129,719	48,672	95,556	89,604	147,484	20,430	472	-	-	65,000	-	200	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	36,267	-
Miscellaneous	33,447	14,040	16,368	3,243	3,515	5,217	54	488	16,761	2,486	1,351	85,867	5,634
Total revenues	<u>163,166</u>	<u>62,712</u>	<u>111,924</u>	<u>92,847</u>	<u>268,786</u>	<u>25,647</u>	<u>526</u>	<u>879</u>	<u>306,509</u>	<u>67,486</u>	<u>1,351</u>	<u>753,738</u>	<u>101,944</u>
Expenditures:													
Current:													
General government	-	-	-	-	-	-	-	-	172,508	-	-	221,277	-
Judicial	41,843	38,587	45,438	72,437	237,233	2,160	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	187,053	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	2,404	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	2,917	80,262
Community support	-	-	-	-	-	-	-	-	-	39,577	-	16,752	7,000
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>41,843</u>	<u>38,587</u>	<u>45,438</u>	<u>72,437</u>	<u>237,233</u>	<u>2,160</u>	<u>-</u>	<u>-</u>	<u>172,508</u>	<u>39,577</u>	<u>-</u>	<u>430,403</u>	<u>87,262</u>
Excess (deficiency) of revenues over expenditures	<u>121,323</u>	<u>24,125</u>	<u>66,486</u>	<u>20,410</u>	<u>31,553</u>	<u>23,487</u>	<u>526</u>	<u>879</u>	<u>134,001</u>	<u>27,909</u>	<u>1,351</u>	<u>323,335</u>	<u>14,682</u>
Other financing sources (uses):													
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(33,427)	(14,040)	(16,368)	-	(3,515)	-	-	-	-	-	-	(28,860)	-
Total other financing sources (uses)	<u>(33,427)</u>	<u>(14,040)</u>	<u>(16,368)</u>	<u>-</u>	<u>(3,515)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,860)</u>	<u>-</u>
Net change in fund balance	87,896	10,085	50,118	20,410	28,038	23,487	526	879	134,001	27,909	1,351	294,475	14,682
Fund balance:													
Beginning of year	<u>980,875</u>	<u>421,245</u>	<u>465,017</u>	<u>58,097</u>	<u>116,695</u>	<u>129,021</u>	<u>1,553</u>	<u>15,235</u>	<u>388,872</u>	<u>68,631</u>	<u>4,071</u>	<u>2,599,592</u>	<u>158,763</u>
End of year	<u>\$ 1,068,771</u>	<u>\$ 431,330</u>	<u>\$ 515,135</u>	<u>\$ 78,507</u>	<u>\$ 144,733</u>	<u>\$ 152,508</u>	<u>\$ 2,079</u>	<u>\$ 16,114</u>	<u>\$ 522,873</u>	<u>\$ 96,540</u>	<u>\$ 5,422</u>	<u>\$ 2,894,067</u>	<u>\$ 173,445</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Beatty Town Public Safety Sales Tax Sheriff	Beatty Town Public Safety Sales Tax Fire	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire	Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
Revenues:										
Taxes	\$ -	\$ -	\$ 41,875	\$ -	\$ -	\$ 9,844	\$ -	\$ -	\$ 136,800	\$ 196,057
Licenses and permits	-	-	1,468	-	-	645	-	-	-	249,500
Intergovernmental	39,420	39,420	132,579	9,337	9,337	7,508	5,162	5,162	1,096,700	237,371
Charges for services	-	-	40,485	-	-	-	-	-	8,890	-
Fines and forfeitures	-	-	-	-	-	-	-	-	1,140	-
Miscellaneous	3,428	3,769	21,887	994	1,350	4,220	344	770	182,289	5,296
Total revenues	<u>42,848</u>	<u>43,189</u>	<u>238,294</u>	<u>10,331</u>	<u>10,687</u>	<u>22,217</u>	<u>5,506</u>	<u>5,932</u>	<u>5,862,258</u>	<u>242,667</u>
Expenditures:										
Current:										
General government	-	-	109,871	-	-	40	-	-	2,158,673	-
Judicial	-	-	-	-	-	-	-	-	-	-
Public safety	9,234	-	-	1,900	-	385	1,146	-	1,821,049	-
Public works	-	-	21,036	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	37,500	-
Sanitation	-	-	26,148	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	2,562	-	-	32,097	-
Community support	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>9,234</u>	<u>-</u>	<u>157,055</u>	<u>1,900</u>	<u>-</u>	<u>2,987</u>	<u>1,146</u>	<u>-</u>	<u>4,049,319</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>33,614</u>	<u>43,189</u>	<u>81,239</u>	<u>8,431</u>	<u>10,687</u>	<u>19,230</u>	<u>4,360</u>	<u>5,932</u>	<u>1,812,939</u>	<u>242,667</u>
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	(85,000)	-	-	-	-	-	(1,702,142)	(242,667)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(85,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,702,142)</u>	<u>(242,667)</u>
Net change in fund balance	33,614	43,189	(3,761)	8,431	10,687	19,230	4,360	5,932	110,797	-
Fund balance:										
Beginning of year	<u>94,819</u>	<u>99,743</u>	<u>608,803</u>	<u>27,212</u>	<u>37,417</u>	<u>124,761</u>	<u>9,171</u>	<u>21,516</u>	<u>4,787,643</u>	<u>-</u>
End of year	<u>\$ 128,433</u>	<u>\$ 142,932</u>	<u>\$ 605,042</u>	<u>\$ 35,643</u>	<u>\$ 48,104</u>	<u>\$ 143,991</u>	<u>\$ 13,531</u>	<u>\$ 27,448</u>	<u>\$ 4,898,440</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Pahrump 2/10										Pahrump Town	Pahrump Town	Totals	
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump	Pahrump	Pahrump	Pahrump Town	Pahrump Town			2020	2019
	Tourism	Development	Parks	Arena	Airport	Pahrump	Pahrump	Pahrump	Public Safety	Public Safety				
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax	Cemetery	Cemetery	Fire	Sheriff	Fire				
						Perpetual	Impact Fee	Impact Fee						
Revenues:														
Taxes	\$ 392,415	\$ -	\$ 49,052	\$ 49,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,192,745	\$ 8,418,096
Licenses and permits	-	-	-	-	-	-	104,903	55,097	-	-	-	-	3,143,907	3,354,490
Intergovernmental	-	-	152,294	-	-	-	-	-	1,605,042	1,605,042	-	-	10,873,865	9,772,186
Charges for services	-	-	-	-	-	9,341	4,601	-	-	-	-	-	4,361,422	1,843,328
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	63,764	51,333
Miscellaneous	7,527	43,611	6,829	18,341	-	8,868	6,291	12,798	23,248	20,251	115,542	-	1,452,302	1,335,006
Total revenues	<u>399,942</u>	<u>43,611</u>	<u>208,175</u>	<u>67,393</u>	<u>-</u>	<u>18,209</u>	<u>10,892</u>	<u>117,701</u>	<u>78,345</u>	<u>1,625,293</u>	<u>1,720,584</u>		<u>29,088,005</u>	<u>24,774,439</u>
Expenditures:														
Current:														
General government	-	-	-	-	-	-	-	-	-	-	-	-	4,199,317	4,947,089
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	437,698	485,223
Public safety	-	-	-	-	-	-	-	61,228	1,463,044	1,480,804	-	-	12,802,480	6,796,027
Public works	-	-	-	-	-	-	-	-	-	-	-	-	97,649	157,237
Health	-	-	-	-	-	35,577	-	-	-	-	-	-	680,799	584,582
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	26,148	17,589
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	1,524,802	1,256,949
Culture and recreation	-	-	109,570	86,700	-	-	-	18,505	-	-	-	-	569,584	802,571
Community support	376,070	244	-	-	-	-	-	-	-	-	-	-	1,045,791	969,026
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	702,106	647,327
Total expenditures	<u>376,070</u>	<u>244</u>	<u>109,570</u>	<u>86,700</u>	<u>-</u>	<u>35,577</u>	<u>-</u>	<u>18,505</u>	<u>61,228</u>	<u>1,463,044</u>	<u>1,480,804</u>		<u>22,086,374</u>	<u>16,663,620</u>
Excess (deficiency) of revenues over expenditures	<u>23,872</u>	<u>43,367</u>	<u>98,605</u>	<u>(19,307)</u>	<u>-</u>	<u>(17,368)</u>	<u>10,892</u>	<u>99,196</u>	<u>17,117</u>	<u>162,249</u>	<u>239,780</u>		<u>7,001,631</u>	<u>8,110,819</u>
Other financing sources (uses):														
Operating transfers in	-	-	-	-	-	150,000	-	-	-	-	-	-	4,446,963	1,167,675
Operating transfers out	-	-	-	-	(11,860)	-	-	-	-	-	-	-	(6,581,636)	(7,274,038)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,860)</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>(2,134,673)</u>	<u>(6,106,363)</u>
Net change in fund balance	23,872	43,367	98,605	(19,307)	(11,860)	132,632	10,892	99,196	17,117	162,249	239,780		4,866,958	2,004,456
Fund balance:														
Beginning of year	<u>219,822</u>	<u>554,833</u>	<u>145,298</u>	<u>568,021</u>	<u>11,860</u>	<u>135,684</u>	<u>191,928</u>	<u>391,644</u>	<u>748,080</u>	<u>737,545</u>	<u>3,934,381</u>		<u>35,193,370</u>	<u>33,188,914</u>
End of year	<u>\$ 243,694</u>	<u>\$ 598,200</u>	<u>\$ 243,903</u>	<u>\$ 548,714</u>	<u>\$ -</u>	<u>\$ 268,316</u>	<u>\$ 202,820</u>	<u>\$ 490,840</u>	<u>\$ 765,197</u>	<u>\$ 899,794</u>	<u>\$ 4,174,161</u>		<u>\$ 40,060,328</u>	<u>\$ 35,193,370</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 267,128	\$ 305,219
Interest receivable	5,437	2,175
Due from other governments	<u>344,232</u>	<u>602,773</u>
Total assets	<u>\$ 616,797</u>	<u>\$ 910,167</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>616,797</u>	<u>910,167</u>
Total liabilities and fund balance	<u>\$ 616,797</u>	<u>\$ 910,167</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,350,000	\$ 2,148,241	\$ (201,759)	\$ 2,322,098
Miscellaneous:				
Investment income	<u>5,000</u>	<u>58,389</u>	<u>53,389</u>	<u>43,298</u>
Total revenues	2,355,000	2,206,630	(148,370)	2,365,396
Expenditures:				
Public works:				
Services and supplies	<u>945,971</u>	<u>-</u>	<u>945,971</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,409,029	2,206,630	797,601	2,365,396
Other financing sources (uses):				
Operating transfers out	<u>(2,505,000)</u>	<u>(2,500,000)</u>	<u>5,000</u>	<u>(3,150,000)</u>
Net change in fund balance	(1,095,971)	(293,370)	802,601	(784,604)
Fund balance:				
Beginning of year	<u>1,095,971</u>	<u>910,167</u>	<u>(185,804)</u>	<u>1,694,771</u>
End of year	<u>\$ -</u>	<u>\$ 616,797</u>	<u>\$ 616,797</u>	<u>\$ 910,167</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,289	\$ 4,707
Due from other governments	<u>656</u>	<u>1,148</u>
Total assets	<u>\$ 9,945</u>	<u>\$ 5,855</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>9,945</u>	<u>5,855</u>
Total liabilities and fund balance	<u>\$ 9,945</u>	<u>\$ 5,855</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 5,500	\$ 4,089	\$ (1,411)	\$ 4,421
Miscellaneous:				
Investment income	<u>100</u>	<u>240</u>	<u>140</u>	<u>108</u>
Total revenues	5,600	4,329	(1,271)	4,529
Expenditures:				
Public works:				
Services and supplies	<u>11,649</u>	<u>-</u>	<u>11,649</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(6,049)	4,329	10,378	4,529
Other financing sources (uses):				
Operating transfers out	<u>(100)</u>	<u>(239)</u>	<u>(139)</u>	<u>(108)</u>
Net change in fund balance	(6,149)	4,090	10,239	4,421
Fund balance:				
Beginning of year	<u>6,149</u>	<u>5,855</u>	<u>(294)</u>	<u>1,434</u>
End of year	<u>\$ -</u>	<u>\$ 9,945</u>	<u>\$ 9,945</u>	<u>\$ 5,855</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 796,652	\$ 661,726
Interest receivable	4,975	1,931
Due from other governments	<u>397,030</u>	<u>318,122</u>
 Total assets	 <u>\$ 1,198,657</u>	 <u>\$ 981,779</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>1,198,657</u>	<u>981,779</u>
 Total liabilities and fund balance	 <u>\$ 1,198,657</u>	 <u>\$ 981,779</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,450,000	\$ 1,910,825	\$ 460,825	\$ 1,686,761
Miscellaneous:				
Investment income	<u>1,000</u>	<u>56,053</u>	<u>55,053</u>	<u>33,681</u>
Total revenues	1,451,000	1,966,878	515,878	1,720,442
Expenditures:				
Public works:				
Services and supplies	<u>506,792</u>	<u>-</u>	<u>506,792</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	944,208	1,966,878	1,022,670	1,720,442
Other financing sources (uses):				
Operating transfers out	<u>(1,751,000)</u>	<u>(1,750,000)</u>	<u>1,000</u>	<u>(2,000,000)</u>
Net change in fund balance	(806,792)	216,878	1,023,670	(279,558)
Fund balance:				
Beginning of year	<u>806,792</u>	<u>981,779</u>	<u>174,987</u>	<u>1,261,337</u>
End of year	<u>\$ -</u>	<u>\$ 1,198,657</u>	<u>\$ 1,198,657</u>	<u>\$ 981,779</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,892	\$ 4,630
Due from other governments	10,576	10,622
Due from others	1	120
Inventory	<u>15,196</u>	<u>-</u>
Total assets	<u>\$ 30,665</u>	<u>\$ 15,372</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,135	\$ 1,976
Accrued payroll and benefits	<u>552</u>	<u>299</u>
Total liabilities	1,687	2,275
<u>FUND BALANCE</u>		
Committed for public works	<u>28,978</u>	<u>13,097</u>
Total liabilities and fund balance	<u>\$ 30,665</u>	<u>\$ 15,372</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 650	\$ 889	\$ 239	\$ 983
Miscellaneous:				
Investment income	-	436	436	136
Other	-	352	352	-
Rent	<u>7,700</u>	<u>6,319</u>	<u>(1,381)</u>	<u>6,111</u>
Total miscellaneous	<u>7,700</u>	<u>7,107</u>	<u>(593)</u>	<u>6,247</u>
Total revenues	<u>8,350</u>	<u>7,996</u>	<u>(354)</u>	<u>7,230</u>
Expenditures:				
Public Works:				
Salaries and wages	-	5,595	(5,595)	2,079
Employee benefits	-	2,510	(2,510)	969
Services and supplies	<u>49,082</u>	<u>30,574</u>	<u>18,508</u>	<u>23,311</u>
Total expenditures	<u>49,082</u>	<u>38,679</u>	<u>10,403</u>	<u>26,359</u>
Excess (deficiency) of revenues over expenditures	<u>(40,732)</u>	<u>(30,683)</u>	<u>10,049</u>	<u>(19,129)</u>
Other financing sources (uses):				
Operating transfers in	25,000	47,000	22,000	20,000
Operating transfers out	<u>-</u>	<u>(436)</u>	<u>(436)</u>	<u>(136)</u>
Total other financing sources (uses)	<u>25,000</u>	<u>46,564</u>	<u>21,564</u>	<u>19,864</u>
Net change in fund balance	(15,732)	15,881	31,613	735
Fund balance:				
Beginning of year	<u>15,732</u>	<u>13,097</u>	<u>(2,635)</u>	<u>12,362</u>
End of year	<u>\$ -</u>	<u>\$ 28,978</u>	<u>\$ 28,978</u>	<u>\$ 13,097</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,125,932	\$ 3,915,429
Interest receivable	<u>8,238</u>	<u>6,904</u>
Total assets	<u>\$ 4,134,170</u>	<u>\$ 3,922,333</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 6,035
Accrued payroll and benefits	<u>746</u>	<u>927</u>
Total liabilities	746	6,962
<u>FUND BALANCE</u>		
Restricted for public works	<u>4,133,424</u>	<u>3,915,371</u>
Total liabilities and fund balance	<u>\$ 4,134,170</u>	<u>\$ 3,922,333</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 300,000	\$ 127,519	\$ (172,481)	\$ 167,895
Miscellaneous:				
Investment income	<u>2,500</u>	<u>128,468</u>	<u>125,968</u>	<u>127,657</u>
Total revenues	<u>302,500</u>	<u>255,987</u>	<u>(46,513)</u>	<u>295,552</u>
Expenditures:				
Public works:				
Salaries and wages	50,000	13,369	36,631	12,369
Employee benefits	25,000	4,567	20,433	4,110
Service and supplies	<u>4,282,282</u>	<u>19,998</u>	<u>4,262,284</u>	<u>94,984</u>
Total expenditures	<u>4,357,282</u>	<u>37,934</u>	<u>4,319,348</u>	<u>111,463</u>
Excess (deficiency) of revenues over expenditures	(4,054,782)	218,053	4,272,835	184,089
Other financing sources (uses):				
Operating transfers out	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Net change in fund balance	(4,057,282)	218,053	4,275,335	184,089
Fund balance:				
Beginning of year	<u>4,057,282</u>	<u>3,915,371</u>	<u>(141,911)</u>	<u>3,731,282</u>
End of year	<u>\$ -</u>	<u>\$ 4,133,424</u>	<u>\$ 4,133,424</u>	<u>\$ 3,915,371</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,513,632	\$ 2,967,896
Interest receivable	<u>7,312</u>	<u>5,719</u>
Total assets	<u>\$ 3,520,944</u>	<u>\$ 2,973,615</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>3,520,944</u>	<u>2,973,615</u>
Total liabilities and fund balance	<u>\$ 3,520,944</u>	<u>\$ 2,973,615</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 100,000	\$ 45,212	\$ (54,788)	\$ 112,087
Streets impact fees	<u>525,000</u>	<u>393,586</u>	<u>(131,414)</u>	<u>580,839</u>
Total licenses and permits	625,000	438,798	(186,202)	692,926
Miscellaneous:				
Investment income	<u>-</u>	<u>108,531</u>	<u>108,531</u>	<u>94,830</u>
Total revenues	<u>625,000</u>	<u>547,329</u>	<u>(77,671)</u>	<u>787,756</u>
Expenditures:				
Public works:				
Services and supplies	208,359	-	208,359	-
Capital outlay	<u>2,800,000</u>	<u>-</u>	<u>2,800,000</u>	<u>-</u>
Total public works	<u>3,008,359</u>	<u>-</u>	<u>3,008,359</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,383,359)	547,329	2,930,688	787,756
Fund balance:				
Beginning of year	<u>2,383,359</u>	<u>2,973,615</u>	<u>590,256</u>	<u>2,185,859</u>
End of year	<u>\$ -</u>	<u>\$ 3,520,944</u>	<u>\$ 3,520,944</u>	<u>\$ 2,973,615</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,007,683	\$ 718,717
Interest receivable	1,867	1,200
Accounts receivable	244,745	190,660
Due from other governments	272	-
Prepaid expense	<u>30,406</u>	<u>10,296</u>
 Total assets	 <u>\$ 1,284,973</u>	 <u>\$ 920,873</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 18,331	\$ 16,893
Accrued payroll and benefits	11,355	10,361
Unearned revenue	<u>96,245</u>	<u>81,589</u>
 Total liabilities	 <u>125,931</u>	 <u>108,843</u>
<u>FUND BALANCE</u>		
Nonspendable	30,406	10,296
Committed for health	<u>1,128,636</u>	<u>801,734</u>
 Total fund balance	 <u>1,159,042</u>	 <u>812,030</u>
 Total liabilities and fund balance	 <u>\$ 1,284,973</u>	 <u>\$ 920,873</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 85,000	\$ 70,833	\$ (14,167)	\$ 124,375
Charges for services:				
Ambulance fees	625,000	648,380	23,380	567,757
Miscellaneous:				
Investment income	300	26,541	26,241	19,009
Other	-	8,443	8,443	5,191
Total miscellaneous	300	34,984	34,684	24,200
Total revenues	710,300	754,197	43,897	716,332
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	200,000	132,781	67,219	138,188
Employee benefits	75,000	37,082	37,918	36,234
Services and supplies	994,940	237,322	757,618	209,220
Total health	1,269,940	407,185	862,755	383,642
Excess (deficiency) of revenues over expenditures	(559,640)	347,012	906,652	332,690
Fund balance:				
Beginning of year	559,640	812,030	252,390	479,340
End of year	\$ -	\$ 1,159,042	\$ 1,159,042	\$ 812,030

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 878,578	\$ 533,245
Interest receivable	2,245	1,285
Taxes receivable	29,736	21,225
Due from other governments	<u>4,638</u>	<u>160</u>
 Total assets	 <u>\$ 915,197</u>	 <u>\$ 555,915</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 187	\$ 3,067
Accrued payroll and benefits	<u>34,112</u>	<u>19,488</u>
 Total liabilities	 34,299	 22,555
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	22,922	17,805
 <u>FUND BALANCE</u>		
Restricted for welfare	<u>857,976</u>	<u>515,555</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 915,197</u>	 <u>\$ 555,915</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,140,752	\$ 1,138,419	\$ (2,333)	\$ 1,032,141
Net proceeds of mines	<u>121,897</u>	<u>119,666</u>	<u>(2,231)</u>	<u>139,669</u>
Total taxes	<u>1,262,649</u>	<u>1,258,085</u>	<u>(4,564)</u>	<u>1,171,810</u>
Intergovernmental:				
Grants	-	17,837	17,837	-
Fish and wildlife	<u>-</u>	<u>171</u>	<u>171</u>	<u>197</u>
Total intergovernmental	<u>-</u>	<u>18,008</u>	<u>18,008</u>	<u>197</u>
Miscellaneous:				
Investment income	<u>500</u>	<u>29,386</u>	<u>28,886</u>	<u>16,586</u>
Total revenues	<u>1,263,149</u>	<u>1,305,479</u>	<u>42,330</u>	<u>1,188,593</u>
Expenditures:				
Welfare:				
Salaries and wages	302,954	311,120	(8,166)	221,506
Employee benefits	200,069	211,368	(11,299)	158,596
Services and supplies:	<u>1,007,434</u>	<u>440,570</u>	<u>566,864</u>	<u>250,570</u>
Total expenditures	<u>1,510,457</u>	<u>963,058</u>	<u>547,399</u>	<u>630,672</u>
Excess (deficiency) of revenues over expenditures	(247,308)	342,421	589,729	557,921
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Net change in fund balance	(247,308)	342,421	589,729	57,921
Fund balance:				
Beginning of year	<u>247,308</u>	<u>515,555</u>	<u>268,247</u>	<u>457,634</u>
End of year	<u>\$ -</u>	<u>\$ 857,976</u>	<u>\$ 857,976</u>	<u>\$ 515,555</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 497,581	\$ 156,655
Interest receivable	622	230
Taxes receivable	7,461	5,345
Due from other governments	<u>216</u>	<u>-</u>
Total assets	<u>\$ 505,880</u>	<u>\$ 162,230</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 452,223	\$ 37,604
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	5,750	4,487
<u>FUND BALANCE</u>		
Restricted for welfare	<u>47,907</u>	<u>120,139</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 505,880</u>	<u>\$ 162,230</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive	2019
			(Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 287,339	\$ 287,472	\$ 133	\$ 260,588
Net proceeds of mines	<u>30,703</u>	<u>30,142</u>	<u>(561)</u>	<u>35,355</u>
Total taxes	<u>318,042</u>	<u>317,614</u>	<u>(428)</u>	<u>295,943</u>
Intergovernmental:				
Fish and wildlife	-	43	43	50
Other	<u>310,538</u>	<u>310,538</u>	<u>-</u>	<u>-</u>
Total Intergovernmental	<u>310,538</u>	<u>310,581</u>	<u>43</u>	<u>50</u>
Miscellaneous:				
Investment income	-	11,317	11,317	10,916
Total revenues	<u>628,580</u>	<u>639,512</u>	<u>10,932</u>	<u>306,909</u>
Expenditures:				
Welfare:				
Employee benefits	-	1,605	(1,605)	-
Services and supplies	<u>861,087</u>	<u>560,139</u>	<u>300,948</u>	<u>626,277</u>
Total welfare	861,087	561,744	299,343	626,277
Intergovernmental:				
Payments to state	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>112,500</u>
Total expenditures	<u>1,011,087</u>	<u>711,744</u>	<u>299,343</u>	<u>738,777</u>
Excess (deficiency) of revenues over expenditures	(382,507)	(72,232)	310,275	(431,868)
Other financing sources (uses):				
Operating transfer in	<u>350,000</u>	<u>-</u>	<u>(350,000)</u>	<u>500,000</u>
Net change in fund balance	(32,507)	(72,232)	(39,725)	68,132
Fund balance:				
Beginning of year	<u>32,507</u>	<u>120,139</u>	<u>87,632</u>	<u>52,007</u>
End of year	<u>\$ -</u>	<u>\$ 47,907</u>	<u>\$ 47,907</u>	<u>\$ 120,139</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 175,095	\$ 192,302
Interest receivable	367	346
Taxes receivable	4,060	2,888
Due from other governments	127	-
Prepaid expense	<u>800</u>	<u>-</u>
 Total assets	 <u>\$ 180,449</u>	 <u>\$ 195,536</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 790	\$ 278
Accrued payroll and benefits	<u>5,055</u>	<u>2,803</u>
 Total liabilities	 5,845	 3,081
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,129	2,426
 <u>FUND BALANCE</u>		
Restricted for health	<u>171,475</u>	<u>190,029</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 180,449</u>	 <u>\$ 195,536</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 155,817	\$ 157,153	\$ 1,336	\$ 140,808
Net proceeds of mines	<u>16,650</u>	<u>16,355</u>	<u>(295)</u>	<u>19,078</u>
Total taxes	172,467	173,508	1,041	159,886
Intergovernmental:				
Fish and wildlife	-	23	23	27
Miscellaneous:				
Investment income	<u>200</u>	<u>6,048</u>	<u>5,848</u>	<u>6,172</u>
Total revenues	<u>172,667</u>	<u>179,579</u>	<u>6,912</u>	<u>166,085</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	100,000	53,310	46,690	26,482
Employee benefits	50,000	26,541	23,459	14,004
Services and supplies	<u>159,656</u>	<u>118,282</u>	<u>41,374</u>	<u>106,359</u>
Total public health nurse	<u>309,656</u>	<u>198,133</u>	<u>111,523</u>	<u>146,845</u>
Excess (deficiency) of revenues over expenditures	(136,989)	(18,554)	118,435	19,240
Fund balance:				
Beginning of year	<u>136,989</u>	<u>190,029</u>	<u>53,040</u>	<u>170,789</u>
End of year	<u>\$ -</u>	<u>\$ 171,475</u>	<u>\$ 171,475</u>	<u>\$ 190,029</u>

**NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019**

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,188	\$ 25,374
Interest receivable	<u>52</u>	<u>45</u>
 Total assets	 <u>\$ 26,240</u>	 <u>\$ 25,419</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Committed for general government	<u>26,240</u>	<u>25,419</u>
 Total liabilities and fund balance	 <u>\$ 26,240</u>	 <u>\$ 25,419</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 821	\$ 771	\$ 831
Expenditures:				
Capital outlay:				
General government	<u>24,688</u>	<u>-</u>	<u>24,688</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(24,638)	821	25,459	831
Fund balance:				
Beginning of year	<u>24,638</u>	<u>25,419</u>	<u>781</u>	<u>24,588</u>
End of year	<u>\$ -</u>	<u>\$ 26,240</u>	<u>\$ 26,240</u>	<u>\$ 25,419</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 150,639	\$ 3,995
Interest receivable	248	4
Taxes receivable	4,913	-
Due from other governments	<u>210</u>	<u>-</u>
 Total assets	 <u>\$ 156,010</u>	 <u>\$ 3,999</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 42,242	\$ -
Accrued payroll and benefits	<u>2,223</u>	<u>-</u>
 Total liabilities	 44,465	 -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,697	-
<u>FUND BALANCE</u>		
Restricted for community support	<u>107,848</u>	<u>3,999</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 156,010</u>	 <u>\$ 3,999</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Property taxes	\$ 285,903	\$ 221,310	\$ (64,593)	\$ -
Net proceeds of mines	<u>30,551</u>	<u>29,935</u>	<u>(616)</u>	<u>-</u>
Total taxes	316,454	251,245	(65,209)	-
Miscellaneous:				
Investment income	<u>-</u>	<u>3,444</u>	<u>3,444</u>	<u>69</u>
Total revenues	<u>316,454</u>	<u>254,689</u>	<u>(61,765)</u>	<u>69</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	-	18,234	(18,234)	-
Employee benefits	-	5,636	(5,636)	-
Services and supplies	<u>160,442</u>	<u>14,832</u>	<u>145,610</u>	<u>-</u>
Total Tonopah office	<u>160,442</u>	<u>38,702</u>	<u>121,740</u>	<u>-</u>
Pahrump office:				
Salaries and wages	-	65,600	(65,600)	-
Employee benefits	-	12,078	(12,078)	-
Services and supplies	<u>160,442</u>	<u>34,460</u>	<u>125,982</u>	<u>50,000</u>
Total Pahrump office	<u>160,442</u>	<u>112,138</u>	<u>48,304</u>	<u>50,000</u>
Total expenditures	<u>320,884</u>	<u>150,840</u>	<u>170,044</u>	<u>50,000</u>
Excess (deficiency) of revenues over expenditures	(4,430)	103,849	108,279	(49,931)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(4,430)	103,849	108,279	69
Fund balance:				
Beginning of year	<u>4,430</u>	<u>3,999</u>	<u>(431)</u>	<u>3,930</u>
End of year	<u>\$ -</u>	<u>\$ 107,848</u>	<u>\$ 107,848</u>	<u>\$ 3,999</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 50,405	\$ 43,205
Taxes receivable	2,923	2,093
Due from other governments	<u>84</u>	<u>-</u>
Total assets	<u>\$ 53,412</u>	<u>\$ 45,298</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,389	\$ 2,152
Accrued payroll and benefits	<u>12,698</u>	<u>13,539</u>
Total liabilities	16,087	15,691
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,251	1,757
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>35,074</u>	<u>27,850</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 53,412</u>	<u>\$ 45,298</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, 2020

