

# **ELKO COUNTY**



**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***

To the Honorable Board of Commissioners  
Elko County, State of Nevada  
Elko, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the 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 remaining aggregate fund information of Elko County, State of Nevada (County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2022. We did not express an opinion on the Agricultural Association District No. 4, a discretely presented component unit of the County.

**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.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001, 2021-002, 2021-003 and 2021-004 that we consider to be material weaknesses.

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**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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2021-003.

**Elko County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Elko, Nevada  
March 28, 2022

**2021-001 Report Preparation  
Material Weakness**

*Criteria:* Management of Elko County, State of Nevada (the County) is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control is a finance staff with adequate resources available to prepare the financial statements in accordance with generally accepted accounting principles. Additionally, a good system of internal control contemplates an adequate system for recording and processing entries material to the financial statements.

*Condition:* Based on our audit procedures performed as of June 30, 2021, we proposed the following audit adjustments to properly state various account balances in order to fairly present the financial statements in accordance with generally accepted accounting principles:

- The Town of Jackpot Water, Sewer and Waste Disposal Fund revenues were incorrectly allocated between the funds totaling \$52,631, \$2,694, and \$49,936, respectively.
- Stop loss receivables and revenues in the Group Health Insurance Fund were understated by \$163,374.
- Total Incurred But Not Reported Claims payable and expenses in the Group Health Insurance Fund were understated by \$286,075.
- The Elko Ambulance Fund revenue and receivables were not correctly recorded totaling \$433,923.
- Governmental Activities capital assets were understated and net position was overstated by \$517,096 in the government wide statements.
- The Elko Ambulance Fund did not correctly record \$181,419 in capital assets and \$6,463 for the loss on disposal of assets.
- Unrealized gain on investments revenue and investments were misstated totaling \$71,108 in the General County General Fund, \$24,121 in the Regional Street and Highway Fund, \$71,321 in the External Investment Pool, \$7,061 in the Jackpot Water Fund, and \$15,858 in the Group Health Insurance Fund.
- Prepaid expenses, expenses, grant revenue, and capital assets in the Elko County Transportation System Fund were incorrectly recorded totaling \$51,134.

*Cause:* Given the daily responsibilities of management, the resources of time, and training necessary to prepare the County's financial statements in accordance with generally accepted accounting principles are not available. As a result, the County has chosen to contract with Eide Bailly LLP to prepare the financial statements. This circumstance is not unusual in an organization of this size, due to time constraints of management and costs associated with compliance of the standards. However, management has not implemented sufficient procedures to capture the necessary information needed for the financial statements and related disclosures to be prepared in all material respects.

*Effect:* The County's financial records required audit adjustments in order for the financial statements to be in accordance with GAAP. Internally prepared financial information may not be accurate and full disclosure financial statements may not be available as timely as they would be if prepared by County personnel.

*Recommendation:* We recommend County staff continue to obtain training in the preparation of the financial statements and related financial statement disclosures in order to gain the knowledge needed to prepare the financial statements and related financial statement disclosures in all material respects.

*Views of Responsible Officials:* Management agrees with the finding.

**2021-002 Ambulance Revenues  
Material Weakness**

*Criteria:* Controls should be in place to ensure that revenues are properly recorded. This will reduce the risk of misstatements in the financial statements.

*Condition:* During the performance of our procedures, it was noted that, out of twenty-five ambulance billing claims tested, the incorrect rate was charged for ten bills and one of the ten bills also included a charge for the incorrect service.

During the performance of our procedures, it was noted that thirty-seven charts from the year ending June 30, 2021, eight charts from the year ended June 30, 2020 and thirty-eight charts from the years ended June 30, 2018 and June 30, 2019 were not completed for submittal to billing to the third-party administrator. The County's ambulance billing policy states that all charts will be completed within 24 hours of the end of the shift.

*Cause:* Controls were not effective to ensure accuracy with the third party administrator, which resulted in incorrect charges.

The untimely submission of billings in the Ambulance Department has been an ongoing issue with workload, the County has been working towards improving staffing levels of the Ambulance Department to address excess workload.

*Effect:* Misstatements of the financial statements and violations of County billing policy.

*Recommendation:* We recommend that the County examine its control processes to ensure completeness and accuracy of ambulance revenues.

*View of Responsible Officials:* Management agrees with the finding.

**2021-003 Capital Assets  
Material Weakness**

*Criteria:* Management of Elko County, State of Nevada (the County) is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control is the ability to ensure that the County's procedures for capital asset purchases are followed.

*Condition:* Based on our audit procedures performed as of June 30, 2021, we identified the following instances where the County's procedures for purchasing assets were not followed:

- The County's procedures require a formal bidding process for bids in which the bids are awarded by the Board of Commissioners for capital assets with a value over \$100,000. We noted that the formal bidding process was not documented and/or the bid was not awarded by the Board of Commissioners:

A purchase totaling \$503,156 for three vehicles, one in the Ambulance Department and two in the Fire Department, did not have documentation of the formal bidding process and the bid was not approved by the Board of Commissioners.

A purchase totaling \$343,874 for two vehicles in the Ambulance Department did have documentation of the formal bidding process but the bid was not awarded by the Board of Commissioners.

*Cause:* Internal controls were not in place to ensure that all department head/elected officials were aware of the County's capital asset policies and procedures and that the procedures were followed prior to the purchase of the capital asset.

*Effect:* Capital asset purchases could result in violation for not following County and Nevada Revised Statute (NRS) policies and procedures.

*Recommendation:* We recommend that the capital asset purchasing procedures be reviewed with department heads/elected officials upon hire date and on consider quarterly reminders in department head meetings.

*Views of Responsible Officials:* Management agrees with the finding.

**2021-004 Jackpot Utilities  
Material Weakness**

*Criteria:* The internal control structure should include procedures to ensure accurate utility billings.

*Condition:* During the performance of our procedures, it was noted that of the twenty-seven utility bills tested, one customer was not being charged for garbage, two incorrect water charges were noted, one incorrect sewer charge was noted and three incorrect capital charges were noted.

*Cause:* The internal controls in place were not sufficient to detect and prevent errors in utility billing.

*Effect:* Inaccurate or unsupported utility charges.

*Recommendation:* We recommend that the County enhance internal controls to ensure accurate utility billings.

*View of Responsible Officials:* Management agrees with the finding.



## Auditor's Comments

To the Honorable Board of Commissioners  
Elko County, State of Nevada  
Elko, 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 the County of Elko, Nevada (the County) as of and for the year ended June 30, 2021, and the related notes to the 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 other than those cited 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 cited below, insofar as they relate to accounting matters.

### Current Year Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 3 to the financial statements.

### Progress on Prior Year Statute Compliance

In the prior year, apparent over expenditures of NRS 354.626 occurred in various funds. The County monitored expenditures during the current year in order to prevent over expenditures, however, as reported in Note 3 to the financial statements, there were instances of over expenditures at June 30, 2021.

In the prior year we noted noncompliance with NRS 354.624 and NRS 332.185. No such instances were noted in the current year.

### Disposition of Prior Year Audit Recommendations

The prior year audit findings were not fully implemented in the current year.

### Current Year Audit Recommendations

Our recommendations for the current year are included in the schedule of findings and responses.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Elko, Nevada  
March 28, 2022



Management's Response to Auditor's Findings: Summary  
Schedule of Prior Audit Findings and Corrective Action  
Plan  
June 30, 2021

Prepared by Management of  
**Elko County**



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Corrective Action Plan for Potential violations of Nevada Revised Statutes:

Excess of Expenditure/Expenses over Appropriations.

Total expenditures/expenses exceeded those budgeted for the year in the following funds/functions:

Major Funds:

Governmental:

Road Construction Fund

Elko County Fire Protections District Fund

Nonmajor Governmental Funds:

Local Emergency Planning Commission Fund

Senior Citizens Service Fund

Library Special Federal Fund

Internally Reported Funds:

Bond Income Fund

Nonmajor Enterprise Funds:

Town of Montello Water Fund

Jarbidge Water Enterprise Fund

Internal Service Fund:

Group Health Insurance Fund

Responsible Individuals: Susan Paprocki, Elko County Comptroller

Corrective Action Plan: The County will monitor all funds to ensure budgetary constraints are followed, or augmentation processes are performed when available to eliminate over expenditures.

Deficit Fund Balances/Net Position

As of June 30, 2021 the following funds had a deficit fund balance:

Major Governmental Fund:

Elko County Fire Protection District

Nonmajor Governmental Fund

Library Special Federal Fund

Local Emergency Planning Commission Fund

Responsible Individuals: Susan Paprocki, Elko County Comptroller

Corrective Action Plan: The County will monitor all funds to eliminate deficit fund balances.

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#### Capital Asset Inventory:

Nevada Administrative Code (NAC) 354.750 state that at least once every two years an inventory will be taken of all equipment and other personal property which constitute capital assets. The previous inventory was taken in November 2018. No inventory has been taken since November 2018, which is in excess of two years.

Responsible Individuals: Susan Paprocki, Elko County Comptroller

Corrective Action Plan: The County is in the process of completing an inventory at this time, it will be completed before June 30, 2022.

Bidding process for annual contract of more than \$100,000

NRS 332.065 requires a formal bidding process take place and that the governing body or its authorized representative must award the contract to the lowest bidder when the estimated annual contract is more than \$100,000. The formal bidding process was not documented as having taken place and/or the bid was not awarded by the Board of Commissioners for the following purchases as required by NRS 332.065:

Three purchases totaling \$847,030 for five vehicles purchased by the Elko Ambulance Department.

Responsible Individuals: Chris McHan, Elko County Ambulance Director; Susan Paprocki, Elko County Comptroller

Corrective Action Plan: The County has advised departments of the requirements for purchasing and is updating procedures to include all documentation is needed prior to payment to the vendor.

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### Corrective Action Plan for Audit Findings

Finding Number 2021-001

**Finding Summary:** Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified as a result of our existing internal controls and, therefore, could have resulted in a material misstatement of our financial statements.

**Responsible Individuals:** Cash A. Minor, Assistance County Manager / Chief Financial Officer

**Corrective Action Plan:** Management believes the cost of internally preparing the financial statements would exceed the benefits from doing so. Based on current staffing levels the time required to prepare the statements would be unmanageable. We will continue staff training and have additional oversight of account activity to ensure all assets, liabilities, revenues, expenditures and equity are recorded correctly.

**Anticipated Completion Date:** 6/30/2022

Finding Number 2021-002

**Finding Summary:** During the performance of the audit, it was noted that ten bills out of twenty five tested had incorrect rates charged. It was noted that thirty-seven charts from the year ending June 30, 2021 and thirty eight charts from the years ended June 30, 2018 and June 30, 2019 were not completed for submittal to billing to the third-party administrator. The County Ambulance billing policy state that all charts will be completed within 24 hours of the end of the shift.

**Responsible Individuals:** Chris McHan, Elko County Ambulance Service Director

**Corrective Action Plan:**

1. Effective July 1, 2020, the Elko County ambulance service switched from H.S.I. as a third-party administrator to Sharp Ambulance Billing.
2. We have instituted additional administrative controls to keep track of charts in progress:
  - Weekly report automatically generated by the EMS reporting system identifying incomplete charts.
  - Director or his designee is comparing EMS reporting system charts to dispatch logs to identify any charts that are not logged in both systems.
3. We are increasing percentage of weekly review of all charts to allow for increased transparency and identifying charts pending completion.
4. An update of the chart completion policy is pending and will clarify time to file and time to edit charts after review, as well as penalties for not completing.

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5. A push is currently underway to complete any pending charts that still need completion.

Anticipated Completion Date: 6/30/2022

Finding Number 2021-003

Finding Summary: Three instances of procedures for capital asset purchases were not followed. The County's procedures require a formal bidding process in which the bids are awarded by the Board of Commissioners for capital assets which have a value of over \$100,000. Formal bidding processes were not documented and/or the bid was not awarded by the Board of Commissioners for three purchases totaling \$847,030 for five vehicle purchases by the Elko County Ambulance Department.

Responsible Individuals: Susan Paprocki, Elko County Comptroller

Corrective Action Plan: Purchasing policies for Capital Assets will be reviewed with the department heads/elected officials during department head meetings. Correspondence will be sent to departments including a capital asset purchasing checklist that must be completed and returned for finance records.

Anticipated Completion Date: 6/30/2022

Finding Number 2021-004

Finding Summary: During the audit process it was noted that out of twenty-seven utility bills tested for Jackpot Town Utilities, one customer was not being charged for garbage, two incorrect water charges were noted, one incorrect sewer charge was noted and three incorrect capital charges were noted.

Responsible Individuals: Shawn Burt, Jackpot Public Works Superintendent; Susan Paprocki, Elko County Comptroller

Corrective Action Plan: Jackpot Public Works Superintendent will conduct an internal review of all Jackpot Utility accounts to insure proper billing and notation for each account. Internal controls will be put into place for review of billing and collections at the county level.

Anticipated Completion Date: 6/30/2022

Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2020

Prior Audit Finding for Financial Statements

Finding Number: 2020-001

Finding Summary: Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified as a result of our existing internal controls and, therefore, could have resulted in a material misstatement of our financial statements.

Responsible Individuals: Cash A. Minor, Assistance County Manager / Chief Financial Officer

Corrective Action Plan: Management believes the cost of internally preparing the financial statements would exceed the benefits from doing so. Based on current staffing levels the time required to prepare the statements would be unmanageable. We will continue staff training and have additional oversight of account activity to ensure all assets, liabilities, revenues, expenditures and equity are recorded correctly.

Status: Not Corrected, The finding is repeated as Finding 2021-001

Finding Number: 2020-002

Finding Summary: During the performance of our procedures, it was noted that, out of twenty-five ambulance billing claims tested, errors were noted in six bills: three contained transposition errors resulting in the incorrect amounts being billed and three did not bill for an item or service provided.

During the performance of our procedures, it was noted that nine charts from the year ended June 30, 2020 and thirty-nine charts from the years ended June 30, 2018 and June 30, 2019 were not completed for submittal to billing to the third-party administrator. The County's ambulance billing policy states that all charts will be completed within 24 hours of the end of the shift.

Responsible Individuals: Lee Cabaniss, Director, Elko County Ambulance Service

Status: Not corrected. The finding has been repeated as Finding 2021-002

Finding Number: 2020-003

Finding Summary: Possible misstatement of the other postemployment benefits estimate due to inaccurate information reported to the actuary for eight of the twenty-six individuals tested.

Responsible Individuals: Cash A. Minor, Assistance County Manager / Chief Financial Officer

Corrective Action Plan: The Fiscal Affairs Department will work with the Human Resources Department to ensure complete and accurate information is reported to the actuary to ensure accurate estimates in future financial reporting.

Status: Corrected. The finding was not repeated.

Finding Number: 2020-004

Finding Summary: One instance of violation of the County's procedures requiring authorization through the budget process for appropriations of any capital assets with a value of \$10,000 or more was noted.

One instance of violation of the County's procedures requiring at least three quotes before purchasing assets with a value greater than \$10,000 and less than \$50,000 was noted.

One instance of violation of the County's procedures requiring a formal bidding process awarded by the Board of County Commission for assets with a value greater than \$50,000.

Responsible Individuals: Cash A. Minor, Assistance County Manager / Chief Financial Officer

Corrective Action Plan: Management will revise internal policy to reflect Nevada Revised Statutes purchasing guidelines. Included in the revision will be a section on asset disposal which will mirror the Nevada Revised Statutes. When the revised policy is completed management will review with elected officials and appointed department heads.

Status: Partially completed. Formal bidding process finding was repeated as Finding 2021-003.

Finding Number: 2020-005

Finding Summary: Out of the twenty-five utility bills tested, one incorrect sewer charge was noted and one sewer charge lacked adequate documentation to support the amount of the charge.

Responsible Individuals: Cash A. Minor, Assistance County Manager / Chief Financial Officer

Corrective Action Plan: Management will review internal controls over utility billings.

Status:: Not corrected. This finding has been repeated as Finding 2021-04

Finding Number: 2020-006

Finding Summary: Internal control system was modified to remove a secondary review for approval of new vendors for EFT payments.

Responsible Individuals: Cash A. Minor, Assistance County Manager / Chief Financial Officer

Corrective Action Plan: We have reviewed and updated our procedures for new fiscal year.

Status: Corrected, this finding was not repeated.



Management's Response to Auditor's Findings: Summary  
Schedule of Prior Audit Findings and Corrective Action  
Plan  
June 30, 2020

Prepared by Management of  
**Elko County**



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### Corrective Action Plan for Audit Findings

**Finding Number: 2020-001**

**Finding Summary:**

Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified as a result of our existing internal controls and, therefore, could have resulted in a material misstatement of our financial statements.

**Responsible Individuals:**

Cash A. Minor, Assistance County Manager / Chief Financial Officer

**Corrective Action Plan:**

Management believes the cost of internally preparing the financial statements would exceed the benefits from doing so. Based on current staffing levels the time required to prepare the statements would be unmanageable. We will continue staff training and have additional oversight of account activity to ensure all assets, liabilities, revenues, expenditures and equity are recorded correctly.

**Anticipated Completion Date:**

6/30/2021

**Finding Number: 2020-002**

**Finding Summary:**

During the performance of our procedures, it was noted that out of twenty-five ambulance billing claims tested, errors were noted in six bills: three contained transposition errors resulting in the incorrect amounts being billed and three did not bill for an item or service provided.

During the performance of our procedures, it was noted that nine charts from the year ended June 30, 2020 and thirty-nine charts from the years ended June 30, 2019 and June 30, 2018 were not completed for submittal to billing to the third-party administrator. The County's ambulance billing policy states that all charts will be completed within 24 hours of the end of the shift.

**Responsible Individuals:**

Lee Cabaniss, Director, Elko County Ambulance Service

**Corrective Action Plan:**

1. Effective July 1, 2020, the Elko County ambulance service switched from H.S.I. as a third-party administrator to Sharps.

2. We have instituted additional administrative controls to keep track of charts in progress:

- Weekly report automatically generated by the FMS reporting system identifying incomplete charts.
- Assistant Director is comparing EMS reporting system charts to dispatch logs to identify any charts that are not logged in both systems.

3. We are increasing percentage of weekly review of all charts to allow for increased transparency and identifying charts pending completion

4. An update of the chart completion policy is pending and will clarify time to file and time to edit charts after review, as well as penalties for not completing

5. A push is currently underway to complete any pending charts that still need completion

*Anticipated Completion Date:* 6/30/2021

**Finding Number: 2020-003**

*Finding Summary:*

Possible misstatement of the other postemployment benefits estimate due to inaccurate information reported to the actuary for eight of the twenty six individuals tested

*Responsible Individuals:*

Cash A. Minor, Assistance County Manager / Chief Financial Officer

*Corrective Action Plan:*

The Fiscal Affairs Department will work with the Human Resources Department to ensure complete and accurate information is reported to the actuary to ensure accurate estimates in future financial reporting.

*Anticipated Completion Date:* 6/30/2021

**Finding Number: 2020-004**

*Finding Summary:*

One instance of violation of the County's procedures requiring authorization through the budget process for appropriations of any capital assets with a value of \$10,000 or more was noted.

One instance of violation of the County's procedures requiring at least three quotes before purchasing assets with a value greater than \$10,000 and less than \$50,000 was noted

One instance of violation of the County's procedures requiring a formal bidding process awarded by the Board of County Commission for assets with a value greater than \$50,000

*Responsible Individuals:*

Cash A. Minor, Assistance County Manager / Chief Financial Officer

*Corrective Action Plan:*

Management will revise internal policy to reflect Nevada Revised Statutes purchasing guidelines. Included in the revision will be a section on asset disposal which will mirror the Nevada Revised Statutes. When the revised policy is completed management will review with elected officials and appointed department heads

*Anticipated Completion Date:* 6/30/2021

**Finding Number: 2020-005**

*Finding Summary:* Out of the twenty-five utility bills tested, one incorrect sewer charge was noted and one sewer charge lacked adequate documentation to support the amount of the charge.

*Responsible Individuals:* Cash A. Minor, Assistance County Manager / Chief Financial Officer

*Corrective Action Plan:* Management will review internal controls over utility billings

*Anticipated Completion Date:* 6/30/2021

**Finding Number: 2020-006**

*Finding Summary:* Internal control system was modified to remove a secondary review for approval of new vendors for EFT payments.

*Responsible Individuals:* Cash A. Minor, Assistance County Manager / Chief Financial Officer

*Corrective Action Plan:* We have reviewed and updated our procedures for new fiscal year.

*Anticipated Completion Date:* 6/30/2021

**Finding Number: 2020-007**

**U.S. Department of Transportation  
Passed Through State of Nevada, Department of Transportation:  
Formula Grants for Rural Areas  
CFDA 20.509**

*Finding Summary:* Support for the determined indirect cost rate or cost allocation plan could not be provided, as required by Code of Federal Regulation (CFR) Chapter 2 Part 200 Title 415 and Title 416

*Responsible Individuals:* Abigail Wheeler, Transit Manager

*Corrective Action Plan:* Management will ensure that documentation is kept in order to support the cost allocation plan

*Anticipated Completion Date:* 6/30/2021

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Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2020

**Prior Audit Finding for Financial Statements**

**2019-001 Report Preparation  
Material Weakness**

*Initial Fiscal Year  
Finding Occurred*

June 30, 2014

*Finding Summary:*

Fide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified as a result of our existing internal controls and, therefore could have resulted in a material misstatement of our financial statements.

*Status:*

Not corrected. The finding has been repeated as Finding 2020-001.

**2019-002 Ambulance Revenues  
Material Weakness**

*Initial Fiscal Year  
Finding Occurred*

June 30, 2019

*Finding Summary:*

Two out of twenty-five ambulance billing claims tested were not completed for submittal to billing. Upon further examination, it was noted that there were forty-six charts for the year ended June 30, 2019 that were not completed for billing.

*Status:*

Not corrected. The finding has been repeated as Finding 2020-002.

**2019-003      Other Postemployment Benefits Estimate  
Significant Deficiency**

*Initial Fiscal Year  
Finding Occurred:*

June 30, 2018

*Finding Summary:*

Possible misstatement of the other postemployment benefits estimate due to incorrect hire dates reported to the actuary for seven of the thirty-two individuals tested.

*Status:*

Not corrected. The finding has been repeated as Finding 2020 003.

**2019-004      Capital Assets  
Material Weakness**

*Initial Fiscal Year  
Finding Occurred:*

June 30, 2019

*Finding Summary:*

Four instances of violation of the County's procedures requiring authorization through the budget process for appropriations of any capital assets with a value of \$5,000 or more were noted.

Fifteen instances of violation of the County's procedures requiring at least three quotes before purchasing assets with a value greater than \$5,000 and less than \$50,000 were noted.

Nine instances of violation of the County's procedures requiring a formal bidding process awarded by the Board of County Commission for assets with a value greater than \$50,000.

*Status:*

Not corrected. The finding has been repeated as Finding 2020 004.

**2019-005      Personal Property Tax  
Significant Deficiency**

*Initial Fiscal Year  
Finding Occurred:*

June 30, 2019

*Finding Summary:*

One out of five new businesses tested had not been added to the personal property tax roll.

*Status:*

Corrected

**2019-006 Tax Roll Apportionment  
Significant Deficiency**

*Initial Fiscal Year  
Finding Occurred:* June 30, 2019

*Finding Summary:* Tax revenues for two new tax districts, totaling \$481,735 were apportioned to the incorrect entity

*Status:* Corrected

**2019-007 Controls over Adjusting Journal Entries  
Material Weakness**

*Initial Fiscal Year  
Finding Occurred:* June 30, 2019

*Finding Summary:* Three out of twelve journal entries tested lacked appropriate documented review by someone other than the preparer. During the course of the audit, it was noted that two journal entries were incorrectly entered into the financial reporting system.

*Status:* Corrected

**Prior Audit Finding for Federal Award Programs**

**2019-008 U.S. Department of Health and Human Services  
Passed Through State of Nevada, Department of Health and Human Services  
Child Support Enforcement  
CFDA 93.563**

*Initial Fiscal Year  
Finding Occurred:* June 30, 2019

*Finding Summary:* A total of \$1,608 in benefits expenses were requested for reimbursement when the costs had not been incurred or paid. A total of \$8,835 in benefit expenses were refunded by the vendor. These instances resulted in a total of \$10,443 in total expenditures that may require a portion to be remitted back to the granting agency. This is a reimbursement basis grant and excess grants funds should not be kept on hand.

*Status:* This finding has been corrected

**ESMERALDA  
COUNTY**



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  
Esmeralda County, Nevada  
Goldfield, 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 Esmeralda County, Nevada (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 10, 2022.

**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 did identify 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 deficiencies described in the accompanying schedule of findings and responses as items 2021-001 through 2021-002 to be material weaknesses.

*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 2021-003 through 2021-004 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 of 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*.

## Esmeralda 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 County'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  
March 10, 2022

**ESMERALDA COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021**

**Page 1 of 4**

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**2021-001      Financial Period Close**

**Material Weakness in Internal Control Over Financial Reporting**

**Criteria:** Each monthly accounting period should be closed timely. All significant accounts should be reconciled and reviewed. Significant variances should be reviewed and adjusted where necessary.

**Condition:** The monthly accounting period close was not performed in a timely manner.

**Cause of Condition:** Staff within the County did not have sufficient training concerning monthly close procedures of new accounting software to complete the closing tasks on a timely basis.

**Effect:** Financial information was not accurate. Errors occurred that were not detected and corrected in a timely manner.

**Repeat Finding:** Yes, 2019-001, 2020-004.

**Recommendations:**

- The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments.
- Staff of the County Auditor's and Treasurer's office should be trained on financial period close procedures.
- Specific closing tasks should be assigned to staff with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, and adjusting journal entries to correct noted errors.
- Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings.
- Capital outlay expenditures should be reconciled to the capital asset listing.
- The County Auditor and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any reconciling items should be recorded.

**Views of Responsible Officials:** County management agrees with the finding and recommendations. Implementation of the recommendations began, however, due to the COVID-19 Pandemic, training on the use of accounting software was limited to remote training until the fall of 2021. Staff of the County Auditor and Treasurer were provided online accounting training classes. Online training for some staff members has not been complete.

**ESMERALDA COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021  
Page 2 of 4**

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**2021-002 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.

**Cause of Condition:** Complications with the conversion to a new accounting system impacted the accurate preparation of bank reconciliations. Training and understanding of County staff on the use of the bank reconciliation software was inadequate. Additional training was limited due to the COVID-19 Pandemic.

**Effect of Condition:** Reconciling items and accompanying correcting entries were not recorded on the general ledger timely causing financial information 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.

**Repeat Finding:** Yes, 2019-002, 2020-05

**Recommendations:**

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- The Auditor should be provided a copy of the completed bank and investment reconciliation in a timely manner after the end of the month for review.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely.
- Reconciliation reports and related cash and investment fund balance reports should be presented to the County Commission timely after the end of the month for Commission review.

**Views of Responsible Officials:** County management agrees with the finding and recommendations. Training related to cash and investment reconciliation procedures using the software system have been limited due to the effects of the COVID-19 pandemic. Training of the staff on the use of the bank reconciliation software was provide in the fall of 2021 and is ongoing. The staff of the County Treasurer were provided online accounting training classes. Classes have not been completed.

**ESMERALDA COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021  
Page 3 of 4**

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**2020-003      Credit Card Expenditures**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Criteria:** Credit card statements should be reconciled monthly to supporting documentation. Credit card activity should be posted to the general ledger and reconciled to credit card outstanding balances.

**Condition:** Credit card activity is not reconciled monthly and recorded in the general ledger.

**Cause of Condition:** Credit card receipts and related expenditure reports are not provided to County Finance in a timely manner for reconciliation and recording of activity in the general ledger.

**Effect:** Activity on credit card statements is not fully accounted for and recorded in the general ledger. Financial statement expenditure maybe understated or assets may be misappropriated.

**Context:** Credit card activity for the year totaled \$92,250. Expenditures totaling \$7,813 were not recorded timely on the general ledger.

**Repeat Finding:** Yes, 2020-006

**Recommendation:** County credit card policy and procedure should be reviewed and updated. Credit card statements along with supporting documentation for expenditures should be audited by the County Auditor prior to payment. All credit card activity should be recorded on the general ledger. Credit card statements should be maintained in the County Auditor's office to support expenditures.

**Views of Responsible Officials:** County management agrees with the finding and recommendations.

**ESMERALDA COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021  
Page 4 of 4**

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**2021-004 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 apportionment was not completed timely.

**Cause of Condition:** The County implemented a new accounting software system. Problems with the implementation of the system and related training impacted the investment income allocation process.

**Effect of Condition:** The impact of changes in market value and related investment income was not available for use to manage County activities. Investment income was apportioned at the end of the year.

**Repeat Finding:** Yes, 2020-008

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by a second person to verify accurate revenue allocation prior to posting. Training should be provided to staff members concerning the proper apportionment of investment pool income and market value changes to the funds of the County.

**Views of Responsible Officials:** Management agrees with the finding and recommendations. Staff received training on the apportionment of investment income on the new software system in the fall of 2021. Additional training will be completed by April 2022.

## AUDITOR'S COMMENTS

Honorable Board of County Commissioners  
Esmeralda County, Nevada  
Goldfield, 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 Esmeralda County, Nevada (the County) as of and for the year ended June 30, 2021, and the related notes to the 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 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 STATUTE COMPLIANCE

#### *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 for several of the months during the year.

### PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

#### *Expenditures in Excess of Appropriations*

Expenditures exceeded budgeted appropriations at the function level in one fund.

#### **Status**

There were no similar finding 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. The monthly statements were not submitted for several of the months during the year.

#### **Status**

Similar findings were noted in the current year.

### ***Quarterly Statement of Revenues and Expenditures***

Chapter 354.290(2) of the Nevada Revised Statutes requires the County Auditor to submit quarterly at a regular meeting of the County Commission a statement of revenues and expenditures by account for each fund of the County.

#### **Status**

The quarterly statements were submitted timely in the current year.

### ***Condition of Each Fund in the County Treasury***

Chapter 251.030(3) of the Nevada Revised Statutes indicates that the County Auditor is to report to the County Commission at each regular meeting the condition of each fund in the County Treasury. The monthly reports were not submitted to the Commission at a regular meeting for eleven months of the year.

#### **Status**

The reports were submitted timely in the current year.

### **CURRENT YEAR RECOMMENDATIONS**

Current year recommendations are noted on pages 193-196.

### **PRIOR YEAR RECOMMENDATIONS**

#### ***Financial Period Close***

The monthly accounting period close was not performed in a timely manner. All accounts should be reconciled and variances reviewed and adjusted where necessary. The County Auditor and the County Treasurer should agree on the reconciled cash and investment balances of each fund.

#### **Status**

Staff were provided online training classes. Online training for some staff members has not been complete. Monthly revenue and expenditure reports were provided to the County Commission. Errors were noted in the reconciliation of asset and liability accounts in the current year.

#### ***Pooled Cash and Investment Reconciliation***

Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely. Reconciling items that require adjustment should be posted to the general ledger in a timely manner. Reconciliation completion, review, and approval should be documented.

#### **Status**

Similar findings were noted in the current year. Training on the new software system was limited due to the effects of the COVID-19 Pandemic. Additional training and assistance was provided by the software company in the fall of 2021.



### ***Expenditure Transaction Process***

Errors occurred related to the proper payment and recording of expenditures. Staff within the County Auditor's office did not have sufficient training concerning expenditure processing procedures and controls.

#### ***Status***

The staff were provided online accounting training classes. Significant errors related to proper payment and recording of expenditures were not noted in the current year.

### ***Revenue Transaction Process***

Some deposits into the bank account had not been receipted into the general ledger. Some receipts were posted to incorrect funds/accounts.

#### ***Status***

Staff members were provided online accounting training classes. Some staff members have completed training class. There were no significant findings of unreceipted bank deposits and related postings to the general ledger.

### ***Financial Reporting***

Monthly financial statements were not provided to the County Commission.

#### ***Status***

Monthly revenue and expenditure reports were presented to the County Commission.

### ***Credit Card Expenditures***

Credit card activity was not reconciled monthly and recorded in the general ledger. Credit card receipts and related expenditure reports are not provided to County Finance in a timely manner for reconciliation and recording of activity in the general ledger.

#### ***Status***

There were similar findings in the current year.

### ***Wire Transfers/Electronic Payments***

Electronic payments require bank approval from the County Treasurer however no bank approval is required from the County Auditor. The County Treasurer's office authorizes the bank to make an electronic payment. The origination and approval of an electronic payment of expenditures by individuals in the County Treasurer's office bypasses the County Auditor's approval of the payee and amount of the payment. The County Auditor audits and approves expenditures to be paid by electronic payment. However, the County Auditor does not approve/sign off with the bank on the electronic payment.

#### ***Status***

Two individuals within the County Treasurer's office approve electronic payments.

*Apportionment of Investment Income*

Investment income apportionment was not completed timely. The impact of changes in market value and related investment income was not available for use to manage County activities.

*Status*

There were similar findings in the current year.

**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 reported on pages 167 and 168 of the financial statements as an "internally reported (budgetary basis) fund reported as part of the General Fund for external reporting purposes. Compliance with Nevada Revised Statutes is contained in Note C1 to the financial statements.

**NEVADA REVISED STATUTE 354.5989 – BUSINESS LICENSES**

Nevada Revised Statutes 354.624.4(a) requires a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989 be reported in the audit. During the year ended June 30, 2021, the County did not raise fees on business licenses subject to the limitation of NRS 354.5989. The County business license fee is \$15 paid quarterly.

**NEVADA REVISED STATUTE 354.6113 – CAPITAL PROJECTS FUND**

*Capital Projects Fund*

The County established the Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. Compliance with Nevada Revised Statutes is contained in Note C1 to the financial statements.

The County incurred the following expenditures in the Capital Projects Fund for the year ending June 30, 2021.

Fuel System Improvements	\$ 45,632
Fencing	\$ 5,824

The County has no sources of revenue to be deposit into the fund the following year. Sources of revenue for expenditures is fund balance carry forward.

The County plans to expend the following during the next fiscal year.

Land	\$ 10,000
Building and Land Improvements	\$ 238,000
Equipment and Vehicles	\$ 131,907

The County does not plan to accumulate money in the capital projects fund for future projects and equipment purchases.



Las Vegas, Nevada  
March 10, 2022



**OFFICE OF AUDITOR & RECORDER**  
ESMERALDA COUNTY, NEVADA

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May 17, 2022

Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, Nv. 89706-7937

Esmeralda County, Nevada, respectfully submits the following corrective action plan for the year ending June 30, 2021.

**Internal Control Findings**

**2021-001      Financial Period Close**

**Recommendations:**

- The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments.
- Staff of the County Auditor's office should be trained on financial period close procedures.
- Specific closing tasks should be assigned to members of the Auditor's office with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, and adjusting journal entries to correct noted errors.
- Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings.
- Capital outlay expenditures should be reconciled to the capital asset listing.
- The County Auditor and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any reconciling items should be recorded.

**Corrective Action:** The staff of the County Auditor and County Treasurer continue to receive training concerning use of the accounting software program. Continued training will be necessary due to initial system installation errors. In addition, accounting training continues to be made available to office staff. With the completion of corrective action for timely bank reconciliation financial close should be timely.

**Responsible Individual:** County Auditor and County Treasurer.

**Anticipated Completion Date:** June 30, 2022



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**2021-002 Pooled Cash and Investment Reconciliation**

**Recommendations:**

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- The Auditor should be provided a copy of the completed bank and investment reconciliations in a timely manner after the end of the month for review.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely.
- 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.

**Corrective Action:** Bank reconciliation and monthly cash reports for the months through March 31, 2022 have been provided to the County Commission.

Training concerning the bank reconciliation by the software provider continue. The County has determined that it will perform the bank reconciliations procedures outside of the software system due to continuing issues with the software and will continue until such time the County can rely on the software system for cash reconciliation.

**Responsible Individual:** County Treasurer.

**Anticipated Completion Date:** June 30, 2022

**2021-003 Credit Card Expenditures**

**Recommendation:** County credit card policy and procedure should be reviewed and updated. Credit card statements along with supporting documentation for expenditures should be audited by the County Auditor prior to payment. All credit card activity should be recorded on the general ledger. Credit card statements should be maintained in the County Auditor's office to support expenditures.

**Corrective Action:** The County Auditor is to be provided access to the credit card statements for audit purposes. The County will change its policy concerning credit card supporting documents and timely submittal by County employees. Unsubmitted supporting documentation will be charged to the County employee with possible termination of credit card use.

**Responsible Individual:** County Auditor and County Treasurer.

**Anticipated Completion Date:** June 30, 2022



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**2021-004 Apportionment of Investment Income**

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by a second person 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 market value changes to the funds of the County.

**Action Taken:** County Treasurer is working with staff to create an office policy on this. This will be an on-going training due to still learning a new accounting program, Tyler. Due to the ongoing issue with Tyler the calculations will be done outside of Tyler.

**Responsible Individual:** County Treasurer.

**Anticipated Completion Date:** June 30, 2022

**NRS Compliance Findings**

**Finding:** 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 for several months during the year.

**Responsible Individual:** County Treasurer

**Action Taken:** Reports have been submitted through March 31, 2022 by the Treasurer to the County Commission on May 3, 2022.

**Corrective Action Approved by the Board of County Commissioners: May 17, 2022**

Sincerely Yours,

County Treasurer

  
Auditor



OFFICE OF AUDITOR & RECORDER  
ESMERALDA COUNTY, NEVADA

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April 14, 2021

Department of Taxation

1550 College Parkway, Suite 115

Carson City, Nv. 89706-7937

Esmeralda County, Nevada, respectfully submits the following corrective action plan for the year ending June 30, 2020.

**Internal Control Findings**

**2020-001 Financial Reporting**

**Material Weakness in Internal Control Over Financial Reporting**

**Recommendation:** The County Auditor's office staff should receive training concerning monthly financial statement preparation. Financial statements should be provided to the County Commission monthly.

**Action Taken:** The staff of the County Auditor were provided online accounting training classes beginning July 2020. Completion date for accounting training classes, is ongoing. One employee is three lesson's away from completing the course.

The County Auditor has been providing monthly financial reports to the county commission since June 2020, which the commissioners and the clerk of the board sign that they received it.

**Responsible Individual:** County Auditor.

**Anticipated Completion Date:** Monthly financial report is complete. The training is ongoing, but should be completed by August 2021.

**2020-002 Revenue Transaction Process**

**Material Weakness in Internal Control Over Financial Reporting**

**Recommendation:** Staff members of the County Treasurer's Office and County Auditor's Office should receive training concerning the control activities over the revenue transaction process. The County Treasurer and the County Auditor should review all revenue transactions for completeness, accuracy, and validity. These reviews should be documented in writing.

Postmarked 4/20/21  
Received 4/22/21



**OFFICE OF AUDITOR & RECORDER**  
**ESMERALDA COUNTY, NEVADA**

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**Action Taken:** The staff of the County Auditor and County Treasurer were provided online accounting training classes beginning July 2020. Anticipated completion date for accounting training class is August 31, 2021.

Review of revenue transactions by the county treasurer and county auditor is documented by a signed acknowledgement of receipt form and in an audit log in Tyler. These procedures were/will be implemented by March 31, 2021.

**Responsible Individual:** County Auditor and County Treasurer.

**Anticipated Completion Date:** March 31, 2021

**2020-003      Expenditure Transaction Process**  
**Material Weakness in Internal Control Over Financial Reporting**

**Recommendation:** Staff within the County Auditor's office should receive training concerning expenditure procedure for vendor and payroll activities.

**Action Taken:** The staff of the County Auditor were provided online accounting training classes beginning July 2020. Anticipated completion date for accounting training class is August 31, 2021. A member of the county auditor's office verifies expenditure accuracy, fund and account number recorded by departmental employees and is approved the county auditor. This is documented in the accounting system. This process is in place.

**Responsible Individual:** County Auditor.

**Anticipated Completion Date:** Training on accounting classes will be completed by August 31, 2021.

**2020-004      Financial Period Close**  
**Material Weakness in Internal Control Over Financial Reporting**

**Recommendations:**

- The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments.
- Staff of the County Auditor's office should be trained on financial period close procedures.
- Specific closing tasks should be assigned to members of the Auditor's office with specific dates for completion of month end close. Tasks should include



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- significant account reconciliation, account analysis, account variance analysis, and adjusting journal entries to correct noted errors.
- Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings.
- Capital outlay expenditures should be reconciled to the capital asset listing.
- The County Auditor and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any reconciling items should be recorded.

**Action Taken:** The staff of the County Auditor and County Treasurer were provided online accounting training classes beginning July 2020. Anticipated completion date for accounting training classes is August 31, 2021.

A schedule of monthly closing procedures and processes is being developed in coordination between the Treasurer and Auditor; for example:

A schedule has been outlined for the expected dates for closing the month. All cash receipts are to be delivered weekly and posted as “end of day packets” so that the Auditor can review and post to the General Ledger. The cash receipts are automatically date driven prohibiting the month to stay “open”.

Revenue and Expenses are posted weekly so that any reconciliation issues can be addressed quickly.

All Credit Card revenue is reconciled daily and then compiled into a report monthly to reconcile with the reports generated from the Tyler accounting system. Both reports are part of the Bank Reconciliation process.

County and Auditor and Treasurer have implemented procedures and have an open communication between the two offices.

At this time, we have yet to have Tyler communicate with us on how to implement to module to apportion the investment values to each fund. This will also apply to the Change in Value on investments.

**Responsible Individual:** County Auditor and County Treasurer.

**Anticipated Completion Date:** Completed. The accounting classes will be completed by August 31, 2021.





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**2020-005 Pooled Cash and Investment Reconciliation**  
**Material Weakness in Internal Control Over Financial Reporting**

**Recommendations:**

- Posting of cash disbursements and receipts should be completed at least weekly by those departments responsible for transaction creation, approval, auditing and posting.
- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- The Auditor 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.

**Action Taken:** The staff of the County Treasurer were provided online accounting training classes beginning July 2020. Anticipated completion date for accounting training classes is August 31, 2021.

All cash, check, money orders, credit card payments and ACH or Direct Deposit money collected are immediately acknowledged, assigned an account code and receipted. All transactions for the day are reconciled at the end of the day, if there is any discrepancy, it is immediately reconciled.

Treasure staff are being trained for different functions of the Bank reconciliation. Each month the staff member might have a different function assigned so that everyone is exposed to the different components necessary to complete the monthly Bank Reconciliation.

Copies of the Bank Reconciliation are given to the County Auditor. Reports of the Bank reconciliation are presented to the BOCC with acknowledgment sheet that is sign by the BOCC.

Bank reconciliation and monthly cash reports for the months of January through March 2021 were provided to the County Commission on April 20, 2021.



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**Responsible Individual:** County Treasurer.

**Anticipated Completion Date:** May 31, 2021

**2020-006 Credit Card Expenditures**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Recommendation:** County credit card policy and procedure should be reviewed and updated. Credit card statements along with supporting documentation for expenditures should be audited by the County Auditor prior to payment. All credit card activity should be recorded on the general ledger. Credit card statements should be maintained in the County Auditor's office to support expenditures.

**Action Taken:** The County Auditor is working with the County Treasurer to get access to the credit card system. Once this access has been gained, the County Auditor will start auditing and monitoring the credit card payments.

Monthly credit card statements have been provided to the County Auditor for audit effective April 30, 2021.

Reports are generated from the Visa online Commercial Credit Card system and the corresponding vendor Reports from the Tyler system. Any Outstanding balance will be addressed and expected to be taken care of immediately by the credit card hold. If they don't instigate a payment or provide back-up, per County Policy the card will be cancelled. Card holders will be required to sign a document indicating they understand that they are responsible for any balances on the card for which supporting documentation is not provided for payment. Failure to follow the policy will result in cancellation of the card. The card holders have received a copy of the credit card policy and have signed indicating they understand the policy

**Responsible Individual:** County Auditor and County Treasurer.

**Anticipated Completion Date:** By the end of April 30 2021



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**2020-007 Wire Transfers/Electronic Payments**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Recommendation:** Electronic payments should require authorization from the County Treasurer and the County Auditor. Origination of the electronic payment should be by the Treasurer's office with the second approval by the Auditor's office. Banking institutions should be notified of the required authorizations of both County offices.

**Action Taken:** The County Auditor and the County Treasurer are going to be working together to get a better procedure and policy on this. All electronic payments have 2 staff members of the Treasurer's office involved in the transaction. All electronic transactions will have the necessary back-up with the transaction. The County Auditor and County Treasurer are working with the bank to set up second approval by the county auditors office

**Responsible Individual:** County Auditor and County Treasurer.

**Anticipated Completion Date:** By the end of June 2021.

**2020-008 Apportionment of Investment Income**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by a second person 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 market value changes to the funds of the County.

**Action Taken:** County Treasurer is working with staff to create an office policy on this. This will be an on-going training due to still learning a new accounting program, Tyler. This was addressed earlier. Please see the response under Material Weakness in Internal Control Over Financial Reporting.

**Responsible Individual:** County Treasurer.

**Anticipated Completion Date:** June 2021



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**NRS Compliance Findings**

**Finding: Expenditures in Excess of Appropriations**

Expenditures exceeded budgeted appropriations at the function level in one fund. Nevada Revised Statutes chapter 354.626 indicates that expenditure may not exceed amounts appropriated for a function.

Internal Reported Festival Fund \$ 262

**Responsible Individual:** County Auditor

**Action Taken:** Monthly financial reports are prepared reporting budget and expenditures. This process began June 2020. Budget versus actual expenditures is looked at for possible violations so budget transfers or budget augmentations can be approved to correct violation.

**Anticipated Completion Date:** Completed

**Finding: 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 for the period of July 2019 through May 2020.

**Responsible Individual:** County Treasurer

**Action Taken:** Copies of the Bank Reconciliation are given to the County Auditor. Reports of the Bank reconciliation are presented to the BOCC with acknowledgment sheet that is sign by the BOCC.

Bank reconciliations and monthly cash reports for the months of January through March 2021 were provided to the County Commission on April 20, 2021.

**Anticipated Completion Date:** April 20, 2021

**Finding: Quarterly Statement of Revenues and Expenditures**

Chapter 354.290(2) of the Nevada Revised Statutes requires the County Auditor to submit quarterly at a regular meeting of the County Commission a statement of revenues and expenditures by account for each fund of the County. The statement must be organized to relate directly to the budget adopted by the County. The quarterly statements for the first three



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quarters of the year were not submitted. The quarterly statement for the quarter ending June 30, 2020 was submitted timely.

**Responsible Individual:** County Auditor

**Action Taken:** The County Auditor has been providing monthly financial reports of revenue and expenditures to the county commission since June 2020.

**Anticipated Completion Date:** Completed

**Finding:** Condition of Each Fund in the County Treasury

Chapter 251.030(3) of the Nevada Revised Statutes indicates that the County Auditor is to report the County Commission at each regular meeting the condition of each fund in the County Treasury. The monthly reports were not submitted to the Commission at a regular for eleven months of the year. The report was submitted for the month of June

**Responsible Individual:** County Auditor

**Action Taken:** The County Auditor has been providing monthly financial reports to the county commission since June 2020 which reports the condition of each fund in the County Treasury.

**Anticipated Completion Date:** Completed.

Many of the findings in the audit for the year ending June 30, 2020 are repeat findings from 2019. The county has been in the process of converting to new software systems. The conversions began during the year ending June 30, 2019. The county was not able to begin corrective action on the findings reported in 2019 until late into the 2020-year end causing repeat findings. With the impact of the COVID-19 pandemic beginning March 2020 and the declaration of emergency directives from Governor Sisolak for the safety of the citizens of the State, the county corrective actions were slowed. Training from software companies was reduced or not available. The need to work remotely also slowed our corrections. We continue to work toward correction of all findings and appreciate the Department of Taxations assistance and patience.



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**Corrective Action Approved by the Board of County Commissioners: April 20, 2021**

Sincerely Yours,

*Salinda Elgan*

County Treasurer

*Vera Boyer*

County Auditor

*De Winsor*

# **NYE COUNTY**



# **NYE COUNTY TREASURER**

## **Treasurer's Report & Bank Reconciliation**



**MEMORANDUM**  
NYE COUNTY TREASURER DEPARTMENT

**NYE COUNTY**  
TREASURER DEPARTMENT

TO: Board of County Commissioners

Date:

August 8, 2022

Telephone: 775-751-6380

FROM:

Raelyn C. Powers  
Nye County Treasurer

Subject: Trust Account Reconciliation

Summary for June 30, 2021 - FY21

As of	June 30, 2021	Bank Balance	Treasurer Report Eden accounting report
	Checking Balance (Sweep)	18,334,110.20	162,547,791.90
	Checking Balance (Deposit)	43,011.00	
	Checking Balance (Tax Receiver)	3,736,874.86	
	<b>Subtotal</b>	<u>22,113,996.06</u>	
	Interest Bearing (Wellsfargo)	118,511,912.46	
	Interest Bearing (Landfills)	2,906,247.40	
	Interest Bearing (LGIP)	805,918.45	
	Interest Bearing (Zions)	7,033,983.00	
	Interest Bearing (Flint Scholarship)	26,628.06	
	Less Outstanding Checks (Vendor)	(171,469.95)	
	Less Outstanding Checks (Payroll)	(60,313.26)	
	Less Check adjustments	(27.66)	
	<b>Total Bank Balance</b>	<u>151,166,874.56</u>	
<i>Reoccurring entries:</i>			
	Net of Deposits in Transit	9,540,736.70	
	Net of Disbursements in Transit	2,486,486.55	
	Net of Tax Receiver	(156,325.13)	
	Net of Investments pending		
<i>Other Reconciling items:</i>			
	Miscellaneous adjustments	(489,980.78)	
	<b>Total Adjusted Bank Balance</b>	<u>162,547,791.90</u>	
	<b>Total System Balance</b>		162,547,791.90
	<i>Difference between Bank and System Balances</i>		<u>\$ -</u>

CC: D. McArthur, DTAX

Approval:

Raelyn C. Powers

Date Approved:

08.08.22

10:05 AM

**Nye County  
Treasurer Report  
June 2021 - FY21  
Tentative - March 2022 Close**

Fund	Description	Reconciled Balance May 2021 FY21	June Total Receipts	July (bank) June Receipts	August (bank) June Receipts	Vendor & Payroll Cash Disbursements	Vendor & Payroll Cash Disbursements (July back dated to June)	Finance Journal Entries	Finance - JE (July) June Entries	Finance - JE (August) June Entries	Finance Auditor Closing Entries	Reconciled Balance June 2021 (reports 07.20.22) FY21
10101	County General	8,634,953.46	2,909,037.63	5,263,217.12	2,205,628.54	(3,110,612.44)	(275,669.19)	(386,552.75)	13,464.67	(347,058.05)	(1,444,270.50)	13,462,138.49
10201	Stabilization	0.00								250,000.00	0.00	250,000.00
10202	Compensated Absences	187,838.93	449.95		454.57					162,500.00	(235,598.38)	115,645.07
10203	Trust Property Expenses	361.28	0.86		0.88					(361.28)	(1.74)	0.00
10204	Land Sales Costs	1,298.09	3.11		3.14					(1,298.09)	(6.25)	0.00
10205	Road	7,183,941.35	257,040.83	292,252.03	249,439.66	(1,077,296.68)	(53,966.38)	57,041.32		30,254.41	139,204.66	7,077,911.20
10206	Regional Streets & Highways	13,195.63	414.78	424.88	383.62						0.00	14,418.91
10207	Regional Trans Comm	445,425.57	218,693.81	223,197.06	202,861.05						0.00	1,090,177.49
10208	Public Transit	1,309,080.32	184,140.54	190,662.69	229,267.40						0.00	1,913,150.95
10209	Airport	5,236.20	2,897.11	385.08	99.38	(2,388.82)		74,979.65		(92.93)	(1,095.29)	80,020.38
10210	Veterans	50,832.35	121.76		123.01						21,300.00	72,377.12
10213	911 Emergency Systems	383,682.62	43,113.73		0.27	(566.57)					(8.80)	426,221.25
10214	Museum - Pahrup	12,526.74	170.01		0.26	(5,460.86)					0.00	7,236.15
10215	Museum - Tonopah	26,981.77	79.67		0.12	(4,528.43)					(63.81)	22,469.32
10216	Parks and Recreation	46,667.77	111.79		112.94					(46,667.77)	0.00	224.73
10218	Agricultural Extension	230,404.49	1,145.14		559.13						0.00	232,108.76
10220	State/County Room Tax	22,063.53	24,070.96		0.00	(9,931.69)					0.00	36,202.80
10230	Juvenile Probation	504,807.17	41,163.48	8,944.17	5,545.60	(106,754.17)	(3,028.94)	0.00			(1,039.98)	449,637.33
10231	Forensic Services	52,134.16	493.03		126.61						0.00	52,753.80
10232	Forfeitures	48,562.93	119.15		117.53						0.00	48,799.61
10233	Public Safety Sales Tax	0.00									0.00	0.00
10234	Public Safety Sales Tax Sheriff	119,674.06	6,741.70	6,798.73	8,348.19	(4,341.86)					0.00	137,220.82
10235	Public Safety Sales Tax - Fire	399,759.41	7,412.48	6,798.74	9,031.24						0.00	423,001.87
10236	Nye County Jail Fund	21,063.53	263,819.43	217,518.94	9,654.36	(669,102.08)	(14,043.28)	329,996.88		454,293.66	106,629.79	719,831.23
10241	Victims Restitution Fund	5,701.80	13.66		13.80						0.00	5,729.26
10242	DA Bad Check Program	0.00									0.00	0.00
10243	Offender Registration	0.00									0.00	0.00
10244	J P Court Collections Fees	1,161,058.30	9,191.00			(153.86)					0.00	1,170,095.44
10245	J P Court Fines/NRS 176	428,810.83	3,381.00			(3,617.84)					0.00	428,573.99
10246	J P Facility Assessment	570,718.74	7,761.81								0.00	578,480.55
10247	District Court Improvement	93,210.61	9,855.39		236.95	(219.90)					0.00	103,083.05
10248	Drug Court Proceeds	261,173.45	10,382.00			(4,226.04)	(1,006.44)				(32.86)	266,290.11
10249	Law Library	168,653.27	2,382.06		410.54						0.00	171,445.87
10250	Impact Fees	4,319,153.84	88,147.12		10,546.45						(237,414.00)	4,180,433.41
10253	Public Improvement Fees	4,167,254.50	43,432.74		10,118.53	(5,560.71)					(11.72)	4,215,233.34
10254	Building Department	834,908.10	140,483.16	143.14		(3,593.60)	(992.59)				(1,582.67)	969,365.54
10255	Renewable Energy Projects	0.00										0.00
10256	Economic Development	0.00										0.00
10257	Public Lands	0.00										0.00
10269	Mining Maps	219,094.20	4,021.30		529.71	(3,910.00)					0.00	219,735.21
10281	Senior Nutrition Spec Rev	87,302.66	13,626.88	14,971.00	11,605.04	(36,925.42)					0.00	90,580.16
10282	Ambulance & Health	1,120,144.83	57,224.46	(50.00)	2,746.36	(35,735.19)	(1,210.97)	(1,430.40)		(452.12)	119.08	1,141,356.05
10283	Indigent	724,270.12	7,751.67	1,552.15	1,690.71	(48,595.87)	(10,476.66)	(12,185.55)	1,076.48	23,749.07	(3,284.51)	685,547.61
10284	Dedicated Medical Indigent	751,495.50	2,488.67		1,682.86	(113,909.85)					0.00	641,757.18
10285	Health Clinics	155,894.42	784.57		348.15	(25,009.25)	(1,219.41)				239.73	131,038.21
10286	Child Support IV-D Incentive	0.00										0.00
10291	County-Owned Buildings	53,553.76	1,756.25	91.25		(6,986.60)					299,978.83	348,393.49
10301	Nye Co Spec Projects	25,968.43	62.20		62.84						(26,093.47)	0.00
10302	Educational Endowment	0.00										0.00
10303	Health Endowment	0.00										0.00
10304	Emergency Endowment	0.00										0.00
10320	Recorder Technology	524,959.96	12,985.19		1,297.46	10,650.00					0.00	549,892.61
10321	District Court Technology	2,379.33	45.65		5.80							2,430.78
10322	Assessor Technology	885,575.95	2,001.70		2,146.75						0.00	889,724.40
10323	Clerk Technology	6,790.58	210.99		16.66						0.00	7,018.23

**Nye County  
Treasurer Report  
June 2021 - FY21  
Tentative - March 2022 Close**

Fund	Description	Reconciled Balance May 2021 FY21	June Total Receipts	July (bank) June Receipts	August (bank) June Receipts	Vendor & Payroll Cash Disbursements	Vendor & Payroll Cash Disbursements (July back dated to June)	Finance Journal Entries	Finance - JE (July) June Entries	Finance - JE (August) June Entries	Finance Auditor Closing Entries	Reconciled Balance June 2021 (reports 07.20.22) FY21	
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	0.00										0.00	
10340	Grants	3,167,331.87	409,084.83	47,583.72	72,621.70	(500,762.74)	(6,515.54)	309.22	(14,750.10)	(453,923.18)	198,715.09	2,919,694.87	
10341	Brownfields Revolving	280,796.48	578.27		673.58	(4,837.50)					37,777.79	314,988.62	
10391	County Debt Service	220,724.41	528.72		534.15	(32,835.19)		32,835.19		0.00	102,666.67	324,453.95	
10401	Capital Projects	8,741,170.98	100,034.75		29,209.57	(60,359.82)		(32,835.19)			1,647,325.58	10,424,545.87	
10402	Special Capital Projects	693,806.16	2,795.84		1,618.71	(52,306.92)					(185,702.18)	460,211.61	
10451	Bond Proceeds - (Formerly Jail Bond)	5,343,866.60	12,815.89		12,862.34	(57,851.36)					7,033,887.94	12,345,581.41	
10493	Capital Projects Endowment	0.00										0.00	
10510	Solid Waste	4,055,710.06	114,231.58	30,478.46	9,761.78	(148,425.16)	(2,946.75)	(34.03)		(62.14)	(115.77)	4,058,598.03	
10511	Solid Waste - Open & Close	7,647,950.57	20,277.17		18,509.04	(1,238.73)					0.00	7,685,498.05	
10512	Landfill Financial Assur.	2,859,562.86	6,981.07		4,088.07						0.00	2,870,632.00	
10602	Radio Communication	0.00										0.00	
10603	Property Self Insurance	38,688.90	92.68		93.62					(38,688.90)	(186.30)	0.00	
10604	Employee Health Insurance	400,676.41	907.09		1,006.75	30,756.02					0.00	433,346.27	
10607	Risk Management	1,664,772.95	3,994.76		4,022.91	(4,861.81)	(1,011.31)				(165.58)	1,666,751.92	
10650	Payroll Control	2,076,090.86	135.32			1,898,995.45	413,080.43				50,535.29	4,438,837.35	
10655	Payroll Control - All Other	0.00										0.00	
10680	Inventory Control	0.00										0.00	
10701	Trust Property Proceeds	1,256,006.45	1,349,844.73		4,667.29						(597,141.89)	2,013,376.58	
10702	Foreclosure Mediation (SB490)	5,365.75	12.85		12.99						0.00	5,391.59	
10704	Nye County OPEB Fund	1,019,625.11	2,585.34		2,280.79	(154,644.22)					0.00	869,847.02	
10720	F H Flint Scholarship	26,621.39	3.28		3.39							26,628.06	
10801	General Long Term Debt	0.00										0.00	
21101	Tonopah Town	2,831,554.09	271,074.64	80,290.16	115,257.80	(95,393.55)		(8,628.88)		(4,393.37)	(262,270.77)	2,927,490.12	
21201	Special Revenue Tourism Fund	57,488.87	2,776.69		129.39	(10,694.80)					(2,630.00)	47,070.15	
21202	OPEB Reserve - Tonopah & TPU	339,637.89	759.77		821.86						0.00	341,219.52	
21215	Tonopah Convention Center	0.00										0.00	
21220	Tonopah State Room Tax 5/8	124,184.29	11,953.36		313.40	(1,000.00)					(5,908.21)	129,542.84	
21234	Public Safety Sales Tax - Sheriff	78,733.81	8,740.46	8,997.26	10,848.11	(11,495.67)	(999.01)				(14,133.19)	80,691.77	
21235	Public Safety Sales Tax - Fire	111,379.70	8,808.97	8,997.26	10,941.00						(19,658.39)	120,468.54	
21290	Tonopah Mural Fund	8,234.36	19.72		15.39	(3,750.00)					0.00	4,519.47	
21299	Tonopah Mining Park	0.00										0.00	
21391	Tonopah Debt Service	0.00										0.00	
21401	Tonopah Capital Projects	179,716.14	550.44		222.96	(175,495.64)					0.00	4,993.90	
21402	Tonopah Special Capital Projects	116,058.41	278.00		250.71	(24,948.50)					19,172.00	110,810.62	
21410	Tonopah Mining Park Capital Projects	65,791.91	157.60		102.79	(46,690.00)					0.00	19,362.30	
21502	TPU Water	993,537.73	89,544.89		2,456.05	(26,231.49)		(18,177.97)	(28,774.09)	(37,684.52)	(70,620.29)	904,050.31	
21503	TPU Sewer	1,190,161.94	54,545.48		2,896.95	(37,845.14)					(28,297.10)	1,181,462.13	
21515	TPU Deposits	27,146.02	1,338.23		64.38	(2,277.60)		(89.30)	(1,522.40)		(1,275.00)	23,384.33	
21516	TPU Privilege Fee	0.00										0.00	
21517	TPU Surcharge	21,566.87	39.70		52.18						0.00	21,658.75	
21532	TPU Water Construction Arsenic	0.00										0.00	
21533	TPU Sewer Construction - Reuse	0.00										0.00	
21542	TPU Water Construction	6,820.80	16.34		16.51						0.00	6,853.65	
21543	TPU Sewer Construction	17,003.27	40.73		41.15						0.00	17,085.15	
21551	TPU Arsenic Debt Services	15,416.86	50.78		37.33				17,411.32	23,208.00	(47,203.00)	8,921.29	
21552	TPU Water Debt Service	45.04	0.11		0.11							45.26	
21553	TPU Sewer Debt Service	0.00										0.00	
21554	2014 Water Revenue Bond Debt Service	32,214.94	84.54		77.97		(6,181.00)				12,362.00	47,203.00	85,761.45
21555	TPU - Grant Depreciation	225,872.55	541.08		546.62				9,811.44	2,114.52	0.00	238,886.21	

**Nye County  
Treasurer Report  
June 2021 - FY21  
Tentative - March 2022 Close**

Fund	Description	Reconciled Balance May 2021 FY21	June Total Receipts	July (bank) June Receipts	August (bank) June Receipts	Vendor & Payroll Cash Disbursements	Vendor & Payroll Cash Disbursements (July back dated to June)	Finance Journal Entries	Finance - JE (July) June Entries	Finance - JE (August) June Entries	Finance Auditor Closing Entries	Reconciled Balance June 2021 (reports 07.20.22) FY21
21561	TPU Arsenic Debt Reserve	106,245.80	254.50		273.94			13,924.00			0.00	120,698.24
21562	Water Revenue Bond	24.61	0.06		0.06							24.73
21563	TPU Sewer Revenue Bond Reserve	0.00										0.00
21564	2014 Water Revenue Bond Reserve	41,167.97	98.61		104.87			4,343.27	3,073.73		0.00	48,788.45
21650	Payroll Control - Tonopah	0.00										0.00
22101	Round Mountain Town	5,518,124.45	54,627.09	43,121.35	61,354.69	(68,151.42)					(191.47)	5,608,884.69
22205	Round Mountain Road	598,557.80	9,662.03	8,354.23	9,086.16						0.00	625,660.22
22234	Public Safety Sales Tax Sheriff	110,648.13	3,169.23	3,058.83	3,893.55	(1,842.36)					0.00	118,927.38
22235	Public Safety Sales Tax Fire	151,881.96	3,267.94	3,058.83	3,987.08	(7,019.00)					0.00	155,176.81
22401	Round Mountain Capital Projects	86,047.06	206.12		208.23						0.00	86,461.41
22402	Round Mountain Special Capital Projects	212,652.94	509.39		514.62						16,161.00	229,837.95
22502	Round Mountain Water	521,620.92	39,577.37		1,220.12	(73,249.74)					(58.20)	489,110.47
22503	Round Mtn. Utility Capital Projects	4,795.46	11.49		11.61						0.00	4,818.56
22650	Payroll Control - Round Mountain	0.00										0.00
23101	Gabbs Town	668,468.35	19,443.24	13,124.15	17,338.06	(9,368.11)	(1,019.56)	(1,319.88)		(1,374.21)	(72.80)	705,219.24
23234	Public Safety Sales Tax - Sheriff	37,993.64	922.95	876.23	1,130.56	(539.80)					0.00	40,383.58
23235	Public Safety Sales Tax - Fire	54,169.21	961.66	876.23	1,170.36						0.00	57,177.46
23402	Gabbs Special Capital Projects	52,936.23	126.81		128.11						2,125.00	55,316.15
23502	Gabbs Water	185,139.67	14,476.65		456.52	(6,761.62)	(33,462.39)	(255.53)		(1,297.77)	(3,213.36)	155,082.17
23503	Gabbs Sewer	5,703.66	1,458.58		13.53	(1,674.23)					0.00	5,501.54
23504	Gabbs Standpipe	131.81	0.31		0.32							132.44
23512	Gabbs Water Utility Cash Reserve Fund	63,932.81	153.15		154.72						0.00	64,240.68
23552	Gabbs Water Debt Service	0.00										0.00
23553	Gabbs Sewer Debt Service	0.00										0.00
23704	Gabbs Town OPEB Fund	11,506.11	27.57		27.84						0.00	11,561.52
24101	Beatty Town	2,955,706.39	66,905.60	54,013.53	71,840.14	(39,566.08)	(3,126.35)				(362.71)	3,105,410.52
24220	Beatty Room Tax	174,070.32	19,242.29		4,182.36	(5,919.39)					(80.00)	191,495.58
24234	Public Safety Sales Tax Sheriff	104,199.60	3,932.76	3,879.30	4,850.40	(2,417.34)					0.00	114,444.72
24235	Public Safety Sales Tax Fire	158,854.60	4,063.61	3,879.30	4,985.58						0.00	171,783.09
24401	Beatty Capital Projects	559,127.24	1,339.33		1,353.10						0.00	561,819.67
24402	Beatty Special Capital Projects	245,279.09	587.54		593.58						12,929.00	259,389.21
24403	Beatty Room Tax Capital Projects	145,166.07	4,111.27		355.85						0.00	149,633.19
24704	Beatty Town OPEB Fund	13,080.00	32.38		30.36	(1,073.05)					0.00	12,069.69
25101	Pahrump Town	4,482,474.93	235,144.28	109,460.30	142,806.87	(333,081.19)	(20,649.96)	(196.48)	208.95	(499.63)	299,762.56	4,915,430.63
25205	Pahrump Roads & Streets	180,093.10	23,359.62	23,260.50	21,645.94			(45,685.26)		(23,260.50)	(134,915.29)	44,498.11
25217	Pahrump Fall Festival	49,781.43	119.25		120.47						0.00	50,021.15
25220	Pahrump State Room Tax 5/8	94,814.67	18,089.60		236.37	(12,141.51)					(0.47)	100,998.66
25221	Pahrump 1/5 Economic Development	433,195.63	1,037.69		1,048.33	(12.51)					(0.07)	435,269.07
25222	Pahrump 3/5 Tourism	475,237.00	87,034.75		1,230.12	(19,675.07)	(4,014.86)				(111.54)	539,700.40
25223	Pahrump 1/10 Parks	114,438.31	11,046.61		254.75	(29,138.61)					(0.08)	96,600.98
25224	Pahrump 1/10 Arena	585,785.96	12,136.79		1,260.03	(141,124.00)					0.00	458,058.78
25225	Pahrump Airport Room Tax	0.00										0.00
25233	Public Safety Sales Tax	0.00										0.00
25234	Public Safety Sales Tax - Sheriff	690,702.42	154,854.22	161,197.93	192,602.79	(216,944.41)	(3,978.97)				(2,051.82)	976,382.16
25235	Public Safety Sales Tax - Fire	4,509,685.74	163,758.26	161,197.93	202,019.62	(72,044.02)					(1,314.75)	4,963,302.78
25251	Pahrump Fire Impact Fee	603,845.31	1,447.18		1,285.07	(145,833.14)					88,580.34	549,324.76
25252	Pahrump Parks Impact Fee	376,327.57	1,029.67		780.64	(107,756.94)					148,821.00	419,201.94
25268	Pahrump Business License	663,643.22	28,221.14		1,626.21	(9,933.49)	(1,506.55)				(67.44)	681,983.09
25272	Pahrump Cemetery	322,606.74	2,063.53		781.36	(756.89)					42.52	324,737.26
25273	Pahrump Cemetery Perpetual	205,191.08	1,078.12		497.27						0.00	206,766.47
25274	Pahrump Pool	360,700.25	15,976.42	8,646.43	11,233.97	(60,183.09)					(71.62)	336,302.36
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	2,593,929.31	6,246.31		6,276.57	(678.01)					0.00	2,605,774.18
25402	Pahrump Special Capital Projects	50,110.40	120.04		121.27						22,670.00	73,021.71

**Nye County  
Treasurer Report  
June 2021 - FY21  
Tentative - March 2022 Close**

Fund	Description	Reconciled Balance May 2021 FY21	June Total Receipts	July (bank) June Receipts	August (bank) June Receipts	Vendor & Payroll Cash Disbursements	Vendor & Payroll Cash Disbursements (July back dated to June)	Finance Journal Entries	Finance - JE (July) June Entries	Finance - JE (August) June Entries	Finance Auditor Closing Entries	Reconciled Balance June 2021 (reports 07.20.22) FY21
25411	Pahrump Arena Capital Projects	79,277.16	289.66		191.98						0.00	79,758.80
25412	Pahrump TV Construction	52,465.95	125.68		126.96						0.00	52,718.59
25413	Pahrump Vehicle Fire Capital Projects	0.00										0.00
25414	Pahrump Room Tax Fairgrounds	2,969,939.17	209,050.55		7,419.22	(10,040.23)					(158.90)	3,176,209.81
25415	Pahrump Ambulance Capital Projects	303,894.27	727.95		735.44						(303,639.57)	1,718.08
25520	Pahrump Ambulance	150,226.27	621,214.20		749.68	(297,138.53)	(4,709.42)	(4,223.04)		(511.48)	(3,646.41)	461,961.27
25521	Lakeview Golf Course	269,285.88	22,127.95		677.62	(13.21)					(25,457.12)	266,621.12
25650	Payroll Control - Pahrump	0.00										0.00
25704	Town of Pahrump OPEB Fund	129,610.99	314.79		308.30	(4,440.42)					0.00	125,793.66
26101	Amargosa Town	900,914.86	48,806.95	17,001.95	22,254.52	(12,827.92)	(988.29)	(1,559.74)		(794.14)	(3,788.98)	969,019.21
26216	Amargosa Community Center & Park	147,579.18	3,515.84		360.97						0.00	151,455.99
26217	Amargosa Events Committee	267.61	0.65		0.65							268.91
26221	Amargosa Economic Development	192,908.88	5,205.56		472.58						0.00	198,587.02
26234	Public Safety Sales Tax - Sheriff	196,122.35	5,487.84	5,285.24	6,739.44	(3,215.29)					0.00	210,419.58
26235	Public Safety Sales Tax - Fire	183,412.39	5,460.79	5,285.24	6,716.15	2,950.00					0.00	203,824.57
26258	Amargosa VFD Committee	0.00										0.00
26272	Amargosa Memorial Committee	416.63	1.00		1.01							418.64
26273	Amargosa Cemetery Committee	104.16	0.25		0.25							104.66
26402	Amargosa Special Capital Projects	56,582.66	135.54		136.94						2,125.00	58,980.14
26650	Payroll Control - Amargosa	0.00										0.00
27101	Manhattan Town	136,905.75	1,733.74	749.68	1,237.58	(283.30)					0.00	140,343.45
27234	Public Safety Sales Tax - Sheriff	8,566.75	504.55	509.80	624.99	(328.57)					0.00	9,877.52
27235	Public Safety Sales Tax - Fire	30,983.27	558.23	509.80	679.64						0.00	32,730.94
27402	Manhattan Special Capital Projects	37,144.00	88.98		89.89						1,860.00	39,182.87
27502	Manhattan Water	6,856.18	4,529.54		16.91	(3,996.43)	(3,481.00)	(255.53)		(61.58)	(2,049.65)	1,558.44
27503	Manhattan Water Restricted Debt Service	7,030.12	16.84		17.02						0.00	7,063.98
27504	Manhattan Water Short Lived Assest Res	16,649.49	39.88		40.29						0.00	16,729.66
41101	Tonopah Library	278,493.15	1,706.51	434.84	1,183.57	(8,240.56)					2,029.70	275,607.21
41401	Tonpah Library Capital Projects	332,332.29	796.07		804.25						0.00	333,932.61
41702	Tonopah Library Trust	0.00										0.00
42101	Smoky Valley Library	936,124.45	6,467.22	3,885.47	6,899.25	(97,681.95)					0.00	855,694.44
42401	Smoky Valley Library Capital Projects	3,689.53	8.84		8.93						0.00	3,707.30
44101	Beatty Library	134,773.99	1,879.22	914.55	1,409.75	(8,311.61)					0.00	130,665.90
44270	Beatty Library Gift	651.78	1.56		1.57							654.91
44271	Beatty Library Other Purpose	2,346.33	5.62		5.68							2,357.63
44391	Beatty Library Debt Service	0.00										0.00
44401	Beatty Library Capital Projects	2,004.16	4.80		4.85							2,013.81
45101	Pahrump Library	1,747,729.87	25,178.42	14,780.53	21,984.20	(64,012.90)					0.00	1,745,660.12
45270	Pahrump Friends of the Library Special Revenue	7,481.84	17.92		18.10						0.00	7,517.86
45271	Pahrump Bookmobile Operating Special Revenue	0.00										0.00
45391	Pahrump Library Debt Service	(0.00)										(0.00)
45401	Pahrump Library Capital Projects	1,352,986.05	3,260.06		3,274.27						0.00	1,359,520.38
45702	Marion C. Hutchison Trust	0.00										0.00
46101	Amargosa Library	257,545.73	6,692.44	1,300.17	2,162.19	(16,307.86)					359.76	251,752.43
61101	Nye Co Water District	610,976.33	3,332.42		1,469.37	(9,487.79)					(24,542.55)	581,747.78
64101	Beatty Gen Improve Dist	521,762.24	39,931.87		1,300.39	(7,475.06)					(64.14)	555,455.30
68101	Smoky Valley TV District	(0.00)										(0.00)
71101	Nye County Schools	3,016,336.50	32,659.55		7,369.56						(66,513.14)	2,989,852.47
71250	NCSD Capital Projects School Impact Fees	89,988.73	74,709.15		307.80						0.00	165,005.68
71391	Nye County School District Debt	11,474,678.31	47,693.10		27,823.95						0.00	11,550,195.36
72101	Nye Regional Hospital	0.00										0.00
72291	Nye Regional Hospital Contract	0.00										0.00
72391	Nye Regional Hospital Debt	(0.00)										(0.00)
73101	Pahrump Hospital District	(0.00)										(0.00)
73391	Pahrump Hospital Debt	0.00										0.00
73401	Pahrump Hospital Capital Projects	0.00										0.00

Nye County  
Treasurer Report  
June 2021 - FY21  
Tentative - March 2022 Close

Fund	Description	Reconciled Balance May 2021 FY21	June Total Receipts	July (bank) June Receipts	August (bank) June Receipts	Vendor & Payroll Cash Disbursements	Vendor & Payroll Cash Disbursements (July back dated to June)	Finance Journal Entries	Finance - JE (July) June Entries	Finance - JE (August) June Entries	Finance Auditor Closing Entries	Reconciled Balance June 2021 (reports 07.20.22) FY21
74101	Northern Nye Hospital District	2,505,621.10	9,295.84		5,988.55	(69,667.24)		0.00			(35.38)	2,451,202.87
74711	State of Nevada	713,650.16	363,160.78		6,980.78						0.00	1,083,791.72
74712	State of Nevada Medical Indigent	371,173.18	1,402.36		899.65						0.00	373,475.19
75730	Range Improvement	122,756.02	275.72		297.05						0.00	123,328.79
76750	Habitat Cons & Mitigation	6,260.87	14.99		15.15						0.00	6,291.01
77750	Endangered Species Act	6,148.03	14.73		14.88						0.00	6,177.64
Totals		142,162,347.42	9,415,835.28	7,051,916.18	4,187,191.18	(6,770,375.99)	(43,124.39)	0.00	(0.00)	(0.00)	6,544,002.22	162,547,791.90
Adjusted Grand Totals		142,162,347.42										162,547,791.90