(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Property tax	\$ 112,931	\$ 113,149	\$ 218	\$ 102,349
Net proceeds of mines	<u>12,068</u>	<u>11,847</u>	<u>(221)</u>	<u>13,827</u>
Total taxes	124,999	124,996	(3)	116,176
Intergovernmental:				
Fish and wildlife	-	17	17	20
Miscellaneous:				
Investment income	<u>100</u>	<u>1,738</u>	<u>1,638</u>	<u>1,305</u>
Total revenues	<u>125,099</u>	<u>126,751</u>	<u>1,652</u>	<u>117,501</u>
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	45,000	24,710	20,290	18,921
Employee benefits	10,000	731	9,269	6,004
Services and supplies	<u>20,000</u>	<u>22,486</u>	<u>(2,486)</u>	<u>20,352</u>
Total Tonopah museum	<u>75,000</u>	<u>47,927</u>	<u>27,073</u>	<u>45,277</u>
Pahrump museum:				
Salaries and wages	45,000	57,139	(12,139)	55,197
Employee benefits	10,000	7,301	2,699	4,361
Services and supplies	<u>20,000</u>	<u>5,422</u>	<u>14,578</u>	<u>4,485</u>
Total Pahrump museum	<u>75,000</u>	<u>69,862</u>	<u>5,138</u>	<u>64,043</u>
Total expenditures	<u>150,000</u>	<u>117,789</u>	<u>32,211</u>	<u>109,320</u>
Excess (deficiency) of revenues over expenditures	(24,901)	8,962	33,863	8,181
Other financing sources (uses):				
Operating transfer out	<u>(100)</u>	<u>(1,738)</u>	<u>(1,638)</u>	<u>(1,305)</u>
Net change in fund balance	(25,001)	7,224	32,225	6,876
Fund balance:				
Beginning of year	<u>36,891</u>	<u>27,850</u>	<u>(9,041)</u>	<u>20,974</u>
End of year	<u>\$ 11,890</u>	<u>\$ 35,074</u>	<u>\$ 23,184</u>	<u>\$ 27,850</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 651,180</u>	<u>\$ 615,151</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 73,283	\$ 176,751
Accrued payroll and benefits	<u>6,859</u>	<u>3,835</u>
Total liabilities	80,142	180,586
<u>FUND BALANCE</u>		
Committed for general government	<u>571,038</u>	<u>434,565</u>
Total liabilities and fund balance	<u>\$ 651,180</u>	<u>\$ 615,151</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Permit fees	\$ 1,000,000	\$ 1,001,265	\$ 1,265	\$ 1,294,771
Dust control plan fees	<u>35,000</u>	<u>25,000</u>	<u>(10,000)</u>	<u>36,053</u>
Total licenses and permits	1,035,000	1,026,265	(8,735)	1,330,824
Miscellaneous:				
Investment income	<u>500</u>	<u>20,983</u>	<u>20,483</u>	<u>14,742</u>
Total revenues	<u>1,035,500</u>	<u>1,047,248</u>	<u>11,748</u>	<u>1,345,566</u>
Expenditures:				
General government:				
Salaries and wages	200,000	52,391	147,609	61,459
Employee benefits	100,000	25,065	74,935	32,651
Services and supplies	<u>1,093,963</u>	<u>812,335</u>	<u>281,628</u>	<u>975,612</u>
Total expenditures	<u>1,393,963</u>	<u>889,791</u>	<u>504,172</u>	<u>1,069,722</u>
Excess (deficiency) of revenues over expenditures	(358,463)	157,457	515,920	275,844
Other financing sources (uses):				
Operating transfers out	<u>(500)</u>	<u>(20,984)</u>	<u>(20,484)</u>	<u>(14,742)</u>
Net change in fund balance	(358,963)	136,473	495,436	261,102
Fund balance:				
Beginning of year	<u>358,963</u>	<u>434,565</u>	<u>75,602</u>	<u>173,463</u>
End of year	<u>\$ -</u>	<u>\$ 571,038</u>	<u>\$ 571,038</u>	<u>\$ 434,565</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 113,840	\$ 200,068
Due from others	<u>5,063</u>	<u>4,321</u>
Total assets	<u>\$ 118,903</u>	<u>\$ 204,389</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,376	\$ 3,495
Accrued payroll and benefits	<u>3,336</u>	<u>400</u>
Total liabilities	6,712	3,895
<u>FUND BALANCE</u>		
Committed for general government	<u>112,191</u>	<u>200,494</u>
Total liabilities and fund balance	<u>\$ 118,903</u>	<u>\$ 204,389</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 185,000	\$ 69,398	\$ (115,602)	\$ 114,821
Investment income	500	4,790	4,290	14,123
Other	<u>12,000</u>	<u>6,553</u>	<u>(5,447)</u>	<u>12,930</u>
Total revenues	<u>197,500</u>	<u>80,741</u>	<u>(116,759)</u>	<u>141,874</u>
Expenditures:				
General government:				
Salaries and wages	25,000	34,296	(9,296)	14,078
Benefits	15,485	10,325	5,160	5,698
Services and supplies	214,113	119,633	94,480	380,009
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>21,570</u>
Total expenditures	<u>554,598</u>	<u>164,254</u>	<u>390,344</u>	<u>421,355</u>
Excess (deficiency) of revenues over expenditures	(357,098)	(83,513)	273,585	(279,481)
Other financing sources (uses):				
Operating transfers out	<u>(500)</u>	<u>(4,790)</u>	<u>(4,290)</u>	<u>(14,123)</u>
Net change in fund balance	(357,598)	(88,303)	269,295	(293,604)
Fund balance:				
Beginning of year	<u>357,598</u>	<u>200,494</u>	<u>(157,104)</u>	<u>494,098</u>
End of year	<u>\$ -</u>	<u>\$ 112,191</u>	<u>\$ 112,191</u>	<u>\$ 200,494</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 223,919	\$ 194,425
Interest receivable	<u>446</u>	<u>342</u>
Total assets	<u>\$ 224,365</u>	<u>\$ 194,767</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,950	\$ 1,360
<u>FUND BALANCE</u>		
Restricted for general government	<u>221,415</u>	<u>193,407</u>
Total liabilities and fund balance	<u>\$ 224,365</u>	<u>\$ 194,767</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Map fees	\$ 65,000	\$ 48,968	\$ (16,032)	\$ 38,231
Miscellaneous:				
Investment income	<u>250</u>	<u>6,623</u>	<u>6,373</u>	<u>5,980</u>
Total revenue	65,250	55,591	(9,659)	44,211
Expenditures:				
General government:				
Services and supplies	<u>246,255</u>	<u>27,583</u>	<u>218,672</u>	<u>21,559</u>
Excess (deficiency) of revenues over expenditures	(181,005)	28,008	209,013	22,652
Fund balance:				
Beginning of year	<u>181,005</u>	<u>193,407</u>	<u>12,402</u>	<u>170,755</u>
End of year	<u>\$ -</u>	<u>\$ 221,415</u>	<u>\$ 221,415</u>	<u>\$ 193,407</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 53,051	\$ 111,906
Interest receivable	-	199
Due from other governments	<u>56,606</u>	<u>40,683</u>
 Total assets	 <u>\$ 109,657</u>	 <u>\$ 152,788</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 21,587	\$ 99,431
<u>FUND BALANCE</u>		
Restricted for community support	<u>88,070</u>	<u>53,357</u>
 Total liabilities and fund balance	 <u>\$ 109,657</u>	 <u>\$ 152,788</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	\$ 400,000	\$ 210,700	\$ (189,300)	\$ 235,543
Miscellaneous:				
Investment income	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>2,568</u>
Total revenues	400,200	210,700	(189,500)	238,111
Community support:				
Services and supplies	<u>422,267</u>	<u>175,987</u>	<u>246,280</u>	<u>242,121</u>
Excess (deficiency) of revenues over expenditures	(22,067)	34,713	56,780	(4,010)
Fund balance:				
Beginning of year	<u>22,067</u>	<u>53,357</u>	<u>31,290</u>	<u>57,367</u>
End of year	<u>\$ -</u>	<u>\$ 88,070</u>	<u>\$ 88,070</u>	<u>\$ 53,357</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 589,798	\$ 417,329
Interest receivable	1,211	742
Taxes receivable	<u>173</u>	<u>-</u>
Total assets	<u>\$ 591,182</u>	<u>\$ 418,071</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 19,154
<u>FUND BALANCE</u>		
Restricted for general government	<u>591,182</u>	<u>398,917</u>
Total liabilities and fund balance	<u>\$ 591,182</u>	<u>\$ 418,071</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 300,000	\$ 389,125	\$ 89,125	\$ 362,649
Miscellaneous:				
Investment income	<u>-</u>	<u>16,611</u>	<u>16,611</u>	<u>11,991</u>
Total revenues	300,000	405,736	105,736	374,640
Expenditures:				
General government:				
Services and supplies	<u>503,835</u>	<u>213,471</u>	<u>290,364</u>	<u>279,058</u>
Excess (deficiency) of revenues over expenditures	(203,835)	192,265	396,100	95,582
Fund balance:				
Beginning of year	<u>203,835</u>	<u>398,917</u>	<u>195,082</u>	<u>303,335</u>
End of year	<u>\$ -</u>	<u>\$ 591,182</u>	<u>\$ 591,182</u>	<u>\$ 398,917</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,382	\$ 1,876
Interest receivable	<u>-</u>	<u>3</u>
Total assets	<u>\$ 4,382</u>	<u>\$ 1,879</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>4,382</u>	<u>1,879</u>
Total liabilities and fund balance	<u>\$ 4,382</u>	<u>\$ 1,879</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fee	\$ 350	\$ 2,405	\$ 2,055	\$ 325
Miscellaneous:				
Investment income	<u>-</u>	<u>98</u>	<u>98</u>	<u>57</u>
Total revenues	350	2,503	2,153	382
General government:				
Services and supplies	<u>2,202</u>	<u>-</u>	<u>2,202</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,852)	2,503	4,355	382
Fund balance:				
Beginning of year	<u>1,852</u>	<u>1,879</u>	<u>27</u>	<u>1,497</u>
End of year	<u>\$ -</u>	<u>\$ 4,382</u>	<u>\$ 4,382</u>	<u>\$ 1,879</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 457,999	\$ 526,152
Interest receivable	945	920
Prepaid expense	<u>48,437</u>	<u>-</u>
Total assets	<u>\$ 507,381</u>	<u>\$ 527,072</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>507,381</u>	<u>527,072</u>
Total liabilities and fund balance	<u>\$ 507,381</u>	<u>\$ 527,072</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 85,000	\$ 93,359	\$ 8,359	\$ 86,134
Miscellaneous:				
Investment income	<u>200</u>	<u>15,812</u>	<u>15,612</u>	<u>16,108</u>
Total revenues	85,200	109,171	23,971	102,242
Expenditures:				
General government:				
Services and supplies	<u>348,760</u>	<u>128,862</u>	<u>219,898</u>	<u>830</u>
Excess (deficiency) of revenues over expenditures	(263,560)	(19,691)	243,869	101,412
Fund balance:				
Beginning of year	<u>263,560</u>	<u>527,072</u>	<u>263,512</u>	<u>425,660</u>
End of year	<u>\$ -</u>	<u>\$ 507,381</u>	<u>\$ 507,381</u>	<u>\$ 527,072</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,797	\$ 35,606
Taxes receivable	<u>6,518</u>	<u>11,335</u>
Total assets	<u>\$ 14,315</u>	<u>\$ 46,941</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,816	\$ 34,695
<u>FUND BALANCE</u>		
Restricted for community support	<u>8,499</u>	<u>12,246</u>
Total liabilities and fund balance	<u>\$ 14,315</u>	<u>\$ 46,941</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 130,000	\$ 117,234	\$ (12,766)	\$ 135,002
Miscellaneous:				
Investment income	<u>-</u>	<u>274</u>	<u>274</u>	<u>151</u>
Total revenues	<u>130,000</u>	<u>117,508</u>	<u>(12,492)</u>	<u>135,153</u>
Expenditures:				
Community support:				
Service and supplies	39,000	30,470	8,530	43,397
Intergovernmental:				
Payment to state	<u>91,000</u>	<u>90,511</u>	<u>489</u>	<u>93,757</u>
Total expenditures	<u>130,000</u>	<u>120,981</u>	<u>9,019</u>	<u>137,154</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(3,473)</u>	<u>(3,473)</u>	<u>(2,001)</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	20,000
Operating transfers out	<u>-</u>	<u>(274)</u>	<u>(274)</u>	<u>(151)</u>
Total other financing sources (uses):	<u>-</u>	<u>(274)</u>	<u>(274)</u>	<u>19,849</u>
Net change in fund balance	-	(3,747)	(3,747)	17,848
Fund balance:				
Beginning of year	<u>-</u>	<u>12,246</u>	<u>12,246</u>	<u>(5,602)</u>
End of year	<u>\$ -</u>	<u>\$ 8,499</u>	<u>\$ 8,499</u>	<u>\$ 12,246</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 294,486	\$ 75,257
Taxes receivable	1,861	1,331
Due from others	<u>50,905</u>	<u>17,376</u>
 Total assets	 <u>\$ 347,252</u>	 <u>\$ 93,964</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 11,612	\$ 5,267
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,440	1,121
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>334,200</u>	<u>87,576</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 347,252</u>	 <u>\$ 93,964</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 71,475	\$ 71,537	\$ 62	\$ 64,843
Net proceeds of mines	7,640	7,498	(142)	8,751
Phone surcharge	430,000	539,740	109,740	452,865
Total taxes	509,115	618,775	109,660	526,459
Intergovernmental:				
Fish and wildlife	-	11	11	12
Miscellaneous:				
Investment income	150	4,702	4,552	1,612
Total revenues	509,265	623,488	114,223	528,083
Expenditures:				
Public safety:				
Services and supplies	391,342	219,581	171,761	294,132
Excess (deficiency) of revenues over expenditures	117,923	403,907	285,984	233,951
Other financing sources (uses):				
Operating transfers out	(152,731)	(157,283)	(4,552)	(154,033)
Net change in fund balance	(34,808)	246,624	281,432	79,918
Fund balance:				
Beginning of year	34,808	87,576	52,768	7,658
End of year	\$ -	\$ 334,200	\$ 334,200	\$ 87,576

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 208,041	\$ 234,755
Taxes receivable	29,691	20,841
Due from other governments	<u>13,275</u>	<u>10,314</u>
Total assets	<u>\$ 251,007</u>	<u>\$ 265,910</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,860	\$ 26,559
Accrued payroll and benefits	<u>54,068</u>	<u>60,011</u>
Total liabilities	64,928	86,570
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	23,000	17,487
<u>FUND BALANCE</u>		
Restricted for public safety	<u>163,079</u>	<u>161,853</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 251,007</u>	<u>\$ 265,910</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,117,424	\$ 1,118,356	\$ 932	\$ 1,011,924
Net proceeds of mines	<u>119,397</u>	<u>117,270</u>	<u>(2,127)</u>	<u>136,694</u>
Total taxes	<u>1,236,821</u>	<u>1,235,626</u>	<u>(1,195)</u>	<u>1,148,618</u>
Intergovernmental:				
Fish and wildlife	-	167	167	192
Reimbursements	<u>15,000</u>	<u>35,079</u>	<u>20,079</u>	<u>29,753</u>
Total intergovernmental	<u>15,000</u>	<u>35,246</u>	<u>20,246</u>	<u>29,945</u>
Fines and forfeitures:				
Fines	20,000	13,904	(6,096)	17,771
Restitution fees	<u>-</u>	<u>12,453</u>	<u>12,453</u>	<u>4,461</u>
Total fines and forfeitures	<u>20,000</u>	<u>26,357</u>	<u>6,357</u>	<u>22,232</u>
Miscellaneous:				
Investment income	-	8,028	8,028	6,891
Truancy officer	32,500	31,647	(853)	-
Clerk fees	<u>-</u>	<u>4,480</u>	<u>4,480</u>	<u>80</u>
Total miscellaneous	<u>32,500</u>	<u>44,155</u>	<u>11,655</u>	<u>6,971</u>
Total revenues	<u>1,304,321</u>	<u>1,341,384</u>	<u>37,063</u>	<u>1,207,766</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	671,530	566,576	104,954	522,544
Employee benefits	393,583	310,113	83,470	278,219
Services and supplies-regular	<u>295,695</u>	<u>355,537</u>	<u>(59,842)</u>	<u>300,511</u>
Total public safety	<u>1,360,808</u>	<u>1,232,226</u>	<u>128,582</u>	<u>1,101,274</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Intergovernmental:				
Payment to state	\$ 100,000	\$ 99,919	\$ 81	\$ 97,240
Total expenditures	<u>1,460,808</u>	<u>1,332,145</u>	<u>128,663</u>	<u>1,198,514</u>
Excess (deficiency) of revenues over expenditures	(156,487)	9,239	165,726	9,252
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(8,013)</u>	<u>(8,013)</u>	<u>(6,891)</u>
Net change in fund balance	(156,487)	1,226	157,713	2,361
Fund balance:				
Beginning of year	<u>156,487</u>	<u>161,853</u>	<u>5,366</u>	<u>159,492</u>
End of year	<u>\$ -</u>	<u>\$ 163,079</u>	<u>\$ 163,079</u>	<u>\$ 161,853</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 53,746	\$ 71,583
Interest receivable	<u>124</u>	<u>127</u>
Total assets	<u>\$ 53,870</u>	<u>\$ 71,710</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>53,870</u>	<u>71,710</u>
Total liabilities and fund balance	<u>\$ 53,870</u>	<u>\$ 71,710</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 2,275	\$ 2,275	\$ 2,346
Expenditures:				
Public safety:				
Services and supplies	69,464	-	69,464	-
Capital outlay	-	20,115	(20,115)	-
Total expenditures	69,464	20,115	49,349	-
Excess (deficiency) of revenues over expenditures	(69,464)	(17,840)	51,624	2,346
Fund balance:				
Beginning of year	69,464	71,710	2,246	69,364
End of year	\$ -	\$ 53,870	\$ 53,870	\$ 71,710

NYE COUNTY, NEVADA
NONMAJOR FUND COUNTY JAIL SPECIAL REVENUE FUND (10236)
BALANCE SHEET
June 30, 2020

2020

ASSETS

Pooled cash and investments	\$ 408,413
Interest receivable	512
Due from other governments	266,700
Prepaid expense	<u>120,937</u>
Total assets	<u>\$ 796,562</u>

LIABILITIES

Accounts payable	\$ 56,514
Accrued payroll and benefits	<u>262,640</u>
Total liabilities	<u>319,154</u>

FUND BALANCE

Nonspendable	120,937
Restricted for public safety	<u>356,471</u>
Total fund balance	<u>477,408</u>
Total liabilities and fund balance	<u>\$ 796,562</u>

NYE COUNTY, NEVADA
NONMAJOR-NYE COUNTY JAIL SPECIAL REVENUE FUND (10236)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

	2020		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Charges for services:			
Immigration and Customs Contract	\$ 3,358,000	\$ 2,433,643	\$ (924,357)
Transportation	<u>94,640</u>	<u>82,200</u>	<u>(12,440)</u>
Total charges for services	<u>3,452,640</u>	<u>2,515,843</u>	<u>(936,797)</u>
Miscellaneous:			
Investment income	-	7,844	7,844
Other	<u>-</u>	<u>4,145</u>	<u>4,145</u>
Total other	<u>-</u>	<u>11,989</u>	<u>7,844</u>
Total revenues	<u>3,452,640</u>	<u>2,527,832</u>	<u>(1,865,750)</u>
Expenditures:			
Public safety:			
Administration:			
Salaries and wages	-	282,318	(282,318)
Employee benefits	-	177,443	(177,443)
Services and supplies	<u>-</u>	<u>9,979</u>	<u>(9,979)</u>
Total administration	<u>-</u>	<u>469,740</u>	<u>(469,740)</u>
Pahrump Jail:			
Salaries and wages	2,026,215	1,644,266	381,949
Employee benefits	1,496,587	1,070,475	426,112
Services and supplies	1,184,840	1,106,037	78,803
Capital outlay	<u>78,153</u>	<u>-</u>	<u>78,153</u>
Total Pahrump	<u>4,785,795</u>	<u>3,820,778</u>	<u>965,017</u>
Tonopah Jail:			
Salaries and wages	641,123	719,347	(78,224)
Employee benefits	457,168	456,319	849
Services and supplies	1,087,934	828,273	259,661
Capital outlay	<u>78,153</u>	<u>-</u>	<u>78,153</u>
Total Tonopah	<u>2,264,378</u>	<u>2,003,939</u>	<u>260,439</u>
Other:			
Other post employment benefits	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenses	<u>7,150,173</u>	<u>6,294,457</u>	<u>1,485,895</u>
Excess (deficiency) of revenues over expenditures	(3,697,533)	(3,766,625)	(379,855)
Other financing sources (uses):			
Operating transfers in	<u>3,697,533</u>	<u>4,244,033</u>	<u>546,500</u>
Net change in fund balance	-	477,408	477,408
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 477,408</u>	<u>\$ 477,408</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Due from other governments	<u>\$ 72,142</u>	<u>\$ 57,795</u>
 <u>LIABILITIES</u>		
Due to other governments	\$ 72,142	\$ 57,795
 <u>FUND BALANCE</u>		
Restricted for public safety	_____ -	_____ -
Total liabilities and fund balance	<u>\$ 72,142</u>	<u>\$ 57,795</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 570,000	\$ 361,676	\$ (208,324)	\$ 343,830
Expenditures:				
Intergovernmental:				
Amargosa Town	161,250	107,950	53,300	98,860
Round Mountain Town	101,250	63,450	37,800	59,750
Tonopah Town	307,500	190,276	117,224	185,220
Total intergovernmental	<u>570,000</u>	<u>361,676</u>	<u>208,324</u>	<u>343,830</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 - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 96,574	\$ 25,666
Interest receivable	193	63
Due from other governments	14,141	11,330
Prepaid expense	<u>31,169</u>	<u>46,753</u>
 Total assets	 <u>\$ 142,077</u>	 <u>\$ 83,812</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 119	\$ 2,329
Accrued payroll and benefits	<u>5,869</u>	<u>5,869</u>
 Total liabilities	 <u>5,988</u>	 <u>8,198</u>
<u>FUND BALANCE</u>		
Nonspendable	31,169	46,753
Restricted for public safety	<u>104,920</u>	<u>28,861</u>
 Total fund balance	 <u>136,089</u>	 <u>75,614</u>
 Total liabilities and fund balance	 <u>\$ 142,077</u>	 <u>\$ 83,812</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 59,566	\$ 68,261	\$ 8,695	\$ 60,544
Miscellaneous:				
Investment income	-	2,472	2,472	2,521
Total revenues	<u>59,566</u>	<u>70,733</u>	<u>11,167</u>	<u>63,065</u>
Expenditures:				
Public safety - County:				
Services and supplies	35,990	4,757	31,233	8,705
Capital outlay	<u>100,000</u>	<u>5,501</u>	<u>94,499</u>	<u>70,370</u>
Total expenses	<u>135,990</u>	<u>10,258</u>	<u>125,732</u>	<u>79,075</u>
Excess (deficiency) of revenues over expenditures	(76,424)	60,475	136,899	(16,010)
Fund balance:				
Beginning of year	<u>76,424</u>	<u>75,614</u>	<u>(810)</u>	<u>91,624</u>
End of year	<u>\$ -</u>	<u>\$ 136,089</u>	<u>\$ 136,089</u>	<u>\$ 75,614</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 337,668	\$ 262,582
Interest receivable	672	462
Due from other governments	<u>14,141</u>	<u>11,329</u>
 Total assets	 <u>\$ 352,481</u>	 <u>\$ 274,373</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>352,481</u>	<u>274,373</u>
 Total liabilities and fund balance	 <u>\$ 352,481</u>	 <u>\$ 274,373</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 59,566	\$ 68,261	\$ 8,695	\$ 60,544
Miscellaneous:				
Investment income	-	9,847	9,847	7,846
Total revenues	<u>59,566</u>	<u>78,108</u>	<u>18,542</u>	<u>68,390</u>
Expenditures:				
Public safety:				
Services and supplies	22,549	-	22,549	-
Capital outlay	<u>300,000</u>	-	<u>300,000</u>	-
Total public safety	<u>322,549</u>	-	<u>322,549</u>	-
Excess (deficiency) of revenues over expenditures	(262,983)	78,108	341,091	68,390
Fund balance:				
Beginning of year	<u>262,983</u>	<u>274,373</u>	<u>11,390</u>	<u>205,983</u>
End of year	<u>\$ -</u>	<u>\$ 352,481</u>	<u>\$ 352,481</u>	<u>\$ 274,373</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 1,070,267</u>	<u>\$ 982,805</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,496	\$ 1,930
<u>FUND BALANCE</u>		
Restricted for judicial	<u>1,068,771</u>	<u>980,875</u>
Total liabilities and fund balance	<u>\$ 1,070,267</u>	<u>\$ 982,805</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 20,000	\$ 16,261	\$ (3,739)	\$ 15,352
Pahrump	92,300	60,911	(31,389)	69,179
Tonopah	85,000	52,547	(32,453)	69,019
Total charges for services	<u>197,300</u>	<u>129,719</u>	<u>(67,581)</u>	<u>153,550</u>
Miscellaneous:				
Investment income	-	33,427	33,427	29,467
Other	-	20	20	65
Total miscellaneous	<u>-</u>	<u>33,447</u>	<u>33,447</u>	<u>29,532</u>
Total revenues	<u>197,300</u>	<u>163,166</u>	<u>(34,134)</u>	<u>183,082</u>
Expenditures:				
Judicial:				
Services and supplies	1,148,457	41,843	1,106,614	28,697
Capital outlay	-	-	-	7,000
Total expenditures	<u>1,148,457</u>	<u>41,843</u>	<u>1,106,614</u>	<u>35,697</u>
Excess (deficiency) of revenues over expenditures	(951,157)	121,323	1,072,480	147,385
Other financing sources (uses):				
Operating transfers out	-	(33,427)	(33,427)	(29,467)
Net change in fund balance	(951,157)	87,896	1,039,053	117,918
Fund balance:				
Beginning of year	<u>951,157</u>	<u>980,875</u>	<u>29,718</u>	<u>862,957</u>
End of year	<u>\$ -</u>	<u>\$ 1,068,771</u>	<u>\$ 1,068,771</u>	<u>\$ 980,875</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 432,029</u>	<u>\$ 434,319</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 699	\$ 13,074
<u>FUND BALANCE</u>		
Restricted for judicial	<u>431,330</u>	<u>421,245</u>
Total liabilities and fund balance	<u>\$ 432,029</u>	<u>\$ 434,319</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 14,000	\$ 10,255	\$ (3,745)	\$ 10,632
Pahrump	35,000	21,812	(13,188)	29,873
Tonopah	<u>29,300</u>	<u>16,605</u>	<u>(12,695)</u>	<u>21,734</u>
Total charges for services	78,300	48,672	(29,628)	62,239
Miscellaneous:				
Investment income	<u>150</u>	<u>14,040</u>	<u>13,890</u>	<u>13,490</u>
Total revenues	78,450	62,712	(15,738)	75,729
Expenditures:				
Judicial:				
Justice court:				
Services and supplies	<u>352,605</u>	<u>38,587</u>	<u>314,018</u>	<u>34,999</u>
Excess (deficiency) of revenues over expenditures	(274,155)	24,125	298,280	40,730
Other financing sources (uses):				
Operating transfers out	<u>(150)</u>	<u>(14,040)</u>	<u>(13,890)</u>	<u>(13,490)</u>
Net change in fund balance	(274,305)	10,085	284,390	27,240
Fund balance:				
Beginning of year	<u>274,305</u>	<u>421,245</u>	<u>146,940</u>	<u>394,005</u>
End of year	<u>\$ -</u>	<u>\$ 431,330</u>	<u>\$ 431,330</u>	<u>\$ 421,245</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 516,533</u>	<u>\$ 466,581</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,398	\$ 1,564
<u>FUND BALANCE</u>		
Restricted for judicial	<u>515,135</u>	<u>465,017</u>
Total liabilities and fund balance	<u>\$ 516,533</u>	<u>\$ 466,581</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 18,500	\$ 13,974	\$ (4,526)	\$ 15,944
Pahrump	68,000	51,558	(16,442)	65,609
Tonopah	47,000	30,024	(16,976)	41,209
Total charges for services	<u>133,500</u>	<u>95,556</u>	<u>(37,944)</u>	<u>122,762</u>
Miscellaneous:				
Investment income	<u>300</u>	<u>16,368</u>	<u>16,068</u>	<u>14,880</u>
Total revenues	<u>133,800</u>	<u>111,924</u>	<u>(21,876)</u>	<u>137,642</u>
Expenditures:				
Judicial:				
Justice Court:				
Services and supplies	559,243	45,438	513,805	23,720
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,768</u>
Total expenditures	<u>559,243</u>	<u>45,438</u>	<u>513,805</u>	<u>60,488</u>
Excess (deficiency) of revenues over expenditures	(425,443)	66,486	491,929	77,154
Other financing sources (uses):				
Operating transfers out	<u>(300)</u>	<u>(16,368)</u>	<u>(16,068)</u>	<u>(14,880)</u>
Net change in fund balance	(425,743)	50,118	475,861	62,274
Fund balance:				
Beginning of year	<u>425,743</u>	<u>465,017</u>	<u>39,274</u>	<u>402,743</u>
End of year	<u>\$ -</u>	<u>\$ 515,135</u>	<u>\$ 515,135</u>	<u>\$ 465,017</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 78,950	\$ 58,613
Interest receivable	<u>155</u>	<u>82</u>
Total assets	<u>\$ 79,105</u>	<u>\$ 58,695</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 598	\$ 598
<u>FUND BALANCE</u>		
Restricted for judicial	<u>78,507</u>	<u>58,097</u>
Total liabilities and fund balance	<u>\$ 79,105</u>	<u>\$ 58,695</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	
Revenues:				
Charges for services	\$ 90,000	\$ 89,604	\$ (396)	\$ 86,626
Miscellaneous:				
Investment income	<u>250</u>	<u>3,243</u>	<u>2,993</u>	<u>2,306</u>
Total revenues	90,250	92,847	2,597	88,932
Expenditures:				
Judicial:				
Services and supplies	<u>124,750</u>	<u>72,437</u>	<u>52,313</u>	<u>105,985</u>
Excess (deficiency) of revenues over expenditures	(34,500)	20,410	54,910	(17,053)
Fund balance:				
Beginning of year	<u>34,500</u>	<u>58,097</u>	<u>23,597</u>	<u>75,150</u>
End of year	<u>\$ -</u>	<u>\$ 78,507</u>	<u>\$ 78,507</u>	<u>\$ 58,097</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 152,875</u>	<u>\$ 127,594</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,707	\$ 5,096
Accrued payroll and benefits	<u>2,435</u>	<u>5,803</u>
Total liabilities	8,142	10,899
<u>FUND BALANCE</u>		
Restricted for judicial	<u>144,733</u>	<u>116,695</u>
Total liabilities and fund balance	<u>\$ 152,875</u>	<u>\$ 127,594</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 100,000	\$ 117,787	\$ 17,787	\$ 119,992
Charges for services:				
Drug court proceeds	200,000	147,484	(52,516)	189,123
Miscellaneous:				
Investment income	<u>300</u>	<u>3,515</u>	<u>3,215</u>	<u>1,923</u>
Total revenue	<u>300,300</u>	<u>268,786</u>	<u>(31,514)</u>	<u>311,038</u>
Expenditures:				
Judicial:				
Salaries and wages	105,000	72,858	32,142	82,787
Employee benefits	55,000	33,840	21,160	45,523
Services and supplies	<u>199,974</u>	<u>130,535</u>	<u>69,439</u>	<u>117,584</u>
Total judicial	<u>359,974</u>	<u>237,233</u>	<u>122,741</u>	<u>245,894</u>
Excess (deficiency) of revenues over expenditures	(59,674)	31,553	91,227	65,144
Other financing sources (uses):				
Operating transfers out	<u>(300)</u>	<u>(3,515)</u>	<u>(3,215)</u>	<u>(1,923)</u>
Net change in fund balance	(59,974)	28,038	88,012	63,221
Fund balance:				
Beginning of year	<u>59,974</u>	<u>116,695</u>	<u>56,721</u>	<u>53,474</u>
End of year	<u>\$ -</u>	<u>\$ 144,733</u>	<u>\$ 144,733</u>	<u>\$ 116,695</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 152,205	\$ 128,795
Interest receivable	<u>303</u>	<u>226</u>
Total assets	<u>\$ 152,508</u>	<u>\$ 129,021</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	<u>152,508</u>	<u>129,021</u>
Total liabilities and fund balance	<u>\$ 152,508</u>	<u>\$ 129,021</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		2019
	Budget	Actual	Actual
			Variance- Positive (Negative)
Revenues:			
Charges for services:			
Clerk fees	\$ 20,000	\$ 20,430	\$ 430
Miscellaneous:			
Investment income	<u>150</u>	<u>5,217</u>	<u>5,067</u>
Total revenue	20,150	25,647	5,497
Expenditures:			
Judicial:			
Services and supplies	<u>145,568</u>	<u>2,160</u>	<u>143,408</u>
Excess (deficiency) of revenues over expenditures	(125,418)	23,487	148,905
Fund balance:			
Beginning of year	<u>125,418</u>	<u>129,021</u>	<u>3,603</u>
End of year	<u>\$ -</u>	<u>\$ 152,508</u>	<u>\$ 152,508</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,079	\$ 1,550
Interest receivable	<u> -</u>	<u> 3</u>
 Total assets	 <u>\$ 2,079</u>	 <u>\$ 1,553</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for judicial	<u> 2,079</u>	<u> 1,553</u>
 Total liabilities and fund balance	 <u>\$ 2,079</u>	 <u>\$ 1,553</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fees	\$ 450	\$ 472	\$ 22	\$ 432
Miscellaneous:				
Investment income	<u>-</u>	<u>54</u>	<u>54</u>	<u>45</u>
Total revenues	450	526	76	477
Expenditures:				
Judicial:				
Service and supplies	<u>1,971</u>	<u>-</u>	<u>1,971</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,521)	526	2,047	477
Fund balance:				
Beginning of year	<u>1,521</u>	<u>1,553</u>	<u>32</u>	<u>1,076</u>
End of year	<u>\$ -</u>	<u>\$ 2,079</u>	<u>\$ 2,079</u>	<u>\$ 1,553</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,082	\$ 15,208
Interest receivable	<u>32</u>	<u>27</u>
Total assets	<u>\$ 16,114</u>	<u>\$ 15,235</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>16,114</u>	<u>15,235</u>
Total liabilities and fund balance	<u>\$ 16,114</u>	<u>\$ 15,235</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Geothermal lease	\$ -	\$ 391	\$ 391	\$ 392
Miscellaneous:				
Investment income	<u>10</u>	<u>488</u>	<u>478</u>	<u>488</u>
Total revenues	10	879	869	880
Expenditures:				
General government:				
Services and supplies	<u>13,475</u>	<u>-</u>	<u>13,475</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(13,465)	879	14,344	880
Fund balance:				
Beginning of year	<u>13,465</u>	<u>15,235</u>	<u>1,770</u>	<u>14,355</u>
End of year	<u>\$ -</u>	<u>\$ 16,114</u>	<u>\$ 16,114</u>	<u>\$ 15,235</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 532,675	\$ 397,013
Interest receivable	1,055	692
Assessments receivable	<u>26,480</u>	<u>26,658</u>
 Total assets	 <u>\$ 560,210</u>	 <u>\$ 424,363</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 7,694	\$ 1,231
Accrued payroll and benefits	<u>5,585</u>	<u>9,512</u>
 Total liabilities	 13,279	 10,743
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue-property taxes	24,058	24,748
 <u>FUND BALANCE</u>		
Restricted for general government	<u>522,873</u>	<u>388,872</u>
 Total liabilities and fund balance	 <u>\$ 560,210</u>	 <u>\$ 424,363</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Tax assessment	\$ 290,085	\$ 289,748	\$ (337)	\$ 281,553
Miscellaneous:				
Investment income	<u>125</u>	<u>16,761</u>	<u>16,636</u>	<u>14,565</u>
Total revenues	<u>290,210</u>	<u>306,509</u>	<u>16,299</u>	<u>296,118</u>
Expenditures:				
General government:				
Salaries and wages	115,000	74,049	40,951	87,822
Employee benefits	60,000	36,661	23,339	45,787
Services and supplies	<u>250,000</u>	<u>61,798</u>	<u>188,202</u>	<u>92,052</u>
Total general government	425,000	172,508	252,492	225,661
Contingency	<u>12,750</u>	<u>-</u>	<u>12,750</u>	<u>-</u>
Total expenditures	<u>437,750</u>	<u>172,508</u>	<u>265,242</u>	<u>225,661</u>
Excess (deficiency) of revenues over expenditures	(147,540)	134,001	281,541	70,457
Fund balance:				
Beginning of year	<u>300,665</u>	<u>388,872</u>	<u>88,207</u>	<u>318,415</u>
End of year	<u>\$ 153,125</u>	<u>\$ 522,873</u>	<u>\$ 369,748</u>	<u>\$ 388,872</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
BALANCE SHEET
JUNE 30, 2020

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 101,501	\$ 79,227
Interest receivable	<u>203</u>	<u>26</u>
Total assets	<u>\$ 101,704</u>	<u>\$ 79,253</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,764	\$ 10,620
Accrued payroll and benefits	<u>400</u>	<u>2</u>
Total liabilities	5,164	10,622
<u>FUND BALANCE</u>		
Committed for community support	<u>96,540</u>	<u>68,631</u>
Total liabilities and fund balance	<u>\$ 101,704</u>	<u>\$ 79,253</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

	2020 Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
Revenues:				
Charges for services:				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Miscellaneous:				
Investment income	<u>-</u>	<u>2,486</u>	<u>2,486</u>	<u>84</u>
Total revenues	<u>65,000</u>	<u>67,486</u>	<u>2,486</u>	<u>65,084</u>
Expenditures:				
Community support:				
Salaries and wages	5,000	-	5,000	-
Employee benefits	2,500	-	2,500	-
Services and supplies	<u>128,650</u>	<u>39,577</u>	<u>89,073</u>	<u>24,608</u>
Total expenditures	<u>136,150</u>	<u>39,577</u>	<u>96,573</u>	<u>24,608</u>
Excess (deficiency) of revenues over expenditures	(71,150)	27,909	99,059	40,476
Fund balance:				
Beginning of year	<u>71,150</u>	<u>68,631</u>	<u>(2,519)</u>	<u>28,155</u>
End of year	<u>\$ -</u>	<u>\$ 96,540</u>	<u>\$ 96,540</u>	<u>\$ 68,631</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
BALANCE SHEET
JUNE 30, 2020

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,411	\$ 4,056
Interest receivable	<u>11</u>	<u>15</u>
Total assets	<u>\$ 5,422</u>	<u>\$ 4,071</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>5,422</u>	<u>4,071</u>
Total liabilities and fund balance	<u>\$ 5,422</u>	<u>\$ 4,071</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Other	\$ -	\$ 1,200	\$ 1,200	\$ 2,198
Investment income	<u>-</u>	<u>151</u>	<u>151</u>	<u>74</u>
Total revenues	-	1,351	1,351	2,272
Expenditures:				
General government:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	1,351	1,351	2,272
Fund balance:				
Beginning of year	<u>-</u>	<u>4,071</u>	<u>4,071</u>	<u>1,799</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ 5,422</u></u>	<u><u>\$ 5,422</u></u>	<u><u>\$ 4,071</u></u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,810,762	\$ 2,536,883
Interest receivable	5,645	4,470
Taxes receivable	375	311
Due from other governments	<u>118,220</u>	<u>95,212</u>
 Total assets	 <u>\$ 2,935,002</u>	 <u>\$ 2,636,876</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 20,484	\$ 17,996
Accrued payroll and benefits	<u>20,114</u>	<u>19,042</u>
 Total liabilities	 40,598	 37,038
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	337	246
<u>FUND BALANCE</u>		
Restricted for general government	<u>2,894,067</u>	<u>2,599,592</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,935,002</u>	 <u>\$ 2,636,876</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 37,828	\$ 35,135	\$ (2,693)	\$ 34,331
Net proceeds of mines	-	292	292	258
Total taxes	<u>37,828</u>	<u>35,427</u>	<u>(2,401)</u>	<u>34,589</u>
Licenses and permits:				
Gaming licenses	16,500	7,178	(9,322)	16,808
Marijuana licenses	-	42,500	42,500	-
Liquor licenses	1,500	660	(840)	2,790
Total licenses and permits	<u>18,000</u>	<u>50,338</u>	<u>32,338</u>	<u>19,598</u>
Intergovernmental:				
Consolidated taxes	<u>450,000</u>	<u>545,639</u>	<u>95,639</u>	<u>500,573</u>
Charges for services:				
Cemetery receipts	<u>1,500</u>	<u>200</u>	<u>(1,300)</u>	<u>950</u>
Fines and forfeitures:	<u>25,000</u>	<u>36,267</u>	<u>11,267</u>	<u>26,773</u>
Miscellaneous:				
Investment income	500	85,217	84,717	78,044
Community center	1,000	650	(350)	460
Total miscellaneous	<u>1,500</u>	<u>85,867</u>	<u>84,367</u>	<u>78,504</u>
Total revenues	<u>533,828</u>	<u>753,738</u>	<u>219,910</u>	<u>660,987</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	165,000	115,438	49,562	112,442
Employee benefits	81,300	69,545	11,755	50,916
Services and supplies	200,000	36,294	163,706	37,143
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total general government	<u>546,300</u>	<u>221,277</u>	<u>325,023</u>	<u>200,501</u>

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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 110,000	\$ 86,803	\$ 23,197	\$ 86,541
Employee benefits	65,000	61,253	3,747	49,042
Services and supplies	<u>125,000</u>	<u>38,997</u>	<u>86,003</u>	<u>57,506</u>
Total public safety	<u>300,000</u>	<u>187,053</u>	<u>112,947</u>	<u>193,089</u>
Health:				
Cemetery:				
Service and Supplies	<u>15,000</u>	<u>2,404</u>	<u>12,596</u>	<u>3,208</u>
Culture and recreation:				
Television:				
Service and Supplies	<u>15,000</u>	<u>2,917</u>	<u>12,083</u>	<u>3,831</u>
Community support:				
Community center:				
Service and supplies	<u>200,000</u>	<u>16,752</u>	<u>183,248</u>	<u>17,456</u>
Contingency:	<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>-</u>
Total expenditures	<u>1,107,800</u>	<u>430,403</u>	<u>677,397</u>	<u>418,085</u>
Excess (deficiency) of revenues over expenditures	(573,972)	323,335	897,307	242,902
Other financing sources (uses):				
Operating transfers out	<u>(28,680)</u>	<u>(28,860)</u>	<u>(180)</u>	<u>-</u>
Net change in fund balance	(602,652)	294,475	897,127	242,902
Fund balance:				
Beginning of year	<u>2,448,490</u>	<u>2,599,592</u>	<u>151,102</u>	<u>2,356,690</u>
End of year	<u>\$ 1,845,838</u>	<u>\$ 2,894,067</u>	<u>\$ 1,048,229</u>	<u>\$ 2,599,592</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	184,590	\$ 162,253
Interest receivable	366	288
Taxes receivable	<u>4,979</u>	<u>10,117</u>
Total assets	<u>\$ 189,935</u>	<u>\$ 172,658</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,576	\$ 9,854
Accrued payroll and benefits	<u>3,914</u>	<u>4,041</u>
Total liabilities	16,490	13,895
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>173,445</u>	<u>158,763</u>
Total liabilities and fund balance	<u>\$ 189,935</u>	<u>\$ 172,658</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 115,000	\$ 96,310	\$ (18,690)	\$ 119,378
Miscellaneous:				
Investment income	<u>350</u>	<u>5,634</u>	<u>5,284</u>	<u>4,826</u>
Total revenues	<u>115,350</u>	<u>101,944</u>	<u>(13,406)</u>	<u>124,204</u>
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	25,000	15,612	9,388	24,175
Employee benefits	8,000	5,425	2,575	6,863
Service and supplies	<u>16,383</u>	<u>10,905</u>	<u>5,478</u>	<u>13,596</u>
Total Museum	<u>49,383</u>	<u>31,942</u>	<u>17,441</u>	<u>44,634</u>
Chamber of Commerce:				
Salaries and wages	25,000	25,072	(72)	22,504
Employee benefits	8,000	7,215	785	6,491
Service and supplies	<u>16,383</u>	<u>16,033</u>	<u>350</u>	<u>9,650</u>
Total Chamber of Commerce	<u>49,383</u>	<u>48,320</u>	<u>1,063</u>	<u>38,645</u>
Total culture and recreation	98,766	80,262	18,504	83,279
Community support:				
Service and supplies	<u>168,362</u>	<u>7,000</u>	<u>161,362</u>	<u>19,440</u>
Total expenditures	<u>267,128</u>	<u>87,262</u>	<u>179,866</u>	<u>102,719</u>
Excess (deficiency) of revenues over expenditures	(151,778)	14,682	166,460	21,485
Fund balance:				
Beginning of year	<u>151,778</u>	<u>158,763</u>	<u>6,985</u>	<u>137,278</u>
End of year	<u>\$ -</u>	<u>\$ 173,445</u>	<u>\$ 173,445</u>	<u>\$ 158,763</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 120,198	\$ 88,359
Interest receivable	239	172
Due from other governments	<u>8,069</u>	<u>6,465</u>
 Total assets	 <u>\$ 128,506</u>	 <u>\$ 94,996</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 73	\$ 177
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>128,433</u>	<u>94,819</u>
 Total liabilities and fund balance	 <u>\$ 128,506</u>	 <u>\$ 94,996</u>

NYE COUNTY, NEVADA
NONMAJOR - 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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 35,641	\$ 39,420	\$ 3,779	\$ 35,769
Miscellaneous:				
Investment income	<u>100</u>	<u>3,428</u>	<u>3,328</u>	<u>3,176</u>
Total revenues	<u>35,741</u>	<u>42,848</u>	<u>7,107</u>	<u>38,945</u>
Expenditures:				
Public safety:				
Services and supplies	17,165	7,385	9,780	4,658
Capital outlay	<u>100,000</u>	<u>1,849</u>	<u>98,151</u>	<u>28,692</u>
Total public safety	<u>117,165</u>	<u>9,234</u>	<u>107,931</u>	<u>33,350</u>
Excess (deficiency) of revenues over expenditures	(81,424)	33,614	115,038	5,595
Fund balance:				
Beginning of year	<u>81,424</u>	<u>94,819</u>	<u>13,395</u>	<u>89,224</u>
End of year	<u>\$ -</u>	<u>\$ 128,433</u>	<u>\$ 128,433</u>	<u>\$ 94,819</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 134,596	\$ 107,090
Interest receivable	267	188
Due from other governments	<u>8,069</u>	<u>6,465</u>
 Total assets	 <u>\$ 142,932</u>	 <u>\$ 113,743</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 14,000
<u>FUND BALANCE</u>		
Restricted for public safety	<u>142,932</u>	<u>99,743</u>
 Total liabilities and fund balance	 <u>\$ 142,932</u>	 <u>\$ 113,743</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 35,641	\$ 39,420	\$ 3,779	\$ 35,769
Miscellaneous:				
Investment income	<u>100</u>	<u>3,769</u>	<u>3,669</u>	<u>3,026</u>
Total revenues	<u>35,741</u>	<u>43,189</u>	<u>7,448</u>	<u>38,795</u>
Expenditures:				
Public safety:				
Services and supplies	34,889	-	34,889	-
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>14,000</u>
Total expenses	<u>134,889</u>	<u>-</u>	<u>134,889</u>	<u>14,000</u>
Excess (deficiency) of revenues over expenditures	(99,148)	43,189	142,337	24,795
Fund balance:				
Beginning of year	<u>99,148</u>	<u>99,743</u>	<u>595</u>	<u>74,948</u>
End of year	<u>\$ -</u>	<u>\$ 142,932</u>	<u>\$ 142,932</u>	<u>\$ 99,743</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 581,484	\$ 592,261
Interest receivable	1,309	1,039
Taxes receivable	6,420	820
Due from other governments	<u>28,518</u>	<u>23,121</u>
 Total assets	 <u>\$ 617,731</u>	 <u>\$ 617,241</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,223	\$ 1,501
Accrued payroll and benefits	<u>8,727</u>	<u>6,118</u>
 Total liabilities	 10,950	 7,619
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,739	819
<u>FUND BALANCE</u>		
Restricted for general government	<u>605,042</u>	<u>608,803</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 617,731</u>	 <u>\$ 617,241</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Property tax	\$ 33,511	\$ 35,777	\$ 2,266	\$ 30,520
Net proceeds	<u>15,276</u>	<u>6,098</u>	<u>(9,178)</u>	<u>15,400</u>
Total taxes	<u>48,787</u>	<u>41,875</u>	<u>(6,912)</u>	<u>45,920</u>
Licenses and permits:				
Business licenses	1,300	1,388	88	1,256
Liquor licenses	<u>400</u>	<u>80</u>	<u>(320)</u>	<u>460</u>
Total licenses and permits	<u>1,700</u>	<u>1,468</u>	<u>(232)</u>	<u>1,716</u>
Intergovernmental:				
Consolidated taxes	<u>100,000</u>	<u>132,579</u>	<u>32,579</u>	<u>122,088</u>
Charges for services:				
Sanitation	<u>40,000</u>	<u>40,485</u>	<u>485</u>	<u>42,961</u>
Miscellaneous:				
Rent	1,200	1,700	500	1,100
Other	100	439	339	438
Investment income	<u>200</u>	<u>19,748</u>	<u>19,548</u>	<u>17,409</u>
Total miscellaneous	<u>1,500</u>	<u>21,887</u>	<u>20,387</u>	<u>18,947</u>
Total revenues	<u>191,987</u>	<u>238,294</u>	<u>46,307</u>	<u>231,632</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	58,000	59,803	(1,803)	55,113
Employee benefits	37,500	37,474	26	27,759
Services and supplies	<u>50,000</u>	<u>12,594</u>	<u>37,406</u>	<u>7,134</u>
Total general government	<u>145,500</u>	<u>109,871</u>	<u>35,629</u>	<u>90,006</u>

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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 11,000	\$ 8,682	\$ 2,318	\$ 7,976
Employee benefits	3,500	1,238	2,262	1,066
Services and supplies	<u>15,000</u>	<u>11,116</u>	<u>3,884</u>	<u>10,373</u>
Total public works	<u>29,500</u>	<u>21,036</u>	<u>8,464</u>	<u>19,415</u>
Sanitation:				
Salaries and wages	11,000	12,098	(1,098)	7,976
Employee benefits	3,500	1,710	1,790	1,067
Services and supplies	<u>30,000</u>	<u>12,340</u>	<u>17,660</u>	<u>8,546</u>
Total sanitation	<u>44,500</u>	<u>26,148</u>	<u>18,352</u>	<u>17,589</u>
Culture and recreation:				
Parks:				
Services and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Contingency	<u>6,510</u>	<u>-</u>	<u>6,510</u>	<u>-</u>
Total expenditures	<u>231,010</u>	<u>157,055</u>	<u>73,955</u>	<u>127,010</u>
Excess (deficiency) of revenues over expenditures	(39,023)	81,239	120,262	104,622
Other financing sources (uses):				
Operating transfers out	<u>(82,500)</u>	<u>(85,000)</u>	<u>(2,500)</u>	<u>-</u>
Net change in fund balance	(121,523)	(3,761)	117,762	104,622
Fund balance:				
Beginning of year	<u>499,581</u>	<u>608,803</u>	<u>109,222</u>	<u>504,181</u>
End of year	<u>\$ 378,058</u>	<u>\$ 605,042</u>	<u>\$ 226,984</u>	<u>\$ 608,803</u>

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 33,773	\$ 25,735
Interest receivable	67	45
Due from other governments	<u>1,823</u>	<u>1,460</u>
 Total assets	 <u>\$ 35,663</u>	 <u>\$ 27,240</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 20	\$ 28
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>35,643</u>	<u>27,212</u>
 Total liabilities and fund balance	 <u>\$ 35,663</u>	 <u>\$ 27,240</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020 Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,570	\$ 9,337	\$ (233)	\$ 9,204
Miscellaneous:				
Investment income	<u>50</u>	<u>994</u>	<u>944</u>	<u>900</u>
Total revenues	<u>9,620</u>	<u>10,331</u>	<u>711</u>	<u>10,104</u>
Expenditures:				
Public safety:				
Services and supplies	2,500	642	1,858	1,300
Capital outlay	<u>34,962</u>	<u>1,258</u>	<u>33,704</u>	<u>12,334</u>
Total public safety	<u>37,462</u>	<u>1,900</u>	<u>35,562</u>	<u>13,634</u>
Excess (deficiency) of revenues over expenditures	(27,842)	8,431	36,273	(3,530)
Fund balance:				
Beginning of year	<u>27,842</u>	<u>27,212</u>	<u>(630)</u>	<u>30,742</u>
End of year	<u>\$ -</u>	<u>\$ 35,643</u>	<u>\$ 35,643</u>	<u>\$ 27,212</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 46,189	\$ 35,894
Interest receivable	92	63
Due from other governments	<u>1,823</u>	<u>1,460</u>
 Total assets	 <u>\$ 48,104</u>	 <u>\$ 37,417</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>48,104</u>	<u>37,417</u>
 Total liabilities and fund balance	 <u>\$ 48,104</u>	 <u>\$ 37,417</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,570	\$ 9,337	\$ (233)	\$ 9,204
Miscellaneous:				
Investment income	<u>50</u>	<u>1,350</u>	<u>1,300</u>	<u>1,059</u>
Total revenues	9,620	10,687	1,067	10,263
Expenditures:				
Public safety:				
Services and supplies	<u>44,374</u>	<u>-</u>	<u>44,374</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(34,754)	10,687	45,441	10,263
Fund balance:				
Beginning of year	<u>34,754</u>	<u>37,417</u>	<u>2,663</u>	<u>27,154</u>
End of year	<u>\$ -</u>	<u>\$ 48,104</u>	<u>\$ 48,104</u>	<u>\$ 37,417</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 142,196	\$ 123,488
Interest receivable	285	218
Taxes receivable	184	184
Due from other governments	<u>1,638</u>	<u>1,300</u>
 Total assets	 <u>\$ 144,303</u>	 <u>\$ 125,190</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 135	\$ 252
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	177	177
<u>FUND BALANCE</u>		
Restricted for general government	<u>143,991</u>	<u>124,761</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 144,303</u>	 <u>\$ 125,190</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property taxes:				
Property tax	\$ 9,785	\$ 9,844	\$ 59	\$ 6,282
Licenses and permits:				
Gaming licenses	800	405	(395)	720
Liquor licenses	500	240	(260)	420
Total licenses and permits	<u>1,300</u>	<u>645</u>	<u>(655)</u>	<u>1,140</u>
Intergovernmental:				
Consolidated taxes	<u>6,500</u>	<u>7,508</u>	<u>1,008</u>	<u>6,836</u>
Miscellaneous:				
Investment income	<u>125</u>	<u>4,220</u>	<u>4,095</u>	<u>3,844</u>
Total revenues	<u>17,710</u>	<u>22,217</u>	<u>4,507</u>	<u>18,102</u>
Expenditures:				
General government:				
Services and supplies	10,000	40	9,960	-
Public safety:				
Fire department:				
Services and supplies	8,500	385	8,115	384
Public works:				
Services and supplies	25,000	-	25,000	-
Culture and recreation:				
Television:				
Services and supplies	6,500	2,562	3,938	2,692
Contingency:	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total expenditures	<u>51,500</u>	<u>2,987</u>	<u>48,513</u>	<u>3,076</u>
Excess (deficiency) of revenues over expenditures	(33,790)	19,230	53,020	15,026
Fund balance:				
Beginning of year	<u>124,185</u>	<u>124,761</u>	<u>576</u>	<u>109,735</u>
End of year	<u>\$ 90,395</u>	<u>\$ 143,991</u>	<u>\$ 53,596</u>	<u>\$ 124,761</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND(27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,456	\$ 8,313
Interest receivable	25	22
Due from other governments	<u>1,060</u>	<u>850</u>
 Total assets	 <u>\$ 13,541</u>	 <u>\$ 9,185</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 10	\$ 14
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>13,531</u>	<u>9,171</u>
 Total liabilities and fund balance	 <u>\$ 13,541</u>	 <u>\$ 9,185</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND(27234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 4,620	\$ 5,162	\$ 542	\$ 4,653
Miscellaneous:				
Investment income	<u>10</u>	<u>344</u>	<u>334</u>	<u>481</u>
Total revenues	<u>4,630</u>	<u>5,506</u>	<u>876</u>	<u>5,134</u>
Expenditures:				
Public safety:				
Services and supplies	2,952	160	2,792	460
Capital outlay	<u>14,000</u>	<u>986</u>	<u>13,014</u>	<u>8,415</u>
Total public safety	<u>16,952</u>	<u>1,146</u>	<u>15,806</u>	<u>8,875</u>
Excess (deficiency) of revenues over expenditures	(12,322)	4,360	16,682	(3,741)
Fund balance:				
Beginning of year	<u>12,322</u>	<u>9,171</u>	<u>(3,151)</u>	<u>12,912</u>
End of year	<u>\$ -</u>	<u>\$ 13,531</u>	<u>\$ 13,531</u>	<u>\$ 9,171</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,336	\$ 20,630
Interest receivable	52	36
Due from other governments	<u>1,060</u>	<u>850</u>
 Total assets	 <u>\$ 27,448</u>	 <u>\$ 21,516</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>27,448</u>	<u>21,516</u>
 Total liabilities and fund balance	 <u>\$ 27,448</u>	 <u>\$ 21,516</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(27235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 4,620	\$ 5,162	\$ 542	\$ 4,653
Miscellaneous:				
Investment income	<u>50</u>	<u>770</u>	<u>720</u>	<u>618</u>
Total revenues	4,670	5,932	1,262	5,271
Expenditures:				
Public safety:				
Capital outlay	<u>25,740</u>	<u>-</u>	<u>25,740</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(21,070)	5,932	27,002	5,271
Fund balance:				
Beginning of year	<u>21,070</u>	<u>21,516</u>	<u>446</u>	<u>16,245</u>
End of year	<u>\$ -</u>	<u>\$ 27,448</u>	<u>\$ 27,448</u>	<u>\$ 21,516</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,872,387	\$ 5,080,598
Interest receivable	9,444	9,060
Taxes receivable	109,763	96,085
Due from other governments	239,633	189,838
Prepaid expenses	<u>-</u>	<u>153</u>
 Total assets	 <u>\$ 5,231,227</u>	 <u>\$ 5,375,734</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 95,981	\$ 416,165
Accrued payroll and benefits	<u>152,439</u>	<u>91,971</u>
 Total liabilities	 <u>248,420</u>	 <u>508,136</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>84,367</u>	<u>79,955</u>
<u>FUND BALANCE</u>		
Nonspendable	-	153
Restricted for general government	<u>4,898,440</u>	<u>4,787,490</u>
 Total fund balance	 <u>4,898,440</u>	 <u>4,787,643</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 5,231,227</u>	 <u>\$ 5,375,734</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 3,665,417	\$ 3,737,766	\$ 72,349	\$ 3,361,292
Licenses and permits	400,000	835,473	435,473	429,681
Intergovernmental	1,026,491	1,096,700	70,209	997,308
Charges for services	25,000	8,890	(16,110)	15,405
Fines and forfeitures	2,000	1,140	(860)	2,328
Miscellaneous	<u>25,000</u>	<u>182,289</u>	<u>157,289</u>	<u>193,703</u>
 Total revenues	 <u>5,143,908</u>	 <u>5,862,258</u>	 <u>718,350</u>	 <u>4,999,717</u>
Expenditures:				
Current:				
General government	4,498,948	2,158,673	2,340,275	2,510,090
Public safety	2,782,022	1,821,049	960,973	2,167,658
Culture and recreation	69,000	32,097	36,903	38,508
Health	50,000	37,500	12,500	-
Community support	75,000	-	75,000	-
Contingency	<u>87,500</u>	<u>-</u>	<u>87,500</u>	<u>-</u>
 Total expenditures	 <u>7,562,470</u>	 <u>4,049,319</u>	 <u>3,513,151</u>	 <u>4,716,256</u>
 Excess (deficiency) of revenues over expenditures	 (2,418,562)	 1,812,939	 4,231,501	 283,461
Other financing sources (uses):				
Operating transfers out	<u>(1,450,000)</u>	<u>(1,702,142)</u>	<u>(252,142)</u>	<u>(50,000)</u>
 Net change in fund balance	 (3,868,562)	 110,797	 3,979,359	 233,461
Fund balance:				
Beginning of year	<u>4,554,182</u>	<u>4,787,643</u>	<u>233,461</u>	<u>4,554,182</u>
 End of year	 <u>\$ 685,620</u>	 <u>\$ 4,898,440</u>	 <u>\$ 4,212,820</u>	 <u>\$ 4,787,643</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Property tax	\$ 3,665,417	\$ 3,737,766	\$ 72,349	\$ 3,361,292
Licenses and permits:				
Franchise fees	186,000	211,713	25,713	197,255
Gaming licenses	198,000	105,930	(92,070)	213,626
Marijuana licenses	-	506,600	506,600	-
Liquor licenses	16,000	11,230	(4,770)	18,800
Total licenses and permits	<u>400,000</u>	<u>835,473</u>	<u>435,473</u>	<u>429,681</u>
Intergovernmental:				
Consolidated tax	<u>1,026,491</u>	<u>1,096,700</u>	<u>70,209</u>	<u>997,308</u>
Charges for services	<u>25,000</u>	<u>8,890</u>	<u>(16,110)</u>	<u>15,405</u>
Fines and forfeitures	<u>2,000</u>	<u>1,140</u>	<u>(860)</u>	<u>2,328</u>
Miscellaneous:				
Investment income	-	140,496	140,496	162,183
Rental	-	30,181	30,181	30,866
Other	25,000	11,612	(13,388)	654
Total miscellaneous	<u>25,000</u>	<u>182,289</u>	<u>157,289</u>	<u>193,703</u>
Total revenues	<u>\$ 5,143,908</u>	<u>\$ 5,862,258</u>	<u>\$ 718,350</u>	<u>\$ 4,999,717</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 212,952	\$ 144,773	\$ 68,179	\$ 235,473
Employee benefits	143,879	88,808	55,071	102,875
Services and supplies	621,500	295,371	326,129	447,279
Capital outlay	<u>1,494,500</u>	<u>1,476</u>	<u>1,493,024</u>	<u>20,775</u>
Total administration	<u>2,472,831</u>	<u>530,428</u>	<u>1,942,403</u>	<u>806,402</u>
Buildings and grounds:				
Salaries and wages	725,499	468,357	257,142	537,215
Employee benefits	469,680	331,777	137,903	355,101
Services and supplies	408,000	408,953	(953)	341,213
Capital outlay	<u>422,938</u>	<u>419,158</u>	<u>3,780</u>	<u>470,159</u>
Total buildings and grounds	<u>2,026,117</u>	<u>1,628,245</u>	<u>397,872</u>	<u>1,703,688</u>
Total general government	<u>4,498,948</u>	<u>2,158,673</u>	<u>2,340,275</u>	<u>2,510,090</u>
Public safety:				
Fire department:				
Salaries and wages	1,062,088	904,039	158,049	897,053
Employee benefits	759,484	546,326	213,158	474,554
Services and supplies	366,450	222,184	144,266	204,075
Capital outlay	<u>594,000</u>	<u>148,500</u>	<u>445,500</u>	<u>591,976</u>
Total public safety	<u>2,782,022</u>	<u>1,821,049</u>	<u>960,973</u>	<u>2,167,658</u>
Health:				
Services and supplies	<u>50,000</u>	<u>37,500</u>	<u>12,500</u>	<u>-</u>
Culture and recreation:				
Television:				
Services and supplies	15,000	7,903	7,097	9,010
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total television	<u>20,000</u>	<u>7,903</u>	<u>12,097</u>	<u>9,010</u>
Arena and fair activities:				
Salaries and wages	16,000	4,307	11,693	10,804
Employee benefits	6,000	1,634	4,366	3,356
Services and supplies	22,000	18,253	3,747	15,338
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total arena and fair activities	<u>49,000</u>	<u>24,194</u>	<u>24,806</u>	<u>29,498</u>
Total culture and recreation	<u>69,000</u>	<u>32,097</u>	<u>36,903</u>	<u>38,508</u>
Community Support:	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Contingency	<u>87,500</u>	<u>-</u>	<u>87,500</u>	<u>-</u>
Total expenditures	<u>\$ 7,512,470</u>	<u>\$ 4,049,319</u>	<u>\$ 3,425,651</u>	<u>\$ 4,716,256</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 120,878	\$ 90,917
Interest receivable	347	302
Due from other governments	<u>37,962</u>	<u>67,968</u>
 Total assets	 <u>\$ 159,187</u>	 <u>\$ 159,187</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 159,187	\$ 159,187
 <u>FUND BALANCE</u>		
Restricted for public works	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 159,187</u>	 <u>\$ 159,187</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 275,000	\$ 237,371	\$ (37,629)	\$ 261,990
Miscellaneous:				
Investment income	<u>-</u>	<u>5,296</u>	<u>5,296</u>	<u>5,449</u>
Total revenues	275,000	242,667	(32,333)	267,439
Expenditures:				
Public works:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	275,000	242,667	(32,333)	267,439
Other financing sources (uses):				
Operating transfers out	<u>(275,000)</u>	<u>(242,667)</u>	<u>32,333</u>	<u>(267,439)</u>
Net change in fund balance	-	-	-	-
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 BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 668,605	\$ 577,006
Interest receivable	<u>1,236</u>	<u>935</u>
Total assets	<u>\$ 669,841</u>	<u>\$ 577,941</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 66	\$ 552
Accrued payroll and benefits	<u>7,984</u>	<u>4,577</u>
Total liabilities	8,050	5,129
<u>FUND BALANCE</u>		
Committed for general government	<u>661,791</u>	<u>572,812</u>
Total liabilities and fund balance	<u>\$ 669,841</u>	<u>\$ 577,941</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 150,000	\$ 183,068	\$ 33,068	\$ 161,312
Miscellaneous:				
Investment income	<u>500</u>	<u>18,898</u>	<u>18,398</u>	<u>16,562</u>
Total revenues	<u>150,500</u>	<u>201,966</u>	<u>51,466</u>	<u>177,874</u>
Expenditures:				
General government:				
Salaries and wages	90,492	67,953	22,539	64,122
Employee benefits	53,246	36,932	16,314	24,836
Services and supplies	31,000	6,583	24,417	6,677
Capital outlay	<u>400,000</u>	<u>1,519</u>	<u>398,481</u>	<u>32,672</u>
Total expenditures	<u>574,738</u>	<u>112,987</u>	<u>461,751</u>	<u>128,307</u>
Excess (deficiency) of revenues over expenditures	(424,238)	88,979	513,217	49,567
Fund balance:				
Beginning of year	<u>459,366</u>	<u>572,812</u>	<u>113,446</u>	<u>523,245</u>
End of year	<u>\$ 35,128</u>	<u>\$ 661,791</u>	<u>\$ 626,663</u>	<u>\$ 572,812</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 313,770	\$ 217,545
Interest receivable	611	375
Taxes receivable	4,003	3,505
Due from other governments	<u>18,935</u>	<u>15,029</u>
 Total assets	 <u>\$ 337,319</u>	 <u>\$ 236,454</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,643	\$ 6,224
Accrued payroll and benefits	<u>2,554</u>	<u>15,546</u>
 Total liabilities	 7,197	 21,770
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,081	2,915
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>327,041</u>	<u>211,769</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 337,319</u>	 <u>\$ 236,454</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 120,000	\$ 136,800	\$ 16,800	\$ 122,827
Intergovernmental:				
Consolidated tax	80,345	86,787	6,442	79,017
Charges for services:				
Pool receipts	10,000	2,888	(7,112)	9,379
Miscellaneous:				
Investment income	500	7,979	7,479	6,860
Other	2,000	-	(2,000)	2,500
Total miscellaneous	2,500	7,979	5,479	9,360
Total revenues	212,845	234,454	21,609	220,583
Expenditures:				
Culture and recreation:				
Salaries and wages	136,648	57,783	78,865	97,664
Employee benefits	44,134	9,945	34,189	12,993
Services and supplies	67,700	50,776	16,924	74,369
Capital outlay	65,000	678	64,322	-
Total expenditures	313,482	119,182	194,300	185,026
Excess (deficiency) of revenues over expenditures	(100,637)	115,272	215,909	35,557
Fund balance:				
Beginning of year	106,221	211,769	105,548	176,212
End of year	\$ 5,584	\$ 327,041	\$ 321,457	\$ 211,769