**Nye County Treasurer's  
Bank Reconciliation  
June 2021 - FY21  
Tentative - March 2022 Close**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
NSB Sweep A/C	18,440,607.66	7,629,947.44	(7,736,444.90)		18,334,110.20
NSB Deposit A/C	112,097.00	17,781,587.35	(17,850,673.35)		43,011.00
NSB Tax Receiver A/C	4,520,680.41	190,219.90	(974,025.45)		3,736,874.86
NSB Payroll A/C	0.00	2,072,078.81	(2,072,078.81)		0.00
NSB Vendor A/C	0.00	8,925,800.27	(8,925,800.27)		0.00
NSB Building & Safety	0.00	275,089.70	(275,089.70)		0.00
* NSB Fifth Judicial Courts	81,977.21	63,466.12	(145,443.33)		0.00
Wells Fargo	118,176,927.61	334,984.85			118,511,912.46
WNTC Amargosa Valley Landfill	245,386.86	1,085.81			246,472.67
WNTC Pahrump Landfill Trust	969,098.30	181.87			969,280.17
WNTC Round Mountain Landfill	672,663.15	1,241.43			673,904.58
WNTC Tonopah Landfill Trust	1,015,011.02	1,578.96			1,016,589.98
State Treasurer LGIP - Nye County	464,389.22	142.60			464,531.82
** State Treasurer LGIP - Pahrump Library	142,704.69	43.82			142,748.51
State Treasurer LGIP - Tonopah Library	198,577.14	60.98			198,638.12
*** Zions Escrow - Siemens bond	7,400,000.00		(366,017.00)		7,033,983.00
Flint Scholarship	26,624.67	3.39			26,628.06
	<u>152,466,744.94</u>	<u>37,277,513.30</u>	<u>(38,345,572.81)</u>	0.00	<u>151,398,685.43</u>
<b>Interest income &amp; Market changes not receipted:</b>					
Sweep Acct/Deposit Acct	(43.27)	43.27			0.00
Wells Fargo	(325,010.50)	325,010.50			0.00
Amargosa Landfill	(20.79)	20.79			0.00
Pahrump Landfill Trust	(7,919.60)	7,919.60			0.00
Round Mtn. Landfill	472.28	(472.28)			0.00
Tonopah Landfill	487.04	(487.04)			0.00
State Treasurer LGIP (Nye County)	0.00	0.00			0.00
State Treasurer LGIP (Pahrump Library)	0.00	0.00			0.00
State Treasurer LGIP (Tonopah Library)	0.00	0.00			0.00
Flint Scholarship	(3.28)	3.28			0.00
Monthly Analysis Fee - Deposit Account	2,877.06	(5,563.28)	2,686.22		0.00
*** Zions - pending entry into Eden	(7,400,000.00)		366,017.00	7,033,983.00	0.00
<b>Bank Transfers:</b>					
To Sweep from Deposit	0.00	(7,629,798.90)	7,629,798.90		0.00
To Deposit from Sweep	0.00	(7,736,444.90)	7,736,444.90		0.00
To Deposit from B&S	0.00	(275,089.70)	275,089.70		0.00
To Deposit from Tax Receiver	0.00	(936,461.51)	936,461.51		0.00
To Deposit from Payroll Account	0.00	(511.43)	511.43		0.00
To Deposit from Fifth Judicial Accoun	0.00	(145,443.33)	145,443.33		0.00
To Vendor from Deposit Account	0.00	(8,148,826.39)	8,148,826.39		0.00
To Payroll from Deposit Account	0.00	(2,069,355.64)	2,069,355.64		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(776,973.78)	776,973.78		0.00
Transfer to vendor from Investment account					0.00
<b>Outstanding checks:</b>					
<i>Beginning of month:</i>					
Vendor account	(1,117,383.37)		1,117,383.37		0.00
Payroll account	(32,055.77)		32,055.77		0.00
<i>End of month:</i>					

**Nye County Treasurer's  
Bank Reconciliation  
June 2021 - FY21**

Tentative - March 2022 Close

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
<i>Vendor account</i>	0.00	(0.10)	(171,469.85)		(171,469.95)
<i>Payroll account</i>	0.00	(2,723.17)	(57,590.09)		(60,313.26)
<i>Payroll &amp; Vendor checks adjustments</i>	(55.40)		27.70		(27.70)
<i>WA -Child support wire - processed at 424.84 s/b 424.80</i>			0.04		0.04
<b>ADJUSTED BANK BALANCE</b>	<b>143,588,089.34</b>	<b>9,882,359.29</b>	<b>(9,337,557.07)</b>	<b>7,033,983.00</b>	<b>151,166,874.56</b>
<b>Deposit account:</b>					
<b>Bank Adjustments:</b>					
Bank debit adjustment in error - to be credit bank (PW deposit @ 75.00)	75.00			(75.00)	0.00
<b>Building &amp; Safety Adjustments:</b>					
06.01 PNP - Bank June - Eden May	577.86	(577.86)			0.00
06.02 PNP - Bank June - Eden May	89.10	(89.10)			0.00
07.01 PNP - Bank July - Eden June		2,458.87			2,458.87
07.02 PNP - Bank July - Eden June		1,660.79			1,660.79
07.06 PNP - Bank July - Eden June		2,553.32			2,553.32
<b>Public Works Adjustments:</b>					
03152021PRMT - Deposit @ 600.00 - pending 225.00 to post	(225.00)	225.00			0.00
*pending final review of PNP for June - batches not yet posted		(185.00)			(185.00)
Posted in Eden - Pending bank adjustment - not yet accounted for in Bank		(75.00)		75.00	0.00
<b>Planning Adjustments:</b>					
03.31.21 - RA pending re-receipting	(75.00)	75.00			0.00
04.19 - PNP refund	25.00	(25.00)			0.00
05.06R#00020757 receipt adjustment entered as on account	850.00	(850.00)			0.00
05.25 PNP - Bank May - Eden June	(45.00)	45.00			0.00
05.27 PNP - Bank May - Eden June	(145.00)	145.00			0.00
05.28 PNP - Bank May - Eden June	(25.00)	25.00			0.00
2021.05.27pl - Bank June - Eden May	6,120.00	(6,120.00)			0.00
06.28 PNP - Bank June - Eden July (2021.07.08CC)		(181.50)			(181.50)
06.29 PNP - Bank June - Eden July (2021.07.08CC)		(50.00)			(50.00)
2021.06.30pl - Bank July - Eden June		16,485.00			16,485.00
<b>Treasurer Adjustments - AR:</b>					
04192021pwoa - On Account processed as "deposit" pending RA	550.00	(1,100.00)			(550.00)
05.20 PNP - Bank May - Eden June (C. Shrider)	(165.00)	165.00			0.00
HR 05.28 - Bank May - Eden June	(17,962.26)	17,962.26			0.00
Deposit #05.41 - R#015939 - Bank June - Eden May	581.11	(581.11)			0.00
Deposit #05.46 - R#015980 - Bank June - Eden May	81,977.21			(81,977.21)	0.00
06.11 - HR - not yet in Eden		(15,298.95)			(15,298.95)
6.28 PW - PNP - Licenses 1500.00 - water 110		(1,610.00)			(1,610.00)
Deposit #06.28 - Bank July - Eden June		60,162.53			60,162.53
R#016125 - Bank July - Eden June		1,746.71			1,746.71
R#016126 - Bank July - Eden June		732.50			732.50
R#016127 - Bank July - Eden June		861.83			861.83
R#016128 - Bank July - Eden June		4,074.87			4,074.87
R#016139 - Bank July - Eden June		2,230.56			2,230.56
R#016140 thru R#016143 - Bank July - Eden June		15,961.19			15,961.19
R#016144 - Bank July - Eden June		105,353.98			105,353.98
R#016145 - Bank July - Eden June		3,427.95			3,427.95
R#016146 - Bank July - Eden June		15,128.95			15,128.95
R#016205 - Bank July - Eden June		7,048.36			7,048.36



**Nye County Treasurer's  
Bank Reconciliation  
June 2021 - FY21**

Tentative - March 2022 Close

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
R#016206 - Bank July - Eden June		7,048.36			7,048.36
R#016207 - Bank July - Eden June		10,284.91			10,284.91
R#016208 - Bank July - Eden June		2,760.00			2,760.00
R#016210 - Bank July - Eden June		70,000.00			70,000.00
R#016305 - Bank July - Eden June		1,042.00			1,042.00
R#016306 - Bank July - Eden June		403.92			403.92
R#016309 - Bank August - Eden June		2,512.41			2,512.41
R#016354 - Bank August - Eden June		2,120.02			2,120.02
R#016357 - Bank August - Eden June		914.05			914.05
R#016358 - Bank August - Eden June		42,500.00			42,500.00
Deposit #06.44 - Bank July - Eden June		242,701.73			242,701.73
Deposit #06.59 - Bank September - Eden June		44,951.93			44,951.93
Deposit #06.61 - Bank September - Eden June		20,124.37			20,124.37
Deposit #06.63 - Bank September - Eden June		1,210.00			1,210.00
<b>Treasurer Adjustments - GL - CR:</b>					
NSF - DEM - Young (04.22.21)	50.00	(50.00)			0.00
Gabbs - credit card fees	(0.10)		0.10		0.00
Gabbs - June credit card fees		(0.10)	0.10		0.00
Gabbs - June credit card fees		(6.00)	6.00		0.00
Deposit #05.26 - Bank June - Eden May	4,001.45	(4,001.45)			0.00
Deposit #05.29 - Bank June - Eden May(apportionments audited)	126,591.90			(126,591.90)	0.00
Deposit #05.31 - Bank June - Eden May	2,293.34	(2,293.34)			0.00
Deposit #05.35 - Bank June - Eden May	25,992.53	(25,992.53)			0.00
Deposit #05.36 - Bank June - Eden May	377,148.20	(377,148.20)			0.00
Deposit #05.40 - Bank June - Eden May	71,113.53	(71,113.53)			0.00
Deposit #05.45 - Bank June - Eden May	2,341.35	(2,341.35)			0.00
Deposit #05.47 - Bank June - Eden May	107,802.96	(107,802.96)			0.00
* Fifth Judicial monies pending receipting and transfer	(81,977.21)			81,977.21	0.00
Deposit #06.22 - Bank July - Eden June		30,753.52			30,753.52
Deposit #06.24 - Bank July - Eden June		18,413.52			18,413.52
Deposit #06.25 - Bank July - Eden June		54,281.35			54,281.35
Deposit #06.27 - Bank July - Eden June		274,529.53			274,529.53
Deposit #06.29 - Bank July - Eden June		1,737.00			1,737.00
Deposit #06.30 - Bank July - Eden June		367,578.75			367,578.75
Deposit #06.31 - Bank July - Eden June		99,782.60			99,782.60
Deposit #06.32 - Bank July - Eden June		2,350.64			2,350.64
Deposit #06.33 - Bank July - Eden June		158,080.60			158,080.60
Deposit #06.34 - Bank July - Eden June		737.39			737.39
Deposit #06.35 - Bank July - Eden June		12,671.43			12,671.43
Deposit #06.41 - Bank July - Eden June		3,978.82			3,978.82
Deposit #06.42 - Bank July - Eden June		203,242.70			203,242.70
Deposit #06.45 - Bank July - Eden June		718.50			718.50
Deposit #06.46 - Bank July - Eden June		3,258,021.41			3,258,021.41
Deposit #06.48 - Bank August - Eden June		14,971.00			14,971.00
Deposit #06.49 - Bank August - Eden June		5,987.13			5,987.13
Deposit #06.54 - Bank August - Eden June		8,932.86			8,932.86
Deposit #06.55 - Bank August - Eden June		96,490.74			96,490.74
Deposit #06.57 - Bank August - Eden June		11,546.98			11,546.98
Deposit #06.58 - Bank August - Eden June		21,443.14			21,443.14

Nye County Treasurer's  
Bank Reconciliation  
June 2021 - FY21  
Tentative - March 2022 Close

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Deposit #06.60 - Bank September - Eden June		8,509.36			8,509.36
Deposit #06.64 - Bank August - Eden June		3,157,478.43			3,157,478.43
Deposit #06.66 - Bank September - Eden June		1,503.34			1,503.34
Deposit #06.67 - Bank September - Eden June		211.28			211.28
Deposit #06.68 - Bank Multiple - Eden June		491,189.94			491,189.94
TOP #25-156 - Bank July - Eden June		139,409.57			139,409.57
TOP #25-157 - Bank July - Eden June		12,638.62			12,638.62
TOP #25-158 - Bank July - Eden June		6,692.50			6,692.50
TOP #25-159 - Bank July - Eden June		401,831.39			401,831.39
TOP #25-160 - Bank July - Eden June		4,437.00			4,437.00
<b>Vendor account:</b>					
NCS D - pending redeposit - post in Eden			2,409,479.25		2,409,479.25
State Monthly & Genetic Marker - pending redeposit/post in Eden			70,867.66		70,867.66
USDA pending post in Eden			11,604.00		11,604.00
Payroll taxes 06.30.21 - wire processed 07.12.21			(5,464.32)		(5,464.32)
WA child support - wire to be reduced Payroll 08.12.21			(0.04)		(0.04)
<b>Tax receiver:</b>					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,541,535.53		37,457.74		2,578,993.27
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(88,403,620.66)	(190,219.90)	106.20		(88,593,734.36)
Tax Receiver apportioned tax payments	83,608,262.01	2,123,562.05		126,591.90	85,858,415.96
<b>Miscellaneous:</b>					
Petty Cash - to be cleaned up FY21	120,520.23	(120,520.23)			0.00
Auditor Closing entries - pending review and finalization				(489,980.78)	(489,980.78)
<b>Totals</b>	142,162,347.42	20,654,942.64	(6,813,500.38)	6,544,002.22	162,547,791.90

MEMORANDUM  
NYE COUNTY TREASURER DEPARTMENT

NYE COUNTY  
TREASURER DEPARTMENT

TO: Board of County Commissioners

Date:

August 8, 2022

Telephone: 775-751-6380

FROM:

Raelyn C. Powers  
Nye County Treasurer

Subject: Trust Account Reconciliation  
Summary for March 31, 2022

As of	March 31, 2022	Bank Balance	Treasurer Report Eden accounting report
	Checking Balance (Sweep)	15,009,807.95	159,884,012.03
	Checking Balance (Deposit)	45,377.00	
	Checking Balance (Tax Receiver)	5,891,499.41	
	Checking Balance (Fifth Judicial Courts)	115,376.88	
	<b>Subtotal</b>	<b>21,062,061.24</b>	
	Interest Bearing (Wellsfargo)	128,847,486.57	
	Interest Bearing (Landfills)	3,021,873.57	
	Interest Bearing (LGIP)	806,759.44	
	Interest Bearing (Zions)	5,048,346.26	
	Interest Bearing (Flint Scholarship)	26,657.95	
	Less Outstanding Checks (Vendor)	(2,584,170.69)	
	Less Outstanding Checks (Payroll)	(47,765.62)	
	Less Check adjustments	(47.70)	
	<b>Total Bank Balance</b>	<b>156,181,201.02</b>	
<i>Reoccurring entries:</i>			
	Net of Deposits in Transit	724,699.88	
	Net of Disbursements in Transit	425,958.20	
	Net of Tax Receiver	(84,814.84)	
	Net of Investments pending	6,554,937.14	
<i>Other Reconciling items:</i>			
	Miscellaneous adjustments	(3,917,969.37)	
	<b>Total Adjusted Bank Balance</b>	<b>159,884,012.03</b>	
	<b>Total System Balance</b>		159,884,012.03
	<i>Difference between Bank and System Balances</i>		<u>\$ -</u>

CC: D. McArthur, DTAX

Approval:

Raelyn C. Powers

Date Approved:

08.08.22

**Nye County  
Treasurer Report  
March 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative February 2022 FY22	Auditor FY21 Closing Entries Trial Balances Rolled	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative March 2022 FY22
10101	County General	12,127,820.77	(1,342,757.15)	3,238,308.23	(3,360,836.23)	(745,135.79)	9,917,399.83
10201	Stabilization	245,498.11					245,498.11
10202	Compensated Absences	543,206.19	(235,598.38)			100,000.00	407,607.81
10203	Trust Property Expenses	1.72	(1.74)				(0.02)
10204	Land Sales Costs	6.19	(6.25)				(0.06)
10205	Road	5,473,033.77	373,302.25	241,503.98	(776,356.03)	1,026,807.01	6,338,290.98
10206	Regional Streets & Highways	16,366.82	383.62	357.61			17,108.05
10207	Regional Trans Comm	905,137.46	201,520.10	187,858.77		(625,000.00)	669,516.33
10208	Public Transit	1,785,504.34		164,092.74		(437,500.00)	1,512,097.08
10209	Airport	20,903.15	(995.91)	9,644.77	(7,332.26)	(121.10)	22,098.65
10210	Veterans	108,648.00	21,300.00				129,948.00
10213	911 Emergency Systems	758,900.90	(8.53)	47,769.66	(25,594.57)		781,067.46
10214	Museum - Pahrump	13,595.45	0.26	5,048.75	(5,804.48)		12,839.98
10215	Museum - Tonopah	20,443.59	(63.69)	3,344.56	(6,042.15)		17,682.31
10216	Parks and Recreation	413.98					413.98
10218	Agricultural Extension	341,919.13	0.83	19,314.57			361,234.53
10220	State/County Room Tax	17,767.28		13,229.81	(9,846.25)		21,150.84
10230	Juvenile Probation	604,957.56	4,505.62	111,313.07	(146,626.31)	(8,976.25)	565,173.69
10231	Forensic Services	57,524.87		917.00			58,441.87
10232	Forfeitures	55,235.74					55,235.74
10233	Public Safety Sales Tax	0.00					0.00
10234	Public Safety Sales Tax Sheriff	41,234.77		5,848.59	(187.70)		46,895.66
10235	Public Safety Sales Tax - Fire	457,550.51		5,848.59			463,399.10
10236	Nye County Jail Fund	686,268.95	106,629.79	235,883.25	(555,707.92)	296,006.39	769,080.46
10241	Victims Restitution Fund	5,649.71					5,649.71
10242	DA Bad Check Program	0.00					0.00
10243	Offender Registration	0.00					0.00
10244	J P Court Collections Fees	1,199,968.79		9,329.57	(350.00)		1,208,948.36
10245	J P Court Fines/NRS 176	434,263.89		2,800.00	(5,872.93)		431,190.96
10246	J P Facility Assessment	607,037.56		7,509.31	(725.00)		613,821.87
10247	District Court Improvement	158,536.12		11,359.00	(120,820.53)		49,074.59
10248	Drug Court Proceeds	356,662.74	(32.86)	42,087.25	(3,203.37)		395,513.76
10249	Law Library	180,718.00		1,920.00	(2,160.00)		180,478.00
10250	Impact Fees	4,828,935.15	(237,414.00)	149,954.77			4,741,475.92
10253	Public Improvement Fees	4,279,484.04	(11.72)	9,763.00	(19,295.58)		4,269,939.74
10254	Building Department	1,111,861.59	(1,582.67)	139,043.60	(11,136.44)		1,238,186.08
10255	Renewable Energy Projects	53.09					53.09
10256	Economic Development	0.00					0.00
10257	Public Lands	0.00					0.00
10269	Mining Maps	245,225.64		19,144.00			264,369.64
10281	Senior Nutrition Spec Rev	61,829.07		1,514.15			63,343.22
10282	Ambulance & Health	1,195,984.85	119.08	41,606.41	(27,850.95)	(323.71)	1,209,535.68
10283	Indigent	901,157.90	(859.03)	105,746.75	(51,006.58)	(13,053.83)	941,985.21
10284	Dedicated Medical Indigent	1,373,267.17	1.06	25,991.02	(171,136.07)		1,228,123.18
10285	Health Clinics	138,472.19	240.34	15,013.91	(17,323.05)		136,403.39
10286	Child Support IV-D Incentive	0.00					0.00

**Nye County  
Treasurer Report  
March 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative February 2022 FY22	Auditor FY21 Closing Entries Trial Balances Rolled	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative March 2022 FY22
10291	County-Owned Buildings	49,025.15	299,978.83	68,309.61	(3,871.11)	(137.50)	413,304.98
10301	Nye Co Spec Projects	25,828.58	(26,093.47)				(264.89)
10302	Educational Endowment	0.00					0.00
10303	Health Endowment	0.00					0.00
10304	Emergency Endowment	0.00					0.00
10320	Recorder Technology	609,661.50		17,805.00	(2,447.53)		625,018.97
10321	District Court Technology	2,634.62		24.00			2,658.62
10322	Assessor Technology	1,034,170.56	3.79	6,250.85	(102,122.87)		938,302.33
10323	Clerk Technology	8,533.41		500.00			9,033.41
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	0.00					0.00
10340	Grants	6,250,715.28	196,293.76	143,573.58	(381,665.05)	(1,910.62)	6,207,006.95
10341	Brownfields Revolving	342,400.14	37,777.79		(8,525.00)		371,652.93
10391	County Debt Service	21,055.75	102,666.67		(33,080.51)	33,080.51	123,722.42
10401	Capital Projects	6,855,518.94	1,647,327.11	40,621.21	(68,806.28)	(33,080.51)	8,441,580.47
10402	Special Capital Projects	665,928.89	(185,700.65)	32,398.08	(49,167.80)		463,458.52
10451	Bond Proceeds - (Formerly Jail Bond)	2,239,617.48	3,476,025.42		(595,292.76)		5,120,350.14
10493	Capital Projects Endowment	0.00					0.00
10510	Solid Waste	4,460,633.64	(115.77)	32,858.77	(219,808.67)	(12,713.03)	4,260,854.94
10511	Solid Waste - Open & Close	7,882,253.79		3,376.53	(1,784.81)		7,883,845.51
10512	Landfill Financial Assur.	2,827,386.71					2,827,386.71
10602	Radio Communication	0.00					0.00
10603	Property Self Insurance	343.20	(186.30)				156.90
10604	Employee Health Insurance	426,450.51			10,936.95		437,387.46
10607	Risk Management	738,890.90	(165.58)		(18,004.69)		720,720.63
10608	Risk Management - Workers Comp SELF FUNDED	1,321,336.16			430,397.01		1,751,733.17
10650	Payroll Control	722,746.45	50,535.29	750.00	(833,445.29)		(59,413.55)
10655	Payroll Control - All Other	0.00					0.00
10680	Inventory Control	0.00					0.00
10701	Trust Property Proceeds	2,574,277.57	(597,141.89)				1,977,135.68
10702	Foreclosure Mediation (SB490)	6,111.25					6,111.25
10704	Nye County OPEB Fund	705,200.28			(126,765.51)	451,926.25	1,030,361.02
10720	F H Flint Scholarship	26,651.48					26,651.48
10801	General Long Term Debt	0.00					0.00
21101	Tonopah Town	2,900,267.01	(258,259.48)	150,890.55	(75,458.10)	(3,480.29)	2,713,959.69
21201	Special Revenue Tourism Fund	91,130.39	(2,630.00)		(2,123.80)		86,376.59
21202	OPEB Reserve - Tonopah & TPU	336,481.62					336,481.62
21215	Tonopah Convention Center	0.00					0.00
21220	Tonopah State Room Tax 5/8	148,819.50	(5,908.21)	4,658.53			147,569.82
21234	Public Safety Sales Tax - Sheriff	63,559.04	(14,133.19)	7,739.88	(6,127.21)		51,038.52
21235	Public Safety Sales Tax - Fire	157,924.05	(19,658.39)	7,739.88			146,005.54
21290	Tonopah Mural Fund	9,379.38					9,379.38

**Nye County  
Treasurer Report  
March 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative February 2022 FY22	Auditor FY21 Closing Entries Trial Balances Rolled	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative March 2022 FY22
21299	Tonopah Mining Park	0.00					0.00
21391	Tonopah Debt Service	0.00					0.00
21401	Tonopah Capital Projects	193,036.65					193,036.65
21402	Tonopah Special Capital Projects	84,138.13	19,172.00				103,310.13
21410	Tonopah Mining Park Capital Projects	19,093.20					19,093.20
21502	TPU Water	1,087,199.28	(32,935.77)	47,143.22	(72,135.05)	(26,451.44)	1,002,820.24
21503	TPU Sewer	1,164,197.64	(28,297.10)	46,992.95	(33,782.51)		1,149,110.98
21515	TPU Deposits	24,437.13	(1,275.00)	1,900.00	(35.35)	(639.65)	24,387.13
21516	TPU Privilege Fee	0.00					0.00
21517	TPU Surcharge	21,358.02					21,358.02
21532	TPU Water Construction Arsenic	0.00					0.00
21533	TPU Sewer Construction - Reuse	0.00					0.00
21542	TPU Water Construction	6,758.51					6,758.51
21543	TPU Sewer Construction	16,847.92					16,847.92
21551	TPU Arsenic Debt Services	106,868.99	(70,411.00)				36,457.99
21552	TPU Water Debt Service	44.64					44.64
21553	TPU Sewer Debt Service	0.00					0.00
21554	2014 Water Revenue Bond Debt Service	76,515.25	34,841.00				111,356.25
21555	TPU - Grant Depreciation	246,020.47	(2,114.52)			11,188.07	255,094.02
21561	TPU Arsenic Debt Reserve	124,436.00				8,486.02	132,922.02
21562	Water Revenue Bond	24.39					24.39
21563	TPU Sewer Revenue Bond Reserve	0.00					0.00
21564	2014 Water Revenue Bond Reserve	48,104.48				7,417.00	55,521.48
21650	Payroll Control - Tonopah	0.00					0.00
22101	Round Mountain Town	5,737,332.96	(191.47)	51,533.19	(75,303.15)		5,713,371.53
22205	Round Mountain Road	620,608.33	7,627.69	7,817.76	(2,133.40)		633,920.38
22234	Public Safety Sales Tax Sheriff	119,921.66		2,631.35	(68.18)		122,484.83
22235	Public Safety Sales Tax Fire	171,208.53		2,631.35	(8,789.47)		165,050.41
22401	Round Mountain Capital Projects	(768.07)					(768.07)
22402	Round Mountain Special Capital Projects	210,709.99	16,161.00				226,870.99
22502	Round Mountain Water	529,188.91	(58.20)	24,560.35	(13,981.57)		539,709.49
22503	Round Mtn. Utility Capital Projects	4,751.63					4,751.63
22650	Payroll Control - Round Mountain	0.00					0.00
23101	Gabbs Town	734,433.14	(72.80)	22,686.28	(13,675.96)	(4,125.00)	739,245.66
23234	Public Safety Sales Tax - Sheriff	40,804.84		753.77	(12.41)		41,546.20
23235	Public Safety Sales Tax - Fire	61,593.20		753.77			62,346.97
23402	Gabbs Special Capital Projects	52,452.59	2,125.00				54,577.59
23502	Gabbs Water	201,870.65	(3,213.36)	13,165.14	(10,422.29)	(301.06)	201,099.08
23503	Gabbs Sewer	10,915.51		918.16	(278.00)		11,555.67
23504	Gabbs Standpipe	130.58					130.58
23512	Gabbs Water Utility Cash Reserve Fund	63,348.68					63,348.68
23552	Gabbs Water Debt Service	0.00					0.00
23553	Gabbs Sewer Debt Service	0.00					0.00
23704	Gabbs Town OPEB Fund	19,548.26				4,125.00	23,673.26
24101	Beatty Town	3,093,173.94	(362.71)	51,853.08	(48,081.21)	(6,750.00)	3,089,833.10
24220	Beatty Room Tax	204,530.63	(80.00)	11,849.80	(6,621.24)		209,679.19
24234	Public Safety Sales Tax Sheriff	107,288.89		3,337.16	(85.37)		110,540.68

**Nye County  
Treasurer Report  
March 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative February 2022 FY22	Auditor FY21 Closing Entries Trial Balances Rolled	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative March 2022 FY22
24235	Public Safety Sales Tax Fire	180,247.36		3,337.16			183,584.52
24401	Beatty Capital Projects	551,063.19					551,063.19
24402	Beatty Special Capital Projects	243,038.03	12,929.00				255,967.03
24403	Beatty Room Tax Capital Projects	160,466.27		2,369.93			162,836.20
24704	Beatty Town OPEB Fund	18,312.06			(899.07)	6,750.00	24,162.99
25101	Pahrump Town	3,309,853.57	299,774.37	709,662.24	(360,295.91)	(459.48)	3,958,534.79
25205	Pahrump Roads & Streets	176,553.19	(113,677.68)	19,820.87		(20,932.03)	61,764.35
25217	Pahrump Fall Festival	49,326.59					49,326.59
25220	Pahrump State Room Tax 5/8	105,510.61	(0.47)	6,723.89	(5,840.00)		106,394.03
25221	Pahrump 1/5 Economic Development	453,875.38	(0.07)				453,875.31
25222	Pahrump 3/5 Tourism	583,468.34	(111.54)	43,032.92	(22,427.65)		603,962.07
25223	Pahrump 1/10 Parks	129,445.75	(0.08)	5,379.13	(5,140.49)		129,684.31
25224	Pahrump 1/10 Arena	371,254.69		5,379.13			376,633.82
25225	Pahrump Airport Room Tax	0.00					0.00
25233	Public Safety Sales Tax	0.00					0.00
25234	Public Safety Sales Tax - Sheriff	596,805.80	(2,051.82)	138,670.26	(108,568.17)		624,856.07
25235	Public Safety Sales Tax - Fire	5,080,071.43	(1,314.75)	138,670.26	(100,570.14)		5,116,856.80
25251	Pahrump Fire Impact Fee	247,115.90	88,580.34		(14,322.51)		321,373.73
25252	Pahrump Parks Impact Fee	128,234.89	148,821.00		(8,498.90)		268,556.99
25268	Pahrump Business License	689,139.99	(67.44)	34,000.00	(12,011.17)		711,061.38
25272	Pahrump Cemetery	649,182.34	42.52	804.00	(336.85)		649,692.01
25273	Pahrump Cemetery Perpetual	206,927.49		396.00			207,323.49
25274	Pahrump Pool	429,041.85	(71.20)	26,036.07	(7,697.61)		447,309.11
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	3,565,504.21			(134,506.72)		3,430,997.49
25402	Pahrump Special Capital Projects	49,652.57	22,670.00				72,322.57
25411	Pahrump Arena Capital Projects	78,770.68		350.00			79,120.68
25412	Pahrump TV Construction	42,097.92					42,097.92
25413	Pahrump Vehicle Fire Capital Projects	0.00					0.00
25414	Pahrump Room Tax Fairgrounds	3,239,450.94	(158.90)	24,016.44	(2,865.41)		3,260,443.07
25415	Pahrump Ambulance Capital Projects	301,117.67	(303,639.57)				(2,521.90)
25520	Pahrump Ambulance	1,198,513.48	(3,646.41)	357,701.95	(291,117.01)	(3,512.84)	1,257,939.17
25521	Lakeview Golf Course	57,164.96	39,933.36	10,758.22	(12,166.37)		95,690.17
25650	Payroll Control - Pahrump	0.00					0.00
25704	Town of Pahrump OPEB Fund	196,833.12			(5,053.96)		191,779.16
26101	Amargosa Town	972,776.11	(3,063.91)	31,744.90	(23,264.70)	(970.61)	977,221.79
26216	Amargosa Community Center & Park	164,080.27		3,808.22			167,888.49
26217	Amargosa Events Committee	265.18					265.18
26221	Amargosa Economic Development	220,386.61		5,712.32	(1,300.00)		224,798.93
26234	Public Safety Sales Tax - Sheriff	168,162.64		4,546.62	(158.83)		172,550.43
26235	Public Safety Sales Tax - Fire	232,418.11		4,546.62			236,964.73
26258	Amargosa VFD Committee	0.00					0.00
26272	Amargosa Memorial Committee	412.82					412.82
26273	Amargosa Cemetery Committee	103.21					103.21
26402	Amargosa Special Capital Projects	21,901.60	2,125.00				24,026.60

**Nye County  
Treasurer Report  
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Fund	Description	Reconciled Balance - Tentative February 2022 FY22	Auditor FY21 Closing Entries Trial Balances Rolled	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative March 2022 FY22
26650	Payroll Control - Amargosa	0.00					0.00
27101	Manhattan Town	126,422.69		892.20	(233.52)	(15,000.00)	112,081.37
27234	Public Safety Sales Tax - Sheriff	10,084.93		438.56	(12.41)		10,511.08
27235	Public Safety Sales Tax - Fire	31,439.75		438.56			31,878.31
27402	Manhattan Special Capital Projects	36,804.63	1,860.00				38,664.63
27502	Manhattan Water	(92.52)	(2,049.65)	5,330.00	(4,964.32)	14,788.49	13,012.00
27503	Manhattan Water Restricted Debt Service	6,965.89					6,965.89
27504	Manhattan Water Short Lived Assest Res	16,497.36					16,497.36
41101	Tonopah Library	155,463.74		11,715.66	(11,166.43)		156,012.97
41401	Tonpah Library Capital Projects	452,294.49					452,294.49
41702	Tonopah Library Trust	0.00					0.00
42101	Smoky Valley Library	649,616.62	7.47	9,201.25	(113,006.61)		545,818.73
42401	Smoky Valley Library Capital Projects	3,655.83					3,655.83
44101	Beatty Library	139,613.83		6,290.75	(4,819.86)		141,084.72
44270	Beatty Library Gift	645.82					645.82
44271	Beatty Library Other Purpose	2,324.88					2,324.88
44391	Beatty Library Debt Service	0.00					0.00
44401	Beatty Library Capital Projects	1,985.84					1,985.84
45101	Pahrump Library	2,114,805.70	2.67	126,466.95	(63,742.23)		2,177,533.09
45270	Pahrump Friends of the Library Special Revenue	7,413.47					7,413.47
45271	Pahrump Bookmobile Operating Special Revenue	0.00					0.00
45391	Pahrump Library Debt Service	(0.00)					(0.00)
45401	Pahrump Library Capital Projects	1,319,601.38					1,319,601.38
45702	Marion C. Hutchison Trust	0.00					0.00
46101	Amargosa Library	281,002.77	359.76	11,245.54	(13,191.65)		279,416.42
61101	Nye Co Water District	765,281.16	(24,542.55)	3,770.65	(7,306.98)		737,202.28
64101	Beatty Gen Improve Dist	576,677.96	(64.14)	24,736.94	(11,819.78)		589,530.98
68101	Smoky Valley TV District	(0.00)					(0.00)
71101	Nye County Schools	1,687,540.95	(66,473.90)	8,226.79	(920,379.17)		708,914.67
71250	NCSD Capital Projects School Impact Fees	131,207.86		91,200.00	(69,771.84)		152,636.02
71391	Nye County School District Debt	18,166,307.23	30.61	756,517.45			18,922,855.29
72101	Nye Regional Hospital	0.00					0.00
72291	Nye Regional Hospital Contract	0.00					0.00
72391	Nye Regional Hospital Debt	(0.00)					(0.00)
73101	Pahrump Hospital District	(0.00)					(0.00)
73391	Pahrump Hospital Debt	0.00					0.00
73401	Pahrump Hospital Capital Projects	0.00					0.00
74101	Northern Nye Hospital District	2,254,484.77	(30.26)	18,782.02	(51,102.00)		2,222,134.53
74711	State of Nevada	3,388,521.53	4,816.90	1,627,647.94	(1,464,605.92)		3,556,380.45
74712	State of Nevada Medical Indigent	428,036.85	0.79	19,396.80			447,434.44
75730	Range Improvement	119,358.87					119,358.87
76750	Habitat Cons & Mitigation	6,203.66					6,203.66
77750	Endangered Species Act	6,091.86					6,091.86
Totals		157,822,912.15	3,631,190.96	9,980,855.70	(11,550,946.78)	(0.00)	159,884,012.03
	Adjusted Grand Totals	157,822,912.15	3,631,190.96				159,884,012.03



**Nye County Treasurer's  
Bank Reconciliation  
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Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	12,537,093.46	6,971,533.16	(4,498,818.67)		15,009,807.95
NSB Deposit A/C	111,830.00	14,211,639.68	(14,278,092.68)		45,377.00
NSB Tax Receiver A/C	2,268,797.83	6,353,895.48	(2,731,193.90)		5,891,499.41
NSB Payroll A/C	0.00	2,346,476.24	(2,346,476.24)		0.00
NSB Vendor A/C	0.00	9,095,033.71	(9,095,033.71)		0.00
NSB Building & Safety	0.00	217,322.82	(217,322.82)		0.00
NSB Fifth Judicial Courts	115,376.88				115,376.88
Wells Fargo	132,126,575.01	(3,279,088.44)			128,847,486.57
* WNTC Amargosa Valley Landfill	241,810.48	(903.23)			240,907.25
* WNTC Pahrump Landfill Trust	1,144,840.68	(32,129.77)			1,112,710.91
* WNTC Round Mountain Landfill	668,580.32	(3,042.36)			665,537.96
WNTC Tonopah Landfill Trust	1,007,558.22	(4,840.77)			1,002,717.45
State Treasurer LGIP - Nye County	464,939.66	76.91			465,016.57
State Treasurer LGIP - Pahrump Library	142,873.83	23.63			142,897.46
State Treasurer LGIP - Tonopah Library	198,812.52	32.89			198,845.41
*** Zions Escrow - Siemens bond	5,048,346.26				5,048,346.26
Flint Scholarship	26,654.88	3.07			26,657.95
	<u>156,104,090.03</u>	<u>35,876,033.02</u>	<u>(33,166,938.02)</u>	<u>0.00</u>	<u>158,813,185.03</u>
<b>Interest income &amp; Market Value changes not receipted:</b>					
Sweep Acct	(91.78)	(628.91)			(720.69)
Wells Fargo	1,249,166.82	3,279,088.44			4,528,255.26
Amargosa Landfill	304.74	903.23			1,207.97
Pahrump Landfill Trust	(6,686.40)	32,129.77			25,443.37
Round Mtn. Landfill	633.84	3,042.36			3,676.20
Tonopah Landfill	1,640.23	4,840.77			6,481.00
State Treasurer LGIP (Nye County)	(52.89)	(76.91)			(129.80)
State Treasurer LGIP (Pahrump Library)	(16.25)	(23.63)			(39.88)
State Treasurer LGIP (Tonopah Library)	(22.62)	(32.89)			(55.51)
Flint Scholarship	(3.40)	(3.07)			(6.47)
Monthly Analysis Fee - Deposit Account	2,211.25		2,977.70		5,188.95
*** Zions - pending entry into Eden	(5,048,346.26)			7,033,983.00	1,985,636.74
<b>Bank Transfers:</b>					
To Sweep from Deposit	0.00	(6,970,904.25)	6,970,904.25		0.00
To Deposit from Sweep	0.00	(4,498,818.67)	4,498,818.67		0.00
To Deposit from B&S	0.00	(217,322.82)	217,322.82		0.00
To Deposit from Tax Receiver	0.00	(2,703,321.17)	2,703,321.17		0.00
To Deposit from Vendor Account	0.00	(682,077.13)	682,077.13		0.00
To Vendor from Deposit Account	0.00	(4,957,573.44)	4,957,573.44		0.00
To Payroll from Deposit Account	0.00	(2,346,476.24)	2,346,476.24		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(907,598.91)	907,598.91		0.00
<b>Outstanding checks:</b>					
<i>Beginning of month:</i>					
Vendor account	(851,572.29)		851,572.29		0.00
Payroll account	(59,985.15)		59,985.15		0.00
<i>End of month:</i>					
Vendor account	0.00		(2,584,170.69)		(2,584,170.69)
Payroll account	0.00		(47,765.62)		(47,765.62)
Payroll & Vendor checks adjustments	(47.70)				(47.70)
<b>ADJUSTED BANK BALANCE</b>	<b>151,391,222.17</b>	<b>15,911,179.55</b>	<b>(11,600,246.56)</b>	<b>7,033,983.00</b>	<b>162,736,138.16</b>
<b>Deposit account:</b>					

Nye County Treasurer's  
Bank Reconciliation  
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Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
<b>Bank Adjustments:</b>					
12.01.21 NSF - Deposit account	134.08				134.08
12.14.21 NSF - B&S account	7,341.32				7,341.32
01.14.22 NSF - Solc/US LLC	425.00				425.00
NSF - 03.30.22 - not yet backed out of Eden - Great Basin ck#1193204			154.95		154.95
<b>Building &amp; Safety Adjustments:</b>					
07.29 PNP - Bank July - Not yet in Eden	(425.00)				(425.00)
07.27 - Stripe - R#00021773 - Bank August - Eden July	2,393.75				2,393.75
B&S - deposit 12.28.21 - Bank December - Eden January	(7,401.32)				(7,401.32)
B&S - 02.15 - Bank February - Eden March	(76,733.48)	76,733.48			0.00
B&S - 02.17 - Bank February - Eden March	(111,704.35)	111,704.35			0.00
B&S - 02.28 - Bank February - Eden March	(26,502.52)	26,502.52			0.00
B&S - 03.31.22 - Bank March - Eden May		(52,274.05)			(52,274.05)
<b>Public Works Adjustments:</b>					
*pending final review of PNP for June - batches not yet posted	110.00				110.00
07.29 - Bank July - not yet in Eden	(300.00)				(300.00)
08.20 - PNP not yet in Eden	(250.00)				(250.00)
11.30.21 - Bank November - not yet in Eden	(750.00)				(750.00)
Public Works - Bank March - Not yet in Eden (03.31.22)		(300.00)			(300.00)
<b>Planning Adjustments:</b>					
08.27.21 - Stripe - receipted in under PL / sb PW	(675.00)				(675.00)
02.23.22 - Bank February - Eden March (2022.02.17pl)	(31,812.42)	31,812.42			0.00
Stripe refund - 02.18.22	75.00				75.00
Planning - Bank March - Not yet in Eden (03.10.22)		(450.00)			(450.00)
R#018405 - posted as On account		(150.00)			(150.00)
<b>Treasurer Adjustments - AR:</b>					
07.22 - ICE - not yet in Eden	(5,048.86)				(5,048.86)
IRS Treasury - 12.27.21 - Bank December - Eden (?)	(3,640.95)				(3,640.95)
Deposit 01.14.22 - not yet in Eden	(14,396.40)				(14,396.40)
Deposit 01.27.22 - ASAP grant not yet in Eden	(1,513.10)				(1,513.10)
Deposit 01.31.22 - ICE not yet in Eden	(5,090.79)				(5,090.79)
Fifth Judicial 01.26.22 - not yet in Eden	(115,376.88)				(115,376.88)
Stripe - 02.10.22 - not yet in Eden	(350.00)				(350.00)
Stripe - 02.10.22 - not yet in Eden	(15,996.96)				(15,996.96)
02.18 - not yet in Eden (015 deposit code)	(917.59)				(917.59)
02.22 - not yet in Eden (015 deposit code)	(748.81)				(748.81)
R#018287 - Receipted for more than deposit	1.00				1.00
R#018287 - Bank March - Eden February	1,168.99	(1,168.99)			0.00
R#018288 - Bank March - Eden February	1,821.77	(1,821.77)			0.00
R#018289 - Bank March - Eden February	3,794.63	(3,794.63)			0.00
R#018291 & R#018292 - Bank March - Eden February	11,440.18	(11,440.18)			0.00
R#018290, R#018317, R#18318 - Bank March - Eden Feb	4,675.09	(4,675.09)			0.00
R#018321 & R#018322 - Bank March - Eden February - Bank Error credited July	22,507.50				22,507.50
Stripe balancing - review with Finance (February activity)	(19.25)	209.25			190.00
Stripe deposits for month of March - not yet in Eden		(257,370.74)			(257,370.74)
R#018449 - Bank March - Eden April (03.30.22)		(821.50)			(821.50)
R#018495 - Bank April - Eden March		18,323.46			18,323.46
R#018450 - Bank March - Eden April (03.29.22)		(232.99)			(232.99)
R#018451 - Bank March - Eden April (03.30.22)		(201,139.58)			(201,139.58)
R#018727 - Bank March - Eden May (03.31.22)		(2,706.15)			(2,706.15)
Admin - Deposit 03.21.22 - 9,671.04 (Eden = 6,485.32)		(3,185.72)			(3,185.72)
<b>Treasurer Adjustments - GL -CR:</b>					

**Nye County Treasurer's  
Bank Reconciliation  
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<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
DEM - 08.06.21 - not yet in Eden	(273.18)				(273.18)
DEM - 11.05.21 - not yet in Eden	(230.24)				(230.24)
DEM - 11.05.21 - not yet in Eden	(827.23)				(827.23)
DEM - 02.14.22 - not yet in Eden	(153.37)				(153.37)
DEM - 02.23.22 - not yet in Eden	(2,758.00)				(2,758.00)
DEM - Residual balance - Bank deposits do not tie to Eden receipts		(1,016.30)			(1,016.30)
Direct Deposit - Payroll replacement check - Bank December - Eden March	750.00	750.00			1,500.00
Gabbs monthly cc fee	6.00	(6.00)	6.00		6.00
Deposit #02.09 - Bank March - Eden February	60,303.69	(60,303.69)			0.00
Deposit #02.12 - Bank March - Eden February	181,110.48	(181,110.48)			0.00
Deposit #02.13 - Bank March - Eden February	459,714.60	(459,714.60)			0.00
Deposit #02.17 - Bank March - Eden February	1,091,195.88	(1,091,195.88)			0.00
Deposit #04.04 - Bank March - Eden April		(612.95)			(612.95)
Deposit #03.02 - add back Gabbs cc fees		(0.10)	0.10		0.00
Deposit #03.08 - Bank April - Eden March		81,495.42			81,495.42
Deposit #03.09 - Bank April - Eden March		217,747.03			217,747.03
Deposit #03.10 - Bank April - Eden March		25,134.00			25,134.00
Deposit #03.11 - Bank April - Eden March		542,965.17			542,965.17
Deposit #03.12 - Bank April - Eden March		3,702.00			3,702.00
Deposit #03.14 - Bank April - Eden March		35,179.00			35,179.00
Deposit #03.15 - Bank April - Eden March		213,245.19			213,245.19
Deposit #03.16 - Bank April - Eden March - Assessor's		249,453.08			249,453.08
Deposit #25-186 - TOP - Bank = 94,660.00 - Eden = 94,660.59		0.59			0.59
<b>Vendor account:</b>					
USDA Bond payments - Not yet recorded in Eden (12.01.21)	8,771.63				8,771.63
USDA Bond payments - Not yet recorded in Eden (12.02.21)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (12.06.21)	11,604.00				11,604.00
USDA Bond payments - Not yet recorded in Eden (12.28.21)	3,481.00				3,481.00
USDA Bond payments - Not yet recorded in Eden (12.31.21)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (01.06.22)	11,604.00				11,604.00
USDA Bond payments - Not yet recorded in Eden (02.02.22)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (02.02.22)	11,604.00				11,604.00
USDA Bond payments - Not yet recorded in Eden (03.02.22)			6,181.00		6,181.00
USDA Bond payments - Not yet recorded in Eden (03.07.22)			11,604.00		11,604.00
USDA Bond payments - Not yet recorded in Eden (03.28.22)			3,481.00		3,481.00
Tonopah Solar refund 12.29.22 - Not yet recorded in Eden	242,407.28				242,407.28
Tonopah Solar refund 12.29.22 - Not yet recorded in Eden	919,507.62				919,507.62
State of NV - UIB - pending check redeposit - Ck#1088632	482.50				482.50
HHS - CASH withdrawal 01.11.22 - Public Guardian cash acct - not yet in Eden	10,000.00				10,000.00
Pool Pact - Workers Comp - not yet posted in Eden (01.21.22)	17,831.50				17,831.50
01.09.22 - 220ben -w/c deduction - Eden Error - researching	2,045.00				2,045.00
NSCD - 22a bond - closing / interest pymt - pending redeposit	40,575.00				40,575.00
Genetic Marker - pending check redeposit	762.00	(762.00)			0.00
SON - Monthly - pending redeposit	30,677.99	(30,677.99)			0.00
NCS D - Monthly - pending redeposit	990,151.01	(990,151.01)			0.00
S.E.F. - Monthly - pending redeposit	1,314,505.93	(1,314,505.93)			0.00
Voya 02.25 wire processed for more than total of checks	0.10				0.10
NCS D - overpayment returned *deposited into incorrect account*		(893,764.43)			(893,764.43)
<b>Tax receiver:</b>					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,642,874.04		22,628.05		2,665,502.09
<i>Unapportioned receipts</i>					

Nye County Treasurer's  
Bank Reconciliation  
March 2022 - FY22  
Tentative

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Tax Receiver Deposits less NSF	(124,318,159.15)	(6,353,895.48)	5,244.68		(130,666,809.95)
Tax Receiver apportioned tax payments	123,562,525.60	4,353,967.42			127,916,493.02
<b>Miscellaneous:</b>					
<i>Trial balances FY21 - pending "roll" into FY22</i>	(581,690.48)			581,690.48	0.00
<i>JE - NSCD true up for June 2021 - FY21</i>	66,513.14			(66,513.14)	0.00
<i>December Journal entry out of balance - need small adjustment</i>	0.01				0.01
<i>Auditor closing entries - pending review</i>				(3,917,969.38)	(3,917,969.38)
<b>Totals</b>	157,822,912.15	9,980,855.70	(11,550,946.78)	3,631,190.96	159,884,012.03
*** <i>beginning balances manually adjusted to reflect inclusion of the</i>					
<i>Siemens bond escrow acct with Zions</i>		9,980,855.70	(11,550,946.78)	3,631,190.96	159,884,012.03
* <i>Landfill accounts still pending review due to Oct 31st ending balance differing from Nov 1st</i>		9,980,855.70	(11,550,946.78)	3,631,190.96	159,884,012.03
<i>beginning balances.</i>		0.00	0.00	0.00	0.00



**NYE COUNTY TREASURER**  
**Treasurer Report**  
**&**  
**Bank Reconciliation**  
**February 2022**

**Nye County  
Treasurer Report  
February 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative January 2022 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative February 2022 FY22
10101	County General	12,055,174.43	3,356,675.53	(2,899,832.68)	(384,196.51)	12,127,820.77
10201	Stabilization	247,718.22	(2,220.11)			245,498.11
10202	Compensated Absences	548,118.53	(4,912.34)			543,206.19
10203	Trust Property Expenses	1.74	(0.02)			1.72
10204	Land Sales Costs	6.25	(0.06)			6.19
10205	Road	5,963,087.48	190,089.91	(707,939.77)	27,796.15	5,473,033.77
10206	Regional Streets & Highways	15,996.01	370.81			16,366.82
10207	Regional Trans Comm	715,826.97	189,310.49			905,137.46
10208	Public Transit	1,596,461.25	189,043.09			1,785,504.34
10209	Airport	17,237.84	7,031.57	(3,344.03)	(22.23)	20,903.15
10210	Veterans	109,630.53	(982.53)			108,648.00
10213	911 Emergency Systems	722,382.74	47,533.20	(11,015.04)		758,900.90
10214	Museum - Pahrump	15,297.75	3,551.02	(5,253.32)		13,595.45
10215	Museum - Tonopah	21,286.76	2,353.18	(3,196.35)		20,443.59
10216	Parks and Recreation	417.73	(3.75)			413.98
10218	Agricultural Extension	331,068.69	10,850.44			341,919.13
10220	State/County Room Tax	14,678.11	10,259.20	(7,170.03)		17,767.28
10230	Juvenile Probation	619,409.10	79,568.49	(94,020.03)		604,957.56
10231	Forensic Services	56,945.90	578.97			57,524.87
10232	Forfeitures	55,735.25	(499.51)			55,235.74
10233	Public Safety Sales Tax	0.00				0.00
10234	Public Safety Sales Tax Sheriff	52,211.76	6,741.24	(17,718.23)		41,234.77
10235	Public Safety Sales Tax - Fire	454,369.83	3,180.68			457,550.51
10236	Nye County Jail Fund	594,873.15	235,381.82	(529,331.85)	385,345.83	686,268.95
10241	Victims Restitution Fund	5,700.80	(51.09)			5,649.71
10242	DA Bad Check Program	0.00				0.00
10243	Offender Registration	0.00				0.00
10244	J P Court Collections Fees	1,197,750.14	6,715.00	(4,496.35)		1,199,968.79
10245	J P Court Fines/NRS 176	431,575.46	3,009.16	(320.73)		434,263.89
10246	J P Facility Assessment	601,551.07	7,365.29	(1,878.80)		607,037.56
10247	District Court Improvement	152,928.06	6,190.14	(582.08)		158,536.12
10248	Drug Court Proceeds	353,701.47	6,736.00	(3,774.73)		356,662.74
10249	Law Library	181,137.49	(419.49)			180,718.00
10250	Impact Fees	4,815,949.91	12,985.24			4,828,935.15
10253	Public Improvement Fees	4,317,045.71	(36,333.23)	(1,228.44)		4,279,484.04
10254	Building Department	1,233,988.02	99,135.20	(221,261.63)		1,111,861.59
10255	Renewable Energy Projects	53.57	(0.48)			53.09
10256	Economic Development	0.00				0.00
10257	Public Lands	0.00				0.00
10269	Mining Maps	249,650.10	420.54	(4,845.00)		245,225.64
10281	Senior Nutrition Spec Rev	63,685.30	(556.72)	(1,299.51)		61,829.07

**Nye County  
Treasurer Report  
February 2022 - FY22  
Tentative**

		Reconciled Balance - Tentative January 2022 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative February 2022 FY22
Fund	Description					
10282	Ambulance & Health	1,215,105.63	25,814.46	(44,688.24)	(247.00)	1,195,984.85
10283	Indigent	893,988.26	65,680.59	(58,510.95)		901,157.90
10284	Dedicated Medical Indigent	1,403,674.78	7,092.39	(37,500.00)		1,373,267.17
10285	Health Clinics	145,345.42	9,389.57	(16,262.80)		138,472.19
10286	Child Support IV-D Incentive	0.00				0.00
10291	County-Owned Buildings	44,522.12	7,675.59	(3,172.56)		49,025.15
10301	Nye Co Spec Projects	26,062.16	(233.58)			25,828.58
10302	Educational Endowment	0.00				0.00
10303	Health Endowment	0.00				0.00
10304	Emergency Endowment	0.00				0.00
10320	Recorder Technology	619,503.02	2,679.90	(12,521.42)		609,661.50
10321	District Court Technology	2,642.08	(7.46)			2,634.62
10322	Assessor Technology	1,036,318.40	5,040.56	(7,188.40)		1,034,170.56
10323	Clerk Technology	8,332.19	201.22			8,533.41
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	0.00				0.00
10340	Grants	6,350,230.73	65,645.69	(165,356.94)	195.80	6,250,715.28
10341	Brownfields Revolving	345,329.79	(2,929.65)			342,400.14
10391	County Debt Service	192,060.88	(1,847.13)	(202,238.51)	33,080.51	21,055.75
10401	Capital Projects	7,029,224.49	(65,527.15)	(75,128.72)	(33,049.68)	6,855,518.94
10402	Special Capital Projects	717,907.46	16,322.20	(68,300.77)		665,928.89
10451	Bond Proceeds - (Formerly Jail Bond)	2,575,472.98	(23,083.54)	(312,771.96)	0.00	2,239,617.48
10493	Capital Projects Endowment	0.00				0.00
10510	Solid Waste	4,554,780.15	12,096.89	(105,147.20)	(1,096.20)	4,460,633.64
10511	Solid Waste - Open & Close	7,940,290.01	(57,070.70)	(965.52)		7,882,253.79
10512	Landfill Financial Assur.	2,849,955.01	(22,568.30)			2,827,386.71
10602	Radio Communication	0.00				0.00
10603	Property Self Insurance	346.31	(3.11)			343.20
10604	Employee Health Insurance	431,579.19	(3,895.85)	(1,232.83)		426,450.51
10607	Risk Management	763,802.05	(7,130.06)	(17,781.09)		738,890.90
10608	Risk Management - Workers Comp SELF FUNDED	899,091.62	(6,074.15)	428,318.69		1,321,336.16
10650	Payroll Control	730,332.68		(7,586.23)		722,746.45
10655	Payroll Control - All Other	0.00				0.00
10680	Inventory Control	0.00				0.00
10701	Trust Property Proceeds	2,597,557.49	(23,279.92)			2,574,277.57
10702	Foreclosure Mediation (SB490)	6,164.71	(53.46)			6,111.25
10704	Nye County OPEB Fund	839,493.72	(8,091.38)	(126,202.06)		705,200.28

**Nye County  
Treasurer Report  
February 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative January 2022 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative February 2022 FY22
10720	F H Flint Scholarship	26,648.09	3.39			26,651.48
10801	General Long Term Debt	0.00				0.00
21101	Tonopah Town	2,856,973.92	128,383.81	(81,460.34)	(3,630.38)	2,900,267.01
21201	Special Revenue Tourism Fund	97,196.44	(878.33)	(5,187.72)		91,130.39
21202	OPEB Reserve - Tonopah & TPU	339,524.52	(3,042.90)			336,481.62
21215	Tonopah Convention Center	0.00				0.00
21220	Tonopah State Room Tax 5/8	147,701.73	1,117.77			148,819.50
21234	Public Safety Sales Tax - Sheriff	61,008.22	9,023.98	(6,473.16)		63,559.04
21235	Public Safety Sales Tax - Fire	149,667.19	8,256.86			157,924.05
21290	Tonopah Mural Fund	9,441.59	(62.21)			9,379.38
21299	Tonopah Mining Park	0.00				0.00
21391	Tonopah Debt Service	0.00				0.00
21401	Tonopah Capital Projects	209,298.45	(1,875.80)	(14,386.00)		193,036.65
21402	Tonopah Special Capital Projects	84,899.02	(760.89)			84,138.13
21410	Tonopah Mining Park Capital Projects	19,265.87	(172.67)			19,093.20
21502	TPU Water	1,085,756.80	43,217.72	(43,564.89)	1,789.65	1,087,199.28
21503	TPU Sewer	1,157,050.98	38,249.59	(31,102.93)		1,164,197.64
21515	TPU Deposits	25,907.43	595.05	(275.70)	(1,789.65)	24,437.13
21516	TPU Privilege Fee	0.00				0.00
21517	TPU Surcharge	21,551.17	(193.15)			21,358.02
21532	TPU Water Construction Arsenic	0.00				0.00
21533	TPU Sewer Construction - Reuse	0.00				0.00
21542	TPU Water Construction	6,819.63	(61.12)			6,758.51
21543	TPU Sewer Construction	17,000.28	(152.36)			16,847.92
21551	TPU Arsenic Debt Services	107,728.59	(859.60)			106,868.99
21552	TPU Water Debt Service	45.04	(0.40)			44.64
21553	TPU Sewer Debt Service	0.00				0.00
21554	2014 Water Revenue Bond Debt Service	77,207.20	(691.95)			76,515.25
21555	TPU - Grant Depreciation	248,245.30	(2,224.83)			246,020.47
21561	TPU Arsenic Debt Reserve	125,536.72	(1,100.72)			124,436.00
21562	Water Revenue Bond	24.61	(0.22)			24.39
21563	TPU Sewer Revenue Bond Reserve	0.00				0.00
21564	2014 Water Revenue Bond Reserve	48,539.50	(435.02)			48,104.48
21650	Payroll Control - Tonopah	0.00				0.00
22101	Round Mountain Town	5,655,518.24	137,374.42	(55,559.70)		5,737,332.96
22205	Round Mountain Road	617,853.86	2,754.47			620,608.33
22234	Public Safety Sales Tax Sheriff	122,768.97	2,153.32	(5,000.63)		119,921.66
22235	Public Safety Sales Tax Fire	169,464.17	1,744.36			171,208.53
22401	Round Mountain Capital Projects	(774.99)	6.92			(768.07)
22402	Round Mountain Special Capital Projects	212,615.50	(1,905.51)			210,709.99
22502	Round Mountain Water	525,488.25	15,699.60	(11,998.94)		529,188.91
22503	Round Mtn. Utility Capital Projects	4,794.60	(42.97)			4,751.63



**Nye County  
Treasurer Report  
February 2022 - FY22  
Tentative**

<b>Fund</b>	<b>Description</b>	<b>Reconciled Balance - Tentative January 2022 FY22</b>	<b>Total Receipts</b>	<b>Vendor &amp; Payroll Cash Disbursements</b>	<b>Finance Journal Entries</b>	<b>Reconciled Balance - Tentative February 2022 FY22</b>
22650	Payroll Control - Round Mountain	0.00				0.00
23101	Gabbs Town	735,484.11	12,126.50	(13,177.47)		734,433.14
23234	Public Safety Sales Tax - Sheriff	41,381.92	562.17	(1,139.25)		40,804.84
23235	Public Safety Sales Tax - Fire	61,207.00	386.20			61,593.20
23402	Gabbs Special Capital Projects	52,926.93	(474.34)			52,452.59
23502	Gabbs Water	202,522.84	7,220.68	(7,839.52)	(33.35)	201,870.65
23503	Gabbs Sewer	10,079.11	836.40			10,915.51
23504	Gabbs Standpipe	131.77	(1.19)			130.58
23512	Gabbs Water Utility Cash Reserve Fund	63,921.56	(572.88)			63,348.68
23552	Gabbs Water Debt Service	0.00				0.00
23553	Gabbs Sewer Debt Service	0.00				0.00
23704	Gabbs Town OPEB Fund	19,725.04	(176.78)			19,548.26
24101	Beatty Town	3,089,359.04	40,939.26	(37,124.36)		3,093,173.94
24220	Beatty Room Tax	202,338.23	7,700.23	(5,507.83)		204,530.63
24234	Public Safety Sales Tax Sheriff	110,296.56	3,138.09	(6,145.76)		107,288.89
24235	Public Safety Sales Tax Fire	177,757.04	2,490.32			180,247.36
24401	Beatty Capital Projects	556,046.61	(4,983.42)			551,063.19
24402	Beatty Special Capital Projects	245,235.89	(2,197.86)			243,038.03
24403	Beatty Room Tax Capital Projects	159,995.51	470.76			160,466.27
24704	Beatty Town OPEB Fund	19,388.92	(177.79)	(899.07)		18,312.06
25101	Pahrump Town	3,361,035.52	280,419.32	(331,601.27)		3,309,853.57
25205	Pahrump Roads & Streets	179,064.18	19,323.76		(21,834.75)	176,553.19
25217	Pahrump Fall Festival	49,772.67	(446.08)			49,326.59
25220	Pahrump State Room Tax 5/8	103,629.17	8,717.50	(5,836.06)	(1,000.00)	105,510.61
25221	Pahrump 1/5 Economic Development	458,000.88	(4,104.75)	(20.75)		453,875.38
25222	Pahrump 3/5 Tourism	571,683.91	36,076.95	(25,292.52)	1,000.00	583,468.34
25223	Pahrump 1/10 Parks	125,313.92	4,216.52	(84.69)		129,445.75
25224	Pahrump 1/10 Arena	369,399.87	1,854.82			371,254.69
25225	Pahrump Airport Room Tax	0.00				0.00
25233	Public Safety Sales Tax	0.00				0.00
25234	Public Safety Sales Tax - Sheriff	711,307.56	164,564.96	(279,066.72)	0.00	596,805.80
25235	Public Safety Sales Tax - Fire	5,025,936.80	125,696.04	(71,561.41)		5,080,071.43
25251	Pahrump Fire Impact Fee	329,180.82	(3,193.85)	(78,871.07)		247,115.90
25252	Pahrump Parks Impact Fee	139,235.00	(1,466.14)	(9,533.97)		128,234.89
25268	Pahrump Business License	691,439.15	6,826.96	(9,126.12)		689,139.99
25272	Pahrump Cemetery	656,180.94	(5,900.44)	(1,098.16)		649,182.34
25273	Pahrump Cemetery Perpetual	208,797.08	(1,869.59)			206,927.49
25274	Pahrump Pool	441,192.55	12,138.39	(24,289.09)		429,041.85
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	3,712,834.91	(33,610.08)	(113,720.62)		3,565,504.21

**Nye County  
Treasurer Report  
February 2022 - FY22  
Tentative**

<b>Fund</b>	<b>Description</b>	<b>Reconciled Balance - Tentative January 2022 FY22</b>	<b>Total Receipts</b>	<b>Vendor &amp; Payroll Cash Disbursements</b>	<b>Finance Journal Entries</b>	<b>Reconciled Balance - Tentative February 2022 FY22</b>
25402	Pahrump Special Capital Projects	50,101.59	(449.02)			49,652.57
25411	Pahrump Arena Capital Projects	79,482.58	(711.90)			78,770.68
25412	Pahrump TV Construction	42,478.84	(380.92)			42,097.92
25413	Pahrump Vehicle Fire Capital Projects	0.00				0.00
25414	Pahrump Room Tax Fairgrounds	3,246,810.97	(6,953.06)	(406.97)		3,239,450.94
25415	Pahrump Ambulance Capital Projects	303,840.77	(2,723.10)			301,117.67
25520	Pahrump Ambulance	1,168,444.00	306,680.55	(275,348.70)	(1,262.37)	1,198,513.48
25521	Lakeview Golf Course	47,352.23	9,905.80	(93.07)		57,164.96
25650	Payroll Control - Pahrump	0.00				0.00
25704	Town of Pahrump OPEB Fund	203,733.06	(1,845.98)	(5,053.96)		196,833.12
26101	Amargosa Town	994,660.46	15,731.89	(36,603.77)	(1,012.47)	972,776.11
26216	Amargosa Community Center & Park	162,763.30	1,316.97			164,080.27
26217	Amargosa Events Committee	267.58	(2.40)			265.18
26221	Amargosa Economic Development	218,178.44	2,208.17			220,386.61
26234	Public Safety Sales Tax - Sheriff	173,377.50	3,898.13	(9,112.99)		168,162.64
26235	Public Safety Sales Tax - Fire	228,830.69	3,587.42			232,418.11
26258	Amargosa VFD Committee	0.00				0.00
26272	Amargosa Memorial Committee	416.56	(3.74)			412.82
26273	Amargosa Cemetery Committee	104.14	(0.93)			103.21
26402	Amargosa Special Capital Projects	22,099.66	(198.06)			21,901.60
26650	Payroll Control - Amargosa	0.00				0.00
27101	Manhattan Town	126,944.96	(285.95)	(236.32)		126,422.69
27234	Public Safety Sales Tax - Sheriff	10,493.29	448.10	(856.46)		10,084.93
27235	Public Safety Sales Tax - Fire	31,175.30	264.45			31,439.75
27402	Manhattan Special Capital Projects	37,137.46	(332.83)			36,804.63
27502	Manhattan Water	1,969.77	4,069.85	(6,098.79)	(33.35)	(92.52)
27503	Manhattan Water Restricted Debt Service	7,028.89	(63.00)			6,965.89
27504	Manhattan Water Short Lived Asset Res	16,646.55	(149.19)			16,497.36
41101	Tonopah Library	156,878.33	8,090.63	(9,505.22)		155,463.74
41401	Tonpah Library Capital Projects	456,384.72	(4,090.23)			452,294.49
41702	Tonopah Library Trust	0.00				0.00
42101	Smoky Valley Library	615,976.01	128,934.54	(95,293.93)		649,616.62
42401	Smoky Valley Library Capital Projects	3,688.89	(33.06)			3,655.83
44101	Beatty Library	141,155.86	5,340.13	(6,882.16)		139,613.83
44270	Beatty Library Gift	651.66	(5.84)			645.82
44271	Beatty Library Other Purpose	2,345.91	(21.03)			2,324.88
44391	Beatty Library Debt Service	0.00				0.00
44401	Beatty Library Capital Projects	2,003.80	(17.96)			1,985.84
45101	Pahrump Library	2,128,789.17	35,909.53	(49,893.00)		2,114,805.70
45270	Pahrump Friends of the Library Special Revenue	7,480.51	(67.04)			7,413.47
45271	Pahrump Bookmobile Operating Special Revenue	0.00				0.00
45391	Pahrump Library Debt Service	(0.00)				(0.00)

**Nye County  
Treasurer Report  
February 2022 - FY22  
Tentative**

		<b>Reconciled Balance - Tentative January 2022 FY22</b>	<b>Total Receipts</b>	<b>Vendor &amp; Payroll Cash Disbursements</b>	<b>Finance Journal Entries</b>	<b>Reconciled Balance - Tentative February 2022 FY22</b>
<b>Fund</b>	<b>Description</b>					
45401	Pahrump Library Capital Projects	1,331,549.61	(11,948.23)			1,319,601.38
45702	Marion C. Hutchison Trust	0.00				0.00
46101	Amargosa Library	289,400.92	5,864.79	(14,262.94)	0.00	281,002.77
61101	Nye Co Water District	776,920.81	(4,592.21)	(7,047.44)		765,281.16
64101	Beatty Gen Improve Dist	573,361.62	13,847.91	(10,531.57)		576,677.96
68101	Smoky Valley TV District	(0.00)				(0.00)
71101	Nye County Schools	1,643,739.51	43,801.44			1,687,540.95
71250	NCSD Capital Projects School Impact Fees	78,368.23	52,839.63			131,207.86
71391	Nye County School District Debt	17,788,349.43	379,707.80	(1,750.00)		18,166,307.23
72101	Nye Regional Hospital	0.00				0.00
72291	Nye Regional Hospital Contract	0.00				0.00
72391	Nye Regional Hospital Debt	(0.00)				(0.00)
73101	Pahrump Hospital District	(0.00)				(0.00)
73391	Pahrump Hospital Debt	0.00				0.00
73401	Pahrump Hospital Capital Projects	0.00				0.00
74101	Northern Nye Hospital District	2,190,925.76	81,154.55	(17,595.54)		2,254,484.77
74711	State of Nevada	3,351,097.48	1,102,086.73	(1,064,662.68)		3,388,521.53
74712	State of Nevada Medical Indigent	445,986.48	9,827.31	(27,776.94)		428,036.85
75730	Range Improvement	120,438.27	(1,079.40)			119,358.87
76750	Habitat Cons & Mitigation	6,259.76	(56.10)			6,203.66
77750	Endangered Species Act	6,146.95	(55.09)			6,091.86
Totals		158,436,574.63	7,655,041.80	(8,268,704.28)	0.00	157,822,912.15
	Adjusted Grand Totals	158,436,574.63				157,822,912.15

**Nye County Treasurer's  
Bank Reconciliation  
February 2022 - FY22  
Tentative (February 2022 close)**

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	7,046,179.22	13,020,256.64	(7,529,342.40)		12,537,093.46
NSB Deposit A/C	41,068.00	23,743,751.60	(23,672,989.60)		111,830.00
NSB Tax Receiver A/C	9,149,237.23	754,408.43	(7,634,847.83)		2,268,797.83
NSB Payroll A/C	0.00	2,225,779.75	(2,225,779.75)		0.00
NSB Vendor A/C	0.00	11,917,630.03	(11,917,630.03)		0.00
NSB Building & Safety	0.00	293,675.98	(293,675.98)		0.00
NSB Fifth Judicial Courts	115,376.88				115,376.88
Wells Fargo	133,091,886.94	(965,311.93)			132,126,575.01
* WNTC Amargosa Valley Landfill	242,172.63	(362.15)			241,810.48
* WNTC Pahrump Landfill Trust	1,149,747.14	(4,906.46)			1,144,840.68
* WNTC Round Mountain Landfill	669,828.65	(1,248.33)			668,580.32
WNTC Tonopah Landfill Trust	1,009,383.26	(1,825.04)			1,007,558.22
State Treasurer LGIP - Nye County	464,886.77	52.89			464,939.66
State Treasurer LGIP - Pahrump Library	142,857.58	16.25			142,873.83
State Treasurer LGIP - Tonopah Library	198,789.90	22.62			198,812.52
*** Zions Escrow - Siemens bond	5,048,307.53	38.73			5,048,346.26
Flint Scholarship	26,651.49	3.39			26,654.88
	<b>158,396,373.22</b>	<b>50,981,982.40</b>	<b>(53,274,265.59)</b>	<b>0.00</b>	<b>156,104,090.03</b>
<b>Interest income &amp; Market Value changes not receipted:</b>					
Sweep Acct	(52.67)	(39.11)			(91.78)
Wells Fargo	1,620,685.94	(371,519.12)			1,249,166.82
Amargosa Landfill	448.20	(143.46)			304.74
Pahrump Landfill Trust	6,846.47	(13,532.87)			(6,686.40)
Round Mtn. Landfill	323.42	310.42			633.84
Tonopah Landfill	2,500.64	(860.41)			1,640.23
State Treasurer LGIP (Nye County)	(44.76)	(8.13)			(52.89)
State Treasurer LGIP (Pahrump Library)	(13.75)	(2.50)			(16.25)
State Treasurer LGIP (Tonopah Library)	(19.14)	(3.48)			(22.62)
Flint Scholarship	(3.40)	0.00			(3.40)
Monthly Analysis Fee - Deposit Account	2,725.11	(2,725.11)	2,211.25		2,211.25
*** Zions - pending entry into Eden	(5,048,307.53)	(38.73)			(5,048,346.26)
<b>Bank Transfers:</b>					
To Sweep from Deposit	0.00	(13,020,164.86)	13,020,164.86		0.00
To Deposit from Sweep	0.00	(7,529,342.40)	7,529,342.40		0.00
To Deposit from B&S	0.00	(293,675.98)	293,675.98		0.00
To Deposit from Tax Receiver	0.00	(7,624,348.21)	7,624,348.21		0.00
To Vendor from Deposit Account	0.00	(8,424,752.74)	8,424,752.74		0.00
To Payroll from Deposit Account	0.00	(2,225,779.75)	2,225,779.75		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(2,633,411.74)	2,633,411.74		0.00
<b>Outstanding checks:</b>					
<i>Beginning of month:</i>					
Vendor account	(1,666,310.74)		1,666,310.74		0.00
Payroll account	(92,083.43)		92,083.43		0.00
<i>End of month:</i>					
Vendor account	0.00		(851,572.29)		(851,572.29)
Payroll account	0.00		(59,985.15)		(59,985.15)
Payroll & Vendor checks adjustments	(47.70)				(47.70)
<b>ADJUSTED BANK BALANCE</b>	<b>153,223,019.88</b>	<b>8,841,944.22</b>	<b>(10,673,741.93)</b>	<b>0.00</b>	<b>151,391,222.17</b>
<b>Deposit account:</b>					
<b>Bank Adjustments:</b>					

**Nye County Treasurer's  
Bank Reconciliation  
February 2022 - FY22  
Tentative (February 2022 close)**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
12.01.21 NSF - Deposit account	134.08				134.08
12.14.21 NSF - B&S account	7,341.32				7,341.32
01.14.22 NSF - Solc/US LLC	425.00				425.00
<b>Building &amp; Safety Adjustments:</b>					
07.29 PNP - Bank July - Not yet in Eden	(425.00)				(425.00)
07.27 - Stripe - R#00021773 - Bank August - Eden July	2,393.75				2,393.75
B&S - deposit 12.28.21 - Bank December - Eden January	(7,401.32)				(7,401.32)
B&S - 01.31.22 - Bank January - Eden February	(20,502.22)	20,502.22			0.00
B&S - 02.15 - Bank February - Eden March		(76,733.48)			(76,733.48)
B&S - 02.17 - Bank February - Eden March		(111,704.35)			(111,704.35)
B&S - 02.28 - Bank February - Eden March		(26,502.52)			(26,502.52)
<b>Public Works Adjustments:</b>					
*pending final review of PNP for June - batches not yet posted	110.00				110.00
07.29 - Bank July - Eden August	(300.00)				(300.00)
08.20 - PNP not yet in Eden	(250.00)				(250.00)
11.30.21 - Bank November - Eden (?)	(750.00)				(750.00)
<b>Planning Adjustments:</b>					
08.27.21 - Stripe - receipted in under PL / sb PW	(675.00)				(675.00)
01.27.22 - Bank January - Eden February	(48,356.70)	48,356.70			0.00
R#017822 - 01.24 Stripe - Eden January - Bank (?)	976.50	(976.50)			0.00
02.23.22 - Bank February - Eden March (2022.02.17pl)		(31,812.42)			(31,812.42)
Stripe refund - 02.18.22			75.00		75.00
<b>Treasurer Adjustments - AR:</b>					
07.22 - ICE - not yet in Eden	(5,048.86)				(5,048.86)
IRS Treasury - 12.27.21 - Bank December - Eden (?)	(3,640.95)				(3,640.95)
Deposit 01.14.22 - not yet in Eden	(14,396.40)				(14,396.40)
Deposit 01.27.22 - ASAP grant not yet in Eden	(1,513.10)				(1,513.10)
Deposit 01.31.22 - ICE not yet in Eden	(5,090.79)				(5,090.79)
R#017966 & R#017967 - Bank February - Eden January	18,752.06	(18,752.06)			0.00
Fifth Judicial 01.26.22 - not yet in Eden	(115,376.88)				(115,376.88)
Stripe - 02.10.22 - not yet in Eden		(350.00)			(350.00)
Stripe - 02.10.22 - not yet in Eden		(15,996.96)			(15,996.96)
02.18 - not yet in Eden (015 deposit code)		(917.59)			(917.59)
02.22 - not yet in Eden (015 deposit code)		(748.81)			(748.81)
R#018287 - Receipted for more than deposit		1.00			1.00
R#018287 - Bank March - Eden February		1,168.99			1,168.99
R#018288 - Bank March - Eden February		1,821.77			1,821.77
R#018289 - Bank March - Eden February		3,794.63			3,794.63
R#018291 & R#018292 - Bank March - Eden February		11,440.18			11,440.18
R#018290, R#018317, R#18318 - Bank March - Eden Feb		4,675.09			4,675.09
R#018321 & R#018322 - Bank March - Eden February		22,507.50			22,507.50
Stripe balancing - review with Finance		(19.25)			(19.25)
<b>Treasurer Adjustments - GL - CR:</b>					
DEM - 08.06.21 - not yet in Eden	(273.18)				(273.18)
DEM - 11.05.21 - not yet in Eden	(230.24)				(230.24)
DEM - 11.05.21 - not yet in Eden	(827.23)				(827.23)
DEM - 02.14.22 - not yet in Eden		(153.37)			(153.37)
DEM - 02.23.22 - not yet in Eden		(2,758.00)			(2,758.00)
Deposit #1.06 - Bank February - Eden January	13,862.01	(13,862.01)			0.00
Deposit #1.08 - Bank February - Eden January	171,636.23	(171,636.23)			0.00
Deposit #01.12 - Bank February - Eden January	275,386.15	(275,386.15)			0.00
Deposit #01.14 - Bank February - Eden January	197,546.28	(197,546.28)			0.00

**Nye County Treasurer's  
Bank Reconciliation  
February 2022 - FY22  
Tentative (February 2022 close)**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
Deposit #01.19 - Bank February - Eden January	3,237,080.36	(3,237,080.36)			0.00
Direct Deposit - Payroll replacement check - Bank December - Eden March	750.00				750.00
01.04.22 - Gabbs monthly cc fee	6.00	(6.00)	6.00		6.00
Deposit #02.09 - Bank March - Eden February		60,303.69			60,303.69
Deposit #02.12 - Bank March - Eden February		181,110.48			181,110.48
Deposit #02.13 - Bank March - Eden February		459,714.60			459,714.60
Deposit #02.17 - Bank March - Eden February		1,091,195.88			1,091,195.88
<b>Vendor account:</b>					
USDA Bond payments - Not yet recorded in Eden (12.01.21)	8,771.63				8,771.63
USDA Bond payments - Not yet recorded in Eden (12.02.21)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (12.06.21)	11,604.00				11,604.00
USDA Bond payments - Not yet recorded in Eden (12.28.21)	3,481.00				3,481.00
USDA Bond payments - Not yet recorded in Eden (12.31.21)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (01.06.22)	11,604.00				11,604.00
USDA Bond payments - Not yet recorded in Eden (02.02.22)			6,181.00		6,181.00
USDA Bond payments - Not yet recorded in Eden (02.02.22)			11,604.00		11,604.00
Tonopah Solar refund 12.29.22 - Not yet recorded in Eden	242,407.28				242,407.28
Tonopah Solar refund 12.29.22 - Not yet recorded in Eden	919,507.62				919,507.62
State of NV - UIB - pending check redeposit - Ck#1088632	482.50				482.50
NCS D monthly - pending check redeposit - CK#1089161	46,729.44	(46,729.44)			0.00
S.E.F - pending check redeposit - CK#1089161	766,570.06	(766,570.06)			0.00
Genetic Marker - pending check redeposit - CK#1089161	787.00	(787.00)			0.00
S.O.N - monthly revenue transfer - Eden February - pending redeposit	45,379.05	(45,379.05)			0.00
HHS - CASH withdrawal 01.11.22 - Public Guardian cash acct - not yet in Eden	10,000.00				10,000.00
Pool Pact - Workers Comp - not yet posted in Eden (01.21.22)	17,831.50				17,831.50
01.09.22 - 220ben -w/c deduction - Eden Error - researching	2,045.00				2,045.00
NSCD - 22a bond - closing / interest pymt - pending redeposit			40,575.00		40,575.00
Genetic Marker - pending check redeposit			762.00		762.00
SON - Monthly - pending redeposit			30,677.99		30,677.99
NCS D - Monthly - pending redeposit			990,151.01		990,151.01
S.E.F. - Monthly - pending redeposit			1,314,505.93		1,314,505.93
Voya 02.25 wire processed for more than total of checks			0.10		0.10
<b>Tax receiver:</b>					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,632,374.42		10,499.62		2,642,874.04
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(123,563,750.72)	(754,408.43)			(124,318,159.15)
Tax Receiver apportioned tax payments	120,859,204.43	2,703,321.17			123,562,525.60
<b>Miscellaneous:</b>					
<i>Trial balances FY21 - pending "roll" into FY22</i>	(581,690.48)				(581,690.48)
<i>JE - NSCD true up for June 2021 - FY21</i>	66,513.14				66,513.14
<i>December Journal entry out of balance - need small adjustment</i>	0.01				0.01
<b>Totals</b>	158,436,574.63	7,655,041.80	(8,268,704.28)	0.00	157,822,912.15
*** <i>beginning balances manually adjusted to reflect inclusion of the Siemens bond escrow acct with Zions</i>		7,655,041.80	(8,268,704.28)	0.00	157,822,912.15
* <i>Landfill accounts still pending review due to Oct 31st ending balance differing from Nov 1st beginning balances.</i>		7,655,041.80	(8,268,704.28)	0.00	157,822,912.15
		(0.00)	0.00	0.00	0.00



# **NYE COUNTY TREASURER**

## **Treasurer's Report & Bank Reconciliation January 2022**

**Nye County  
Treasurer Report  
January 2022 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative December 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative January 2022 FY22
10101	County General	8,724,955.86	7,547,707.51	(3,820,495.34)	(396,993.60)	12,055,174.43
10201	Stabilization	247,747.89	(29.67)			247,718.22
10202	Compensated Absences	548,178.18	(59.65)			548,118.53
10203	Trust Property Expenses	1.74				1.74
10204	Land Sales Costs	6.25	0.00			6.25
10205	Road	6,492,159.63	236,553.98	(795,356.71)	29,730.58	5,963,087.48
10206	Regional Streets & Highways	15,598.46	397.55			15,996.01
10207	Regional Trans Comm	507,072.15	208,754.82			715,826.97
10208	Public Transit	1,191,829.34	404,631.91			1,596,461.25
10209	Airport	23,812.25	8,309.23	(14,747.54)	(136.10)	17,237.84
10210	Veterans	109,643.66	(13.13)			109,630.53
10213	911 Emergency Systems	664,330.89	69,987.20	(11,935.35)		722,382.74
10214	Museum - Pahrump	8,639.32	11,653.39	(4,994.96)		15,297.75
10215	Museum - Tonopah	18,236.81	7,702.15	(4,652.20)		21,286.76
10216	Parks and Recreation	417.78	(0.05)			417.73
10218	Agricultural Extension	286,522.05	44,546.64			331,068.69
10220	State/County Room Tax	10,327.07	11,292.44	(6,941.40)		14,678.11
10230	Juvenile Probation	461,626.25	255,200.28	(97,417.43)		619,409.10
10231	Forensic Services	56,433.65	512.25			56,945.90
10232	Forfeitures	55,741.93	(6.68)			55,735.25
10233	Public Safety Sales Tax	0.00				0.00
10234	Public Safety Sales Tax Sheriff	47,521.11	14,433.35	(9,742.70)		52,211.76
10235	Public Safety Sales Tax - Fire	439,983.23	14,386.60			454,369.83
10236	Nye County Jail Fund	650,869.78	200,545.55	(662,992.47)	406,450.29	594,873.15
10241	Victims Restitution Fund	5,701.48	(0.68)			5,700.80
10242	DA Bad Check Program	0.00				0.00
10243	Offender Registration	0.00				0.00
10244	J P Court Collections Fees	1,194,980.97	2,769.17			1,197,750.14
10245	J P Court Fines/NRS 176	432,450.28	891.00	(1,765.82)		431,575.46
10246	J P Facility Assessment	599,891.82	1,659.25			601,551.07
10247	District Court Improvement	148,769.38	4,670.65	(511.97)		152,928.06
10248	Drug Court Proceeds	316,883.69	41,312.25	(4,494.47)		353,701.47
10249	Law Library	180,288.98	848.51			181,137.49
10250	Impact Fees	4,756,884.05	59,065.86			4,815,949.91
10253	Public Improvement Fees	4,319,537.08	(514.32)	(1,977.05)		4,317,045.71
10254	Building Department	1,105,099.24	133,615.26	(4,726.48)		1,233,988.02
10255	Renewable Energy Projects	53.58	(0.01)			53.57
10256	Economic Development	0.00				0.00
10257	Public Lands	0.00				0.00
10269	Mining Maps	251,696.39	9,088.71	(11,135.00)		249,650.10
10281	Senior Nutrition Spec Rev	60,559.22	4,852.72	(1,726.64)		63,685.30



**Nye County  
Treasurer Report  
January 2022 - FY22  
Tentative**

			Reconciled Balance - Tentative December 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative January 2022 FY22
Fund	Description						
10282	Ambulance & Health		1,209,481.58	40,740.35	(32,546.71)	(2,569.59)	1,215,105.63
10283	Indigent		731,111.80	234,988.50	(50,969.11)	(21,142.93)	893,988.26
10284	Dedicated Medical Indigent		1,087,223.05	316,451.73			1,403,674.78
10285	Health Clinics		126,516.32	34,688.02	(15,858.92)		145,345.42
10286	Child Support IV-D Incentive		0.00				0.00
10291	County-Owned Buildings		33,257.61	17,297.16	(6,032.65)		44,522.12
10301	Nye Co Spec Projects		26,065.28	(3.12)			26,062.16
10302	Educational Endowment		0.00				0.00
10303	Health Endowment		0.00				0.00
10304	Emergency Endowment		0.00				0.00
10320	Recorder Technology		610,474.53	10,154.08	(1,125.59)		619,503.02
10321	District Court Technology		2,594.39	47.69			2,642.08
10322	Assessor Technology		960,446.05	76,612.57	(740.22)		1,036,318.40
10323	Clerk Technology		8,133.16	199.03			8,332.19
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		0.00				0.00
10340	Grants		6,287,322.41	194,167.58	(146,757.71)	15,498.45	6,350,230.73
10341	Brownfields Revolving		308,487.05	(36.94)	(6,791.25)	43,670.93	345,329.79
10391	County Debt Service		220,165.69	(26.36)	(61,158.96)	33,080.51	192,060.88
10401	Capital Projects		7,031,068.42	97,083.82	(65,847.24)	(33,080.51)	7,029,224.49
10402	Special Capital Projects		719,962.73	80,190.81	(38,575.15)	(43,670.93)	717,907.46
10451	Bond Proceeds - (Formerly Jail Bond)		2,576,126.06	(354.08)	(299.00)		2,575,472.98
10493	Capital Projects Endowment		0.00				0.00
10510	Solid Waste		4,713,168.00	22,564.22	(179,995.32)	(956.75)	4,554,780.15
10511	Solid Waste - Open & Close		7,917,380.49	24,548.37	(1,638.85)		7,940,290.01
10512	Landfill Financial Assur.		2,852,697.75	(2,742.74)			2,849,955.01
10602	Radio Communication		0.00				0.00
10603	Property Self Insurance		346.36	(0.05)			346.31
10604	Employee Health Insurance		437,867.04	(52.53)	(6,235.32)		431,579.19
10607	Risk Management		827,428.92	(99.63)	(63,527.24)		763,802.05
10608	Risk Management - Workers Comp SELF FUNDED		456,087.56	(53.35)	443,057.41		899,091.62
10650	Payroll Control		1,132,772.57		(402,439.89)		730,332.68
10655	Payroll Control - All Other		0.00				0.00
10680	Inventory Control		0.00				0.00
10701	Trust Property Proceeds		2,597,868.60	(311.11)			2,597,557.49
10702	Foreclosure Mediation (SB490)		5,765.39	399.32			6,164.71
10704	Nye County OPEB Fund		966,275.52	(96.13)	(126,685.67)		839,493.72

**Nye County  
Treasurer Report  
January 2022 - FY22  
Tentative**

			Reconciled Balance - Tentative December 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative January 2022 FY22
Fund	Description						
10720	F H Flint Scholarship		26,644.81	3.28			26,648.09
10801	General Long Term Debt		0.00				0.00
21101	Tonopah Town		2,693,265.33	234,785.56	(72,941.90)	1,864.93	2,856,973.92
21201	Special Revenue Tourism Fund		98,821.30	(11.99)	(1,612.87)		97,196.44
21202	OPEB Reserve - Tonopah & TPU		339,565.18	(40.66)			339,524.52
21215	Tonopah Convention Center		0.00				0.00
21220	Tonopah State Room Tax 5/8		144,662.21	3,039.52			147,701.73
21234	Public Safety Sales Tax - Sheriff		48,034.79	19,102.49	(6,129.06)		61,008.22
21235	Public Safety Sales Tax - Fire		130,574.22	19,092.97			149,667.19
21290	Tonopah Mural Fund		4,442.42	(0.83)	5,000.00		9,441.59
21299	Tonopah Mining Park		0.00				0.00
21391	Tonopah Debt Service		0.00				0.00
21401	Tonopah Capital Projects		209,328.43	(29.98)			209,298.45
21402	Tonopah Special Capital Projects		84,909.18	(10.16)			84,899.02
21410	Tonopah Mining Park Capital Projects		19,268.18	(2.31)			19,265.87
21502	TPU Water		1,096,263.04	53,611.82	(30,477.86)	(33,640.20)	1,085,756.80
21503	TPU Sewer		1,139,067.87	49,615.76	(31,632.65)		1,157,050.98
21515	TPU Deposits		25,410.44	1,546.99		(1,050.00)	25,907.43
21516	TPU Privilege Fee		0.00				0.00
21517	TPU Surcharge		21,553.75	(2.58)			21,551.17
21532	TPU Water Construction Arsenic		0.00				0.00
21533	TPU Sewer Construction - Reuse		0.00				0.00
21542	TPU Water Construction		6,820.44	(0.81)			6,819.63
21543	TPU Sewer Construction		17,002.32	(2.04)			17,000.28
21551	TPU Arsenic Debt Services		84,109.98	(10.07)		23,628.68	107,728.59
21552	TPU Water Debt Service		45.04	0.00			45.04
21553	TPU Sewer Debt Service		0.00				0.00
21554	2014 Water Revenue Bond Debt Service		77,216.45	(9.25)			77,207.20
21555	TPU - Grant Depreciation		248,275.03	(29.73)			248,245.30
21561	TPU Arsenic Debt Reserve		120,113.13	(14.39)		5,437.98	125,536.72
21562	Water Revenue Bond		24.61	0.00			24.61
21563	TPU Sewer Revenue Bond Reserve		0.00				0.00
21564	2014 Water Revenue Bond Reserve		48,545.31	(5.81)			48,539.50
21650	Payroll Control - Tonopah		0.00				0.00
22101	Round Mountain Town		5,376,918.03	346,320.22	(67,720.01)		5,655,518.24
22205	Round Mountain Road		609,938.00	8,539.57	(623.71)		617,853.86
22234	Public Safety Sales Tax Sheriff		118,422.34	6,482.18	(2,135.55)		122,768.97
22235	Public Safety Sales Tax Fire		162,987.27	6,476.90			169,464.17
22401	Round Mountain Capital Projects		(769.88)	(5.11)			(774.99)
22402	Round Mountain Special Capital Projects		212,640.96	(25.46)			212,615.50
22502	Round Mountain Water		517,602.35	19,687.33	(11,801.43)		525,488.25
22503	Round Mtn. Utility Capital Projects		4,795.18	(0.58)			4,794.60

**Nye County  
Treasurer Report  
January 2022 - FY22  
Tentative**

			Reconciled Balance - Tentative December 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative January 2022 FY22
22650	Payroll Control - Round Mountain		0.00				0.00
23101	Gabbs Town		708,341.91	38,795.23	(11,653.03)		735,484.11
23234	Public Safety Sales Tax - Sheriff		39,906.13	1,856.17	(380.38)		41,381.92
23235	Public Safety Sales Tax - Fire		59,353.15	1,853.85			61,207.00
23402	Gabbs Special Capital Projects		52,933.27	(6.34)			52,926.93
23502	Gabbs Water		201,314.34	11,753.27	(10,099.07)	(445.70)	202,522.84
23503	Gabbs Sewer		9,178.00	912.02	(10.91)		10,079.11
23504	Gabbs Standpipe		131.79	(0.02)			131.77
23512	Gabbs Water Utility Cash Reserve Fund		63,929.21	(7.65)			63,921.56
23552	Gabbs Water Debt Service		0.00				0.00
23553	Gabbs Sewer Debt Service		0.00				0.00
23704	Gabbs Town OPEB Fund		19,727.16	(2.12)			19,725.04
24101	Beatty Town		3,017,975.29	119,173.75	(47,790.00)		3,089,359.04
24220	Beatty Room Tax		193,461.08	14,652.90	(5,775.75)		202,338.23
24234	Public Safety Sales Tax Sheriff		104,705.54	8,225.83	(2,634.81)		110,296.56
24235	Public Safety Sales Tax Fire		181,809.86	8,217.18	(12,270.00)		177,757.04
24401	Beatty Capital Projects		556,113.21	(66.60)			556,046.61
24402	Beatty Special Capital Projects		245,265.27	(29.38)			245,235.89
24403	Beatty Room Tax Capital Projects		157,792.68	2,202.83			159,995.51
24704	Beatty Town OPEB Fund		20,290.07	(2.08)	(899.07)		19,388.92
25101	Pahrump Town		2,662,323.36	1,032,257.93	(333,513.14)	(32.63)	3,361,035.52
25205	Pahrump Roads & Streets		179,856.76	21,813.39		(22,605.97)	179,064.18
25217	Pahrump Fall Festival		49,778.64	(5.97)			49,772.67
25220	Pahrump State Room Tax 5/8		111,857.70	5,283.74	(13,512.27)		103,629.17
25221	Pahrump 1/5 Economic Development		458,066.12	(54.86)	(10.38)		458,000.88
25222	Pahrump 3/5 Tourism		565,311.24	33,833.58	(27,460.91)		571,683.91
25223	Pahrump 1/10 Parks		82,224.65	63,453.06	(20,363.79)		125,313.92
25224	Pahrump 1/10 Arena		365,205.77	4,194.10			369,399.87
25225	Pahrump Airport Room Tax		0.00				0.00
25233	Public Safety Sales Tax		0.00				0.00
25234	Public Safety Sales Tax - Sheriff		597,738.55	342,277.18	(228,708.17)		711,307.56
25235	Public Safety Sales Tax - Fire		4,957,561.46	341,758.45	(273,383.11)		5,025,936.80
25251	Pahrump Fire Impact Fee		383,596.56	(45.94)	(54,369.80)		329,180.82
25252	Pahrump Parks Impact Fee		187,966.55	(22.51)	(48,709.04)		139,235.00
25268	Pahrump Business License		686,211.98	14,817.85	(9,590.68)		691,439.15
25272	Pahrump Cemetery		660,634.00	691.30	(5,144.36)		656,180.94
25273	Pahrump Cemetery Perpetual		208,442.53	354.55			208,797.08
25274	Pahrump Pool		395,414.59	46,897.94	(1,119.98)		441,192.55
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		3,787,992.39	(457.48)	(74,700.00)		3,712,834.91

**Nye County  
Treasurer Report  
January 2022 - FY22  
Tentative**

			Reconciled Balance - Tentative December 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative January 2022 FY22
25402	Pahrump Special Capital Projects		50,107.59	(6.00)			50,101.59
25411	Pahrump Arena Capital Projects		79,392.09	90.49			79,482.58
25412	Pahrump TV Construction		42,532.93	(5.10)	(48.99)		42,478.84
25413	Pahrump Vehicle Fire Capital Projects		0.00				0.00
25414	Pahrump Room Tax Fairgrounds		3,233,855.79	21,563.75	(8,608.57)		3,246,810.97
25415	Pahrump Ambulance Capital Projects		303,877.17	(36.40)			303,840.77
25520	Pahrump Ambulance		1,134,567.76	320,369.53	(284,768.62)	(1,724.67)	1,168,444.00
25521	Lakeview Golf Course		39,032.03	8,467.45	(147.25)		47,352.23
25650	Payroll Control - Pahrump		0.00				0.00
25704	Town of Pahrump OPEB Fund		208,237.61	(25.21)	(4,479.34)		203,733.06
26101	Amargosa Town		893,180.09	117,574.85	(15,046.25)	(1,048.23)	994,660.46
26216	Amargosa Community Center & Park		158,974.00	3,789.30			162,763.30
26217	Amargosa Events Committee		267.62	(0.04)			267.58
26221	Amargosa Economic Development		212,491.36	5,687.08			218,178.44
26234	Public Safety Sales Tax - Sheriff		203,743.63	11,200.11	(41,566.24)		173,377.50
26235	Public Safety Sales Tax - Fire		217,631.82	11,198.87			228,830.69
26258	Amargosa VFD Committee		0.00				0.00
26272	Amargosa Memorial Committee		416.61	(0.05)			416.56
26273	Amargosa Cemetery Committee		104.15	(0.01)			104.14
26402	Amargosa Special Capital Projects		22,102.30	(2.64)			22,099.66
26650	Payroll Control - Amargosa		0.00				0.00
27101	Manhattan Town		124,992.25	2,180.92	(228.21)		126,944.96
27234	Public Safety Sales Tax - Sheriff		9,792.11	1,081.56	(380.38)		10,493.29
27235	Public Safety Sales Tax - Fire		30,096.40	1,078.90			31,175.30
27402	Manhattan Special Capital Projects		37,141.91	(4.45)			37,137.46
27502	Manhattan Water		10,337.84	5,003.80	(13,107.33)	(264.54)	1,969.77
27503	Manhattan Water Restricted Debt Service		7,029.73	(0.84)			7,028.89
27504	Manhattan Water Short Lived Assest Res		16,648.55	(2.00)			16,646.55
41101	Tonopah Library		148,266.59	14,690.48	(6,078.74)		156,878.33
41401	Tonopah Library Capital Projects		456,439.38	(54.66)			456,384.72
41702	Tonopah Library Trust		0.00				0.00
42101	Smoky Valley Library		455,046.35	265,136.53	(104,206.87)		615,976.01
42401	Smoky Valley Library Capital Projects		3,689.33	(0.44)			3,688.89
44101	Beatty Library		132,105.94	12,347.56	(3,297.64)		141,155.86
44270	Beatty Library Gift		651.74	(0.08)			651.66
44271	Beatty Library Other Purpose		2,346.19	(0.28)			2,345.91
44391	Beatty Library Debt Service		0.00				0.00
44401	Beatty Library Capital Projects		2,004.04	(0.24)			2,003.80
45101	Pahrump Library		1,963,996.61	213,488.08	(48,695.52)		2,128,789.17
45270	Pahrump Friends of the Library Special Revenue		7,481.41	(0.90)			7,480.51
45271	Pahrump Bookmobile Operating Special Revenue		0.00				0.00
45391	Pahrump Library Debt Service		(0.00)				(0.00)

**Nye County  
Treasurer Report  
January 2022 - FY22  
Tentative**

			Reconciled Balance - Tentative December 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative January 2022 FY22
Fund	Description						
45401	Pahrump Library Capital Projects		1,334,959.48	(159.87)	(3,250.00)		1,331,549.61
45702	Marion C. Hutchison Trust		0.00				0.00
46101	Amargosa Library		243,932.72	56,603.05	(11,134.85)		289,400.92
61101	Nye Co Water District		791,067.90	6,984.05	(21,131.14)		776,920.81
64101	Beatty Gen Improve Dist		564,703.71	23,186.45	(14,528.54)		573,361.62
68101	Smoky Valley TV District		(0.00)				(0.00)
71101	Nye County Schools		725,074.83	919,409.05	(744.37)		1,643,739.51
71250	NCSD Capital Projects School Impact Fees		66,330.17	58,023.13	(45,985.07)		78,368.23
71391	Nye County School District Debt		16,047,711.64	1,740,637.79			17,788,349.43
72101	Nye Regional Hospital		0.00				0.00
72291	Nye Regional Hospital Contract		0.00				0.00
72391	Nye Regional Hospital Debt		(0.00)				(0.00)
73101	Pahrump Hospital District		(0.00)				(0.00)
73391	Pahrump Hospital Debt		0.00				0.00
73401	Pahrump Hospital Capital Projects		0.00				0.00
74101	Northern Nye Hospital District		2,054,343.22	193,058.45	(56,475.91)		2,190,925.76
74711	State of Nevada		2,094,025.42	2,024,429.12	(767,357.06)		3,351,097.48
74712	State of Nevada Medical Indigent		401,352.30	44,634.18			445,986.48
75730	Range Improvement		120,452.83	(14.56)			120,438.27
76750	Habitat Cons & Mitigation		6,260.51	(0.75)			6,259.76
77750	Endangered Species Act		6,147.68	(0.73)			6,146.95
Totals			148,104,397.62	19,405,398.51	(9,073,221.50)	0.00	158,436,574.63
	Adjusted Grand Totals		148,104,397.62				158,436,574.63

**Nye County Treasurer's  
Bank Reconciliation  
January 2022 - FY22  
Tentative (January 2022 close)**

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	3,684,250.32	9,690,311.34	(6,328,382.44)		7,046,179.22
NSB Deposit A/C	155,068.00	18,799,762.56	(18,913,762.56)		41,068.00
NSB Tax Receiver A/C	8,134,420.39	3,892,194.20	(2,877,377.36)		9,149,237.23
NSB Payroll A/C	0.00	2,510,878.41	(2,510,878.41)		0.00
NSB Vendor A/C	0.00	8,676,760.54	(8,676,760.54)		0.00
NSB Building & Safety	0.00	121,955.52	(121,955.52)		0.00
NSB Fifth Judicial Courts	0.00	115,376.88			115,376.88
Wells Fargo	134,561,332.86	(1,469,445.92)			133,091,886.94
* WNTC Amargosa Valley Landfill	242,678.24	(505.61)			242,172.63
* WNTC Pahrump Landfill Trust	1,168,186.47	(18,439.33)			1,149,747.14
* WNTC Round Mountain Landfill	670,766.56	(937.91)			669,828.65
WNTC Tonopah Landfill Trust	1,012,068.71	(2,685.45)			1,009,383.26
State Treasurer LGIP - Nye County	464,842.01	44.76			464,886.77
State Treasurer LGIP - Pahrump Library	142,843.83	13.75			142,857.58
State Treasurer LGIP - Tonopah Library	198,770.76	19.14			198,789.90
*** Zions Escrow - Siemens bond	6,295,056.44	46.92	(1,246,795.83)		5,048,307.53
Flint Scholarship	26,648.09	3.40			26,651.49
	<b>156,756,932.68</b>	<b>42,315,353.20</b>	<b>(40,675,912.66)</b>	<b>0.00</b>	<b>158,396,373.22</b>
<b>Interest income &amp; Market Value changes not receipted:</b>					
Sweep Acct	(47.58)	(5.09)			(52.67)
Wells Fargo	165,914.43	1,454,771.51			1,620,685.94
Amargosa Landfill	(523.03)	971.23			448.20
Pahrump Landfill Trust	(7,506.12)	14,352.59			6,846.47
Round Mtn. Landfill	(1,460.35)	1,783.77			323.42
Tonopah Landfill	(217.33)	2,717.97			2,500.64
State Treasurer LGIP (Nye County)	(49.96)	5.20			(44.76)
State Treasurer LGIP (Pahrump Library)	(15.35)	1.60			(13.75)
State Treasurer LGIP (Tonopah Library)	(21.37)	2.23			(19.14)
Flint Scholarship	(3.28)	(0.12)			(3.40)
Monthly Analysis Fee - Deposit Account	2,828.71	(2,828.71)	2,725.11		2,725.11
*** Zions - pending entry into Eden	(6,295,056.44)	(46.92)	1,246,795.83		(5,048,307.53)
<b>Bank Transfers:</b>					
To Sweep from Deposit	0.00	(9,690,258.67)	9,690,258.67		0.00
To Deposit from Sweep	0.00	(6,328,382.44)	6,328,382.44		0.00
To Deposit from B&S	0.00	(121,530.52)	121,530.52		0.00
To Deposit from Tax Receiver	0.00	(2,871,511.36)	2,871,511.36		0.00
To B&S from Deposit	0.00	(425.00)	425.00		0.00
To Vendor from Deposit Account	0.00	(6,709,749.00)	6,709,749.00		0.00
To Payroll from Deposit Account	0.00	(2,510,398.58)	2,510,398.58		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(1,967,011.54)	1,967,011.54		0.00
<b>Outstanding checks:</b>					
<i>Beginning of month:</i>					
Vendor account	(869,122.04)		869,122.04		0.00
Payroll account	(109,990.14)		109,990.14		0.00
<i>End of month:</i>					
Vendor account	0.00		(1,666,310.74)		(1,666,310.74)
Payroll account	0.00		(92,083.43)		(92,083.43)
Payroll & Vendor checks adjustments	(47.70)	(479.83)	479.83		(47.70)
<b>ADJUSTED BANK BALANCE</b>	<b>149,641,615.13</b>	<b>13,587,331.52</b>	<b>(10,005,926.77)</b>	<b>0.00</b>	<b>153,223,019.88</b>
<b>Deposit account:</b>					

**Nye County Treasurer's  
Bank Reconciliation  
January 2022 - FY22  
Tentative (January 2022 close)**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
<b>Bank Adjustments:</b>					
12.01.21 NSF - Deposit account	134.08				134.08
12.14.21 NSF - B&S account	7,341.32				7,341.32
01.14.22 - NSF - Solc/US LLC			425.00		425.00
<b>Building &amp; Safety Adjustments:</b>					
07.29 PNP - Bank July - Not yet in Eden	(425.00)				(425.00)
07.27 - Stripe - R#00021773 - Bank August - Eden July	2,393.75				2,393.75
B&S - deposit 12.28.21 - Bank December - Eden January	(7,401.32)				(7,401.32)
B&S - Stripe deposit 11.15.21 - Bank December - Eden January	(26,919.28)	26,919.28			0.00
B&S - 01.31.22 - Bank January - Eden February		(20,502.22)			(20,502.22)
<b>Public Works Adjustments:</b>					
*pending final review of PNP for June - batches not yet posted	110.00				110.00
07.29 - Bank July - Eden August	(300.00)				(300.00)
08.20 - PNP not yet in Eden	(250.00)				(250.00)
11.30.21 - Bank November - Eden (?)	(750.00)				(750.00)
<b>Planning Adjustments:</b>					
08.27.21 - Stripe - receipted in under PL / sb PW	(675.00)				(675.00)
01.26.22 - Stripe cc refund		(200.00)	200.00		0.00
01.27.22 - Bank January - Eden February		(48,356.70)			(48,356.70)
R#017822 - 01.24 Stripe - Eden January - Bank (?)		976.50			976.50
<b>Treasurer Adjustments - AR:</b>					
07.22 - ICE - not yet in Eden	(5,048.86)				(5,048.86)
Admin - 12.21.21 - Bank December - Eden (?)	(15,111.25)	15,111.25			0.00
IRS Treasury - 12.27.21 - Bank December - Eden (?)	(3,640.95)				(3,640.95)
R#017581 & R#017582 - Bank January - Eden December	17,581.87	(17,581.87)			0.00
R#017601 - Bank January - Eden December	2,000.00	(2,000.00)			0.00
Deposit 01.14.22 - not yet in Eden		(14,396.40)			(14,396.40)
Deposit 01.27.22 - ASAP grant not yet in Eden		(1,513.10)			(1,513.10)
Deposit 01.31.22 - ICE not yet in Eden		(5,090.79)			(5,090.79)
R#017966 & R#017967 - Bank February - Eden January		18,752.06			18,752.06
Fifth Judicial 01.26.22 - not yet in Eden		(115,376.88)			(115,376.88)
<b>Treasurer Adjustments - GL -CR:</b>					
DEM - 08.06.21 - not yet in Eden	(273.18)				(273.18)
DEM - 11.05.21 - not yet in Eden	(230.24)				(230.24)
DEM - 11.05.21 - not yet in Eden	(827.23)				(827.23)
Deposit #12.04 - Bank January - Eden December	149,930.13	(149,930.13)			0.00
Deposit #12.11 - Bank January - Eden December	208,740.47	(208,740.47)			0.00
Deposit #12.16 - Bank January - Eden December	48,647.67	(48,647.67)			0.00
Deposit #12.19 - Bank January - Eden December	83.75	(83.75)			0.00
Deposit #12.20 - Bank January - Eden December	493,204.97	(493,204.97)			0.00
Deposit #12.21 - Bank January - Eden December	266.88	(266.88)			0.00
Deposit #12.22 - Bank January - Eden December	3,173,454.21	(3,173,454.21)			0.00
Deposit #1.06 - Bank February - Eden January		13,862.01			13,862.01
Deposit #1.08 - Bank February - Eden January		171,636.23			171,636.23
Deposit #1.09 - add back Gabbs cc fees		(0.20)	0.20		0.00
Deposit #01.12 - Bank February - Eden January		275,386.15			275,386.15
Deposit #01.14 - Bank February - Eden January		197,546.28			197,546.28
Deposit #01.19 - Bank February - Eden January		3,237,080.36			3,237,080.36
Direct Deposit - Payroll replacement check - Bank December - Eden March	750.00				750.00
State Ctax & Centrally Assessed - 12.30.21 - not yet in Eden	(2,426,447.53)	2,426,447.53			0.00
State Ctax Beatty Library - 12.30.21 - not yet in Eden	(845.49)	845.49			0.00
State Ctax Smoky Valley - 12.30.21 - not yet in Eden	(3,543.81)	3,543.81			0.00

Nye County Treasurer's  
Bank Reconciliation  
January 2022 - FY22  
Tentative (January 2022 close)

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
01.04.22 - Gabbs monthly cc fee			6.00		6.00
<b>Vendor account:</b>					
USDA Bond payments - Not yet recorded in Eden (12.01.21)	8,771.63				8,771.63
USDA Bond payments - Not yet recorded in Eden (12.02.21)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (12.06.21)	11,604.00				11,604.00
USDA Bond payments - Not yet recorded in Eden (12.28.21)	3,481.00				3,481.00
USDA Bond payments - Not yet recorded in Eden (12.31.21)	6,181.00				6,181.00
USDA Bond payments - Not yet recorded in Eden (01.06.22)			11,604.00		11,604.00
Tonopah Solar refund 12.29.22 - Not yet recorded in Eden	242,407.28				242,407.28
Tonopah Solar refund 12.29.22 - Not yet recorded in Eden	919,507.62				919,507.62
Ameritas - pending wire processing - 01.03.22	(5,146.74)		5,146.74		0.00
Purchase Power - pending wire processing - 01.03.22	(4,243.46)		4,243.46		0.00
S.O.N. - CS - pending wire processing - 01.03.22	(1,441.79)		1,441.79		0.00
Voya - pending wire processing - 01.03.22	(13,947.53)		13,947.53		0.00
State of NV - UIB - pending check redeposit - Ck#1088632			482.50		482.50
NCS D monthly - pending check redeposit - CK#1089161			46,729.44		46,729.44
S.E.F - pending check redeposit - CK#1089161			766,570.06		766,570.06
Genetic Marker - pending check redeposit - CK#1089161			787.00		787.00
S.O.N - monthly revenue transfer - Eden February - pending redeposit			45,379.05		45,379.05
HHS - CASH withdrawal 01.11.22 - Public Guardian cash acct - not yet in Eden			10,000.00		10,000.00
Pool Pact - Workers Comp - not yet posted in Eden (01.21.22)			17,831.50		17,831.50
01.09.22 - 220ben -w/c deduction - Eden Error - researching			2,045.00		2,045.00
<b>Tax receiver:</b>					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,629,975.45		2,398.97		2,632,374.42
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(119,675,023.55)	(3,892,194.20)	3,467.03		(123,563,750.72)
Tax Receiver apportioned tax payments	113,237,703.95	7,621,500.48			120,859,204.43
<b>Miscellaneous:</b>					
Trial balances FY21 - pending "roll" into FY22	(581,690.48)				(581,690.48)
JE - NSCD true up for June 2021 - FY21	66,513.14				66,513.14
December Journal entry out of balance - need small adjustment	0.01				0.01
<b>Totals</b>	148,104,397.62	19,405,398.51	(9,073,221.50)	0.00	158,436,574.63
*** beginning balances manually adjusted to reflect inclusion of the					
Siemens bond escrow acct with Zions		19,405,398.51	(9,073,221.50)	0.00	158,436,574.63
* Landfill accounts still pending review due to Oct 31st ending balance differing from Nov 1st beginning balances.		19,405,398.51	(9,073,221.50)	0.00	158,436,574.63
		0.00	0.00	0.00	0.00





# **NYE COUNTY TREASURER**

## **Treasurer's Report & Bank Reconciliation December 2021**

**Nye County  
Treasurer Report  
December 2021 - FY22  
Tentative**

			Reconciled	Total	Vendor & Payroll	Finance	
			Balance - Tentative	Receipts	Cash Disbursements	Journal	
Fund	Description		November 2021			Entries	
			FY22				
						Reconciled	
						Balance - Tentative	
						December 2021	
						FY22	
10101	County General		10,899,680.49	1,672,601.26	(2,952,119.39)	(895,206.50)	8,724,955.86
10201	Stabilization		247,884.68	(136.79)			247,747.89
10202	Compensated Absences		448,425.49	(247.31)		100,000.00	548,178.18
10203	Trust Property Expenses		1.74				1.74
10204	Land Sales Costs		6.25				6.25
10205	Road		5,740,623.35	250,089.24	(674,965.11)	1,176,412.15	6,492,159.63
10206	Regional Streets & Highways		15,187.13	411.33			15,598.46
10207	Regional Trans Comm		891,435.90	215,636.25		(600,000.00)	507,072.15
10208	Public Transit		1,817,783.10	(953.76)		(625,000.00)	1,191,829.34
10209	Airport		39,514.71	23,435.47	(38,902.57)	(235.36)	23,812.25
10210	Veterans		109,740.06	(60.36)	(36.04)		109,643.66
10213	911 Emergency Systems		628,541.13	48,604.42	(12,814.66)		664,330.89
10214	Museum - Pahrump		9,819.97	3,987.02	(5,167.67)		8,639.32
10215	Museum - Tonopah		19,390.05	2,657.55	(3,810.79)		18,236.81
10216	Parks and Recreation		418.01	(0.23)			417.78
10218	Agricultural Extension		271,348.81	15,173.24			286,522.05
10220	State/County Room Tax		29,895.01	13,973.43	(33,541.37)		10,327.07
10230	Juvenile Probation		503,103.85	89,881.04	(122,382.39)	(8,976.25)	461,626.25
10231	Forensic Services		56,251.58	182.07			56,433.65
10232	Forfeitures		55,772.68	(30.75)			55,741.93
10233	Public Safety Sales Tax		0.00				0.00
10234	Public Safety Sales Tax Sheriff		52,077.48	(27.25)	(4,529.12)		47,521.11
10235	Public Safety Sales Tax - Fire		440,224.36	(241.13)			439,983.23
10236	Nye County Jail Fund		589,195.73	219,636.49	(563,614.72)	405,652.28	650,869.78
10241	Victims Restitution Fund		5,704.62	(3.14)			5,701.48
10242	DA Bad Check Program		0.00				0.00
10243	Offender Registration		0.00				0.00
10244	J P Court Collections Fees		1,197,360.53	5,591.25	(7,970.81)		1,194,980.97
10245	J P Court Fines/NRS 176		430,773.86	1,825.00	(148.58)		432,450.28
10246	J P Facility Assessment		605,404.74	5,222.19	(10,735.11)		599,891.82
10247	District Court Improvement		141,036.52	7,952.76	(219.90)		148,769.38
10248	Drug Court Proceeds		313,528.28	8,860.00	(5,504.59)		316,883.69
10249	Law Library		178,707.21	1,581.77			180,288.98
10250	Impact Fees		4,716,571.80	40,312.25			4,756,884.05
10253	Public Improvement Fees		4,272,171.63	47,495.73	(130.28)		4,319,537.08
10254	Building Department		1,059,665.91	196,433.86	(164,173.28)	13,172.75	1,105,099.24
10255	Renewable Energy Projects		53.58				53.58
10256	Economic Development		0.00				0.00
10257	Public Lands		0.00				0.00
10269	Mining Maps		237,672.59	20,568.80	(6,545.00)		251,696.39

**Nye County  
Treasurer Report  
December 2021 - FY22  
Tentative**

			Reconciled Balance - Tentative November 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2021 FY22
Fund	Description						
10281	Senior Nutrition Spec Rev		61,487.18	(33.71)	(894.25)		60,559.22
10282	Ambulance & Health		1,199,428.70	43,422.41	(32,360.42)	(1,009.11)	1,209,481.58
10283	Indigent		875,834.17	82,448.21	(57,436.01)	(169,734.57)	731,111.80
10284	Dedicated Medical Indigent		929,672.12	20,050.93		137,500.00	1,087,223.05
10285	Health Clinics		130,378.28	11,884.21	(15,746.17)		126,516.32
10286	Child Support IV-D Incentive		0.00				0.00
10291	County-Owned Buildings		36,647.94		(3,126.99)	(263.34)	33,257.61
10301	Nye Co Spec Projects		26,079.60	(14.32)			26,065.28
10302	Educational Endowment		0.00				0.00
10303	Health Endowment		0.00				0.00
10304	Emergency Endowment		0.00				0.00
10320	Recorder Technology		595,120.81	15,379.31	(25.59)		610,474.53
10321	District Court Technology		2,531.78	62.61			2,594.39
10322	Assessor Technology		900,800.21	62,953.80	(3,307.96)		960,446.05
10323	Clerk Technology		8,002.53	130.63			8,133.16
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		0.00				0.00
10340	Grants		6,011,465.41	431,330.75	(143,732.79)	(11,740.96)	6,287,322.41
10341	Brownfields Revolving		308,657.38	(170.33)			308,487.05
10391	County Debt Service		220,287.31	(121.62)	(33,080.51)	33,080.51	220,165.69
10401	Capital Projects		7,075,806.99	29,765.94	(41,424.00)	(33,080.51)	7,031,068.42
10402	Special Capital Projects		655,535.21	25,199.13	(20,396.14)	59,624.53	719,962.73
10451	Bond Proceeds - (Formerly Jail Bond)		3,338,903.37	(1,974.85)	(760,802.46)	0.00	2,576,126.06
10493	Capital Projects Endowment		0.00				0.00
10510	Solid Waste		4,794,046.62	37,860.95	(118,494.81)	(244.76)	4,713,168.00
10511	Solid Waste - Open & Close		7,922,716.70	(4,370.68)	(965.53)		7,917,380.49
10512	Landfill Financial Assur.		2,846,120.32	6,577.43			2,852,697.75
10602	Radio Communication		0.00				0.00
10603	Property Self Insurance		346.55	(0.19)			346.36
10604	Employee Health Insurance		439,691.93	(246.09)	(1,573.54)	(5.26)	437,867.04
10607	Risk Management		837,014.02	(463.93)	(8,850.68)	(270.49)	827,428.92
10608	Risk Management - Workers Comp SELF FUNDED		435,104.79	(233.24)	21,216.01		456,087.56
10650	Payroll Control		2,581,532.08		(1,448,759.51)		1,132,772.57
10655	Payroll Control - All Other		0.00				0.00
10680	Inventory Control		0.00				0.00
10701	Trust Property Proceeds		2,599,302.93	(1,434.33)			2,597,868.60

**Nye County  
Treasurer Report  
December 2021 - FY22  
Tentative**

			Reconciled Balance - Tentative November 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2021 FY22
Fund	Description						
10702	Foreclosure Mediation (SB490)		5,568.40	196.99			5,765.39
10704	Nye County OPEB Fund		639,489.35	(388.85)	(124,751.23)	451,926.25	966,275.52
10720	F H Flint Scholarship		26,641.41	3.40			26,644.81
10801	General Long Term Debt		0.00				0.00
21101	Tonopah Town		2,712,641.73	69,283.30	(85,404.14)	(3,255.56)	2,693,265.33
21201	Special Revenue Tourism Fund		101,335.93	(56.54)	(2,458.09)		98,821.30
21202	OPEB Reserve - Tonopah & TPU		339,752.66	(187.48)			339,565.18
21215	Tonopah Convention Center		0.00				0.00
21220	Tonopah State Room Tax 5/8		142,045.56	4,513.21	(1,896.56)		144,662.21
21234	Public Safety Sales Tax - Sheriff		54,216.77	(29.24)	(6,152.74)		48,034.79
21235	Public Safety Sales Tax - Fire		130,643.97	(69.75)			130,574.22
21290	Tonopah Mural Fund		9,447.64	(5.22)	(5,000.00)		4,442.42
21299	Tonopah Mining Park		0.00				0.00
21391	Tonopah Debt Service		0.00				0.00
21401	Tonopah Capital Projects		291,513.06	(168.63)	(82,016.00)		209,328.43
21402	Tonopah Special Capital Projects		84,956.06	(46.88)			84,909.18
21410	Tonopah Mining Park Capital Projects		19,278.82	(10.64)			19,268.18
21502	TPU Water		1,003,840.59	58,291.04	(32,970.59)	67,102.00	1,096,263.04
21503	TPU Sewer		1,187,133.83	49,231.40	(30,195.36)	(67,102.00)	1,139,067.87
21515	TPU Deposits		24,918.37	586.32	(94.25)		25,410.44
21516	TPU Privilege Fee		0.00				0.00
21517	TPU Surcharge		21,565.65	(11.90)			21,553.75
21532	TPU Water Construction Arsenic		0.00				0.00
21533	TPU Sewer Construction - Reuse		0.00				0.00
21542	TPU Water Construction		6,824.20	(3.76)			6,820.44
21543	TPU Sewer Construction		17,011.71	(9.39)			17,002.32
21551	TPU Arsenic Debt Services		84,159.97	(49.99)			84,109.98
21552	TPU Water Debt Service		45.07	(0.03)			45.04
21553	TPU Sewer Debt Service		0.00				0.00
21554	2014 Water Revenue Bond Debt Service		77,255.75	(39.30)			77,216.45
21555	TPU - Grant Depreciation		248,412.10	(137.07)			248,275.03
21561	TPU Arsenic Debt Reserve		120,179.45	(66.32)			120,113.13
21562	Water Revenue Bond		24.62	(0.01)			24.61
21563	TPU Sewer Revenue Bond Reserve		0.00				0.00
21564	2014 Water Revenue Bond Reserve		48,572.12	(26.81)			48,545.31
21650	Payroll Control - Tonopah		0.00				0.00
22101	Round Mountain Town		5,527,761.49	(1,347.01)	(149,200.49)	(295.96)	5,376,918.03
22205	Round Mountain Road		601,361.13	8,576.87			609,938.00
22234	Public Safety Sales Tax Sheriff		119,472.32	(65.25)	(984.73)		118,422.34
22235	Public Safety Sales Tax Fire		163,076.45	(89.18)			162,987.27
22401	Round Mountain Capital Projects		86,089.72	(47.50)	(86,812.10)		(769.88)

**Nye County  
Treasurer Report  
December 2021 - FY22  
Tentative**

			Reconciled Balance - Tentative November 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2021 FY22
Fund	Description						
22402	Round Mountain Special Capital Projects		212,758.37	(117.41)			212,640.96
22502	Round Mountain Water		490,831.16	34,706.50	(7,935.31)		517,602.35
22503	Round Mtn. Utility Capital Projects		4,797.83	(2.65)			4,795.18
22650	Payroll Control - Round Mountain		0.00				0.00
23101	Gabbs Town		719,289.92	3,987.36	(10,740.44)	(4,194.93)	708,341.91
23234	Public Safety Sales Tax - Sheriff		40,106.87	(21.94)	(178.80)		39,906.13
23235	Public Safety Sales Tax - Fire		59,385.69	(32.54)			59,353.15
23402	Gabbs Special Capital Projects		52,962.49	(29.22)			52,933.27
23502	Gabbs Water		199,708.34	8,365.35	(6,280.11)	(479.24)	201,314.34
23503	Gabbs Sewer		8,586.00	961.26	(369.26)		9,178.00
23504	Gabbs Standpipe		131.87	(0.08)			131.79
23512	Gabbs Water Utility Cash Reserve Fund		63,964.51	(35.30)			63,929.21
23552	Gabbs Water Debt Service		0.00				0.00
23553	Gabbs Sewer Debt Service		0.00				0.00
23704	Gabbs Town OPEB Fund		15,610.77	(8.61)		4,125.00	19,727.16
24101	Beatty Town		3,062,423.91	(1,000.79)	(36,697.83)	(6,750.00)	3,017,975.29
24220	Beatty Room Tax		191,461.59	11,014.53	(9,015.04)		193,461.08
24234	Public Safety Sales Tax Sheriff		114,428.83	(62.27)	(9,661.02)		104,705.54
24235	Public Safety Sales Tax Fire		181,909.21	(99.35)			181,809.86
24401	Beatty Capital Projects		556,420.26	(307.05)			556,113.21
24402	Beatty Special Capital Projects		245,400.69	(135.42)			245,265.27
24403	Beatty Room Tax Capital Projects		155,654.26	2,138.42			157,792.68
24704	Beatty Town OPEB Fund		14,447.36	(8.22)	(899.07)	6,750.00	20,290.07
25101	Pahrump Town		2,889,075.79	103,239.57	(327,590.59)	(2,401.41)	2,662,323.36
25205	Pahrump Roads & Streets		176,935.36	22,501.76		(19,580.36)	179,856.76
25217	Pahrump Fall Festival		49,806.12	(27.48)			49,778.64
25220	Pahrump State Room Tax 5/8		106,390.52	8,535.73	(3,068.55)		111,857.70
25221	Pahrump 1/5 Economic Development		458,321.88	(245.97)	(9.79)		458,066.12
25222	Pahrump 3/5 Tourism		532,933.92	54,708.40	(22,331.08)		565,311.24
25223	Pahrump 1/10 Parks		79,509.97	6,831.97	(4,117.29)		82,224.65
25224	Pahrump 1/10 Arena		358,527.46	6,678.31			365,205.77
25225	Pahrump Airport Room Tax		0.00				0.00
25233	Public Safety Sales Tax		0.00				0.00
25234	Public Safety Sales Tax - Sheriff		723,322.16	(388.33)	(125,195.28)	0.00	597,738.55
25235	Public Safety Sales Tax - Fire		5,028,855.19	(2,750.71)	(68,543.02)		4,957,561.46
25251	Pahrump Fire Impact Fee		383,893.43	(211.87)	(85.00)		383,596.56
25252	Pahrump Parks Impact Fee		188,070.87	(104.32)			187,966.55
25268	Pahrump Business License		685,978.97	9,623.79	(9,390.78)		686,211.98
25272	Pahrump Cemetery		662,428.59	56.79	(1,851.38)		660,634.00
25273	Pahrump Cemetery Perpetual		208,349.34	93.19			208,442.53
25274	Pahrump Pool		401,647.73	(125.81)	(6,107.33)		395,414.59

**Nye County  
Treasurer Report  
December 2021 - FY22  
Tentative**

			Reconciled Balance - Tentative November 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2021 FY22
Fund	Description						
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		3,854,175.64	(1,850.27)	(64,332.98)		3,787,992.39
25402	Pahrump Special Capital Projects		50,135.26	(27.67)			50,107.59
25411	Pahrump Arena Capital Projects		79,435.92	(43.83)			79,392.09
25412	Pahrump TV Construction		42,556.41	(23.48)			42,532.93
25413	Pahrump Vehicle Fire Capital Projects		0.00				0.00
25414	Pahrump Room Tax Fairgrounds		3,213,557.50	28,230.32	(7,932.03)		3,233,855.79
25415	Pahrump Ambulance Capital Projects		304,044.95	(167.78)			303,877.17
25520	Pahrump Ambulance		1,044,941.76	376,445.11	(282,608.53)	(4,210.58)	1,134,567.76
25521	Lakeview Golf Course		84,323.61	21,256.71	(66,548.29)	0.00	39,032.03
25650	Payroll Control - Pahrump		0.00				0.00
25704	Town of Pahrump OPEB Fund		212,835.66	(118.71)	(4,479.34)		208,237.61
26101	Amargosa Town		914,275.66	3,606.69	(23,794.32)	(907.94)	893,180.09
26216	Amargosa Community Center & Park		155,475.14	3,498.86			158,974.00
26217	Amargosa Events Committee		267.77	(0.15)			267.62
26221	Amargosa Economic Development		207,228.71	5,262.65			212,491.36
26234	Public Safety Sales Tax - Sheriff		210,933.30	(115.21)	(7,074.46)		203,743.63
26235	Public Safety Sales Tax - Fire		217,750.58	(118.76)			217,631.82
26258	Amargosa VFD Committee		0.00				0.00
26272	Amargosa Memorial Committee		416.84	(0.23)			416.61
26273	Amargosa Cemetery Committee		104.21	(0.06)			104.15
26402	Amargosa Special Capital Projects		22,114.51	(12.21)			22,102.30
26650	Payroll Control - Amargosa		0.00				0.00
27101	Manhattan Town		125,293.31	(68.88)	(232.18)		124,992.25
27234	Public Safety Sales Tax - Sheriff		9,976.30	(5.39)	(178.80)		9,792.11
27235	Public Safety Sales Tax - Fire		34,018.04	(18.64)	(3,903.00)		30,096.40
27402	Manhattan Special Capital Projects		37,162.42	(20.51)			37,141.91
27502	Manhattan Water		9,752.04	5,053.84	(4,083.45)	(384.59)	10,337.84
27503	Manhattan Water Restricted Debt Service		7,033.61	(3.88)			7,029.73
27504	Manhattan Water Short Lived Assest Res		16,657.74	(9.19)			16,648.55
41101	Tonopah Library		161,069.08	44.07	(12,846.56)		148,266.59
41401	Tonpah Library Capital Projects		456,691.39	(252.01)			456,439.38
41702	Tonopah Library Trust		0.00				0.00
42101	Smoky Valley Library		542,253.39	17,579.50	(104,786.54)		455,046.35
42401	Smoky Valley Library Capital Projects		3,691.36	(2.03)			3,689.33
44101	Beatty Library		138,297.95	248.20	(6,440.21)		132,105.94
44270	Beatty Library Gift		652.10	(0.36)			651.74
44271	Beatty Library Other Purpose		2,347.49	(1.30)			2,346.19
44391	Beatty Library Debt Service		0.00				0.00

**Nye County  
Treasurer Report  
December 2021 - FY22  
Tentative**

			Reconciled Balance - Tentative November 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2021 FY22
Fund	Description						
44401	Beatty Library Capital Projects		2,005.15	(1.11)			2,004.04
45101	Pahrump Library		2,016,356.78	(550.78)	(51,809.39)		1,963,996.61
45270	Pahrump Friends of the Library Special Revenue		7,485.54	(4.13)			7,481.41
45271	Pahrump Bookmobile Operating Special Revenue		0.00				0.00
45391	Pahrump Library Debt Service		(0.00)				(0.00)
45401	Pahrump Library Capital Projects		1,335,700.38	(740.90)			1,334,959.48
45702	Marion C. Hutchison Trust		0.00				0.00
46101	Amargosa Library		248,153.96	10,560.92	(14,782.16)		243,932.72
61101	Nye Co Water District		798,170.81	(441.50)	(6,645.63)	(15.78)	791,067.90
64101	Beatty Gen Improve Dist		550,888.78	21,937.22	(8,122.29)		564,703.71
68101	Smoky Valley TV District		(0.00)				(0.00)
71101	Nye County Schools		971,452.81	(374.68)	(246,003.30)		725,074.83
71250	NCSD Capital Projects School Impact Fees		81,802.30	44,761.82	(60,233.95)		66,330.17
71391	Nye County School District Debt		15,458,150.54	589,561.10			16,047,711.64
72101	Nye Regional Hospital		0.00				0.00
72291	Nye Regional Hospital Contract		0.00				0.00
72391	Nye Regional Hospital Debt		(0.00)				(0.00)
73101	Pahrump Hospital District		(0.00)				(0.00)
73391	Pahrump Hospital Debt		0.00				0.00
73401	Pahrump Hospital Capital Projects		0.00				0.00
74101	Northern Nye Hospital District		2,333,764.84	(1,216.24)	(278,205.38)		2,054,343.22
74711	State of Nevada		948,161.57	1,341,469.70	(195,605.85)		2,094,025.42
74712	State of Nevada Medical Indigent		386,256.60	15,095.70			401,352.30
75730	Range Improvement		122,798.63	(67.76)	(2,278.04)		120,452.83
76750	Habitat Cons & Mitigation		6,263.97	(3.46)			6,260.51
77750	Endangered Species Act		6,151.08	(3.40)			6,147.68
Totals			151,510,084.28	6,582,315.99	(9,988,002.66)	0.01	148,104,397.62
	Adjusted Grand Totals		151,510,084.28				148,104,397.62

**Nye County Treasurer's  
Bank Reconciliation  
December 2021 - FY22  
Tentative (December 2021 close)**

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	8,943,979.32	2,294,237.28	(7,553,966.28)		3,684,250.32
NSB Deposit A/C	33,880.00	13,218,764.82	(13,097,576.82)		155,068.00
NSB Tax Receiver A/C	4,419,150.09	3,724,427.07	(9,156.77)		8,134,420.39
NSB Payroll A/C	0.00	3,453,859.00	(3,453,859.00)		0.00
NSB Vendor A/C	0.00	9,473,189.82	(9,473,189.82)		0.00
NSB Building & Safety	0.00	222,391.28	(222,391.28)		0.00
NSB Fifth Judicial Courts	0.00				0.00
Wells Fargo	134,727,247.29	(165,914.43)			134,561,332.86
* WNTC Amargosa Valley Landfill	242,155.21	(286.61)		809.64	242,678.24
* WNTC Pahrump Landfill Trust	1,160,680.35	(4,041.74)		11,547.86	1,168,186.47
* WNTC Round Mountain Landfill	669,306.21	(597.81)		2,058.16	670,766.56
WNTC Tonopah Landfill Trust	1,011,851.38	(1,534.03)		1,751.36	1,012,068.71
State Treasurer LGIP - Nye County	464,792.05	49.96			464,842.01
State Treasurer LGIP - Pahrump Library	142,828.48	15.35			142,843.83
State Treasurer LGIP - Tonopah Library	198,749.39	21.37			198,770.76
*** Zions Escrow - Siemens bond	6,935,929.22	126.37	(640,996.66)	(2.49)	6,295,056.44
Flint Scholarship	26,644.81	3.28			26,648.09
	<b>158,977,193.80</b>	<b>32,214,710.98</b>	<b>(34,451,136.63)</b>	<b>16,164.53</b>	<b>156,756,932.68</b>
<b>Interest income &amp; Market Value changes not receipted:</b>					
Sweep Acct	(69.25)	21.67			(47.58)
Wells Fargo	79,010.90	86,903.53			165,914.43
Amargosa Landfill	11.33	275.28		(809.64)	(523.03)
Pahrump Landfill Trust	(6,668.68)	10,710.42		(11,547.86)	(7,506.12)
Round Mtn. Landfill	131.92	465.89		(2,058.16)	(1,460.35)
Tonopah Landfill	(52.00)	1,586.03		(1,751.36)	(217.33)
State Treasurer LGIP (Nye County)	(40.66)	(9.30)			(49.96)
State Treasurer LGIP (Pahrump Library)	(12.49)	(2.86)			(15.35)
State Treasurer LGIP (Tonopah Library)	(17.38)	(3.99)			(21.37)
Flint Scholarship	(3.40)	0.12			(3.28)
Monthly Analysis Fee - Deposit Account	2,725.67	(2,725.67)	2,828.71		2,828.71
*** Zions - pending entry into Eden	(6,935,929.22)	(126.37)	640,996.66	2.49	(6,295,056.44)
<b>Bank Transfers:</b>					
To Sweep from Deposit	0.00	(2,294,189.70)	2,294,189.70		0.00
To Deposit from Sweep	0.00	(7,553,966.28)	7,553,966.28		0.00
To Deposit from B&S	0.00	(215,049.96)	215,049.96		0.00
To Vendor from Deposit Account	0.00	(7,321,877.93)	7,321,877.93		0.00
To Payroll from Deposit Account	0.00	(3,453,859.00)	3,453,859.00		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(2,101,162.24)	2,101,162.24		0.00
<b>Outstanding checks:</b>					
<i>Beginning of month:</i>					
Vendor account	(561,379.45)		561,379.45		0.00
Payroll account	(56,831.97)		56,831.97		0.00
<i>End of month:</i>					
Vendor account	0.00		(869,122.04)		(869,122.04)
Payroll account	0.00		(109,990.14)		(109,990.14)
Payroll & Vendor checks adjustments	(47.70)	(689.13)	689.13		(47.70)
<b>ADJUSTED BANK BALANCE</b>	<b>151,498,021.42</b>	<b>9,371,011.49</b>	<b>(11,227,417.78)</b>	<b>0.00</b>	<b>149,641,615.13</b>
<b>Deposit account:</b>					
<b>Bank Adjustments:</b>					
12.01.21 NSF - Deposit account			134.08		134.08



**Nye County Treasurer's  
Bank Reconciliation  
December 2021 - FY22  
Tentative (December 2021 close)**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
12.14.21 NSF - B&S account			7,341.32		7,341.32
<b>Building &amp; Safety Adjustments:</b>					
07.29 PNP - Bank July - Not yet in Eden	(425.00)				(425.00)
07.27 - Stripe - R#00021773 - Bank August - Eden July	2,393.75				2,393.75
B&S - Stripe deposit 11.15.21 - Bank November - Eden December	(12,431.03)	12,431.03			0.00
B&S - deposit 12.28.21 - Bank December - Eden January		(7,401.32)			(7,401.32)
B&S - Stripe deposit 11.15.21 - Bank December - Eden January		(26,919.28)			(26,919.28)
<b>Public Works Adjustments:</b>					
*pending final review of PNP for June - batches not yet posted	110.00				110.00
07.29 - Bank July - Eden August	(300.00)				(300.00)
08.20 - PNP not yet in Eden	(250.00)				(250.00)
PW - deposit 11.30.21 - Bank November - Eden December	(750.00)				(750.00)
<b>Planning Adjustments:</b>					
08.27.21 - Stripe - receipted in under PL / sb PW	(675.00)				(675.00)
<b>Treasurer Adjustments - AR:</b>					
07.22 - ICE - not yet in Eden	(5,048.86)				(5,048.86)
HR - 07.29.21 - Bank July - Eden December	(17,057.13)	17,057.13			0.00
HR - 10.18.21 - Bank October - Not yet in Eden	(16,837.41)	16,837.41			0.00
HR - 11.23.21 - Bank November - Not yet in Eden	(3,118.70)	3,118.70			0.00
HR - 11.23.21 - Bank November - Not yet in Eden	(17,937.95)	17,937.95			0.00
Admin - 12.21.21 - Bank December - Eden January		(15,111.25)			(15,111.25)
IRS Treasury - 12.27.21 - Bank December - Eden January		(3,640.95)			(3,640.95)
R#017581 & R#017582 - Bank January - Eden December		17,581.87			17,581.87
R#017601 - Bank January - Eden December		2,000.00			2,000.00
<b>Treasurer Adjustments - GL - CR:</b>					
DEM - 08.06.21 - not yet in Eden	(273.18)				(273.18)
DEM - 11.05.21 - not yet in Eden	(230.24)				(230.24)
DEM - 11.05.21 - not yet in Eden	(827.23)				(827.23)
11.02.21 - Gabbs cc fee	6.00	(6.00)			0.00
Deposit #12.02 - add back Gabbs cc fee		(0.10)	0.10		0.00
Deposit #12.18 - add back Gabbs cc fee		(0.30)	0.30		0.00
Deposit #12.18 - add back Gabbs cc fee		(6.00)	6.00		0.00
Deposit #11.24 - Bank December - Eden November	219,771.61	(219,771.61)			0.00
Deposit #11.27 - Bank December - Eden November	1,010.00	(1,010.00)			0.00
Deposit #11.28 - Bank December - Eden November	379,257.63	(379,257.63)			0.00
Deposit #11.29 - Bank December - Eden November	19,273.00	(19,273.00)			0.00
Deposit #11.31 - Bank December - Eden November	28,124.88	(28,124.88)			0.00
Deposit #11.35 - Bank December - Eden November	44,740.93	(44,740.93)			0.00
Deposit #12.04 - Bank January - Eden December		149,930.13			149,930.13
Deposit #12.11 - Bank January - Eden December		208,740.47			208,740.47
Deposit #12.16 - Bank January - Eden December		48,647.67			48,647.67
Deposit #12.19 - Bank January - Eden December		83.75			83.75
Deposit #12.20 - Bank January - Eden December		493,204.97			493,204.97
Deposit #12.21 - Bank January - Eden December		266.88			266.88
Deposit #12.22 - Bank January - Eden December		3,173,454.21			3,173,454.21
Direct Deposit - Payroll replacement check - Bank December - Eden (?)	750.00				750.00
State Ctax & Centrally Assessed - 12.30.21 - not yet in Eden		(2,426,447.53)			(2,426,447.53)
State Ctax Beatty Library - 12.30.21 - not yet in Eden		(845.49)			(845.49)
State Ctax Smoky Valley - 12.30.21 - not yet in Eden		(3,543.81)			(3,543.81)
<b>Vendor account:</b>					
08.13.21 - Payroll taxes (wire is more than invoices in Eden)	38.04		(38.04)		0.00
08.27.21 - Payroll taxes (wire is less than invoices in Eden)	(0.06)		0.06		0.00

Nye County Treasurer's  
Bank Reconciliation  
December 2021 - FY22  
Tentative (December 2021 close)

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
USDA Bond payments - Not yet recorded in Eden			8,771.63		8,771.63
USDA Bond payments - Not yet recorded in Eden			6,181.00		6,181.00
USDA Bond payments - Not yet recorded in Eden			11,604.00		11,604.00
USDA Bond payments - Not yet recorded in Eden			3,481.00		3,481.00
USDA Bond payments - Not yet recorded in Eden			6,181.00		6,181.00
Tonopah Solar - Not yet recorded in Eden			242,407.28		242,407.28
Tonopah Solar - Not yet recorded in Eden			919,507.62		919,507.62
Vendor deposit processed through Deposit acct - this in transfer to Vendor acct		(24,681.00)	24,681.00		0.00
Ameritas - pending wire processing - 01.03.22		(5,146.74)			(5,146.74)
Purchase Power - pending wire processing - 01.03.22		(4,243.46)			(4,243.46)
S.O.N. - CS - pending wire processing - 01.03.22		(1,441.79)			(1,441.79)
Voya - pending wire processing - 01.03.22		(13,947.53)			(13,947.53)
<b>Tax receiver:</b>					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,621,908.86		8,066.59		2,629,975.45
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(115,951,686.66)	(3,724,427.07)	1,090.18		(119,675,023.55)
Tax Receiver apportioned tax payments	113,237,703.95				113,237,703.95
<b>Miscellaneous:</b>					
Trial balances FY21 - pending "roll" into FY22	(581,690.48)				(581,690.48)
JE - NSCD true up for June 2021 - FY21	66,513.14				66,513.14
December Journal entry out of balance - need small adjustment				0.01	0.01
<b>Totals</b>	151,510,084.28	6,582,315.99	(9,988,002.66)	0.01	148,104,397.62
*** beginning balances manually adjusted to reflect inclusion of the					
Siemens bond escrow acct with Zions		6,582,315.99	(9,988,002.66)	0.01	148,104,397.62
* Adjustment column used to adjust landfill accounts to new statement balances		6,582,315.99	(9,988,002.66)	0.01	148,104,397.62
Oct 31st to Nov 1st - differing balances - needs further review		0.00	0.00	0.00	0.00



# **NYE COUNTY TREASURER**

## **Treasurer's Report & Bank Reconciliation November 2021**

**Nye County  
Treasurer Report  
November 2021 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative October 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2021 FY22
10101	County General	11,570,549.14	2,454,475.26	(2,746,908.36)	(378,435.55)	10,899,680.49
10201	Stablization	251,527.03	(3,642.35)			247,884.68
10202	Compensated Absences	454,498.69	(6,073.20)			448,425.49
10203	Trust Property Expenses	1.74				1.74
10204	Land Sales Costs	6.25				6.25
10205	Road	6,196,099.66	156,249.81	(665,815.47)	54,089.35	5,740,623.35
10206	Regional Streets & Highways	14,830.70	356.43			15,187.13
10207	Regional Trans Comm	713,993.54	177,442.36			891,435.90
10208	Public Transit	1,664,437.63	153,345.47			1,817,783.10
10209	Airport	45,262.96	5,030.85	(10,779.10)	0.00	39,514.71
10210	Veterans	110,631.53	(800.94)	(90.53)		109,740.06
10213	911 Emergency Systems	594,613.06	45,940.84	(12,012.77)		628,541.13
10214	Museum - Pahrump	12,721.75	2,007.06	(4,908.84)		9,819.97
10215	Museum - Tonopah	22,740.38	1,307.48	(4,657.81)		19,390.05
10216	Parks and Recreation	424.19	(6.18)			418.01
10218	Agricultural Extension	312,660.45	3,351.39	(44,663.03)		271,348.81
10220	State/County Room Tax	26,460.24	14,003.16	(10,568.39)		29,895.01
10230	Juvenile Probation	559,353.20	46,750.74	(103,000.09)		503,103.85
10231	Forensic Services	56,680.28	(428.70)			56,251.58
10232	Forfeitures	56,502.20	(729.52)			55,772.68
10233	Public Safety Sales Tax	0.00				0.00
10234	Public Safety Sales Tax Sheriff	47,417.56	5,498.06	(838.14)		52,077.48
10235	Public Safety Sales Tax - Fire	440,156.44	67.92			440,224.36
10236	Nye County Jail Fund	492,703.52	231,671.09	(520,524.71)	385,345.83	589,195.73
10241	Victims Restitution Fund	5,788.44	(83.82)			5,704.62
10242	DA Bad Check Program	0.00				0.00
10243	Offender Registration	0.00				0.00
10244	J P Court Collections Fees	1,189,754.53	7,606.00			1,197,360.53
10245	J P Court Fines/NRS 176	428,922.16	2,373.00	(521.30)		430,773.86
10246	J P Facility Assessment	600,533.45	4,871.29			605,404.74
10247	District Court Improvement	137,318.78	4,521.78	(804.04)		141,036.52
10248	Drug Court Proceeds	307,148.19	9,507.00	(3,126.91)		313,528.28
10249	Law Library	179,940.06	(1,232.85)			178,707.21
10250	Impact Fees	4,684,744.68	31,827.12			4,716,571.80
10253	Public Improvement Fees	4,334,282.33	(61,831.18)	(279.52)		4,272,171.63
10254	Building Department	945,647.05	121,400.51	(7,381.65)		1,059,665.91
10255	Renewable Energy Projects	53.58				53.58
10256	Economic Development	0.00				0.00
10257	Public Lands	0.00				0.00
10269	Mining Maps	241,354.82	142.77	(3,825.00)		237,672.59
10281	Senior Nutrition Spec Rev	61,610.91	1,415.77	(1,539.50)		61,487.18

**Nye County  
Treasurer Report  
November 2021 - FY22  
Tentative**

		Reconciled Balance - Tentative October 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2021 FY22
Fund	Description					
10282	Ambulance & Health	1,200,561.66	18,700.58	(19,833.54)		1,199,428.70
10283	Indigent	892,165.34	27,839.95	(44,171.12)		875,834.17
10284	Dedicated Medical Indigent	883,049.18	84,122.94	(37,500.00)		929,672.12
10285	Health Clinics	146,519.80	3,770.89	(19,912.41)		130,378.28
10286	Child Support IV-D Incentive	0.00				0.00
10291	County-Owned Buildings	27,333.82	12,000.51	(2,686.39)		36,647.94
10301	Nye Co Spec Projects	26,206.70	(127.10)			26,079.60
10302	Educational Endowment	0.00				0.00
10303	Health Endowment	0.00				0.00
10304	Emergency Endowment	0.00				0.00
10320	Recorder Technology	593,980.77	1,165.63	(25.59)		595,120.81
10321	District Court Technology	2,544.26	(12.48)			2,531.78
10322	Assessor Technology	929,535.27	(12,383.13)	(16,351.93)		900,800.21
10323	Clerk Technology	7,979.98	22.55			8,002.53
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	0.00				0.00
10340	Grants	6,396,094.74	69,735.73	(455,149.22)	784.16	6,011,465.41
10341	Brownfields Revolving	313,215.55	(4,558.17)			308,657.38
10391	County Debt Service	223,767.34	(3,480.03)	(33,080.51)	33,080.51	220,287.31
10401	Capital Projects	7,428,771.03	(145,170.30)	(168,198.75)	(39,594.99)	7,075,806.99
10402	Special Capital Projects	654,475.66	3,657.38	(2,597.83)		655,535.21
10451	Bond Proceeds - (Formerly Jail Bond)	3,871,320.43	(59,193.97)	(473,223.09)		3,338,903.37
10493	Capital Projects Endowment	0.00				0.00
10510	Solid Waste	4,920,883.48	(12,462.91)	(113,482.32)	(891.63)	4,794,046.62
10511	Solid Waste - Open & Close	8,034,743.77	(111,061.54)	(965.53)		7,922,716.70
10512	Landfill Financial Assur.	2,897,292.42	(51,172.10)			2,846,120.32
10602	Radio Communication	0.00				0.00
10603	Property Self Insurance	351.66	(5.11)			346.55
10604	Employee Health Insurance	458,775.48	(6,107.39)	(12,976.16)		439,691.93
10607	Risk Management	856,807.52	(10,015.15)	(9,778.35)		837,014.02
10608	Risk Management - Workers Comp SELF FUNDED	416,429.97	(5,283.85)	23,958.67		435,104.79
10650	Payroll Control	2,643,827.33	30.00	(62,325.25)		2,581,532.08
10655	Payroll Control - All Other	0.00				0.00
10680	Inventory Control	0.00				0.00
10701	Trust Property Proceeds	2,637,498.30	(38,195.37)			2,599,302.93
10702	Foreclosure Mediation (SB490)	5,447.30	121.10			5,568.40
10704	Nye County OPEB Fund	780,234.49	(11,228.70)	(129,516.44)		639,489.35

**Nye County  
Treasurer Report  
November 2021 - FY22  
Tentative**

Fund	Description	Reconciled Balance - Tentative October 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2021 FY22
10720	F H Flint Scholarship	26,638.13	3.28			26,641.41
10801	General Long Term Debt	0.00				0.00
21101	Tonopah Town	2,702,558.66	120,613.00	(104,070.00)	(6,459.93)	2,712,641.73
21201	Special Revenue Tourism Fund	105,096.82	(1,926.91)	(1,833.98)		101,335.93
21202	OPEB Reserve - Tonopah & TPU	344,745.14	(4,992.48)			339,752.66
21215	Tonopah Convention Center	0.00				0.00
21220	Tonopah State Room Tax 5/8	142,522.09	3,605.66	(4,082.19)		142,045.56
21234	Public Safety Sales Tax - Sheriff	52,521.50	7,503.46	(5,808.19)		54,216.77
21235	Public Safety Sales Tax - Fire	124,019.90	6,624.07			130,643.97
21290	Tonopah Mural Fund	9,597.41	(149.77)			9,447.64
21299	Tonopah Mining Park	0.00				0.00
21391	Tonopah Debt Service	0.00				0.00
21401	Tonopah Capital Projects	324,163.47	(4,981.12)	(27,669.29)		291,513.06
21402	Tonopah Special Capital Projects	86,204.44	(1,248.38)			84,956.06
21410	Tonopah Mining Park Capital Projects	19,562.12	(283.30)			19,278.82
21502	TPU Water	1,009,079.99	81,103.44	(53,593.94)	(32,748.90)	1,003,840.59
21503	TPU Sewer	1,259,432.84	30,901.70	(101,648.42)	(1,552.29)	1,187,133.83
21515	TPU Deposits	25,034.42	683.93	(220.02)	(579.96)	24,918.37
21516	TPU Privilege Fee	0.00				0.00
21517	TPU Surcharge	21,882.54	(316.89)			21,565.65
21532	TPU Water Construction Arsenic	0.00				0.00
21533	TPU Sewer Construction - Reuse	0.00				0.00
21542	TPU Water Construction	6,924.48	(100.28)			6,824.20
21543	TPU Sewer Construction	17,261.68	(249.97)			17,011.71
21551	TPU Arsenic Debt Services	98,358.30	(990.33)	(23,208.00)	10,000.00	84,159.97
21552	TPU Water Debt Service	45.73	(0.66)			45.07
21553	TPU Sewer Debt Service	0.00				0.00
21554	2014 Water Revenue Bond Debt Service	66,220.17	(695.83)	(12,362.00)	24,093.41	77,255.75
21555	TPU - Grant Depreciation	252,018.14	(3,606.04)			248,412.10
21561	TPU Arsenic Debt Reserve	121,945.42	(1,765.97)			120,179.45
21562	Water Revenue Bond	24.99	(0.37)			24.62
21563	TPU Sewer Revenue Bond Reserve	0.00				0.00
21564	2014 Water Revenue Bond Reserve	49,285.87	(713.75)			48,572.12
21650	Payroll Control - Tonopah	0.00				0.00
22101	Round Mountain Town	5,633,336.25	(39,875.06)	(65,699.70)		5,527,761.49
22205	Round Mountain Road	637,786.14	(1,391.26)	(35,033.75)		601,361.13
22234	Public Safety Sales Tax Sheriff	118,730.09	1,157.17	(414.94)		119,472.32
22235	Public Safety Sales Tax Fire	162,531.77	544.68			163,076.45
22401	Round Mountain Capital Projects	87,354.76	(1,265.04)			86,089.72
22402	Round Mountain Special Capital Projects	215,884.75	(3,126.38)			212,758.37
22502	Round Mountain Water	547,031.35	2,069.80	(58,269.99)		490,831.16
22503	Round Mtn. Utility Capital Projects	4,868.34	(70.51)			4,797.83

**Nye County  
Treasurer Report  
November 2021 - FY22  
Tentative**

<b>Fund</b>	<b>Description</b>	<b>Reconciled Balance - Tentative October 2021 FY22</b>	<b>Total Receipts</b>	<b>Vendor &amp; Payroll Cash Disbursements</b>	<b>Finance Journal Entries</b>	<b>Reconciled Balance - Tentative November 2021 FY22</b>
22650	Payroll Control - Round Mountain	0.00				0.00
23101	Gabbs Town	720,236.17	7,837.72	(8,445.89)	(338.08)	719,289.92
23234	Public Safety Sales Tax - Sheriff	39,984.94	243.58	(121.65)		40,106.87
23235	Public Safety Sales Tax - Fire	59,415.86	(30.17)			59,385.69
23402	Gabbs Special Capital Projects	53,740.74	(778.25)			52,962.49
23502	Gabbs Water	175,439.09	31,232.74	(6,963.49)		199,708.34
23503	Gabbs Sewer	7,732.37	853.63			8,586.00
23504	Gabbs Standpipe	133.81	(1.94)			131.87
23512	Gabbs Water Utility Cash Reserve Fund	64,904.43	(939.92)			63,964.51
23552	Gabbs Water Debt Service	0.00				0.00
23553	Gabbs Sewer Debt Service	0.00				0.00
23704	Gabbs Town OPEB Fund	15,818.86	(208.09)			15,610.77
24101	Beatty Town	3,082,404.90	12,759.52	(32,740.51)		3,062,423.91
24220	Beatty Room Tax	187,542.59	8,342.40	(4,423.40)		191,461.59
24234	Public Safety Sales Tax Sheriff	112,909.88	2,011.56	(492.61)		114,428.83
24235	Public Safety Sales Tax Fire	180,852.44	1,056.77			181,909.21
24401	Beatty Capital Projects	564,633.97	(8,213.71)			556,420.26
24402	Beatty Special Capital Projects	249,006.73	(3,606.04)			245,400.69
24403	Beatty Room Tax Capital Projects	155,669.74	(15.48)			155,654.26
24704	Beatty Town OPEB Fund	15,552.98	(206.55)	(899.07)		14,447.36
25101	Pahrump Town	4,067,443.77	160,443.41	(338,515.88)	(1,000,295.51)	2,889,075.79
25205	Pahrump Roads & Streets	203,518.63	17,007.41		(43,590.68)	176,935.36
25217	Pahrump Fall Festival	50,537.99	(731.87)			49,806.12
25220	Pahrump State Room Tax 5/8	101,729.01	7,171.30	(2,509.79)		106,390.52
25221	Pahrump 1/5 Economic Development	439,729.16	18,631.87	(39.15)		458,321.88
25222	Pahrump 3/5 Tourism	507,608.87	47,746.13	(22,421.08)		532,933.92
25223	Pahrump 1/10 Parks	74,688.09	5,620.06	(798.18)		79,509.97
25224	Pahrump 1/10 Arena	356,731.51	1,795.95			358,527.46
25225	Pahrump Airport Room Tax	0.00				0.00
25233	Public Safety Sales Tax	0.00				0.00
25234	Public Safety Sales Tax - Sheriff	694,473.43	139,728.56	(110,879.83)	0.00	723,322.16
25235	Public Safety Sales Tax - Fire	5,014,051.04	78,598.57	(63,794.42)		5,028,855.19
25251	Pahrump Fire Impact Fee	389,656.68	(5,678.25)	(85.00)		383,893.43
25252	Pahrump Parks Impact Fee	192,801.01	(3,200.14)	(1,530.00)		188,070.87
25268	Pahrump Business License	687,544.93	8,051.49	(9,617.45)		685,978.97
25272	Pahrump Cemetery	671,350.66	(7,864.05)	(1,058.02)		662,428.59
25273	Pahrump Cemetery Perpetual	210,452.38	(2,103.04)			208,349.34
25274	Pahrump Pool	395,323.71	7,032.04	(708.02)		401,647.73
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	2,901,204.03	(43,378.39)	(3,650.00)	1,000,000.00	3,854,175.64