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 116,324	\$ 103,126
Interest receivable	240	181
Taxes receivable	3,594	5,169
Due from other governments	<u>5,954</u>	<u>-</u>
 Total assets	 <u>\$ 126,112</u>	 <u>\$ 108,476</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 3,657	\$ -
Accrued payroll and benefits	<u>5,775</u>	<u>116</u>
 Total liabilities	 9,432	 116
 <u>FUND BALANCE</u>		
Restricted for community support	<u>116,680</u>	<u>108,360</u>
 Total liabilities and fund balance	 <u>\$ 126,112</u>	 <u>\$ 108,476</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 75,000	\$ 61,316	\$ (13,684)	\$ 73,167
Intergovernmental:				
Grants	39,000	42,059	3,059	38,709
Miscellaneous:				
Investment income	<u>100</u>	<u>3,470</u>	<u>3,370</u>	<u>2,826</u>
Total revenues	<u>114,100</u>	<u>106,845</u>	<u>(7,255)</u>	<u>114,702</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	673	1,327	786
Employee benefits	750	230	520	241
Services and supplies	<u>200,000</u>	<u>97,622</u>	<u>102,378</u>	<u>99,887</u>
Total community support	<u>202,750</u>	<u>98,525</u>	<u>104,225</u>	<u>100,914</u>
Excess (deficiency) of revenues over expenditures	(88,650)	8,320	96,970	13,788
Fund balance:				
Beginning of year	<u>96,322</u>	<u>108,360</u>	<u>12,038</u>	<u>94,572</u>
End of year	<u>\$ 7,672</u>	<u>\$ 116,680</u>	<u>\$ 109,008</u>	<u>\$ 108,360</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,839,919	\$ 2,436,970
Interest receivable	5,501	4,260
Taxes receivable	<u>11,500</u>	<u>16,543</u>
Total assets	<u>\$ 2,856,920</u>	<u>\$ 2,457,773</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 14,067	\$ 1,764
Accrued payroll and benefits	<u>4,356</u>	<u>1,396</u>
Total liabilities	18,423	3,160
<u>FUND BALANCE</u>		
Restricted for community support	<u>2,838,497</u>	<u>2,454,613</u>
Total liabilities and fund balance	<u>\$ 2,856,920</u>	<u>\$ 2,457,773</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 150,000	\$ 196,057	\$ 46,057	\$ 234,051
Licenses and permits:				
Fireworks fees	140,000	249,500	109,500	149,000
Miscellaneous:				
Investment income	<u>1,000</u>	<u>82,723</u>	<u>81,723</u>	<u>63,606</u>
Total revenues	<u>291,000</u>	<u>528,280</u>	<u>237,280</u>	<u>446,657</u>
Expenditures:				
Community support:				
Salaries and wages	20,000	10,506	9,494	6,294
Employee benefits	10,000	2,647	7,353	1,556
Services and supplies	95,000	39,996	55,004	19,264
Capital outlay	<u>2,050,000</u>	<u>97,177</u>	<u>1,952,823</u>	<u>10,904</u>
Total expenditures	<u>2,175,000</u>	<u>150,326</u>	<u>2,024,674</u>	<u>38,018</u>
Excess (deficiency) of revenues over expenditures	(1,884,000)	377,954	2,261,954	408,639
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>5,930</u>	<u>5,930</u>	<u>527,675</u>
Net change in fund balance	(1,884,000)	383,884	2,267,884	936,314
Fund balance:				
Beginning of year	<u>1,921,974</u>	<u>2,454,613</u>	<u>532,639</u>	<u>1,518,299</u>
End of year	<u>\$ 37,974</u>	<u>\$ 2,838,497</u>	<u>\$ 2,800,523</u>	<u>\$ 2,454,613</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 236,330	\$ 204,388
Interest receivable	466	375
Taxes receivable	<u>23,000</u>	<u>33,086</u>
Total assets	<u>\$ 259,796</u>	<u>\$ 237,849</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,200	\$ 10,513
Accrued payroll and benefits	<u>13,902</u>	<u>7,514</u>
Total liabilities	16,102	18,027
<u>FUND BALANCE</u>		
Restricted for community support	<u>243,694</u>	<u>219,822</u>
Total liabilities and fund balance	<u>\$ 259,796</u>	<u>\$ 237,849</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 400,000	\$ 392,415	\$ (7,585)	\$ 468,061
Miscellaneous:				
Investment income	<u>1,000</u>	<u>7,527</u>	<u>6,527</u>	<u>5,331</u>
Total revenues	<u>401,000</u>	<u>399,942</u>	<u>(1,058)</u>	<u>473,392</u>
Expenditures:				
Community support:				
Salaries and wages	119,635	127,134	(7,499)	98,381
Employee benefits	67,148	63,862	3,286	45,832
Service and supplies	400,000	183,236	216,764	273,744
Capital outlay	<u>17,000</u>	<u>1,838</u>	<u>15,162</u>	<u>-</u>
Total community support	<u>603,783</u>	<u>376,070</u>	<u>227,713</u>	<u>417,957</u>
Excess (deficiency) of revenues over expenditures	(202,783)	23,872	226,655	55,435
Fund balance:				
Beginning of year	<u>211,410</u>	<u>219,822</u>	<u>8,412</u>	<u>164,387</u>
End of year	<u>\$ 8,627</u>	<u>\$ 243,694</u>	<u>\$ 235,067</u>	<u>\$ 219,822</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 597,004	\$ 553,853
Interest receivable	<u>1,196</u>	<u>980</u>
Total assets	<u>\$ 598,200</u>	<u>\$ 554,833</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>598,200</u>	<u>554,833</u>
Total liabilities and fund balance	<u>\$ 598,200</u>	<u>\$ 554,833</u>

NYE COUNTY, NEVADA
NONMAJOR - 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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 300	\$ 18,611	\$ 18,311	\$ 18,225
Donations	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total revenues	<u>25,300</u>	<u>43,611</u>	<u>18,311</u>	<u>43,225</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	179	1,821	73
Employee benefits	750	65	685	23
Services and supplies	420,000	-	420,000	15,019
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total expenditures	<u>522,750</u>	<u>244</u>	<u>522,506</u>	<u>15,115</u>
Excess (deficiency) of revenues over expenditures	(497,450)	43,367	540,817	28,110
Fund balance:				
Beginning of year	<u>509,473</u>	<u>554,833</u>	<u>45,360</u>	<u>526,723</u>
End of year	<u>\$ 12,023</u>	<u>\$ 598,200</u>	<u>\$ 586,177</u>	<u>\$ 554,833</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 240,936	\$ 141,134
Interest receivable	489	421
Taxes receivable	<u>2,875</u>	<u>4,136</u>
 Total assets	 <u>\$ 244,300</u>	 <u>\$ 145,691</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 397	\$ 393
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>243,903</u>	<u>145,298</u>
 Total liabilities and fund balance	 <u>\$ 244,300</u>	 <u>\$ 145,691</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 49,052	\$ (5,948)	\$ 58,541
Intergovernmental:				
Grant	211,519	152,294	(59,225)	-
Miscellaneous:				
Investment income	<u>500</u>	<u>6,829</u>	<u>6,329</u>	<u>10,376</u>
Total revenues	<u>267,019</u>	<u>208,175</u>	<u>(58,844)</u>	<u>68,917</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	1,000	231	769	117
Employee benefits	500	83	417	36
Service and supplies	25,000	15,950	9,050	14,869
Capital outlay	<u>360,000</u>	<u>93,306</u>	<u>266,694</u>	<u>205,657</u>
Total expenditures	<u>386,500</u>	<u>109,570</u>	<u>276,930</u>	<u>220,679</u>
Excess (deficiency) of revenues over expenditures	(119,481)	98,605	218,086	(151,762)
Fund balance:				
Beginning of year	<u>126,060</u>	<u>145,298</u>	<u>19,238</u>	<u>297,060</u>
End of year	<u>\$ 6,579</u>	<u>\$ 243,903</u>	<u>\$ 237,324</u>	<u>\$ 145,298</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 544,750	\$ 562,888
Interest receivable	1,089	997
Taxes receivable	<u>2,875</u>	<u>4,136</u>
 Total assets	 <u>\$ 548,714</u>	 <u>\$ 568,021</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>548,714</u>	<u>568,021</u>
 Total liabilities and fund balance	 <u>\$ 548,714</u>	 <u>\$ 568,021</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 49,052	\$ (5,948)	\$ 58,541
Miscellaneous:				
Investment income	<u>1,000</u>	<u>18,341</u>	<u>17,341</u>	<u>17,646</u>
Total revenues	<u>56,000</u>	<u>67,393</u>	<u>11,393</u>	<u>76,187</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	-	25,000	276
Capital outlay	<u>525,000</u>	<u>86,700</u>	<u>438,300</u>	<u>-</u>
Total expenditures	<u>550,000</u>	<u>86,700</u>	<u>463,300</u>	<u>276</u>
Excess (deficiency) of revenues over expenditures	(494,000)	(19,307)	474,693	75,911
Fund balance:				
Beginning of year	<u>503,110</u>	<u>568,021</u>	<u>64,911</u>	<u>492,110</u>
End of year	<u>\$ 9,110</u>	<u>\$ 548,714</u>	<u>\$ 539,604</u>	<u>\$ 568,021</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 11,860
Interest receivable	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 11,860</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>-</u>	<u>11,860</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 11,860</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ -	\$ -	\$ 11,860
Expenditures:				
Community support:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	11,860
Other financing sources (uses):				
Transfers out	(11,860)	(11,860)	-	(1,055,350)
Net change in fund balance	(11,860)	(11,860)	-	(1,043,490)
Fund balance:				
Beginning of year	11,860	11,860	-	1,055,350
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,860</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 270,251	\$ 136,435
Interest receivable	<u>541</u>	<u>241</u>
Total assets	<u>\$ 270,792</u>	<u>\$ 136,676</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,530	\$ 40
Accrued payroll and benefits	<u>946</u>	<u>952</u>
Total liabilities	2,476	992
<u>FUND BALANCE</u>		
Committed for health	<u>268,316</u>	<u>135,684</u>
Total liabilities and fund balance	<u>\$ 270,792</u>	<u>\$ 136,676</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 9,341	\$ (659)	\$ 13,544
Miscellaneous:				
Investment income	<u>100</u>	<u>8,868</u>	<u>8,768</u>	<u>4,251</u>
Total revenue	<u>10,100</u>	<u>18,209</u>	<u>8,109</u>	<u>17,795</u>
Expenditures:				
Health:				
Salaries and wages	20,000	8,170	11,830	10,636
Employee benefits	8,000	2,941	5,059	3,104
Services and supplies	21,300	12,841	8,459	14,404
Capital outlay	<u>175,000</u>	<u>11,625</u>	<u>163,375</u>	<u>22,743</u>
Total expenditures	<u>224,300</u>	<u>35,577</u>	<u>188,723</u>	<u>50,887</u>
Excess (deficiency) of revenues over expenditures	(214,200)	(17,368)	196,832	(33,092)
Other financing sources (uses):				
Operating transfers in	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(64,200)	132,632	196,832	16,908
Fund balance:				
Beginning of year	<u>84,876</u>	<u>135,684</u>	<u>50,808</u>	<u>118,776</u>
End of year	<u>\$ 20,676</u>	<u>\$ 268,316</u>	<u>\$ 247,640</u>	<u>\$ 135,684</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 202,416	\$ 191,590
Interest receivable	<u>404</u>	<u>338</u>
Total assets	<u>\$ 202,820</u>	<u>\$ 191,928</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for health	<u>202,820</u>	<u>191,928</u>
Total liabilities and fund balance	<u>\$ 202,820</u>	<u>\$ 191,928</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 4,601	\$ (399)	\$ 6,671
Miscellaneous:				
Investment income	<u>100</u>	<u>6,291</u>	<u>6,191</u>	<u>6,180</u>
Total revenues	5,100	10,892	5,792	12,851
Expenditures:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	10,892	5,792	12,851
Fund balance:				
Beginning of year	<u>184,177</u>	<u>191,928</u>	<u>7,751</u>	<u>179,077</u>
End of year	<u>\$ 189,277</u>	<u>\$ 202,820</u>	<u>\$ 13,543</u>	<u>\$ 191,928</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 490,068	\$ 471,275
Interest receivable	<u>772</u>	<u>635</u>
 Total assets	 <u>\$ 490,840</u>	 <u>\$ 471,910</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 80,266
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>490,840</u>	<u>391,644</u>
 Total liabilities and fund balance	 <u>\$ 490,840</u>	 <u>\$ 471,910</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 100,000	\$ 104,903	\$ 4,903	\$ 147,953
Miscellaneous:				
Investment income	<u>500</u>	<u>12,798</u>	<u>12,298</u>	<u>12,937</u>
Total revenues	100,500	117,701	17,201	160,890
Expenditures:				
Culture and recreation:				
Capital outlay	<u>380,000</u>	<u>18,505</u>	<u>361,495</u>	<u>158,960</u>
Excess (deficiency) of revenues over expenditures	(279,500)	99,196	378,696	1,930
Fund balance:				
Beginning of year	<u>285,214</u>	<u>391,644</u>	<u>106,430</u>	<u>389,714</u>
End of year	<u>\$ 5,714</u>	<u>\$ 490,840</u>	<u>\$ 485,126</u>	<u>\$ 391,644</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 763,776	\$ 754,650
Interest receivable	<u>1,421</u>	<u>1,111</u>
Total assets	<u>\$ 765,197</u>	<u>\$ 755,761</u>
<u>Liabilities</u>		
Accounts payable	\$ -	\$ 7,681
<u>FUND BALANCE</u>		
Restricted for public safety	<u>765,197</u>	<u>748,080</u>
Total liabilities and fund balance	<u>\$ 765,197</u>	<u>\$ 755,761</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 75,000	\$ 55,097	\$ (19,903)	\$ 128,070
Miscellaneous:				
Investment income	<u>1,500</u>	<u>23,248</u>	<u>21,748</u>	<u>21,205</u>
Total revenues	76,500	78,345	1,845	149,275
Expenditures:				
Public safety:				
Capital outlay	<u>630,000</u>	<u>61,228</u>	<u>568,772</u>	<u>48,865</u>
Excess (deficiency) of revenues over expenditures	(553,500)	17,117	570,617	100,410
Fund balance:				
Beginning of year	<u>559,170</u>	<u>748,080</u>	<u>188,910</u>	<u>647,670</u>
End of year	<u>\$ 5,670</u>	<u>\$ 765,197</u>	<u>\$ 759,527</u>	<u>\$ 748,080</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 638,589	\$ 638,145
Interest receivable	1,179	1,115
Due from other governments	<u>335,308</u>	<u>268,623</u>
 Total assets	 <u>\$ 975,076</u>	 <u>\$ 907,883</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,740	\$ 122,514
Accrued payroll and benefits	<u>72,542</u>	<u>47,824</u>
 Total liabilities	 75,282	 170,338
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>899,794</u>	<u>737,545</u>
 Total liabilities and fund balance	 <u>\$ 975,076</u>	 <u>\$ 907,883</u>

NYE COUNTY, NEVADA
NONMAJOR-PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,365,065	\$ 1,605,042	\$ 239,977	\$ 1,400,527
Miscellaneous:				
Investment income	<u>1,000</u>	<u>20,251</u>	<u>19,251</u>	<u>19,269</u>
Total revenues	<u>1,366,065</u>	<u>1,625,293</u>	<u>259,228</u>	<u>1,419,796</u>
Expenditures:				
Public safety:				
Salaries and wages	650,000	651,442	(1,442)	656,085
Employee benefits	450,000	437,706	12,294	381,485
Services and supplies	250,000	76,111	173,889	198,657
Capital outlay	<u>611,032</u>	<u>297,785</u>	<u>313,247</u>	<u>219,991</u>
Total public safety	<u>1,961,032</u>	<u>1,463,044</u>	<u>497,988</u>	<u>1,456,218</u>
Excess (deficiency) of revenues over expenditures	(594,967)	162,249	757,216	(36,422)
Fund balance:				
Beginning of year	<u>594,967</u>	<u>737,545</u>	<u>142,578</u>	<u>773,967</u>
End of year	<u>\$ -</u>	<u>\$ 899,794</u>	<u>\$ 899,794</u>	<u>\$ 737,545</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,903,675	\$ 3,696,361
Interest receivable	7,676	6,294
Due from other governments	335,308	268,623
Prepaid Expense	<u>4,320</u>	<u>-</u>
 Total assets	 <u>\$ 4,250,979</u>	 <u>\$ 3,971,278</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 26,593	\$ -
Accrued payroll and benefits	<u>50,225</u>	<u>36,897</u>
 Total liabilities	 76,818	 36,897
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>4,174,161</u>	<u>3,934,381</u>
 Total liabilities and fund balance	 <u>\$ 4,250,979</u>	 <u>\$ 3,971,278</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,300,000	\$ 1,605,042	\$ 305,042	\$ 1,400,527
Miscellaneous:				
Investment income	<u>2,500</u>	<u>115,542</u>	<u>113,042</u>	<u>112,264</u>
Total revenues	<u>1,302,500</u>	<u>1,720,584</u>	<u>418,084</u>	<u>1,512,791</u>
Expenditures:				
Public safety:				
Salaries and wages	424,064	452,295	(28,231)	437,260
Employee benefits	302,858	293,941	8,917	272,160
Services and supplies	86,748	50,623	36,125	62,713
Capital outlay	<u>3,300,000</u>	<u>683,945</u>	<u>2,616,055</u>	<u>613,340</u>
Total expenses	<u>4,113,670</u>	<u>1,480,804</u>	<u>2,632,866</u>	<u>1,385,473</u>
Excess (deficiency) of revenues over expenditures	(2,811,170)	239,780	3,050,950	127,318
Fund balance:				
Beginning of year	<u>2,848,244</u>	<u>3,934,381</u>	<u>1,086,137</u>	<u>3,807,063</u>
End of year	<u>\$ 37,074</u>	<u>\$ 4,174,161</u>	<u>\$ 4,137,087</u>	<u>\$ 3,934,381</u>

NONMAJOR DEBT SERVICE FUND

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

**NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019**

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,277	\$ 25,404
Interest receivable	<u>53</u>	<u>46</u>
Total assets	<u>\$ 26,330</u>	<u>\$ 25,450</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for debt service	<u>26,330</u>	<u>25,450</u>
Total liabilities and fund balance	<u>\$ 26,330</u>	<u>\$ 25,450</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 879	\$ 879	\$ 51
Interest subsidy	<u>417,081</u>	<u>391,840</u>	<u>(25,241)</u>	<u>398,732</u>
Total miscellaneous	<u>417,081</u>	<u>392,719</u>	<u>(24,362)</u>	<u>398,783</u>
Expenditures:				
Debt service:				
Principal	1,239,169	972,630	266,539	923,775
Interest	<u>1,301,807</u>	<u>1,242,398</u>	<u>59,409</u>	<u>1,269,874</u>
Total expenditures	<u>2,540,976</u>	<u>2,215,028</u>	<u>325,948</u>	<u>2,193,649</u>
Excess (deficiency) of revenues over expenditures	(2,123,895)	(1,822,309)	301,586	(1,794,866)
Other financing sources (uses):				
Operating transfers in	<u>2,184,318</u>	<u>1,823,189</u>	<u>(361,129)</u>	<u>1,794,917</u>
Net change in fund balance	60,423	880	(59,543)	51
Fund balance:				
Beginning of year	<u>72,630</u>	<u>25,450</u>	<u>(47,180)</u>	<u>25,399</u>
End of year	<u>\$ 133,053</u>	<u>\$ 26,330</u>	<u>\$ (106,723)</u>	<u>\$ 25,450</u>

NONMAJOR CAPITAL PROJECTS FUNDS

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

Bond Proceeds Fund is used to account for bond proceeds for the detention center construction and the related expenditures.

County, Beatty, Gabbs, Manhattan, and Pahrump special ad valorem funds are used to account for capital acquisition tax levies.

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

Beatty Room Tax Fund is used to account for ½% room tax collected for the Beatty Town Advisory Board to be used for capital projects for the unincorporated town of Beatty, Nevada.

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

Pahrump Town TV Construction Fund is used to account for the construction of a TV tower for the Town

Pahrump Town Arena Fund is used to account for capital improvements of the arena.

**NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2020**

(With Comparative Actual Amounts for June 30, 2019)

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty Ad Valorem	Beatty Special Ad Valorem	Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump Ad Valorem	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2020	Totals 2019
<u>ASSETS</u>													
Pooled cash and investments	\$ 965,107	\$ 1,195,739	\$ 563,888	\$ 247,289	\$ 128,954	\$ 53,405	\$ 47,884	\$ 1,816,335	\$ 116,535	\$ 52,909	\$ 85,661	\$ 5,273,706	\$ 3,846,719
Interest receivable	2,097	2,393	1,072	449	258	49	89	3,659	153	106	171	10,496	7,073
Taxes receivable	18,662	-	-	-	996	-	-	-	-	-	-	19,658	15,350
Due from other governments	525	-	-	-	-	-	-	-	-	-	-	525	26,768
Due from others	12,492	-	-	-	-	-	-	-	-	-	-	12,492	-
Total assets	<u>\$ 998,883</u>	<u>\$ 1,198,132</u>	<u>\$ 564,960</u>	<u>\$ 247,738</u>	<u>\$ 130,208</u>	<u>\$ 53,454</u>	<u>\$ 47,973</u>	<u>\$ 1,819,994</u>	<u>\$ 116,688</u>	<u>\$ 53,015</u>	<u>\$ 85,832</u>	<u>\$ 5,316,877</u>	<u>\$ 3,895,910</u>
<u>LIABILITIES</u>													
Accounts payable	\$ 43,676	\$ 415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,251	\$ -	\$ -	\$ -	\$ 297,342	\$ 373,573
Accrued payroll and benefits	3,167	1,921	-	-	-	-	-	-	-	-	-	5,088	48
Total liabilities	46,843	2,336	-	-	-	-	-	253,251	-	-	-	302,430	373,621
<u>DEFERRED INFLOWS OF RESOURCES</u>													
Unavailable revenue - taxes	14,372	-	-	-	-	-	-	-	-	-	-	14,372	11,177
<u>FUND BALANCE</u>													
Restricted for capital projects	937,668	1,195,796	564,960	247,738	130,208	53,454	47,973	1,566,743	116,688	53,015	85,832	5,000,075	3,511,112
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 998,883</u>	<u>\$ 1,198,132</u>	<u>\$ 564,960</u>	<u>\$ 247,738</u>	<u>\$ 130,208</u>	<u>\$ 53,454</u>	<u>\$ 47,973</u>	<u>\$ 1,819,994</u>	<u>\$ 116,688</u>	<u>\$ 53,015</u>	<u>\$ 85,832</u>	<u>\$ 5,316,877</u>	<u>\$ 3,895,910</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty Ad Valorem	Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2020	Totals 2019	
Revenues:													
Taxes	\$ 790,035	\$ -	\$ -	\$ -	\$ 19,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 809,297	\$ 759,331	
Intergovernmental	36,612	-	-	-	-	-	277,320	-	-	-	313,932	26,892	
Miscellaneous	60,577	39,629	17,073	6,652	3,849	707	54,468	1,620	1,670	4,511	192,102	199,575	
Total revenues	<u>887,224</u>	<u>39,629</u>	<u>17,073</u>	<u>6,652</u>	<u>23,111</u>	<u>707</u>	<u>331,788</u>	<u>1,620</u>	<u>1,670</u>	<u>4,511</u>	<u>1,315,331</u>	<u>985,798</u>	
Expenditures:													
Current:													
Intergovernmental	66,475	-	-	-	-	-	-	-	-	-	66,475	62,222	
Capital projects	478,021	23,657	15,886	-	-	-	343,630	-	-	-	861,194	1,599,014	
Debt service:													
Principal	78,766	-	-	-	-	-	-	-	-	-	78,766	76,472	
Interest	8,576	-	-	-	-	-	-	-	-	-	8,576	10,870	
Total expenditures	<u>631,838</u>	<u>23,657</u>	<u>15,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,015,011</u>	<u>1,748,578</u>	
Excess (deficiency) of revenues over expenditures	<u>255,386</u>	<u>15,972</u>	<u>1,187</u>	<u>6,652</u>	<u>23,111</u>	<u>707</u>	<u>1,346</u>	<u>(11,842)</u>	<u>1,620</u>	<u>1,670</u>	<u>300,320</u>	<u>(762,780)</u>	
Other financing sources (uses):													
Operating transfers in	-	-	28,860	22,944	-	28,772	3,300	1,200,000	40,230	-	1,324,106	65,752	
Operating transfers out	(139,641)	-	-	-	-	-	-	-	-	-	(139,641)	(135,147)	
Sale of surplus	-	-	-	-	-	-	4,178	-	-	-	4,178	-	
Total other financing sources (uses)	<u>(139,641)</u>	<u>-</u>	<u>28,860</u>	<u>22,944</u>	<u>-</u>	<u>28,772</u>	<u>3,300</u>	<u>1,204,178</u>	<u>40,230</u>	<u>-</u>	<u>1,188,643</u>	<u>(69,395)</u>	
Net change in fund balance	115,745	15,972	30,047	29,596	23,111	29,479	4,646	1,192,336	41,850	1,670	4,511	1,488,963	(832,175)
Fund balance:													
Beginning of year	<u>821,923</u>	<u>1,179,824</u>	<u>534,913</u>	<u>218,142</u>	<u>107,097</u>	<u>23,975</u>	<u>43,327</u>	<u>374,407</u>	<u>74,838</u>	<u>51,345</u>	<u>81,321</u>	<u>3,511,112</u>	<u>4,343,287</u>
End of year	<u>\$ 937,668</u>	<u>\$ 1,195,796</u>	<u>\$ 564,960</u>	<u>\$ 247,738</u>	<u>\$ 130,208</u>	<u>\$ 53,454</u>	<u>\$ 47,973</u>	<u>\$ 1,566,743</u>	<u>\$ 116,688</u>	<u>\$ 53,015</u>	<u>\$ 85,832</u>	<u>\$ 5,000,075</u>	<u>\$ 3,511,112</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 965,107	\$ 1,116,000
Interest receivable	2,097	2,432
Taxes receivable	18,662	13,326
Due from other governments	525	26,768
Prepaid expenditures	<u>12,492</u>	<u>-</u>
 Total assets	 <u>\$ 998,883</u>	 <u>\$ 1,158,526</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 43,676	\$ 325,378
Accrued payroll and benefits	<u>3,167</u>	<u>48</u>
 Total liabilities	 46,843	 325,426
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	14,372	11,177
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>937,668</u>	<u>821,923</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 998,883</u>	 <u>\$ 1,158,526</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 714,774	\$ 715,069	\$ 295	\$ 647,948
Net proceeds of mines	<u>76,377</u>	<u>74,966</u>	<u>(1,411)</u>	<u>87,512</u>
Total taxes	<u>791,151</u>	<u>790,035</u>	<u>(1,116)</u>	<u>735,460</u>
Intergovernmental:				
Grant	-	36,505	36,505	26,769
Fish and wildlife	<u>-</u>	<u>107</u>	<u>107</u>	<u>123</u>
Total intergovernmental	<u>-</u>	<u>36,612</u>	<u>36,612</u>	<u>26,892</u>
Miscellaneous:				
Investment income	-	31,693	31,693	46,009
Other	<u>-</u>	<u>28,884</u>	<u>28,884</u>	<u>60,350</u>
Total miscellaneous	<u>-</u>	<u>60,577</u>	<u>60,577</u>	<u>106,359</u>
Total revenues	<u>791,151</u>	<u>887,224</u>	<u>96,073</u>	<u>868,711</u>
Expenditures:				
Current:				
General government	<u>232,434</u>	<u>-</u>	<u>232,434</u>	<u>-</u>
Intergovernmental:				
Round Mountain	66,220	28,680	37,540	26,845
Tonopah	77,000	34,023	42,977	31,847
Amargosa	<u>9,240</u>	<u>3,772</u>	<u>5,468</u>	<u>3,530</u>
Total intergovernmental	<u>152,460</u>	<u>66,475</u>	<u>85,985</u>	<u>62,222</u>
Capital projects:				
General government	<u>900,000</u>	<u>478,021</u>	<u>421,979</u>	<u>1,035,696</u>
Debt service:				
Principal	78,766	78,766	-	76,472
Interest	<u>8,576</u>	<u>8,576</u>	<u>-</u>	<u>10,870</u>
Total debt service	<u>87,342</u>	<u>87,342</u>	<u>-</u>	<u>87,342</u>
Total expenditures	<u>1,372,236</u>	<u>631,838</u>	<u>740,398</u>	<u>1,185,260</u>
Excess (deficiency) of revenues over expenditures	(581,085)	255,386	836,471	(316,549)
Other financing sources (uses):				
Operating transfers out	<u>(233,405)</u>	<u>(139,641)</u>	<u>93,764</u>	<u>(135,147)</u>
Net change in fund balance	(814,490)	115,745	930,235	(451,696)
Fund balance:				
Beginning of year	<u>814,490</u>	<u>821,923</u>	<u>7,433</u>	<u>1,273,619</u>
End of year	<u>\$ -</u>	<u>\$ 937,668</u>	<u>\$ 937,668</u>	<u>\$ 821,923</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,195,739	\$ 1,177,739
Interest receivable	<u>2,393</u>	<u>2,085</u>
Total assets	<u>\$ 1,198,132</u>	<u>\$ 1,179,824</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 415	\$ -
Accrued payroll and benefits	<u>1,921</u>	<u>-</u>
Total liabilities	2,336	-
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,195,796</u>	<u>1,179,824</u>
Total liabilities and fund balance	<u>\$ 1,198,132</u>	<u>\$ 1,179,824</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,000	\$ 38,126	\$ 37,126	\$ 38,596
Other	<u>-</u>	<u>1,503</u>	<u>1,503</u>	<u>-</u>
Total revenues	1,000	39,629	38,629	38,596
Expenditures:				
Capital projects:				
General government	<u>1,123,929</u>	<u>23,657</u>	<u>1,100,272</u>	<u>701</u>
Excess (deficiency) of revenues over expenditures	(1,122,929)	15,972	1,138,901	37,895
Fund balance:				
Beginning of year	<u>1,122,929</u>	<u>1,179,824</u>	<u>56,895</u>	<u>1,141,929</u>
End of year	<u>\$ -</u>	<u>\$ 1,195,796</u>	<u>\$ 1,195,796</u>	<u>\$ 1,179,824</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 563,888	\$ 534,063
Interest receivable	<u>1,072</u>	<u>850</u>
 Total assets	 <u>\$ 564,960</u>	 <u>\$ 534,913</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>564,960</u>	<u>534,913</u>
 Total liabilities and fund balance	 <u>\$ 564,960</u>	 <u>\$ 534,913</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 500	\$ 17,073	\$ 16,573	\$ 15,585
Expenditures:				
Capital projects:				
General government	<u>547,544</u>	<u>15,886</u>	<u>531,658</u>	<u>3,736</u>
Excess (deficiency) of revenues over expenditures	(547,044)	1,187	548,231	11,849
Other financing sources (uses):				
Operating transfers in	<u>28,680</u>	<u>28,860</u>	<u>180</u>	<u>-</u>
Net change in fund balance	(518,364)	30,047	548,411	11,849
Fund balance:				
Beginning of year	<u>545,364</u>	<u>534,913</u>	<u>(10,451)</u>	<u>523,064</u>
End of year	<u>\$ 27,000</u>	<u>\$ 564,960</u>	<u>\$ 537,960</u>	<u>\$ 534,913</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 247,289	\$ 222,481
Interest receivable	<u>449</u>	<u>356</u>
Total assets	<u>\$ 247,738</u>	<u>\$ 222,837</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 4,695
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>247,738</u>	<u>218,142</u>
Total liabilities and fund balance	<u>\$ 247,738</u>	<u>\$ 222,837</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 75	\$ 6,652	\$ 6,577	\$ 6,617
Expenditures:				
Capital projects:				
General government	<u>221,969</u>	<u>-</u>	<u>221,969</u>	<u>4,695</u>
Excess (deficiency) of revenues over expenditures	(221,894)	6,652	228,546	1,922
Other financing sources (uses):				
Operating transfers in	<u>22,000</u>	<u>22,944</u>	<u>944</u>	<u>21,476</u>
Net change in fund balance	(199,894)	29,596	229,490	23,398
Fund balance:				
Beginning of year	<u>199,894</u>	<u>218,142</u>	<u>18,248</u>	<u>194,744</u>
End of year	<u>\$ -</u>	<u>\$ 247,738</u>	<u>\$ 247,738</u>	<u>\$ 218,142</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 128,954	\$ 104,887
Interest receivable	258	186
Taxes receivable	<u>996</u>	<u>2,024</u>
 Total assets	 <u>\$ 130,208</u>	 <u>\$ 107,097</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>130,208</u>	<u>107,097</u>
 Total liabilities and fund balance	 <u>\$ 130,208</u>	 <u>\$ 107,097</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 22,000	\$ 19,262	\$ (2,738)	\$ 23,871
Miscellaneous:				
Investment income	<u>300</u>	<u>3,849</u>	<u>3,549</u>	<u>3,121</u>
Total revenues	22,300	23,111	811	26,992
Expenditures:				
Capital projects:				
Community support	<u>120,005</u>	<u>-</u>	<u>120,005</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(97,705)	23,111	120,816	26,992
Fund balance:				
Beginning of year	<u>97,705</u>	<u>107,097</u>	<u>9,392</u>	<u>80,105</u>
End of year	<u>\$ -</u>	<u>\$ 130,208</u>	<u>\$ 130,208</u>	<u>\$ 107,097</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 53,405	\$ 23,939
Interest receivable	<u>49</u>	<u>36</u>
Total assets	<u>\$ 53,454</u>	<u>\$ 23,975</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>53,454</u>	<u>23,975</u>
Total liabilities and fund balance	<u>\$ 53,454</u>	<u>\$ 23,975</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 707	\$ 657	\$ 674
Expenditures:				
Capital projects:				
General government	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(49,950)	707	50,657	674
Other financing sources (uses):				
Operating transfers in	<u>28,500</u>	<u>28,772</u>	<u>272</u>	<u>3,530</u>
Net change in fund balance	(21,450)	29,479	50,929	4,204
Fund balance:				
Beginning of year	<u>23,371</u>	<u>23,975</u>	<u>604</u>	<u>19,771</u>
End of year	<u>\$ 1,921</u>	<u>\$ 53,454</u>	<u>\$ 51,533</u>	<u>\$ 23,975</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 47,884	\$ 43,256
Interest receivable	<u>89</u>	<u>71</u>
Total assets	<u>\$ 47,973</u>	<u>\$ 43,327</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>47,973</u>	<u>43,327</u>
Total liabilities and fund balance	<u>\$ 47,973</u>	<u>\$ 43,327</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 1,346	\$ 1,296	\$ 1,321
Expenditures:				
Capital projects:				
General government	<u>45,567</u>	<u>-</u>	<u>45,567</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(45,517)	1,346	46,863	1,321
Other financing sources (uses):				
Operating transfers in	<u>3,500</u>	<u>3,300</u>	<u>(200)</u>	<u>3,089</u>
Net change in fund balance	(42,017)	4,646	46,663	4,410
Fund balance:				
Beginning of year	<u>42,017</u>	<u>43,327</u>	<u>1,310</u>	<u>38,917</u>
End of year	<u>\$ -</u>	<u>\$ 47,973</u>	<u>\$ 47,973</u>	<u>\$ 43,327</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,816,335	\$ 373,728
Interest receivable	<u>3,659</u>	<u>679</u>
Total assets	<u>\$ 1,819,994</u>	<u>\$ 374,407</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 253,251	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,566,743</u>	<u>374,407</u>
Total liabilities and fund balance	<u>\$ 1,819,994</u>	<u>\$ 374,407</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	\$ -	\$ 277,320	\$ 277,320	\$ -
Miscellaneous:				
Investment income	<u>4,000</u>	<u>54,468</u>	<u>50,468</u>	<u>19,285</u>
Total revenues	4,000	331,788	327,788	19,285
Expenditures:				
Capital projects:				
General government	<u>1,487,500</u>	<u>343,630</u>	<u>1,143,870</u>	<u>510,686</u>
Excess (deficiency) of revenues over expenditures	<u>(1,483,500)</u>	<u>(11,842)</u>	<u>1,471,658</u>	<u>(491,401)</u>
Other financing sources (uses):				
Operating transfers in	1,200,000	1,200,000	-	-
Sale of surplus	<u>-</u>	<u>4,178</u>	<u>4,178</u>	<u>-</u>
Total other financing sources(uses)	<u>1,200,000</u>	<u>1,204,178</u>	<u>4,178</u>	<u>-</u>
Net change in fund balance	(283,500)	1,192,336	1,475,836	(491,401)
Fund balance:				
Beginning of year	<u>301,258</u>	<u>374,407</u>	<u>73,149</u>	<u>865,808</u>
End of year	<u>\$ 17,758</u>	<u>\$ 1,566,743</u>	<u>\$ 1,548,985</u>	<u>\$ 374,407</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 116,535	\$ 118,195
Interest receivable	<u>153</u>	<u>143</u>
Total assets	<u>\$ 116,688</u>	<u>\$ 118,338</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 43,500
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>116,688</u>	<u>74,838</u>
Total liabilities and fund balance	<u>\$ 116,688</u>	<u>\$ 118,338</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 400	\$ 1,620	\$ 1,220	\$ 2,695
Expenditures:				
Capital projects:				
General government	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>43,500</u>
Excess (deficiency) of revenues over expenditures	(79,600)	1,620	81,220	(40,805)
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>40,230</u>	<u>10,230</u>	<u>37,657</u>
Net change in fund balance	(49,600)	41,850	91,450	(3,148)
Fund balance:				
Beginning of year	<u>58,385</u>	<u>74,838</u>	<u>16,453</u>	<u>77,986</u>
End of year	<u>\$ 8,785</u>	<u>\$ 116,688</u>	<u>\$ 107,903</u>	<u>\$ 74,838</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 52,909	\$ 51,254
Interest receivable	<u>106</u>	<u>91</u>
Total assets	<u>\$ 53,015</u>	<u>\$ 51,345</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>53,015</u>	<u>51,345</u>
Total liabilities and fund balance	<u>\$ 53,015</u>	<u>\$ 51,345</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 1,670	\$ 1,470	\$ 1,680
Expenditures:				
Capital projects:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	25,000	-	25,000	-
Total expenditures	30,000	-	30,000	-
Excess (deficiency) of revenues over expenditures	(29,800)	1,670	31,470	1,680
Fund balance:				
Beginning of year	34,865	51,345	16,480	49,665
End of year	\$ 5,065	\$ 53,015	\$ 47,950	\$ 51,345

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 85,661	\$ 81,177
Interest receivable	<u>171</u>	<u>144</u>
Total assets	<u>\$ 85,832</u>	<u>\$ 81,321</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>85,832</u>	<u>81,321</u>
Total liabilities and fund balance	<u>\$ 85,832</u>	<u>\$ 81,321</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 2,686	\$ 2,486	\$ 2,642
Rent	<u>1,000</u>	<u>1,825</u>	<u>825</u>	<u>1,000</u>
Total revenues	1,200	4,511	3,311	3,642
Expenditures:				
Capital projects:				
Culture and recreation	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(58,800)	4,511	63,311	3,642
Fund balance:				
Beginning of year	<u>70,679</u>	<u>81,321</u>	<u>10,642</u>	<u>77,679</u>
End of year	<u>\$ 11,879</u>	<u>\$ 85,832</u>	<u>\$ 73,953</u>	<u>\$ 81,321</u>

NONMAJOR ENTERPRISE FUNDS

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

Gabbs Utility Water Fund is used to account for revenues and expenses of the water services provided for residents of the unincorporated Town of Gabbs, Nevada.