**Nye County  
Treasurer Report  
November 2021 - FY22  
Tentative**

<b>Fund</b>	<b>Description</b>	<b>Reconciled Balance - Tentative October 2021 FY22</b>	<b>Total Receipts</b>	<b>Vendor &amp; Payroll Cash Disbursements</b>	<b>Finance Journal Entries</b>	<b>Reconciled Balance - Tentative November 2021 FY22</b>
25402	Pahrump Special Capital Projects	50,871.96	(736.70)			50,135.26
25411	Pahrump Arena Capital Projects	80,582.90	(1,146.98)			79,435.92
25412	Pahrump TV Construction	43,181.76	(625.35)			42,556.41
25413	Pahrump Vehicle Fire Capital Projects	0.00				0.00
25414	Pahrump Room Tax Fairgrounds	3,235,629.04	(19,140.65)	(2,930.89)		3,213,557.50
25415	Pahrump Ambulance Capital Projects	308,512.72	(4,467.77)			304,044.95
25520	Pahrump Ambulance	981,006.43	341,864.41	(277,089.30)	(839.78)	1,044,941.76
25521	Lakeview Golf Course	213,520.97	10,646.44	(139,843.80)	0.00	84,323.61
25650	Payroll Control - Pahrump	0.00				0.00
25704	Town of Pahrump OPEB Fund	220,583.56	(3,268.56)	(4,479.34)		212,835.66
26101	Amargosa Town	973,175.52	9,889.82	(66,768.39)	(2,021.29)	914,275.66
26216	Amargosa Community Center & Park	155,165.02	310.12			155,475.14
26217	Amargosa Events Committee	271.69	(3.92)			267.77
26221	Amargosa Economic Development	206,368.78	859.93			207,228.71
26234	Public Safety Sales Tax - Sheriff	209,698.55	1,930.58	(695.83)		210,933.30
26235	Public Safety Sales Tax - Fire	215,868.67	1,881.91			217,750.58
26258	Amargosa VFD Committee	0.00				0.00
26272	Amargosa Memorial Committee	422.95	(6.11)			416.84
26273	Amargosa Cemetery Committee	105.74	(1.53)			104.21
26402	Amargosa Special Capital Projects	22,439.47	(324.96)			22,114.51
26650	Payroll Control - Amargosa	0.00				0.00
27101	Manhattan Town	126,177.10	(655.77)	(228.02)		125,293.31
27234	Public Safety Sales Tax - Sheriff	9,702.49	338.76	(64.95)		9,976.30
27235	Public Safety Sales Tax - Fire	34,027.74	(9.70)			34,018.04
27402	Manhattan Special Capital Projects	37,708.51	(546.09)			37,162.42
27502	Manhattan Water	12,767.80	3,108.56	(6,124.32)		9,752.04
27503	Manhattan Water Restricted Debt Service	7,136.97	(103.36)			7,033.61
27504	Manhattan Water Short Lived Asset Res	16,902.52	(244.78)			16,657.74
41101	Tonopah Library	168,419.14	4,212.03	(11,562.09)		161,069.08
41401	Tonopah Library Capital Projects	463,402.23	(6,710.84)			456,691.39
41702	Tonopah Library Trust	0.00				0.00
42101	Smoky Valley Library	641,562.25	(452.60)	(98,856.26)		542,253.39
42401	Smoky Valley Library Capital Projects	3,745.60	(54.24)			3,691.36
44101	Beatty Library	138,752.91	5,158.80	(5,613.76)		138,297.95
44270	Beatty Library Gift	661.68	(9.58)			652.10
44271	Beatty Library Other Purpose	2,381.99	(34.50)			2,347.49
44391	Beatty Library Debt Service	0.00				0.00
44401	Beatty Library Capital Projects	2,034.62	(29.47)			2,005.15
45101	Pahrump Library	2,064,682.61	8,384.23	(56,710.06)		2,016,356.78
45270	Pahrump Friends of the Library Special Revenue	7,595.54	(110.00)			7,485.54
45271	Pahrump Bookmobile Operating Special Revenue	0.00				0.00
45391	Pahrump Library Debt Service	(0.00)				(0.00)



**Nye County  
Treasurer Report  
November 2021 - FY22  
Tentative**

		Reconciled Balance - Tentative October 2021 FY22	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative November 2021 FY22
Fund	Description					
45401	Pahrump Library Capital Projects	1,369,332.80	(19,882.42)	(13,750.00)		1,335,700.38
45702	Marion C. Hutchison Trust	0.00				0.00
46101	Amargosa Library	256,442.31	3,684.50	(11,972.85)		248,153.96
61101	Nye Co Water District	813,745.83	(7,050.47)	(8,479.88)	(44.67)	798,170.81
64101	Beatty Gen Improve Dist	542,798.12	14,362.60	(6,271.94)		550,888.78
68101	Smoky Valley TV District	(0.00)				(0.00)
71101	Nye County Schools	816,516.70	233,150.54	(78,214.43)		971,452.81
71250	NCSD Capital Projects School Impact Fees	57,610.04	67,049.05	(42,856.79)		81,802.30
71391	Nye County School District Debt	15,404,083.78	78,747.76	(24,681.00)		15,458,150.54
72101	Nye Regional Hospital	0.00				0.00
72291	Nye Regional Hospital Contract	0.00				0.00
72391	Nye Regional Hospital Debt	(0.00)				(0.00)
73101	Pahrump Hospital District	(0.00)				(0.00)
73391	Pahrump Hospital Debt	0.00				0.00
73401	Pahrump Hospital Capital Projects	0.00				0.00
74101	Northern Nye Hospital District	2,401,061.78	10,635.30	(77,932.24)		2,333,764.84
74711	State of Nevada	3,558,633.80	414,189.26	(3,024,661.49)		948,161.57
74712	State of Nevada Medical Indigent	482,655.63	953.48	(97,352.51)		386,256.60
75730	Range Improvement	124,603.08	(1,804.45)			122,798.63
76750	Habitat Cons & Mitigation	6,356.01	(92.04)			6,263.97
77750	Endangered Species Act	6,241.47	(90.39)			6,151.08
Totals		157,423,825.25	4,967,067.94	(10,880,808.91)	(0.00)	151,510,084.28
	Adjusted Grand Totals	157,423,825.25				151,510,084.28

**Nye County Treasurer's  
Bank Reconciliation  
November 2021 - FY22  
Tentative (November 2021 close)**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
NSB Sweep A/C	10,556,212.75	3,983,018.51	(5,595,251.94)		8,943,979.32
NSB Deposit A/C	7,944.00	12,735,257.83	(12,709,321.83)		33,880.00
NSB Tax Receiver A/C	3,732,011.95	710,404.21	(23,266.07)		4,419,150.09
NSB Payroll A/C	0.00	2,337,326.90	(2,337,326.90)		0.00
NSB Vendor A/C	0.00	13,332,791.44	(13,332,791.44)		0.00
NSB Building & Safety	0.00	168,827.11	(168,827.11)		0.00
NSB Fifth Judicial Courts	0.00				0.00
Wells Fargo	134,806,258.19	(79,010.90)			134,727,247.29
WNTC Amargosa Valley Landfill	242,166.54	(11.33)			242,155.21
WNTC Pahrump Landfill Trust	1,154,011.67	6,668.68			1,160,680.35
WNTC Round Mountain Landfill	669,438.13	(131.92)			669,306.21
WNTC Tonopah Landfill Trust	1,011,799.38	52.00			1,011,851.38
State Treasurer LGIP - Nye County	464,751.39	40.66			464,792.05
State Treasurer LGIP - Pahrump Library	142,815.99	12.49			142,828.48
State Treasurer LGIP - Tonopah Library	198,732.01	17.38			198,749.39
*** Zions Escrow - Siemens bond	6,935,872.21	57.01			6,935,929.22
Flint Scholarship	26,641.41	3.40			26,644.81
	<b>159,948,655.62</b>	<b>33,195,323.47</b>	<b>(34,166,785.29)</b>	<b>0.00</b>	<b>158,977,193.80</b>
<b>Interest income &amp; Market Value changes not receipted:</b>					
Sweep Acct	(71.73)	2.48			(69.25)
Wells Fargo	2,227,995.86	(2,148,984.96)			79,010.90
Amargosa Landfill	4,558.84	(4,547.51)			11.33
Pahrump Landfill Trust	33,975.24	(40,643.92)			(6,668.68)
Round Mtn. Landfill	5,646.72	(5,514.80)			131.92
Tonopah Landfill	6,991.30	(7,043.30)			(52.00)
State Treasurer LGIP (Nye County)	(35.17)	(5.49)			(40.66)
State Treasurer LGIP (Pahrump Library)	(10.81)	(1.68)			(12.49)
State Treasurer LGIP (Tonopah Library)	(15.04)	(2.34)			(17.38)
Flint Scholarship	(3.28)	(0.12)			(3.40)
Monthly Analysis Fee - Deposit Account	2,951.50	(2,951.50)	2,725.67		2,725.67
*** Zions - pending entry into Eden	(6,935,872.21)	(57.01)			(6,935,929.22)
<b>Bank Transfers:</b>					
To Sweep from Deposit	0.00	(3,982,949.26)	3,982,949.26		0.00
To Deposit from Sweep	0.00	(5,595,251.94)	5,595,251.94		0.00
To Deposit from B&S	0.00	(168,827.11)	168,827.11		0.00
To Vendor from Deposit Account	0.00	(6,374,567.00)	6,374,567.00		0.00
To Payroll from Deposit Account	0.00	(2,333,597.69)	2,333,597.69		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(2,124,280.57)	2,124,280.57		0.00
<b>Outstanding checks:</b>					
<i>Beginning of month:</i>					
Vendor account	(3,226,014.91)		3,226,014.91		0.00
Payroll account	(45,850.16)		45,850.16		0.00
<i>End of month:</i>					
Vendor account	0.00		(561,379.45)		(561,379.45)
Payroll account	0.00		(56,831.97)		(56,831.97)
Payroll & Vendor checks adjustments	(47.70)	(3,729.21)	3,729.21		(47.70)
<b>ADJUSTED BANK BALANCE</b>	<b>152,022,854.07</b>	<b>10,402,370.54</b>	<b>(10,927,203.19)</b>	<b>0.00</b>	<b>151,498,021.42</b>
<b>Deposit account:</b>					
<b>Bank Adjustments:</b>					
<b>Building &amp; Safety Adjustments:</b>					

**Nye County Treasurer's  
Bank Reconciliation  
November 2021 - FY22  
Tentative (November 2021 close)**

<b>Bank Account Name</b>	<b>Beginning of Month Balances</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Adjustments</b>	<b>End of Month Balances</b>
07.29 PNP - Bank July - Not yet in Eden	(425.00)				(425.00)
07.27 - Stripe - R#00021773 - Bank August - Eden July	2,393.75				2,393.75
B&S deposits from acct 5773 (Bank October - Eden November)	(68,667.34)	68,667.34			0.00
B&S - Stripe deposit 11.15.21 - Bank November - Eden December		(12,431.03)			(12,431.03)
<b>Public Works Adjustments:</b>					
*pending final review of PNP for June - batches not yet posted	110.00				110.00
07.29 - Bank July - Eden August	(300.00)				(300.00)
08.20 - PNP not yet in Eden	(250.00)				(250.00)
PW - deposit 11.30.21 - Bank November - Eden December		(750.00)			(750.00)
<b>Planning Adjustments:</b>					
08.10.21 - R#00021678 - receipt adjustment in permits	(100.00)	100.00			0.00
08.27.21 - Stripe - receipted in under PL / sb PW	(675.00)				(675.00)
<b>Treasurer Adjustments - AR:</b>					
07.29 - HR - not yet in Eden	(17,057.13)				(17,057.13)
07.22 - ICE - not yet in Eden	(5,048.86)				(5,048.86)
R#016421 - Admin (8,728.79) 126.68 sb 126.65	0.03	(0.03)			0.00
HR - 10.18.21 - Bank October - Not yet in Eden	(16,837.41)				(16,837.41)
HR - 11.23.21 - Bank November - Not yet in Eden		(3,118.70)			(3,118.70)
HR - 11.23.21 - Bank November - Not yet in Eden		(17,937.95)			(17,937.95)
R#17089 - Bank November - Eden October	8,685.15	(8,685.15)			0.00
R#17090 - Bank November - Eden October	2,036.35	(2,036.35)			0.00
R#17093 - Bank November - Eden October	1,630.44	(1,630.44)			0.00
Dep # 10.28 (multi R#'s) Bank November - Eden October	302,176.68	(302,176.68)			0.00
<b>Treasurer Adjustments - GL -CR:</b>					
Deposit #08.08 - Bank August - Eden portion in August portion missed	(120.00)	120.00			0.00
DEM - 08.06.21 - not yet in Eden	(273.18)				(273.18)
Deposit #10.07 - Missed Comcast bank October - Eden November	(2.00)	2.00			0.00
Deposit #10.14 - Belvada Hotel adj R#17885	0.02	(0.02)			0.00
Deposit #10.03 - Bank November - Eden October	79,517.31	(79,517.31)			0.00
Deposit #10.21 - Bank November - Eden October	1,775.07	(1,775.07)			0.00
Deposit #10.23 - Bank November - Eden October	262,207.75	(262,207.75)			0.00
Deposit #10.24 - Tax Receiver - pending transfer	(15,269.92)		15,269.92		0.00
Deposit #10.29 - Bank November - Eden October	556,886.63	(556,886.63)			0.00
Deposit #10.32 - Bank November - Eden October	56,046.82	(56,046.82)			0.00
10.01.21 - Gabbs cc fee	6.00	(6.00)			0.00
11.02.21 - Gabbs cc fee			6.00		6.00
11.17.21 - Deposit belongs in Vendor Account - pending transfer		(24,681.00)	24,681.00		0.00
DEM - 11.05.21 - not yet in Eden		(230.24)			(230.24)
DEM - 11.05.21 - not yet in Eden		(827.23)			(827.23)
Deposit #11.05 - Dell Refund (NSF) 11.12.21		(185.99)	185.99		0.00
Deposit #11.18 - add back reclass to AR		(25,000.00)		25,000.00	0.00
Reclass of receipt from GL to AR		25,000.00		(25,000.00)	0.00
Deposit #11.22 - Corelogic (NSF) 11.29.21		(20.00)	20.00		0.00
Deposit #11.24 - Gabbs cc fees		(0.30)	0.30		0.00
Deposit #11.24 - Bank December - Eden November		219,771.61			219,771.61
Deposit #11.27 - Bank December - Eden November		1,010.00			1,010.00
Deposit #11.28 - Bank December - Eden November		379,257.63			379,257.63
Deposit #11.29 - Bank December - Eden November		19,273.00			19,273.00
Deposit #11.31 - Bank December - Eden November		28,124.88			28,124.88
Deposit #11.35 - Bank December - Eden November		44,740.93			44,740.93
Direct Deposit replacement check - Bank December - Eden November			750.00		750.00
<b>Vendor account:</b>					

Nye County Treasurer's  
Bank Reconciliation  
November 2021 - FY22  
Tentative (November 2021 close)

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
WA child support - wire to be reduced Payroll 08.12.21	(0.04)	0.04			0.00
08.13.21 - Payroll taxes (wire is more than invoices in Eden)	38.04				38.04
08.27.21 - Payroll taxes (wire is less than invoices in Eden)	(0.06)				(0.06)
Auditor balance confirmation fee (vendor)	8.00	(8.00)			0.00
Auditor balance confirmation fee (payroll)	8.00	(8.00)			0.00
Auditor balance confirmation fee (deposit)	16.00	(16.00)			0.00
Auditor balance confirmation fee (tax recvr)	8.00	(8.00)			0.00
NCS D - Bond payment - pending redeposit	508,650.00	(508,650.00)			0.00
NCS D - monthly - pending redeposit	261,680.23	(261,680.23)			0.00
SEF, S.O.N monthly, Genetic Marker - pending redeposit	1,640,525.18	(1,640,525.18)			0.00
S.O.N. quarterly - pending redeposit	2,423,088.46	(2,423,088.46)			0.00
TPU auto bond - processed in Eden in November	6,181.00		(6,181.00)		0.00
TPU auto bond - processed in Eden in November	11,604.00		(11,604.00)		0.00
<b>Tax receiver:</b>					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,598,940.04		22,968.82		2,621,908.86
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(115,241,579.70)	(710,404.21)	297.25		(115,951,686.66)
Tax Receiver apportioned tax payments	112,558,535.21	679,168.74			113,237,703.95
<b>Miscellaneous:</b>					
Trial balances FY21 - pending "roll" into FY22	(581,690.48)				(581,690.48)
JE - NSCD true up for June 2021 - FY21	66,513.14				66,513.14
<b>Totals</b>	157,423,825.25	4,967,067.94	(10,880,808.91)	0.00	151,510,084.28
		4,967,067.94	(10,880,808.91)	0.00	151,510,084.28
*** beginning balances manually adjusted to reflect inclusion of the Siemens bond escrow acct with Zions		(0.00)	0.00	0.00	0.00

# **AUDIT SUMMARIES**



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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**LOCAL GOVERNMENT FINANCE**  
**AUDIT SUMMARIES**  
2012-2021

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Division of Local Government Services

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## Audit Summaries

2012-2021

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Department of Taxation  
Division of Local Government Services  
1550 College Parkway, Suite 115  
Carson City, NV 89706  
Phone 775.684.2100 • Fax 775.684.2020

Prepared by the Staff of  
Local Government Finance Section, Division of Local Government Services

2012-2021 AUDIT SUMMARIES

Section 1

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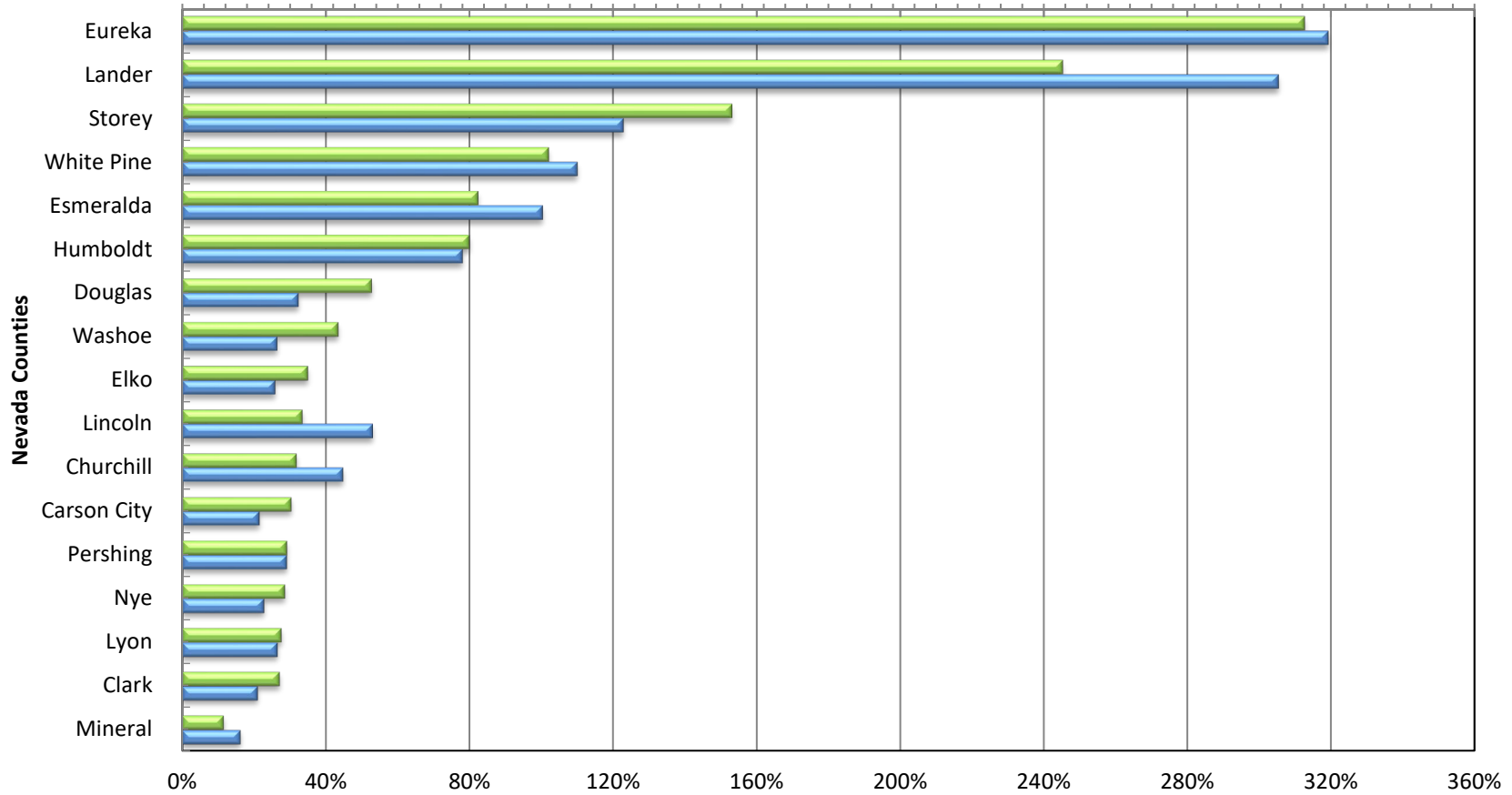
REPORT SUMMARY

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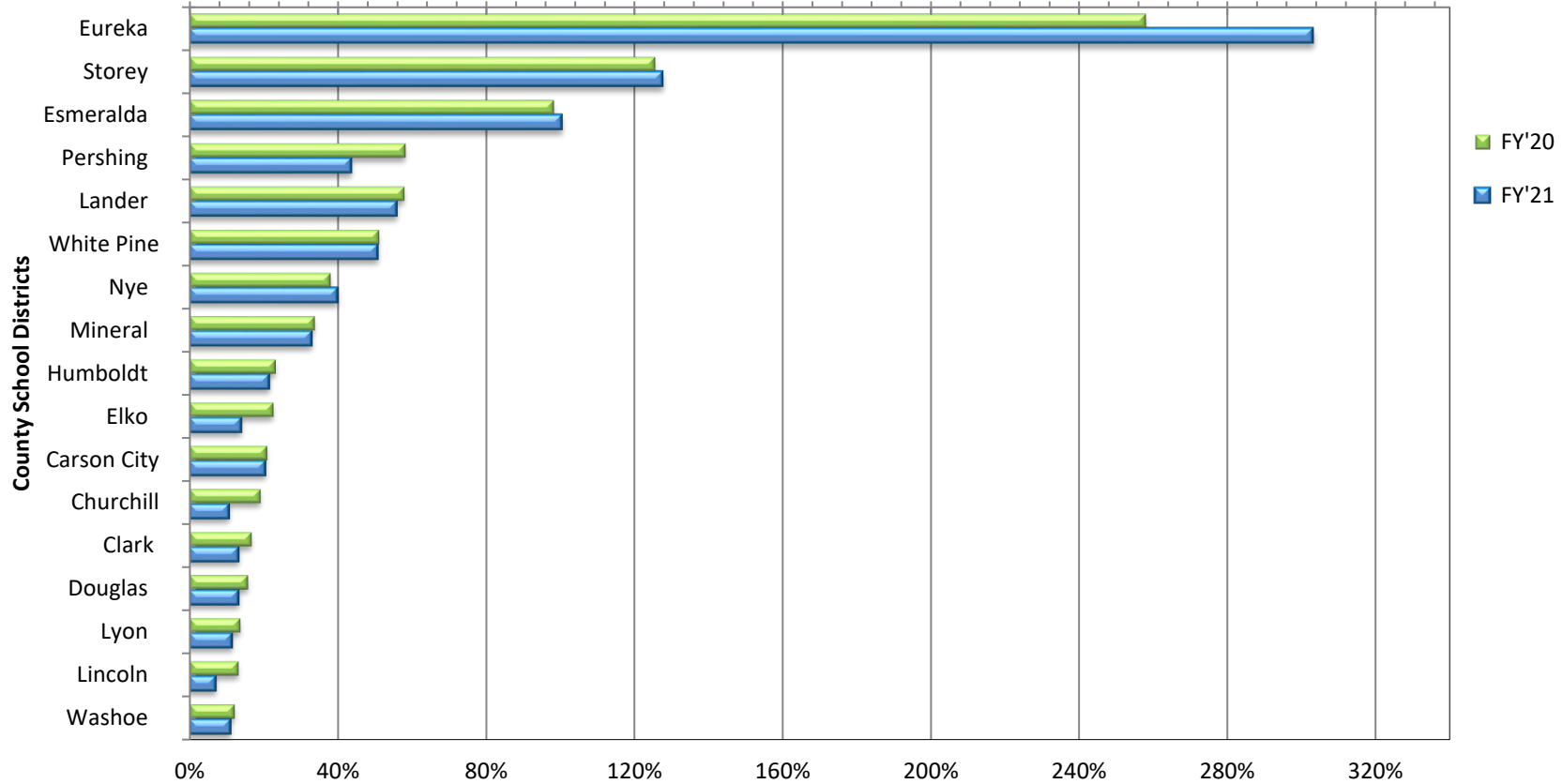
# Nevada Local Governments: Counties

Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)  
at June 30, 2021



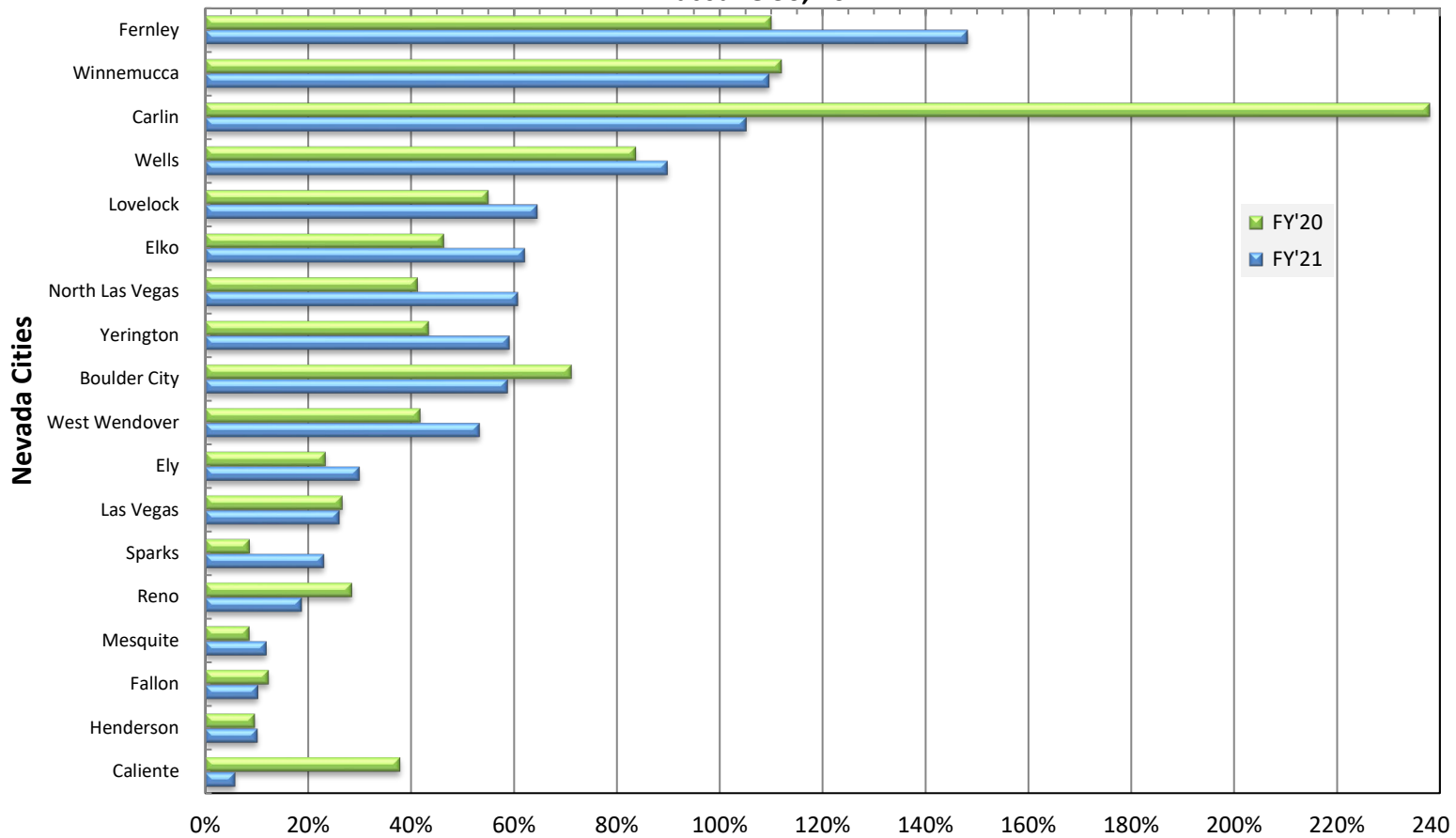
# Nevada Local Governments: Schools

Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)  
at June 30, 2021



# Nevada Local Governments: **Cities**

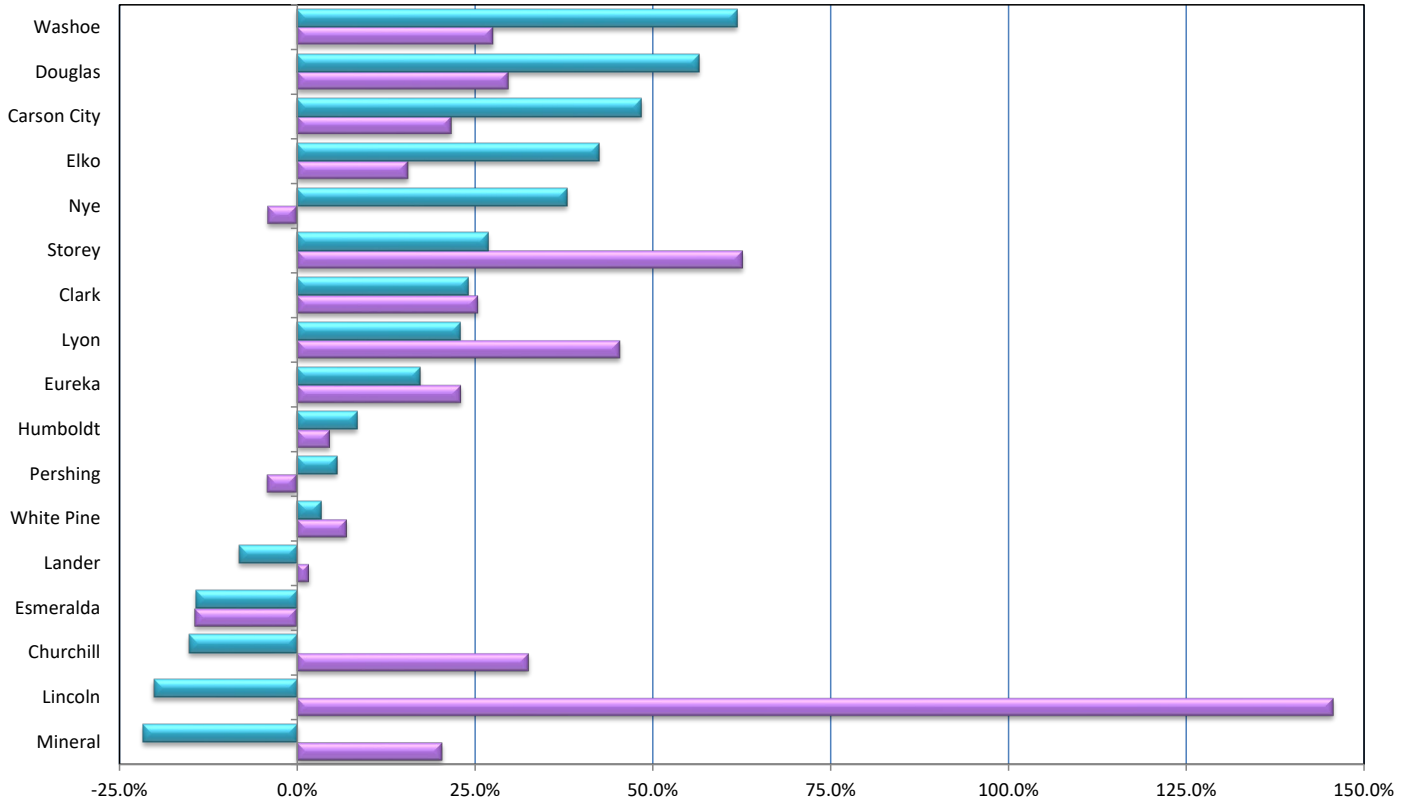
Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)  
at June 30, 2021



## Percentage of Change in Ending Fund Balance Nevada Counties

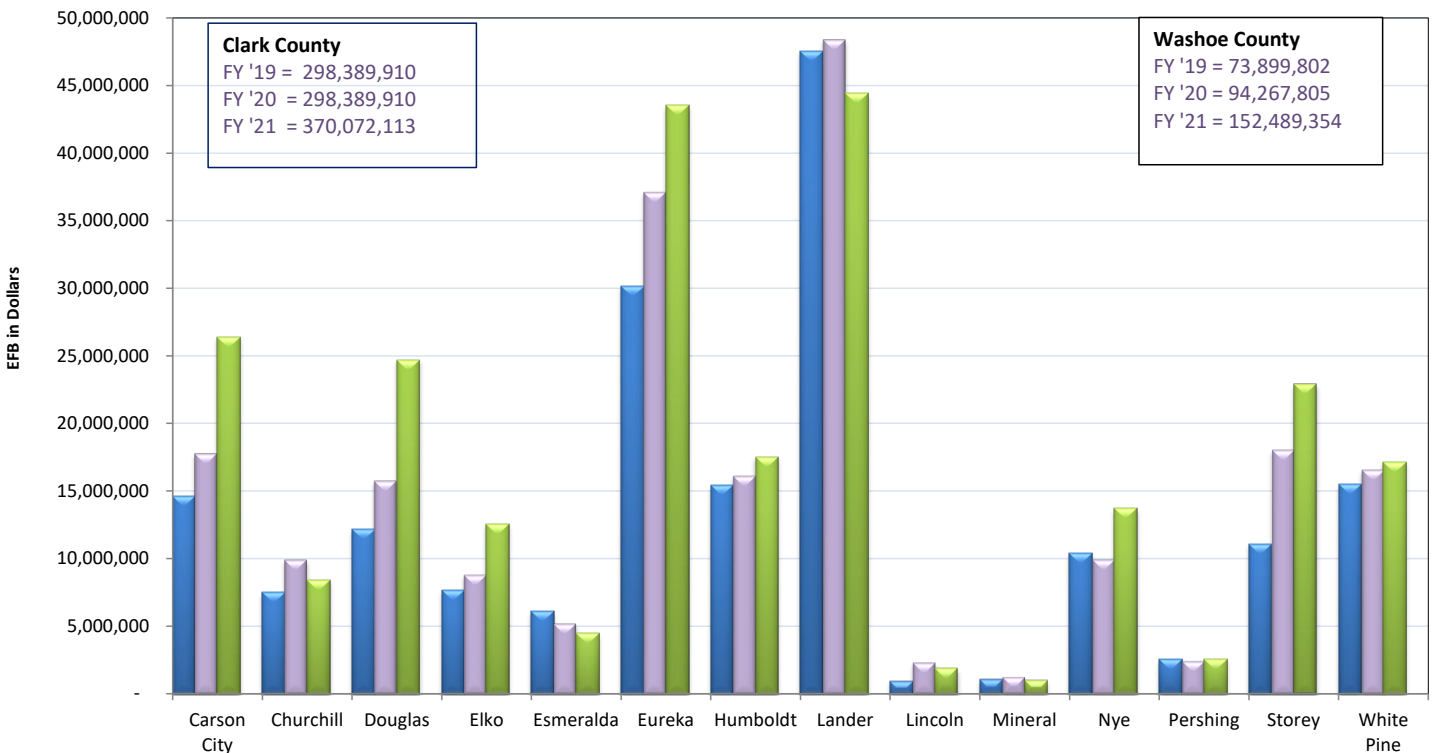
FY 2019 to 2021

■ FY'20 - FY'21  
■ FY'19 - FY'20



## Ending Fund Balance in Dollars Nevada Counties

■ FY'19  
■ FY'20  
■ FY'21



2012-2021 AUDIT SUMMARIES

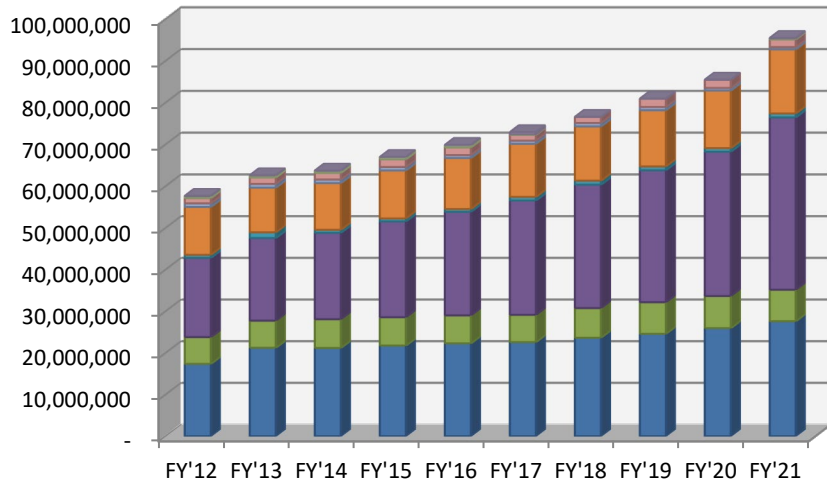
Section 2

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COUNTIES

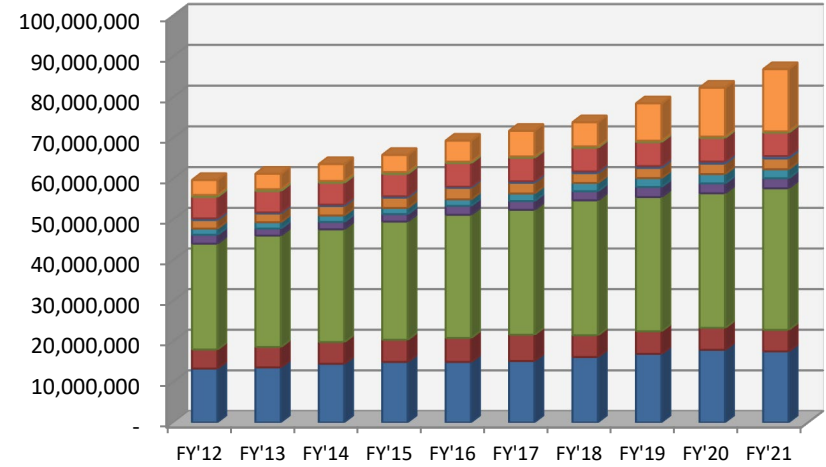
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**Carson City  
Total Revenues**



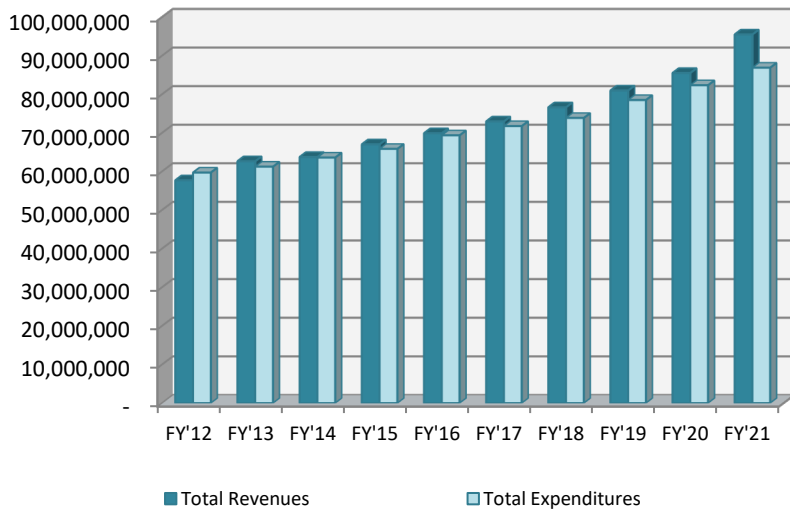
- Property Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Transfers In
- Charges For Services
- Other Financing Sources
- CTX
- Fines & Forfeits

**Carson City  
Total Expenditures**



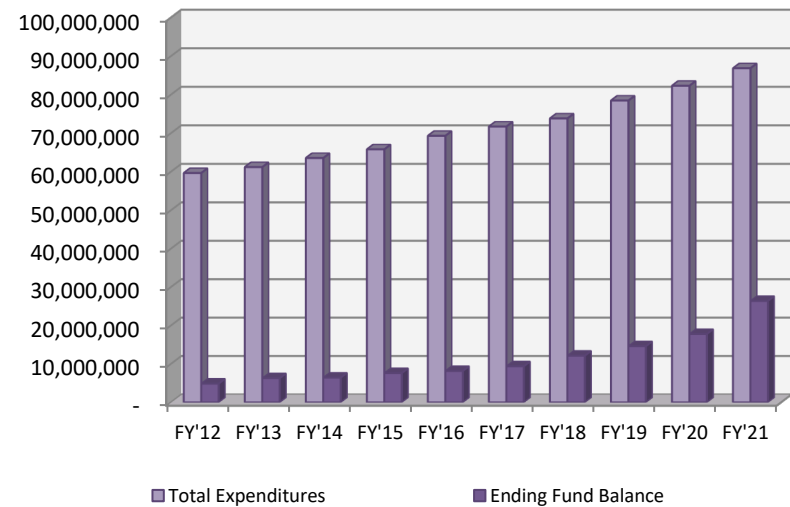
- General Government
- Sanitation
- Community Support
- Judicial
- Health
- Operating Transfers Out
- Public Safety
- Welfare
- Public Works
- Culture and Recreation

**Carson City  
Total Revenues and Expenditures**



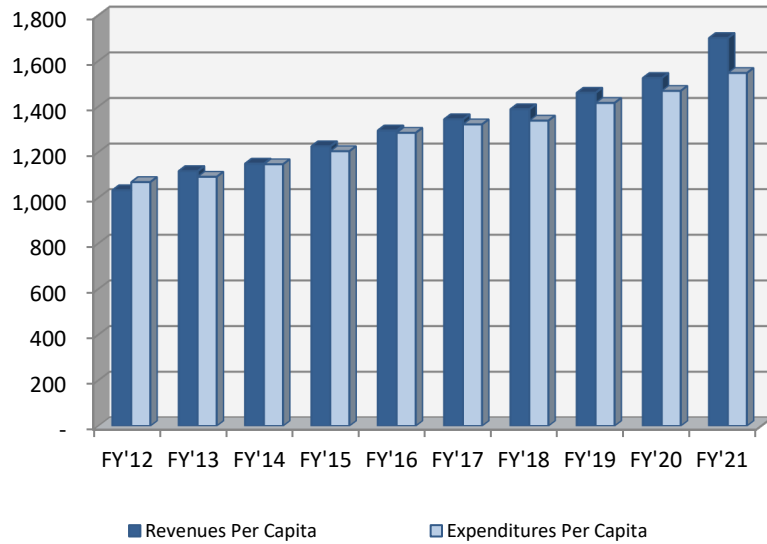
- Total Revenues
- Total Expenditures

**Carson City  
Total Expenditures vs Fund Balance**

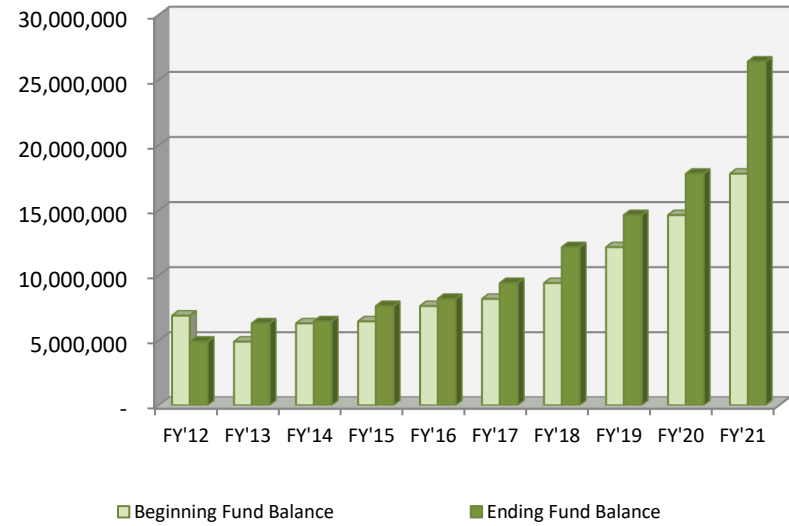


- Total Expenditures
- Ending Fund Balance

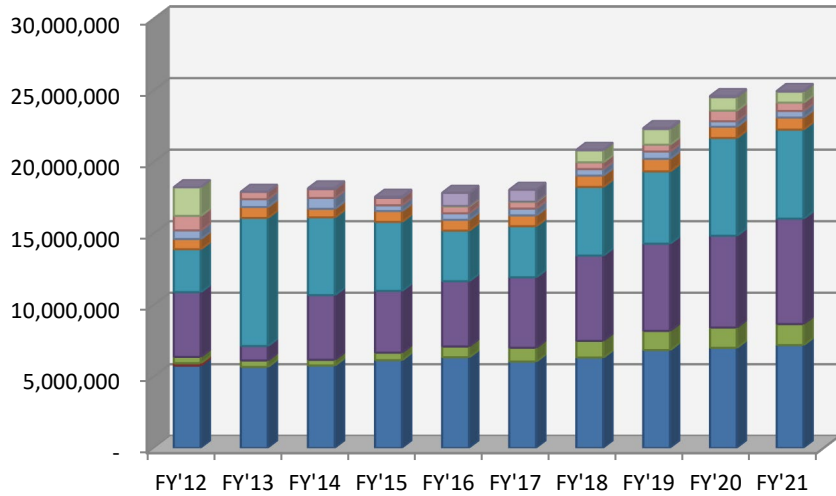
**Carson City  
Total Revenues and Expenditures Per Capita**



**Carson City  
Beginning and Ending Fund Balance**

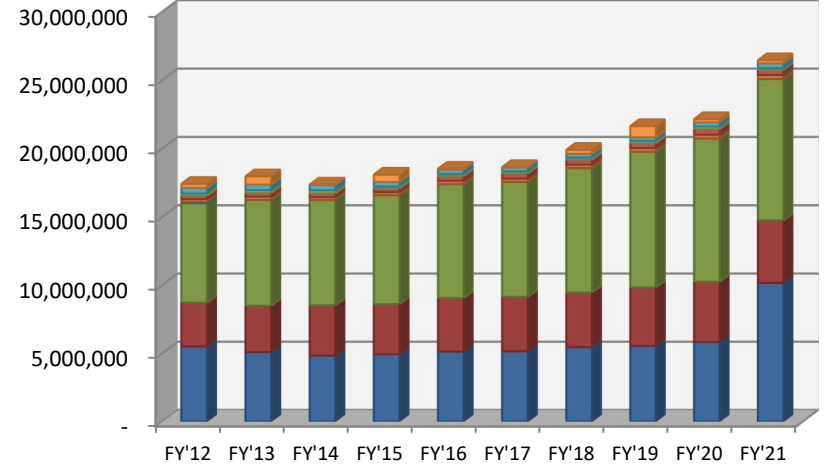


**Churchill County  
Total Revenues**



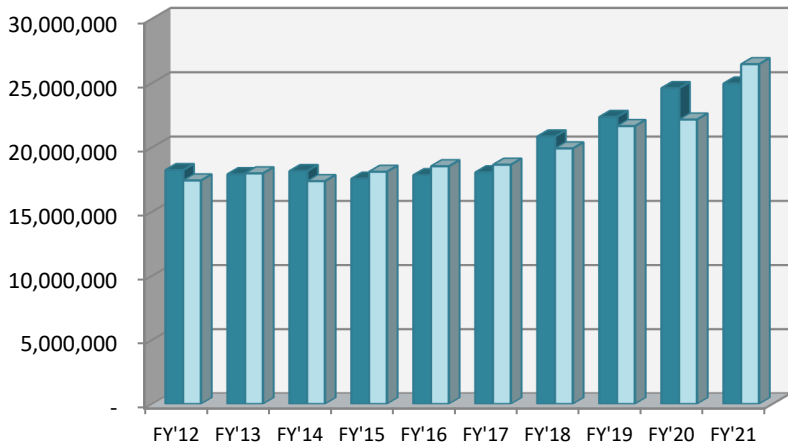
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Churchill County  
Total Expenditures**



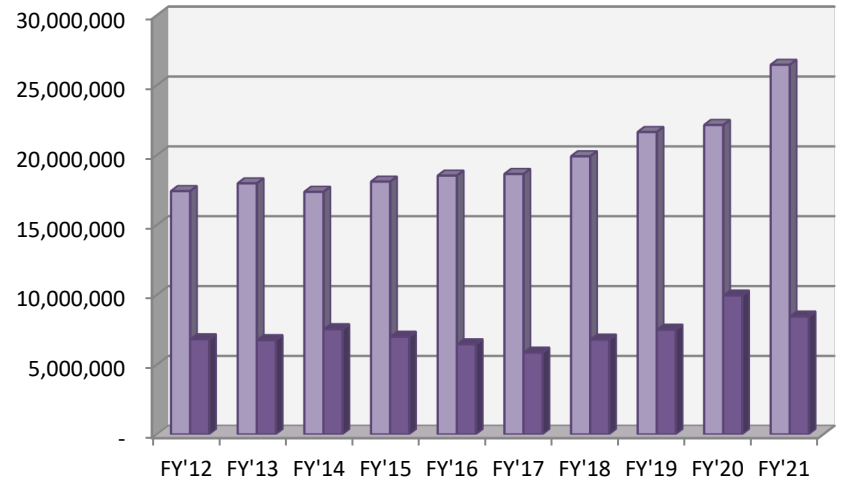
- General Government
- Judicial
- Public Safety
- Sanitation
- Health
- Culture and Recreation
- Community Support
- Intergovernmental Expenditures
- Operating Transfers Out

**Churchill County  
Total Revenues and Expenditures**



- Total Revenues
- Total Expenditures

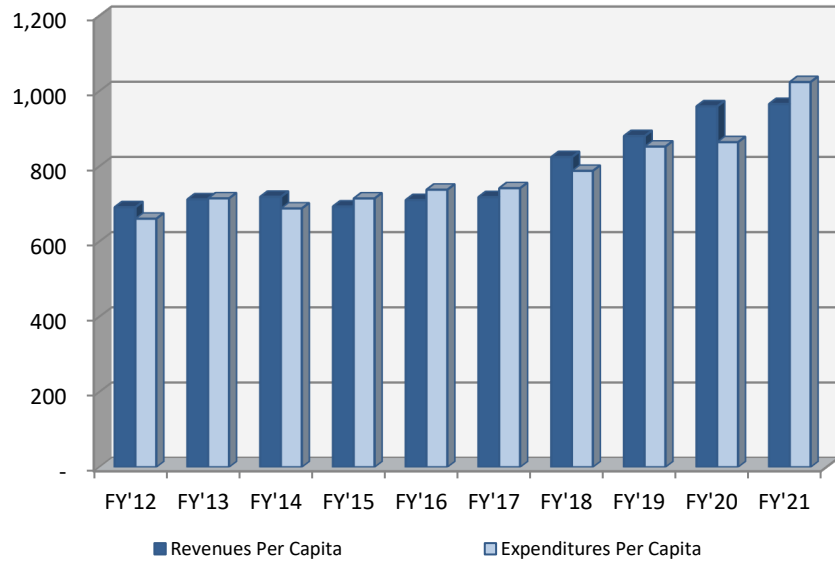
**Churchill County  
Total Expenditures vs Fund Balance**



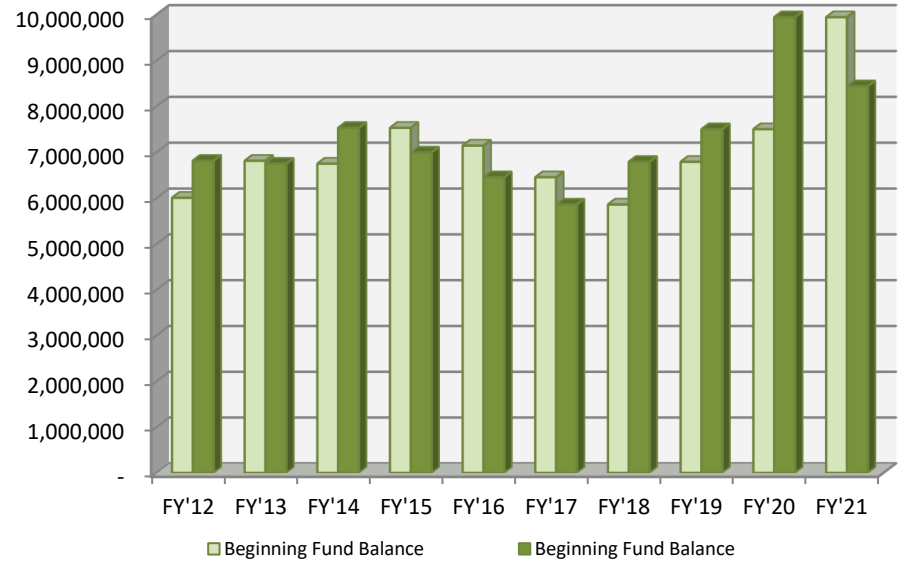
- Total Expenditures
- Beginning Fund Balance



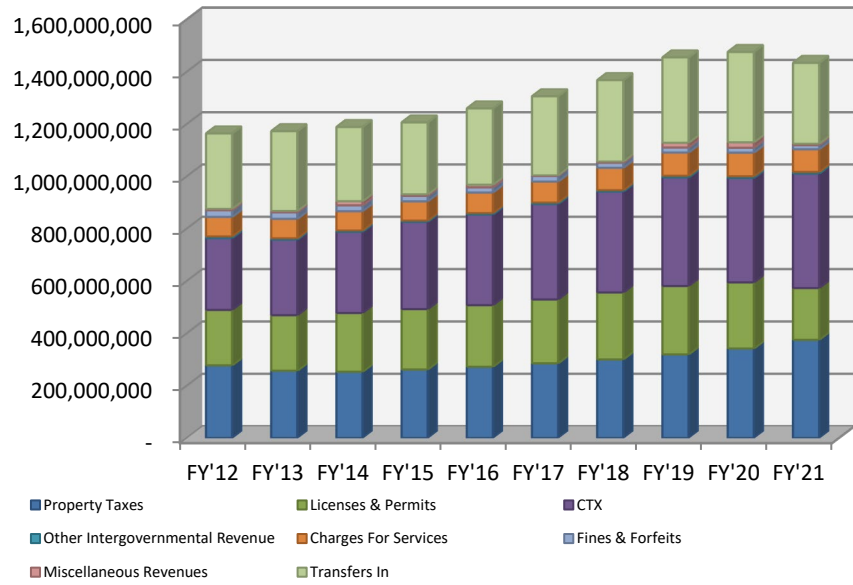
**Churchill County  
Total Revenues and Expenditures Per Capita**



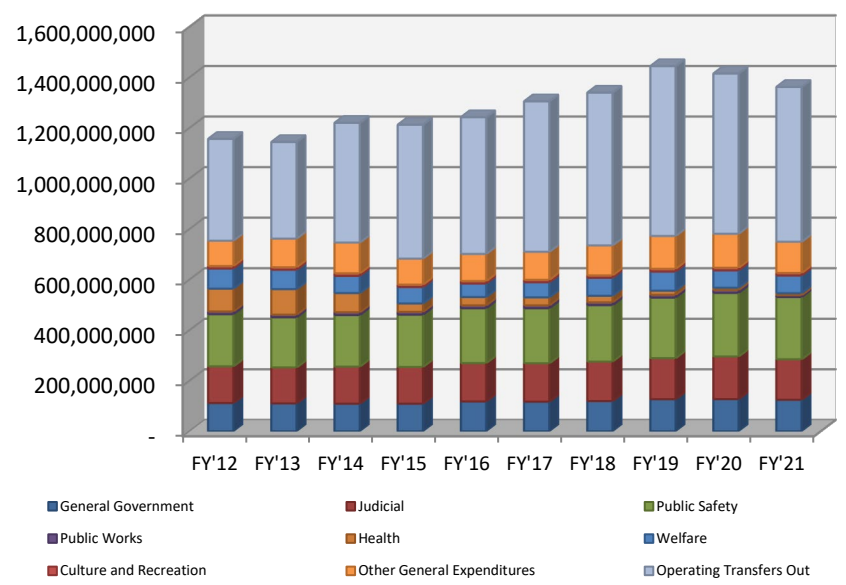
**Churchill County  
Beginning and Ending Fund Balance**



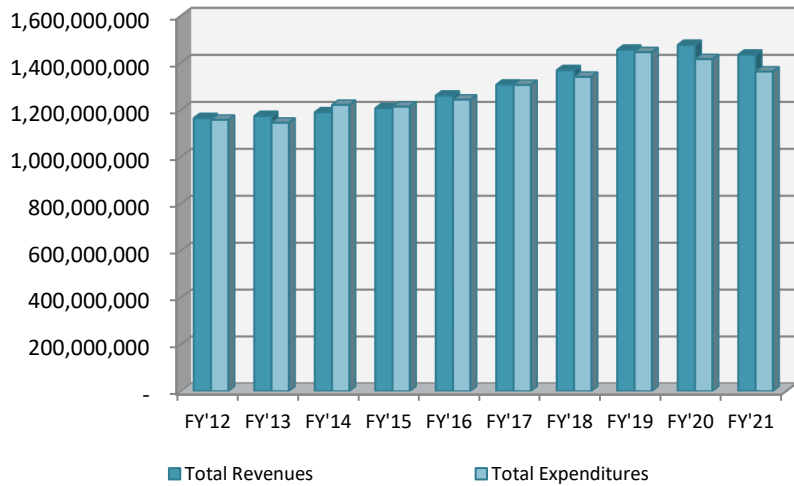
**Clark County  
Total Revenues**



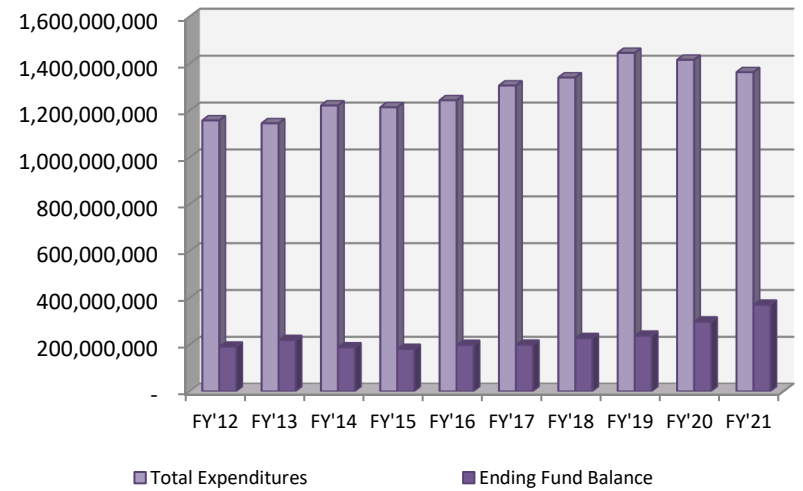
**Clark County  
Total Expenditures**



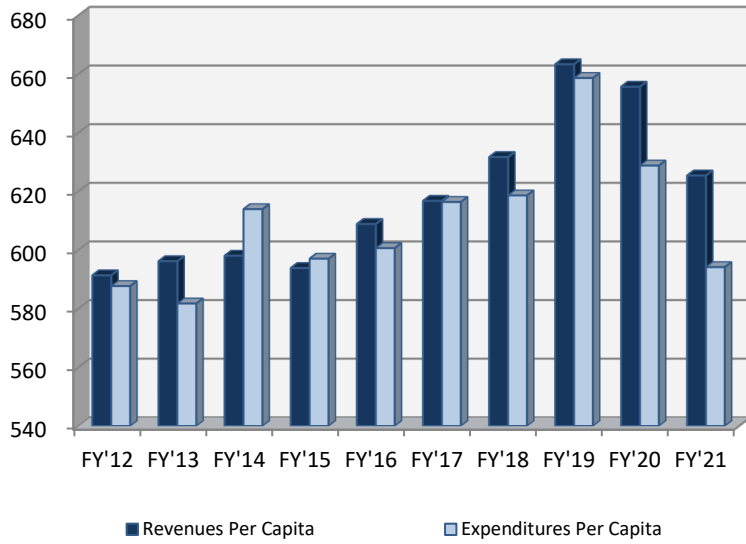
**Clark County  
Total Revenues and Expenditures**



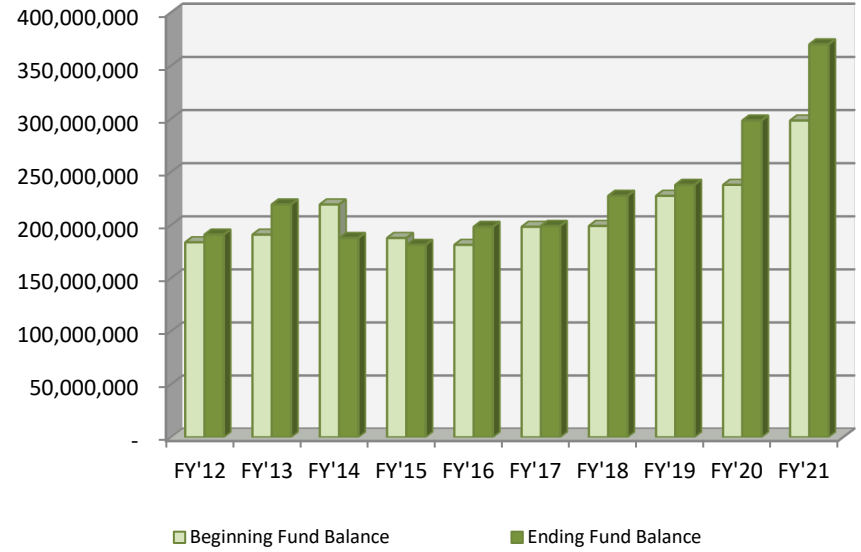
**Clark County  
Total Expenditures vs Fund Balance**



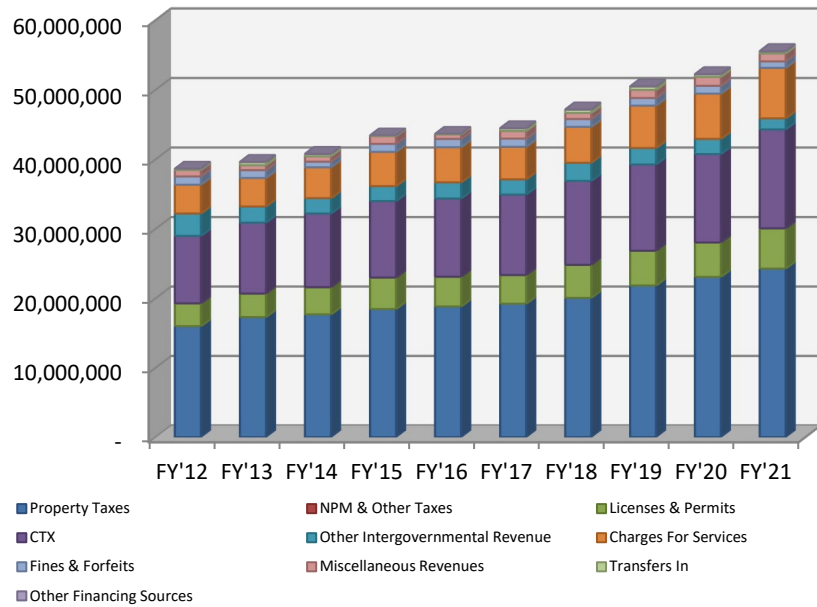
**Clark County  
Total Revenues and Expenditures Per Capita**



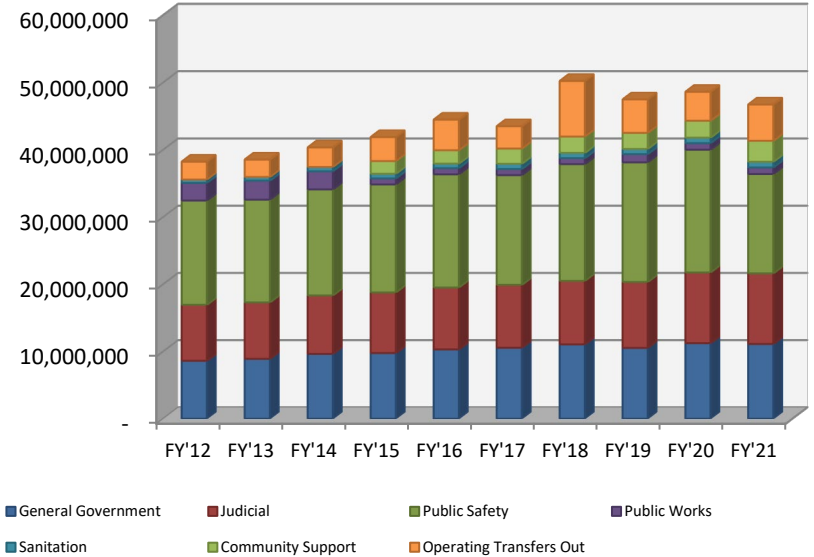
**Clark County  
Beginning and Ending Fund Balance**



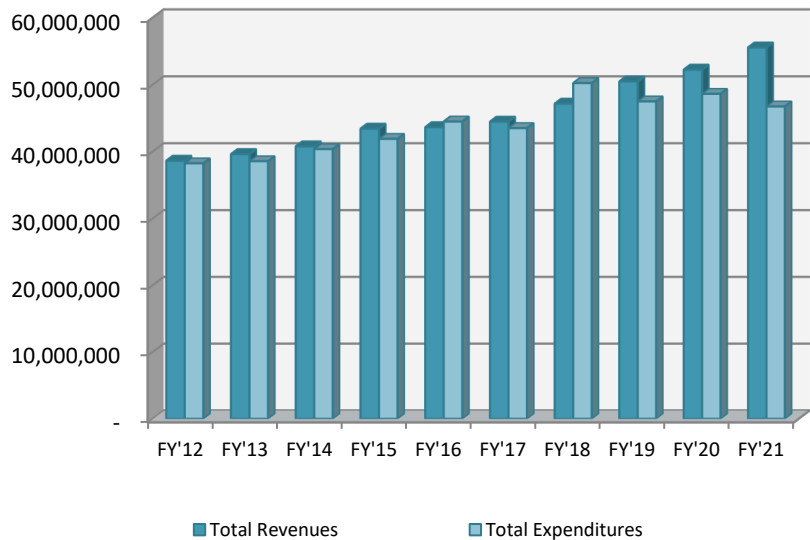
**Douglas County  
Total Revenues**



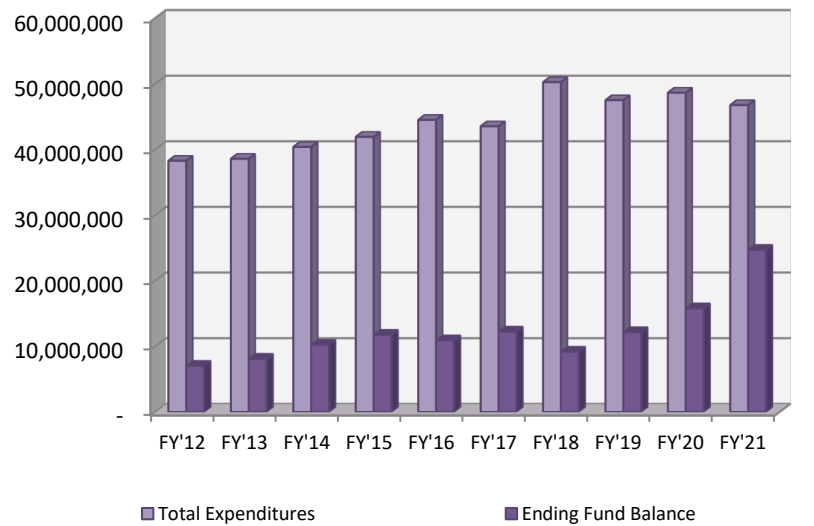
**Douglas County  
Total Expenditures**



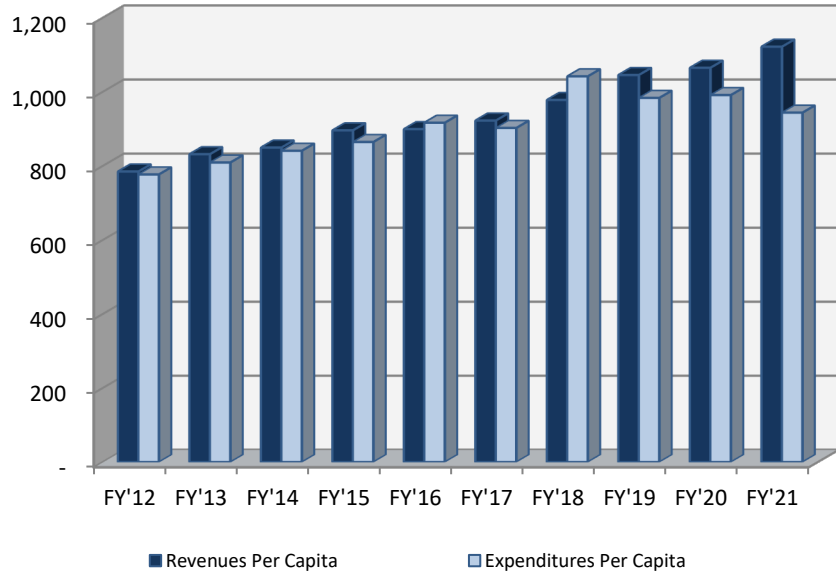
**Douglas County  
Total Revenues and Expenditures**



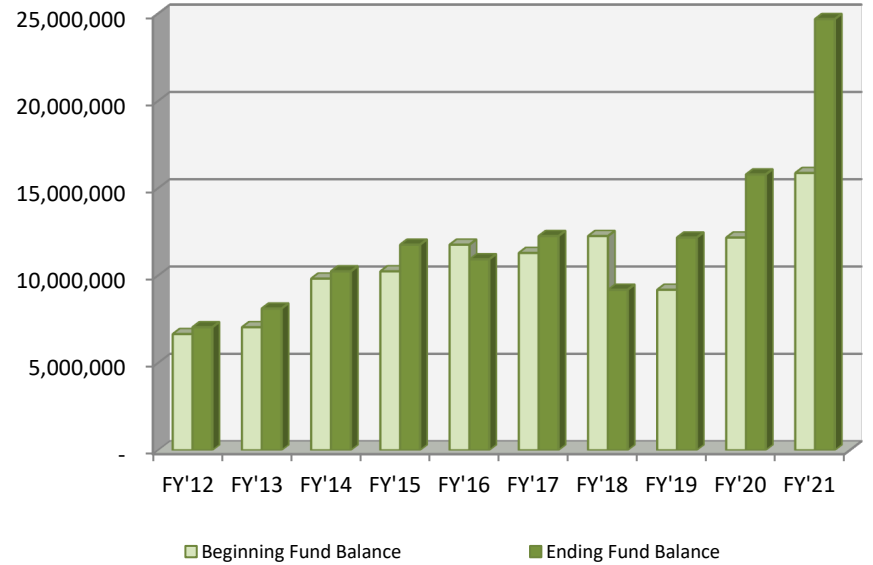
**Douglas County  
Total Expenditures vs Fund Balance**



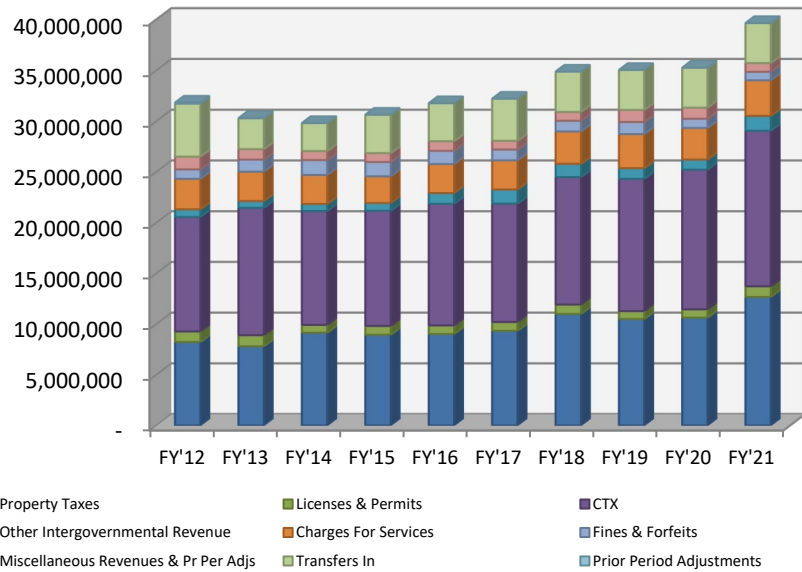
**Douglas County  
Total Revenues and Expenditures Per Capita**



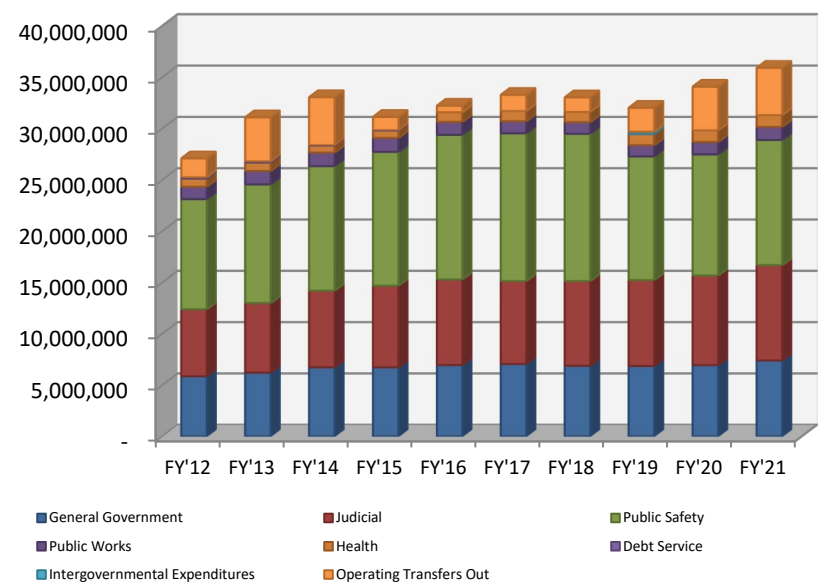
**Douglas County  
Beginning and Ending Fund Balance**



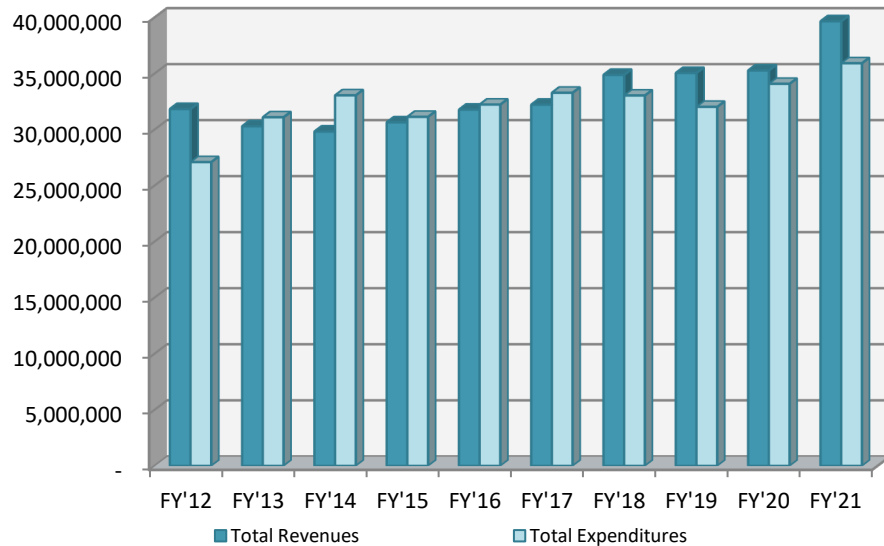
**Elko County  
Total Revenues**



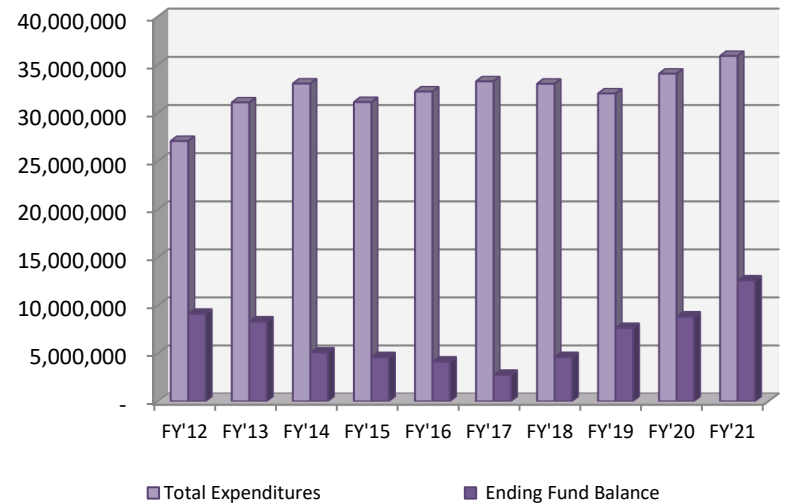
**Elko County  
Total Expenditures**



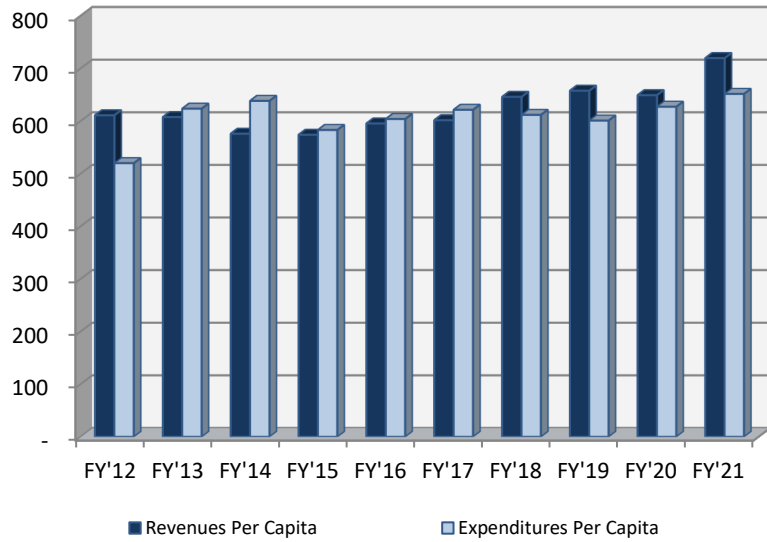
**Elko County  
Total Revenues and Expenditures**