Gabbs Utility Sewer Fund is used to account for revenues and expenses of the sewer services provided for residents of the unincorporated Town of Gabbs, Nevada.

Manhattan Utility Enterprise Fund is used to account for revenues and expenses of the water services provided for residents of the unincorporated Town of Manhattan, Nevada.

Pahrump Lake View Golf Course Enterprise Fund is used to account for revenues and expenses of the golf course in Pahrump.

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020
(With Comparative Actual Amounts for June 30, 2019)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course	Totals	
					2020	2019
ASSETS						
Current assets:						
Pooled cash and investments	\$ 196,637	\$ -	\$ -	\$ 339,246	\$ 535,883	\$ 638,602
Interest receivable	428	19	59	694	1,200	580
Room tax receivable	-	-	-	5,750	5,750	8,272
Accounts receivable	3,972	458	4,455	-	8,885	9,254
Due from sewer fund	18,588	-	-	-	18,588	34,204
Total current assets	219,625	477	4,514	345,690	570,306	690,912
Restricted assets:						
Restricted cash	64,473	-	30,643	-	95,116	102,112
Noncurrent assets:						
Total capital assets, net of accumulated depreciation	1,349,518	1,499,066	1,270,973	443,624	4,563,181	4,663,023
Total assets	1,633,616	1,499,543	1,306,130	789,314	5,228,603	5,456,047
DEFERRED OUTFLOWS OF RESOURCES						
Pension charge	16,281	-	12,959	-	29,240	21,113
LIABILITIES						
Current liabilities:						
Accounts payable	1,260	20	1,753	40	3,073	13,759
Accrued payroll and benefits	4,647	-	3,007	-	7,654	6,747
Customer deposits	-	-	3,370	-	3,370	3,595
Due to water fund	-	18,588	-	-	18,588	34,204
Bonds payable, current portion	23,842	-	4,631	-	28,473	26,677
Total current liabilities	29,749	18,608	12,761	40	61,158	84,982
Long-term liabilities:						
Net pension liability	11,116	-	65,164	-	76,280	72,870
Bonds payable, long-term portion	246,220	-	263,699	-	509,919	537,322
Total long-term liabilities	257,336	-	328,863	-	586,199	610,192
Total liabilities	287,085	18,608	341,624	40	647,357	695,174
DEFERRED INFLOWS OF RESOURCES						
Pension charge	12,589	-	9,800	-	22,389	17,929
NET POSITION						
Invested in capital assets, net of related debt	1,079,456	1,499,066	1,002,643	443,624	4,024,789	4,099,024
Restricted for debt service	64,473	-	10,790	-	75,263	71,854
Restricted for capital projects	-	-	19,853	-	19,853	30,258
Unrestricted	206,294	(18,131)	(65,621)	345,650	468,192	562,921
Total net position	\$ 1,350,223	\$ 1,480,935	\$ 967,665	\$ 789,274	\$ 4,588,097	\$ 4,764,057

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2020

(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Gabbs	Gabbs	Manhattan	Pahrump	Totals	
	Utility Water	Utility Sewer		Lake View Golf Course	2020	2019
Operating revenues:						
Charges for services	\$ 113,137	\$ 10,277	\$ 51,945	\$ 295,914	\$ 471,273	\$ 408,831
Operating expenses:						
Salaries and wages	49,942	-	42,232	97	92,271	90,082
Employee benefits	21,173	-	16,064	64	37,301	32,571
Services and supplies	33,505	4,939	14,447	445,801	498,692	476,682
Depreciation	73,006	23,628	72,899	4,694	174,227	177,571
Total operating expenses	177,626	28,567	145,642	450,656	802,491	776,906
Operating income (loss)	(64,489)	(18,290)	(93,697)	(154,742)	(331,218)	(368,075)
Nonoperating revenues (expenses):						
Investment income	7,137	254	1,325	12,771	21,487	21,222
Room tax	-	-	-	98,104	98,104	117,044
Other income	1,083	-	-	-	1,083	3,757
Interest expense	(20,824)	-	(10,522)	-	(31,346)	(31,901)
Total nonoperating revenues (expenses)	(12,604)	254	(9,197)	110,875	89,328	110,122
Income before contributions and transfers	(77,093)	(18,036)	(102,894)	(43,867)	(241,890)	(257,953)
Capital contributions						
	-	-	-	-	-	354,600
Transfers in	50,000	10,000	-	5,930	65,930	527,675
Transfers out	-	-	-	-	-	-
Total transfers	50,000	10,000	-	5,930	65,930	527,675
Change in net position	(27,093)	(8,036)	(102,894)	(37,937)	(175,960)	624,322
Net position:						
Beginning of year	1,377,316	1,488,971	1,070,559	827,211	4,764,057	4,139,735
End of year	\$ 1,350,223	\$ 1,480,935	\$ 967,665	\$ 789,274	\$ 4,588,097	\$ 4,764,057

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020

(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course	Totals 2020	2019
Cash flows from operating activities:						
Cash received from customers	\$ 113,840	\$ 10,288	\$ 51,375	\$ 295,914	\$ 471,417	\$ 408,092
Cash paid for salaries and employee benefits	(70,428)	-	(58,333)	(161)	(128,922)	(127,428)
Cash paid for services and supplies	(36,965)	(4,919)	(16,241)	(451,253)	(509,378)	(468,570)
Net cash provided (used) by operating activities	<u>6,447</u>	<u>5,369</u>	<u>(23,199)</u>	<u>(155,500)</u>	<u>(166,883)</u>	<u>(187,906)</u>
Cash flows from noncapital financing activities:						
Room tax	-	-	-	100,626	100,626	108,772
Operating transfers in (out)	50,000	10,000	-	5,930	65,930	527,675
Due to (from) other funds	15,616	(15,616)	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>65,616</u>	<u>(5,616)</u>	<u>-</u>	<u>106,556</u>	<u>166,556</u>	<u>636,447</u>
Cash flows from capital and related financing activities:						
Purchase of capital assets	-	-	-	(74,385)	(74,385)	(55,595)
Other income	1,083	-	-	-	1,083	3,757
Principal payments - bonds	(22,204)	-	(3,403)	-	(25,607)	(24,999)
Interest paid	(20,824)	-	(10,522)	-	(31,346)	(31,901)
Net cash provided (used) by capital and related financing activities	<u>(41,945)</u>	<u>-</u>	<u>(13,925)</u>	<u>(74,385)</u>	<u>(130,255)</u>	<u>(108,738)</u>
Cash flows from investing activities:						
Investment income	<u>7,151</u>	<u>247</u>	<u>1,392</u>	<u>12,077</u>	<u>20,867</u>	<u>21,213</u>
Net increase (decrease) in pooled cash and investments	37,269	-	(35,732)	(111,252)	(109,715)	361,016
Pooled cash and investments:						
Beginning of year	<u>223,841</u>	<u>-</u>	<u>66,375</u>	<u>450,498</u>	<u>740,714</u>	<u>379,698</u>
End of year	<u>\$ 261,110</u>	<u>\$ -</u>	<u>\$ 30,643</u>	<u>\$ 339,246</u>	<u>\$ 630,999</u>	<u>\$ 740,714</u>
Reconciliation of operating income to net cash provided by operating activities:						
Operating income (loss)	\$ (64,489)	\$ (18,290)	\$ (93,697)	\$ (154,742)	\$ (331,218)	\$ (368,075)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	73,006	23,628	72,899	4,694	174,227	177,571
(Increase) decrease in accounts receivable	703	11	(345)	-	369	(369)
(Increase) decrease in deferred outflows - pension	(4,186)	-	(3,941)	-	(8,127)	(7,335)
Increase (decrease) in customer deposits	-	-	(225)	-	(225)	(370)
Increase (decrease) in accrued payroll and benefits	672	-	235	-	907	1,247
Increase (decrease) in accounts payable	(3,460)	20	(1,794)	(5,452)	(10,686)	8,112
Increase (decrease) in net pension liability	2,050	-	1,360	-	3,410	4,205
Increase (decrease) in pension expenses	<u>2,151</u>	<u>-</u>	<u>2,309</u>	<u>-</u>	<u>4,460</u>	<u>(2,892)</u>
Total adjustments	<u>70,936</u>	<u>23,659</u>	<u>70,498</u>	<u>(758)</u>	<u>164,335</u>	<u>180,169</u>
Net cash provided (used) by operating activities	<u>\$ 6,447</u>	<u>\$ 5,369</u>	<u>\$ (23,199)</u>	<u>\$ (155,500)</u>	<u>\$ (166,883)</u>	<u>\$ (187,906)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 196,637	\$ 161,385
Interest receivable	428	442
Accounts receivable	3,972	4,675
Due from sewer fund	18,588	34,204
Restricted cash	<u>64,473</u>	<u>62,456</u>
Total current assets	284,098	263,162
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,349,518</u>	<u>1,422,524</u>
Total assets	<u>1,633,616</u>	<u>1,685,686</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>16,281</u>	<u>12,095</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	1,260	4,720
Accrued payroll and benefits	4,647	3,975
Bond payable, current portion	<u>23,842</u>	<u>22,204</u>
Total current liabilities	<u>29,749</u>	<u>30,899</u>
Long-term liabilities:		
Net pension liability	11,116	9,066
Bond payable, long-term portion	<u>246,220</u>	<u>270,062</u>
Total long-term liabilities	<u>257,336</u>	<u>279,128</u>
Total liabilities	<u>287,085</u>	<u>310,027</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>12,589</u>	<u>10,438</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,079,456	1,130,258
Restricted for debt service	64,473	62,456
Unrestricted	<u>206,294</u>	<u>184,602</u>
Total net position	<u>\$ 1,350,223</u>	<u>\$ 1,377,316</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Water	\$ 90,000	\$ 113,137	\$ 23,137	\$ 99,657
Operating expenses:				
Salaries and wages	70,000	49,942	20,058	47,272
Employee benefits	30,000	21,173	8,827	17,743
Services and supplies	80,000	33,505	46,495	47,513
Depreciation	75,000	73,006	1,994	67,876
Total operating expenses	<u>255,000</u>	<u>177,626</u>	<u>77,374</u>	<u>180,404</u>
Operating income (loss)	<u>(165,000)</u>	<u>(64,489)</u>	<u>100,511</u>	<u>(80,747)</u>
Nonoperating revenues (expenses):				
Investment income	300	7,137	6,837	8,432
Other income	9,010	1,083	(7,927)	3,757
Interest expense	<u>(22,204)</u>	<u>(20,824)</u>	<u>1,380</u>	<u>(22,297)</u>
Total nonoperating revenues (expenses)	<u>(12,894)</u>	<u>(12,604)</u>	<u>290</u>	<u>(10,108)</u>
Income (loss) before transfers	(177,894)	(77,093)	100,801	(90,855)
Transfers:				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Change in net position	<u>\$ (127,894)</u>	<u>(27,093)</u>	<u>\$ 100,801</u>	<u>(90,855)</u>
Net position:				
Beginning of year		<u>1,377,316</u>		<u>1,468,171</u>
End of year		<u>\$ 1,350,223</u>		<u>\$ 1,377,316</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 113,840	\$ 98,954
Cash paid for salaries and employee benefits	(70,428)	(67,283)
Cash paid for services and supplies	(36,965)	(47,545)
Net cash provided by operating activities	<u>6,447</u>	<u>(15,874)</u>
Cash flows from noncapital financing activities:		
Operating transfers	50,000	-
Due to (from) other funds	15,616	(7,019)
Net cash (used) by noncapital financing activities	<u>65,616</u>	<u>(7,019)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(8,919)
Other income	1,083	3,757
Principal payments - bonds	(22,204)	(20,679)
Interest paid	(20,824)	(22,297)
Net cash provided (used) by capital and related financing activities	<u>(41,945)</u>	<u>(48,138)</u>
Cash flows from investing activities:		
Investment income	7,151	8,403
Net increase (decrease) in pooled cash and investments	37,269	(62,628)
Pooled cash and investments:		
Beginning of year	223,841	286,469
End of year	<u>\$ 261,110</u>	<u>\$ 223,841</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (64,489)</u>	<u>\$ (80,747)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	73,006	67,876
(Increase) decrease in accounts receivable	703	(703)
(Increase) decrease in deferred outflows - pension	(4,186)	(7,277)
Increase (decrease) in accrued payroll and benefits	672	1,041
Increase (decrease) in accounts payable	(3,460)	(32)
Increase (decrease) in net pension liability	2,050	(4,388)
(Increase) decrease in deferred inflows - pension	2,151	8,356
Total adjustments	<u>70,936</u>	<u>64,873</u>
Net cash provided by operating activities	<u>\$ 6,447</u>	<u>\$ (15,874)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Interest receivable	\$ 19	\$ 12
Accounts receivable	458	469
Total current assets	477	481
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	1,499,066	1,522,694
Total assets	1,499,543	1,523,175
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	20	-
Due to water fund	18,588	34,204
Total current liabilities	18,608	34,204
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,499,066	1,522,694
Unrestricted	(18,131)	(33,723)
Total net position	\$ 1,480,935	\$ 1,488,971

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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Sewer	\$ 10,000	\$ 10,277	\$ 277	\$ 11,239
Operating expenses:				
Services and supplies	2,500	4,939	(2,439)	4,281
Depreciation	40,000	23,628	16,372	23,628
Total operating expenses	42,500	28,567	13,933	27,909
Operating income (loss)	(32,500)	(18,290)	14,210	(16,670)
Nonoperating revenues (expenses):				
Interest income	10	254	244	209
Operating income (loss)	(32,490)	(18,036)	14,454	(16,461)
Transfers:				
Operating transfers in	-	10,000	10,000	-
Change in net position	\$ (32,490)	(8,036)	\$ 24,454	(16,461)
Net position:				
Beginning of year		1,488,971		1,505,432
End of year		\$ 1,480,935		\$ 1,488,971

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 10,288	\$ 11,228
Cash paid for services and supplies	<u>(4,919)</u>	<u>(4,281)</u>
Net cash provided by operating activities	<u>5,369</u>	<u>6,947</u>
Cash flows from noncapital financing activities:		
Operating transfers	10,000	-
Due to (from) other funds	<u>(15,616)</u>	<u>7,019</u>
Net cash (used) by noncapital financing activities	<u>(5,616)</u>	<u>7,019</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>-</u>	<u>(14,176)</u>
Cash flows from investing activities:		
Investment income	<u>247</u>	<u>210</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>\$ (18,290)</u>	<u>\$ (16,670)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	23,628	23,628
(Increase) decrease in accounts receivable	11	(11)
Increase (decrease) in accounts payable	<u>20</u>	<u>-</u>
Total adjustments	<u>23,659</u>	<u>23,617</u>
Net cash provided by operating activities	<u>\$ 5,369</u>	<u>\$ 6,947</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ -	\$ 26,719
Interest receivable	59	126
Accounts receivable	4,455	4,110
Restricted cash	<u>30,643</u>	<u>39,656</u>
Total current assets	35,157	70,611
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,270,973</u>	<u>1,343,872</u>
Total assets	<u>1,306,130</u>	<u>1,414,483</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>12,959</u>	<u>9,018</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	1,753	3,547
Accrued payroll and benefits	3,007	2,772
Customer deposits	3,370	3,595
Bond payable, current portion	<u>4,631</u>	<u>4,473</u>
Total current liabilities	<u>12,761</u>	<u>14,387</u>
Long-term liabilities:		
Net pension liability	65,164	63,804
Bond payable, long-term portion	<u>263,699</u>	<u>267,260</u>
Total long-term liabilities	<u>328,863</u>	<u>331,064</u>
Total liabilities	<u>341,624</u>	<u>345,451</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>9,800</u>	<u>7,491</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,002,643	1,072,139
Restricted for debt service	10,790	9,398
Restricted for capital projects	19,853	30,258
Unrestricted	<u>(65,621)</u>	<u>(41,236)</u>
Total net position	<u>\$ 967,665</u>	<u>\$ 1,070,559</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Water	\$ 55,000	\$ 51,945	\$ (3,055)	\$ 51,880
Operating expenses:				
Salaries and wages	40,000	42,232	(2,232)	37,290
Employee benefits	20,000	16,064	3,936	13,148
Services and supplies	20,000	14,447	5,553	17,139
Depreciation	76,000	72,899	3,101	72,900
Total operating expenses	<u>156,000</u>	<u>145,642</u>	<u>10,358</u>	<u>140,477</u>
Operating income (loss)	<u>(101,000)</u>	<u>(93,697)</u>	<u>7,303</u>	<u>(88,597)</u>
Nonoperating revenues (expenses):				
Investment income	100	1,325	1,225	2,628
Interest expense	<u>(9,490)</u>	<u>(10,522)</u>	<u>(1,032)</u>	<u>(9,604)</u>
Total nonoperating revenues (expenses)	<u>(9,390)</u>	<u>(9,197)</u>	<u>193</u>	<u>(6,976)</u>
Change in net position	<u>\$ (110,390)</u>	(102,894)	<u>\$ 7,496</u>	(95,573)
Net position:				
Beginning of year		<u>1,070,559</u>		<u>1,166,132</u>
End of year		<u>\$ 967,665</u>		<u>\$ 1,070,559</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 51,375	\$ 51,855
Cash paid for salaries and employee benefits	(58,333)	(52,945)
Cash paid for services and supplies	<u>(16,241)</u>	<u>(14,487)</u>
Net cash provided (used) by operating activities	<u>(23,199)</u>	<u>(15,577)</u>
Cash flows from capital and related financing activities:		
Principal payments - bonds	(3,403)	(4,320)
Interest paid	<u>(10,522)</u>	<u>(9,604)</u>
Net cash provided (used) by capital and related financing activities	<u>(13,925)</u>	<u>(13,924)</u>
Cash flows from investing activities:		
Investment income	<u>1,392</u>	<u>2,647</u>
Net increase (decrease) in pooled cash and investments	(35,732)	(26,854)
Pooled cash and investments:		
Beginning of year	<u>66,375</u>	<u>93,229</u>
End of year	<u>\$ 30,643</u>	<u>\$ 66,375</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	\$ (93,697)	\$ (88,597)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	72,899	72,900
(Increase) decrease in accounts receivable	(345)	345
(Increase) decrease in deferred outflows - pension	(3,941)	(58)
Increase (decrease) in customer deposits	(225)	(370)
Increase (decrease) in accrued payroll and benefits	235	206
Increase (decrease) in accounts payable	(1,794)	2,652
Increase (decrease) in net pension liability	1,360	8,593
(Increase) decrease in deferred inflows - pension	<u>2,309</u>	<u>(11,248)</u>
Total adjustments	<u>70,498</u>	<u>73,020</u>
Net cash provided (used) by operating activities	<u>\$ (23,199)</u>	<u>\$ (15,577)</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 339,246	\$ 450,498
Interest receivable	694	-
Room tax receivable	<u>5,750</u>	<u>8,272</u>
Total current assets	345,690	458,770
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>443,624</u>	<u>373,933</u>
Total assets	<u>789,314</u>	<u>832,703</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	<u>40</u>	5,492
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	443,624	373,933
Unrestricted	<u>345,650</u>	<u>453,278</u>
Total net position	<u>\$ 789,274</u>	<u>\$ 827,211</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Golf course sales and fees	\$ 117,078	\$ 295,914	\$ 178,836	\$ 246,055
Operating expenses:				
Salaries and wages	15,000	97	14,903	5,520
Employee benefits	6,500	64	6,436	1,680
Services and supplies	367,078	445,801	(78,723)	407,749
Depreciation	65,000	4,694	60,306	13,167
Total operating expenses	<u>453,578</u>	<u>450,656</u>	<u>2,922</u>	<u>428,116</u>
Operating income (loss)	<u>(336,500)</u>	<u>(154,742)</u>	<u>181,758</u>	<u>(182,061)</u>
Nonoperating revenues (expenses):				
Investment income	500	12,771	12,271	9,953
Room tax	120,000	98,104	(21,896)	117,044
Total nonoperating revenues (expenses)	<u>120,500</u>	<u>110,875</u>	<u>(9,625)</u>	<u>126,997</u>
Income before contributions and transfers	(216,000)	(43,867)	172,133	(55,064)
Capital contributions	-	-	-	354,600
Transfers in	<u>-</u>	<u>5,930</u>	<u>5,930</u>	<u>527,675</u>
Change in net position	<u>\$ (216,000)</u>	<u>(37,937)</u>	<u>\$ 178,063</u>	<u>827,211</u>
Net position:				
Beginning of year		<u>827,211</u>		-
End of year		<u>\$ 789,274</u>		<u>\$ 827,211</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 295,914	\$ 246,055
Cash paid for salaries and employee benefits	(161)	(7,200)
Cash paid for services and supplies	<u>(451,253)</u>	<u>(402,257)</u>
Net cash provided (used) by operating activities	<u>(155,500)</u>	<u>(163,402)</u>
Cash flows from noncapital financing activities:		
Room tax	100,626	108,772
Transfer in	<u>5,930</u>	<u>527,675</u>
Net cash provided (used) by noncapital financing activities	<u>106,556</u>	<u>636,447</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>(74,385)</u>	<u>(32,500)</u>
Cash flows from investing activities:		
Investment income	<u>12,077</u>	<u>9,953</u>
Net increase (decrease) in pooled cash and investments	(111,252)	450,498
Pooled cash and investments:		
Beginning of year	<u>450,498</u>	<u>-</u>
End of year	<u>\$ 339,246</u>	<u>\$ 450,498</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	<u>\$ (154,742)</u>	<u>\$ (182,061)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	4,694	13,167
Increase (decrease) in accounts payable	<u>(5,452)</u>	<u>5,492</u>
Total adjustments	<u>(758)</u>	<u>18,659</u>
Net cash provided (used) by operating activities	<u>\$ (155,500)</u>	<u>\$ (163,402)</u>

INTERNAL SERVICE FUNDS

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

Self-Insurance Fund is used to account for property damage claims.

Health Self Insurance Fund is used to account for employee dental and vision benefits.

Risk Management Fund is used to account for property and liability claims of the County.

**NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020 AND 2019**

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2020	2019
<u>ASSETS</u>					
Pooled cash and investments	\$ 39,056	\$ 293,150	\$ 779,219	\$ 1,111,425	\$ 184,054
Interest receivable	<u>78</u>	<u>544</u>	<u>888</u>	<u>1,510</u>	<u>315</u>
Total assets	<u>39,134</u>	<u>293,694</u>	<u>780,107</u>	<u>1,112,935</u>	<u>184,369</u>
<u>LIABILITIES</u>					
Accounts payable	-	48,603	70,778	119,381	69,087
Accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>6,355</u>	<u>6,355</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>48,603</u>	<u>77,133</u>	<u>125,736</u>	<u>69,087</u>
<u>NET POSITION</u>					
Unrestricted	<u>\$ 39,134</u>	<u>\$ 245,091</u>	<u>\$ 702,974</u>	<u>\$ 987,199</u>	<u>\$ 115,282</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Self	Health	Risk	Totals	
	Insurance	Self Insurance	Management	2020	2019
Operating revenues:					
Charges for services:					
Insurance premiums	\$ -	\$ 521,830	\$ 2,118,088	\$ 2,639,918	\$ 499,743
Operating expenses:					
Salaries and wages	-	-	61,854	61,854	-
Benefits	-	-	30,447	30,447	-
Service and supplies	-	359,974	6,047	366,021	426,121
Insurance cost	-	-	982,627	982,627	-
Claims cost	-	-	338,069	338,069	-
Total expenses	-	359,974	1,419,044	1,779,018	426,121
Operating income (loss)	-	161,856	699,044	860,900	73,622
Other financing sources (uses):					
Investment income	1,207	5,880	3,930	11,017	4,933
Changes in net position	1,207	167,736	702,974	871,917	78,555
Net position:					
Beginning of year	37,927	77,355	-	115,282	36,727
End of year	\$ 39,134	\$ 245,091	\$ 702,974	\$ 987,199	\$ 115,282

**NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020**

(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Self	Health	Risk	Totals	
	Insurance	Self Insurance	Management	2020	2019
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ 521,830	\$ 2,118,088	\$ 2,639,918	\$ 499,743
Cash paid for salaries and employee benefits	-	-	(85,946)	(85,946)	-
Cash paid for services and supplies	-	(380,458)	(1,255,965)	(1,636,423)	(357,034)
Net cash (used) by operating activities	-	141,372	776,177	917,549	142,709
Cash flows from investing activities:					
Investment income	1,196	5,584	3,042	9,822	4,675
Net increase (decrease) in pooled cash and invest	1,196	146,956	779,219	927,371	147,384
Pooled cash and investments:					
Beginning of year	37,860	146,194	-	184,054	36,670
End of year	\$ 39,056	\$ 293,150	\$ 779,219	\$ 1,111,425	\$ 184,054
Reconciliation of operating (loss) to net cash (used) by operating activities:					
Operating (loss)	\$ -	\$ 161,856	\$ 699,044	\$ 860,900	\$ 73,622
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:					
Increase (decrease) in accounts payable	-	(20,484)	70,778	50,294	69,087
Increase (decrease) in accrued payroll and bene	-	-	6,355	6,355	-
Total adjustments	-	(20,484)	77,133	56,649	69,087
Net cash (used) by operating activities	\$ -	\$ 141,372	\$ 776,177	\$ 917,549	\$ 142,709

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 39,056	\$ 37,860
Interest receivable	<u>78</u>	<u>67</u>
Total assets	39,134	37,927
<u>LIABILITIES</u>		
Accounts payable	<u>-</u>	<u>-</u>
<u>NET POSITION</u>		
Unrestricted	<u>\$ 39,134</u>	<u>\$ 37,927</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	-	-	-	-
Other financing sources (uses):				
Investment income	<u>75</u>	<u>1,207</u>	<u>1,132</u>	<u>1,200</u>
Changes in net position	<u>\$ 75</u>	1,207	<u>\$ 1,132</u>	1,200
Net position:				
Beginning of year		<u>37,927</u>		<u>36,727</u>
End of year		<u>\$ 39,134</u>		<u>\$ 37,927</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ -
Cash flows from investing activities:		
Investment income	<u>1,196</u>	<u>1,190</u>
Net increase (decrease) in pooled cash and investments	1,196	1,190
Pooled cash and investments:		
Beginning of year	<u>37,860</u>	<u>36,670</u>
End of year	<u>\$ 39,056</u>	<u>\$ 37,860</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>-</u>
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 293,150	\$ 146,194
Interest receivable	<u>544</u>	<u>248</u>
Total assets	293,694	146,442
<u>LIABILITIES</u>		
Accounts payable	<u>48,603</u>	<u>69,087</u>
<u>NET POSITION</u>		
Unrestricted	<u>\$ 245,091</u>	<u>\$ 77,355</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND (10604)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ 550,000	\$ 521,830	\$ (28,170)	\$ 499,743
Operating expenses:				
Service and supplies	<u>550,000</u>	<u>359,974</u>	<u>190,026</u>	<u>426,121</u>
Operating income (loss)	-	161,856	161,856	73,622
Other financing sources (uses):				
Investment income	<u>-</u>	<u>5,880</u>	<u>5,880</u>	<u>3,733</u>
Changes in net position	<u>\$ -</u>	167,736	<u>\$ 167,736</u>	77,355
Net position:				
Beginning of year		<u>77,355</u>		<u>-</u>
End of year		<u>\$ 245,091</u>		<u>\$ 77,355</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 521,830	\$ 499,743
Cash paid for services and supplies	<u>(380,458)</u>	<u>(357,034)</u>
Net cash (used) by operating activities	141,372	142,709
Cash flows from investing activities:		
Investment income	<u>5,584</u>	<u>3,485</u>
Net increase (decrease) in pooled cash and investments	146,956	146,194
Pooled cash and investments:		
Beginning of year	<u>146,194</u>	<u>-</u>
End of year	<u>\$ 293,150</u>	<u>\$ 146,194</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ 161,856	\$ 73,622
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(20,484)</u>	<u>69,087</u>
Net cash (used) by operating activities	<u>\$ 141,372</u>	<u>\$ 142,709</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
SCHEDULE OF NET POSITION
JUNE 30, 2020

2020

ASSETS

Pooled cash and investments	\$ 779,219
Interest receivable	<u>888</u>
Total assets	<u>780,107</u>

LIABILITIES

Accounts payable	70,778
Accrued payroll and benefits	<u>6,355</u>
Total liabilities	<u>77,133</u>

NET POSITION

Unrestricted	<u>\$ 702,974</u>
--------------	-------------------

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

	2020		Variance- Positive (Negative)
	Budget	Actual	
Operating revenues:			
Charges for services:			
Insurance premiums	\$ 2,193,748	\$ 2,118,088	\$ (75,660)
Operating expenses:			
Salaries and wages	59,455	61,854	(2,399)
Benefits	31,258	30,447	811
Service and supplies	10,000	6,047	3,953
Insurance cost	982,627	982,627	-
Claims cost	<u>1,110,408</u>	<u>338,069</u>	<u>772,339</u>
Total expenses	<u>2,193,748</u>	<u>1,419,044</u>	<u>774,704</u>
Operating income (loss)	-	699,044	699,044
Other financing sources (uses):			
Investment income	<u>-</u>	<u>3,930</u>	<u>3,930</u>
Changes in net position	<u>\$ -</u>	702,974	<u>\$ 702,974</u>
Net position:			
Beginning of year		<u>-</u>	
End of year		<u>\$ 702,974</u>	

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020
Cash flows from operating activities:	
Cash received from customers	\$ 2,118,088
Cash paid for salaries and employee benefits	(85,946)
Cash paid for services and supplies	<u>(1,255,965)</u>
Net cash (used) by operating activities	776,177
Cash flows from investing activities:	
Investment income	<u>3,042</u>
Net increase (decrease) in pooled cash and investments	779,219
Pooled cash and investments:	
Beginning of year	<u>-</u>
End of year	<u>\$ 779,219</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:	
Operating (loss)	<u>\$ 699,044</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:	
Increase (decrease) in accounts payable	70,778
Increase (decrease) in accrued payroll and benefits	<u>6,355</u>
Total adjustments	<u>77,133</u>
Net cash (used) by operating activities	<u><u>\$ 776,177</u></u>

FIDUCIARY FUNDS

Pension (and other Employee Benefits) Trust Funds are used to account for funds held in trust to pay for future employee benefits.

The following funds are used to account for benefits held in trust: County OPEB Trust, Gabbs Town OPEB Trust, Beatty Town OPEB Trust, and the Pahrump Town OPEB Trust.

Private Purpose Trust Fund is used to account for funds held in trust for the benefit of others.

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

Investment Trust Fund is an external investment pool operated by the Nye County Treasurer.

Participants include Northern Nye Hospital District; the Towns of Round Mountain, Tonopah, and Amargosa Valley; the Library Districts of Pahrump, Amargosa, Beatty, Tonopah, and Smoky Valley; Nye County School District; Beatty General Improvement District; Brownfields Revolving Loan Fund; and the Property fund.

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. The funds are used to account for property taxes and other revenues collected by the County on behalf of other government entities.

**NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2020**

	Pension (and other Employee Benefits) Trust Funds					
	County OPEB Trust	Gabbs Town OPEB Trust	Beatty Town OPEB Trust	Pahrump Town OPEB Trust	F.H. Flint Scholarship Private-Purpose Trust Fund	Investment Trust Fund
<u>ASSETS</u>						
Pooled cash and investments	\$ 417,962	\$ 7,500	\$ 15,995	\$ 55,418	\$ 26,588	\$15,656,173
Interest receivable	<u>981</u>	<u>-</u>	<u>33</u>	<u>114</u>	<u>-</u>	<u>-</u>
Total assets	418,943	7,500	16,028	55,532	26,588	15,656,173
<u>LIABILITIES</u>						
Amounts held for others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>						
Held in trust	<u>\$ 418,943</u>	<u>\$ 7,500</u>	<u>\$ 16,028</u>	<u>\$ 55,532</u>	<u>\$ 26,588</u>	<u>\$15,656,173</u>

**NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020**

	Pension (and other Employee Benefits) Trust Funds					
	County OPEB Trust	Gabbs Town OPEB Trust	Beatty Town OPEB Trust	Pahrump Town OPEB Trust	F.H. Flint Scholarship Private-Purpose Trust Fund	Investment Trust Fund
Additions:						
Contributions:						
Employer	\$ 1,947,432	\$ 7,500	\$ 26,300	\$ 87,500	\$ -	\$ -
Investment income	12,639	-	354	2,028	186	330,310
Net change in fair value of investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,150</u>
Total additions	1,960,071	7,500	26,654	89,528	186	640,460
Deductions:						
Benefit payments	<u>1,541,128</u>	<u>-</u>	<u>10,626</u>	<u>33,996</u>	<u>-</u>	<u>-</u>
Change in net position resulting from operation	418,943	7,500	16,028	55,532	186	640,460
Capital transactions:						
Net capital share transactions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(820,756)</u>
Change in net position	418,943	7,500	16,028	55,532	186	(180,296)
Net position:						
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,402</u>	<u>15,836,469</u>
End of year	<u>\$ 418,943</u>	<u>\$ 7,500</u>	<u>\$ 16,028</u>	<u>\$ 55,532</u>	<u>\$ 26,588</u>	<u>\$ 15,656,173</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2020
Page 1 of 2

	Property	State of Nevada	State Medical Indigent	Range Improvement District	Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
<u>ASSETS</u>										
Pooled cash and investments	\$ 1,267,641	\$ 569,093	\$ 326,280	\$ 113,022	\$ 6,200	\$ 6,314	\$ 374,454	\$ 2,158,059	\$ 353,470	\$ 832,094
Interest receivable	1,326	980	651	226	12	13	4,278	12,000	12,110	5,553
Taxes receivable	-	63,553	5,562	-	-	-	20,446	16,533	51,935	24,668
Due from other governments	-	-	162	-	-	-	1,253	105,889	190,940	32,369
Loan receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	38,281	131,905	-
Prepaid expense	-	-	-	-	-	-	27,369	57,724	-	22,696
Total assets	\$ 1,268,967	\$ 633,626	\$ 332,655	\$ 113,248	\$ 6,212	\$ 6,327	\$ 427,800	\$ 2,388,486	\$ 740,360	\$ 917,380
<u>LIABILITIES</u>										
Unavailable revenue - taxes	\$ -	\$ 48,959	\$ 4,281	\$ -	\$ -	\$ -	\$ 15,170	\$ 16,404	\$ 4,364	\$ -
Amounts held for others	1,268,967	584,667	328,374	113,248	6,212	6,327	412,630	2,372,082	735,996	917,380
Total liabilities	\$ 1,268,967	\$ 633,626	\$ 332,655	\$ 113,248	\$ 6,212	\$ 6,327	\$ 427,800	\$ 2,388,486	\$ 740,360	\$ 917,380

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2020
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library	Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	Brownfields Revolving Loan	Totals	
										2020	2019
<u>ASSETS</u>											
Pooled cash and investments	\$ 130,068	\$ 121,408	\$ 23,032	\$ 3,106	\$ 10,339,883	\$ 221,613	\$ 559,087	\$ 3,840	\$ 224,861	\$ 17,633,525	\$ 15,242,435
Interest receivable	1,492	1,103	376	258	21,663	1,067	3,026	-	450	66,584	54,671
Taxes receivable	19,511	2,840	6,108	1,513	499,272	9,957	10,529	-	-	732,427	552,233
Due from other governments	8,434	962	13,462	2,445	14,823	-	52,618	-	-	423,357	433,592
Loan receivable	-	-	-	-	-	-	-	-	207,091	207,091	362,329
Accounts receivable	-	-	-	-	-	-	-	-	-	170,186	143,225
Prepaid expense	-	-	-	-	-	-	-	-	-	107,789	50,347
Total assets	\$ 159,505	\$ 126,313	\$ 42,978	\$ 7,322	\$ 10,875,641	\$ 232,637	\$ 625,260	\$ 3,840	\$ 432,402	\$ 19,340,959	\$ 16,838,832
<u>LIABILITIES</u>											
Unavailable revenue - taxes	\$ 16,288	\$ 2,169	\$ 5,616	\$ 701	\$ 384,602	\$ -	\$ 8,243	\$ -	\$ -	\$ 506,797	\$ 383,921
Amounts held for others	143,217	124,144	37,362	6,621	10,491,039	232,637	617,017	3,840	432,402	18,834,162	16,454,911
Total liabilities	\$ 159,505	\$ 126,313	\$ 42,978	\$ 7,322	\$ 10,875,641	\$ 232,637	\$ 625,260	\$ 3,840	\$ 432,402	\$ 19,340,959	\$ 16,838,832

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 1 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Property:				
ASSETS				
Pooled cash and investments	\$ 635,786	\$ 1,016,381	\$ 384,526	\$ 1,267,641
Interest receivable	2,826	1,326	2,826	1,326
	<u>\$ 638,612</u>	<u>\$ 1,017,707</u>	<u>\$ 387,352</u>	<u>\$ 1,268,967</u>
LIABILITIES				
Amounts held for others	<u>\$ 638,612</u>	<u>\$ 1,017,707</u>	<u>\$ 387,352</u>	<u>\$ 1,268,967</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 1,245,002	\$ 5,928,970	\$ 6,604,879	\$ 569,093
Interest receivable	-	980	-	980
Taxes receivable	45,387	63,553	45,387	63,553
Due from other governments	24,026	-	24,026	-
	<u>\$ 1,314,415</u>	<u>\$ 5,993,503</u>	<u>\$ 6,674,292</u>	<u>\$ 633,626</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 38,078	\$ 48,959	\$ 38,078	\$ 48,959
Amounts held for others	1,276,337	5,944,544	6,636,214	584,667
	<u>\$ 1,314,415</u>	<u>\$ 5,993,503</u>	<u>\$ 6,674,292</u>	<u>\$ 633,626</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 293,590	\$ 245,761	\$ 213,071	\$ 326,280
Interest receivable	-	651	-	651
Taxes receivable	3,962	5,562	3,962	5,562
Due from other governments	-	162	-	162
	<u>\$ 297,552</u>	<u>\$ 252,136</u>	<u>\$ 217,033</u>	<u>\$ 332,655</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,340	\$ 4,281	\$ 3,340	\$ 4,281
Amounts held for others	294,212	247,855	213,693	328,374
	<u>\$ 297,552</u>	<u>\$ 252,136</u>	<u>\$ 217,033</u>	<u>\$ 332,655</u>
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 96,850	\$ 22,856	\$ 6,684	\$ 113,022
Interest receivable	-	226	-	226
	<u>\$ 96,850</u>	<u>\$ 23,082</u>	<u>\$ 6,684</u>	<u>\$ 113,248</u>
LIABILITIES				
Amounts held for others	<u>\$ 96,850</u>	<u>\$ 23,082</u>	<u>\$ 6,684</u>	<u>\$ 113,248</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 2 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,006	\$ 194	\$ -	\$ 6,200
Interest receivable	-	12	-	12
	<u>\$ 6,002</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 6,208</u>
LIABILITIES				
Amounts held for others	<u>\$ 6,006</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 6,212</u>
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,116	\$ 198	\$ -	\$ 6,314
Interest receivable	-	13	-	13
	<u>\$ 6,111</u>	<u>\$ 211</u>	<u>\$ -</u>	<u>\$ 6,327</u>
LIABILITIES				
Amounts held for others	<u>\$ 6,116</u>	<u>\$ 211</u>	<u>\$ -</u>	<u>\$ 6,327</u>
Nye Regional Hospital District:				
ASSETS				
Pooled cash and investments	\$ 384,968	\$ 1,088,363	\$ 1,098,877	\$ 374,454
Interest receivable	4,834	4,278	4,834	4,278
Taxes receivable	7,616	20,446	7,616	20,446
Due from other governments	-	1,253	-	1,253
Prepaid expense	-	27,369	-	27,369
	<u>\$ 397,418</u>	<u>\$ 1,141,709</u>	<u>\$ 1,111,327</u>	<u>\$ 427,800</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 6,814	\$ 15,170	\$ 6,814	\$ 15,170
Amounts held for others	390,604	1,126,539	1,104,513	412,630
	<u>\$ 397,418</u>	<u>\$ 1,141,709</u>	<u>\$ 1,111,327</u>	<u>\$ 427,800</u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 1,197,014	\$ 2,111,418	\$ 1,150,373	\$ 2,158,059
Interest receivable	8,607	12,000	8,607	12,000
Taxes receivable	1,072	16,533	1,072	16,533
Due from other governments	94,135	105,889	94,135	105,889
Accounts receivable	32,673	38,281	32,673	38,281
Prepaid expense	38,170	57,724	38,170	57,724
	<u>\$ 1,371,671</u>	<u>\$ 2,341,845</u>	<u>\$ 1,325,030</u>	<u>\$ 2,388,486</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 972	\$ 16,404	\$ 972	\$ 16,404
Amounts held for others	1,370,699	2,325,441	1,324,058	2,372,082
	<u>\$ 1,371,671</u>	<u>\$ 2,341,845</u>	<u>\$ 1,325,030</u>	<u>\$ 2,388,486</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 3 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 1,037,182	\$ 3,089,488	\$ 3,773,200	\$ 353,470
Interest receivable	11,286	12,110	11,286	12,110
Taxes receivable	75,639	51,935	75,639	51,935
Due from other governments	230,084	190,940	230,084	190,940
Accounts receivable	110,552	131,905	110,552	131,905
	<u>\$ 1,464,743</u>	<u>\$ 3,476,378</u>	<u>\$ 4,200,761</u>	<u>\$ 740,360</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 6,304	\$ 4,364	\$ 6,304	\$ 4,364
Amounts held for others	1,458,439	3,472,014	4,194,457	735,996
	<u>\$ 1,464,743</u>	<u>\$ 3,476,378</u>	<u>\$ 4,200,761</u>	<u>\$ 740,360</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 494,288	\$ 992,913	\$ 655,107	\$ 832,094
Interest receivable	4,180	5,553	4,180	5,553
Taxes receivable	21,553	24,668	21,553	24,668
Due from other governments	25,693	32,369	25,693	32,369
Prepaid expense	-	22,696	-	22,696
	<u>\$ 545,714</u>	<u>\$ 1,078,199</u>	<u>\$ 706,533</u>	<u>\$ 917,380</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 17,940	\$ -	\$ 17,940	\$ -
Amounts held for others	527,774	1,078,199	688,593	917,380
	<u>\$ 545,714</u>	<u>\$ 1,078,199</u>	<u>\$ 706,533</u>	<u>\$ 917,380</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 162,409	\$ 1,274,124	\$ 1,306,465	\$ 130,068
Interest receivable	1,407	1,492	1,407	1,492
Taxes receivable	2,821	19,511	2,821	19,511
Due from other governments	6,640	8,434	6,640	8,434
Prepaid expense	12,177	-	12,177	-
	<u>\$ 185,454</u>	<u>\$ 1,303,561</u>	<u>\$ 1,329,510</u>	<u>\$ 159,505</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,683	\$ 16,288	\$ 2,683	\$ 16,288
Amounts held for others	182,771	1,287,273	1,326,827	143,217
	<u>\$ 185,454</u>	<u>\$ 1,303,561</u>	<u>\$ 1,329,510</u>	<u>\$ 159,505</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020
Page 4 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 92,779	\$ 148,889	\$ 120,260	\$ 121,408
Interest receivable	893	1,103	893	1,103
Taxes receivable	3,535	2,840	3,535	2,840
Due from other governments	765	962	765	962
	<u>\$ 97,972</u>	<u>\$ 153,794</u>	<u>\$ 125,453</u>	<u>\$ 126,313</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,090	\$ 2,169	\$ 3,090	\$ 2,169
Amounts held for others	94,882	151,625	122,363	124,144
	<u>\$ 97,972</u>	<u>\$ 153,794</u>	<u>\$ 125,453</u>	<u>\$ 126,313</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 33,859	\$ 133,569	\$ 144,396	\$ 23,032
Interest receivable	342	376	342	376
Taxes receivable	2,620	6,108	2,620	6,108
Due from other governments	2,302	13,462	2,302	13,462
	<u>\$ 39,123</u>	<u>\$ 153,515</u>	<u>\$ 149,660</u>	<u>\$ 42,978</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,998	\$ 5,616	\$ 1,998	\$ 5,616
Amounts held for others	37,125	147,899	147,662	37,362
	<u>\$ 39,123</u>	<u>\$ 153,515</u>	<u>\$ 149,660</u>	<u>\$ 42,978</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 9,933	\$ 79,319	\$ 86,146	\$ 3,106
Interest receivable	236	258	236	258
Taxes receivable	581	1,513	581	1,513
Due from other governments	1,618	2,445	1,618	2,445
	<u>\$ 12,368</u>	<u>\$ 83,535</u>	<u>\$ 88,581</u>	<u>\$ 7,322</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 459	\$ 701	\$ 459	\$ 701
Amounts held for others	11,909	82,834	88,122	6,621
	<u>\$ 12,368</u>	<u>\$ 83,535</u>	<u>\$ 88,581</u>	<u>\$ 7,322</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 5 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 8,865,355	\$ 24,421,492	\$ 22,946,964	\$ 10,339,883
Interest receivable	16,749	21,663	16,749	21,663
Taxes receivable	356,639	499,272	356,639	499,272
Due from other governments	22	14,823	22	14,823
	<u>\$ 9,238,765</u>	<u>\$ 24,957,250</u>	<u>\$ 23,320,374</u>	<u>\$ 10,875,641</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 299,174	\$ 384,602	\$ 299,174	\$ 384,602
Amounts held for others	8,939,591	24,572,648	23,021,200	10,491,039
	<u>\$ 9,238,765</u>	<u>\$ 24,957,250</u>	<u>\$ 23,320,374</u>	<u>\$ 10,875,641</u>
Beatty General Improvement District:				
ASSETS				
Pooled cash and investments	\$ 164,663	\$ 217,257	\$ 160,307	\$ 221,613
Interest receivable	829	1,067	829	1,067
Taxes receivable	20,235	9,957	20,235	9,957
	<u>\$ 185,727</u>	<u>\$ 228,281</u>	<u>\$ 181,371</u>	<u>\$ 232,637</u>
LIABILITIES				
Amounts held for others	\$ 185,727	\$ 228,281	\$ 181,371	\$ 232,637
	<u>\$ 185,727</u>	<u>\$ 228,281</u>	<u>\$ 181,371</u>	<u>\$ 232,637</u>
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ 381,243	\$ 568,572	\$ 390,728	\$ 559,087
Interest receivable	2,244	3,026	2,244	3,026
Taxes receivable	10,573	10,529	10,573	10,529
Due from other governments	48,307	52,618	48,307	52,618
	<u>\$ 442,367</u>	<u>\$ 634,745</u>	<u>\$ 451,852</u>	<u>\$ 625,260</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,069	\$ 8,243	\$ 3,069	\$ 8,243
Amounts held for others	439,298	626,502	448,783	617,017
	<u>\$ 442,367</u>	<u>\$ 634,745</u>	<u>\$ 451,852</u>	<u>\$ 625,260</u>

**NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020**

Page 6 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Victim Restitution				
ASSETS				
Pooled cash and investments	\$ 3,719	\$ 121	\$ -	\$ 3,840
LIABILITIES				
Amounts held for others	\$ 3,719	\$ 121	\$ -	\$ 3,840
Brownfields Revolving Loan:				
ASSETS				
Pooled cash and investments	\$ 131,673	\$ 169,661	\$ 76,473	\$ 224,861
Interest receivable	238	450	238	450
Loan receivable	362,329	-	155,238	207,091
	<u>\$ 494,240</u>	<u>\$ 170,111</u>	<u>\$ 231,949</u>	<u>\$ 432,402</u>
LIABILITIES				
Amounts held for others	\$ 494,240	\$ 170,111	\$ 231,949	\$ 432,402
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 15,242,435	\$ 41,509,546	\$ 39,118,456	\$ 17,633,525
Interest receivable	54,671	66,584	54,671	66,584
Taxes receivable	552,233	732,427	552,233	732,427
Due from other governments	433,592	423,357	433,592	423,357
Interfund loan receivable	362,329	-	155,238	207,091
Accounts receivable	143,225	170,186	143,225	170,186
Prepaid expense	50,347	107,789	50,347	107,789
	<u>\$ 16,838,832</u>	<u>\$ 43,009,889</u>	<u>\$ 40,507,762</u>	<u>\$ 19,340,959</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 383,921	\$ 506,797	\$ 383,921	\$ 506,797
Amounts held for others	16,454,911	42,503,092	40,123,841	18,834,162
	<u>\$ 16,838,832</u>	<u>\$ 43,009,889</u>	<u>\$ 40,507,762</u>	<u>\$ 19,340,959</u>

COMPLIANCE

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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

INDEPENDENT AUDITOR'S REPORT 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

We 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 20, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2020-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2020-002 through 2020-005 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nye County Nevada's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 20, 2020

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 1 of 5

2020-001 Pooled Cash and Investment Reconciliation
Material Weakness in Internal Control Over Financial Reporting

Criteria: Bank and investment account reconciliation should be prepared monthly. Reconciliation reports should be made available for review by an official independent of the reconciliation process. Reconciling items that require adjustment, which may include unrecorded transactions or bank errors, should be posted to the general ledger in a timely manner. Reconciliation completion, review and approval should be documented.

Condition: Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely and accurately for several months during the year.

Cause of Condition: Employees with experience reconciling the bank and investment accounts ceased working in the County Treasurer's office. The remaining staff members of the Treasurer's office and new staff members did not have the necessary training to complete the monthly reconciliations accurately and timely.

Effect of Condition: Reconciling items and accompanying correcting entries to the general ledger were not recorded to the general ledger timely for several months during the year causing monthly financial statements to be misstated. Unrecorded transactions to the general ledger increase the risk that management will be unable to respond to financial information timely. Operational risks, including risk of misappropriation of assets, increase when financial information is not complete and timely reported.

Recommendation:

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- Procedures should be implemented requiring monthly completion of bank and investment account reconciliations to the general ledger.
- The Comptroller should be provided a copy of the completed bank and investment reconciliations in a timely manner after the end of the month for review.
- Reconciliation preparation and review should be signed and dated by the preparer and reviewer to document the completion of the procedures.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely, at least monthly.
- Bank reconciliation reports and related cash fund balance reports should be presented to the County Commission within a timely manner after the end of the month for Commission review.
- Follow up action should be taken by the Commission for untimely reports.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: County management agrees with the finding and recommendations. The recommendations were implemented beginning November 2019. The bank reconciliation for the month of November 2019 was completed and submitted to the County Commission December of 2019. Cross training staff on the reconciliation procedures began February of 2020.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 2 of 5

**2020-002 Cross Training Staff – Employee Succession Planning
Significant Deficiency in Internal Control Over Financial Reporting**

Criteria: A strong internal control environment includes attracting and retaining competent employees. Policies and procedures within the control environment include employee succession planning, documenting the responsibilities of each position, hands-on training of staff on key responsibilities, and cross-training of staff. The cross-training of staff helps protect against the operational impact of employee absences in the short or long term. Training is crucial for employees involved in accounting functions. Succession planning is important to the continuity of operations upon the voluntary or involuntary turnover of employees in key positions.

Condition: Employees have not been cross trained within the Treasurer’s office in the performance of significant treasury financial functions.

Cause of Condition: Significant staff changes occurred during the last two years. Remaining staff members were not cross trained to perform the financial functions of the Treasurer’s office.

Effect of Condition: Tasks of the Treasurer’s office may not be completed timely or accurately, which impact the preparation of accurate monthly financial statements, cash and investment reports, investing activities, apportionment and deposit of cash receipts, monthly treasurer’s reports, and various other reports necessary for the financial management of the County.

Recommendation: Policy and procedures should be developed and implemented that include requirements for documenting the responsibilities of each position and the appropriate processes for succession planning, continuing education for each position, documentation that training has been provided at least annually, and cross-training of staff. In addition, one person should be periodically required to perform the duties of another person to ensure that cross-training is adequate.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: County management agrees with the finding and recommendation. Cross training began February 2020 and continues. A comprehensive accounting policy and procedures manual was approved by the County Commission on October 6, 2020.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 3 of 5

**2020-003 Apportionment of Investment Income
Significant Deficiency in Internal Control Over Financial Reporting**

Criteria: Investment income should be apportioned monthly to each fund that participates in the investment pool. A review of the apportionment should be performed by another individual to verify the accuracy of the apportionment. Upon verification, the apportionment should be posted to the general ledger.

Condition: Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

Cause of Condition: Employees with experience in managing the investment pool ceased working in the Treasurer's office. The remaining staff members and new staff members did not have the necessary training to apportion the investment income timely.

Effect of Condition: Investment income was not posted and reported monthly. The impact of changes in fair value and related investment income was not reported within monthly financial statements for use to manage County activities.

Recommendation: Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation prior to posting. Training should be provided to staff members concerning the proper apportionment of the investment pool income and fair value changes to the funds of the County.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: Management agrees with the finding and recommendations. Beginning April 2020 investment income was apportioned for the year ending June 30, 2020. Investment income is calculated by an individual within the Treasurer's office. The apportionment is reviewed by an individual in the Comptroller's office prior to posting to the general ledger.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 4 of 5

2020-004 Grant Reimbursement

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Grant reimbursement reports should be prepared and submitted timely to granting agencies. The reimbursement reports should be reviewed by a second individual prior to submission. A list of receivables should be prepared monthly and reviewed by an individual independent of the preparation of reimbursement reports to follow up on unpaid amounts.

Condition: Requests for reimbursement of grant award/federal contract expenditures incurred by the County have not been made on a timely basis for some grants/contracts.

Cause of Condition: The County Grant Administrator position that is responsible for reimbursement requests has had several personnel changes during the past two years. Various employees within the Comptroller's Office are assisting with the grant administration duties.

Effect of Condition: Grant reimbursement requests were not timely requested. Untimely reimbursement requests may impact the collectability of grant awards/contracts.

Recommendation: Two individuals within the Comptroller's office should be trained on grant administration duties. Grant reimbursement requests should be prepared and submitted to grantors for reimbursement as often as is allowed by the grant agreement; if possible, monthly. A grants receivable listing should be prepared monthly which analyzes and categorized amounts due by age. The listing should be reviewed by management for amounts that are past due for follow up with the grantor concerning payment.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: County management agrees with the finding and recommendations. The vacant grant administrator position was filled February 2020. A comprehensive accounting policy and procedures manual was approved by the County Commission on October 6, 2020.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 5 of 5

2020-005 Electronic Deposits

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Electronic deposits should be reconciled and receipted and posted in the general ledger in a timely manner.

Condition: Certain electronic deposits from varying payors are received on a regular basis that are credited directly into the County Treasury deposit bank account. The deposits are not receipted and posted into the general ledger in a timely manner.

Cause of Condition: Many departments of the County bill for various items, such as grants, fees, permits, fines, and medical fees as well as other revenues that are electronically deposited into the County Treasury. However, information concerning anticipated electronic deposits are not communicated to the Treasurer or Comptroller's offices in a timely manner by departments. Information from remittance advice received by the Treasurer's office is often limited as to the purpose of the deposit.

Effect of Condition: Lack of information causes untimely receipting and posting of the revenues into the general ledger. The unknown deposits are carried for several months on the bank reconciliation as research is done to determine the source of the deposits. Unrecorded deposits cause the monthly financial statements to be misstated.

Recommendation: Policy and procedures should be updated to require all departments that bill for revenues that will be electronically deposited directly into the County Treasury to provide billing information to the Treasurer and Comptroller. The information should include the amount, entity from which the payment will be received, purpose and fund to which the deposit should be applied. Periodically, the list of unreceived billings should be reviewed with the requesting department to determine status of collectability.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: Management agrees with the finding and recommendations. Procedures and training were provided to department employees concerning accurate and timely reporting of electronic deposits made directly into the treasurer's bank account beginning November 2019.

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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

AUDITOR'S COMMENTS

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

In connection with our 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, 2020, and the related notes to the basic financial statements, nothing came to our attention that caused us 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, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures; other matters may have come to our 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

Comments are noted on pages 339-343

PRIOR YEAR RECOMMENDATIONS

Pooled Cash and Investment Reconciliation

Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely and accurately. Training should be provided to individuals within the Treasurer's office concerning reconciliation procedures. Reconciliations should be reviewed by the Comptroller's office. Reports should be submitted to the County Commission monthly.

Status

Reconciliations for several months at the beginning of the fiscal year were not completed timely.

Cross Training Staff – Employee Succession Planning

Policy and procedures for positions within the Treasurer's office should be developed and implemented that include requirements for documenting the responsibilities of each position and the appropriate processes for succession planning, continuing education/training for each position, documentation that training has been provided at least annually, and cross-training of staff. In addition, one person should be periodically required to perform the duties of another person to ensure that cross-training is adequate.

Status

Cross-training of staff is in progress. A comprehensive policy and procedures manual was adopted by the County Commission on October 6, 2020

Electronic Payments

Electronic payments should require dual department authorization. Origination of the electronic payment should be by the Treasurer's office with the second approval by the Comptroller's office.

Status

The recommendation was implemented.

Department Cash Receipts

Procedures for daily collection, receipt and deposit of revenue should be updated and provided to offices that collect revenues that are deposited directly into the County Treasury. Receipts should be reconciled to deposits daily by the departments. This daily reconciliation information should be provided to the Treasurer. Training should be provided to employees concerning the receipt and deposit procedures.

Status

The recommendation was implemented

Apportionment of Investment Income

Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation prior to posting. Training should be provided to staff members concerning the proper apportionment of the investment pool income and fair value changes to the funds of the County.

Status

Investment income was apportioned in April of 2020 and June 2020. Investment income has been apportioned monthly since through October 2020. The apportionment is prepared by the Treasurer's office and verified by the Comptroller's office.

Revenue Apportionment

Treasurer receipts and related supporting documentation should be examined by a responsible official of the Treasurer's office and the Comptroller's office. The review should determine that the revenue is posted to the correct general ledger account. Training should be provided to employees of both offices.

Status

The recommendation was implemented.

Grant Reimbursement

Two individuals within the Comptroller's office should be trained on grant administration duties. Grant reimbursement requests should be prepared and submitted to grantors for reimbursement as often as is allowed by the grant agreement; if possible, monthly. Grant receivable listings should be reviewed monthly by management.

Status

A grants administrator was hired February 2020. Cross training is in process. A comprehensive policy and procedures manual was adopted by the County Commission on October 6, 2020.

Electronic Deposits

Many departments of the County bill for various items, such as grants, fees, permits, fines, and medical fees as well as other revenues that are electronically deposited into the County Treasury. Policy and procedures should be updated to require all departments that bill for revenues that will be electronically deposited directly into the County Treasury to provide billing information to the Treasurer and Comptroller. The information should include the amount, entity from which the payment will be received, purpose and fund to which the deposit should be applied. Periodically, the list of unreceived billings should be reviewed with the requesting department to determine status of collectability.

Status

Procedures and training were provided to department employees November 2019. On the job training continues.

CURRENT YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$1,117,633
-----------------------------------	-------------

Pahrump Ambulance Fund - The deficit net position of the Pahrump Ambulance Fund is due to 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 of \$3,776,456

Monthly Statement of Cash Balances

Chapter 354.280(2) of the Nevada Revised Statutes indicates that the Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the money on deposit, outstanding checks, and cash on hand. The monthly statements were not submitted timely for the several of the months at the beginning of the fiscal year ending June 30, 2020.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

Prior year findings included two funds with deficit fund balance/net position. One fund continues to have a deficit equity position in the current year.

Expenditures in Excess of Appropriations

Prior year findings included funds/functions that had expenditures in excess of appropriations. There were no findings in the current year.

Monthly Statement of Cash Balances

Chapter 354.280(2) of the Nevada Revised Statutes indicates that the Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the money on deposit, outstanding checks, and cash on hand. Monthly statements were not submitted timely for the several of the months at the beginning of the fiscal year ending June 30, 2020.

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, 2020, business license fees 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

INCLINE

VILLAGE

IMPROVEMENT

DISTRICT

NEVADA REVISED STATUTE 354.598155 – 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 354.598155. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Intergovernmental	\$ 66,475
Building Improvements and equipment	478,021
Debt	<u>87,342</u>
	<u>\$ 631,858</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 354.598155. 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 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

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 354.598155. 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 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

NEVADA REVISED STATUTE 354.6113 – BOND PROCEEDS CAPITAL PROJECTS FUND

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. There were no projects funded during the year. Expenditure for the year were for the One-Stop-Shop Project in the amount of \$23,657.

Planned sources of revenue for the following year are investment income and fund balance carryover. Planned expenditures are for improvements. The County does not plan to accumulate fund balance.



Las Vegas, Nevada
November 20, 2020

Nye County
Corrective Action Plan
Compliance with Law and Regulation
Audit for the year ended June 30, 2020

NRS 354.6245... within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department what action has been taken to prevent recurrence of each violation of law or regulation or to correct each continuing violation.

Finding 2020-01 - Pooled Cash and Investment Reconciliation

The Nye County Treasurer's Report, including the bank and investment account reconciliation to pooled cash and investments to the general ledger, had not been presented consistently and timely to the Board of County Commissioners in FY20.

Corrective Action

In December 2019, the Nye County Treasurer presented the November 2019 Treasurers Report and Bank Reconciliation to the Board of County Commissioners. As of December 2019, the Nye County Treasurer's Office has maintained timely reporting of the Treasurer's Report and Bank Reconciliation. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Commented [SRR1]: John, please feel free to add any commentary you deem fit.

Finding 2020-02 – Cross-Training Staff – Employee Succession Planning

The Treasurer's Office staff have not been fully cross-trained, generating an internal control issue where no other staff member can perform several significant financial functions. This has the potential of delaying required tasks that could impact financial reporting, cash reporting, and revenue posting. Additionally, the lack of succession planning has the potential to impact the County's ability to continue operations as a fully functional organization.

Corrective Action

Cross-training began in the Treasurer's Office in February 2020 and continues to date.

Commented [SRR2]: John, please feel free to add any commentary you deem fit.

Finding 2020-03 – Apportionment of Investment Income

Investment income should be apportioned monthly to each fund that participates in the investment pool. The investment income apportionment is dependent on timely and accurate Treasurer's Reports and Bank Reconciliations to calculate apportionments to each fund participating in the investment pool. Investment income has not been apportioned timely throughout the fiscal year and is related to finding 2020-01.

Corrective Action

Beginning in April 2020, the investment income was apportioned monthly and has continued to be apportioned monthly after that point in time. The Treasurer's Office calculates the investment income apportionment and makes the entry,

and the Finance team reviews the entry before posting, ensuring proper internal controls on the entries. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Commented [SRR3]: John, please feel free to modify this response or add to it.

Finding 2020-04 – Grant Reimbursement

Requests for reimbursements of grant award/federal contract expenditures incurred by the County have not been made on a timely basis for some grants. The County Grant Administrator position is responsible for reimbursement requests has had several personnel changes during and after the year ending June 30, 2019 and remained unfilled until 2/17/20. Two individuals within the Comptroller's Office should be trained on grant administration duties, and grant reimbursement requests should be submitted monthly to grantors.