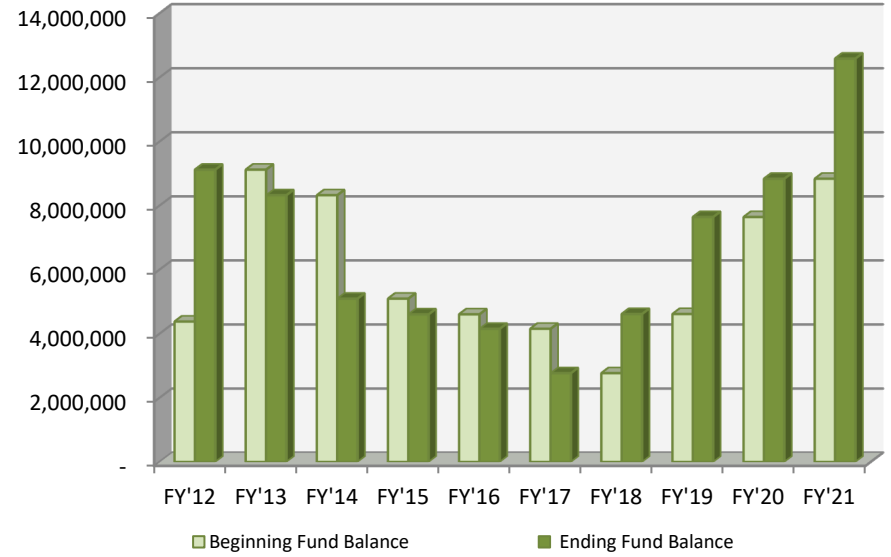
**Elko County  
Total Expenditures vs Fund Balance**



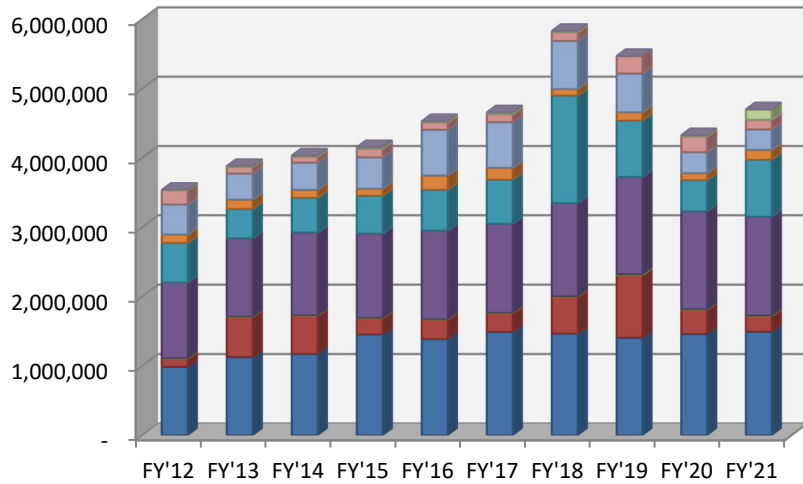
**Elko County  
Total Revenues and Expenditures Per Capita**



**Elko County  
Beginning and Ending Fund Balance**

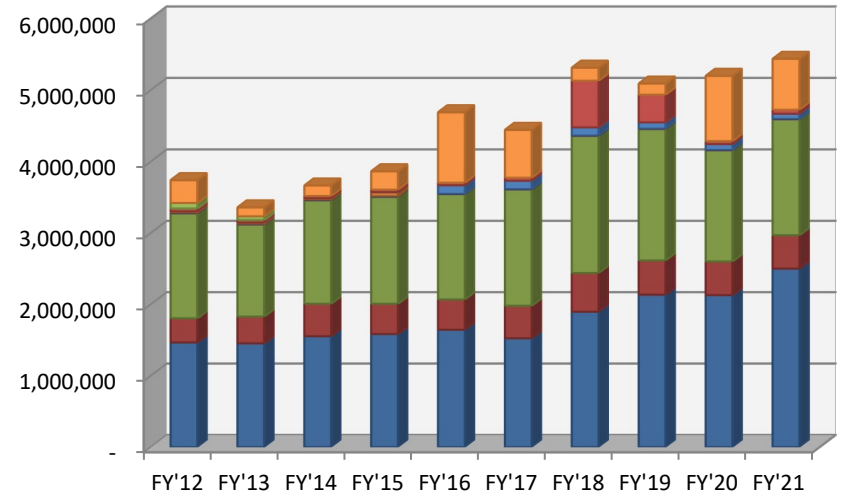


**Esmeralda County  
Total Revenues**



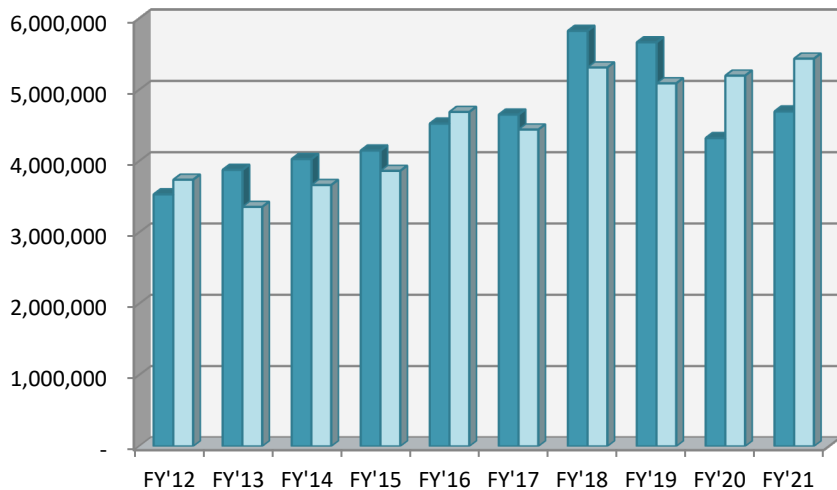
- Property Taxes
- CTX
- Fines & Forfeits
- Other Financing Sources
- NPM & Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Esmeralda County  
Total Expenditures**



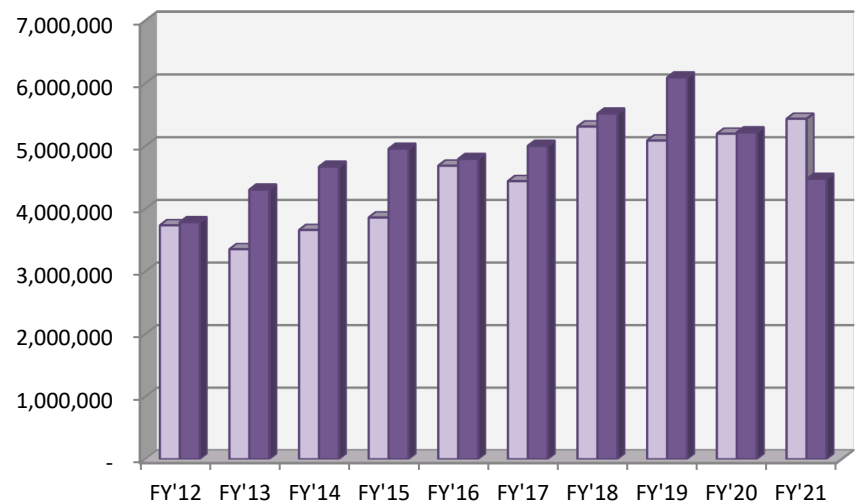
- General Government
- Welfare
- Judicial
- Culture and Recreation
- Public Safety
- Community Support
- Public Works
- Health
- Operating Transfers Out

**Esmeralda County  
Total Revenues and Expenditures**



- Total Revenues
- Total Expenditures

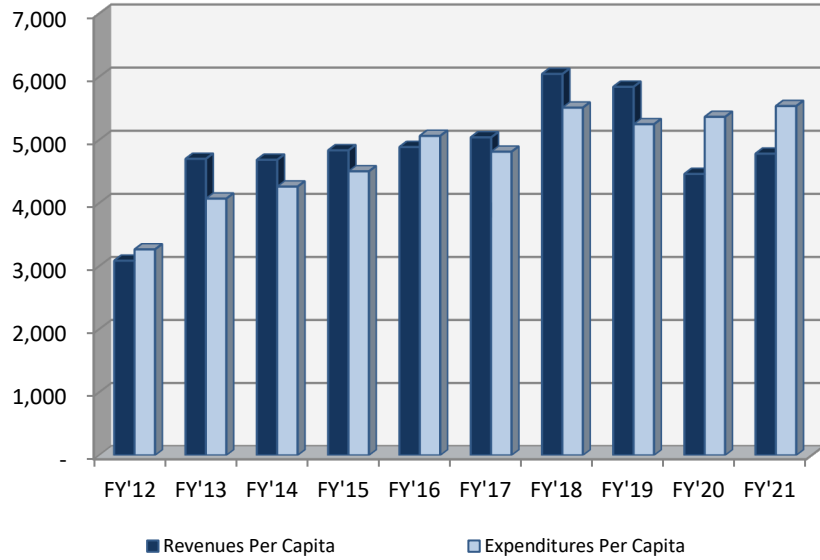
**Esmeralda County  
Total Expenditures vs Fund Balance**



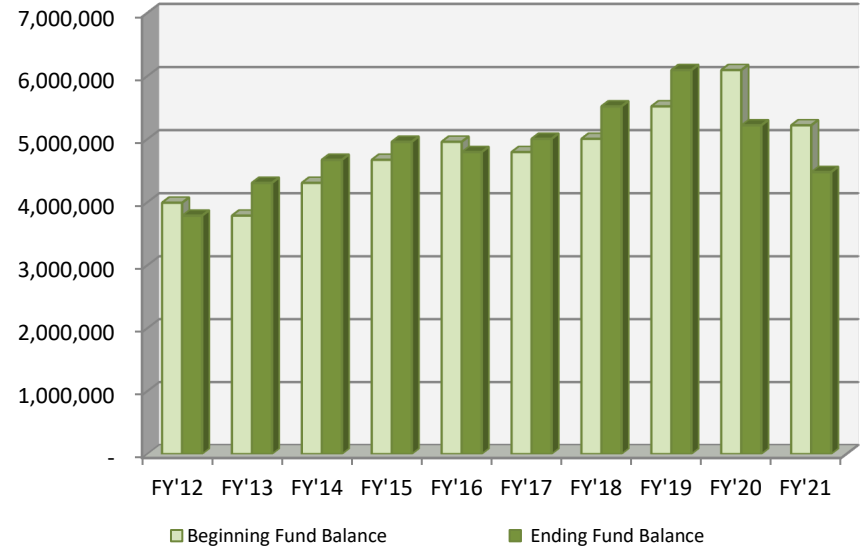
- Total Expenditures
- Ending Fund Balance



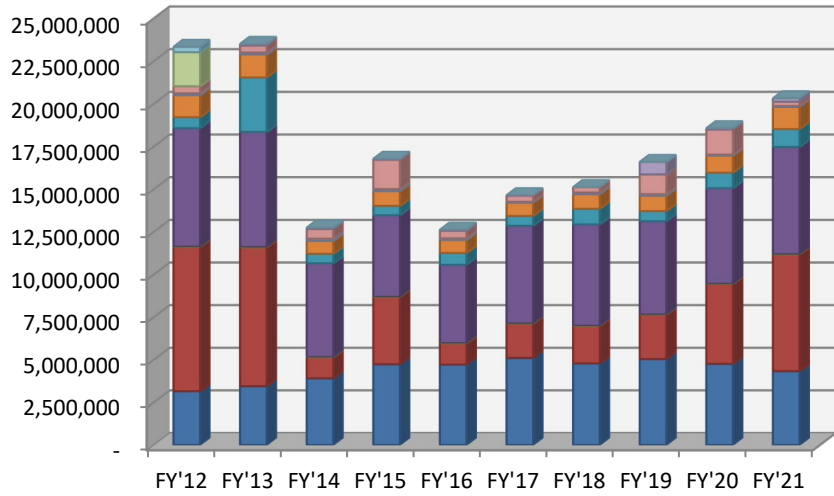
**Esmeralda County  
Total Revenues and Expenditures Per Capita**



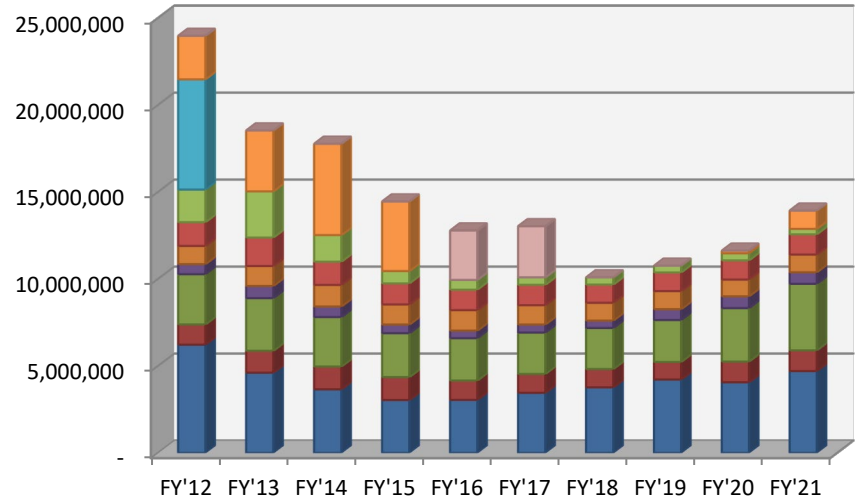
**Esmeralda County  
Beginning and Ending Fund Balance**



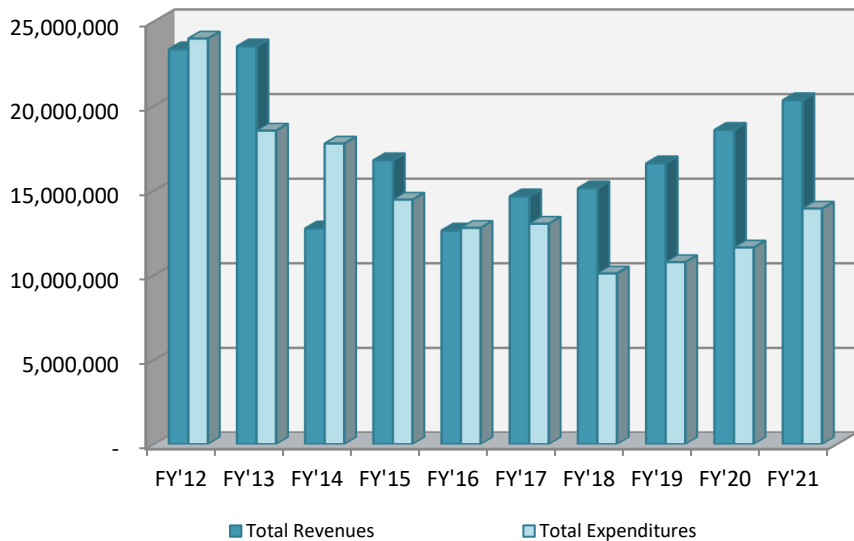
**Eureka County  
Total Revenues**



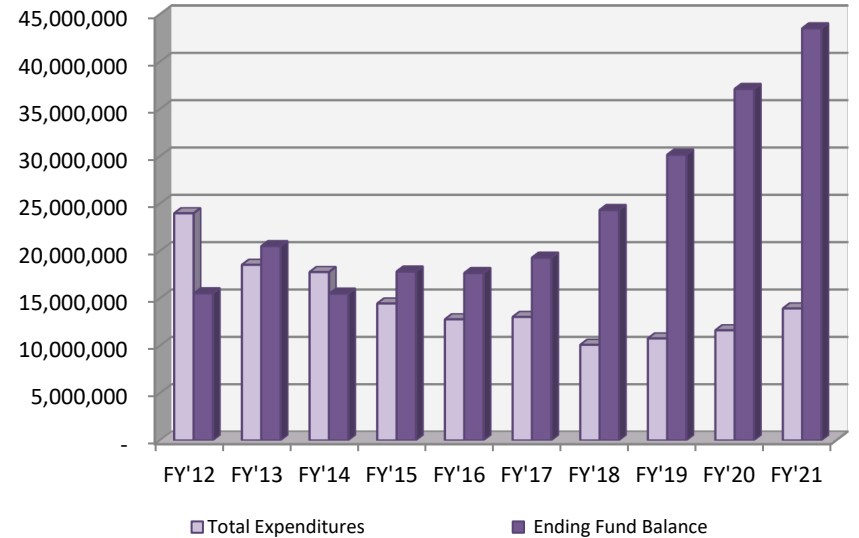
**Eureka County  
Total Expenditures**



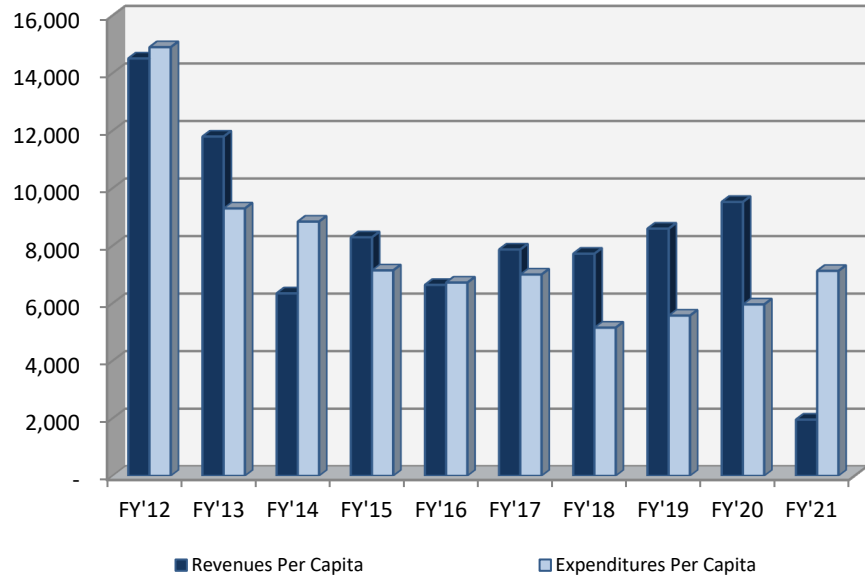
**Eureka County  
Total Revenues and Expenditures**



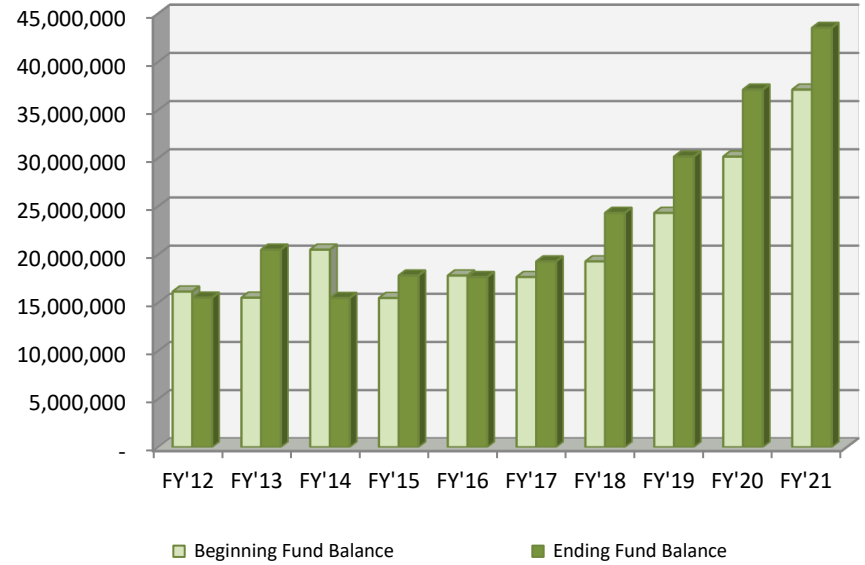
**Eureka County  
Total Expenditures vs Fund Balance**



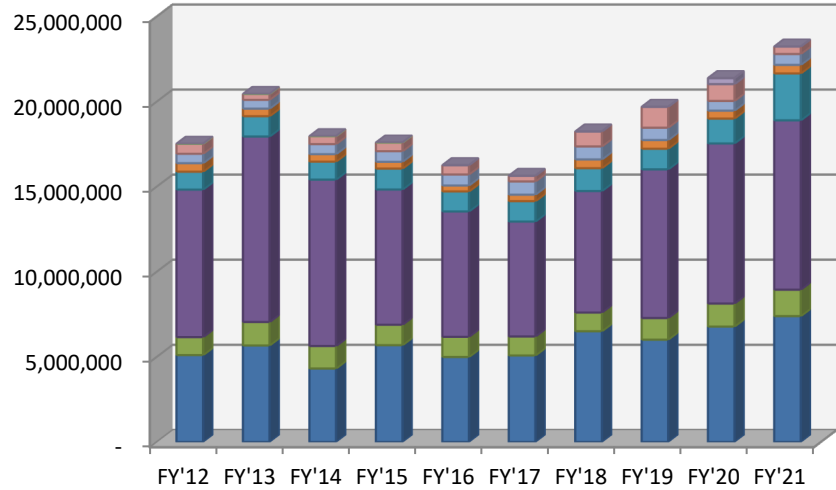
**Eureka County  
Total Revenues and Expenditures Per Capita**



**Eureka County  
Beginning and Ending Fund Balance**

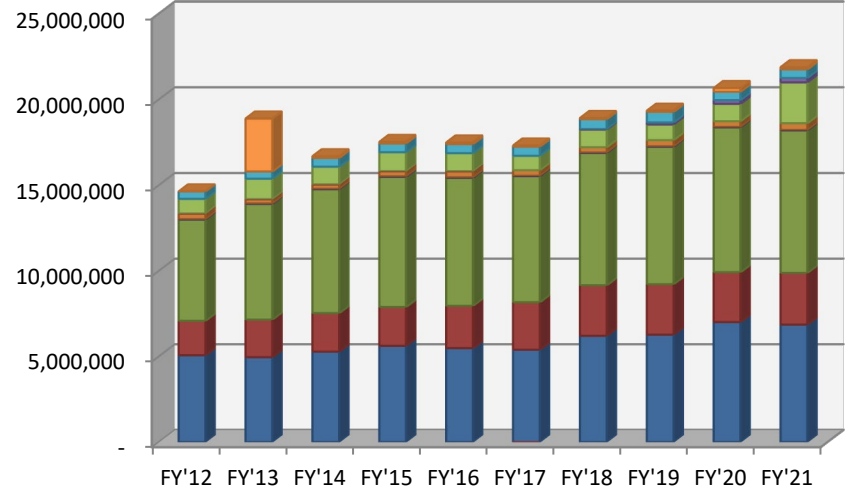


**Humboldt County  
Total Revenues**



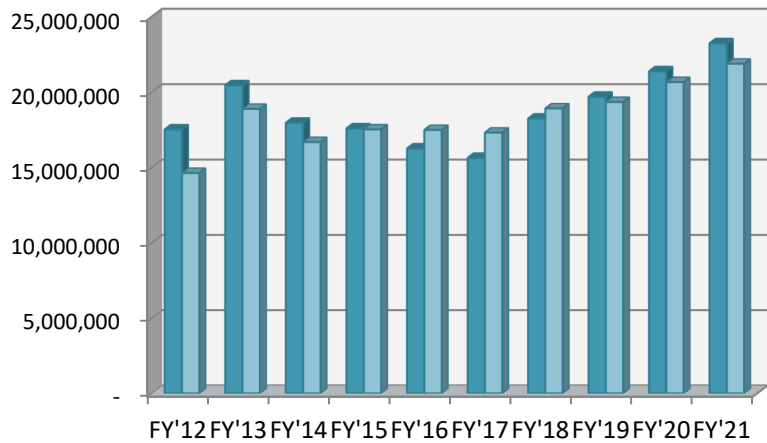
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Humboldt County  
Total Expenditures**



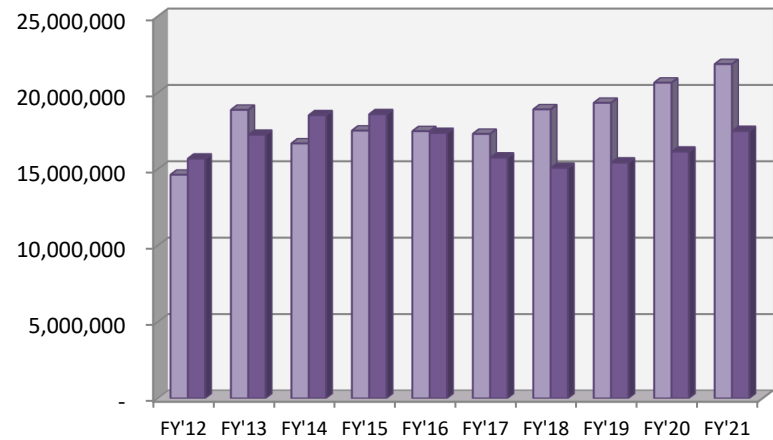
- General Government
- Judicial
- Public Safety
- Public Works
- Health
- Culture and Recreation
- Community Support
- Debt Service
- Intergovernmental Expenditures
- Operating Transfers Out

**Humboldt County  
Total Revenues and Expenditures**



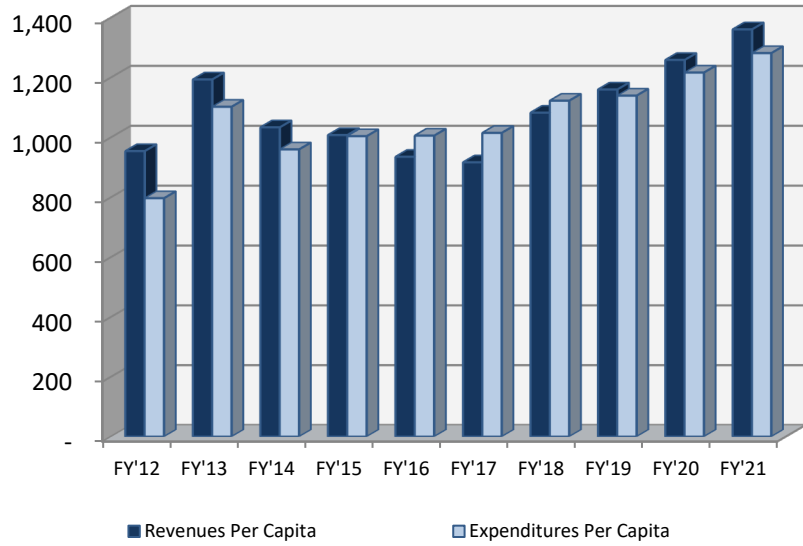
- Total Revenues
- Total Expenditures

**Humboldt County  
Total Expenditures vs Fund Balance**

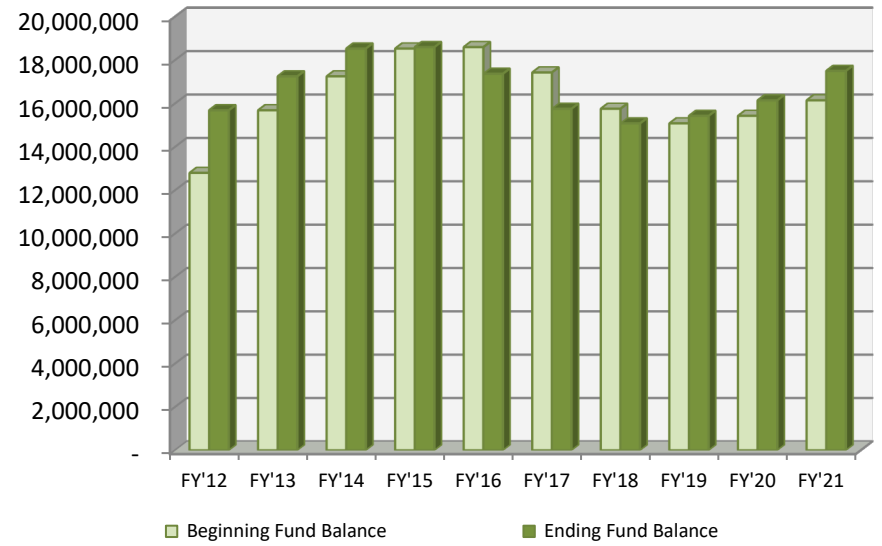


- Total Expenditures
- Ending Fund Balance

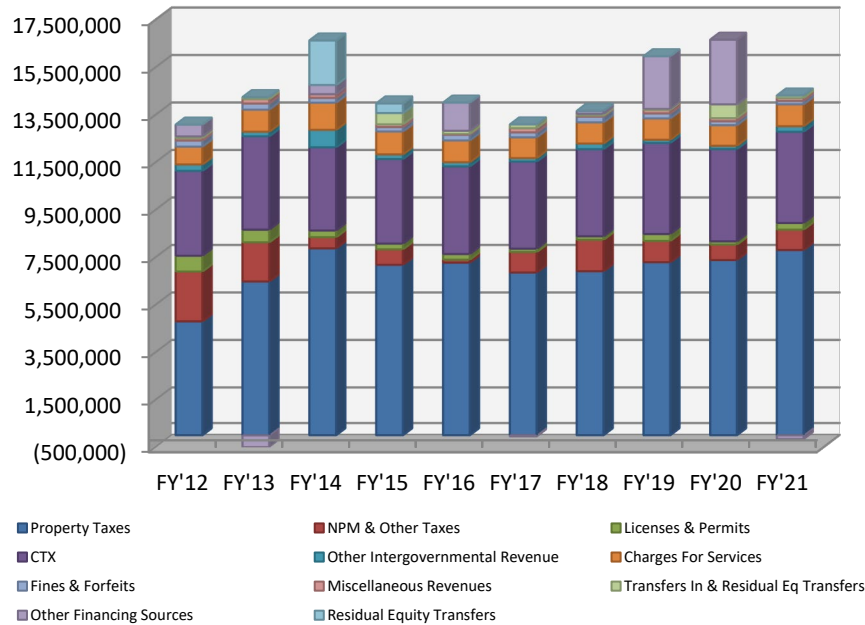
**Humboldt County  
Total Revenues and Expenditures Per Capita**



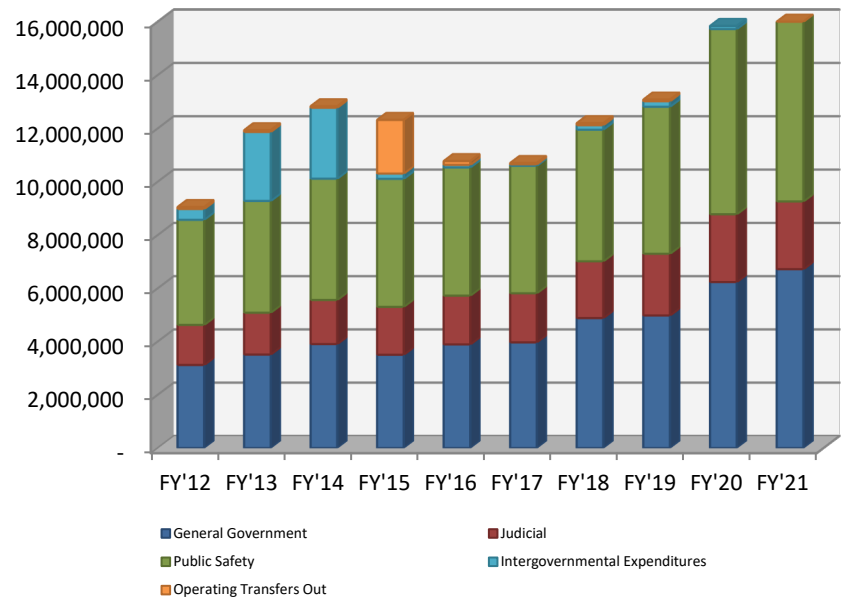
**Humboldt County  
Beginning and Ending Fund Balance**



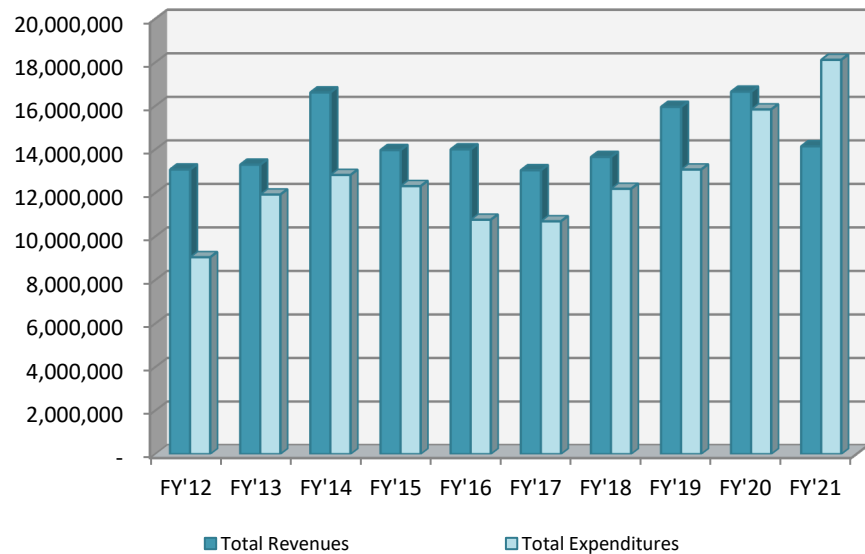
**Lander County  
Total Revenues**



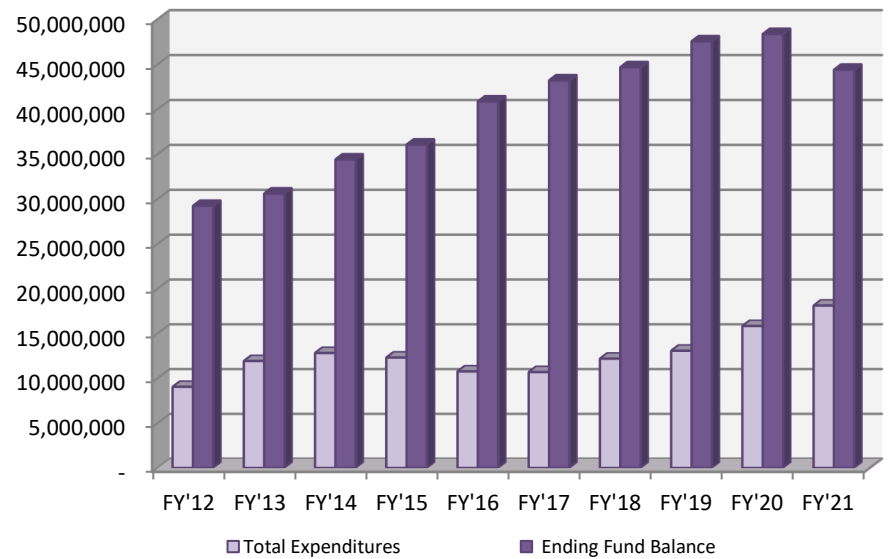
**Lander County  
Total Expenditures**



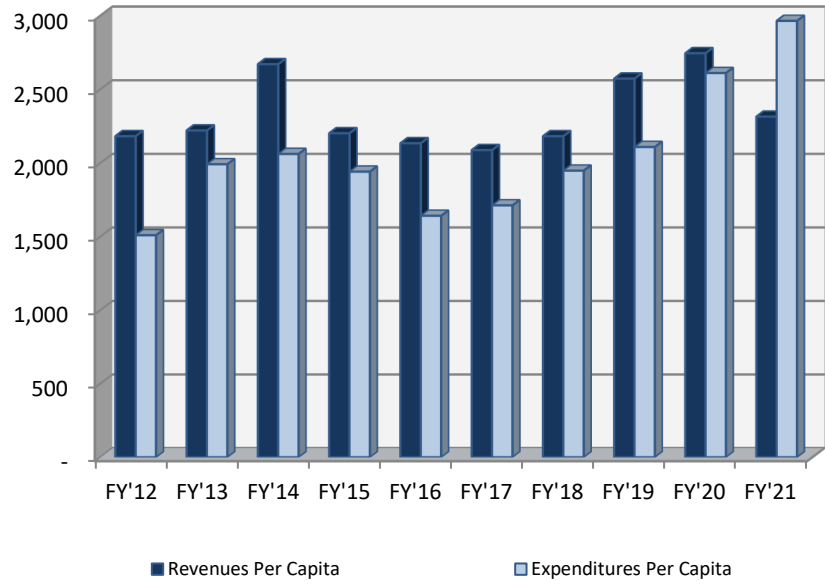
**Lander County  
Total Revenues and Expenditures**



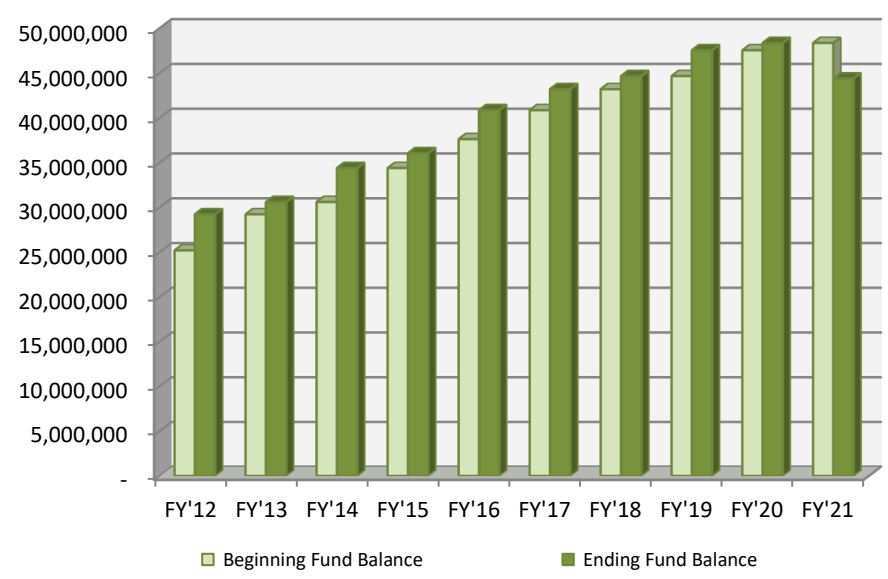
**Lander County  
Total Expenditures vs Fund Balance**



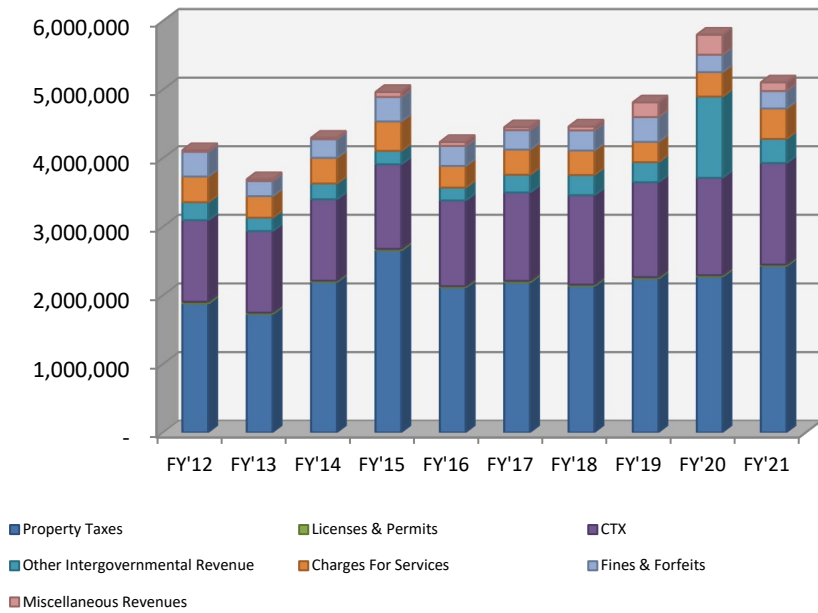
**Lander County  
Total Revenues and Expenditures Per Capita**



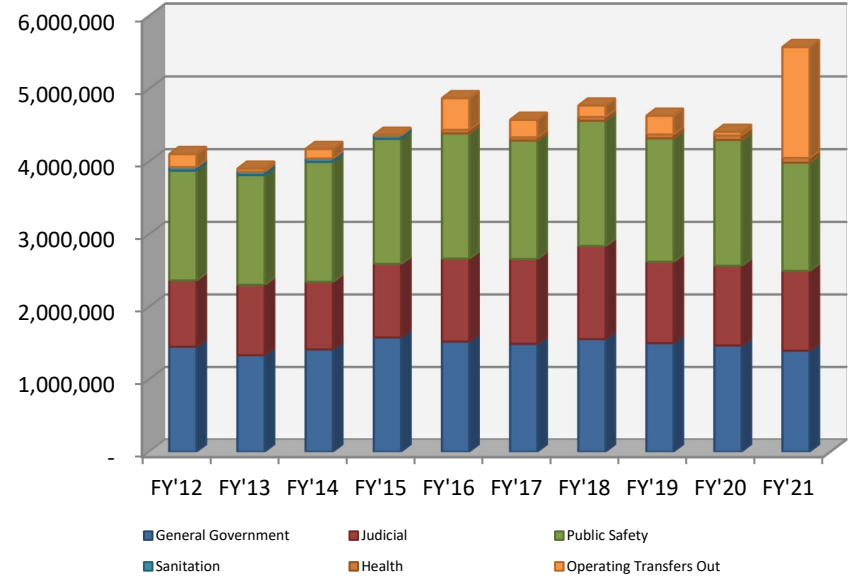
**Lander County  
Beginning and Ending Fund Balance**



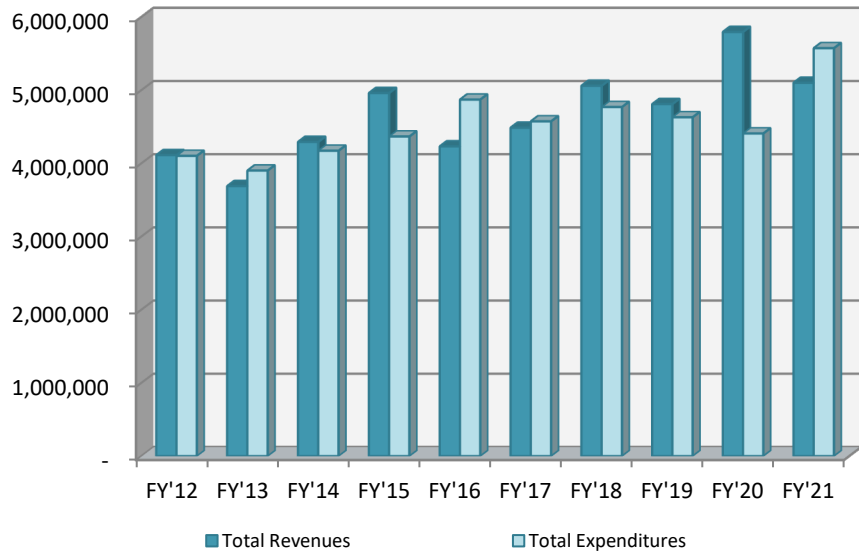
**Lincoln County  
Total Revenues**



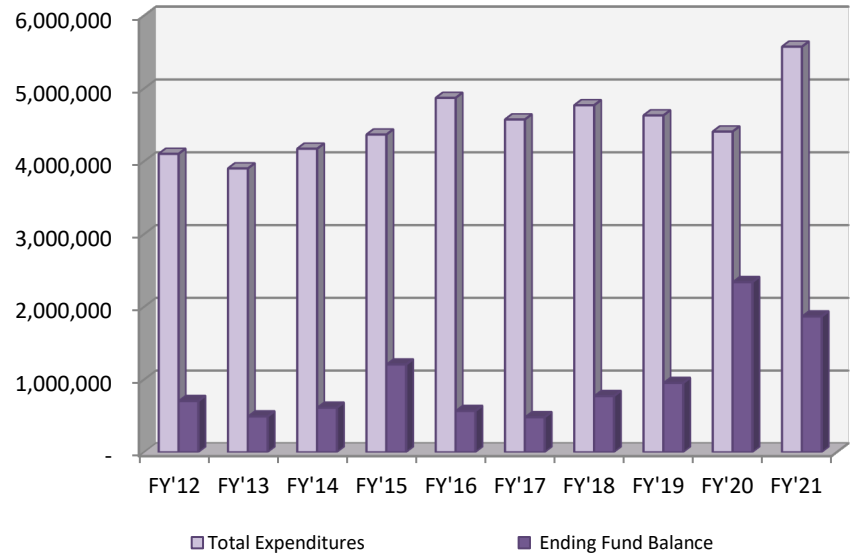
**Lincoln County  
Total Expenditures**



**Lincoln County  
Total Revenues and Expenditures**

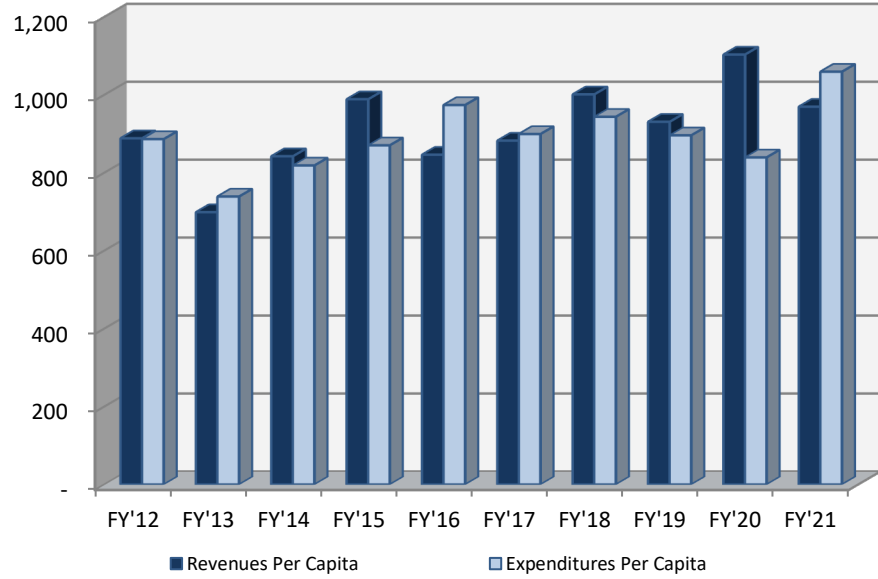


**Lincoln County  
Total Expenditures vs Fund Balance**

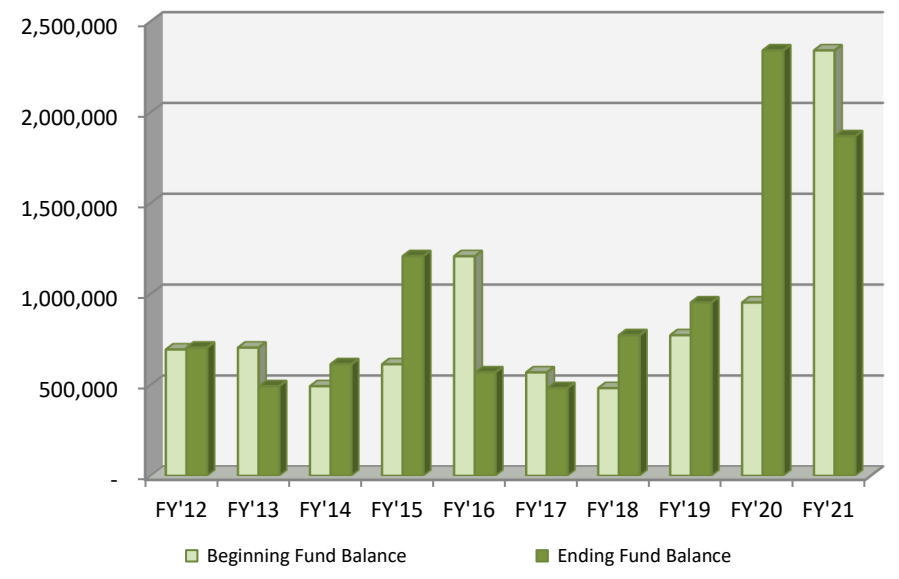




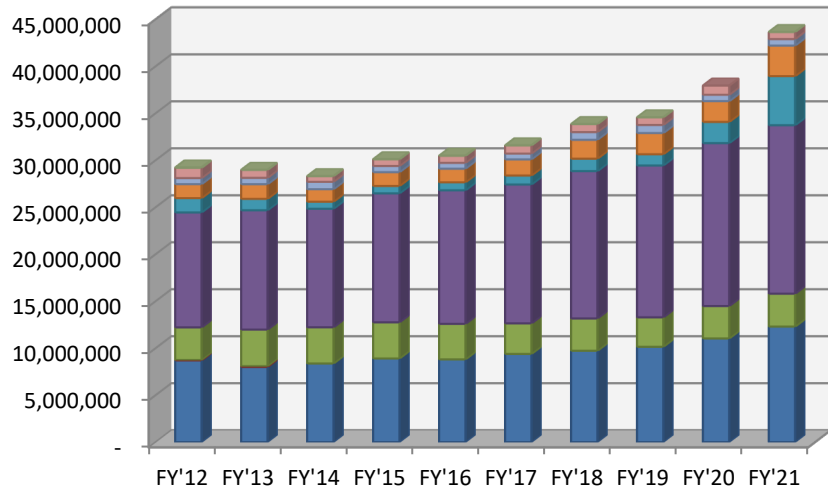
**Lincoln County  
Total Revenues and Expenditures Per Capita**



**Lincoln County  
Beginning and Ending Fund Balance**

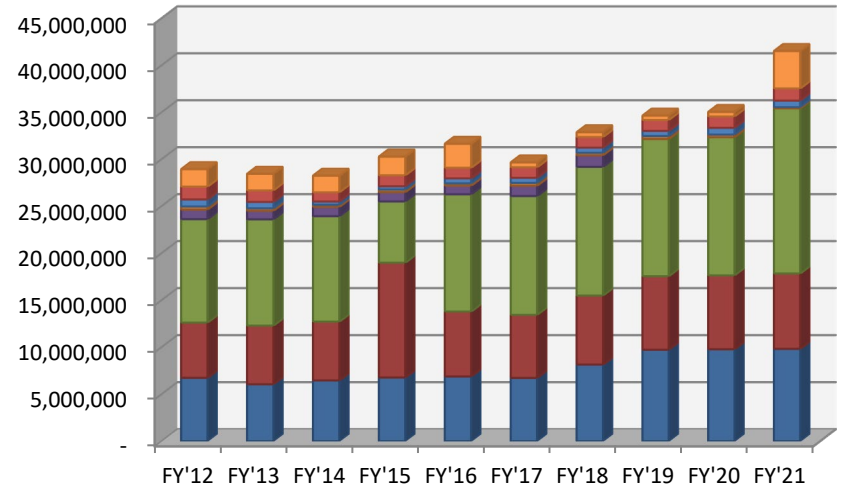


**Lyon County  
Total Revenues**



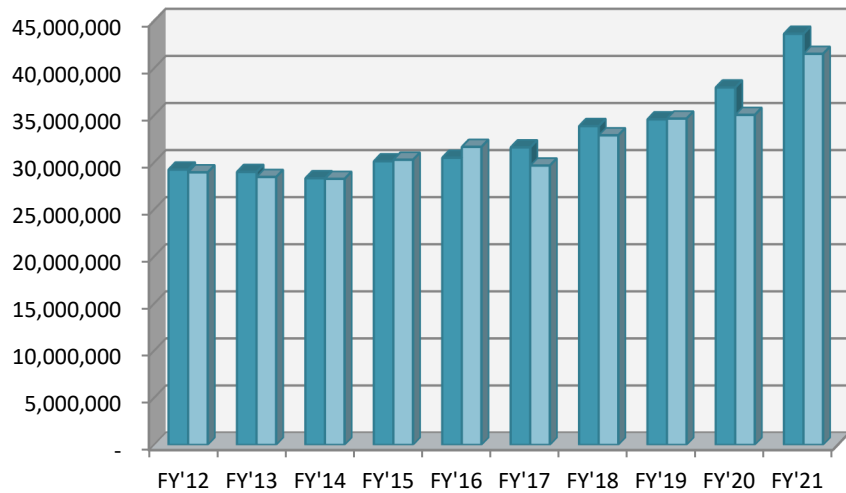
- Property Taxes
- CTX
- Fines & Forfeits
- NPM & Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Lyon County  
Total Expenditures**



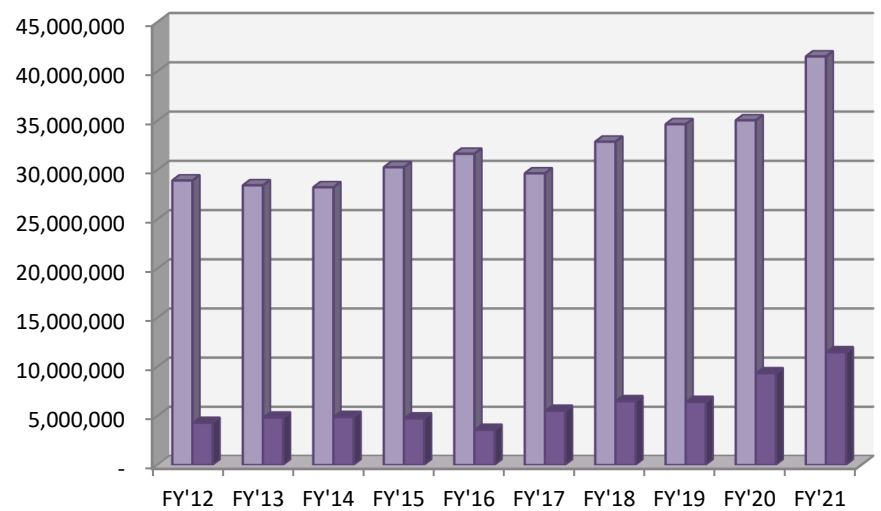
- General Government
- Welfare
- Health
- Judicial
- Public Safety
- Culture and Recreation
- Public Works
- Operating Transfers Out

**Lyon County  
Total Revenues and Expenditures**



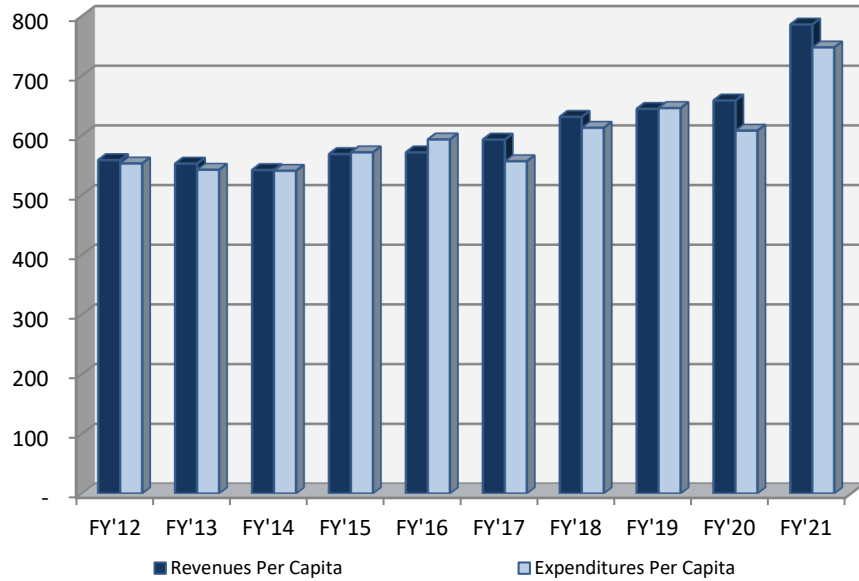
- Total Revenues
- Total Expenditures

**Lyon County  
Total Expenditures vs Fund Balance**

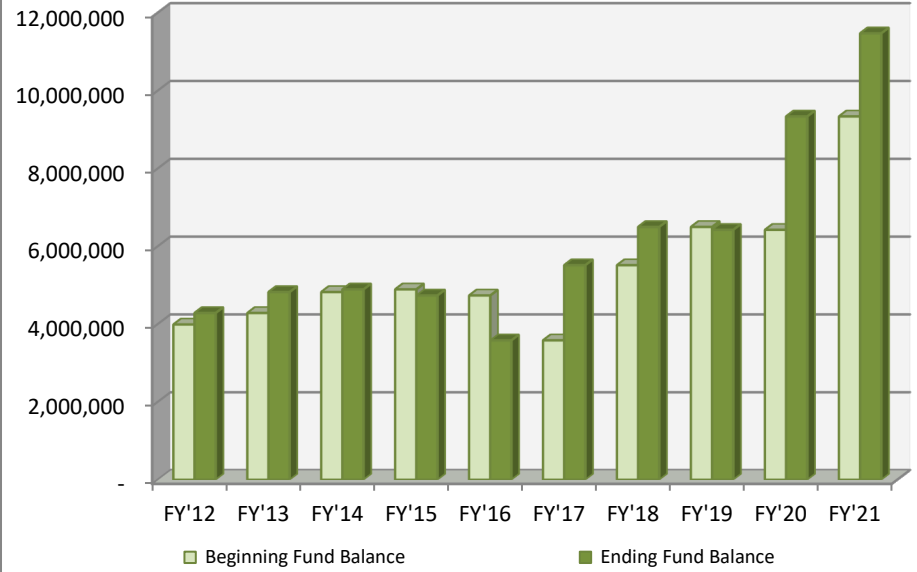


- Total Expenditures
- Ending Fund Balance

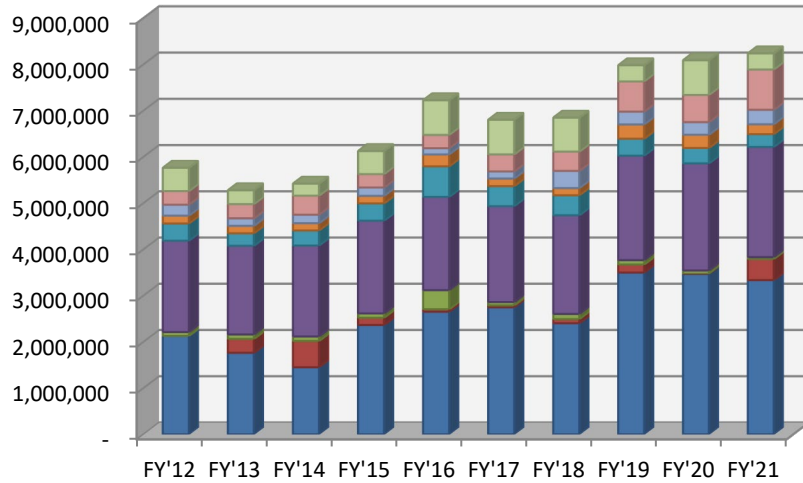
**Lyon County  
Total Revenues and Expenditures Per Capita**



**Lyon County  
Beginning and Ending Fund Balance**

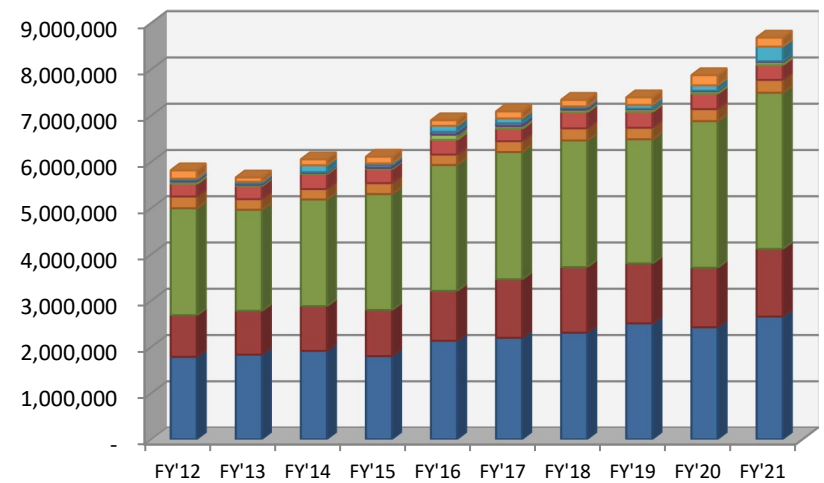


**Mineral County  
Total Revenues**



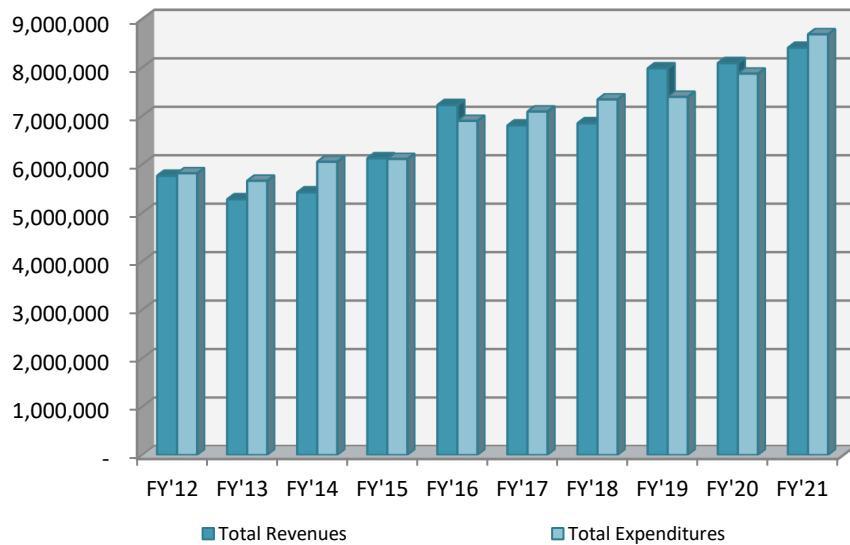
- Property Taxes
- CTX
- Fines & Forfeits
- NPM & Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Mineral County  
Total Expenditures**



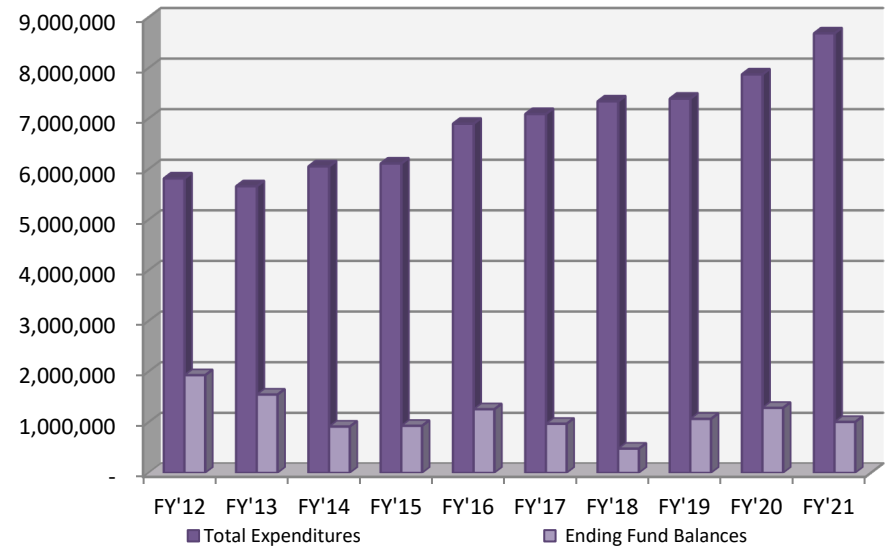
- General Government
- Health
- Debt Service
- Judicial
- Culture and Recreation
- Intergovernmental Expenditures
- Public Safety
- Community Support
- Operating Transfers Out

**Mineral County  
Total Revenues and Expenditures**



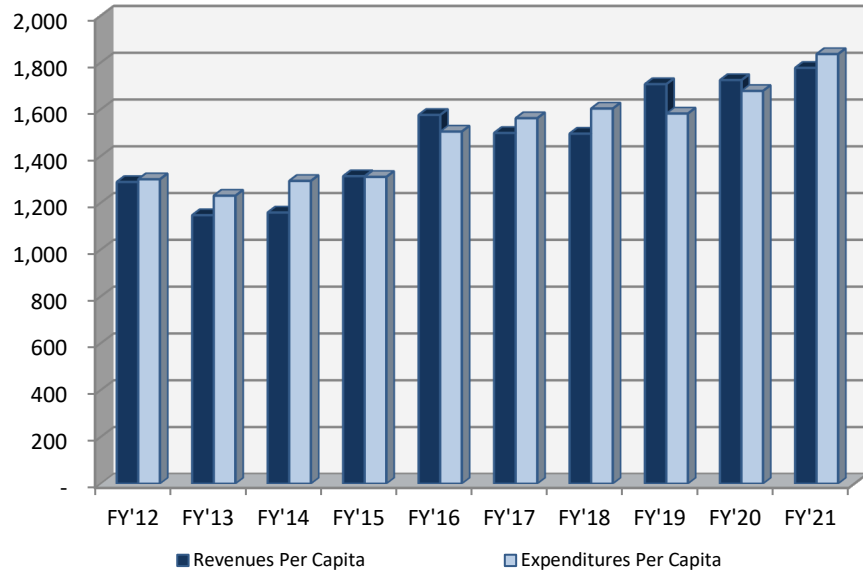
- Total Revenues
- Total Expenditures

**Mineral County  
Total Expenditures vs Fund Balance**

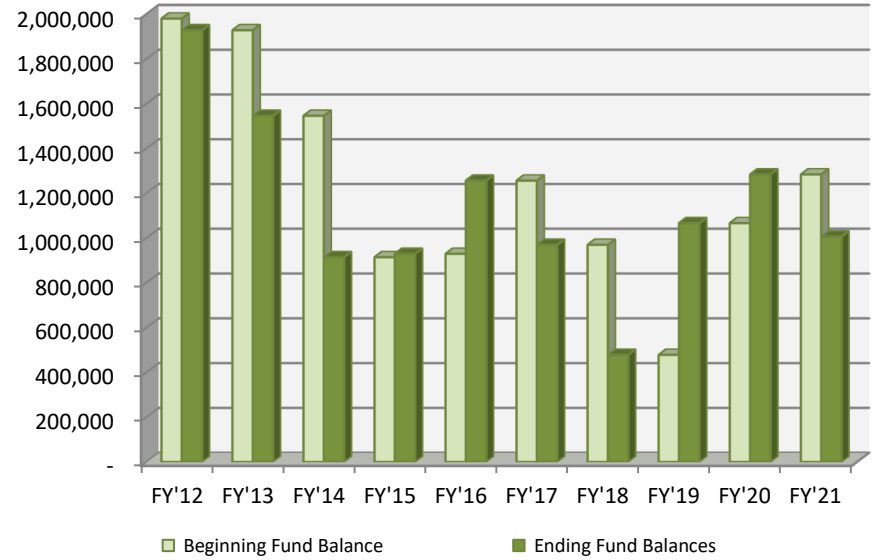


- Total Expenditures
- Ending Fund Balances

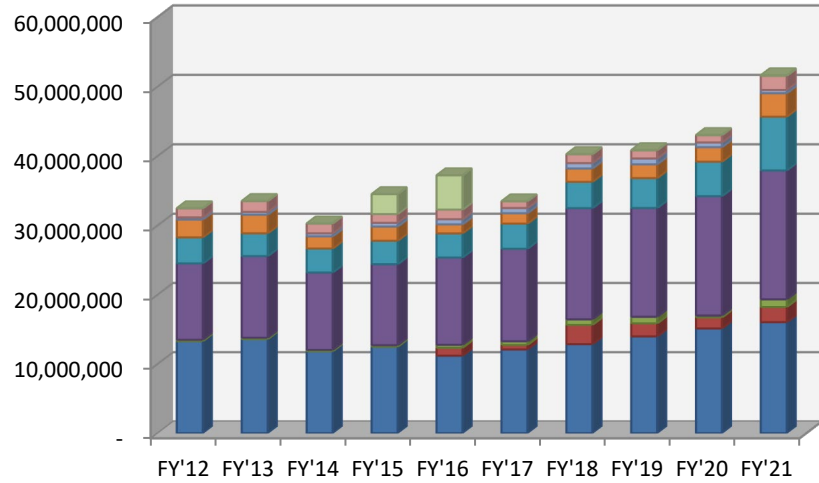
**Mineral County  
Total Revenues and Expenditures Per Capita**



**Mineral County  
Beginning and Ending Fund Balance**

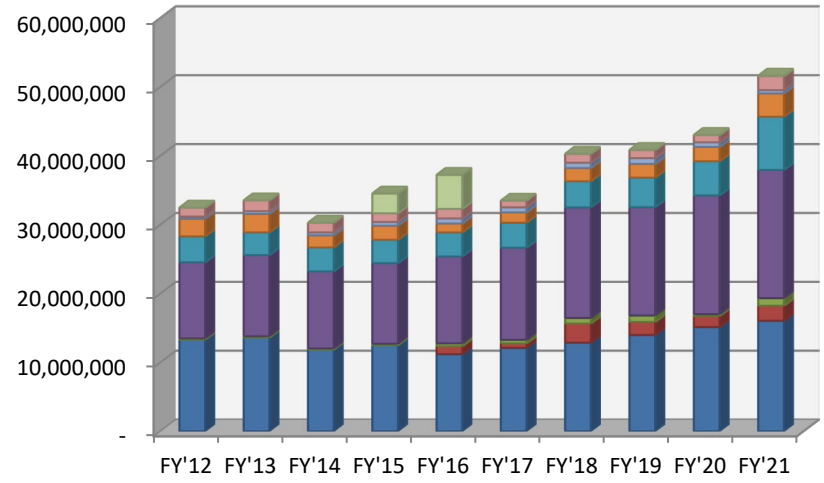


**Nye County  
Total Revenues**



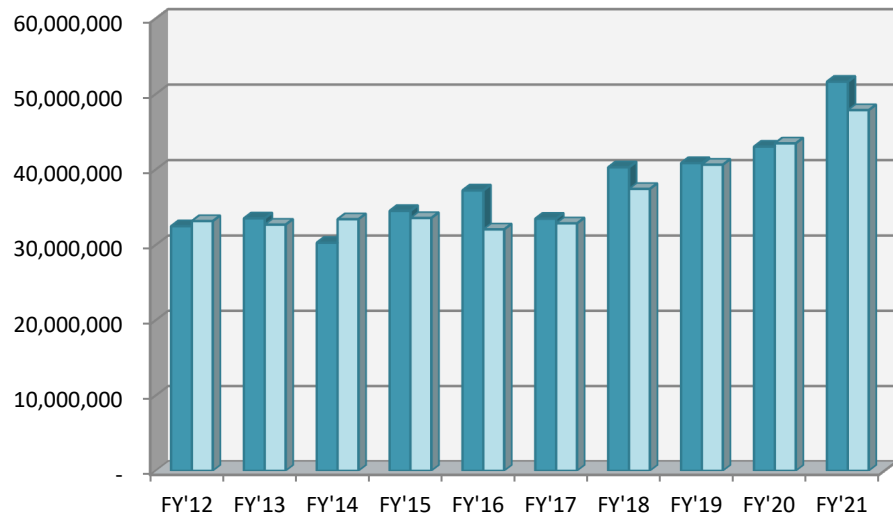
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In

**Nye County  
Total Expenditures**



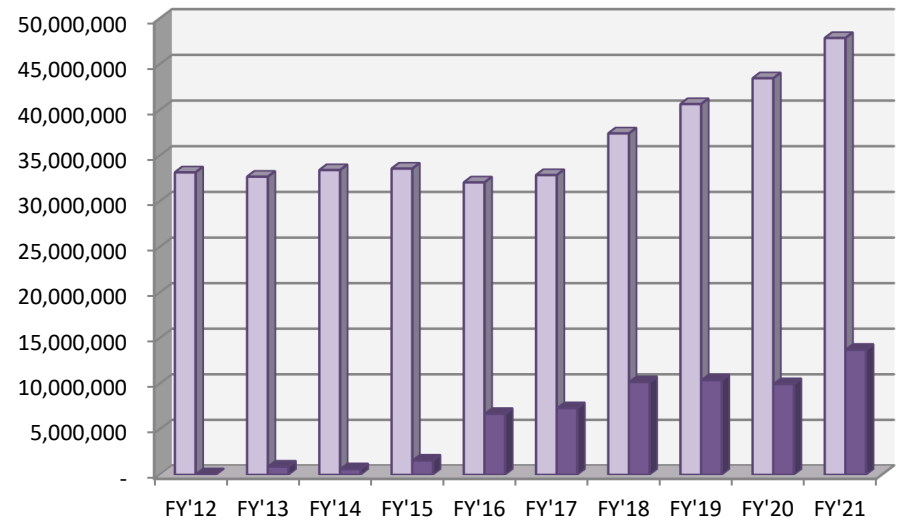
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In

**Nye County  
Total Revenues and Expenditures**



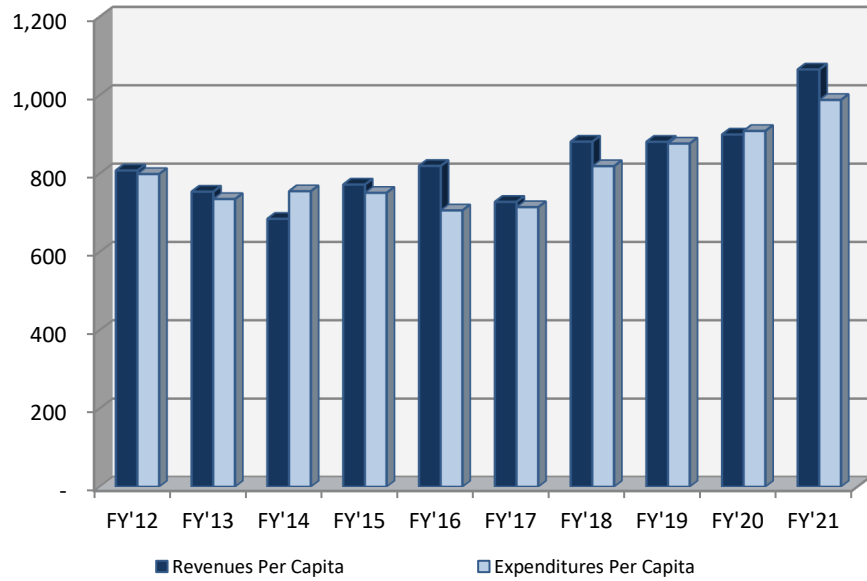
- Total Revenues
- Total Expenditures

**Nye County  
Total Expenditures vs Fund Balance**

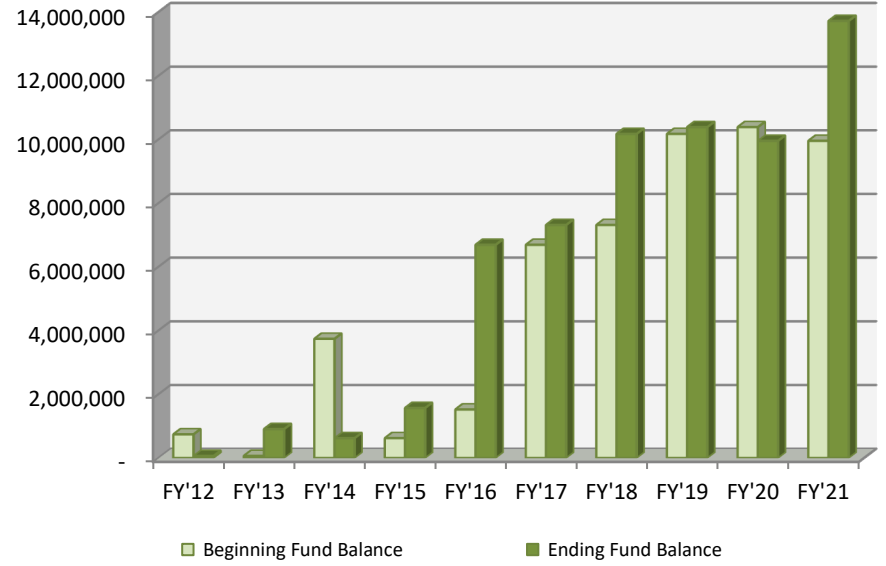


- Total Expenditures
- Ending Fund Balance

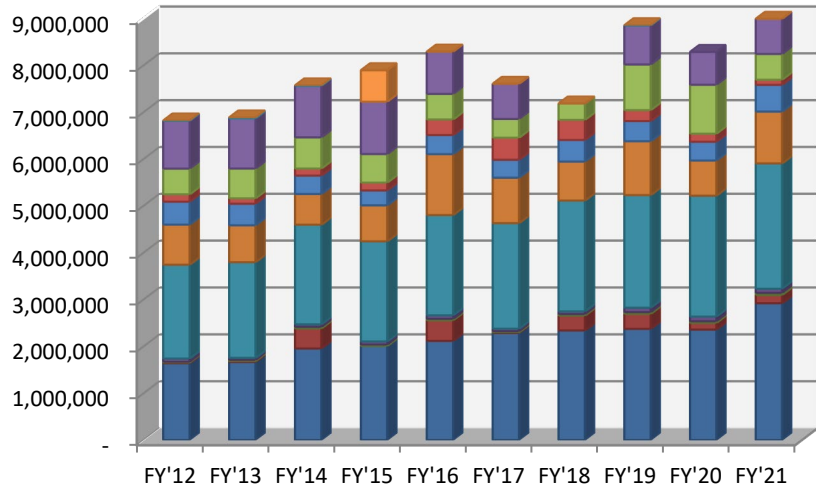
**Nye County  
Total Revenues and Expenditures Per Capita**



**Nye County  
Beginning and Ending Fund Balance**

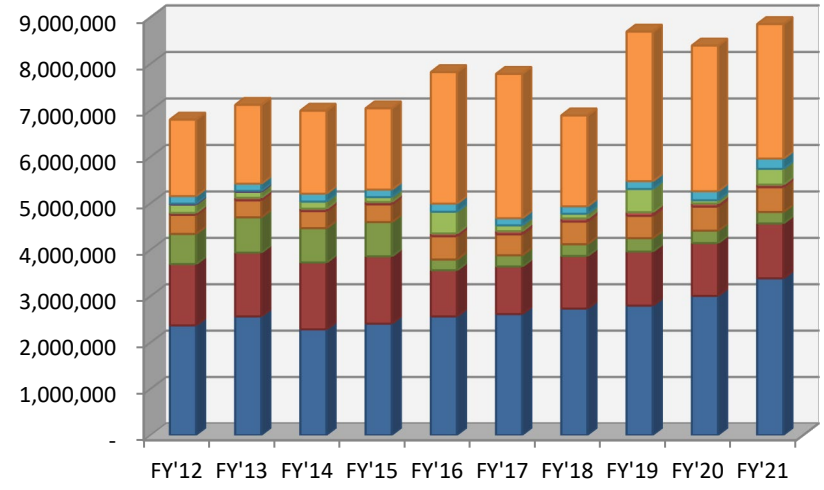


**Pershing County  
Total Revenues**



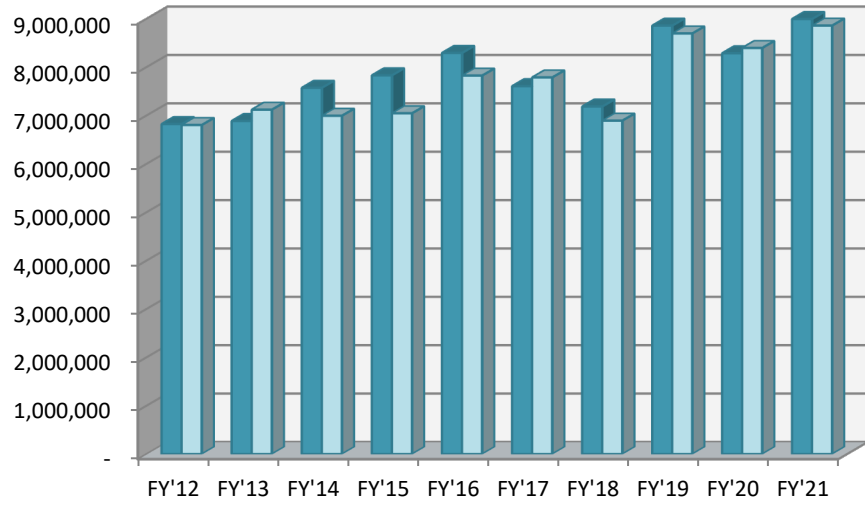
- Property Taxes
- Other Taxes (NPM)
- Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources
- Prior Period Adjustment

**Pershing County  
Total Expenditures**



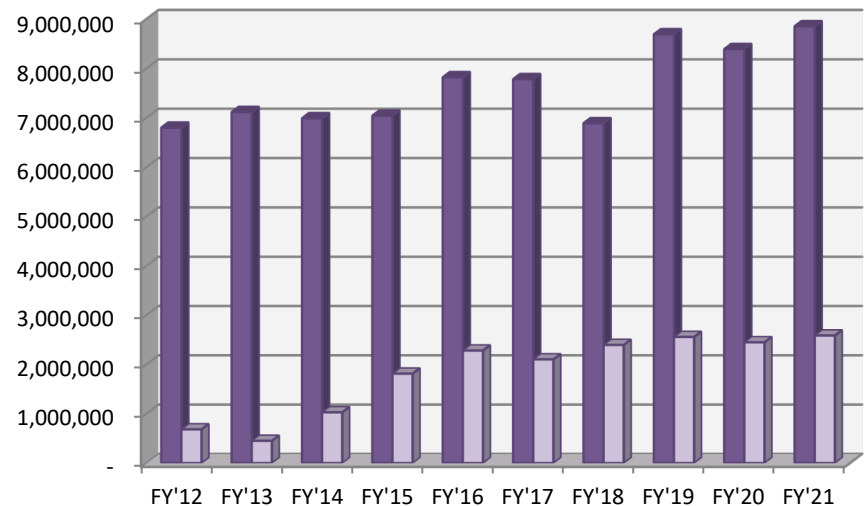
- General Government
- Judicial
- Public Safety
- Health
- Culture and Recreation
- Community Support
- Debt Service
- Intergovernmental Expenditures
- Operating Transfers Out

**Pershing County  
Total Revenues and Expenditures**



- Total Revenues
- Total Expenditures

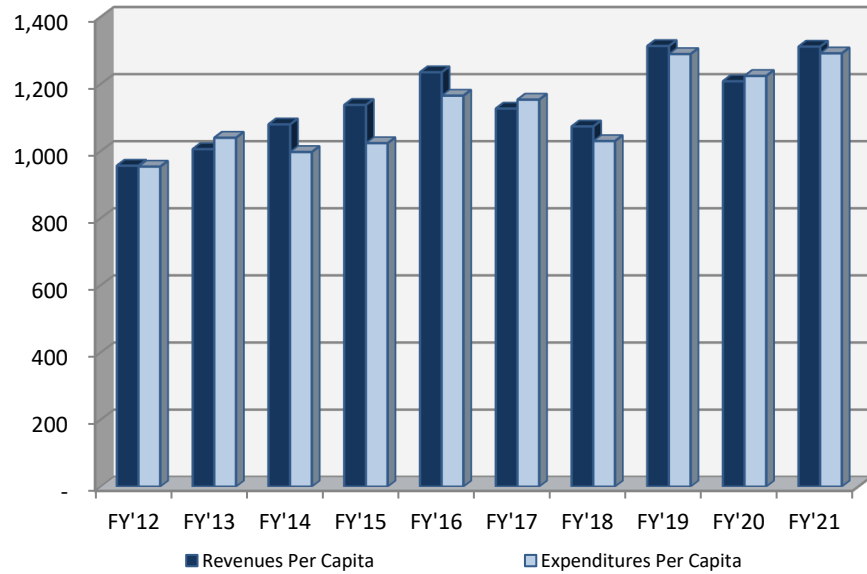
**Pershing County  
Total Expenditures vs Fund Balance**



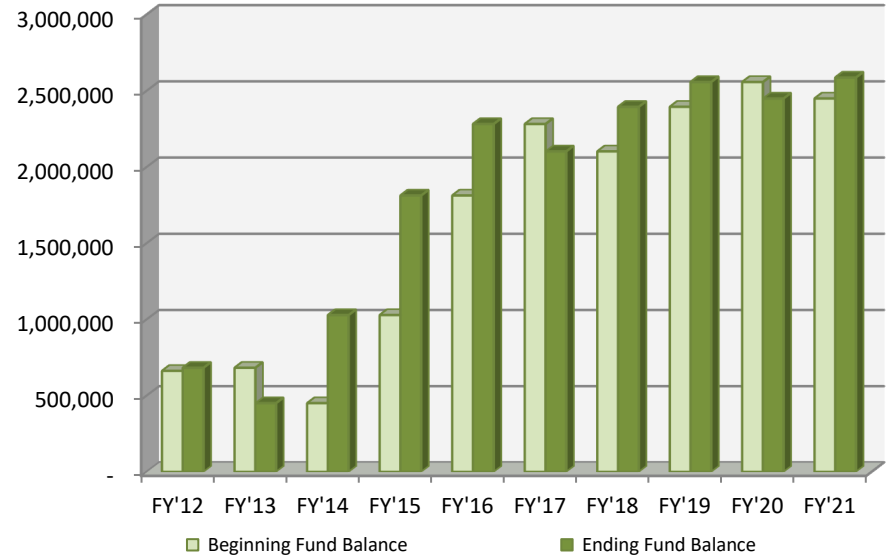
- Total Expenditures
- Ending Fund Balance



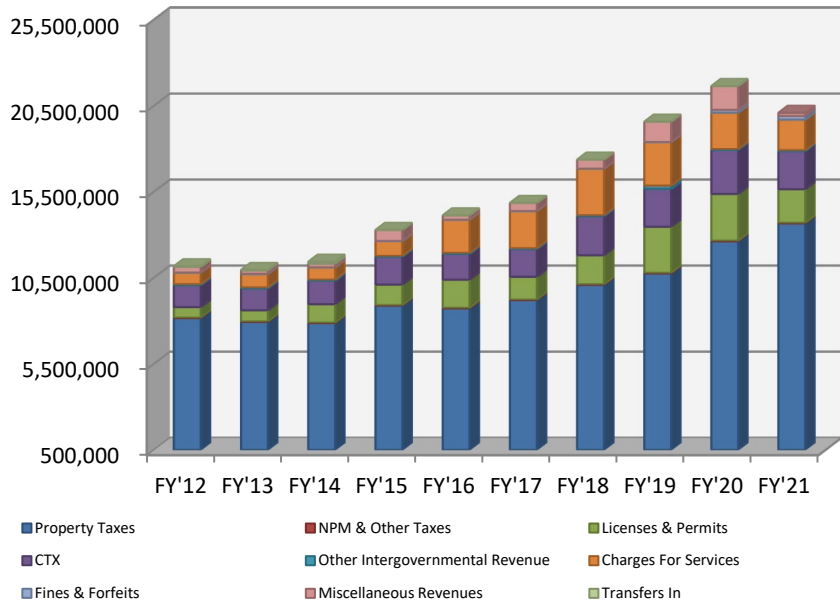
**Pershing County  
Total Revenues and Expenditures Per Capita**



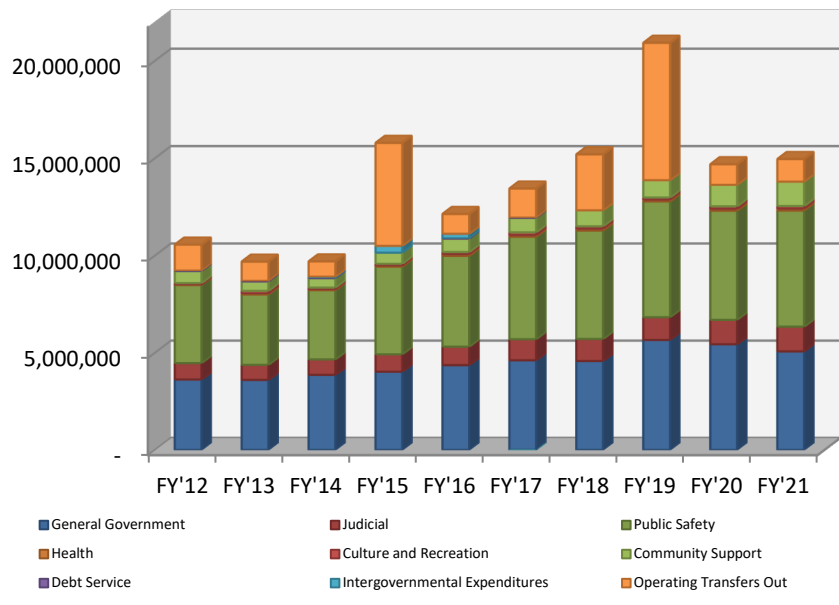
**Pershing County  
Beginning and Ending Fund Balance**



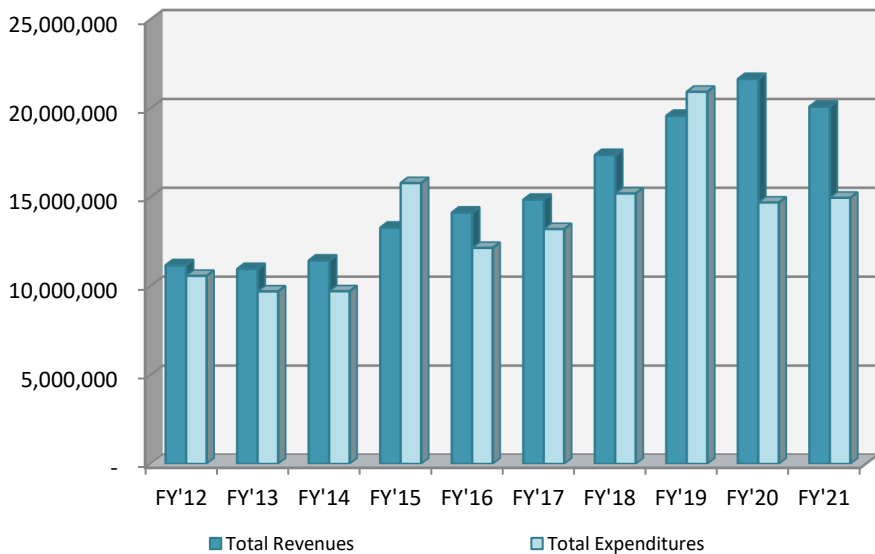
**Storey County  
Total Revenues**



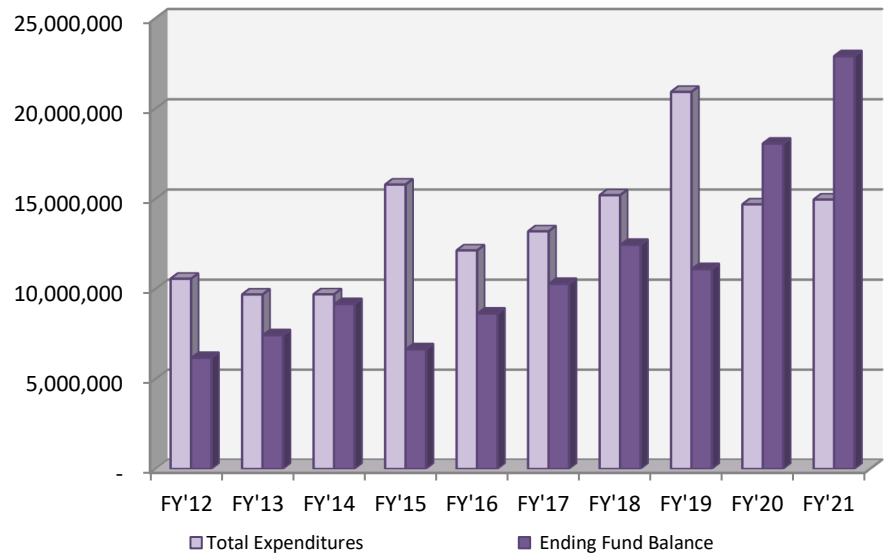
**Storey County  
Total Expenditures**



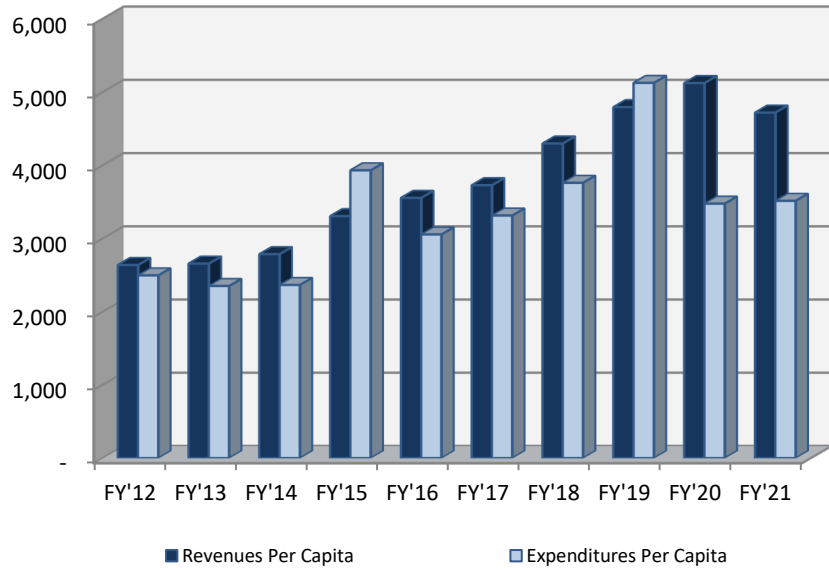
**Storey County  
Total Revenues and Expenditures**



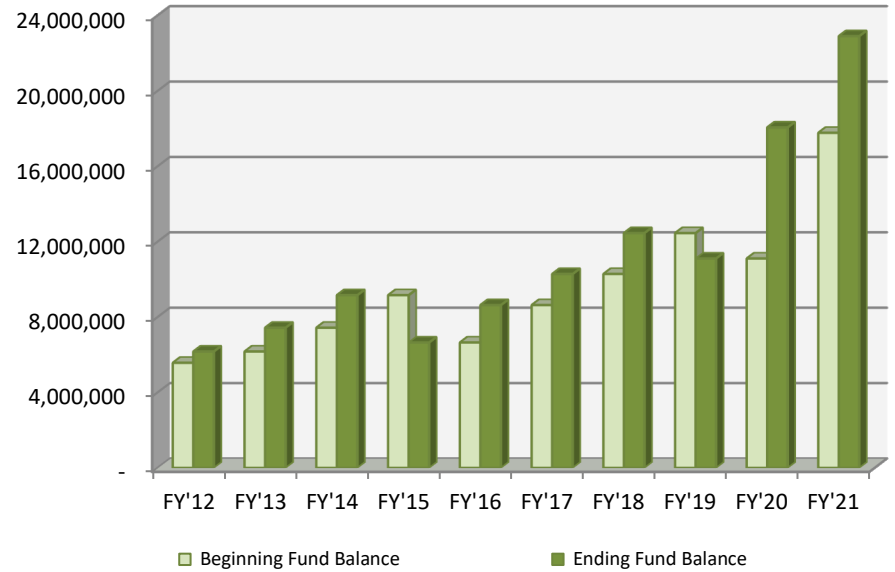
**Storey County  
Total Expenditures vs Fund Balance**



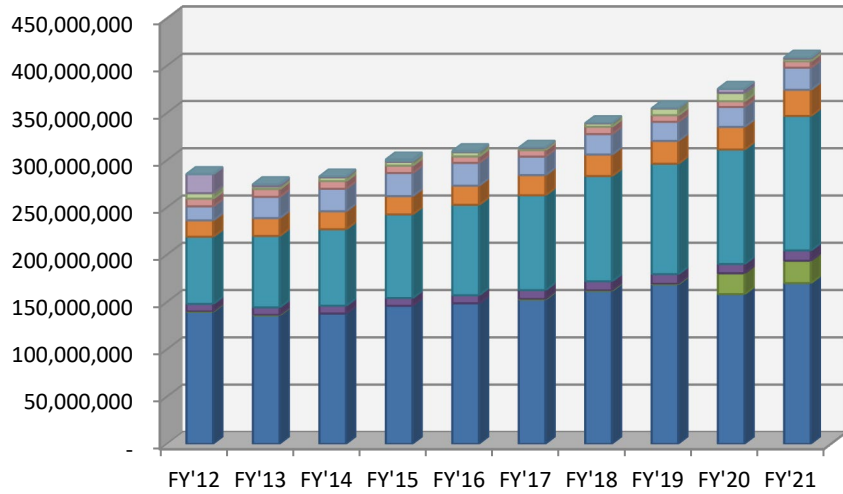
**Storey County  
Total Revenues and Expenditures Per Capita**



**Storey County  
Beginning and Ending Fund Balance**

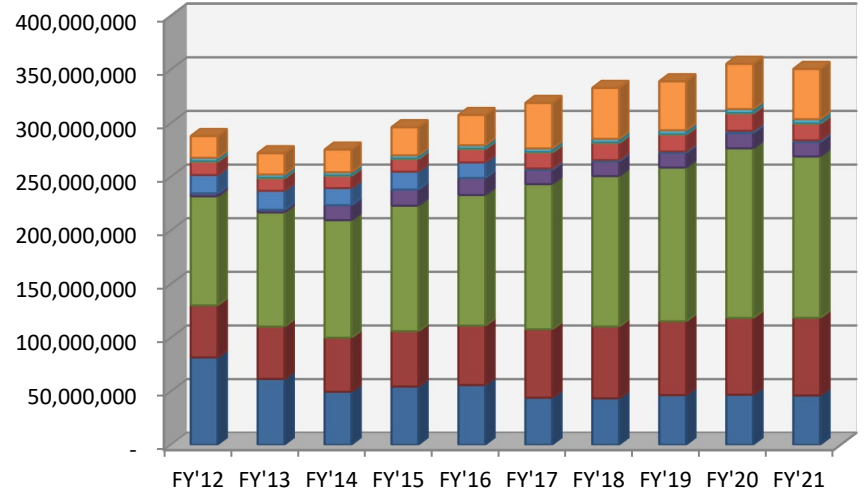


**Washoe County  
Total Revenues**



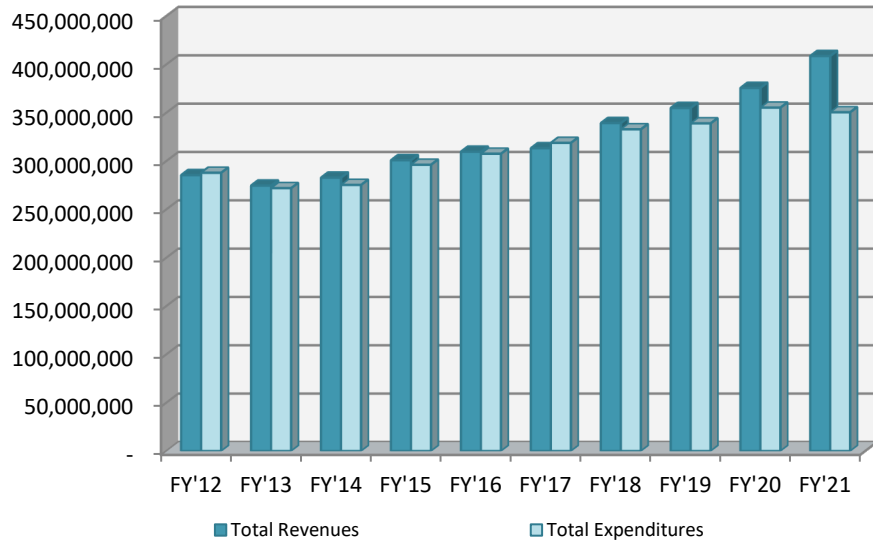
- Property Taxes
- Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Washoe County  
Total Expenditures**



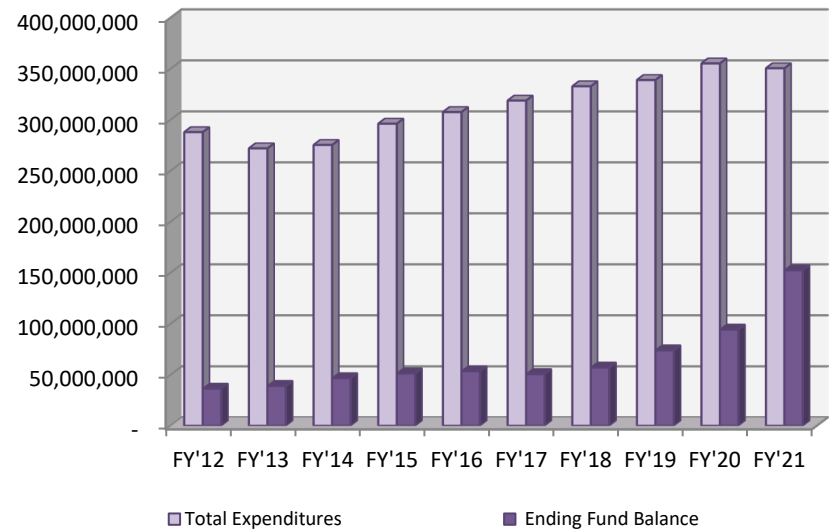
- General Government
- Judicial
- Public Safety
- Public Works
- Sanitation
- Welfare
- Culture and Recreation
- Community Support
- Intergovernmental Expenditures
- Operating Transfers Out

**Washoe County  
Total Revenues and Expenditures**



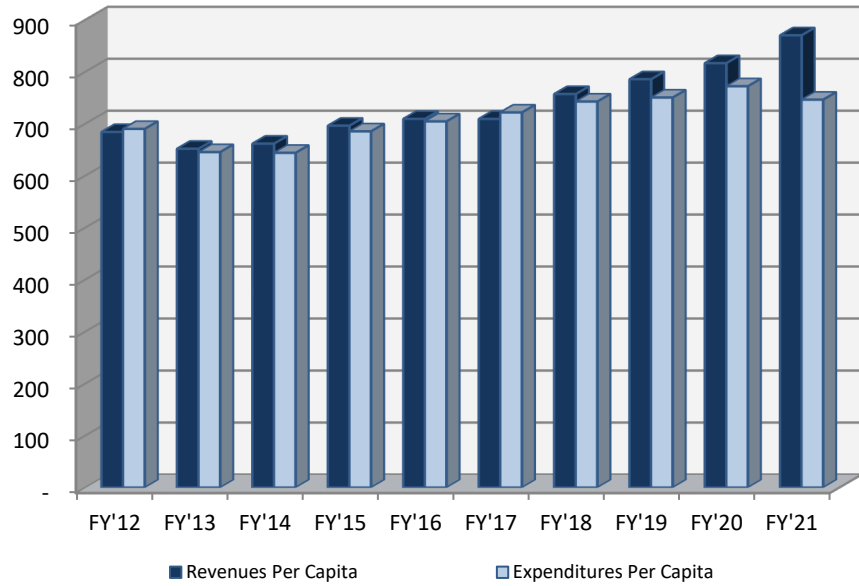
- Total Revenues
- Total Expenditures

**Washoe County  
Total Expenditures vs Fund Balance**

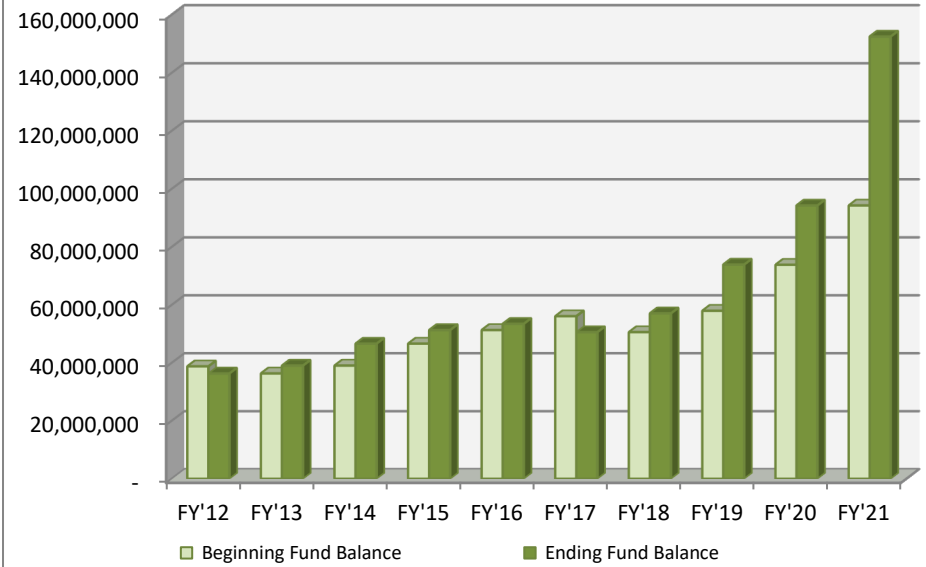


- Total Expenditures
- Ending Fund Balance

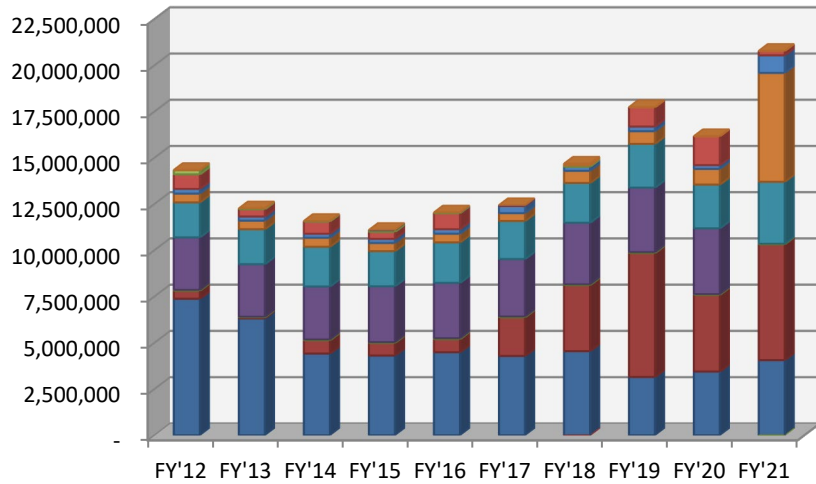
**Washoe County  
Total Revenues and Expenditures Per Capita**



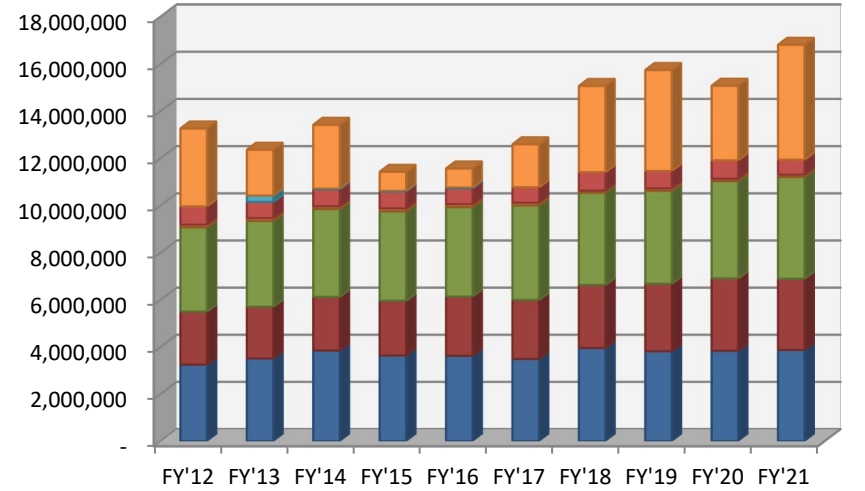
**Washoe County  
Beginning and Ending Fund Balance**



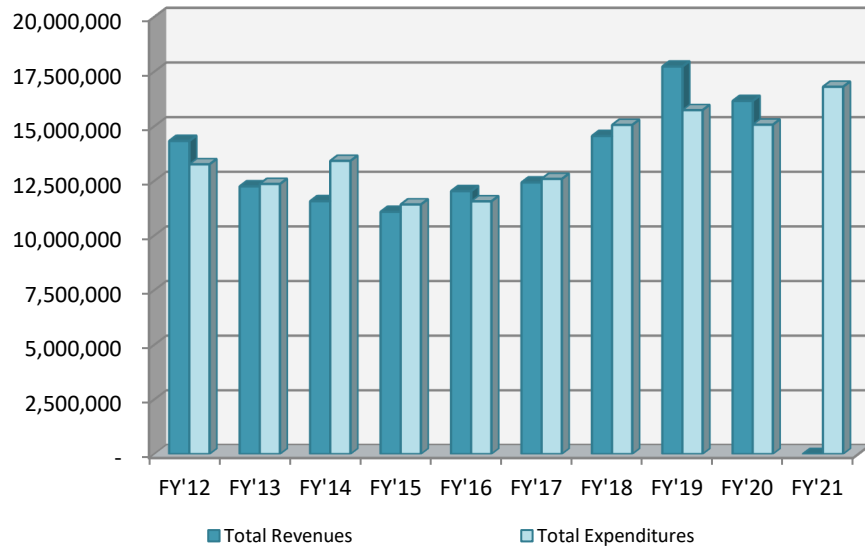
**White Pine County  
Total Revenues**



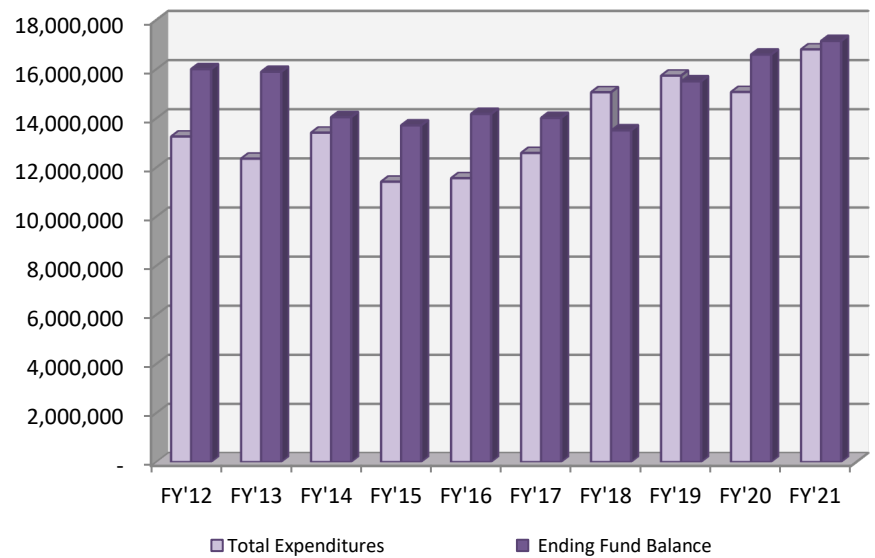
**White Pine County  
Total Expenditures**



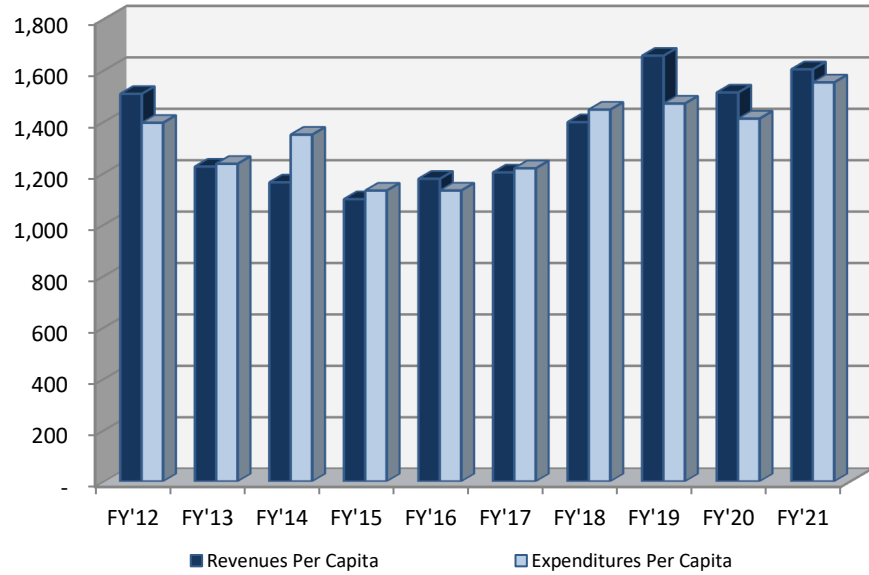
**White Pine County  
Total Revenues and Expenditures**



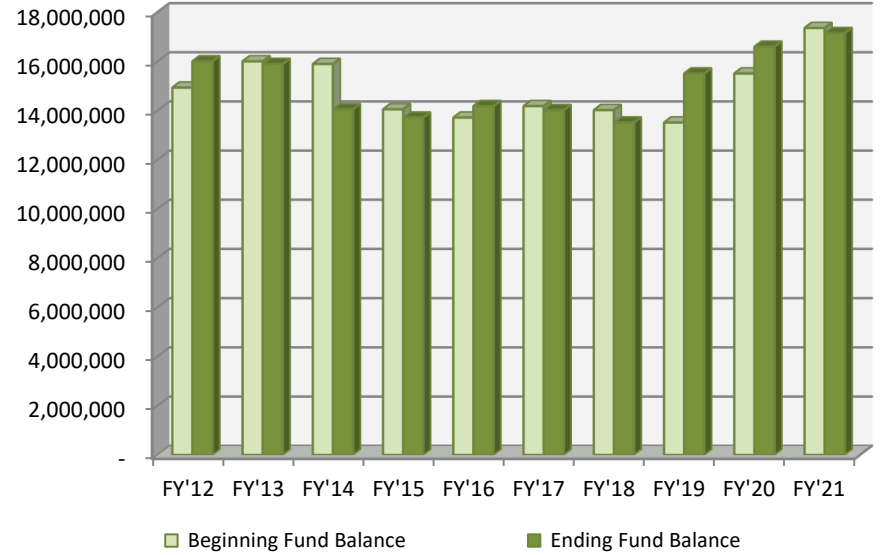
**White Pine County  
Total Expenditures vs Fund Balance**



**White Pine County  
Total Revenues and Expenditures Per Capita**



**White Pine County  
Beginning and Ending Fund Balance**



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Carson City</b>										
Property Taxes	17,385,373	21,258,565	21,211,280	21,787,285	22,314,986	22,608,987	23,659,131	24,608,881	25,974,847	27,615,522
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	6,438,296	6,513,296	6,909,449	6,807,369	6,729,601	6,562,319	7,130,132	7,592,542	7,723,091	7,579,827
<b>Intergovernmental Revenue</b>										
CTX	19,016,195	19,825,135	20,733,724	22,993,975	24,846,886	27,426,295	29,587,668	31,638,327	34,571,346	41,287,642
Other Intergovernmental Revenue	738,021	1,376,215	725,907	710,163	669,748	859,897	974,344	912,815	859,896	948,203
<b>Total Intergovernmental</b>	<b>19,754,216</b>	<b>21,201,350</b>	<b>21,459,631</b>	<b>23,704,138</b>	<b>25,516,634</b>	<b>28,286,192</b>	<b>30,562,012</b>	<b>32,551,142</b>	<b>35,431,242</b>	<b>42,235,845</b>
Charges For Services	11,483,988	10,698,301	11,191,650	11,501,032	12,213,290	12,714,864	12,983,891	13,459,396	13,793,351	15,349,689
Fines & Forfeits	850,158	895,935	846,507	818,911	692,386	764,906	826,415	760,454	612,551	544,110
Miscellaneous Revenues	1,247,813	1,524,791	1,573,016	1,830,460	1,837,198	1,378,005	1,444,094	1,991,259	1,970,621	1,821,401
Transfers In	523,387	529,800	540,724	554,977	573,608	54,845	-	-	-	189,623
Other Financing Sources	-	632	-	-	10,300	582,321	-	-	-	153,923
<b>Total Revenues</b>	<b>57,683,231</b>	<b>62,622,670</b>	<b>63,732,257</b>	<b>67,004,172</b>	<b>69,888,003</b>	<b>72,952,439</b>	<b>76,605,675</b>	<b>80,963,674</b>	<b>85,505,703</b>	<b>95,489,940</b>
<b>Beginning Fund Balance</b>	<b>6,894,902</b>	<b>4,891,942</b>	<b>6,296,544</b>	<b>6,451,574</b>	<b>7,628,312</b>	<b>8,181,142</b>	<b>9,397,016</b>	<b>12,154,536</b>	<b>14,624,053</b>	<b>17,798,836</b>
Cumulative effect of change in accounting principle										
<b>Total Available Resources</b>	<b>64,578,133</b>	<b>67,514,612</b>	<b>70,028,801</b>	<b>73,455,746</b>	<b>77,516,315</b>	<b>81,133,581</b>	<b>86,002,691</b>	<b>93,118,210</b>	<b>100,129,756</b>	<b>113,288,776</b>
General Government	13,292,344	13,578,610	14,464,788	14,925,271	14,917,697	15,135,865	16,135,403	16,921,354	17,905,697	17,524,720
Judicial	4,684,196	5,014,060	5,337,235	5,451,648	5,901,608	6,491,421	5,355,736	5,556,662	5,411,061	5,291,986
Public Safety	26,058,342	27,438,642	27,768,420	29,106,146	30,316,637	30,733,346	33,198,648	33,016,169	33,113,278	34,836,541
Public Works	2,184,996	1,711,787	1,819,270	1,829,518	2,188,955	2,158,460	2,223,612	2,469,751	2,413,178	2,452,288
Sanitation	1,518,729	1,568,689	1,579,314	1,506,921	1,604,969	1,840,005	2,045,153	2,194,374	2,302,865	2,213,221
Health	2,121,477	2,137,576	2,318,800	2,547,798	2,838,047	2,655,322	2,411,940	2,502,064	2,561,408	2,670,422
Welfare	397,517	266,276	337,846	318,563	261,787	356,595	418,827	443,407	498,899	560,550
Culture and Recreation	5,273,488	5,258,781	5,377,246	5,499,512	5,803,494	5,763,941	5,805,432	5,885,781	5,808,114	5,752,178
Community Support	482,092	458,979	458,979	463,770	368,771	331,134	339,131	340,501	329,340	324,021
Economic Opportunity	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	3,673,010	3,784,668	4,115,329	4,178,287	5,133,208	6,270,476	5,914,273	9,164,094	11,987,080	15,255,415
<b>Total Expenditures</b>	<b>59,686,191</b>	<b>61,218,068</b>	<b>63,577,227</b>	<b>65,827,434</b>	<b>69,335,173</b>	<b>71,736,565</b>	<b>73,848,155</b>	<b>78,494,157</b>	<b>82,330,920</b>	<b>86,881,342</b>
Residual Equity Transfer Out	-	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>4,891,942</b>	<b>6,296,544</b>	<b>6,451,574</b>	<b>7,628,312</b>	<b>8,181,142</b>	<b>9,397,016</b>	<b>12,154,536</b>	<b>14,624,053</b>	<b>17,798,836</b>	<b>26,407,434</b>
<b>Total</b>	<b>64,578,133</b>	<b>67,514,612</b>	<b>70,028,801</b>	<b>73,455,746</b>	<b>77,516,315</b>	<b>81,133,581</b>	<b>86,002,691</b>	<b>93,118,210</b>	<b>100,129,756</b>	<b>113,288,776</b>
Fund Balance as a % of Expenditure:	8.20%	10.29%	10.15%	11.59%	11.80%	13.10%	16.46%	18.63%	21.62%	30.39%
Population ( as of July 1 )	55,850	56,066	55,441	54,668	53,969	54,273	55,182	55,438	56,057	56,151
Revenues Per Capita	1,033	1,117	1,150	1,226	1,295	1,344	1,388	1,460	1,525	1,701
Expenditures Per Capita	1,069	1,092	1,147	1,204	1,285	1,322	1,338	1,416	1,469	1,547



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Churchill</b>										
Property Taxes	5,761,404	5,661,992	5,765,153	6,136,324	6,338,674	6,040,312	6,320,485	6,843,369	6,998,862	7,190,673
NPM & Other Taxes	166,043	-	-	-	-	-	-	-	-	-
Licenses & Permits	439,751	455,964	399,699	529,282	753,970	965,926	1,168,469	1,341,629	1,419,174	1,472,616
<b>Intergovernmental Revenue</b>										
CTX	4,523,007	1,009,720	4,521,787	4,313,339	4,563,157	4,924,406	5,956,865	6,093,272	6,415,078	7,363,676
Other Intergovernmental Revenue	2,999,917	8,953,264	5,432,329	4,824,731	3,537,548	3,569,312	4,798,429	5,053,288	6,835,528	6,226,118
<b>Total Intergovernmental</b>	<b>7,522,924</b>	<b>9,962,984</b>	<b>9,954,116</b>	<b>9,138,070</b>	<b>8,100,705</b>	<b>8,493,718</b>	<b>10,755,294</b>	<b>11,146,560</b>	<b>13,250,606</b>	<b>13,589,794</b>
Charges For Services	712,725	761,121	597,520	757,978	756,663	755,213	794,147	880,756	786,071	843,486
Fines & Forfeits	606,555	548,957	758,791	401,823	454,606	476,178	456,272	511,239	380,698	461,524
Miscellaneous Revenues	1,013,459	508,857	617,181	516,955	483,045	463,305	470,201	477,081	741,884	582,011
Transfers In	2,003,385	-	-	-	17,533	13,169	842,086	1,095,722	945,000	772,521
Other Financing Sources	-	6,090	56,366	77,669	929,144	841,441	31,578	60,880	73,384	39,621
<b>Total Revenues</b>	<b>18,226,246</b>	<b>17,905,965</b>	<b>18,148,826</b>	<b>17,558,101</b>	<b>17,834,340</b>	<b>18,049,262</b>	<b>20,838,532</b>	<b>22,357,236</b>	<b>24,595,679</b>	<b>24,952,246</b>
<b>Beginning Fund Balance</b>	<b>6,003,962</b>	<b>6,811,923</b>	<b>6,747,776</b>	<b>7,530,262</b>	<b>7,142,416</b>	<b>6,452,396</b>	<b>5,858,307</b>	<b>6,788,628</b>	<b>7,500,594</b>	<b>9,944,000</b>
<b>Total Available Resources</b>	<b>24,230,208</b>	<b>24,717,888</b>	<b>24,896,602</b>	<b>25,088,363</b>	<b>24,976,756</b>	<b>24,501,658</b>	<b>26,696,839</b>	<b>29,145,864</b>	<b>32,096,273</b>	<b>34,896,246</b>
General Government	5,499,298	5,083,317	4,833,450	4,932,780	5,131,874	5,150,610	5,457,401	5,542,496	5,830,917	10,169,595
Judicial	3,214,504	3,403,260	3,684,333	3,675,541	3,918,216	3,988,810	4,001,332	4,291,026	4,419,874	4,578,754
Public Safety	7,301,116	7,759,020	7,719,398	7,977,952	8,343,538	8,425,696	9,113,955	9,939,368	10,484,969	10,337,610
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	70,962	-	1,250	-	-	-	-	-	-	-
Health	216,401	247,569	211,279	238,297	255,095	245,941	252,965	271,187	277,956	292,633
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	245,276	265,767	285,615	263,992	334,631	376,018	364,078	351,075	414,878	390,315
Community Support	174,222	199,777	213,331	139,400	159,301	152,687	155,671	171,104	185,080	109,341
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	401,506	411,402	392,684	339,730	315,914	278,589	273,606	261,973	308,627	355,229
Operating Transfers Out	295,000	600,000	25,000	528,206	65,791	25,000	289,203	817,041	229,972	225,000
Equity Transfer out	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,418,285</b>	<b>17,970,112</b>	<b>17,366,340</b>	<b>18,095,898</b>	<b>18,524,360</b>	<b>18,643,351</b>	<b>19,908,211</b>	<b>21,645,270</b>	<b>22,152,273</b>	<b>26,458,477</b>
<b>Ending Fund Balance</b>	<b>6,811,923</b>	<b>6,747,776</b>	<b>7,530,262</b>	<b>6,992,465</b>	<b>6,452,396</b>	<b>5,858,307</b>	<b>6,788,628</b>	<b>7,500,594</b>	<b>9,944,000</b>	<b>8,437,769</b>
<b>Total</b>	<b>24,230,208</b>	<b>24,717,888</b>	<b>24,896,602</b>	<b>25,088,363</b>	<b>24,976,756</b>	<b>24,501,658</b>	<b>26,696,839</b>	<b>29,145,864</b>	<b>32,096,273</b>	<b>34,896,246</b>
Fund Balance as a % of Expenditure:	39.11%	37.55%	43.36%	38.64%	34.83%	31.42%	34.10%	34.65%	44.89%	31.89%
Population ( as of July 1 )	26,360	25,136	25,238	25,322	25,103	25,126	25,266	25,387	25,628	25,832
Revenues Per Capita	691	712	719	693	710	718	825	881	960	966
Expenditures Per Capita	661	715	688	715	738	742	788	853	864	1,024

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Clark</b>										
Property Taxes	277,796,141	257,375,116	253,254,155	261,802,906	272,190,901	285,435,529	300,332,076	319,459,668	342,045,246	375,350,154
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	211,956,838	212,148,330	224,811,427	230,845,568	235,611,794	243,939,925	256,037,387	261,566,651	252,667,472	197,800,321
<b>Intergovernmental Revenue</b>										
CTX	274,280,594	288,481,527	309,987,642	333,258,147	346,354,488	364,982,554	385,495,565	414,828,229	398,979,911	437,239,135
Other Intergovernmental Revenue	6,178,268	4,934,590	4,638,637	4,451,676	5,119,998	5,333,338	5,157,706	6,379,309	6,552,272	6,329,018
<b>Total Intergovernmental</b>	<b>280,458,862</b>	<b>293,416,117</b>	<b>314,626,279</b>	<b>337,709,823</b>	<b>351,474,486</b>	<b>370,315,892</b>	<b>390,653,271</b>	<b>421,207,538</b>	<b>405,532,183</b>	<b>443,568,153</b>
Charges For Services	74,621,408	74,544,474	74,033,153	74,021,847	78,912,177	80,451,572	85,639,336	89,007,876	90,596,719	87,028,958
Fines & Forfeits	25,602,847	24,953,878	22,357,315	21,035,822	19,823,760	21,581,973	19,284,190	19,291,774	18,717,313	15,557,523
Miscellaneous Revenues	5,309,380	5,313,771	15,872,229	5,737,776	10,025,038	1,936,686	4,570,299	18,048,480	20,755,054	5,364,815
Transfers In	288,586,393	305,388,441	284,123,810	275,429,651	292,023,102	302,894,202	311,900,670	326,748,430	345,809,403	309,694,087
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,164,331,869</b>	<b>1,173,140,127</b>	<b>1,189,078,368</b>	<b>1,206,583,393</b>	<b>1,260,061,258</b>	<b>1,306,555,779</b>	<b>1,368,417,229</b>	<b>1,455,330,417</b>	<b>1,476,123,391</b>	<b>1,434,364,011</b>
<b>Beginning Fund Balance</b>	<b>183,766,135</b>	<b>191,010,879</b>	<b>219,389,003</b>	<b>187,819,721</b>	<b>181,349,412</b>	<b>198,378,862</b>	<b>199,179,595</b>	<b>227,543,963</b>	<b>237,853,344</b>	<b>298,389,910</b>
<b>Total Available Resources</b>	<b>1,348,098,004</b>	<b>1,364,151,006</b>	<b>1,408,467,371</b>	<b>1,394,403,114</b>	<b>1,441,410,670</b>	<b>1,504,934,641</b>	<b>1,567,596,824</b>	<b>1,682,874,380</b>	<b>1,713,976,735</b>	<b>1,732,753,921</b>
General Government	112,069,672	110,785,014	109,482,301	109,584,563	118,285,480	117,413,448	120,020,336	127,168,310	127,417,432	124,951,682
Judicial	145,197,706	142,117,507	146,773,868	145,331,446	151,616,061	152,108,786	156,186,568	162,402,446	168,825,842	160,156,028
Public Safety	206,238,005	198,485,736	203,994,733	206,787,688	217,109,088	217,689,242	223,369,009	239,726,832	251,753,841	246,258,100
Public Works	10,983,376	10,258,273	10,868,498	10,976,682	11,295,359	11,302,394	10,889,609	10,644,370	11,144,241	7,311,125
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	90,182,762	101,000,239	76,072,981	33,284,845	33,106,611	31,731,021	26,138,153	16,838,379	8,993,445	8,166,587
Welfare	79,543,396	76,767,785	67,944,224	65,052,141	53,500,693	59,762,973	70,907,077	75,540,810	68,784,400	69,935,841
Culture and Recreation	10,026,008	9,863,924	10,272,006	9,394,166	9,685,654	9,741,510	9,700,778	10,710,154	10,362,131	9,897,202
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Other General Expenditures	100,249,576	113,485,175	121,650,934	103,086,601	107,383,727	110,768,587	118,605,043	130,083,286	134,529,076	123,559,317
Operating Transfers Out	402,596,624	381,998,350	473,588,105	529,555,570	541,049,135	595,237,085	604,236,288	671,906,449	633,776,417	612,445,926
<b>Total Expenditures</b>	<b>1,157,087,125</b>	<b>1,144,762,003</b>	<b>1,220,647,650</b>	<b>1,213,053,702</b>	<b>1,243,031,808</b>	<b>1,305,755,046</b>	<b>1,340,052,861</b>	<b>1,445,021,036</b>	<b>1,415,586,825</b>	<b>1,362,681,808</b>
<b>Ending Fund Balance</b>	<b>191,010,879</b>	<b>219,389,003</b>	<b>187,819,721</b>	<b>181,349,412</b>	<b>198,378,862</b>	<b>199,179,595</b>	<b>227,543,963</b>	<b>237,853,344</b>	<b>298,389,910</b>	<b>370,072,113</b>
<b>Total</b>	<b>1,348,098,004</b>	<b>1,364,151,006</b>	<b>1,408,467,371</b>	<b>1,394,403,114</b>	<b>1,441,410,670</b>	<b>1,504,934,641</b>	<b>1,567,596,824</b>	<b>1,682,874,380</b>	<b>1,713,976,735</b>	<b>1,732,753,921</b>
Fund Balance as a % of Expenditure:	16.51%	19.16%	15.39%	14.95%	15.96%	15.25%	16.98%	16.46%	21.08%	27.16%
Population ( as of July 1 )	1,968,831	1,967,722	1,988,195	2,031,723	2,069,450	2,118,353	2,166,181	2,193,818	2,251,175	2,293,391
Revenues Per Capita	591	596	598	594	609	617	632	663	656	625
Expenditures Per Capita	588	582	614	597	601	616	619	659	629	594

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Douglas</b>										
Property Taxes	15,988,675	17,294,772	17,684,674	18,456,623	18,827,583	19,228,239	20,067,045	21,848,649	23,078,053	24,281,360
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	3,287,886	3,392,544	3,924,871	4,544,640	4,288,741	4,128,468	4,763,077	5,008,965	4,973,490	5,800,276
<b>Intergovernmental Revenue</b>										
CTX	9,710,596	10,214,086	10,608,318	11,004,377	11,253,738	11,584,097	12,067,377	12,412,704	12,707,737	14,225,616
Other Intergovernmental Revenue	3,227,038	2,324,798	2,199,663	2,145,970	2,321,684	2,186,783	2,613,203	2,360,343	2,182,381	1,588,603
<b>Total Intergovernmental</b>	<b>12,937,634</b>	<b>12,538,884</b>	<b>12,807,981</b>	<b>13,150,347</b>	<b>13,575,422</b>	<b>13,770,880</b>	<b>14,680,580</b>	<b>14,773,047</b>	<b>14,890,118</b>	<b>15,814,219</b>
Charges For Services	4,140,645	4,099,599	4,447,130	4,930,129	5,059,937	4,683,313	5,168,177	6,107,270	6,513,787	7,266,473
Fines & Forfeits	1,196,070	1,126,935	806,568	1,146,690	1,196,331	1,179,517	1,128,906	1,093,221	1,127,282	924,292
Miscellaneous Revenues	905,862	692,732	765,756	1,116,854	629,346	1,080,671	868,811	1,151,833	1,258,641	1,135,744
Transfers In	190,000	473,131	354,657	75,000	75,000	403,373	484,857	509,350	396,826	315,856
Other Financing Sources	4,769	18,311	-	15,114	13,158	10,343	16,316	-	19,400	34,642
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>38,651,541</b>	<b>39,636,908</b>	<b>40,791,637</b>	<b>43,435,397</b>	<b>43,665,518</b>	<b>44,484,804</b>	<b>47,177,769</b>	<b>50,492,335</b>	<b>52,257,597</b>	<b>55,572,862</b>
			**							***
<b>Beginning Fund Balance</b>	<b>6,648,848</b>	<b>7,040,798</b>	<b>9,820,125</b>	<b>10,237,581</b>	<b>11,764,131</b>	<b>11,291,223</b>	<b>12,257,140</b>	<b>9,184,745</b>	<b>12,169,219</b>	<b>15,870,476</b>
<b>Total Available Resources</b>	<b>45,300,389</b>	<b>46,677,706</b>	<b>50,611,762</b>	<b>53,672,978</b>	<b>55,429,649</b>	<b>55,776,027</b>	<b>59,434,909</b>	<b>59,677,080</b>	<b>64,426,816</b>	<b>71,443,338</b>
General Government	8,635,323	8,915,591	9,652,115	9,788,864	10,317,780	10,575,464	11,075,202	10,546,985	11,248,412	11,137,673
Judicial	8,319,869	8,397,472	8,702,083	9,008,808	9,217,938	9,357,987	9,444,646	9,804,441	10,530,428	10,500,848
Public Safety	15,528,758	15,302,631	15,783,796	16,082,559	16,843,132	16,317,958	17,373,133	17,802,250	18,257,378	14,782,882
Public Works	2,617,337	2,813,198	2,693,087	885,129	910,512	906,576	882,472	1,214,558	964,978	976,457
Sanitation	497,597	549,614	636,861	687,675	677,434	785,127	788,576	778,635	819,962	837,967
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	1,895,047	1,986,686	2,258,315	2,428,330	2,393,201	2,521,919	3,121,602
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,660,707	2,588,680	2,906,239	3,560,765	4,550,164	3,317,460	8,257,805	4,967,791	4,296,948	5,394,612
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>38,259,591</b>	<b>38,567,186</b>	<b>40,374,181</b>	<b>41,908,847</b>	<b>44,503,646</b>	<b>43,518,887</b>	<b>50,250,164</b>	<b>47,507,861</b>	<b>48,640,025</b>	<b>46,752,041</b>
									***	
<b>Ending Fund Balance</b>	<b>7,040,798</b>	<b>8,110,520</b>	<b>10,237,581</b>	<b>11,764,131</b>	<b>10,926,004</b>	<b>12,257,140</b>	<b>9,184,745</b>	<b>12,169,219</b>	<b>15,786,791</b>	<b>24,691,297</b>
<b>Total</b>	<b>45,300,389</b>	<b>46,677,706</b>	<b>50,611,762</b>	<b>53,672,978</b>	<b>55,429,650</b>	<b>55,776,027</b>	<b>59,434,909</b>	<b>59,677,080</b>	<b>64,426,816</b>	<b>71,443,338</b>
Fund Balance as a % of Expenditure:	18.40%	21.03%	25.36%	28.07%	24.55%	28.17%	18.28%	25.62%	32.46%	52.81%
Population (as of July 1)	49,242	47,661	48,015	48,478	48,553	48,223	48,235	48,300	49,070	49,537
Revenues Per Capita	785	832	850	896	899	922	978	1,045	1,065	1,122
Expenditures Per Capita	777	809	841	864	917	902	1,042	984	991	944
**Different from FY 13 ending fund balance due to prior period adjustment of \$1,709,605.										
***FY21The inmate commissionary agency fund is now reported in the general fund										

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Elko</b>										
Property Taxes	8,241,982	7,811,568	9,156,176	8,949,400	9,029,091	9,341,449	11,005,805	10,503,618	10,639,997	12,680,692
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,037,236	1,100,865	777,477	878,704	843,282	877,015	931,917	789,330	822,606	1,055,664
<b>Intergovernmental Revenue</b>										
CTX	11,288,983	12,559,843	11,228,995	11,356,210	12,001,654	11,670,394	12,559,528	13,029,798	13,768,492	15,328,315
Other Intergovernmental Revenue	757,461	671,510	689,213	764,206	1,056,624	1,387,884	1,308,273	1,056,213	998,361	1,460,986
<b>Total Intergovernmental</b>	<b>12,046,444</b>	<b>13,231,353</b>	<b>11,918,208</b>	<b>12,120,416</b>	<b>13,058,278</b>	<b>13,058,278</b>	<b>13,867,801</b>	<b>14,086,011</b>	<b>14,766,853</b>	<b>16,789,301</b>
Charges For Services	3,003,395	2,894,694	2,863,248	2,626,889	2,853,434	2,871,583	3,191,486	3,359,937	3,106,987	3,510,238
Fines & Forfeits	927,116	1,188,395	1,463,392	1,403,929	1,305,899	1,062,757	1,051,261	1,189,754	908,322	835,615
Miscellaneous Revenues & Pr Per Ac	1,256,514	1,024,185	884,612	882,229	944,152	859,296	864,931	1,185,805	1,096,450	856,251
Transfers In	5,225,000	3,043,947	2,758,833	3,781,181	3,741,843	4,151,000	3,970,476	3,935,000	3,933,322	3,940,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustments	94,047	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>31,831,734</b>	<b>30,295,007</b>	<b>29,821,946</b>	<b>30,642,748</b>	<b>31,775,979</b>	<b>32,221,378</b>	<b>34,883,677</b>	<b>35,049,455</b>	<b>35,274,537</b>	<b>39,667,761</b>
<b>Beginning Fund Balance</b>	<b>4,378,811</b>	<b>9,121,210</b>	<b>8,323,892</b>	<b>5,094,310</b>	<b>4,605,601</b>	<b>4,153,953</b>	<b>2,768,164</b>	<b>4,615,745</b>	<b>7,642,543</b>	<b>8,838,054</b>
<b>Total Available Resources</b>	<b>36,210,545</b>	<b>39,416,217</b>	<b>38,145,838</b>	<b>35,737,058</b>	<b>36,381,580</b>	<b>36,375,331</b>	<b>37,651,841</b>	<b>39,665,200</b>	<b>42,917,080</b>	<b>48,505,815</b>
General Government	5,862,098	6,217,900	6,734,103	6,728,167	6,958,684	7,060,024	6,876,860	6,858,600	6,949,590	7,402,677
Judicial	6,520,471	6,778,348	7,461,283	7,960,080	8,342,209	8,076,376	8,259,816	8,376,585	8,727,372	9,285,212
Public Safety	10,736,309	11,562,704	12,141,453	13,041,436	14,085,032	14,398,116	14,350,355	12,049,848	11,801,066	12,198,351
Public Works	1,210,826	1,310,421	1,318,543	1,360,544	1,264,831	1,177,833	1,131,747	1,094,034	1,208,334	1,272,611
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	800,938	822,602	702,046	724,497	935,371	996,624	999,071	1,087,190	1,136,817	1,147,377
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	115,081	109,350	21,200	20,600	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	225,000	-	-
Operating Transfers Out	1,843,612	4,291,000	4,672,900	1,296,133	641,500	1,572,460	1,418,247	2,331,400	4,255,847	4,610,000
Residual Equity Transfer out	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,089,335</b>	<b>31,092,325</b>	<b>33,051,528</b>	<b>31,131,457</b>	<b>32,227,627</b>	<b>33,281,433</b>	<b>33,036,096</b>	<b>32,022,657</b>	<b>34,079,026</b>	<b>35,916,228</b>
<b>Ending Fund Balance</b>	<b>9,121,210</b>	<b>8,323,892</b>	<b>5,094,310</b>	<b>4,605,601</b>	<b>4,153,953</b>	<b>2,768,164</b>	<b>4,615,745</b>	<b>7,642,543</b>	<b>8,838,054</b>	<b>12,589,587</b>
<b>Total</b>	<b>36,210,545</b>	<b>39,416,217</b>	<b>38,145,838</b>	<b>35,737,058</b>	<b>36,381,580</b>	<b>36,049,597</b>	<b>37,651,841</b>	<b>39,665,200</b>	<b>42,917,080</b>	<b>48,505,815</b>
Fund Balance as a % of Expenditure:	33.7%	26.8%	15.4%	14.8%	12.9%	8.3%	14.0%	23.9%	25.9%	35.1%
Population ( as of July 1)	52,097	49,861	51,771	53,384	53,358	53,551	53,997	53,287	54,326	55,116
Revenues Per Capita	611	608	576	574	596	602	646	658	649	720
Expenditures Per Capita	520	624	638	583	604	621	612	601	627	652

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Esmeralda</b>										
Property Taxes	985,568	1,125,826	1,170,446	1,452,765	1,386,067	1,489,308	1,463,168	1,405,106	1,459,092	1,491,493
NPM & Other Taxes	115,717	576,745	552,612	229,987	279,437	267,473	529,567	898,643	346,126	223,743
Licenses & Permits	5,360	5,352	4,599	6,091	5,750	5,460	6,729	16,066	7,971	7,526
<b>Intergovernmental Revenue</b>										
CTX	1,093,295	1,127,991	1,193,053	1,215,152	1,275,910	1,283,134	1,344,176	1,402,234	1,411,603	1,424,446
Other Intergovernmental Revenue	568,921	422,789	501,210	547,137	589,868	637,501	1,552,827	813,694	451,208	823,766
<b>Total Intergovernmental</b>	<b>1,662,216</b>	<b>1,550,780</b>	<b>1,694,263</b>	<b>1,762,289</b>	<b>1,865,778</b>	<b>1,920,635</b>	<b>2,897,003</b>	<b>2,415,928</b>	<b>1,862,811</b>	<b>2,248,212</b>
Charges For Services	122,567	136,888	115,200	101,352	205,579	172,067	94,284	118,887	100,620	142,751
Fines & Forfeits	434,171	377,093	391,844	454,111	660,793	659,542	694,621	560,235	303,652	295,304
Miscellaneous Revenues	204,583	92,901	84,012	121,526	106,341	114,366	126,675	251,853	227,373	138,254
Transfers In	4,269	12,796	17,142	21,189	16,953	24,585	16,066	-	16,066	150,021
Other Financing Sources	-	-	-	300	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,534,451</b>	<b>3,878,381</b>	<b>4,030,118</b>	<b>4,149,610</b>	<b>4,526,698</b>	<b>4,653,436</b>	<b>5,828,113</b>	<b>5,666,718</b>	<b>4,323,711</b>	<b>4,697,304</b>
<b>Beginning Fund Balance</b>	<b>3,993,832</b>	<b>3,788,605</b>	<b>4,308,528</b>	<b>4,673,653</b>	<b>4,959,582</b>	<b>4,796,249</b>	<b>5,006,293</b>	<b>5,520,689</b>	<b>6,095,896</b>	<b>5,220,287</b>
<b>Total Available Resources</b>	<b>7,528,283</b>	<b>7,666,986</b>	<b>8,338,646</b>	<b>8,823,263</b>	<b>9,486,280</b>	<b>9,449,685</b>	<b>10,834,406</b>	<b>11,187,407</b>	<b>10,419,607</b>	<b>9,917,591</b>
General Government	1,466,370	1,454,275	1,553,991	1,584,222	1,645,282	1,525,619	1,897,645	2,135,893	2,129,533	2,501,343
Judicial	338,937	374,830	454,196	424,203	423,621	454,337	542,820	480,203	471,879	467,436
Public Safety	1,471,616	1,291,090	1,451,769	1,500,532	1,476,134	1,631,181	1,920,232	1,841,321	1,557,836	1,624,443
Public Works	3,495	3,495	3,507	3,507	3,505	3,505	3,410	3,410	3,410	2,202
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	22,644	22,415	23,021	59,201	-	-	-	-	-	-
Welfare	-	-	-	-	119,921	117,191	114,757	88,738	81,682	73,713
Culture and Recreation	40,017	35,007	31,642	35,678	35,943	42,157	652,839	385,946	42,059	56,171
Community Support	77,701	52,773	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	318,898	124,573	146,867	256,338	985,625	669,402	182,014	156,000	912,921	712,369
<b>Total Expenditures</b>	<b>3,739,678</b>	<b>3,358,458</b>	<b>3,664,993</b>	<b>3,863,681</b>	<b>4,690,031</b>	<b>4,443,392</b>	<b>5,313,717</b>	<b>5,091,511</b>	<b>5,199,320</b>	<b>5,437,677</b>
<b>Ending Fund Balance</b>	<b>3,788,605</b>	<b>4,308,528</b>	<b>4,673,653</b>	<b>4,959,582</b>	<b>4,796,249</b>	<b>5,006,293</b>	<b>5,520,689</b>	<b>6,095,896</b>	<b>5,220,287</b>	<b>4,479,914</b>
<b>Total</b>	<b>7,528,283</b>	<b>7,666,986</b>	<b>8,338,646</b>	<b>8,823,263</b>	<b>9,486,280</b>	<b>9,449,685</b>	<b>10,834,406</b>	<b>11,187,407</b>	<b>10,419,607</b>	<b>9,917,591</b>
Fund Balance as a % of Expenditure:	101.31%	128.29%	127.52%	128.36%	102.26%	112.67%	103.90%	119.73%	100.40%	82.39%
Population ( as of July 1 )	1,145	825	860	858	926	923	964	970	969	982
Revenues Per Capita	3,087	4,701	4,686	4,836	4,888	5,042	6,046	5,842	4,462	4,783
Expenditures Per Capita	3,266	4,071	4,262	4,503	5,065	4,814	5,512	5,249	5,366	5,537

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Eureka</b>										
Property Taxes	3,157,198	3,450,850	3,913,672	4,739,442	4,722,924	5,110,884	4,789,222	5,042,001	4,765,653	4,334,053
NPM & Other Taxes	8,469,617	8,154,111	1,238,824	3,950,720	1,247,623	2,013,233	2,204,844	2,607,699	4,689,441	6,850,753
Licenses & Permits	8,576	8,594	8,542	7,925	8,017	7,851	6,342	8,302	6,502	8,464
<b>Intergovernmental Revenue</b>										
CTX	6,942,284	6,741,354	5,499,720	4,784,609	4,600,034	5,730,045	5,944,661	5,471,522	5,603,852	6,283,919
Other Intergovernmental Revenue	643,326	3,196,826	555,758	542,529	684,688	575,989	913,411	593,951	906,235	1,051,214
<b>Total Intergovernmental</b>	<b>7,585,610</b>	<b>9,938,180</b>	<b>6,055,478</b>	<b>5,327,138</b>	<b>5,284,722</b>	<b>6,306,034</b>	<b>6,858,072</b>	<b>6,065,473</b>	<b>6,510,087</b>	<b>7,335,133</b>
Charges For Services	1,294,566	1,348,394	762,133	867,164	766,104	779,445	855,898	901,475	1,006,231	1,301,122
Fines & Forfeits	106,418	112,922	130,594	119,961	94,948	50,678	97,207	90,790	55,779	50,928
Miscellaneous Revenues	414,286	414,053	566,844	1,719,137	446,259	361,212	316,131	1,157,238	1,468,666	253,678
Transfers In	2,000,000	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	90,533	79,883	53,279	60,155	21,000	-	729,490	77,470	199,557
Prior period adjustment	308,000	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>23,344,271</b>	<b>23,517,637</b>	<b>12,755,970</b>	<b>16,784,766</b>	<b>12,630,752</b>	<b>14,650,337</b>	<b>15,127,716</b>	<b>16,602,468</b>	<b>18,579,829</b>	<b>20,333,688</b>
<b>Beginning Fund Balance</b>	<b>16,157,202</b>	<b>15,524,991</b>	<b>20,507,751</b>	<b>15,492,228</b>	<b>17,822,806</b>	<b>17,668,592</b>	<b>19,287,931</b>	<b>24,323,706</b>	<b>30,164,274</b>	<b>37,118,556</b>
<b>Total Available Resources</b>	<b>39,501,473</b>	<b>39,042,628</b>	<b>33,263,721</b>	<b>32,276,994</b>	<b>30,453,558</b>	<b>32,318,929</b>	<b>34,415,647</b>	<b>40,926,174</b>	<b>48,744,103</b>	<b>57,452,244</b>
General Government	6,224,136	4,610,187	3,654,254	3,041,018	3,046,961	3,450,790	3,766,875	4,218,208	4,057,621	4,702,850
Judicial	1,158,433	1,256,308	1,305,655	1,315,465	1,110,568	1,082,943	1,052,350	1,007,715	1,187,247	1,190,459
Public Safety	2,892,160	3,032,340	2,848,195	2,525,122	2,439,150	2,382,957	2,359,944	2,413,485	3,078,047	3,827,495
Public Works	573,516	696,883	606,840	494,288	430,124	461,132	425,273	620,720	676,758	657,580
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	1,048,083	1,145,390	1,242,356	1,158,338	1,179,537	1,111,793	1,026,254	1,040,772	965,795	1,022,119
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	1,364,273	1,637,881	1,335,427	1,211,839	1,175,286	1,169,885	1,045,301	1,071,036	1,100,944	1,161,990
Community Support	1,879,116	2,655,888	1,528,766	708,118	561,398	432,092	415,944	389,964	409,135	315,866
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	6,331,820	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,504,945	3,500,000	5,250,000	4,000,000	-	-	-	-	150,000	1,050,000
Contingency	-	-	-	-	-	-	-	-	-	-
AR Adjustment	-	-	-	-	2,841,942	2,939,406	-	-	-	-
<b>Total Expenditures</b>	<b>23,976,482</b>	<b>18,534,877</b>	<b>17,771,493</b>	<b>14,454,188</b>	<b>12,784,966</b>	<b>13,030,998</b>	<b>10,091,941</b>	<b>10,761,900</b>	<b>11,625,547</b>	<b>13,928,359</b>
<b>Ending Fund Balance</b>	<b>15,524,991</b>	<b>20,507,751</b>	<b>15,492,228</b>	<b>17,822,806</b>	<b>17,668,592</b>	<b>19,287,931</b>	<b>24,323,706</b>	<b>30,164,274</b>	<b>37,118,556</b>	<b>43,523,885</b>
<b>Total</b>	<b>39,501,473</b>	<b>39,042,628</b>	<b>33,263,721</b>	<b>32,276,994</b>	<b>30,453,558</b>	<b>32,318,929</b>	<b>34,415,647</b>	<b>40,926,174</b>	<b>48,744,103</b>	<b>57,452,244</b>
Fund Balance as a % of Expenditure:	64.75%	110.64%	87.17%	123.31%	138.20%	148.02%	241.02%	280.29%	319.28%	312.48%
Population (as of July 1)	1,609	1,994	2,011	2,024	1,903	1,862	1,959	1,932	1,951	1,955
Revenues Per Capita	14,509	11,794	6,343	8,293	6,637	7,868	7,722	8,593	9,523	10,401
Expenditures Per Capita	14,901	9,295	8,837	7,141	6,718	6,998	5,152	5,570	5,959	7,124

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Humboldt</b>										
Property Taxes	5,107,201	5,671,238	4,318,246	5,688,465	4,995,668	5,083,189	6,507,733	6,012,928	6,782,473	7,394,886
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,056,752	1,378,783	1,322,921	1,201,197	1,182,953	1,116,823	1,098,334	1,269,568	1,352,667	1,553,875
<b>Intergovernmental Revenue</b>										
CTX	8,664,498	10,899,842	9,773,454	7,944,035	7,364,785	6,748,012	7,139,073	8,735,077	9,408,085	9,951,938
Other Intergovernmental Revenue	1,054,054	1,194,451	1,058,804	1,230,712	1,175,911	1,199,983	1,342,262	1,215,032	1,461,634	2,757,674
<b>Total Intergovernmental</b>	<b>9,718,552</b>	<b>12,094,293</b>	<b>10,832,258</b>	<b>9,174,747</b>	<b>8,540,696</b>	<b>7,947,995</b>	<b>8,481,335</b>	<b>9,950,109</b>	<b>10,869,719</b>	<b>12,709,612</b>
Charges For Services	498,640	445,278	436,824	399,292	350,100	382,209	514,105	509,302	465,883	502,070
Fines & Forfeits	554,345	515,325	591,712	621,569	648,145	775,898	764,802	725,638	570,183	642,161
Miscellaneous Revenues	580,220	338,415	459,156	500,533	541,448	329,867	875,756	1,224,710	989,828	434,132
Transfers In	5,000	5,000	5,000	5,000	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	349,323	-
<b>Total Revenues</b>	<b>17,520,710</b>	<b>20,448,332</b>	<b>17,966,117</b>	<b>17,590,803</b>	<b>16,259,010</b>	<b>15,635,981</b>	<b>18,242,065</b>	<b>19,692,255</b>	<b>21,380,076</b>	<b>23,236,736</b>
<b>Beginning Fund Balance</b>	<b>12,799,933</b>	<b>15,686,525</b>	<b>17,249,672</b>	<b>18,530,773</b>	<b>18,597,856</b>	<b>17,429,101</b>	<b>15,754,877</b>	<b>15,080,920</b>	<b>15,429,434</b>	<b>16,145,453</b>
<b>Total Available Resources</b>	<b>30,320,643</b>	<b>36,134,857</b>	<b>35,215,789</b>	<b>36,121,576</b>	<b>34,856,866</b>	<b>33,065,082</b>	<b>33,996,942</b>	<b>34,773,175</b>	<b>36,809,510</b>	<b>39,382,189</b>
General Government	5,069,193	4,953,566	5,281,515	5,621,638	5,484,670	5,394,429	6,205,554	6,270,088	7,007,020	6,861,085
Judicial	2,010,094	2,197,722	2,247,640	2,266,846	2,472,546	2,770,268	2,949,948	2,948,461	2,912,214	3,018,787
Public Safety	5,917,697	6,759,181	7,237,450	7,603,899	7,477,936	7,368,127	7,731,230	8,027,725	8,456,730	8,321,657
Public Works	20,285	20,466	21,846	23,130	22,436	21,683	22,626	22,165	20,630	20,632
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	330,349	252,759	259,416	299,912	353,865	322,887	304,729	363,112	333,634	393,409
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	2,500	2,500	2,500	2,500	5,000	(2,500)	-	-	-	-
Community Support	850,436	1,193,305	1,029,421	1,104,524	1,052,127	837,707	1,031,302	910,255	1,016,083	2,384,354
Debt Service	-	-	-	-	-	-	26,772	121,344	215,167	253,596
Intergovernmental Expenditures	433,564	419,706	507,028	513,451	525,694	531,624	576,370	613,491	487,538	499,779
Operating Transfers Out	-	3,085,980	98,200	87,820	93,620	65,980	67,491	67,100	215,040	128,450
	-	-	-	-	-	60,130	-	-	-	-
<b>Total Expenditures</b>	<b>14,634,118</b>	<b>18,885,185</b>	<b>16,685,016</b>	<b>17,523,720</b>	<b>17,487,894</b>	<b>17,310,205</b>	<b>18,916,022</b>	<b>19,343,741</b>	<b>20,664,056</b>	<b>21,881,749</b>
<b>Ending Fund Balance</b>	<b>15,686,525</b>	<b>17,249,672</b>	<b>18,530,773</b>	<b>18,597,856</b>	<b>17,368,972</b>	<b>15,754,877</b>	<b>15,080,920</b>	<b>15,429,434</b>	<b>16,145,454</b>	<b>17,500,440</b>
<b>Total</b>	<b>30,320,643</b>	<b>36,134,857</b>	<b>35,215,789</b>	<b>36,121,576</b>	<b>34,856,866</b>	<b>33,065,082</b>	<b>33,996,942</b>	<b>34,773,175</b>	<b>36,809,510</b>	<b>39,382,189</b>
Fund Balance as a % of Expenditure:	107.19%	91.34%	111.06%	106.13%	99.32%	91.01%	79.73%	79.76%	78.13%	79.98%
Population ( as of July 1 )	18,364	17,135	17,384	17,457	17,388	17,057	16,853	16,978	16,989	17,079
Revenues Per Capita	954	1,193	1,033	1,008	935	917	1,082	1,160	1,258	1,361
Expenditures Per Capita	797	1,102	960	1,004	1,006	1,015	1,122	1,139	1,216	1,281