Corrective Action

The Nye County Grants Administrator position was filled on 2/17/20 with an existing Nye County Comptroller staff member. This staff member currently has full comprehension of the grant process since her appointment. The Grant Administrator is currently fully independent in their role, including submitting grant reimbursement requests, tracking and approving grant expenditures, and reconciling grants as of June 30, 2020. Two individuals within the Nye County Comptroller's Office are fully trained on grant administration duties as of June 30, 2020. The Nye County Comprehensive Financial Management Policy includes the Grant Policy for the County. The Grant Policy sets required timelines, approval processes, procedures for all grant-related reimbursements and expenditures, reconciliation of grant projects, and administration of the Grants fund itself. The comprehensive policy was approved on October 6, 2020.

Finding 2020-05 – Electronic Deposits

Certain electronic deposits from varying payors are received regularly credited directly into the County Treasury deposit bank account. The deposits are not receipted and posted into the general ledger promptly. Several departments within the County request payments for various items, often paid through electronic means. That information relating to remittance advice is sometimes not provided to the Treasurer's Office for receipting.

Corrective Action

Beginning November 2019, the Treasurer's Office has generated procedures and provided training to staff concerning accurate and timely reporting of electronic deposits. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

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.

Nye County had no funds/functions in excess of budget appropriations.

Deficit Fund Balance/Net Position

The following funds had a deficit equity balance at year-end.

- Pahrump Town Ambulance Fund (25520) \$1,117,633

Corrective Action

Pahrump Town Ambulance Fund (25520)

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. The County has no control over its share of the Public Employees' Retirement System's net pension liability. The liability on June 30, 2020, was \$3,776,456. This liability is not within the County's control, and with the removal of this liability, the fund would have positive equity.

Monthly Statement of Cash Balances

Chapter 354.280(2) indicates the County Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the month on deposit, outstanding checks, and cash on hand. The monthly statements were not submitted timely for the entire fiscal year.

Corrective Action

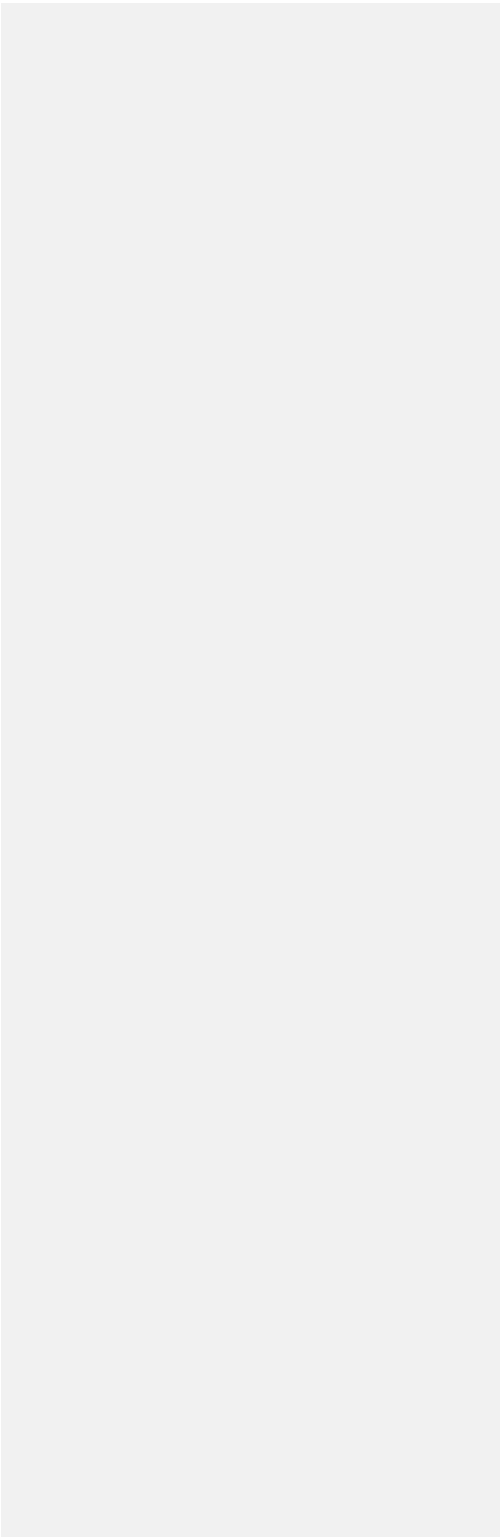
In December 2019, the Nye County Treasurer presented the November 2019 Treasurers Report and Bank Reconciliation to the Board of County Commissioners. As of December 2019, the Nye County Treasurer's Office has maintained timely reporting of the Treasurer's Report and Bank Reconciliation. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Commented [SRR4]: John, I copied the response from finding 2020-01. Please feel free to modify this response as you see fit.

Approved the 20th day of January 2021.

- _____ Commissioner Debra Strickland
- _____ Commissioner Frank Carbone
- _____ Commissioner Donna Cox
- _____ Commissioner Leo Blundo

DRAFT



January 21, 2021

Ms. Kelly Langley, CTP
Supervisor, Local Government & Finance
Nevada Department of Taxation

Subject: Background Material for January 28, 2021 Hearing before the Committee on Local Government Finance related to the Incline Village General Improvement District's (IVGID) intent to transition back to Enterprise Fund Accounting for its Community Services and Beach activities.

Ms. Langley,

Per your Request for Appearance letter, dated December 23, 2020 informing the Incline Village General Improvement District (District) of the scheduled hearing before the Committee on Local Government Finance, the District is providing the following background materials that may be helpful in support of the District's intent to transition from Special Revenue, Capital and Debt Service Fund accounting back to Enterprise Fund accounting for the District's Community Services and Beach activities, beginning with the fiscal year 2021/22 budget.

In your Request for Appearance notice, you identified three specific areas of interest by the Committee:

1) Discussion and review of IVGID's request to transition from Special Revenue accounting back to Enterprise Fund accounting for the District's Community Services and Beach Funds.

The District provides the following background materials in support of our request:

- a) Copy of Letter of Intent, dated December 1, 2020
- b) Board Memorandum and Resolution 1880 (Resolution of Intent), approved May 27, 2020
- c) EXCERPT from report prepared by Moss Adams, LLP, commissioned by IVGID Audit Committee which includes discussion and recommendation to transition back to Enterprise Fund accounting for Community Service and Beach Funds
- d) EXCERPT of minutes from the Committee on Local Government Finance Correspondence from Board Meeting of February 2015 related to discussion of prior transition
- e) Correspondence, dated December 8, 2014 from the Districts' then Independent Auditor, Kafoury, Armstrong & Co.

2) Discussion regarding required valuation of Capital Assets, prior to any proposed transition starting in FY21/22 budget.

All the fixed assets that were assigned to the enterprise funds that were converted to special revenue funds in 2015 have been maintained in our fixed asset database. As such we have the original purchase price, accumulated depreciation, and current book value for each fixed asset. After reviewing the list of fixed assets, we believe their current book values are an accurate valuation of their current net worth.

3) Discussion from current Independent Auditor regarding proposed transition back to Enterprise accounting from Special Revenue Fund accounting for Community Services and Beach Funds.

The District's current Independent Auditor, Eide Bailly,LLP, will be participating in the hearing of January 28th, at your request, and is prepared to their comment regarding the District's request.

The District looks forward to discussing this issue with the Committee on January 28th.

Sincerely,

Paul Navazio
Director of Finance

cc: Indra Winquest, IVGID General Manager
Tim Callicrate, IVGID Board Chair
Tiffany Williamson, Partner, Eide Bailly LLP

December 1, 2020

Ms. Kelly Langley, CTP
Supervisor, Local Government & Finance
Nevada Department of Taxation

Subject: Notification of the Incline Village General Improvement District's (IVGID) intent to transition back to Enterprise Fund Accounting for its Community Services and Beach activities.

Ms. Langley,

This letter is to formally notify the Nevada Department of Taxation, Division of Local Government and Finance of IVGID's intention to transition from Special Revenue, Capital and Debt Service Fund accounting back to Enterprise Fund accounting for the District's Community Services and Beach activities, beginning with the fiscal year 2021/22 budget.

As you are aware, the District accounted for its Community Services and Beach activities using Enterprise Fund accounting for several decades up through FY2014/15. Beginning with the FY2015/16 budget, the District transitioned to use of Special Revenue Fund accounting for its Community Services and Beach activities.

Consistent with the opinion expressed by the District's Independent Auditor at the time of the transition to Special Revenue Fund accounting (letter dated December 8, 2014), IVGID management believes that the District's operations continue to qualify for either Enterprise Fund accounting or Special Revenue Fund accounting under applicable GASB reporting requirements and guidelines, as expressed in Statements No. 34 and No. 54. As such, we believe that the decision to transition back to Enterprise Fund accounting for Community Services and Beach activities is entirely within the policy purview of the IVGID Board of Trustees.

To this end, the Board of Trustees, on May 27, 2020, approved Resolution 1880 establishing its intent to initiate the process of transitioning back to Enterprise Fund accounting, beginning with the District's fiscal year 2021/22 budget. To implement this Board direction, we understand that the Department of Taxation will require a letter from the District's current Independent Auditor (Eide Bailly) providing their opinion on the application of Enterprise Fund accounting to District operations. We also understand that a valuation of capital assets for our Community Services and Beach activities will be required in order to effect proper accounting adjustments of Community Services and Beach capital assets under Enterprise Fund accounting (per requirements of GASB Statement No. 34).



Via this letter, the District respectfully requests that the Department of Taxation inform the District of any additional requirements or background information that may be needed to facilitate the Department of Taxation's review and acceptance of the District's FY2021/22 budget utilizing Enterprise Fund accounting for its Community Services and Beach activities, as expressly directed by the IVGID Board of Trustees.

Sincerely,



Tim Callicrate
Chair, Board of Trustees



Paul Navazio
Director of Finance

Attachments:

- 1) Resolution 1880, dated May 27, 2020, establishing District's intent to transition from Special Revenue to Enterprise Fund accounting for its Community Services and Beach activities.
- 2) Correspondence from District's former Independent Auditor (dated December 8, 2014)

cc: Indra Winquest, IVGID General Manager
Tiffany Williamson, Partner, Eide Bailly LLP



RESOLUTION NO. 1880

A RESOLUTION OF INTENT TO INITIATE PROCESS TO TRANSITION THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FROM USE OF GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS TO USE OF PROPRIETARY TYPE - ENTERPRISE FUNDS FOR FOR THE DISTRICT'S COMMUNITY SERVICES AND BEACH FUNDS BEGINNING WITH THE FISCAL YEAR 2021/2022 BUDGET

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, on December 10, 2014, the Board of Trustees directed Staff to apply for approval of the District's Fiscal Year 2015/2016 budget by the Nevada Department of Taxation utilizing Special Revenue, Capital Projects and Debt Service Fund accounting for Community Services and the Beach Funds; and

WHEREAS, the District, upon a determination by the Nevada Department of Taxation that the Fiscal Year 2015/2016 budget was found to be in compliance with NRS 354.598 by the Nevada Department of Taxation; and

WHEREAS, the District has continued to utilize Governmental Fund Type Special Revenue funds for its Community Services Funds and Beach Fund, since Fiscal Year 2015/2016 through and including preparation of the District's Fiscal Year 2020/2021 budget; and:

WHEREAS, the District has determined that a transition back to use of Proprietary Fund Type Enterprise Funds for its Community Services Funds and Beach Fund is consistent with the desired intent of the business-like operations of the District; and

WHEREAS, the Nevada Department of Taxation has provided guidance as to the process required for formally request consideration by the Department of Taxation of the District's request; and

WHEREAS, the initial step in the process is for the Board of Trustees to adopt a Resolution of Intent to be submitted to the Nevada Department of Taxation;

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Incline Village General Improvement District expresses its intent to transition to the use of Proprietary Fund Type -Enterprise Funds for



RESOLUTION NO. 1880

A RESOLUTION OF INTENT TO INITIATE PROCESS TO TRANSITION THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FROM USE OF GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS TO USE OF PROPRIETARY TYPE - ENTERPRISE FUNDS FOR FOR THE DISTRICT'S COMMUNITY SERVICES AND BEACH FUNDS BEGINNING WITH THE FISCAL YEAR 2021/2022 BUDGET

its Community Services Funds and Beach Fund beginning in Fiscal Year 2021/2022.

2. Incline Village General Improvement District has determined that use of Proprietary Fund Type Enterprise Funds for its Community Services Funds and Beach Fund is consistent with the desired intent of the business-like operations of the Incline Village General Improvement District.
3. Incline Village General Improvement District Board of Trustees, through adoption of this Resolution, directs Staff to initiate the process for consideration of approval of the requested change by the Nevada Department of Taxation.
4. Incline Village General Improvement District Board of Trustees further directs Staff to prepare and develop the necessary documents, reports and concurrence letters, as may be required by the Nevada Department of Taxation in support of this request.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 27th day of May, 2020, by the following vote:

AYES, and in favor thereof, Trustee Kendra Wong, Tim Callicrate, Natthaw Dent, Sara Schmitz, and Peter Morris

NOES, None
ABSENT, None

/s/ Kendra Wong
Kendra Wong
Secretary, IVGID Board of Trustees



KAFOURY, ARMSTRONG & CO.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Serving our clients since 1941.

December 8, 2014

To Gerald Eick, Director of Finance,
Accounting, Risk Management
and Information Technology
Incline Village General Improvement District

We have reviewed the information provided by you regarding the Community Services Fund and the Beach Fund.

We understand the planned action is to utilize Special Revenue, Capital Project and Debt Service Fund accounting for these funds versus the prior utilization of Enterprise Fund accounting. Based on our understanding of the facts and circumstances obtained from your memorandum dated November 14, 2014 as well as our verbal discussions, we believe that the activities of the Community Services Fund and the Beach Fund, while appropriately accounted for as Enterprise funds in the past, could qualify for the use of Special Revenue, Capital Project and Debt Service Fund accounting in accordance with Statement of Governmental Accounting Standards Board (GASB Statement) No. 34 - *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* and GASB Statement No 54. - *Fund Balance Reporting and Governmental Fund Type Definitions*. We understand you plan to make the changes identified above on July 1, 2015.

Very Truly Yours,

Kafoury, Armstrong & Co.

ELKO
FALLON
LAS VEGAS
RENO

5441 KIETZKE LANE, SUITE 150 • RENO, NEVADA 89511
775.689.9100 FAX: 775.689.9299 www.kafoury.com



December 1, 2020

Ms. Kelly Langley, CTP
Supervisor, Local Government & Finance
Nevada Department of Taxation

Subject: Notification of the Incline Village General Improvement District's (IVGID) intent to transition back to Enterprise Fund Accounting for its Community Services and Beach activities.

Ms. Langley,

This letter is to formally notify the Nevada Department of Taxation, Division of Local Government and Finance of IVGID's intention to transition from Special Revenue, Capital and Debt Service Fund accounting back to Enterprise Fund accounting for the District's Community Services and Beach activities, beginning with the fiscal year 2021/22 budget.

As you are aware, the District accounted for its Community Services and Beach activities using Enterprise Fund accounting for several decades up through FY2014/15. Beginning with the FY2015/16 budget, the District transitioned to use of Special Revenue Fund accounting for its Community Services and Beach activities.

Consistent with the opinion expressed by the District's Independent Auditor at the time of the transition to Special Revenue Fund accounting (letter dated December 8, 2014), IVGID management believes that the District's operations continue to qualify for either Enterprise Fund accounting or Special Revenue Fund accounting under applicable GASB reporting requirements and guidelines, as expressed in Statements No. 34 and No. 54. As such, we believe that the decision to transition back to Enterprise Fund accounting for Community Services and Beach activities is entirely within the policy purview of the IVGID Board of Trustees.

To this end, the Board of Trustees, on May 27, 2020, approved Resolution 1880 establishing its intent to initiate the process of transitioning back to Enterprise Fund accounting, beginning with the District's fiscal year 2021/22 budget. To implement this Board direction, we understand that the Department of Taxation will require a letter from the District's current Independent Auditor (Eide Bailly) providing their opinion on the application of Enterprise Fund accounting to District operations. We also understand that a valuation of capital assets for our Community Services and Beach activities will be required in order to effect proper accounting adjustments of Community Services and Beach capital assets under Enterprise Fund accounting (per requirements of GASB Statement No. 34).



ADMINISTRATIVE OFFICES · 893 SOUTHWOOD BOULEVARD · INCLINE VILLAGE, NV 89451
PH: (775) 832-1100 FX: (775) 832-1122 · WWW.YOURTAHOEPLACE.COM

Via this letter, the District respectfully requests that the Department of Taxation inform the District of any additional requirements or background information that may be needed to facilitate the Department of Taxation's review and acceptance of the District's FY2021/22 budget utilizing Enterprise Fund accounting for its Community Services and Beach activities, as expressly directed by the IVGID Board of Trustees.

Sincerely,



Tim Callicrate
Chair, Board of Trustees



Paul Navazio
Director of Finance

Attachments:

- 1) Resolution 1880, dated May 27, 2020, establishing District's intent to transition from Special Revenue to Enterprise Fund accounting for its Community Services and Beach activities.
- 2) Correspondence from District's former Independent Auditor (dated December 8, 2014)

cc: Indra Winquest, IVGID General Manager
Tiffany Williamson, Partner, Eide Bailly LLP

MEMORANDUM

TO: Board of Trustees

FROM: Indra S. Winqest
Interim General Manager

Paul Navazio
Director of Finance

SUBJECT: Resolution Number 1880: A resolution of intent to initiate the process to transition the Incline Village General Improvement District from use of Governmental Fund type - Special Revenue funds to use of Proprietary Type - Enterprise funds for the District's Community Services and Beach funds beginning with the FY2021-22 budget.

DATE: May 21, 2020

I. RECOMMENDATION

The Board of Trustees makes a motion to adopt Resolution Number 1880 which establishes the District's intent to initiate the process to transition the Incline Village General Improvement District from use of Governmental Fund type - Special Revenue funds to use of Proprietary Type - Enterprise funds for the District's Community Services and Beach funds beginning with the FY2021-22 budget.

II. BACKGROUND

The Board of Trustees has directed Staff to explore the possibility of transitioning the District's Community Services Fund(s) and Beach Fund from Governmental Fund Type - Special Revenue funds back to Proprietary Type- Enterprise funds, as was in place prior to the 2015-16 fiscal year.

A preliminary Staff report on this topic was presented to the Board's at their meeting of April 1, 2020 (Item H.4). Among the highlights of the April 1, 2020 Board of Trustees meeting item was a discussion of the process required by the State of Nevada, Department of Taxation for approval to switch fund-types. Approval for the transition is required, in advance, in order for the District's formal budget submittal to be accepted by the State. As a result, the State Department of Taxation advises that the earliest that District can formally submit its budget to the State under a new fund-type structure would be for the 2021-22 fiscal year.

Resolution Number 1880: -2-
A Resolution of Intent to initiate the process
to transition to use of Proprietary Type –
Enterprise funds for the District’s
Community Services and Beach funds
beginning in FY2021-22

May 21, 2020

Given the Board of Trustees continued interest in pursuing a transition back to Enterprise fund-types for the District’s Community Services Fund(s) and Beach Fund, Staff is seeking Board approval to initiate the required process by adoption of a Resolution of Intent (Resolution Number 1880), to serve as the formal notice to the State Department of Taxation.

Additional work will be needed early in fiscal year 2020-21 to prepare documentation required by the Department of Taxation, however, it would be Staff’s expectation that a formal request for a hearing before the Local Government Finance Committee could be held in late summer or early fall, and provide sufficient time to inform development of the District’s FY2021-22 annual budget.

III. FINANCIAL IMPACT AND BUDGET

There is no direct financial impact of the Staff recommendation; the proposed resolution would merely initiate a process for a change in the fund-types used for District operations, capital and debt beginning in FY2021-22.

IV. ALTERNATIVES

The Board could provide direction to Staff to delay consideration of this resolution until a future date.



RESOLUTION NO. 1880

A RESOLUTION OF INTENT TO INITIATE PROCESS TO TRANSITION THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FROM USE OF GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS TO USE OF PROPRIETARY TYPE - ENTERPRISE FUNDS FOR FOR THE DISTRICT'S COMMUNITY SERVICES AND BEACH FUNDS BEGINNING WITH THE FISCAL YEAR 2021/2022 BUDGET

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, on December 10, 2014, the Board of Trustees directed Staff to apply for approval of the District's Fiscal Year 2015/2016 budget by the Nevada Department of Taxation utilizing Special Revenue, Capital Projects and Debt Service Fund accounting for Community Services and the Beach Funds; and

WHEREAS, the District, upon a determination by the Nevada Department of Taxation that the Fiscal Year 2015/2016 budget was found to be in compliance with NRS 354.598 by the Nevada Department of Taxation; and

WHEREAS, the District has continued to utilize Governmental Fund Type Special Revenue funds for its Community Services Funds and Beach Fund, since Fiscal Year 2015/2016 through and including preparation of the District's Fiscal Year 2020/2021 budget; and:

WHEREAS, the District has determined that a transition back to use of Proprietary Fund Type Enterprise Funds for its Community Services Funds and Beach Fund is consistent with the desired intent of the business-like operations of the District; and

WHEREAS, the Nevada Department of Taxation has provided guidance as to the process required for formally request consideration by the Department of Taxation of the District's request; and

WHEREAS, the initial step in the process is for the Board of Trustees to adopt a Resolution of Intent to be submitted to the Nevada Department of Taxation;

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Incline Village General Improvement District expresses its intent to transition to the use of Proprietary Fund Type -Enterprise Funds for



RESOLUTION NO. 1880

A RESOLUTION OF INTENT TO INITIATE PROCESS TO TRANSITION THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FROM USE OF GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS TO USE OF PROPRIETARY TYPE - ENTERPRISE FUNDS FOR FOR THE DISTRICT'S COMMUNITY SERVICES AND BEACH FUNDS BEGINNING WITH THE FISCAL YEAR 2021/2022 BUDGET

its Community Services Funds and Beach Fund beginning in Fiscal Year 2021/2022.

2. Incline Village General Improvement District has determined that use of Proprietary Fund Type Enterprise Funds for its Community Services Funds and Beach Fund is consistent with the desired intent of the business-like operations of the Incline Village General Improvement District.
3. Incline Village General Improvement District Board of Trustees, through adoption of this Resolution, directs Staff to initiate the process for consideration of approval of the requested change by the Nevada Department of Taxation.
4. Incline Village General Improvement District Board of Trustees further directs Staff to prepare and develop the necessary documents, reports and concurrence letters, as may be required by the Nevada Department of Taxation in support of this request.

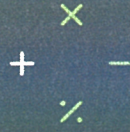
* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 27th day of May, 2020, by the following vote:

AYES, and in favor thereof, Trustee Kendra Wong, Tim Callicrate, Natthew Dent, Sara Schmitz, and Peter Morris

NOES, None
ABSENT, None

/s/ Kendra Wong
Kendra Wong
Secretary, IVGID Board of Trustees



Proprietary & Confidential

FINAL REPORT

Incline Village General Improvement District
EVALUATION OF CERTAIN ACCOUNTING AND REPORTING MATTERS

January 14, 2021

Moss Adams LLP
975 Oak Street, Suite 500
Eugene, OR 97401
(541) 686 -1040



Table of Contents

I. Executive Summary	3
A. Scope and Methodology	3
B. Summary of Observations and Recommendations	3
II. Background, Scope, and Methodology	6
A. Background	6
B. Scope and Methodology	6
III. Observations and Recommendations	8
1. Enterprise vs. Governmental Fund Reporting	8
2. Central Services Cost Allocations	15
3. Punch Card Accounting	20
4. Accounting for Capital Expenditures	25



III. OBSERVATIONS AND RECOMMENDATIONS

Enterprise vs. Governmental Fund reporting

Based on input gathered from interviews, documents reviewed, and our evaluation of existing practices compared to applicable accounting standards and best practices, we have the following observations and recommendations.

1	Observation	The District's recreational activities included in Community Services and Beach are currently reported within Governmental Funds and follow the related modified accrual basis of accounting. These activities are generally referred to as business-type activities, are capital intensive, and they rely mostly on charges to residents and the public for use of the various recreational venues and activities. While the use of governmental funds and the modified accrual basis of accounting is acceptable given the District's circumstances under GAAP, governmental funds are not designed to report whether the revenues generated from charges for services are sufficient to cover all costs incurred including capital assets and debt service.
	Recommendation	The District should use the full accrual basis of accounting through the use of enterprise funds for the recreational activities reported within Community Services and Beach. The full accrual basis of accounting will allow the District to determine what portion of its operating costs, including the use of capital assets and interest incurred on debt, are recovered from the rates it charges for these activities.
2	Observation	The District has established that Resolutions are the method used by the Board to document commitments placed on resources as defined in GAAP. Further, we found that there is an intent of the Board and management to commit the resources generated from Facility Fees as allocated by the Board to provide additional resources for the related operations, capital projects, and debt service, of the various activities within the Community Services and Beach funds. However, It appears the District is relying on the resolution adopted annually by the Board that authorizes the assessment and collection of these fees by the County Assessor as the resolution that also establishes the commitment as defined in GAAP.
	Recommendation	Should the District decide to continue the use of governmental funds for the reporting its recreational activities within Community Services and Beach, the District should consider adopting a separate resolution with wording that clearly establishes its intent to commit the Facility Fees to the activities within Community Services and Beach as provided by the applicable accounting standards. Further, the District would need to commit additional resources reported within Community Services and Beach in order to meet the spirit and intent of GAAP to use special revenue funds. In the absence of a substantial portion of resources



	either restricted or committed as defined in GAAP, the Community Services and Beach funds would need to be combined with the General Fund for external financial reporting purposes.
3 Observation	One of the reasons provided to us for the switch from Enterprise to Special Revenue funds for Community Services and Beach activities after 2015 was to improve the ability to track and monitor resources dedicated to acquisition of capital assets and repayment of debt supporting the recreational activities within these funds.
Recommendation	Should the decision be made to report Community Services and Beach as enterprise funds, the District could consider the use of separate budgetary funds for purposes of tracking and monitoring resources designated for specific purposes like acquisition of capital assets or repayment of debt that are combined with the enterprise funds for external financial reporting purposes, or otherwise tracking resources within the enterprise funds with constraints separately through the chart of accounts and related separate line items in the budgetary forms used for State budget compliance purposes.

Observation of current reporting.

From review of prior year CAFR's, summaries of the issues provided to us from various stakeholders, and results of interviews conducted, we learned that the District used enterprise funds to account for its recreational activities within Community Services and Beach prior to 2016. We were told that a change was made to report these activities within governmental funds at the direction of former management staff to address personal preferences as well as feedback from certain District stakeholders that it would be easier to track the spendable resources within a series of governmental funds using the modified accrual basis of accounting. Since 2016, the District has used separate special revenue funds to report the activities of Community Services and Beach, along with separate capital projects funds to account for resources used to finance capital expenditures for Community Services and Beach, and separate debt service funds to account for resources used for the repayment of debt the proceeds from which were used to fund capital assets acquired to provide the services reported within Community Services and Beach.

External financial reporting guidance – Enterprise Funds.

Full accrual basis of accounting through the use of enterprise funds is recognized as appropriate to account for activities that are primarily financed by user fees and charges for services. Enterprise funds *may* be used when fees are charged to external users for goods and services and when management determines that a measurement of the extent to which fees and charges are sufficient to cover the full cost of providing goods or services including capital costs (depreciation, replacements, and debt service) is prudent. Enterprise funds are *required* when outstanding debt is backed solely by user fees and charges; laws or regulations require the establishment of fees and charges at rates sufficient to recover costs including capital costs; and when there is a pricing policy that fees and



charges are to be set to recover costs, including capital costs. (GASB Cod 1300.109 a-c, GASB 34 par 67 a-c, AICPA SLG A&A par 2.30)

Enterprise funds are most commonly used for public utilities including water, sewer, solid waste, and power for which charges to consumers of these services are the primary revenue source. Often there are laws and regulations governing these activities and rates charged to consumers, along with requirements that user fees and charges be set at levels necessary to cover all costs including capital costs. Enterprise funds are often voluntarily used for activities primarily financed with fees and charges, or when management determines that it is prudent to measure the results of operations on the economic resources measurement focus that can only be accomplished through the full accrual basis of accounting. Examples include golf courses, parking facilities, pools, raceways or motor sports, health and mental health services, among others.

There is diversity in practice as to whether an entity's pricing policies, in and of themselves, can create a requirement to use enterprise fund accounting for external reporting purposes. Financial statement preparers and auditors have viewed this guidance in the accounting standards as permissive guidance as opposed to a requirement to use of enterprise funds.

External financial reporting guidance – Governmental Funds.

Modified accrual basis of accounting through the use of governmental funds is recognized as appropriate for most general governmental activities that are financed primarily with taxes, grants and entitlements, and other similar non-exchange revenue sources. The nature of these revenues lacks a direct connection between the value of the goods and services provided and the revenues received to finance them. (GASB Cod 1300.102)

The modified accrual basis through the use of governmental fund types allows for the tracking of spendable available resources. The use of special revenue, capital projects, and debt service is beneficial when there are constraints on certain spendable resources that have limits on the nature or type of activity or expenditure for which those resources are to be applied. The modified accrual basis of accounting with its focus on available spendable resources allows for the tracking of resources either externally restricted or internally committed to specific and limited activities and expenditures. (GASB Cod 1300.102a)

There are five governmental fund types that are used for an entity's general government activities, the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Permanent Funds. The District has been using special revenue funds for reporting Community Service and Beach resources and expenditures supporting the recreational venue operating costs incurred, separate capital projects funds for resources assigned to capital expenditures related to these recreational activities, and separate debt service funds for resources assigned to the repayment of debt the proceeds of which financed capital projects related to these recreational activities.

GAAP provides for the use of Special Revenue funds only when a *substantial portion* of the proceeds from *specific revenue sources* are *restricted or committed* to expenditure for specific purposes. Further, resources reported in special revenue funds are generally exclusive of resources that are restricted or committed to capital projects or debt service. Restrictions can only be created by laws or regulations and agreements with third parties through grant, contract, and other agreements. Commitments are created through actions taken by the Governing Board through their highest decision-making level of authority usually through ordinances or resolutions. The District has



determined that Board approved resolutions represent the documentation of decisions they make at the highest level of decision making authority for purposes of meeting GAAP requirements to create a commitment. **(GASB 54, par 30 & 31, 2019 CAFR footnote 1.P)**

GAAP provides for the use of Capital Projects funds when financial resources are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and capital assets. The use of Capital Projects funds can be required to meet a legal or contractual requirement, or their use can be based on a decision of management on the prudence of accounting for resources separately designated for capital outlays. **(GASB Cod Sec 1300.106)**

GAAP provides for the use of Debt Service funds for financial resources that are restricted, committed, or assigned to the expenditure for principal and interest on outstanding debt. The use of Debt Service funds can be required to meet a legal or contractual requirement, or their use can be based on a decision of management on the prudence of accounting for resources separately designated for debt service. **(GASB Cod Sec 1300.107)**

Governing Boards may create and use separate funds to achieve sound and expeditious financial administration, or to assist with compliance with grant or contractual provisions. When separate funds are used for management or budgetary purposes that don't meet the requirements to be reported as either Special Revenue, Capital Projects, or Debt Service funds, these funds are combined with the General Fund for external financial reporting purposes.

Evaluation of Enterprise Fund reporting guidance applicable to the District.

In our review of the Nevada Revised Statutes, bond agreements, and other relevant documents, we did not find any laws, regulations, or revenue pledges solely backed by user fees and charges that would result in a requirement under GAAP to use enterprise funds for the District's Community Service and Beach activities.

A question has been raised by certain District stakeholders as to whether a third criteria provided in GAAP would require enterprise fund accounting in and of itself. The third criteria provide for the use of enterprise funds when pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs. **(GASB Cod 1300.109c)**

Board Policy 6.1.0.2.2 appeared to be the primary codification of fees and charges policies for the District. The wording of this section was found to be generic and lacked sufficient linkages to the actual methodology to be used to determine the rates for fees and charges, and is insufficient to establish a Board intent for such fees and charges to be set at rates sufficient to recover all costs including capital or debt costs.

Furthermore, we found that the District's budgets have included support of its recreational activities from the General Fund totaling \$1,211,000 over the last five years with actual cash transfers totaling \$650,000. This level of support demonstrates the District's policies over the rates charged for its various activities are not established to cover all costs incurred within Community Services and Beach. When an activity is supported with resources other than user fees and charges, Enterprise Funds *may* be used for reporting the activity, but *would not be required*. **(GASB Comprehensive Implementation Guide Q&A 705-13, AICPA SLG A&A 2.30)**

In practice, enterprise funds have been used even in instances fees and charges are set at rates that are insufficient to recover all costs of providing services. An example is transit agencies where user



fees and charges often provide less than 20% of the cost of operating the transit system and subsidies from taxpayers, states, and the federal government provide a majority of the revenue necessary to cover operating costs. Another example is government operated medical clinics for low income individuals where fees and charges are set at amounts the users of those services can afford as opposed to the actual cost of providing the service, and, the government determines it prudent to be able to measure the subsidy level required to fund the activity from the entity's other revenue sources.

Therefore, the District has the option to report the recreational activities of Community Services and Beach within either governmental funds or enterprise funds.

Evaluation of Special Revenue Fund reporting guidance applicable to the District.

As noted above, the District has the option to utilize governmental funds for reporting its recreational activities. However, in order to support the use of special revenue funds, the District would need to establish that a substantial portion of the revenue streams of the operations of the recreational activities are either externally restricted, or internally committed by Board action as memorialized in Board resolutions.

In our review of state law, bond agreements, and other documents provided to us, we did not find any externally imposed restrictions on the revenue sources reported within Community Services and Beach as provided in GAAP.

In addition to the revenues generated from charges for services at each of the District's recreational activities, the District has assessed a Recreation Standby and Service Charges Fee (referred to in this report generically as Facility Fees). These fees are established by the Board with separate assessments for the Recreational Facility Fee and the Beach Facility Fee to support the operating, capital, and debt service costs of the activities reported within the Community Services and Beach funds. (NRS 318.197)

The Board adopts a resolution annually as required under NRS 318.201 to enable the District to utilize the Washoe County Assessor's Office to assess and collect this fee on behalf of the District. While the main purpose of this resolution is to enable the District to utilize the County for assessment and collection purposes, we believe the wording within the resolution is sufficient to create a commitment as contemplated by GAAP.

In addition to the resolution noted above, the District prepares a memorandum that documents the portion of the Facility Fee that is assessed to fund the activities reported within Community Services and Beach, as well as the portions of these Fees to be committed to support capital projects and debt service.

From review of prior year financial statements, we found that the District has been reporting the Recreation and Beach Facility Fees, including the portions allocated to capital projects and debt service, initially as revenues in the Community Services and Beach special revenue funds. Cash is then transferred for the portions allocated to capital projects and debt service and reported as 'transfers-out' of the special revenue funds and as 'transfers-in' to the respective capital projects and debt service funds.

We find that given the specific intent of the Board to commit portions of the Facility Fees to capital projects and debt service, the portions so committed should be reported as revenues directly within



the respective capital projects and debt service funds. Further, we find that the portion of the Facility Fees committed to the operations of the Community Services and Beach funds are insufficient to meet the spirit and intent of the 'substantial portion' criteria in GAAP to support the use of special revenue funds. While GAAP provides no specific benchmarks or percentages necessary to meet the substantial portion criteria, a 20% threshold has evolved in practice as a benchmark that can be defended as meeting the substantial portion criteria. In cases where separate funds are utilized for management reporting, budgetary compliance, or other purposes but fail the substantial portion criteria, the funds are to be combined with the General Fund for external financial reporting purposes. (GASB Q&A Z.54.39)

Recommendations.

We recommend the District report its recreational activities for Community Services and Beach in respective enterprise funds. While the decision on the use of governmental or enterprise funds is optional given the District's specific circumstances, the determination of whether the financial condition of capital intensive activities funded primarily with fees and user charges is significantly enhanced through the use of the full accrual basis of accounting and the related use of Enterprise Funds. The full accrual basis of accounting through the use of Enterprise funds is necessary when it is important to know the extent to which fees and user charges are sufficient to cover all the costs incurred for a particular activity including capital costs. In addition, the determination of whether the financial condition of such activities is improving or declining over time requires a measurement of the wear and tear from the use of capital assets through the recording of depreciation among the operating expenses that is accomplished through the bases of accounting used by Enterprise Funds. Capital assets, long-term debt, and depreciation are not financial elements reported within Governmental fund financial statements that use the modified accrual basis of accounting.

Should the District want to improve the transparency of tracking and reporting resources designated for specific purposes like capital asset acquisition or construction or debt service separately from resources used in operations, we recommend the use of separate sub funds within Community Service and Beach that roll up into the Community Services and Beach Enterprise funds for external financial reporting purposes, but enable separate reporting for Board and management oversight purposes. In essence, the sub-fund financial statements can be used to demonstrate compliance with either external restrictions or Board created designations on resources and their uses, and the external Enterprise Fund financial statements can be used to determine whether the financial policies and actual practices of the District result in improvements or declines in the financial condition of these activities over time.

If the District decides to continue reporting its recreational activities within governmental funds, and if the District intends to continue to place constraints on the Facility Fees, we suggest that the District adopt a separate resolution addressed specifically to documenting the constraint it intends to place on the Fees by fund and purpose. This will improve the transparency about the Board's intent to constrain the Facility Fees. The separate resolution should contain language that makes it clear as to the Board's intent to create a commitment as contemplated by GAAP. Further, should the District desire to continue the use of special revenue funds to report the activities within Community Services and Beach, additional resources reported within these respective funds would need to be committed by the Board and memorialized in resolutions sufficient to meet the substantial portion criteria in



GAAP. Absent meeting the substantial portion criteria, the activities of Community Services and Beach would need to be combined with the General Fund for external financial reporting purposes.

MEETING NOTICE AND AGENDA

COMMITTEE ON LOCAL GOVERNMENT FINANCE

Date and Time of Meeting: April 30, 2015 9:00 a.m.

Place of Meeting: Nevada Gaming Control Board
1919 College Parkway
Board Room #100
Carson City, Nevada

Video Conference To: Nevada Gaming Control Board
Grant Sawyer State Office Building
555 East Washington Avenue
Room 2450
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the call-in number.

Action may be taken on the items indicated in **BOLD**:

1. ROLL CALL AND OPENING REMARKS
2. PUBLIC COMMENT (See Note 2)
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
3. **FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS**
 - a) **For Possible Action: Discussion and Consideration of City of North Las Vegas Financial Condition**
 - 1) **Report by City on the following matters:**
 - a) **FY 15/16 Tentative Budget, including revenue, expenditures, cash flow analysis and scheduled debt repayments;**
 - b) **Status of payments made to date regarding Writ of Garnishment by 5th & Centennial, LLC et al;**
 - c) **Status of collective bargaining agreements expiring 6/30/15;**
 - 2) **Report by Department on cash flow statements received from the City and monthly reports of cash balance in General Fund.**
 - b) **For Possible Action: Discussion Regarding Smoky Valley Library District Financial Condition**
 - 1) **Report by Library District regarding going concern audit opinion in the FY 13/14 Annual Audit Report**
4. **For Possible Action: REQUEST TO INITIATE RULE-MAKING REGARDING AMENDING NAC 287.788 TO CLARIFY THE ROLE OF CLGF IN THE APPROVAL OF OPEB TRUST FUND INVESTMENT PLANS**
5. **For Possible Action: REPORT FROM SUBCOMMITTEE REGARDING GUIDANCE ON ENTERPRISE FUNDS AND SPECIAL REVENUE FUNDS**

6. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

a) Report by Department on legislative bill drafts

7. REVIEW AND APPROVAL OF MINUTES
For Possible Action: CLGF Meeting – February 6, 2015

8. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

9. Public Comment (See Note 2)
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

10. For Possible Action: ADJOURNMENT

NOTE 1: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Committee on Local Government Finance. Items may be pulled or removed from the agenda at any time.

NOTE 2: Public comment may be made on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual, the Committee may refuse to consider public comment. See NRS 233B.126.

NOTE 3: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2066 prior to the meeting.

NOTE 4: Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to:
Terry Rubald, Deputy Executive Director, Department of Taxation, 1550 College Parkway, Carson City, NV 89706

Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street

Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Department of Administration website at <https://notice.nv.gov/>.

DRAFT
February 6, 2015

Vice Chairman Sherman stated that growth comes with cost. More people and businesses increase the demand for services. One must be careful how you grow, the structure of your growth and the impending cost.

Member Kalt asked if they had an opportunity to put money into a special revenue fund for civilization operations in the OPEB Trust.

Mr. Chisel responded unfortunately, not yet. They will be presenting some plans to the City Council as they prepare for next year's budget cycle.

Jeffrey Church came forward for public comment. He stated he runs a website, renopublicsafety.org. He spoke earlier in general terms. There is no money being put into the trust funds, and they did give a 1.3% pay raise to the cops in spite of the financial situation. At the August meeting, he put all of the information on record regarding the two ballot measures. Chairman Leavitt responded that it would be covered at the next meeting. He stated, "The Committee takes notice of this information. Rest assured we will be looking at this one." Mr. Church believes this is referring to the two ballot measures. For the record, Mr. Church read Fire Ballot Measure R3. "Show the City of Reno we authorize to levy an ad valorem property tax at a rate to be determined each year by the City Council not to exceed 7.15 cents per hundred dollars of assessed value for the period commencing Fiscal Year 1998 to and including Fiscal Year 2027 for the purpose of improving fire protection in the City by hiring additional firefighting personnel and providing facilities and equipment therefore in the cost of operation and maintenance therefore." Mr. Church stated that Item 7 refers to Code 100, special revenue funds that have to be accounted for individually. If this is not a special revenue fund, he would like to know what is. There are two different funds that are going into the general fund that are supposed to be for purposes of staffing for police and fire, which have fallen below the mandated levels. At the last meeting, he also submitted the Nevada Attorney General Opinion dated April 15th, 2011. It refers to the Clark County police issue but is identical to the Reno police. It indicates the officers funded under the act must be at least the same number of officers that were funded and supported prior to the Act. He believes that is a misappropriation of taxpayer money. If this is correct, then the City is looking at a very substantial loss of \$14 million to the General Fund. He is asking the Committee to take notice, take action and request a legal opinion.

Chairman Leavitt asked Mr. Chisel if he received an audit report recently. The auditors have the responsibility to comment on your legal compliance and financial compliance. Chairman Leavitt asked if there were any violations of statute.

Mr. Chisel responded that there were no violations of statute. He also stated that the overrides for police and fire have been and are going to the police department or fire department as required in the bond or as required in the voter-approved override.

- c) Report by Incline Village General Improvement District (IVGID) regarding potential conversion of Community Services & Beach Enterprise Fund to Special Revenue Funds

Kelly Langley stated Incline Village GID is seeking our approval to convert their Community Service Enterprise Fund and Beach Enterprise Fund to a special revenue fund classification. This would become effective July 1, 2015 and would be reflected in the proposed budget for FY 2015-2016. In the exhibit packet is an accounting example of how the funds would be converted using the audited balances from June 30, 2014. She had a discussion with the external auditor to ensure they are satisfied and approve of this proposed transaction. They have provided confirmation based on their understanding of the facts and circumstances. They believe the activities of the Community Service Fund and the Beach Fund, while appropriately accounted for as enterprise funds in the past, could qualify for use as a special revenue fund, capital project and debt service fund, accounting in accordance to GASB 34 as well as GASB 54. Due to the additional oversight this Committee has had recently on enterprise funds and the transfer of funds out of enterprise funds, Ms. Langley

DRAFT
February 6, 2015

requested the Director of Finance and Accounting, Gerald Eick, come forward and explain the potential conversion from the enterprise fund to the special revenue fund.

Gerald Eick, Director of Finance and Accounting, Risk Management and Information Technology, Incline Village General Improvement District, thanked the Department staff for their assistance, insight and guidance as he developed the report that was submitted. The Incline Village General Improvement District sees this as the opportunity to adopt a more appropriate generally-accepted accounting principle relative to their current situation. Their Community Services and Beach Funds would be more appropriately accounted for as special revenue. He identified in the report several matters on financial impact. He strongly emphasized that they do not intend for any net position of either fund to go anywhere else but from one to one. In other words, the Community Services Fund, as it presently is stated as an enterprise, would remain intact as a special revenue fund. The same would be the case for the Beach Fund. The funds will be moved from enterprises where they use full accrual accounting to governmental fund types where it is modified accrual. He has included, for the Committee's review, a template to demonstrate they can take every number from an audit report, provide an audit trail, something that is both reviewable by the public as well as their auditors, getting from the enterprise type of accounting to the governmental-type accounting, and then conversion from that fund level to the government-wide. This is a way of proving that no net position will be moved or lost in this conversion. The second item of responsibility is to address the outstanding bond issues. There are two bond issues that are shared by the Community Services and Beach Funds relative to activities in the past. There should be no consequence to these bond issues. Both were issued by the District as a whole. In those documents, there is no specific statement of a particular debt service fund or any reserve requirement. There is a commitment for the revenue by maintaining these funds and activities intact. The District believes the repayment will remain in place. These bonds will remain the obligation of both the District and those particular funds. This Committee, since 2012, has had the issue of central services cost allocations. It is something that their District does have as a way to allocate costs relative to accounting and human resources to all funds of the District. Their enterprise funds have received allocations and made payments for those services under Subsection C of NRS 354.613. The District will continue to have an enterprise fund in its utility. Therefore, this central services allocation plan will remain intact, and the amounts that were previously identified for community services and the methodology used will also remain intact. There should be nothing in these formula changes that suddenly becomes an added burden to their remaining enterprise fund. He has shown their charges and facility fees are in their report. They adopt the standby charge under NRS 318.201. They identify components of those fees specifically for venues, and not only just for venues in general, but capital debt service and operating. This will enhance the ability of their constituency to understand their financial statements.

Vice Chairman Sherman stated there are constraints on how much a local government can transfer from an enterprise fund to a general purpose government fund. He asked if they were concerned about taking some activities out of their enterprise fund that would fall under these statutes.

Gerald Eick responded that their focus was really on the definition of special revenue. They also recognize that this Committee's concern could be about the cost allocation plan or the transfers.

Vice Chairman Sherman stated he appreciates the concern for the appropriate fund classification of these activities. He is not aware of the role of this Committee in approving or disapproving a fund classification of any particular activity in the local government. This is the prerogative of the local government.

Gerald Eick stated they could not find anything specific regarding asking permission of this Committee, but it appears this Committee has oversight. They would like comments or advice.

Chairman Leavitt asked if they are making transfers right now over and above the allocated transfers based on their plan.

DRAFT
February 6, 2015

Gerald Eick responded that they are not and none are contemplated after this change.

Member Kohn-Cole commented that she noticed the fund balance will be about 50% of the expenditures because it is \$6 million and annual expenditures are \$12 million. She asked if there was an intent to decrease. Now they have accumulated quite a bit of fund balance.

Gerald Eick stated they got to this point because their political body of trustees has been deferring a number of capital items. They have had them charge fees to accumulate resources for future investments and capital items. They anticipate all of those resources in that fund will remain and be used to meet those capital requirements and not be transferred to other funds. Whether their political body chooses to reduce fees is hard to say. In October of last year, they made their last bond payment on one item that is a component in determining the fees. In current discussions, there is some indication they would consider dropping their fees slightly since they have less debt service. This is despite the fact that they had us defer a \$3 million purchase until they paid off the bond.

Member Kalt stated he appreciated Mr. Eick's proactive approach and the material he put together. He agrees this is not the Committee's prerogative, but promoting transparency is important. It is going to be easier for those reading the financial statement to understand this as a special revenue fund versus the enterprise fund. They are clearly in compliance with GASB 34 and 54.

Chairman Leavitt stated the agenda is such that we will not be taking any motion on it. He asked if they had any other reasons for doing this other than good accounting.

Gerald Eick responded that he simply feels it is good accounting. He is excited about the opportunity to demonstrate to their constituency what is going on at a functional level.

Terry Rubald introduced the new Director of the Department of Taxation, Deonne Contine.

Chairman Leavitt welcomed Ms. Contine.

Deonne Contine stated this is her third month. She was the Chief Deputy for Chris Nielsen and has been with the Department for the last few years. Prior to that, starting in 2008, she served as a Senior Deputy Attorney General representing the Department.

4. CONSIDERATION AND APPROVAL OF REPORTS REQUIRED BY NRS 354.613(6)(b)

- a) For Possible Action: Report by Department on transfers from Enterprise Funds by Counties and Cities during FY2014 pursuant to NRS 354.613(6);**
- b) For Possible Action: Consideration and approval of report to the Director of the Legislative Counsel Bureau for transmittal to the Legislature pursuant to NRS 354.613(6)b**

Kelly Langley stated NRS 354.6136 requires the Department to provide the CLGF a copy of each report submitted. The Department has not received any reports during this past year, and therefore, the attached letter satisfies that requirement. She prepared the attached letter for signature because NRS 354.613 requires the CLGF to report on or before January 15th of each odd-numbered year its finding to the Legislative Counsel Bureau (LCB). This letter, should you sign it, will satisfy that requirement as well.

Terry Rubald clarified that the CLGF does needs to review and approve the report.

Vice Chairman Sherman moved to approve the report with a second from Member Kalt. The motion carried.



KAFOURY, ARMSTRONG & CO.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Serving our clients since 1941.

December 8, 2014

To Gerald Eick, Director of Finance,
Accounting, Risk Management
and Information Technology
Incline Village General Improvement District

We have reviewed the information provided by you regarding the Community Services Fund and the Beach Fund.

We understand the planned action is to utilize Special Revenue, Capital Project and Debt Service Fund accounting for these funds versus the prior utilization of Enterprise Fund accounting. Based on our understanding of the facts and circumstances obtained from your memorandum dated November 14, 2014 as well as our verbal discussions, we believe that the activities of the Community Services Fund and the Beach Fund, while appropriately accounted for as Enterprise funds in the past, could qualify for the use of Special Revenue, Capital Project and Debt Service Fund accounting in accordance with Statement of Governmental Accounting Standards Board (GASB Statement) No. 34 - *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* and GASB Statement No 54. - *Fund Balance Reporting and Governmental Fund Type Definitions*. We understand you plan to make the changes identified above on July 1, 2015.

Very Truly Yours,

Kafoury, Armstrong & Co.

ELKO
FALLON
LAS VEGAS
RENO

5441 KIETZKE LANE, SUITE 150 • RENO, NEVADA 89511
775.689.9100 FAX: 775.689.9299 www.kafoury.com

**SOUTHERN
NEVADA
REGIONAL
HOUSING
AUTHORITY**

Senate Bill No. 183–Senators Parks;
Manendo and Segerblom

Joint Sponsors: Assemblymen Bustamante Adams,
Carrillo, Neal and Ohrenschall

CHAPTER.....

AN ACT relating to local financial administration; making the provisions of the Local Government Budget and Finance Act applicable to certain housing authorities; revising requirements for certain commissioners and reducing the number of commissioners of a regional housing authority in certain counties; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law authorizes the governing body of any town, city or county to create by resolution a housing authority to provide various types of housing services for persons of low income in such town, city or county. (NRS 315.140-315.780) Existing law also authorizes two or more housing authorities in a county whose population is 700,000 or more (currently Clark County) to form a regional housing authority. (NRS 315.7805) Existing law further creates the Nevada Rural Housing Authority to provide various types of housing services for persons of low and moderate income in areas of the State which are not included within the corporate limits of a city or town having a population of 150,000 or more. (NRS 315.961-315.99874)

The Local Government Budget and Finance Act sets forth various requirements, procedures and limitations relating to the financial administration of local governments. (NRS 354.470-354.626) Under existing law, the Act applies to the Nevada Rural Housing Authority for the sole purpose of requiring the Authority to hold a public hearing before making an interfund loan or loaning money to another local government but does not apply to any other type of housing authority. (NRS 315.420, 315.983, 354.474, 354.6118)

Section 1 of this bill amends the definition of “local government” so that the Local Government Budget and Finance Act applies to a regional housing authority.

Section 2 of this bill makes conforming changes.

If a regional housing authority is formed, existing law requires 13 persons be appointed to serve as commissioners to the authority for terms of office of 4 years and sets forth qualifications for commissioners. (NRS 315.7809) **Section 2.5** of this bill requires that certain persons appointed to the regional housing authority be members of the governing bodies making the appointments. **Section 2.5** further reduces the number of persons appointed to serve as commissioners from 13 to 9. **Section 3.5** of this bill provides that the terms of office of certain commissioners appointed to the regional housing authority by certain cities expire on July 1, 2017.



79th Session (2017)

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 354.474 is hereby amended to read as follows:

354.474 1. Except as otherwise provided in subsections 2 and 3, the provisions of NRS 354.470 to 354.626, inclusive, apply to all local governments. For the purpose of NRS 354.470 to 354.626, inclusive:

(a) “Local government” means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 309, 318 and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.

(b) “Local government” includes ~~the~~ :

(1) The Nevada Rural Housing Authority for the purpose of loans of money from a local government in a county whose population is less than 100,000 to the Nevada Rural Housing Authority in accordance with NRS 354.6118. The term does not include the Nevada Rural Housing Authority for any other purpose.

(2) A regional authority formed pursuant to NRS 315.7805 but, except as otherwise provided in subparagraph (1), does not include any other housing authority created by or pursuant to chapter 315 of NRS.

2. An irrigation district organized pursuant to chapter 539 of NRS shall fix rates and levy assessments as provided in NRS 539.667 to 539.683, inclusive. The levy of such assessments and the posting and publication of claims and annual financial statements as required by chapter 539 of NRS shall be deemed compliance with the budgeting, filing and publication requirements of NRS 354.470 to 354.626, inclusive, but any such irrigation district which levies an ad valorem tax shall comply with the filing and publication requirements of NRS 354.470 to 354.626, inclusive, in addition to the requirements of chapter 539 of NRS.

3. An electric light and power district created pursuant to chapter 318 of NRS shall be deemed to have fulfilled the requirements of NRS 354.470 to 354.626, inclusive, for a year in which the district does not issue bonds or levy an assessment if the



district files with the Department of Taxation a copy of all documents relating to its budget for that year which the district submitted to the Rural Utilities Service of the United States Department of Agriculture.

Sec. 2. NRS 354.536 is hereby amended to read as follows:

354.536 “Governing body” means the board, council, commission or other body in which the general legislative and fiscal powers of the local government are vested. *The term includes, without limitation, the commissioners of a regional authority formed pursuant to NRS 315.7805, if the general legislative and fiscal powers of the regional authority are vested in the commissioners.*

Sec. 2.5. NRS 315.7809 is hereby amended to read as follows:

315.7809 1. Upon the adoption of a resolution pursuant to NRS 315.7805 forming a regional authority, ~~13~~ *nine* persons must be appointed to serve as commissioners of the authority as follows:

(a) The governing body of the county shall appoint two persons to serve as commissioners of the authority ~~1~~, *one of whom must be a member of the governing body of the county;*

(b) The governing body of the largest city in the county that participates in the regional authority shall appoint ~~three persons to serve as commissioners~~ *one of its members to serve as a commissioner* of the authority;

(c) The governing body of the second largest city in the county that participates in the regional authority shall appoint ~~two persons to serve as commissioners~~ *one of its members to serve as a commissioner* of the authority;

(d) The governing body of the third largest city in the county that participates in the regional authority shall appoint ~~two persons to serve as commissioners~~ *one of its members to serve as a commissioner* of the authority; and

(e) Four commissioners who serve on behalf of tenants must be selected as described in subsection 3, including:

(1) One commissioner who serves on behalf of tenants of the county, appointed by the governing body of the county;

(2) One commissioner who serves on behalf of tenants of the largest city in the county that participates in the regional authority, appointed by the governing body of that city;

(3) One commissioner who serves on behalf of tenants of the second largest city in the county that participates in the regional authority, appointed by the governing body of that city; and



(4) One commissioner who serves on behalf of tenants of the third largest city in the county that participates in the regional authority, appointed by the governing body of that city.

~~{None of the persons appointed to serve as commissioners of the authority may be elected officials of any governmental entity.}~~

2. Each commissioner must be appointed for a term of office of 4 years.

3. Each commissioner who serves on behalf of tenants must be a current recipient of assistance from the authority who resides in the county or in the city from which he or she is appointed, as applicable, and who is selected from a list of at least five eligible nominees submitted for this purpose by an organization which represents tenants of housing projects in the county or city, as applicable. If no such organization exists, each such commissioner must be selected from a list of nominees submitted for this purpose from persons who currently receive assistance from the authority and who reside in the county or in the city for which the list of nominees is prepared, as applicable. Thereafter, at least four commissioners must be such recipients who were nominated and appointed in the same manner. If, during his or her term, any such commissioner ceases to be a recipient of assistance, the commissioner must be replaced in the manner set forth in this subsection by a person who is a recipient of assistance.

4. In making the ~~{appointments}~~ *appointment of a person who is not a member of the governing body of the county* described in ~~{paragraphs}~~ *paragraph* (a) ~~{to (d), inclusive,}~~ of subsection 1, ~~{the relevant local governments}~~ *the governing body* shall seek recommendations for appointment from a diverse background of interests with a view toward:

(a) Balancing gender and ethnicity; and

(b) Soliciting appointees who have *education and* experience in fields such as, without limitation:

- (1) Real estate;
- (2) Financial planning;
- (3) Legal aid;
- (4) Education;
- (5) Public safety;
- (6) The provision of public services; and
- (7) The assistance of persons of low income.

5. All vacancies must be filled for the unexpired term.

Sec. 3. (Deleted by amendment.)



Sec. 3.5. The term of office of any person who:

1. Has been appointed pursuant to paragraph (b), (c) or (d) of subsection 1 of NRS 315.7809, as that section existed before July 1, 2017, to serve as a commissioner of a regional authority formed pursuant to NRS 315.7805; and

2. Is serving as a commissioner on July 1, 2017,
↳ expires on that date.

Sec. 4. This act becomes effective on July 1, 2017.



MINUTES

DRAFT
Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
November 9, 2020, 9:00 a.m.

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City, Nevada by Teleconference.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt
Marty Johnson
Tom Ciesynski
Paul Johnson
Jim McIntosh
Gina Rackley
Beth Kohn-Cole
Jeff Cronk
Jessica Colvin
Christine Vulecich
Mary Walker

COUNSEL TO COMMITTEE:

Peter Keegan

DEPT OF TAXATION STAFF PRESENT:

Jeffrey Mitchell
Kelly Langley
Kellie Graham
Ande Thorpe
Christina Griffith
Chali Spurlock
Denesa Johnston
Hector Sepulveda

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Matt Taylor	City of Reno
Mark Hughes	City of Reno
Wesley Harper	NV League of Cities
Savannah Rucker	Nye County
Lori Frey	Clark County School District
Jason Goudie	Clark County School District
Abby Yacoben	Clark County School District
Leonardo Benavides	Clark County School District
Diane Baselice	Clark County School District
Steve Osburn	Clark County School District
Dagne Stapelton	NACO
Lorina Dillinger	Nye County
John Prudont	Nye County
Tim Sutton	Nye County
Raelyn Powers	Nye County
Jennifer Perry	Nye County
Jeff Church	Himself

ITEM 1. ROLL CALL AND OPENING REMARKS

Member Paul Johnson was absent, all other members were present.

Chairman Leavitt announced Beth Kohn-Cole would be retiring and commended her on her great service over the years. He noted she has been a great asset to local governments as well as the Committee on Local Government Finance (CLGF). Member Kohn-Cole thanked him, adding that it has been a pleasure and an honor to serve. She also thanked CLGF and their staff.

Chairman Leavitt also recognized Mary Walker for being an integral member of this committee as well as the Economic Forum. He stated that he appreciates her work on the technical committee. Member Walker replied that she feels honored to be on it.

ITEM 2. PUBLIC COMMENT

There was no public comment.

ITEM 3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

(a) For Possible Action: Discussion and Consideration of Clark County School District Financial Condition

1. Report by the Department and Clark County School District on the Following Matters:

- a) **Discussion of the cashflow report for FY 20/21 along with recent enrollment numbers**
- b) **Discussion regarding any potential Federal funding to the School District due to COVID-19**

Member Kohn-Cole recused herself from this discussion due to a conflict.

Kelly Langley, with the Department of Taxation (Department), explained the cash flows were provided in the packet, actual to September. She introduced Jason Goudie, with the Clark County School District (CCSD).

Jason Goudie stated that the cash flow was fairly close to what was projected. They are adjusting it where related to COVID and will update as needed with the amended final budget. They are close to budget and their cash is higher showing a strengthened financial condition.

Chairman Leavitt requested an update on enrollment compared to what they had planned.

Mr. Goudie replied that they had cuts to funding with SB83. He explained the funding. They are developing their amended final budget. Enrollment is lower, but lower enrollment means lower costs. They made cuts to the budget to make up for SB83. They spent less, and their carry over increased for the end of 2020. Budgeted ending fund balance (EFB) increased. CCSD is the only entity that has their EFB increasing during the COVID crisis. Mr. Goudie requested CCSD be removed from fiscal watch.

Chairman Leavitt asked for comments from the Committee.

Member Ciesynski asked where CCSD is on distant learning or opening for in person classes. Mr. Goudie noted that no recommendations have been presented at the board meetings yet. They are having ongoing discussions on distance learning or a hybrid model.

Member Ciesynski also asked what the cost impact is for distance learning to hybrid learning. Mr. Goudie replied that the costs are reduced for the first semester, for transportation, fuel, utilities. They still have costs built in for the hybrid model. They will have an excess if it is changed out. Reductions if it remains distance learning.

Chairman Leavitt noted in the Economic Forum meeting, they discussed a government budget and should have a government budget by their next meeting. He stated they will see what revenue will be going to schools. By that time the Committee will probably make a determination on fiscal watch at that time.

Mr. Ciesynski reiterated as he has said in previous meetings that he commends Jason's leadership and agrees with the Chairman.

Ms. Langley addressed Mr. Goudie noting that she believes the per pupil savings and reduced cost for distance learning helps with costs. She asked about the CAFR.

Mr. Goudie replied that the CAFR should be presented after November 16th and that there are no surprises. The fund balance is higher than anticipated. They filled the deficit for 2021 and helped defer cuts. There are no internal control findings and results are better than expected. Ms. Langley thanked him.

Chairman Leavitt noted that he appreciates their willingness.

(b) For Possible Action: Discussion and Consideration of Nye County Financial Condition

1. Report by the Department and Nye County on the following matters:

a) Update on Treasurer's Office Monthly Bank Reconcilements and Treasurer's Reports and update on status of filing with County Commissioners

b) Progress update on the FY 19/20 Audit Report c) Progress update on cross training

Member Marty Johnson disclosed his relationship with Nye County and confirmed that it would not affect any action taken, he stated he is not recusing himself.

Ms. Langley listed the items in the packet for Nye County. She also introduced John Koenig, John Prudhont, Savannah Rucker and Dan McArthur. She stated they are awaiting the 2020 audit, but it sounds good so far.

John Prudhont, with Nye County, stated they have been doing training. He noted that Raelynn is training on accounting treasurers report. She put together an outline. Staff was able to complete it on their own. They are continuing training for additional staff members. The bank reconciliation has been on time monthly for many months.

Chairman Leavitt noted that he appreciated these things being done. He asked if Dan McArthur was on the line.

Savannah Rucker, with Nye County, stated she had spoke with Mr. McArthur, and he was on the way to a board meeting and said he may not attend this meeting.

Chairman Leavitt requested her to please update him.

Ms. Rucker stated they have met all deadlines on the timeline. They are on track to wrap up the audit next week. They have received 99 ½ % of their revenue and have spent 98.2 % of budget. Regarding the audit findings, they have resolved all issues. She stated it looks to be in good shape. They expect the audit by the end of next month.

Chairman Leavitt asked about the financial condition for the current year, anticipated EFB, June 2021 compared to 2020.

Ms. Rucker stated the budget is conservative and they have exceeded projections. She added that all the departments are doing an excellent job. She expects expenditures to come in under projections.

Chairman Leavitt noted they should have the audit report by the next meeting. If things continue to go well, and stay stable he would at least consider removing them from fiscal watch.

John Koenig noted that he was not reelected and would be out of office January 4, 2021. He believes the audit is clear. He thanked the committee.

Member Walker agreed at both looking at fiscal watch at the next meeting and appreciating the leadership.

Member Rackley mirrored the comments, stating that it has been impressive progress on Nye County. She added that the petty cash needs to be cleaned up.

Raelynn Powers, with Nye County, stated the amount has been carried forward for many years. They are researching the petty cash and will work together to make corrections and identify the balance.

Ms. Langley thanked Nye County and noted she has received timely reports. She asked about any budget cuts due to COVID that the city has taken. Ms. Rucker responded that she anticipated property value increasing, they reduced CTAX revenues, revenues are about the same as they expected, no growth. She explained that property taxes were in excess of projections, COVID has not impacted revenues.

Ms. Langley asked if she could address managing expenses and if the county requested managers make cuts. Ms. Rucker responded yes. She continued stating the savings for the turnover rate reduced service and supplies by 7 ½ %, managing a reduction in budget well.

Mr. Prudhont stated they are aggressively working to remove tax sale properties and are done with the second auction and have 132 parcels back on the tax rolls and they will continue with that.

Chairman Leavitt asked if there were any further comments on Nye County, there were none.

ITEM 4. DISCUSSION AND REVIEW OF CHANGES TO BUDGET FORMS FOR SCHOOL DISTRICTS BASED ON PASSAGE OF SB543 OF 2019 LEGISLATIVE SESSION

Ms. Langley stated that SB543 from the 2019 legislative session will impact revenue reporting. She clarified that in the future budget year changes on schedule B will mention education fund opposed to other line items. She stated the primary change is that the budget forms do not need approval. She will talk to education to see if it meets their needs also.

Chairman Leavitt asked for comments, there were none.

ITEM 5. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

- (a) Update on the Legislative Report prepared by the Department reflecting Counties, Cities & Schools

Ms. Langley stated this is the earliest this report has ever been prepared.

Member Marty Johnson pointed out an error on the last page, regarding the two years actual data and the most recent budget. He stated this is useful to look at struggling entities to see declines. He wanted to give credit to staff for getting this report prepared.

Chairman Leavitt stated there is a huge amount of information in it. He noted the best years were seen until current. He thinks the end of the next fiscal year will be interesting.

Ms. Langley noted schools show enrollment numbers, maintaining revenues, expenditures are tight which helps the EFB.

Chairman Leavitt noted it would be interesting to see if CCSD increases their ending fund balance during these difficult times.

Ms. Langley offered the committee a hard copy of this report to be mailed to them.

ITEM 6. REVIEW AND APPROVAL OF MINUTES

(a) For Possible Action: CLGF Committee Meeting – August 12, 2020

Member Ciesynski moved to approve the minutes with corrections to the spelling errors on page three. Member Cronk seconded the motion.

ITEM 7. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Chairman Leavitt suggested the next meeting be held at the end of January. He noted they should have audit reports by then.

Member Walker and Member Ciesynski agreed.

Chairman Leavitt asked if Member Colvin would comment on if she is seeing an increase in property tax delinquencies.

Member Colvin replied not to her knowledge. She will check with the treasurer, but nothing has been noted.

Chairman Leavitt asked to add that to the agenda. Ms. Langley commented that property taxes have not been noted on QES forms, she agrees with Ms. Colvin.

Chairman Leavitt asked if there were any other items to bring to the next meeting. There were no further comments from the Committee.

ITEM 8. PUBLIC COMMENT (See Note 2)

Jeffrey Mitchell, with the Department, noted that both regulations were approved and have passed.

There were no other Public Comments.

ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting was adjourned at 9:55 a.m.