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lander</b>										
Property Taxes	4,793,267	6,473,715	7,868,935	7,176,990	7,266,466	6,850,686	6,904,682	7,284,913	7,377,039	7,800,216
NPM & Other Taxes	2,098,672	1,647,918	469,941	651,099	126,217	863,300	1,323,154	894,793	649,411	855,232
Licenses & Permits	666,225	534,043	281,646	240,417	236,753	139,763	148,987	294,129	137,337	281,755
<b>Intergovernmental Revenue</b>										
CTX	3,572,770	3,930,247	3,504,035	3,560,587	3,689,592	3,667,962	3,668,553	3,832,574	3,885,445	3,841,343
Other Intergovernmental Revenue	270,384	195,057	733,678	196,746	179,300	148,164	236,677	136,396	137,120	233,370
<b>Total Intergovernmental</b>	<b>3,843,154</b>	<b>4,125,304</b>	<b>4,237,713</b>	<b>3,757,333</b>	<b>3,868,892</b>	<b>3,816,126</b>	<b>3,905,230</b>	<b>3,968,970</b>	<b>4,022,565</b>	<b>4,074,713</b>
Charges For Services	749,606	931,608	1,145,179	965,688	915,589	873,891	893,426	897,584	869,624	921,610
Fines & Forfeits	258,028	254,295	202,451	183,131	241,424	209,564	240,345	210,820	165,092	143,055
Miscellaneous Revenues	103,843	186,587	155,083	115,006	27,228	177,572	30,081	148,920	130,362	120,418
Transfers In & Residual Eq Transfers	70,976	82,715	-	478,414	140,379	156,465	89,176	38,627	581,881	107,300
Other Financing Sources	495,289	(933,827)	388,217	-	1,181,824	(42,322)	121,189	2,219,536	2,722,943	(159,658)
Residual Equity Transfers	-	-	1,873,031	403,979	-	-	-	-	-	-
<b>Total Revenues</b>	<b>13,079,060</b>	<b>13,302,358</b>	<b>16,622,196</b>	<b>13,972,057</b>	<b>14,004,772</b>	<b>13,045,045</b>	<b>13,656,270</b>	<b>15,958,292</b>	<b>16,656,254</b>	<b>14,144,641</b>
<b>Beginning Fund Balance</b>	<b>25,211,678</b>	<b>29,242,878</b>	<b>30,616,389</b>	<b>34,410,328</b>	<b>37,634,134</b>	<b>40,867,993</b>	<b>43,214,314</b>	<b>44,678,864</b>	<b>47,559,260</b>	<b>48,376,206</b>
<b>Total Available Resources</b>	<b>38,290,738</b>	<b>42,545,236</b>	<b>47,238,585</b>	<b>48,382,385</b>	<b>51,638,906</b>	<b>53,913,038</b>	<b>56,870,584</b>	<b>60,637,156</b>	<b>64,215,514</b>	<b>62,520,847</b>
General Government	3,119,466	3,510,318	3,903,595	3,503,397	3,891,713	3,969,141	4,880,083	4,978,338	6,233,910	6,716,919
Judicial	1,505,944	1,572,962	1,656,945	1,798,871	1,831,720	1,843,764	2,133,439	2,318,361	2,544,457	2,542,670
Public Safety	3,947,358	4,195,158	4,552,867	4,806,442	4,810,220	4,786,477	4,936,758	5,515,249	6,945,932	6,790,656
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	404,116	2,588,524	2,661,905	196,690	96,881	42,877	169,814	207,321	115,009	166,446
Operating Transfers Out	70,976	61,885	52,945	2,011,099	140,379	56,465	71,626	58,627	-	1,902,000
<b>Total Expenditures</b>	<b>9,047,860</b>	<b>11,928,847</b>	<b>12,828,257</b>	<b>12,316,499</b>	<b>10,770,913</b>	<b>10,698,724</b>	<b>12,191,720</b>	<b>13,077,896</b>	<b>15,839,308</b>	<b>18,118,691</b>
<b>Ending Fund Balance</b>	<b>29,242,878</b>	<b>30,616,389</b>	<b>34,410,328</b>	<b>36,065,886</b>	<b>40,867,993</b>	<b>43,214,314</b>	<b>44,678,864</b>	<b>47,559,260</b>	<b>48,376,206</b>	<b>44,402,156</b>
<b>Total</b>	<b>38,290,738</b>	<b>42,545,236</b>	<b>47,238,585</b>	<b>48,382,385</b>	<b>51,638,906</b>	<b>53,913,038</b>	<b>56,870,584</b>	<b>60,637,156</b>	<b>64,215,514</b>	<b>62,520,847</b>
Fund Balance as a % of Expenditures:	323.20%	256.66%	268.24%	292.83%	379.43%	403.92%	366.47%	363.66%	305.42%	245.06%
Population ( as of July 1 )	5,992	5,988	6,221	6,343	6,560	6,247	6,257	6,200	6,065	6,109
Revenues Per Capita	2,183	2,222	2,672	2,203	2,135	2,088	2,183	2,574	2,746	2,315
Expenditures Per Capita	1,510	1,992	2,062	1,942	1,642	1,713	1,948	2,109	2,612	2,966



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lincoln</b>										
Property Taxes	1,875,617	1,723,752	2,191,843	2,650,080	2,111,617	2,184,932	2,132,619	2,240,230	2,268,713	2,423,868
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	28,100	21,787	18,425	23,498	17,795	22,361	19,872	20,717	21,096	21,374
<b>Intergovernmental Revenue</b>										
CTX	1,188,601	1,187,178	1,186,255	1,233,725	1,249,860	1,289,231	1,304,072	1,385,248	1,420,022	1,479,108
Other Intergovernmental Revenue	262,045	195,996	230,762	196,146	188,212	258,470	294,652	292,241	1,185,069	353,470
<b>Total Intergovernmental</b>	<b>1,450,646</b>	<b>1,383,174</b>	<b>1,417,017</b>	<b>1,429,871</b>	<b>1,438,072</b>	<b>1,547,701</b>	<b>1,598,724</b>	<b>1,677,489</b>	<b>2,605,091</b>	<b>1,832,578</b>
Charges For Services	374,698	313,723	373,904	429,255	316,331	366,827	356,962	295,730	356,374	443,580
Fines & Forfeits	359,623	219,769	271,962	356,484	290,380	283,706	293,668	361,968	254,615	254,312
Miscellaneous Revenues	24,222	27,604	20,541	72,269	58,222	42,064	55,602	214,114	290,543	125,899
Transfers In	-	-	-	-	-	40,000	603,500	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Residual transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,112,906</b>	<b>3,689,809</b>	<b>4,293,692</b>	<b>4,961,457</b>	<b>4,232,417</b>	<b>4,487,591</b>	<b>5,060,947</b>	<b>4,810,248</b>	<b>5,796,432</b>	<b>5,101,611</b>
<b>Beginning Fund Balance</b>	<b>694,623</b>	<b>704,888</b>	<b>492,686</b>	<b>613,497</b>	<b>1,207,587</b>	<b>568,636</b>	<b>482,059</b>	<b>773,139</b>	<b>953,203</b>	<b>2,340,945</b>
<b>Total Available Resources</b>	<b>4,807,529</b>	<b>4,394,697</b>	<b>4,786,378</b>	<b>5,574,954</b>	<b>5,440,004</b>	<b>5,056,227</b>	<b>5,543,006</b>	<b>5,583,387</b>	<b>6,749,635</b>	<b>7,442,556</b>
General Government	1,450,057	1,332,586	1,412,962	1,578,470	1,521,121	1,489,087	1,555,061	1,499,110	1,466,808	1,395,105
Judicial	913,788	970,219	931,166	1,014,626	1,143,371	1,170,177	1,282,536	1,122,681	1,098,278	1,099,885
Public Safety	1,511,072	1,511,722	1,651,017	1,719,330	1,722,872	1,630,120	1,723,882	1,697,754	1,731,728	1,490,824
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	48,984	47,510	46,578	45,576	-	-	-	-	-	-
Health	-	-	-	-	48,668	42,784	52,388	52,387	61,876	62,309
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	178,740	39,974	131,158	9,365	435,336	242,000	156,000	258,252	50,000	1,526,193
<b>Total Expenditures</b>	<b>4,102,641</b>	<b>3,902,011</b>	<b>4,172,881</b>	<b>4,367,367</b>	<b>4,871,368</b>	<b>4,574,168</b>	<b>4,769,867</b>	<b>4,630,184</b>	<b>4,408,690</b>	<b>5,574,316</b>
<b>Ending Fund Balance</b>	<b>704,888</b>	<b>492,686</b>	<b>613,497</b>	<b>1,207,587</b>	<b>568,636</b>	<b>482,059</b>	<b>773,139</b>	<b>953,203</b>	<b>2,340,945</b>	<b>1,868,240</b>
<b>Total</b>	<b>4,807,529</b>	<b>4,394,697</b>	<b>4,786,378</b>	<b>5,574,954</b>	<b>5,440,004</b>	<b>5,056,227</b>	<b>5,543,006</b>	<b>5,583,387</b>	<b>6,749,635</b>	<b>7,442,556</b>
Fund Balance as a % of Expenditure:	17.18%	12.63%	14.70%	27.65%	11.67%	10.54%	16.21%	20.59%	53.10%	33.52%
Population ( as of July 1 )	4,631	5,284	5,100	5,020	5,004	5,088	5,057	5,170	5,255	5,264
Revenues Per Capita	888	698	842	988	846	882	1,001	930	1,103	969
Expenditures Per Capita	886	738	818	870	973	899	943	896	839	1,059

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lyon</b>										
Property Taxes	8,712,300	8,010,320	8,379,628	8,911,774	8,812,709	9,397,168	9,732,601	10,155,214	11,045,577	12,304,702
NPM & Other Taxes	35,177	79,390	-	-	-	-	-	-	-	-
Licenses & Permits	3,474,648	3,897,156	3,848,405	3,850,576	3,786,806	3,252,602	3,438,938	3,135,838	3,446,096	3,504,144
<b>Intergovernmental Revenue</b>										
CTX	12,231,335	12,696,590	12,615,485	13,722,421	14,213,210	14,778,081	15,677,292	16,158,935	17,340,934	17,929,129
Other Intergovernmental Revenue	1,523,503	1,216,524	753,524	786,856	847,403	952,122	1,328,434	1,193,445	2,253,853	5,222,658
<b>Total Intergovernmental</b>	<b>13,754,838</b>	<b>13,913,114</b>	<b>13,369,009</b>	<b>14,509,277</b>	<b>15,060,613</b>	<b>15,730,203</b>	<b>17,005,726</b>	<b>17,352,380</b>	<b>19,594,787</b>	<b>23,151,787</b>
Charges For Services	1,486,739	1,558,414	1,328,958	1,470,767	1,451,113	1,719,610	2,008,516	2,260,868	2,210,441	3,249,559
Fines & Forfeits	646,528	673,275	784,671	658,393	617,964	617,695	820,079	858,423	682,758	693,278
Miscellaneous Revenues	1,094,206	846,749	598,319	706,760	752,111	866,830	848,794	809,163	973,380	754,035
Transfers In	29,926	6,253	4,819	9,446	8,894	5,713	28	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>29,234,362</b>	<b>28,984,671</b>	<b>28,313,809</b>	<b>30,116,993</b>	<b>30,490,210</b>	<b>31,589,821</b>	<b>33,854,682</b>	<b>34,571,886</b>	<b>37,953,039</b>	<b>43,657,505</b>
<b>Beginning Fund Balance</b>	<b>3,988,680</b>	<b>4,284,218</b>	<b>4,823,018</b>	<b>4,891,458</b>	<b>4,734,543</b>	<b>3,581,021</b>	<b>5,512,838</b>	<b>6,495,592</b>	<b>6,421,726</b>	<b>9,336,300</b>
<b>Total Available Resources</b>	<b>33,223,042</b>	<b>33,268,889</b>	<b>33,136,827</b>	<b>35,008,451</b>	<b>35,224,753</b>	<b>35,170,842</b>	<b>39,367,520</b>	<b>41,067,478</b>	<b>44,374,765</b>	<b>52,993,805</b>
General Government	6,736,728	6,053,600	6,462,041	6,773,619	6,884,750	6,731,893	8,146,061	9,730,362	9,779,923	9,823,464
Judicial	5,872,791	6,235,886	6,253,241	12,205,476	6,902,385	6,704,641	7,341,863	7,815,121	7,853,759	8,011,600
Public Safety	11,008,524	11,309,214	11,217,051	6,528,335	12,480,682	12,640,286	13,703,508	14,612,483	14,713,864	17,586,457
Public Works	1,016,706	913,644	992,414	981,516	911,838	1,092,299	1,224,829	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	334,604	261,975	221,328	280,403	248,351	310,185	267,137	312,226	278,034	118,493
Welfare	747,152	678,283	353,045	351,374	535,655	544,366	552,820	549,436	719,324	704,830
Culture and Recreation	1,363,957	1,226,090	976,326	1,164,116	1,123,005	1,118,674	1,128,014	1,154,905	1,208,044	1,291,457
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	1,858,362	1,767,179	1,769,923	1,989,069	2,557,066	515,660	507,696	471,219	485,517	3,984,856
<b>Total Expenditures</b>	<b>28,938,824</b>	<b>28,445,871</b>	<b>28,245,369</b>	<b>30,273,908</b>	<b>31,643,732</b>	<b>29,658,004</b>	<b>32,871,928</b>	<b>34,645,752</b>	<b>35,038,465</b>	<b>41,521,157</b>
<b>Ending Fund Balance</b>	<b>4,284,218</b>	<b>4,823,018</b>	<b>4,891,458</b>	<b>4,734,543</b>	<b>3,581,021</b>	<b>5,512,838</b>	<b>6,495,592</b>	<b>6,421,726</b>	<b>9,336,300</b>	<b>11,472,648</b>
<b>Total</b>	<b>33,223,042</b>	<b>33,268,889</b>	<b>33,136,827</b>	<b>35,008,451</b>	<b>35,224,753</b>	<b>35,170,842</b>	<b>39,367,520</b>	<b>41,067,478</b>	<b>44,374,765</b>	<b>52,993,805</b>
Fund Balance as a % of Expenditure:	14.80%	16.96%	17.32%	15.64%	11.32%	18.59%	19.76%	18.54%	26.65%	27.63%
Population ( as of July 1 )	52,334	52,443	52,245	52,960	53,344	53,277	53,644	53,644	54,657	55,551
Revenues Per Capita	559	553	542	569	572	593	631	644	694	786
Expenditures Per Capita	553	542	541	572	593	557	613	646	641	747

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Mineral</b>										
Property Taxes	2,127,492	1,762,398	1,450,443	2,363,819	2,651,920	2,746,405	2,401,368	3,497,738	3,469,910	3,334,429
NPM & Other Taxes	-	300,425	567,102	156,979	52,927	41,220	90,021	173,200	1,264	455,494
Licenses & Permits	84,023	96,340	99,033	94,140	413,823	72,256	112,021	95,240	72,478	42,559
<b>Intergovernmental Revenue</b>										
CTX	1,975,466	1,917,594	1,965,048	2,005,615	2,015,899	2,073,901	2,133,475	2,259,405	2,315,753	2,382,270
Other Intergovernmental Revenue	372,134	270,265	327,031	373,408	660,395	433,082	432,574	367,971	333,131	276,139
<b>Total Intergovernmental</b>	<b>2,347,600</b>	<b>2,187,859</b>	<b>2,292,079</b>	<b>2,379,023</b>	<b>2,676,294</b>	<b>2,506,983</b>	<b>2,566,049</b>	<b>2,627,376</b>	<b>2,648,884</b>	<b>2,658,409</b>
Charges For Services	170,554	161,349	157,246	163,538	257,658	164,125	155,846	307,977	286,104	213,906
Fines & Forfeits	235,939	163,139	183,562	180,539	135,019	153,800	371,633	277,570	273,256	314,033
Miscellaneous Revenues	294,435	306,374	412,000	288,262	287,190	368,323	416,325	652,574	588,633	870,736
Transfers In	504,315	300,999	260,000	500,000	750,000	750,305	735,178	350,000	750,000	350,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	167,500
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,764,358</b>	<b>5,278,883</b>	<b>5,421,465</b>	<b>6,126,300</b>	<b>7,224,831</b>	<b>6,803,417</b>	<b>6,848,441</b>	<b>7,981,675</b>	<b>8,090,529</b>	<b>8,407,066</b>
<b>Beginning Fund Balance</b>	<b>1,980,420</b>	<b>1,928,687</b>	<b>1,546,048</b>	<b>914,093</b>	<b>929,093</b>	<b>1,256,243</b>	<b>969,514</b>	<b>478,146</b>	<b>1,066,204</b>	<b>1,283,882</b>
<b>Total Available Resources</b>	<b>7,744,778</b>	<b>7,207,570</b>	<b>6,967,513</b>	<b>7,040,393</b>	<b>8,153,924</b>	<b>8,059,660</b>	<b>7,817,955</b>	<b>8,459,821</b>	<b>9,156,733</b>	<b>9,690,948</b>
General Government	1,783,968	1,833,875	1,914,385	1,799,549	2,132,382	2,196,437	2,306,523	2,509,190	2,424,692	2,655,610
Judicial	898,597	943,527	966,297	997,002	1,078,291	1,263,576	1,415,914	1,293,041	1,285,418	1,461,079
Public Safety	2,313,251	2,186,277	2,305,946	2,506,450	2,721,202	2,750,864	2,738,633	2,684,612	3,169,621	3,375,455
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	254,151	229,706	224,082	236,704	226,043	234,109	262,384	249,820	259,505	279,374
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	271,353	282,123	323,232	301,651	318,492	268,995	348,388	343,689	330,355	317,223
Community Support	50,000	20,000	20,000	20,000	108,669	55,000	55,000	55,000	55,000	65,000
Debt Service	35,315	35,727	22,905	63,372	63,373	63,373	40,467	11,265	11,265	19,891
Intergovernmental Expenditures	30,655	38,878	149,573	41,000	130,578	104,792	31,000	83,000	117,145	315,711
Operating Transfers Out	178,801	91,409	127,000	145,572	118,651	153,000	141,500	164,000	219,850	195,560
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,816,091</b>	<b>5,661,522</b>	<b>6,053,420</b>	<b>6,111,300</b>	<b>6,897,681</b>	<b>7,090,146</b>	<b>7,339,809</b>	<b>7,393,617</b>	<b>7,872,851</b>	<b>8,684,903</b>
<b>Ending Fund Balances</b>	<b>1,928,687</b>	<b>1,546,048</b>	<b>914,093</b>	<b>929,093</b>	<b>1,256,243</b>	<b>969,514</b>	<b>478,146</b>	<b>1,066,204</b>	<b>1,283,882</b>	<b>1,006,045</b>
<b>Total</b>	<b>7,744,778</b>	<b>7,207,570</b>	<b>6,967,513</b>	<b>7,040,393</b>	<b>8,153,924</b>	<b>8,059,660</b>	<b>7,817,955</b>	<b>8,459,821</b>	<b>9,156,733</b>	<b>9,690,948</b>
Fund Balance as a % of Expenditure:	33.16%	27.31%	15.10%	15.20%	18.21%	13.67%	6.51%	14.42%	16.31%	11.58%
Population ( as of July 1 )	4,471	4,601	4,679	4,662	4,584	4,539	4,578	4,674	4,690	4,730
Revenues Per Capita	1,289	1,147	1,159	1,314	1,576	1,499	1,496	1,708	1,725	1,777
Expenditures Per Capita	1,301	1,230	1,294	1,311	1,505	1,562	1,603	1,582	1,679	1,836

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Nye</b>										
Property Taxes	13,300,349	13,595,990	11,839,965	12,489,267	11,201,699	12,110,875	12,871,375	13,987,150	15,135,641	16,046,255
NPM & Other Taxes	-	-	-	-	1,135,997	643,443	2,775,319	1,890,089	1,589,463	2,187,290
Licenses & Permits	189,205	195,209	183,260	224,758	438,011	529,765	810,978	943,310	285,207	1,106,214
<b>Intergovernmental Revenue</b>										
CTX	11,039,608	11,790,254	11,187,508	11,698,038	12,605,245	13,364,034	16,045,448	15,705,289	17,227,184	18,599,217
Other Intergovernmental Revenue	3,764,883	3,299,941	3,477,200	3,389,695	3,490,632	3,635,776	3,794,596	4,307,015	4,965,146	7,740,849
<b>Total Intergovernmental</b>	<b>14,804,491</b>	<b>15,090,195</b>	<b>14,664,708</b>	<b>15,087,733</b>	<b>16,095,877</b>	<b>16,999,810</b>	<b>19,840,044</b>	<b>20,012,304</b>	<b>22,192,330</b>	<b>26,340,066</b>
Charges For Services	2,570,653	2,682,982	1,756,802	2,045,237	1,301,264	1,496,532	1,919,537	1,988,882	2,083,903	3,373,986
Fines & Forfeits	310,383	394,828	431,182	542,867	738,984	747,735	782,629	845,076	678,497	481,932
Miscellaneous Revenues	1,292,995	1,563,207	1,408,902	1,263,627	1,385,683	967,932	1,270,584	1,165,272	1,046,660	2,027,497
Transfers In	28,254	16,028	18,722	2,875,161	4,941,052	1,429	28,706	30,414	28,187	81,823
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>32,496,330</b>	<b>33,538,439</b>	<b>30,303,541</b>	<b>34,528,650</b>	<b>37,238,567</b>	<b>33,497,521</b>	<b>40,299,172</b>	<b>40,862,497</b>	<b>43,039,888</b>	<b>51,645,063</b>
<b>Beginning Fund Balance</b>	<b>741,175</b>	<b>64,885</b>	<b>3,739,125</b>	<b>622,267</b>	<b>1,521,626</b>	<b>6,689,528</b>	<b>7,312,967</b>	<b>10,174,608</b>	<b>10,389,003</b>	<b>9,956,638</b>
<b>Total Available Resources</b>	<b>33,237,505</b>	<b>33,603,324</b>	<b>34,042,666</b>	<b>35,150,917</b>	<b>38,760,193</b>	<b>40,187,049</b>	<b>47,612,139</b>	<b>51,037,105</b>	<b>53,428,891</b>	<b>61,601,701</b>
General Government	11,068,154	10,844,464	12,061,343	12,344,142	12,235,351	12,560,722	13,935,933	15,060,172	16,546,960	16,565,230
Judicial	6,884,132	6,697,486	6,792,418	6,806,078	6,859,163	6,716,762	6,995,022	7,670,874	8,101,448	8,060,222
Public Safety	14,343,279	14,326,391	13,780,266	13,487,128	12,454,597	13,104,339	14,488,129	15,784,443	12,481,055	11,887,122
Public Works	118,426	116,287	79,807	90,199	149,686	126,117	121,150	90,489	105,455	114,692
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	512,938	524,540	568,245	592,677	371,868	138,142	116,035	137,411	690,056	785,424
Welfare	235,156	153,749	106,356	110,020	-	-	60,183	50,000	37,215	36,433
Culture and Recreation	-	27,747	500	-	-	-	-	-	-	1,148
Community Support	10,535	5,142	31,464	151,137	-	-	8,574	27,167	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	228,000	1,712,505	1,827,545	5,510,064	10,425,552
<b>Total Expenditures</b>	<b>33,172,620</b>	<b>32,695,806</b>	<b>33,420,399</b>	<b>33,581,381</b>	<b>32,070,665</b>	<b>32,874,082</b>	<b>37,437,531</b>	<b>40,648,101</b>	<b>43,472,253</b>	<b>47,875,823</b>
<b>Ending Fund Balance</b>	<b>64,885</b>	<b>907,518</b>	<b>622,267</b>	<b>1,569,536</b>	<b>6,689,528</b>	<b>7,312,967</b>	<b>10,174,608</b>	<b>10,389,003</b>	<b>9,956,638</b>	<b>13,725,878</b>
<b>Total</b>	<b>33,237,505</b>	<b>33,603,324</b>	<b>34,042,666</b>	<b>35,150,917</b>	<b>38,760,193</b>	<b>40,187,049</b>	<b>47,612,139</b>	<b>51,037,105</b>	<b>53,428,891</b>	<b>61,601,701</b>
Fund Balance as a % of Expenditure:	0.20%	2.78%	1.86%	4.67%	20.86%	22.25%	27.18%	25.56%	22.90%	28.67%
Population ( as of July 1 )	45,459	44,513	44,292	44,749	45,456	46,050	45,737	46,390	47,856	48,472
Revenues Per Capita	808	753	684	772	819	727	881	881	899	1,065
Expenditures Per Capita	798	735	755	750	706	714	819	876	908	988

\*\* Note: Ending fund balance for June 30, 2013 was restated to reflect proper recognition of income from PILT payments previously incorrectly accounted for so the beginning fund balance for June 30, 2014 has been adjusted to reflect that restatement which is reported in the June 30, 2014 audit report page 63.

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Pershing</b>										
Property Taxes	1,640,568	1,666,276	1,954,597	2,007,896	2,116,872	2,284,343	2,338,807	2,373,016	2,358,198	2,920,095
Other Taxes (NPM)	5,677	11,222	426,367	(66,420)	437,801	3,818	316,409	320,722	141,326	174,973
Other Taxes	20,567	31,109	33,850	29,019	32,315	33,728	31,297	35,214	36,139	46,968
Licenses & Permits	73,029	46,209	55,076	67,403	74,307	54,939	58,969	94,188	99,212	86,640
<b>Intergovernmental Revenue</b>										
CTX	2,001,228	2,039,638	2,124,726	2,136,359	2,140,035	2,251,000	2,365,071	2,404,072	2,578,984	2,675,305
Other Intergovernmental Revenue	856,094	788,664	656,994	768,076	1,301,970	971,058	833,057	1,151,463	752,019	1,108,315
<b>Total Intergovernmental</b>	<b>2,857,322</b>	<b>2,828,302</b>	<b>2,781,720</b>	<b>2,904,435</b>	<b>3,442,005</b>	<b>3,222,058</b>	<b>3,198,128</b>	<b>3,555,535</b>	<b>3,331,003</b>	<b>3,783,620</b>
Charges For Services	489,296	460,185	393,092	318,390	406,409	383,678	461,533	431,068	401,258	570,090
Fines & Forfeits	156,576	114,983	149,667	166,814	333,982	470,664	429,451	232,791	170,823	108,595
Miscellaneous Revenues	550,653	636,677	666,864	610,911	545,866	401,065	349,057	975,547	1,047,304	552,164
Transfers In	1,020,000	1,070,000	1,100,000	1,117,778	902,000	750,000	-	833,000	700,000	750,000
Other Financing Sources	7,225	20,426	9,418	-	-	-	-	4,752	-	-
Prior Period Adjustment	-	-	-	672,064	-	-	-	-	-	-
Residual Equity Transfer In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>6,820,913</b>	<b>6,885,389</b>	<b>7,570,651</b>	<b>7,828,290</b>	<b>8,291,557</b>	<b>7,604,293</b>	<b>7,183,651</b>	<b>8,855,833</b>	<b>8,285,263</b>	<b>8,993,145</b>
<b>Beginning Fund Balance</b>	<b>662,163</b>	<b>682,446</b>	<b>450,067</b>	<b>1,028,273</b>	<b>1,812,949</b>	<b>2,282,060</b>	<b>2,102,233</b>	<b>2,394,814</b>	<b>2,557,448</b>	<b>2,449,398</b>
<b>Total Available Resources</b>	<b>7,483,076</b>	<b>7,567,835</b>	<b>8,020,718</b>	<b>8,856,563</b>	<b>10,104,506</b>	<b>9,886,353</b>	<b>9,285,884</b>	<b>11,250,647</b>	<b>10,842,711</b>	<b>11,442,543</b>
General Government	2,369,060	2,562,393	2,284,024	2,407,298	2,562,594	2,612,796	2,730,919	2,795,478	3,004,335	3,383,647
Judicial	1,321,727	1,376,072	1,441,209	1,449,699	995,664	1,025,815	1,134,220	1,165,750	1,139,433	1,184,845
Public Safety	651,418	761,187	740,674	739,603	231,899	242,881	254,093	288,377	268,045	246,458
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	410,624	364,852	367,225	381,601	501,827	451,004	488,639	482,200	518,626	532,463
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	41,432	55,113	51,228	52,270	59,608	68,284	66,421	76,737	65,325	54,391
Community Support	179,144	127,452	153,526	103,058	467,472	125,136	102,116	500,476	70,646	339,968
Debt Service	20,716	20,852	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	161,509	154,847	169,559	162,585	174,866	154,350	158,938	167,675	194,110	220,489
Operating Transfers Out	1,645,000	1,695,000	1,785,000	1,747,500	2,828,516	3,103,854	1,955,724	3,216,506	3,132,793	2,893,352
<b>Total Expenditures</b>	<b>6,800,630</b>	<b>7,117,768</b>	<b>6,992,445</b>	<b>7,043,614</b>	<b>7,822,446</b>	<b>7,784,120</b>	<b>6,891,070</b>	<b>8,693,199</b>	<b>8,393,313</b>	<b>8,855,613</b>
<b>Ending Fund Balance</b>	<b>682,446</b>	<b>450,067</b>	<b>1,028,273</b>	<b>1,812,949</b>	<b>2,282,060</b>	<b>2,102,233</b>	<b>2,394,814</b>	<b>2,557,448</b>	<b>2,449,398</b>	<b>2,586,930</b>
<b>Total</b>	<b>7,483,076</b>	<b>7,567,835</b>	<b>8,020,718</b>	<b>8,856,563</b>	<b>10,104,506</b>	<b>9,886,353</b>	<b>9,285,884</b>	<b>11,250,647</b>	<b>10,842,711</b>	<b>11,442,543</b>
Fund Balance as a % of Expenditure:	10.04%	6.32%	14.71%	25.74%	29.17%	27.01%	34.75%	29.42%	29.18%	29.21%
Population ( as of July 1 )	7,133	6,847	7,013	6,882	6,714	6,750	6,693	6,743	6,858	6,935
Revenues Per Capita	956	1,006	1,080	1,138	1,235	1,127	1,073	1,313	1,208	1,297
Expenditures Per Capita	953	1,040	997	1,023	1,165	1,153	1,030	1,289	1,224	1,277

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Storey</b>										
Property Taxes	8,162,004	7,942,480	7,869,592	8,889,269	8,726,446	9,207,108	10,095,487	10,756,962	12,623,037	13,660,976
NPM & Other Taxes	21,704	21,086	20,895	19,829	24,236	23,389	24,405	27,219	31,383	
Licenses & Permits	612,136	648,379	1,076,548	1,194,579	1,639,401	1,325,535	1,688,848	2,678,554	2,719,322	32,949
<b>Intergovernmental Revenue</b>										1,952,013
CTX	1,269,766	1,263,460	1,368,498	1,615,409	1,499,648	1,608,782	2,270,373	2,203,016	2,558,396	
Other Intergovernmental Revenue	61,552	65,829	60,016	52,206	56,976	52,623	55,367	191,995	52,592	2,218,294
<b>Total Intergovernmental</b>	<b>1,331,318</b>	<b>1,329,289</b>	<b>1,428,514</b>	<b>1,667,615</b>	<b>1,556,624</b>	<b>1,661,405</b>	<b>2,325,740</b>	<b>2,395,011</b>	<b>2,610,988</b>	<b>54,372</b>
Charges For Services	671,073	773,045	708,916	862,639	1,919,509	2,153,810	2,703,547	2,527,094	2,117,184	2,272,666
Fines & Forfeits	5,713	14,877	2,934	3,143	3,288	6,687	4,981	8,340	164,142	1,776,439
Miscellaneous Revenues	332,826	199,835	209,945	640,274	256,656	472,756	527,907	1,182,490	1,382,571	216,567
Transfers In	30,173	25,291	112,678	-	-	-	-	-	-	179,107
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>11,166,947</b>	<b>10,954,282</b>	<b>11,430,022</b>	<b>13,277,348</b>	<b>14,126,160</b>	<b>14,850,690</b>	<b>17,370,915</b>	<b>19,575,670</b>	<b>21,648,627</b>	<b>20,090,717</b>
										***
<b>Beginning Fund Balance</b>	<b>5,570,711</b>	<b>6,170,946</b>	<b>7,433,142</b>	<b>9,161,048</b>	<b>6,648,682</b>	<b>8,634,000</b>	<b>10,285,058</b>	<b>12,454,344</b>	<b>11,104,529</b>	<b>17,774,361</b>
<b>Total Available Resources</b>	<b>16,737,658</b>	<b>17,125,228</b>	<b>18,863,164</b>	<b>22,438,396</b>	<b>20,774,842</b>	<b>23,484,690</b>	<b>27,655,973</b>	<b>32,030,014</b>	<b>32,753,156</b>	<b>37,865,078</b>
General Government	3,625,837	3,605,312	3,863,811	4,027,833	4,364,633	4,615,591	4,578,658	5,662,352	5,438,068	5,073,827
Judicial	846,155	775,325	795,208	894,285	951,237	1,081,615	1,133,150	1,170,596	1,259,054	1,270,041
Public Safety	4,015,009	3,622,191	3,564,230	4,513,415	4,671,195	5,274,031	5,577,367	5,953,156	5,610,225	5,973,388
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	2,016	46,087	30,100	50,489	90,000	86,611	105,167	96,084	102,590	106,204
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	97,937	140,308	101,864	95,403	107,317	142,596	115,735	104,866	126,328	128,251
Community Support	627,714	485,199	487,587	573,043	691,930	743,538	820,052	888,702	1,101,888	1,250,321
Debt Service	16,743	28,962	16,050	-	11,680	10,514	-	-	-	-
Intergovernmental Expenditures	-	-	57,446	349,759	237,850	(246,640)	-	-	-	-
Operating Transfers Out	1,335,301	988,702	785,820	5,285,487	1,015,000	1,491,776	2,871,500	7,049,729	1,055,000	1,159,000
<b>Total Expenditures</b>	<b>10,566,712</b>	<b>9,692,086</b>	<b>9,702,116</b>	<b>15,789,714</b>	<b>12,140,842</b>	<b>13,199,632</b>	<b>15,201,629</b>	<b>20,925,485</b>	<b>14,693,153</b>	<b>14,961,032</b>
										***
<b>Ending Fund Balance</b>	<b>6,170,946</b>	<b>7,433,142</b>	<b>9,161,048</b>	<b>6,648,682</b>	<b>8,634,000</b>	<b>10,285,058</b>	<b>12,454,344</b>	<b>11,104,529</b>	<b>18,060,003</b>	<b>22,904,046</b>
<b>Total</b>	<b>16,737,658</b>	<b>17,125,228</b>	<b>18,863,164</b>	<b>22,438,396</b>	<b>20,774,842</b>	<b>23,484,690</b>	<b>27,655,973</b>	<b>32,030,014</b>	<b>32,753,156</b>	<b>37,865,078</b>
Fund Balance as a % of Expenditure:	58.40%	76.69%	94.42%	42.11%	71.12%	77.92%	81.93%	53.07%	122.91%	153.09%
Population ( as of July 1 )	4,234	4,123	4,103	4,017	3,974	3,984	4,043	4,084	4,227	4,258
Revenues Per Capita	2,637	2,657	2,786	3,305	3,555	3,728	4,297	4,793	5,122	4,718
Expenditures Per Capita	2,496	2,351	2,365	3,931	3,055	3,313	3,760	5,124	3,476	3,514

\*\*\* FY 20 Interest was not properly allocated between the funds according to the cash policy

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Washoe</b>										
Property Taxes	139,914,423	136,104,692	137,946,772	146,104,031	148,796,018	152,751,357	161,885,402	168,835,138	158,405,740	170,067,037
NPM	-	-	-	-	-	-	-	-	-	-
Other Taxes	272,061	299,925	-	-	-	455,864	464,102	503,859	22,118,590	23,730,265
Licenses & Permits	7,945,072	8,066,347	8,264,242	8,211,129	8,489,411	9,491,539	9,692,712	10,215,816	9,771,369	10,794,523
<b>Intergovernmental Revenue</b>										
CTX	70,985,428	75,489,073	80,808,837	88,434,949	95,605,303	100,335,941	111,301,067	116,837,252	121,149,884	142,376,192
Other Intergovernmental Revenue	17,344,351	18,902,400	19,082,928	19,379,053	20,289,237	21,323,265	22,781,938	24,162,442	23,965,680	27,735,635
<b>Total Intergovernmental</b>	<b>88,329,779</b>	<b>94,391,473</b>	<b>99,891,765</b>	<b>107,814,002</b>	<b>115,894,540</b>	<b>121,659,206</b>	<b>134,083,005</b>	<b>140,999,694</b>	<b>145,115,564</b>	<b>170,111,827</b>
Charges For Services	14,809,036	22,463,887	23,797,197	24,488,630	24,125,103	19,589,902	21,645,383	20,220,669	21,062,563	23,423,125
Fines & Forfeits	8,153,540	8,249,132	8,128,615	7,724,779	6,796,176	6,955,456	7,746,112	6,986,424	6,110,868	6,754,416
Miscellaneous Revenues	5,805,258	2,776,486	3,987,086	4,075,566	4,570,844	2,131,215	3,703,484	7,100,999	8,784,236	2,761,286
Transfers In	20,043,146	2,295,169	845,270	453,442	213,686	283,611	91,515	84,404	4,311,819	1,084,865
Other Financing Sources	172,641	41,696	31,239	2,009,462	829,646	3,616	24,069	11,295	42,707	-
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
Effect of change in acctg principle	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>285,444,956</b>	<b>274,688,807</b>	<b>282,892,186</b>	<b>300,881,041</b>	<b>309,715,424</b>	<b>313,321,766</b>	<b>339,335,784</b>	<b>354,958,298</b>	<b>375,723,456</b>	<b>408,727,344</b>
								***		
<b>Beginning Fund Balance</b>	<b>38,771,485</b>	<b>36,322,627</b>	<b>39,033,750</b>	<b>46,606,567</b>	<b>51,299,752</b>	<b>56,076,731</b>	<b>50,570,825</b>	<b>57,943,657</b>	<b>73,821,298</b>	<b>94,267,805</b>
<b>Total Available Resources</b>	<b>324,216,441</b>	<b>311,011,434</b>	<b>321,925,936</b>	<b>347,487,608</b>	<b>361,015,176</b>	<b>369,398,497</b>	<b>389,906,609</b>	<b>412,901,955</b>	<b>449,544,754</b>	<b>502,995,149</b>
General Government	81,596,018	61,514,709	49,593,836	54,418,905	55,863,189	44,062,804	43,488,062	46,450,361	46,846,163	46,173,142
Judicial	48,472,630	48,841,392	50,358,766	51,587,406	55,356,065	63,744,614	66,916,961	68,820,414	71,461,487	72,272,853
Public Safety	101,692,235	106,433,010	109,560,703	117,010,248	121,798,560	135,345,790	140,181,312	143,313,801	158,197,514	150,480,349
Public Works	2,777,620	2,476,474	14,021,932	15,078,005	15,899,178	13,193,780	13,761,162	13,721,659	14,255,709	13,334,503
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	17,126,988	17,650,439	15,912,180	16,738,160	14,474,688	1,346,783	1,233,556	1,252,751	2,112,974	1,753,495
Culture and Recreation	12,293,677	11,639,956	11,362,946	11,665,055	12,438,904	14,936,179	15,901,057	15,823,089	16,163,826	15,470,205
Community Support	308,800	343,244	178,296	213,816	194,553	326,690	251,976	176,513	195,642	107,892
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	3,353,839	3,181,027	3,213,165	3,254,383	3,373,081	3,429,402	3,630,159	3,768,721	3,871,720	4,043,577
Operating Transfers Out	20,272,007	19,897,433	21,117,545	26,221,878	28,178,359	42,441,630	47,486,294	45,674,844	42,171,914	46,869,779
Residual Equity Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>287,893,814</b>	<b>271,977,684</b>	<b>275,319,369</b>	<b>296,187,856</b>	<b>307,576,577</b>	<b>318,827,672</b>	<b>332,850,539</b>	<b>339,002,153</b>	<b>355,276,949</b>	<b>350,505,795</b>
								***		
<b>Ending Fund Balance</b>	<b>36,322,627</b>	<b>39,033,750</b>	<b>46,606,567</b>	<b>51,299,752</b>	<b>53,438,599</b>	<b>50,570,825</b>	<b>57,056,070</b>	<b>73,899,802</b>	<b>94,267,805</b>	<b>152,489,354</b>
<b>Total</b>	<b>324,216,441</b>	<b>311,011,434</b>	<b>321,925,936</b>	<b>347,487,608</b>	<b>361,015,176</b>	<b>369,398,497</b>	<b>389,906,609</b>	<b>412,901,955</b>	<b>449,544,754</b>	<b>502,995,149</b>
Fund Balance as a % of Expenditure:	12.62%	14.35%	16.93%	17.32%	17.37%	15.86%	17.14%	21.80%	26.53%	43.51%
Population ( as of July 1 )	417,379	421,593	427,704	432,324	436,797	441,946	448,316	451,923	460,237	469,801
Revenues Per Capita	684	652	661	696	709	709	757	785	816	870
Expenditures Per Capita	690	645	644	685	704	721	742	750	772	746

\*\*\* FY 20 Prior period adjustment: Due to City of Reno Reclaimed Pipeline and Lemmon Valley Sports Complex Effluent Water

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>White Pine</b>										
Property Taxes	7,379,642	6,315,400	4,415,341	4,309,400	4,487,516	4,285,058	4,545,302	3,153,152	3,446,245	4,060,829
NPM & Other Taxes	428,165	38,965	714,691	676,127	703,495	2,085,390	3,566,404	6,689,376	4,141,130	6,254,904
Licenses & Permits	41,986	46,834	46,068	40,897	49,269	46,967	44,205	51,094	35,150	29,985
<b>Intergovernmental Revenue</b>										
CTX	2,842,545	2,843,553	2,859,965	3,023,847	2,996,395	3,103,269	3,329,139	3,491,318	3,559,406	3,354,333
Other Intergovernmental Revenue	1,893,532	1,888,307	2,149,330	1,898,830	2,186,291	2,057,175	2,151,672	2,367,695	2,366,186	2,539,647
<b>Total Intergovernmental</b>	<b>4,736,077</b>	<b>4,731,860</b>	<b>5,009,295</b>	<b>4,922,677</b>	<b>5,182,686</b>	<b>5,160,444</b>	<b>5,480,811</b>	<b>5,859,013</b>	<b>5,925,592</b>	<b>5,893,980</b>
Charges For Services	477,996	462,647	486,717	444,295	467,106	427,901	658,374	683,845	850,020	950,452
Fines & Forfeits	251,821	225,587	218,483	220,793	245,154	383,157	214,992	251,460	203,916	232,266
Miscellaneous Revenues	782,317	389,378	660,370	375,562	863,117	17,045	(117,495)	1,044,726	1,557,927	(68,018)
Transfers In	232,095	41,084	21,361	94,124	33,658	-	74,594	-	-	-
Other Financing Sources	-	-	-	2,714	750	22,547	-	-	-	6,000
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,776</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>14,330,099</b>	<b>12,251,755</b>	<b>11,572,326</b>	<b>11,086,589</b>	<b>12,032,751</b>	<b>12,428,509</b>	<b>14,556,963</b>	<b>17,732,666</b>	<b>16,159,980</b>	<b>17,360,398</b>
<b>Beginning Fund Balance</b>	<b>14,933,222</b>	<b>16,003,318</b>	<b>15,894,626</b>	<b>14,050,001</b>	<b>13,713,968</b>	<b>14,182,100</b>	<b>14,019,083</b>	<b>13,513,151</b>	<b>15,508,075</b>	<b>16,596,030</b>
<b>Total Available Resources</b>	<b>29,263,321</b>	<b>28,255,073</b>	<b>27,466,952</b>	<b>25,136,590</b>	<b>25,746,719</b>	<b>26,610,609</b>	<b>28,576,046</b>	<b>31,245,817</b>	<b>31,668,055</b>	<b>33,956,428</b>
General Government	3,245,840	3,509,268	3,843,768	3,631,555	3,621,522	3,482,567	3,951,682	3,811,635	3,833,465	3,866,969
Judicial	2,248,850	2,191,787	2,274,447	2,325,577	2,511,907	2,508,318	2,675,532	2,863,928	3,071,227	3,019,211
Public Safety	3,578,139	3,642,382	3,733,116	3,791,808	3,800,272	4,007,985	3,911,948	3,943,180	4,127,293	4,319,494
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	111,062	116,005	109,340	123,812	118,920	117,422	90,770	104,137	98,355	98,801
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	776,112	692,015	724,850	721,045	675,673	653,387	780,130	738,236	779,242	633,203
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	268,200	25,317	22,817	30,000	-	-	-	-	-
Operating Transfers Out	3,300,000	1,940,790	2,706,113	806,008	806,325	1,821,847	3,652,833	4,276,626	3,162,443	4,868,882
<b>Total Expenditures</b>	<b>13,260,003</b>	<b>12,360,447</b>	<b>13,416,951</b>	<b>11,422,622</b>	<b>11,564,619</b>	<b>12,591,526</b>	<b>15,062,895</b>	<b>15,737,742</b>	<b>15,072,025</b>	<b>16,806,560</b>
<b>Ending Fund Balance</b>	<b>16,003,318</b>	<b>15,894,626</b>	<b>14,050,001</b>	<b>13,713,968</b>	<b>14,182,100</b>	<b>14,019,083</b>	<b>13,513,151</b>	<b>15,508,075</b>	<b>16,596,030</b>	<b>17,149,868</b>
<b>Total</b>	<b>29,263,321</b>	<b>28,255,073</b>	<b>27,466,952</b>	<b>25,136,590</b>	<b>25,746,719</b>	<b>26,610,609</b>	<b>28,576,046</b>	<b>31,245,817</b>	<b>31,668,055</b>	<b>33,956,428</b>
Fund Balance as a % of Expenditure:	120.69%	128.59%	104.72%	120.06%	122.63%	111.34%	89.71%	98.54%	110.11%	102.04%
Population ( as of July 1 )	9,503	10,002	9,945	10,095	10,218	10,336	10,413	10,705	10,678	10,826
Revenues Per Capita	1,508	1,225	1,164	1,098	1,178	1,202	1,398	1,656	1,513	1,604
Expenditures Per Capita	1,395	1,236	1,349	1,132	1,132	1,218	1,447	1,470	1,412	1,552



2012-2021 AUDIT SUMMARIES

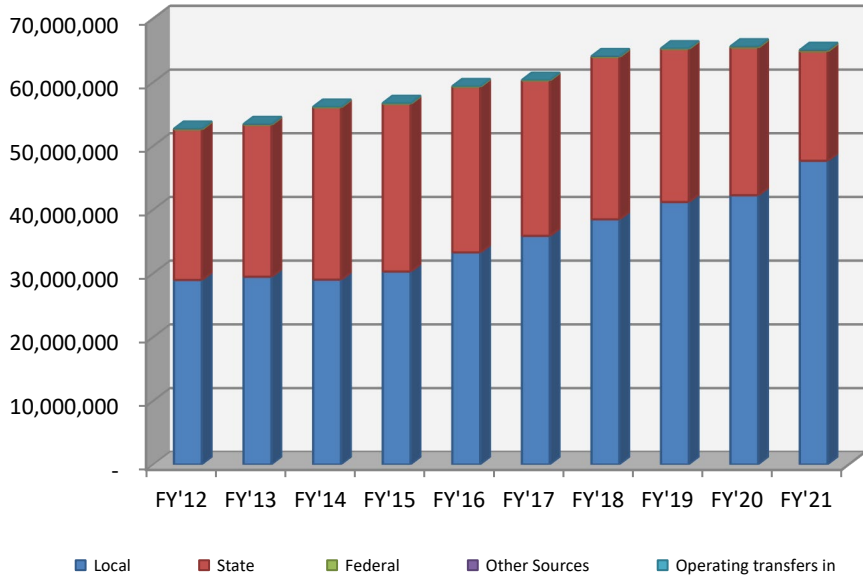
Section 3

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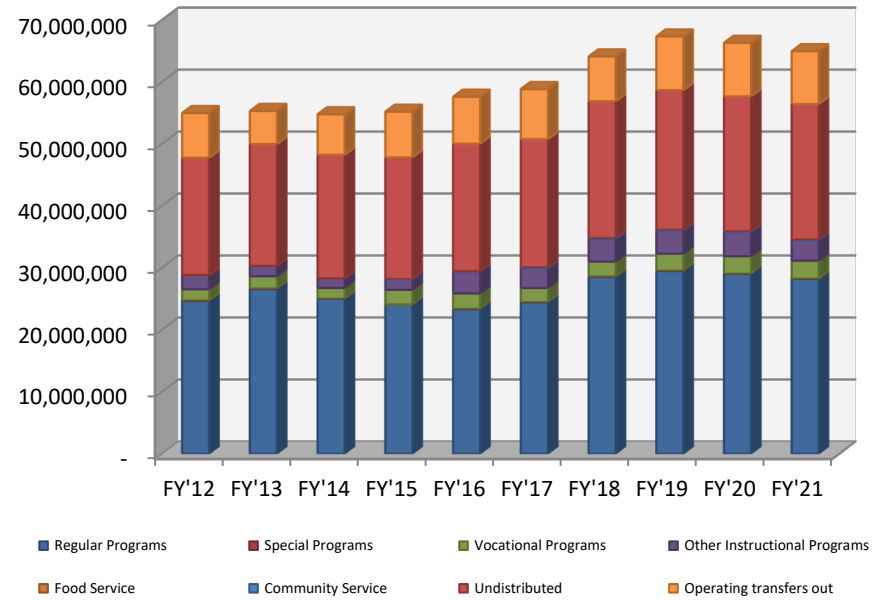
SCHOOL DISTRICTS

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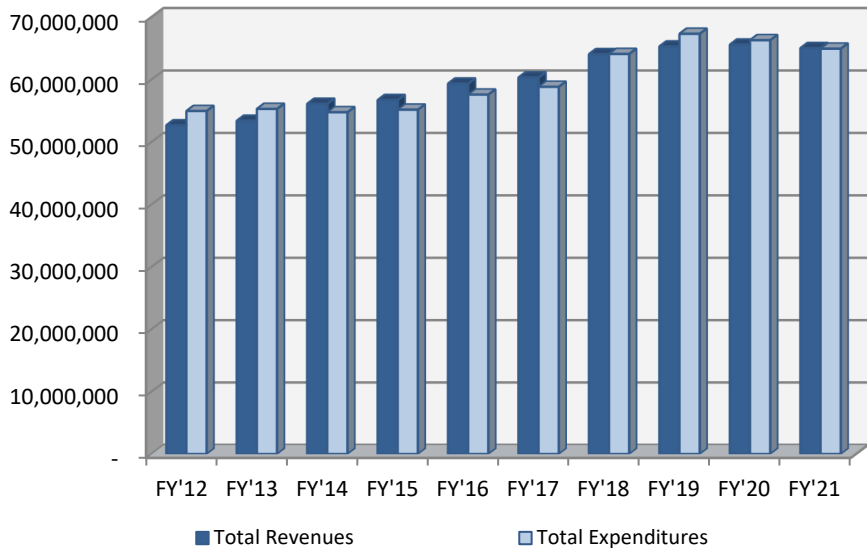
**Carson City School District  
Total Revenues**



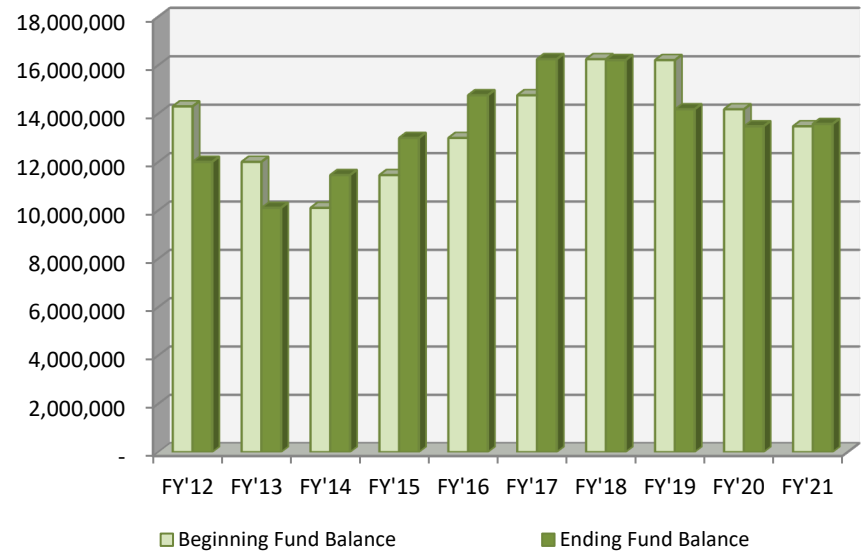
**Carson City School District  
Total Expenditures**



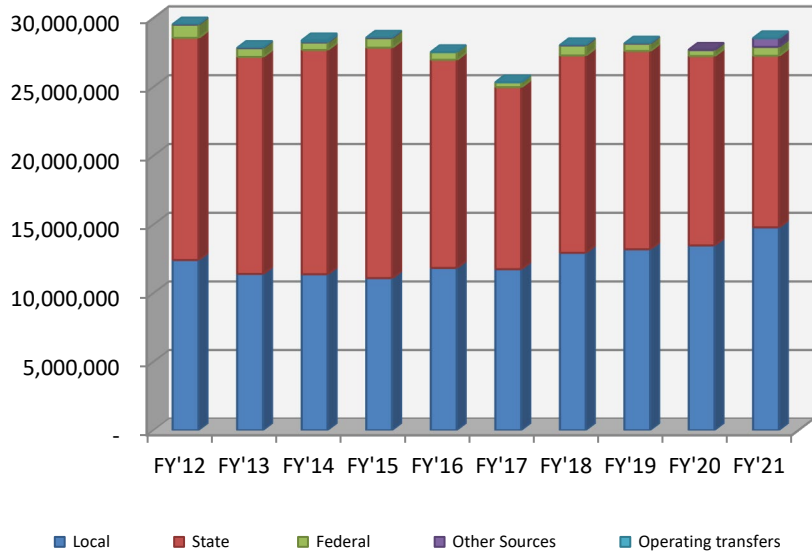
**Carson City School District  
Total Revenues and Expenditures**



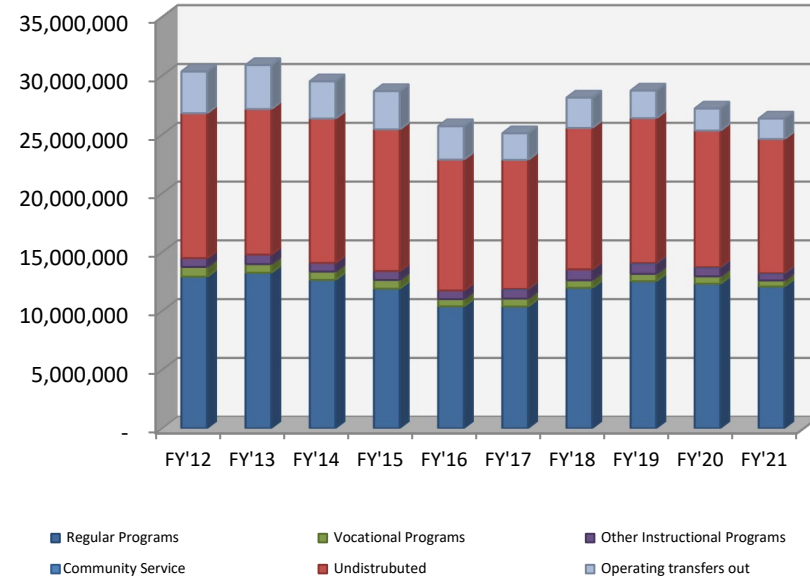
**Carson City School District  
Beginning and Ending Fund Balance**



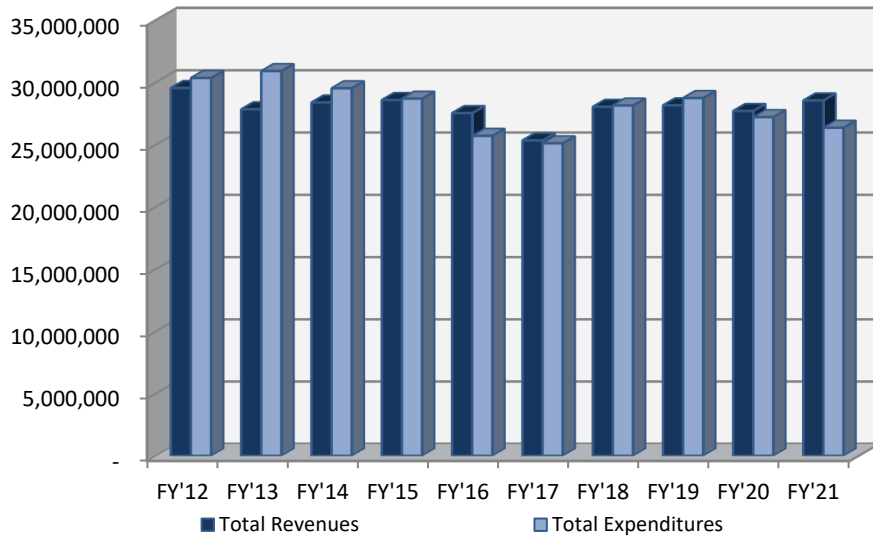
**Churchill County School District  
Total Revenues**



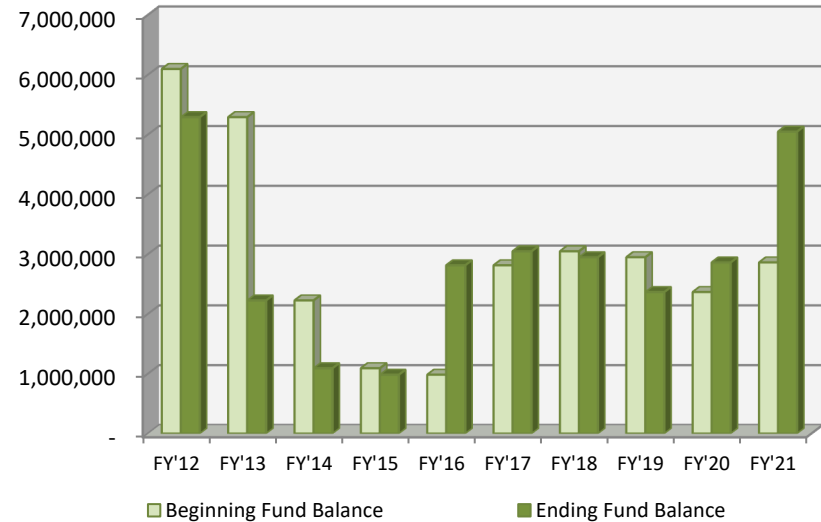
**Churchill County School District  
Total Expenditures**



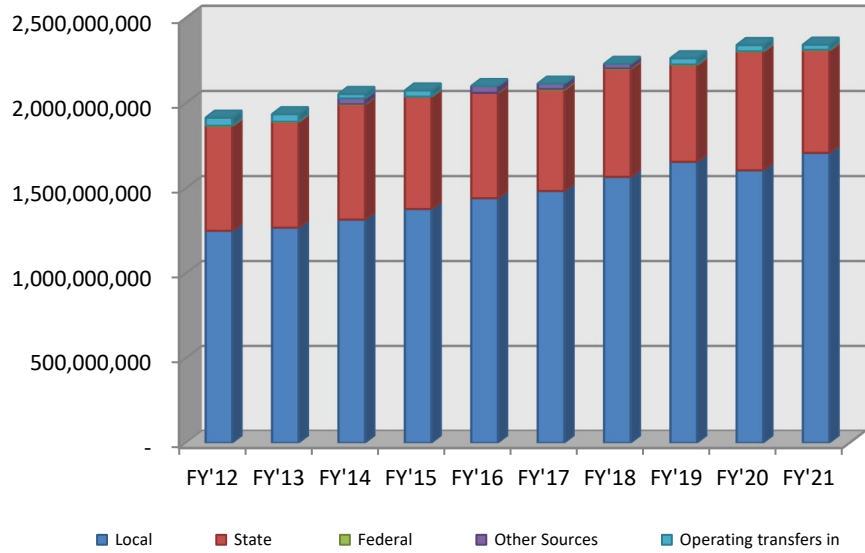
**Churchill County School District  
Total Revenues and Expenditures**



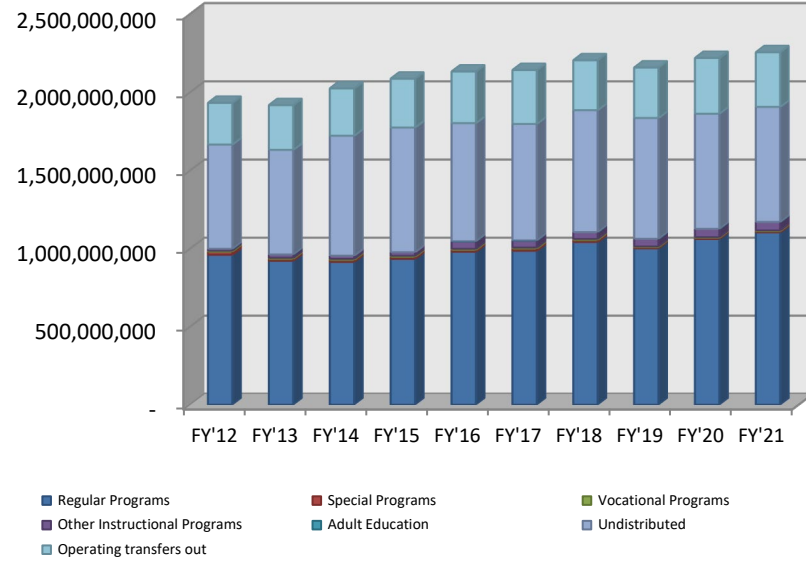
**Churchill County School District  
Beginning and Ending Fund Balance**



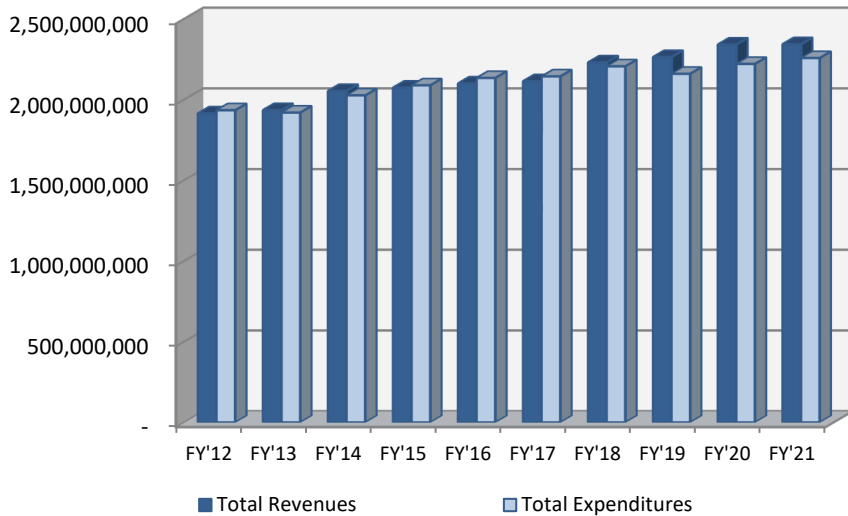
**Clark County School District  
Total Revenues**



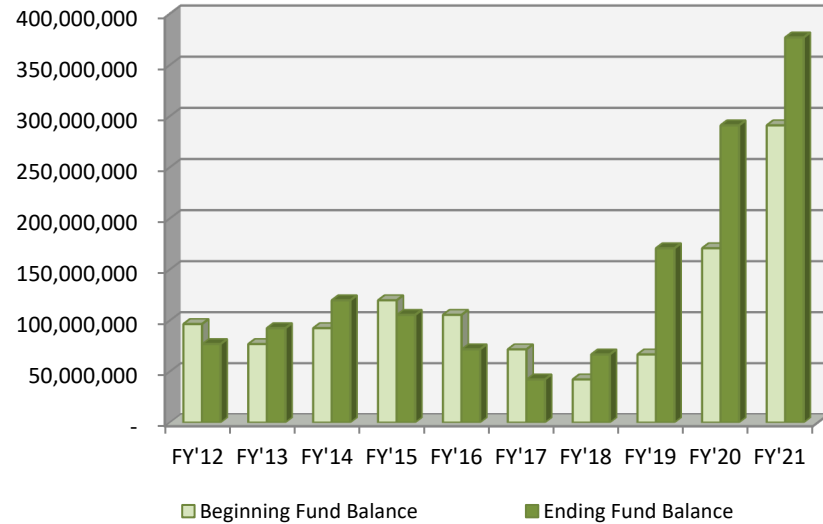
**Clark County School District  
Total Expenditures**



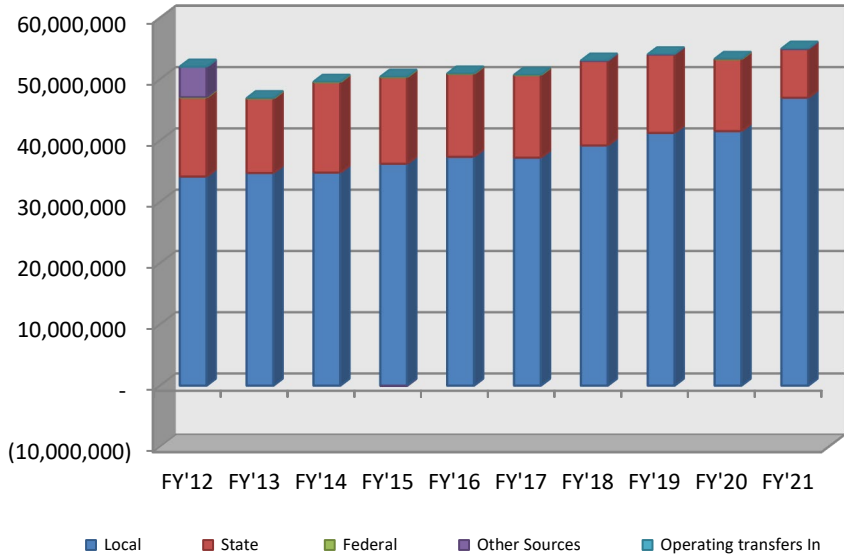
**Clark County School District  
Total Revenues and Expenditures**



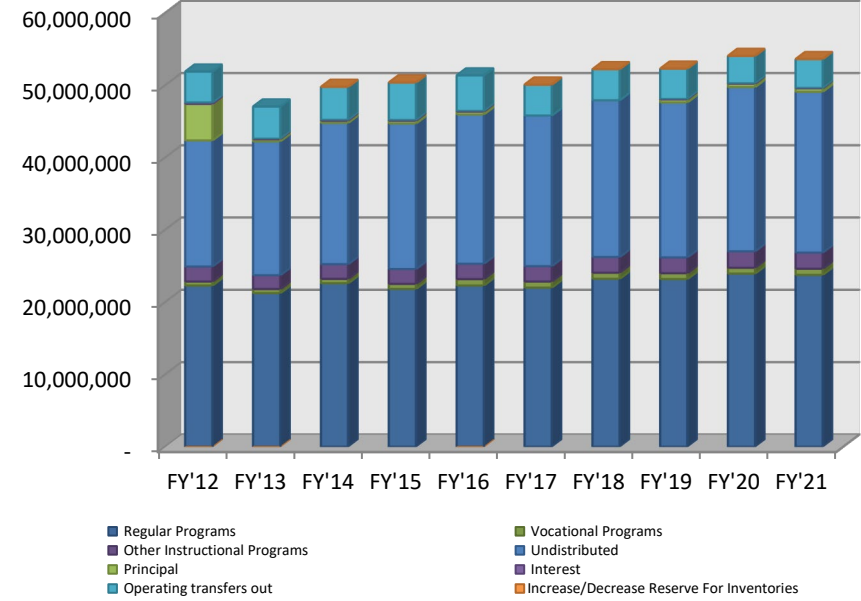
**Clark County School District  
Beginning and Ending Fund Balance**



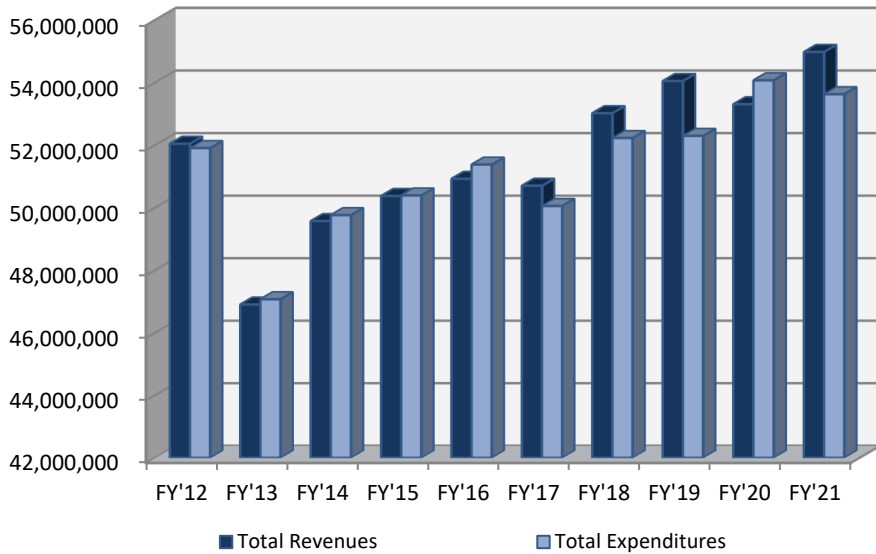
**Douglas County School District  
Total Revenues**



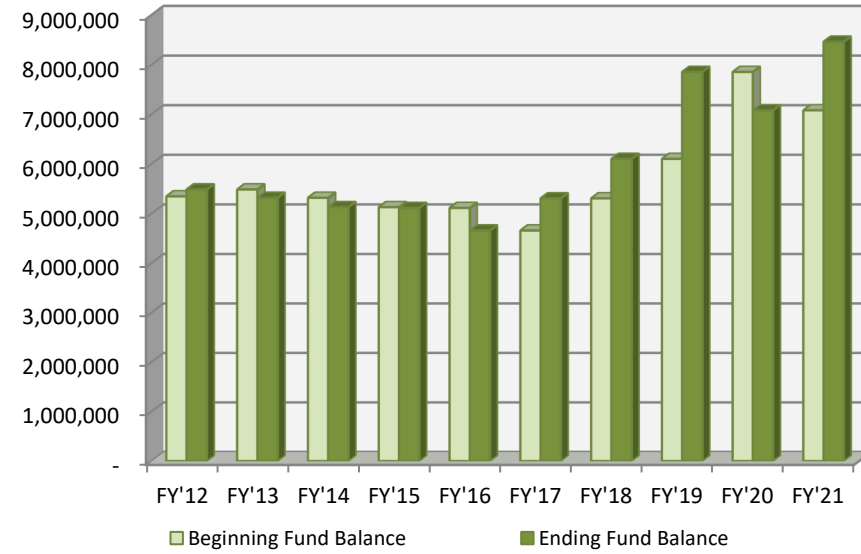
**Douglas County School District  
Total Expenditures**



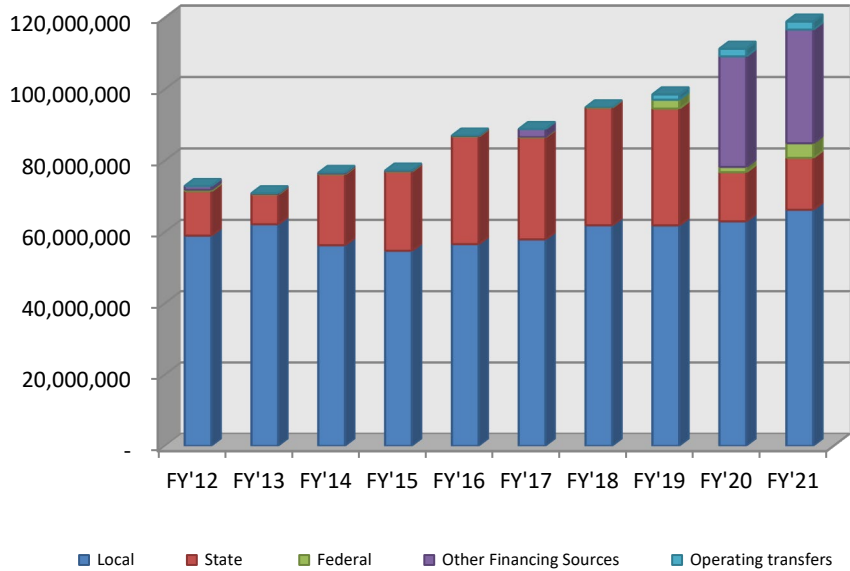
**Douglas County School District  
Total Revenues and Expenditures**



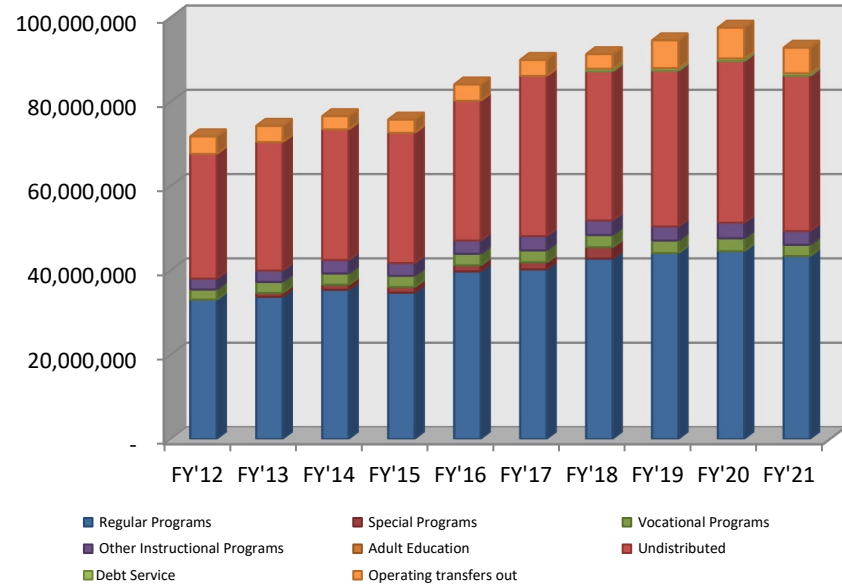
**Douglas County School District  
Beginning and Ending Fund Balance**



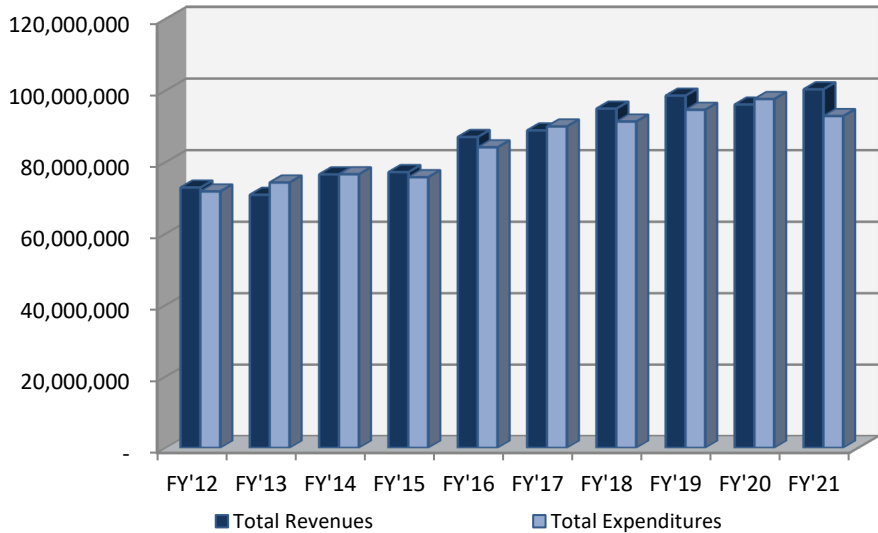
**Elko County School District  
Total Revenues**



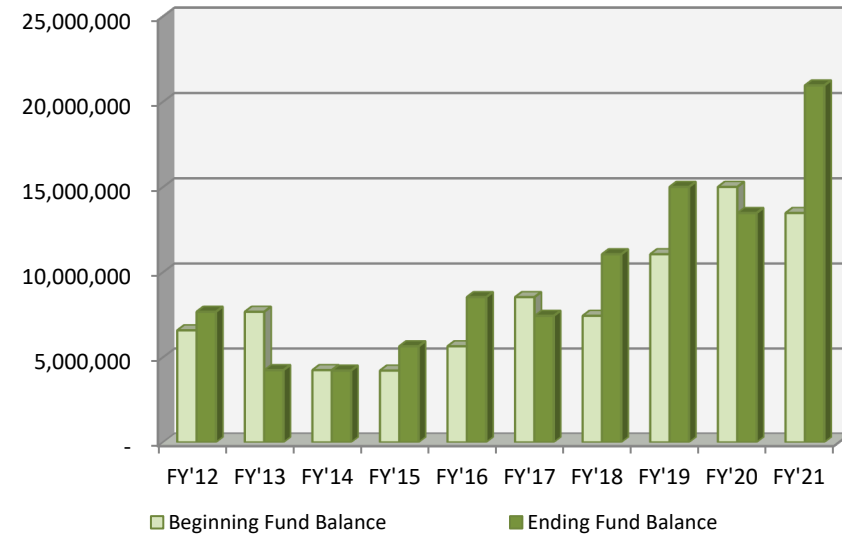
**Elko County School District  
Total Expenditures**



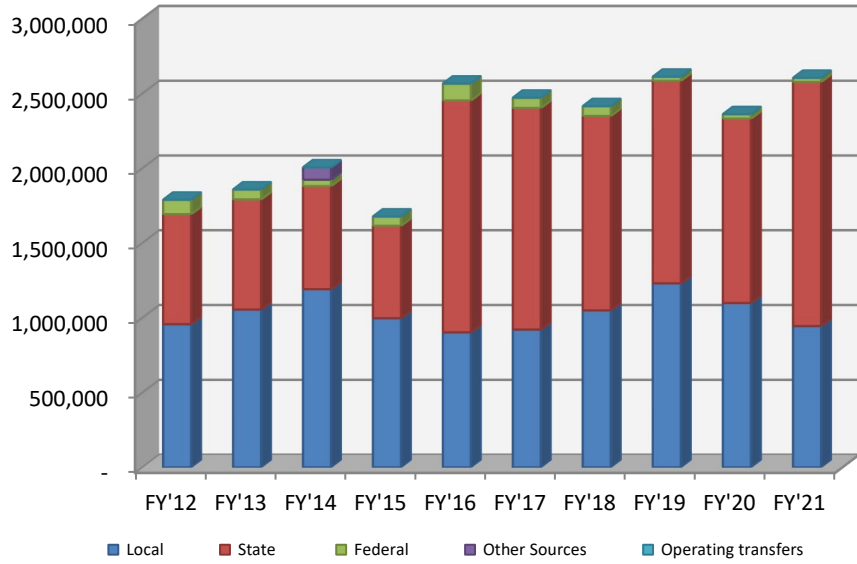
**Elko County School District  
Total Revenues and Expenditures**



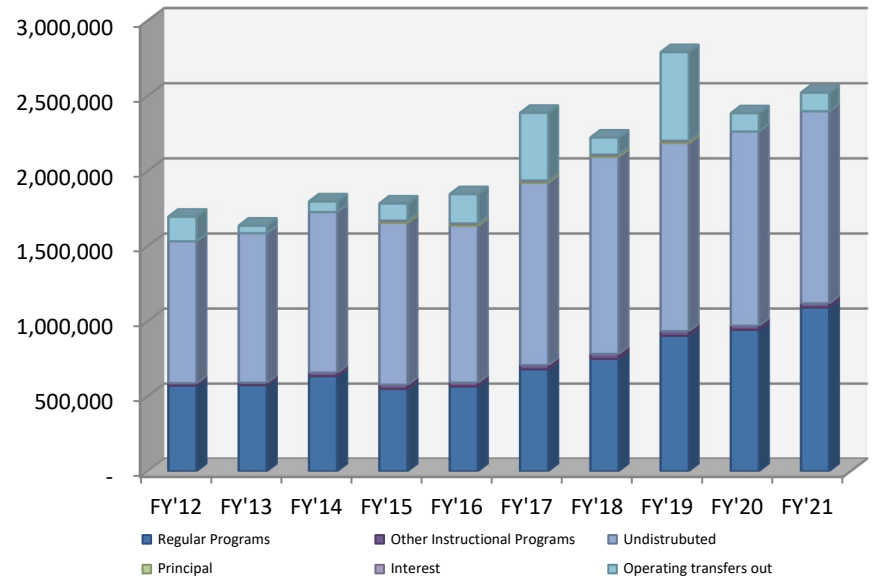
**Elko County School District  
Beginning and Ending Fund Balance**



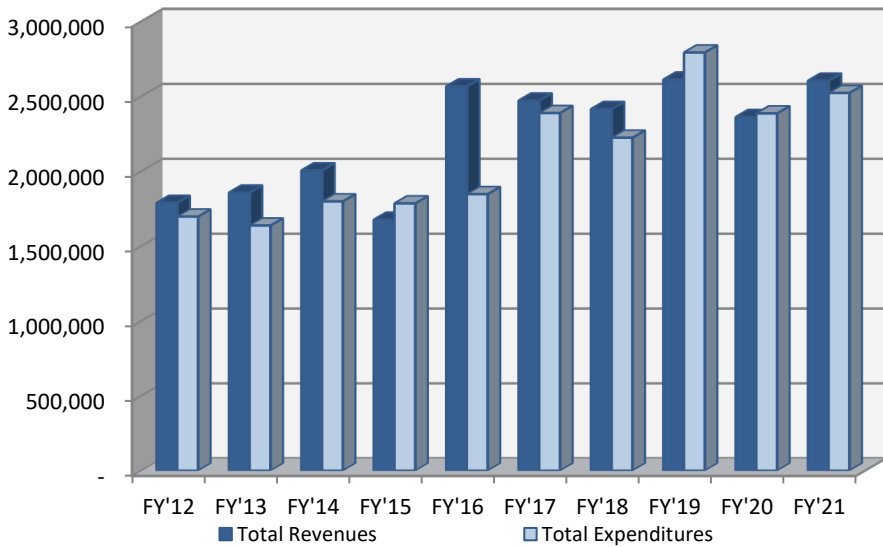
**Esmeralda County School District  
Total Revenues**



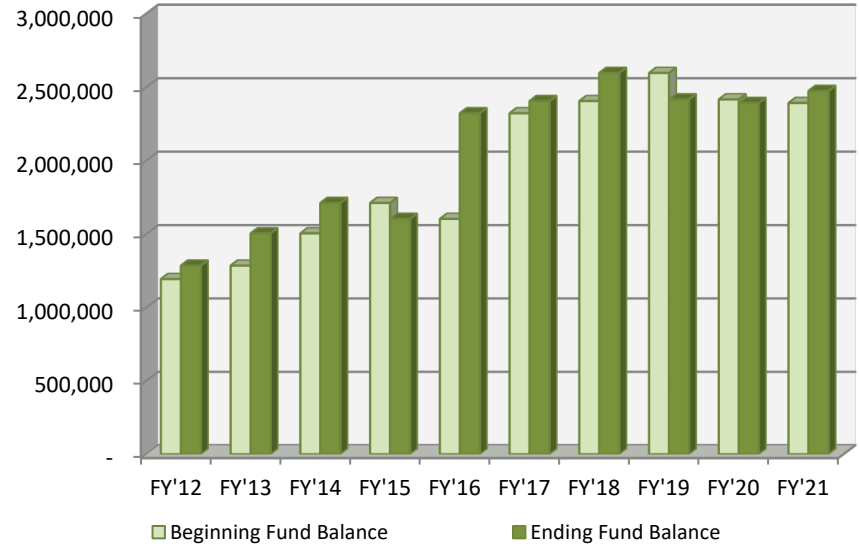
**Esmeralda County School District  
Total Expenditures**



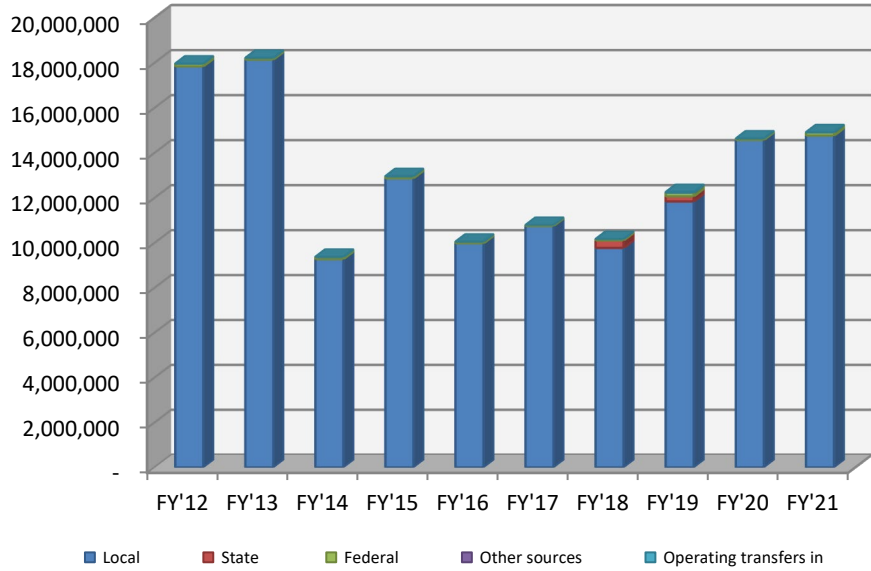
**Esmeralda County School District  
Total Revenues and Expenditures**



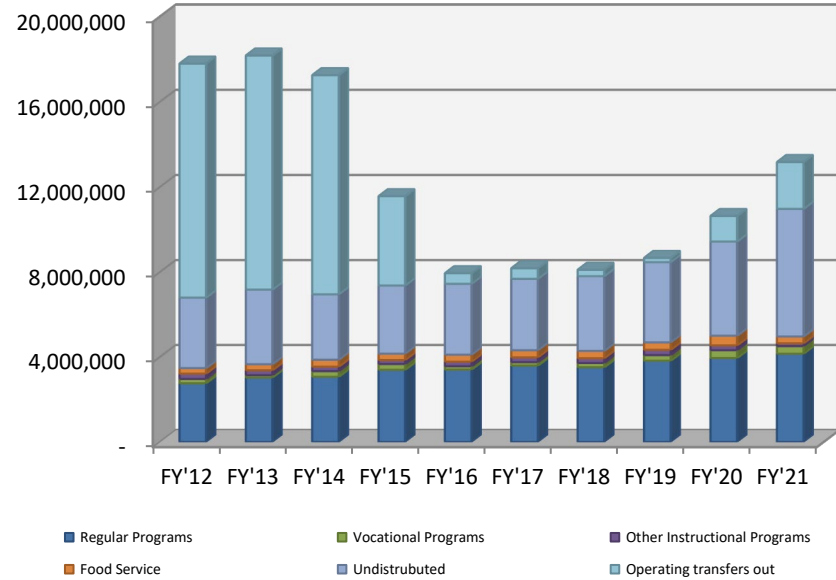
**Esmeralda County School District  
Beginning and Ending Fund Balance**



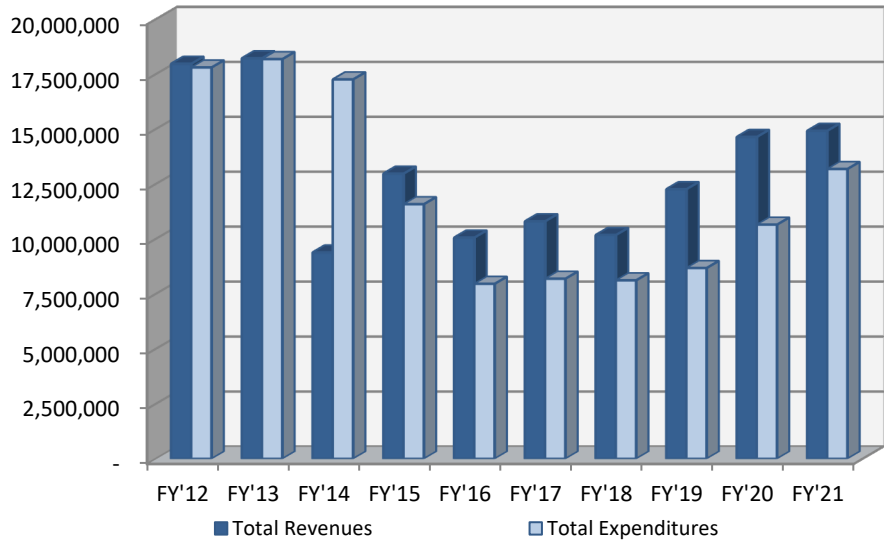
**Eureka County School District  
Total Revenues**



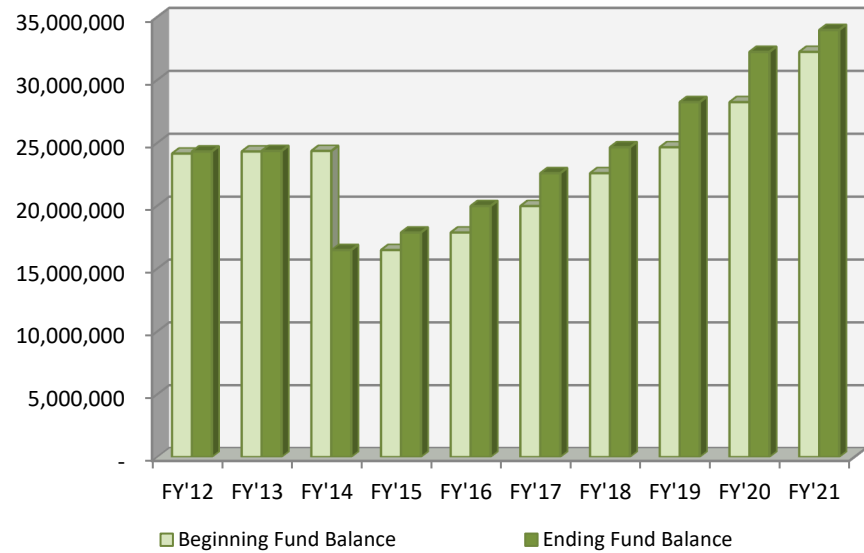
**Eureka County School District  
Total Expenditures**



**Eureka County School District  
Total Revenues and Expenditures**

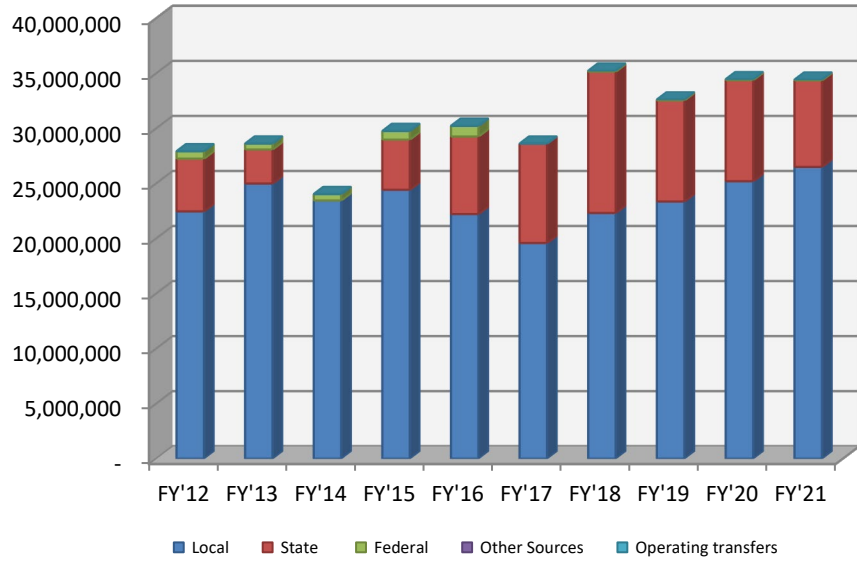


**Eureka County School District  
Beginning and Ending Fund Balance**

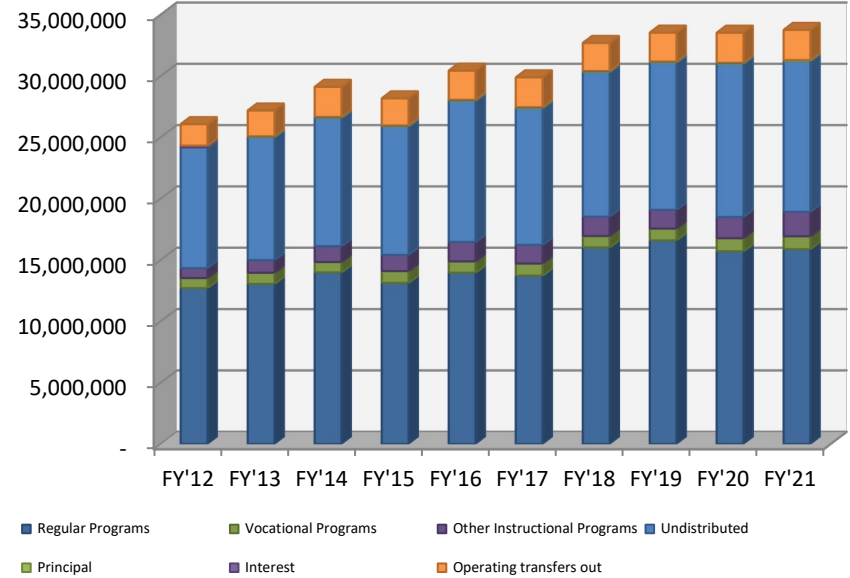




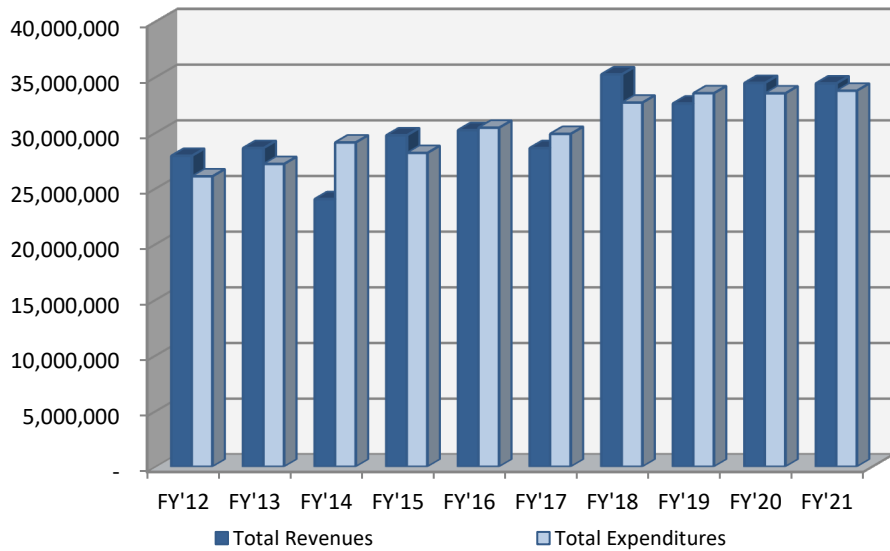
**Humboldt County School District  
Total Revenues**



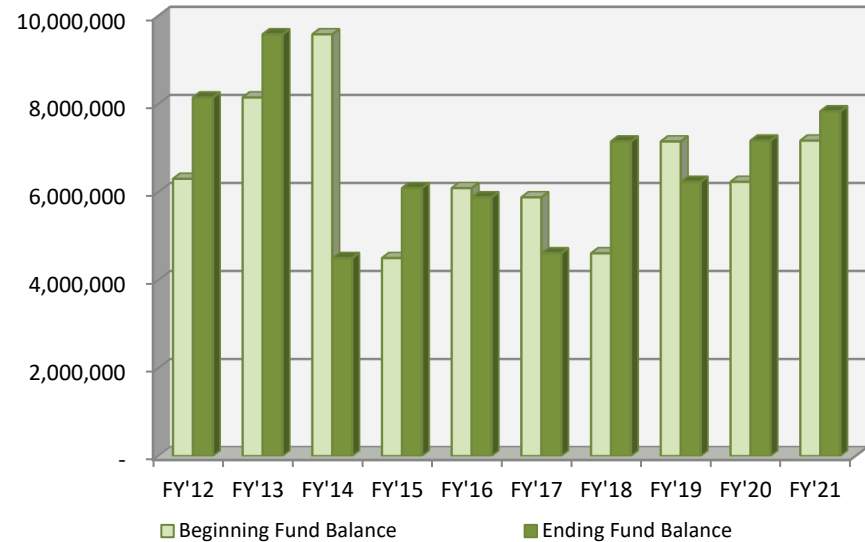
**Humboldt County School District  
Total Expenditures**



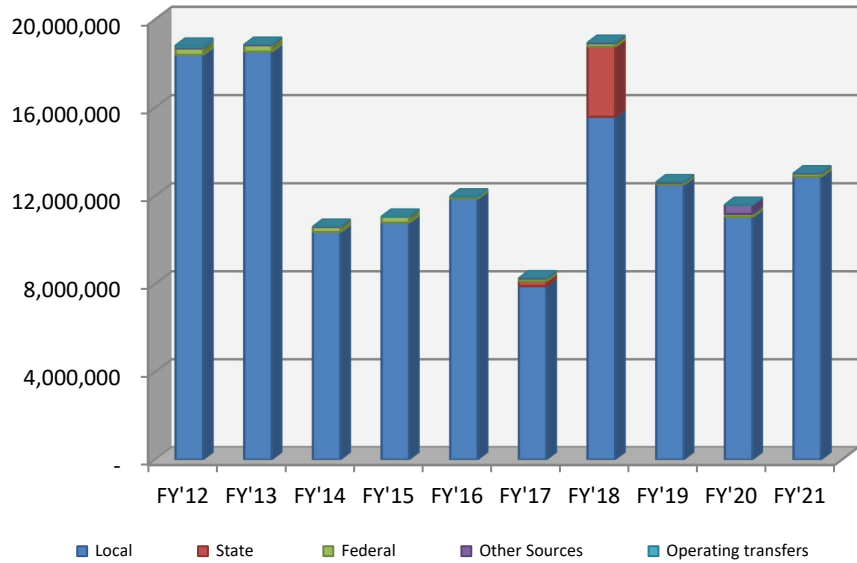
**Humboldt County School District  
Total Revenues and Expenditures**



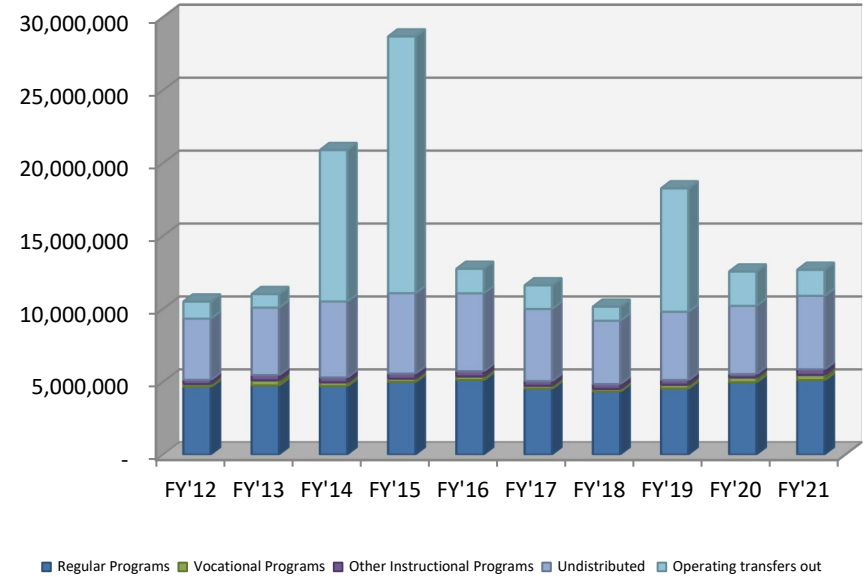
**Humboldt County School District  
Beginning and Ending Fund Balance**



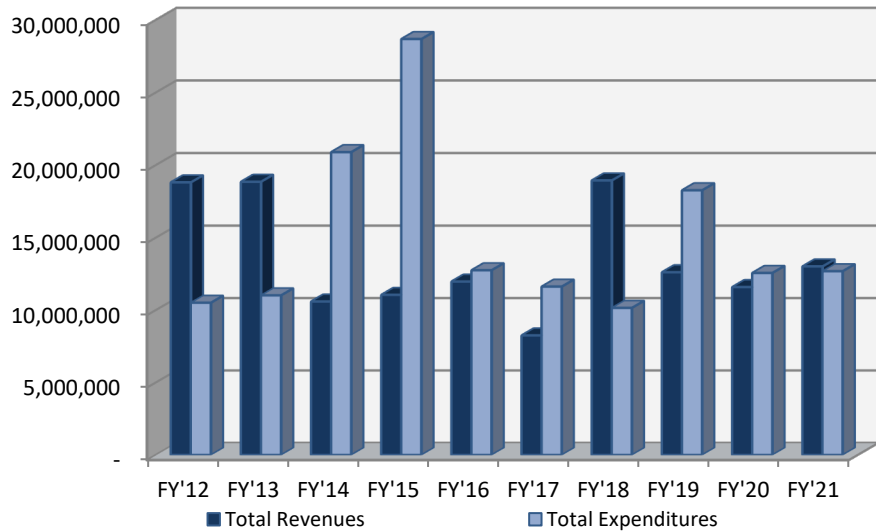
**Lander County School District  
Total Revenues**



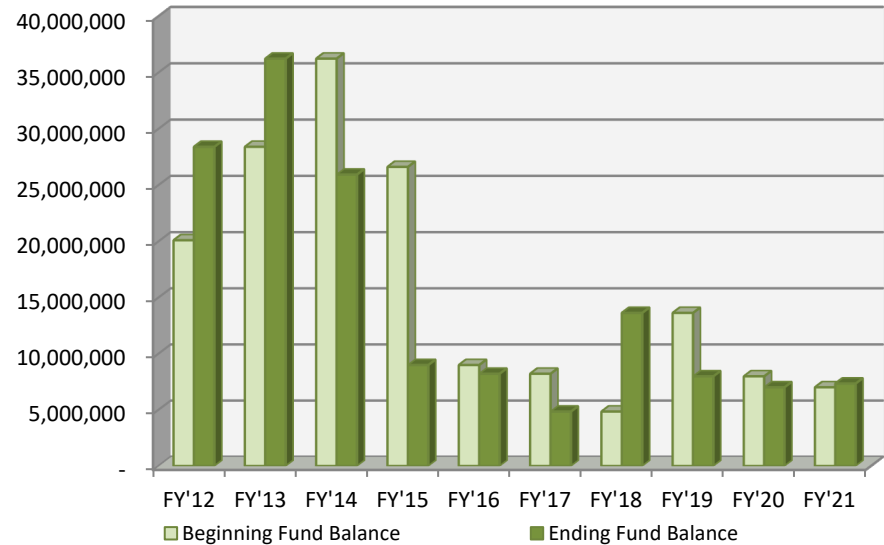
**Lander County School District  
Total Expenditures**



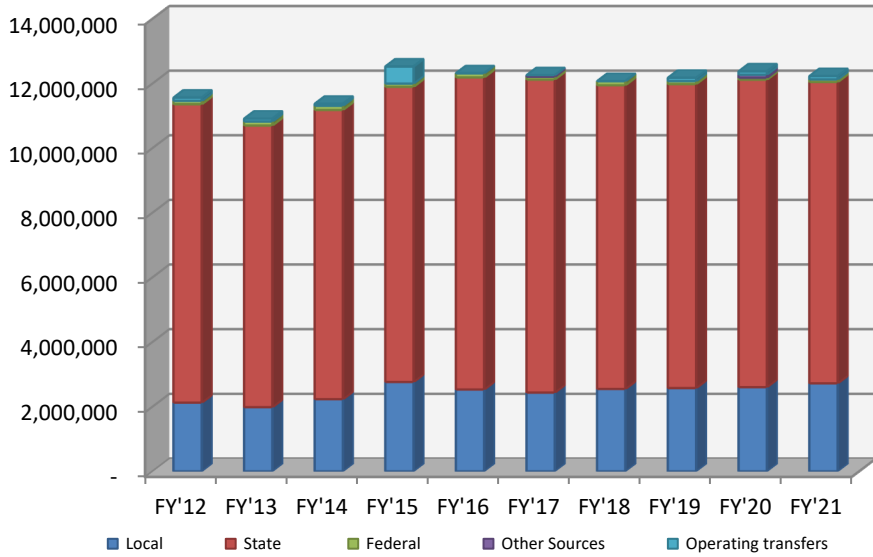
**Lander County School District  
Total Revenues and Expenditures**



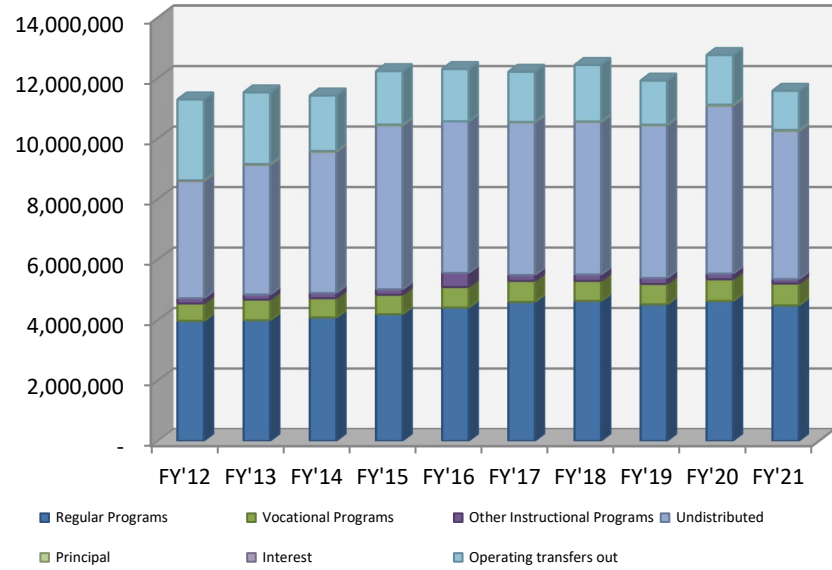
**Lander County School District  
Beginning and Ending Fund Balance**



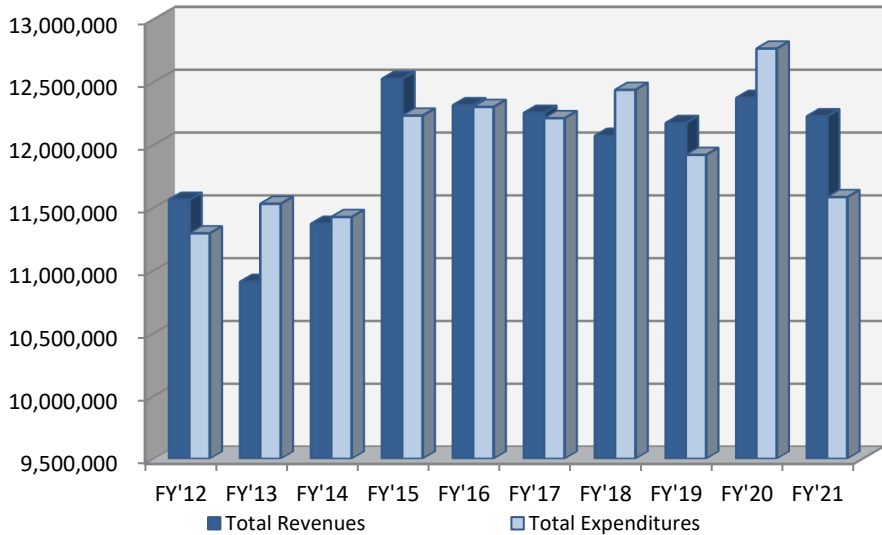
**Lincoln County School District  
Total Revenues**



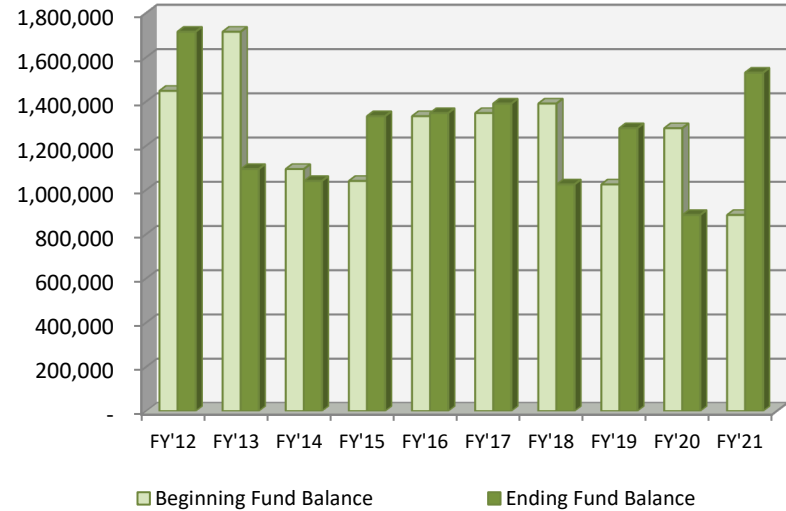
**Lincoln County School District  
Total Expenditures**



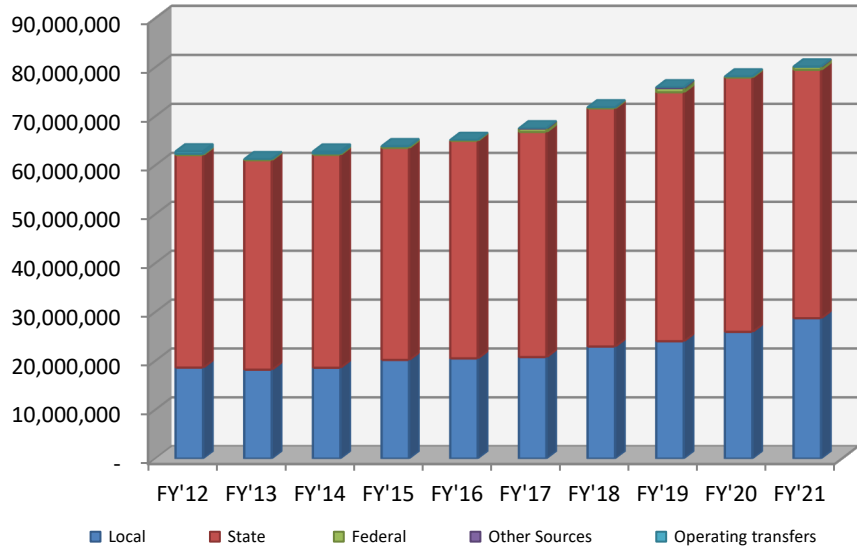
**Lincoln County School District  
Total Revenues and Expenditures**



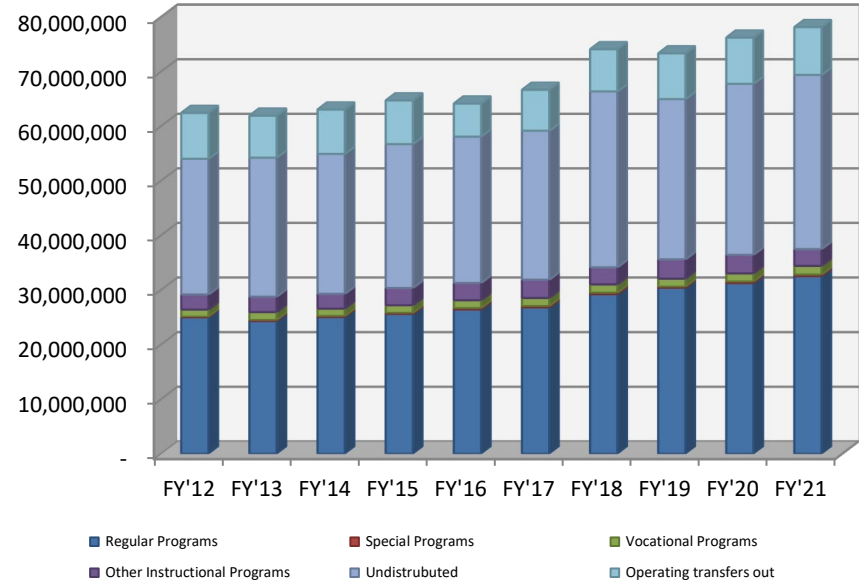
**Lincoln County School District  
Beginning and Ending Fund Balance**



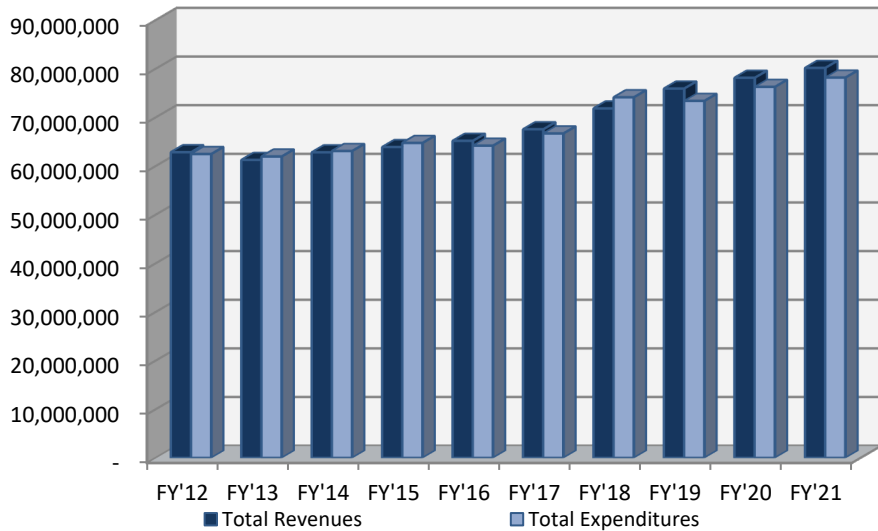
**Lyon County School District  
Total Revenues**



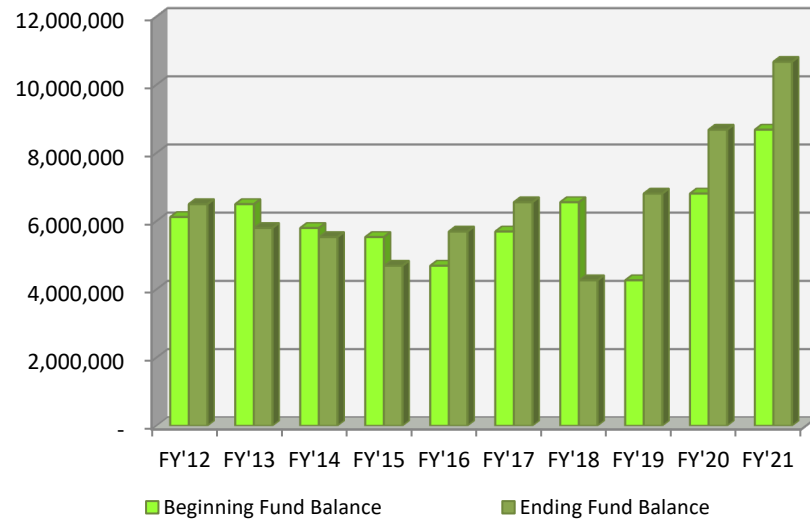
**Lyon County School District  
Total Expenditures**



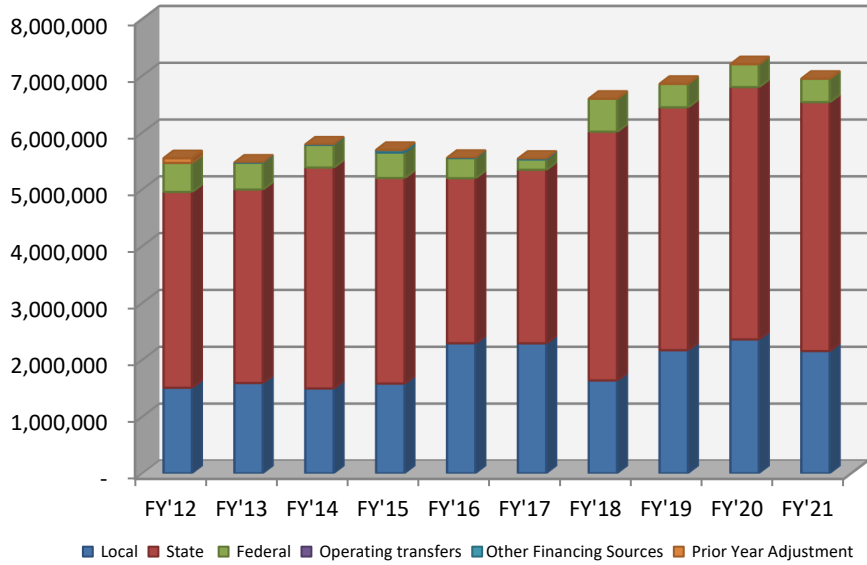
**Lyon County School District  
Total Revenues and Expenditures**



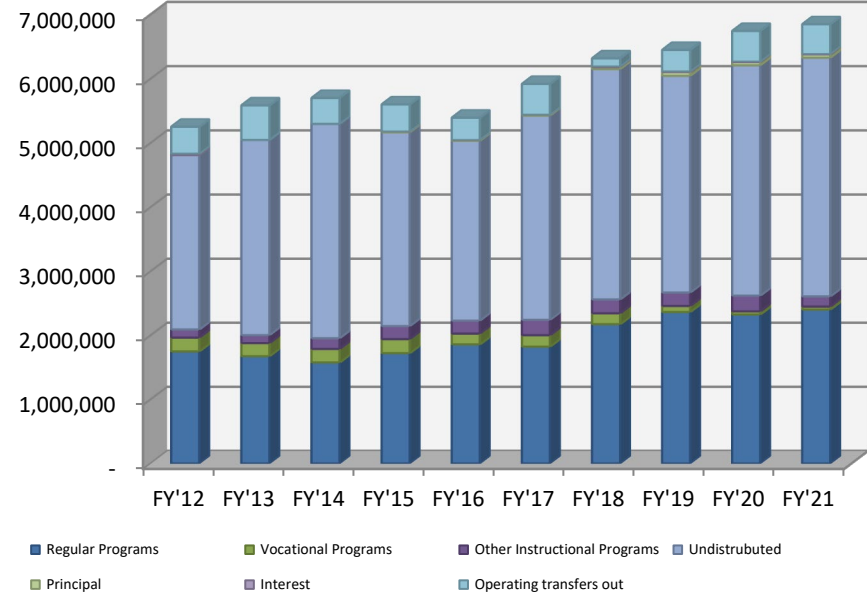
**Lyon County School District  
Beginning and Ending Fund Balance**



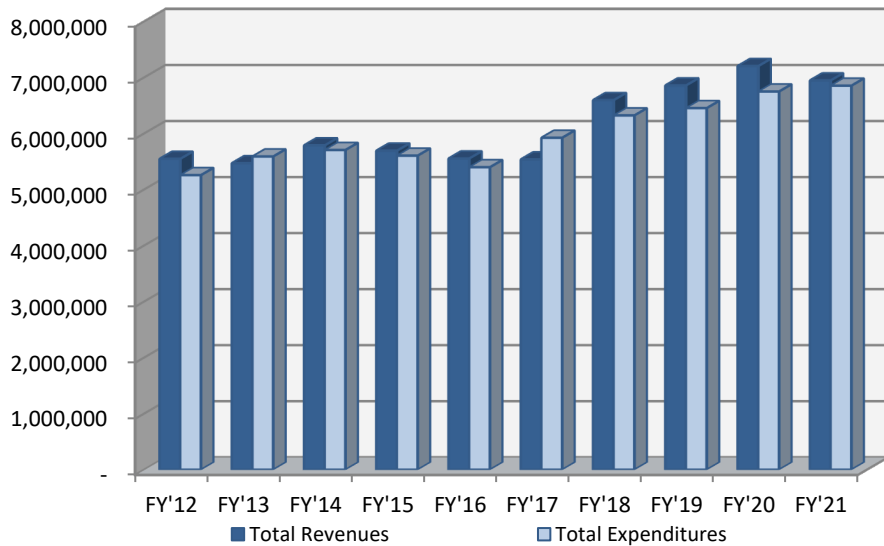
**Mineral County School District  
Total Revenues**



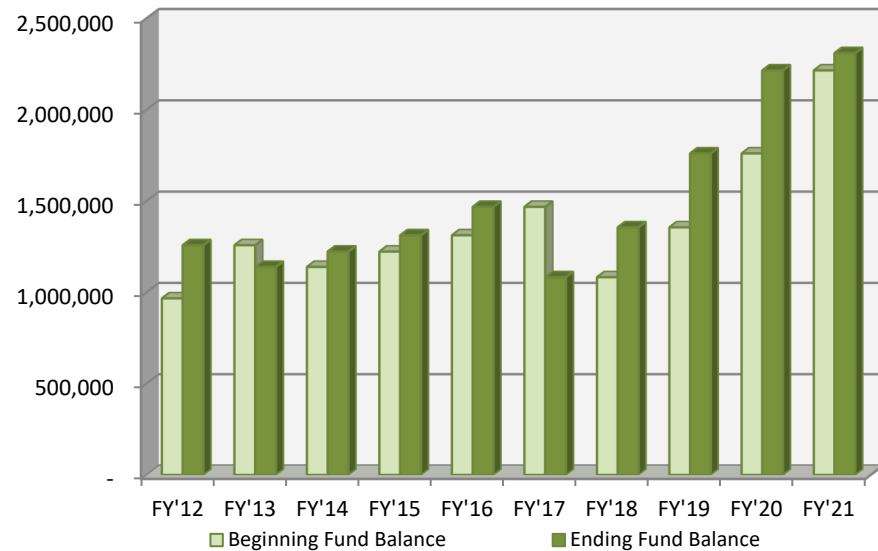
**Mineral County School District  
Total Expenditures**



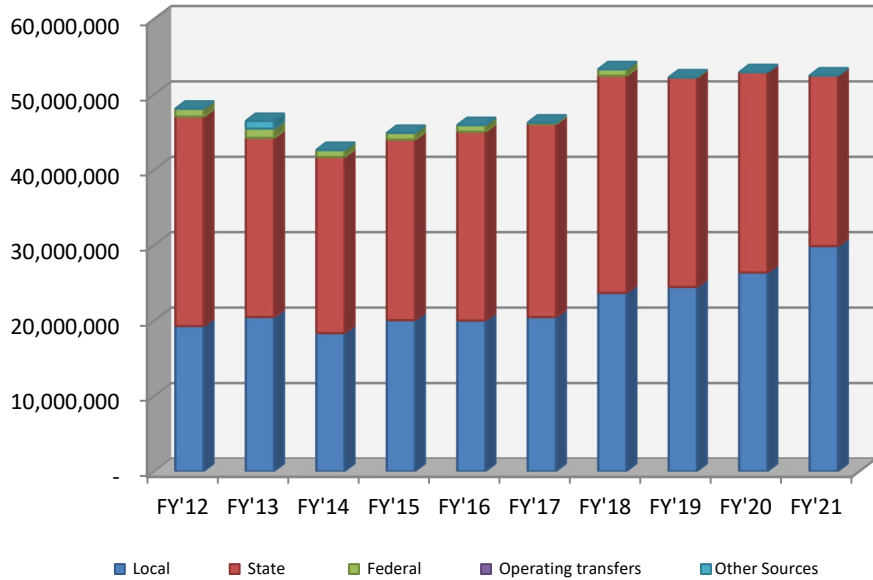
**Mineral County School District  
Total Revenues and Expenditures**



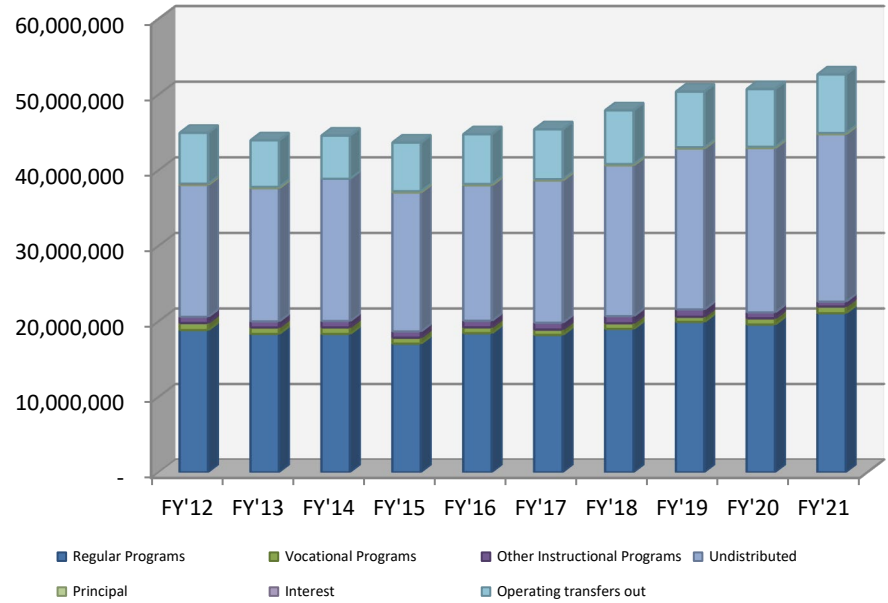
**Mineral County School District  
Beginning and Ending Fund Balance**



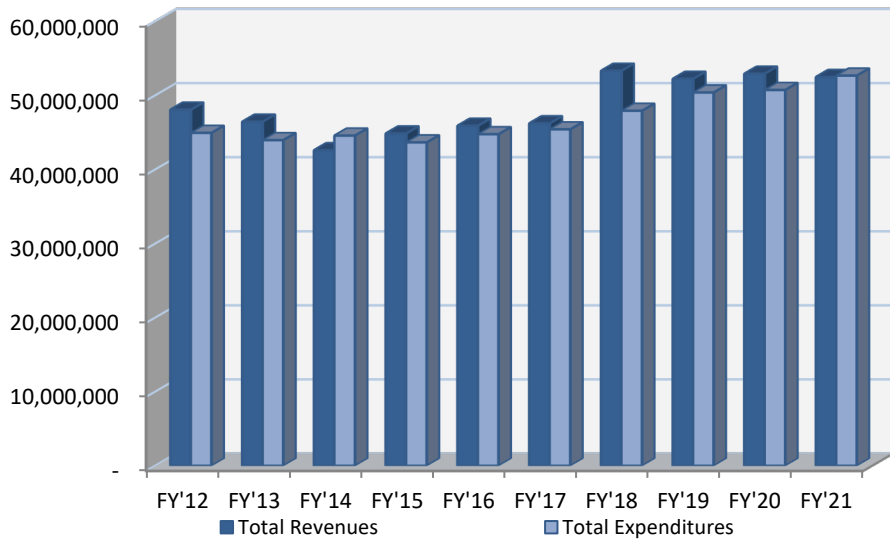
**Nye County School District  
Total Revenues**



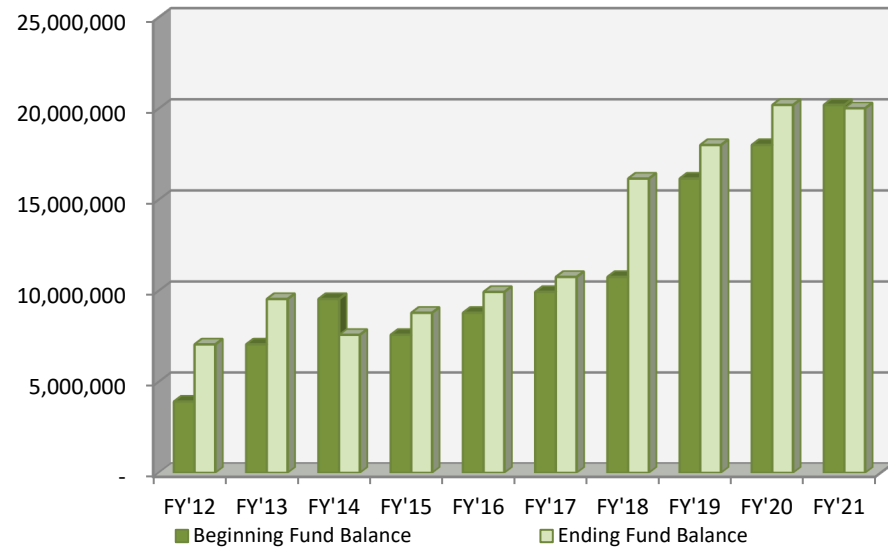
**Nye County School District  
Total Expenditures**



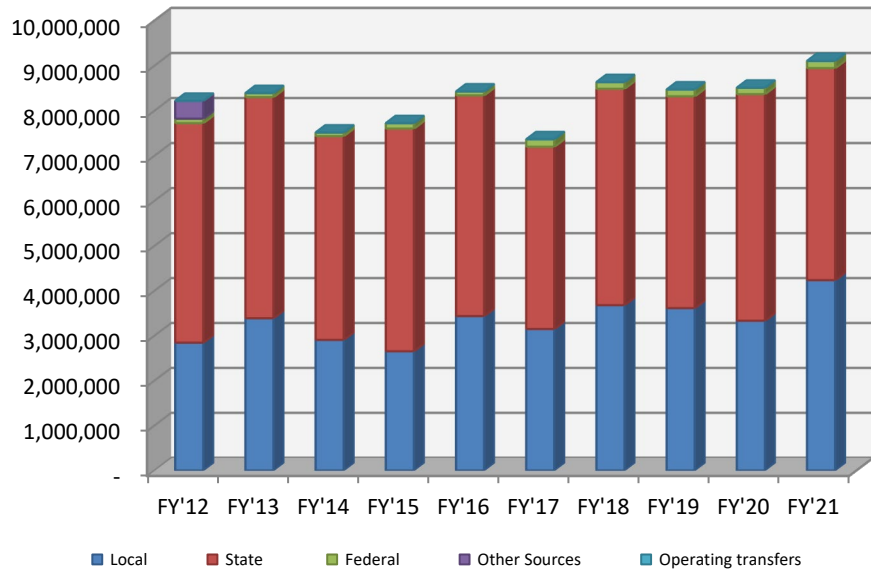
**Nye County School District  
Total Revenues and Expenditures**



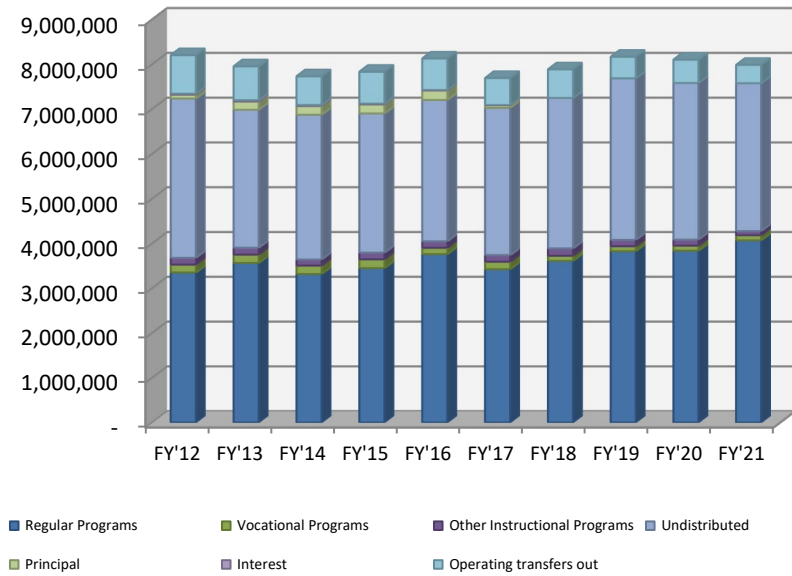
**Nye County School District  
Beginning and Ending Fund Balance**



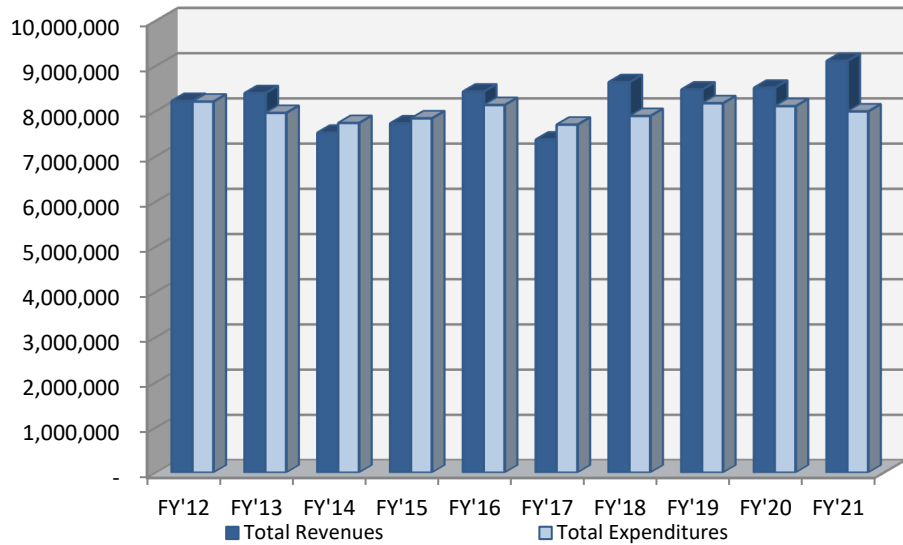
**Pershing County School District  
Total Revenues**



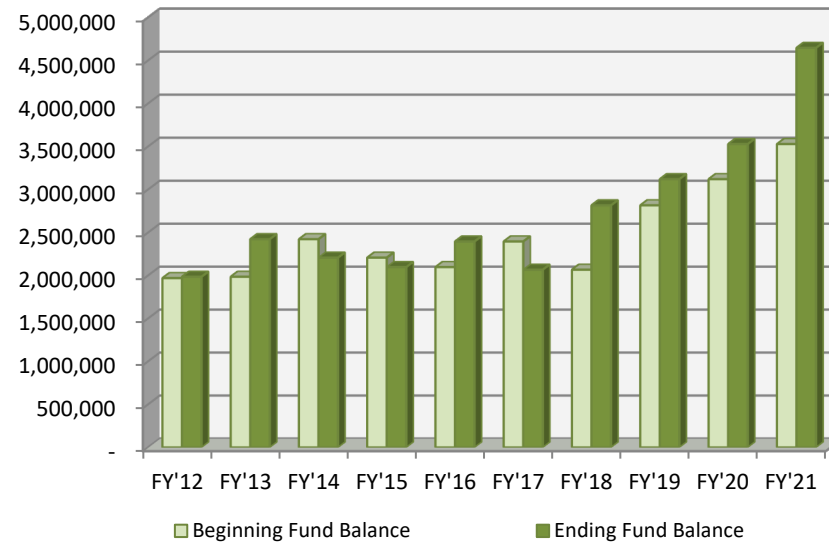
**Pershing County School District  
Total Expenditures**



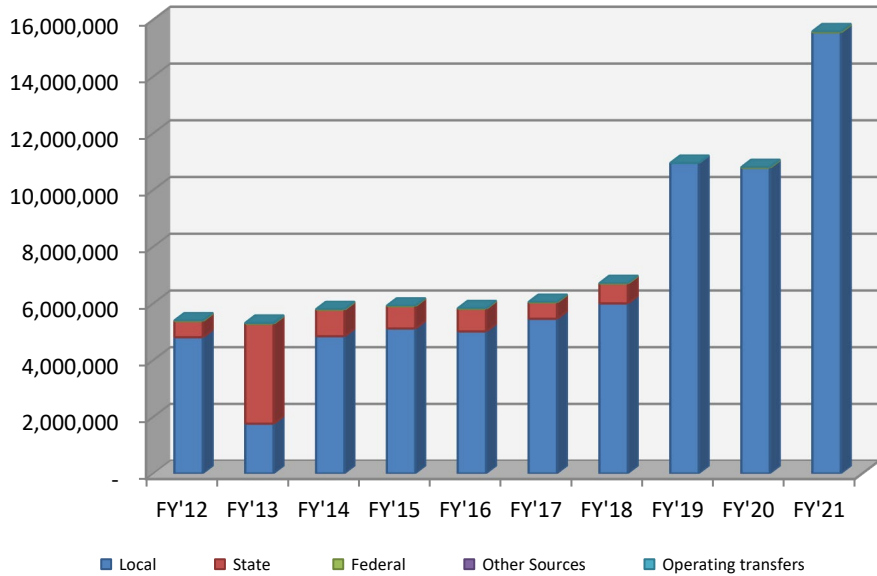
**Pershing County School District  
Total Revenues and Expenditures**



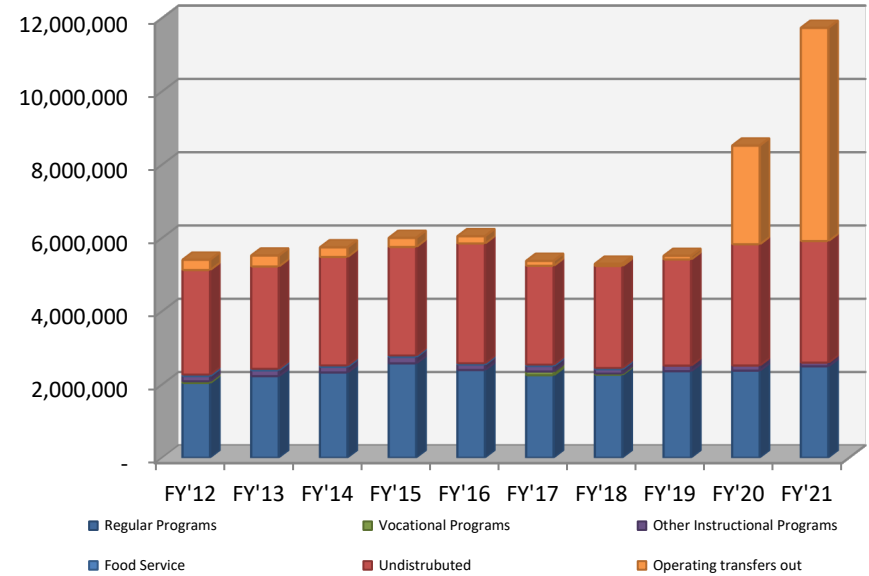
**Pershing County School District  
Beginning and Ending Fund Balance**



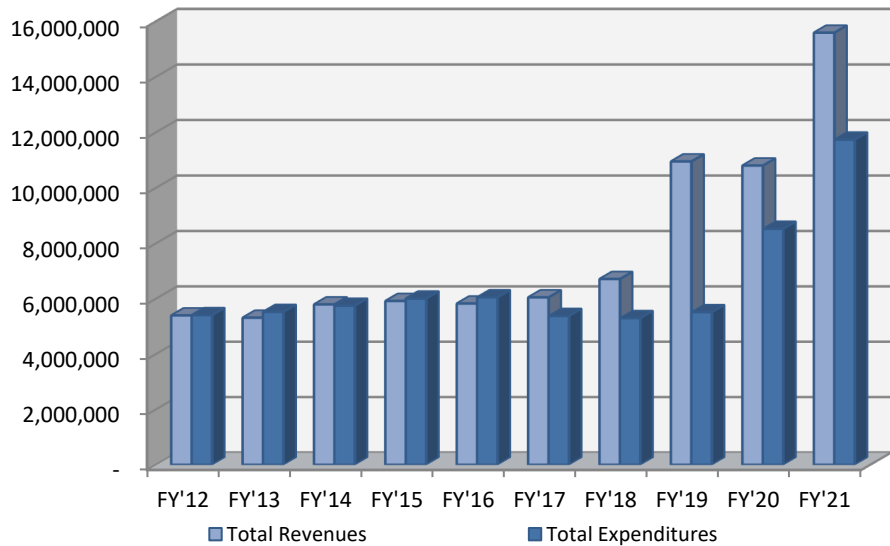
**Storey County School District  
Total Revenues**



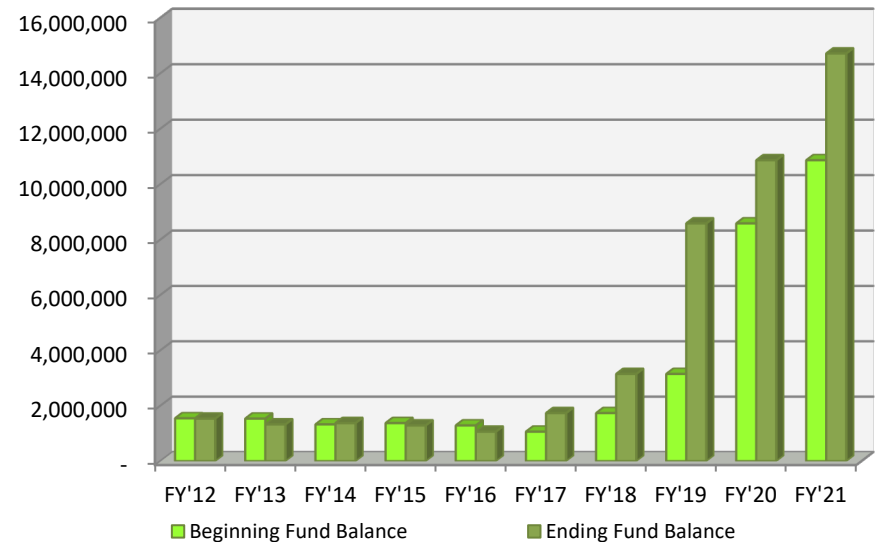
**Storey County School District  
Total Expenditures**



**Storey County School District  
Total Revenues and Expenditures**

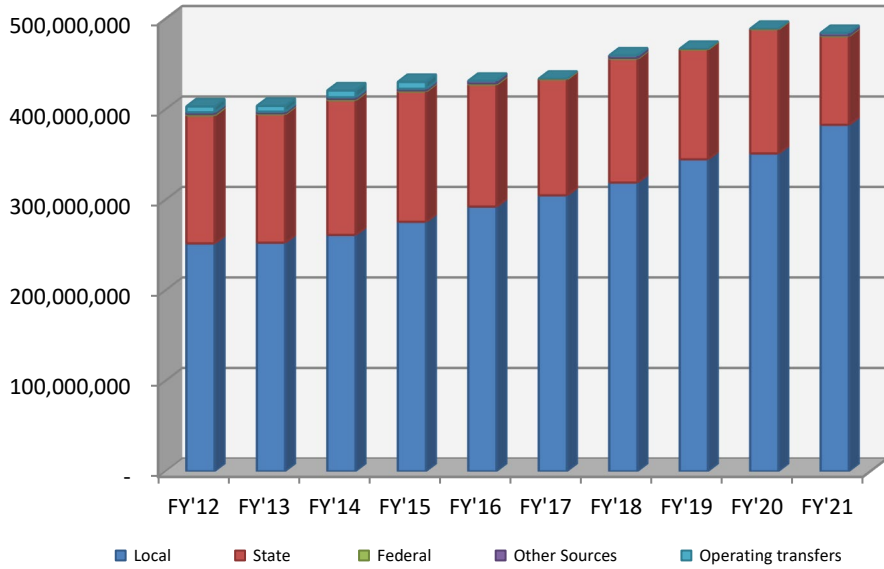


**Storey County School District  
Beginning and Ending Fund Balance**

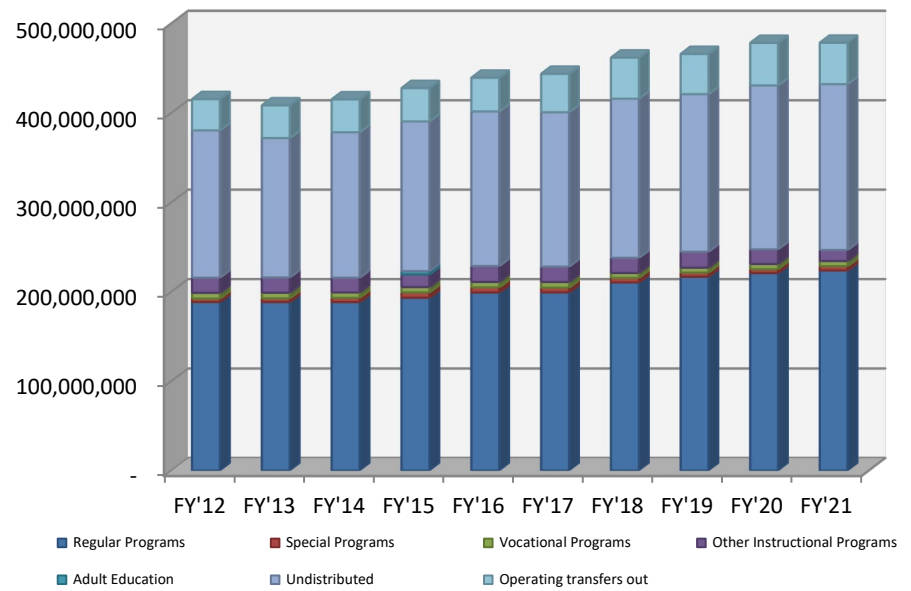




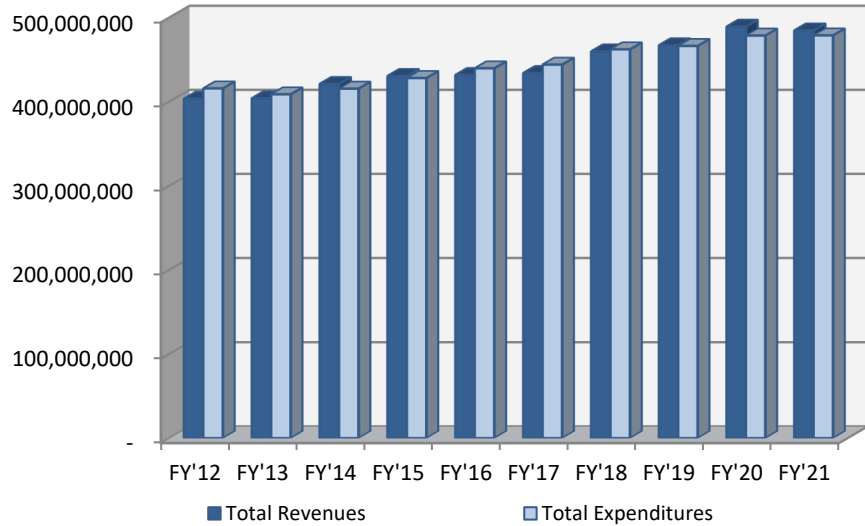
**Washoe County School District  
Total Revenues**



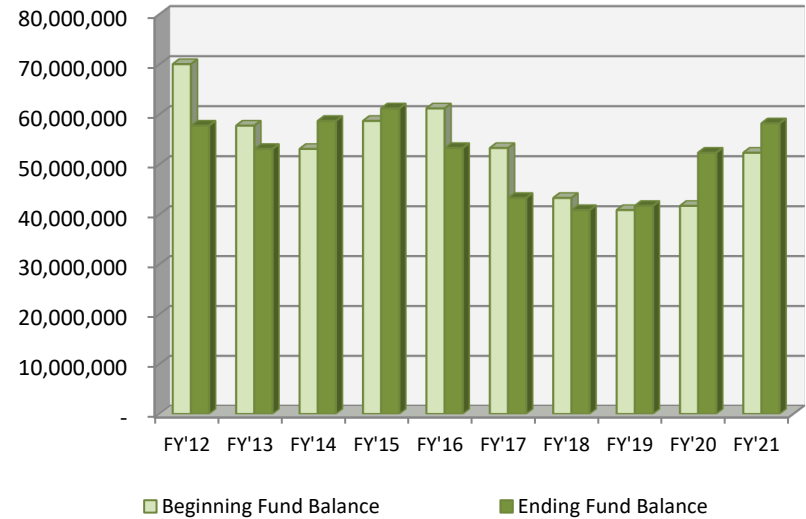
**Washoe County School District  
Total Expenditures**



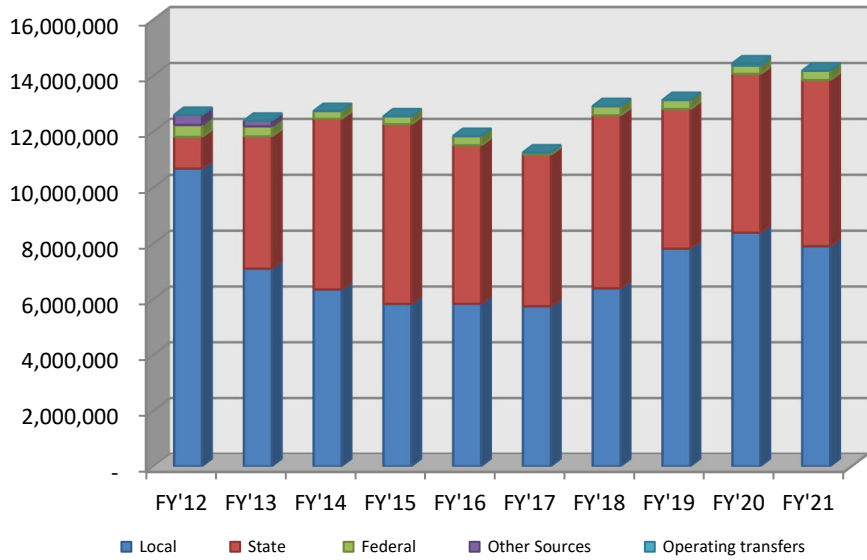
**Washoe County School District  
Total Revenues and Expenditures**



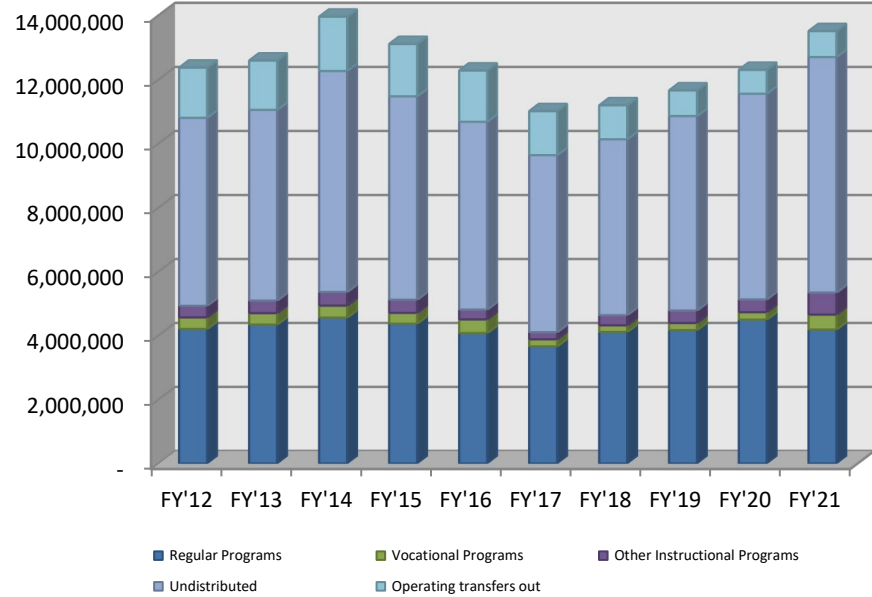
**Washoe County School District  
Beginning and Ending Fund Balance**



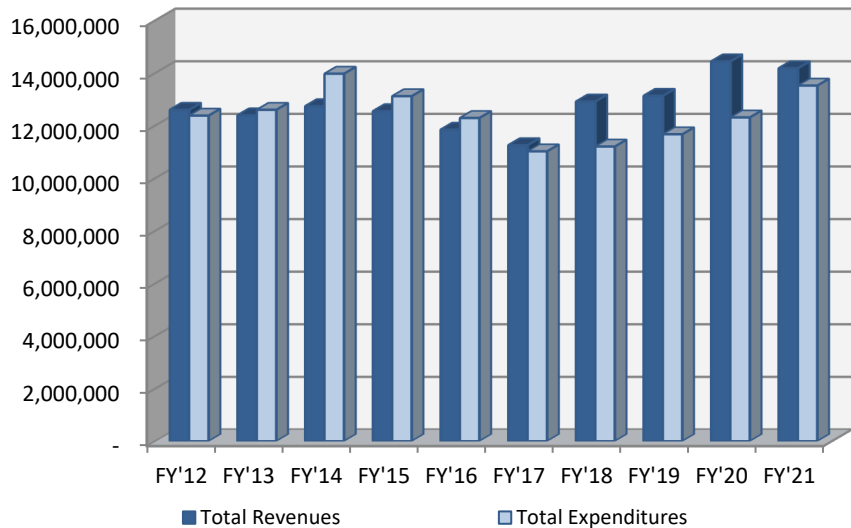
**White Pine County School District  
Total Revenues**



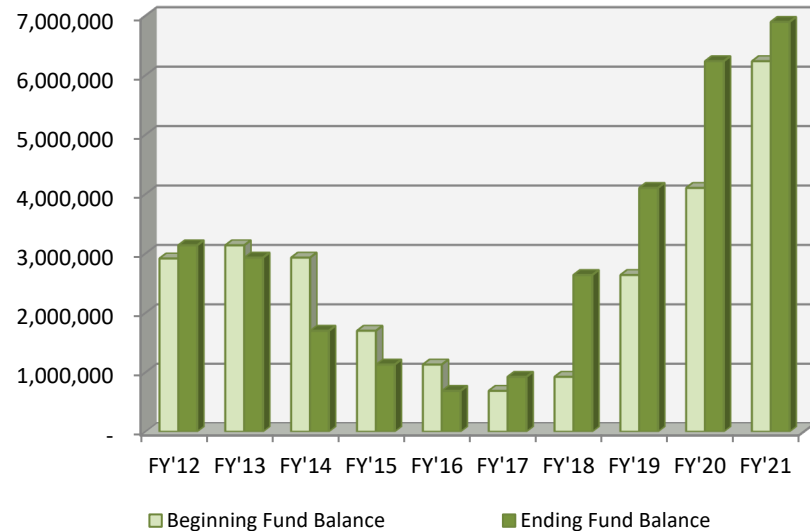
**White Pine County School District  
Total Expenditures**



**White Pine County School District  
Total Revenues and Expenditures**



**White Pine County School District  
Beginning and Ending Fund Balance**



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Carson City</b>										
<b>Revenues</b>										
<i>Property Tax</i>	10,528,062	10,146,454	9,014,495	9,150,377	9,634,134	9,706,258	10,041,183	10,367,546	10,832,959	11,653,976
<i>NPM</i>										
Local	28,955,034	29,461,862	29,005,406	30,275,019	33,276,655	35,876,860	38,471,792	41,189,221	42,250,144	47,665,410
State	23,629,294	23,840,782	27,051,261	26,339,365	26,011,999	24,402,602	25,496,294	24,046,181	23,194,407	17,181,164
Federal	92,460	92,448	72,004	58,020	77,374	59,312	92,979	73,799	157,191	199,361
Other Sources	5,933	17,530	1,226	4,152	-	-	12,093	-	10,094	6,030
Operating transfers in	-	-	-	47,930	-	-	-	-	-	-
<b>Total Revenues</b>	52,682,721	53,412,622	56,129,897	56,724,486	59,366,028	60,338,774	64,073,158	65,309,201	65,611,836	65,051,965
<b>Beginning Fund Balance</b>	14,298,994	12,008,354	10,107,829	11,461,557	12,996,333	14,760,536	16,251,906	16,213,583	14,182,077	13,477,392
<b>Total Available Resources</b>	66,981,715	65,420,976	66,237,726	68,186,043	72,362,361	75,099,310	80,325,064	81,522,784	79,793,913	78,529,357
<b>Expenditures</b>										
Regular Programs	24,669,296	26,609,243	25,017,704	24,079,688	23,356,842	24,452,088	28,569,020	29,519,292	29,052,045	28,206,533
Special Programs	53,595	49,671	8,124	3,746	19,367	19,636	33,895	16,209	6,261	33,895
Vocational Programs	1,819,612	1,969,579	1,727,794	2,371,028	2,492,083	2,280,912	2,391,932	2,743,800	2,807,515	2,905,943
Other Instructional Programs	2,304,929	1,689,204	1,551,225	1,697,365	3,584,777	3,276,636	3,732,383	3,755,329	3,958,876	3,349,290
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	3,299	-	-	-	-	-	-	-	-	-
Community Service	-	-	-	13,554	-	53,908	50,510	50,805	54,358	59,584
Undistributed	18,914,588	19,657,376	19,924,217	19,658,368	20,576,305	20,690,700	22,109,457	22,595,848	21,802,943	21,878,276
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	7,208,042	5,338,074	6,547,105	7,365,961	7,572,451	8,073,524	7,224,284	8,659,424	8,634,523	8,522,564
Conversion Factor	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	54,973,361	55,313,147	54,776,169	55,189,710	57,601,825	58,847,404	64,111,481	67,340,707	66,316,521	64,956,085
<b>Ending Fund Balance</b>	12,008,354	10,107,829	11,461,557	12,996,333	14,760,536	16,251,906	16,213,583	14,182,077	13,477,392	13,573,272
EFB as a % of Expenditures	21.84%	18.27%	20.92%	23.55%	25.63%	27.62%	25.29%	21.06%	20.32%	20.90%
<b>Total</b>	66,981,715	65,420,976	66,237,726	68,186,043	72,362,361	75,099,310	80,325,064	81,522,784	79,793,913	78,529,357

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Churchill</b>										
<i>Property Tax</i>		4,782,802	5,009,982	5,022,742	5,129,654	4,972,726	5,077,055	5,309,842	5,348,770	5,527,782
<i>NPM</i>		36,090	29,922		121,850	42,299	158,358	248,379	290,614	364,679
<b>Revenues</b>										
Local	12,415,566	11,398,288	11,374,084	11,095,116	11,836,560	11,745,984	12,941,877	13,197,966	13,474,408	14,795,970
State	16,152,928	15,785,326	16,313,799	16,761,460	15,135,929	13,238,489	14,344,101	14,415,013	13,769,105	12,466,256
Federal	962,608	639,096	544,639	698,760	561,334	354,643	733,987	541,182	438,727	648,507
Other Sources	13,887	13,176	2,190	25,801	-	-	15,914	2,144	19,558	634,082
Operating transfers	-	-	153,206	-	-	-	-	-	-	-
<b>Total Revenues</b>	29,544,989	27,835,886	28,387,918	28,581,137	27,533,823	25,339,116	28,035,879	28,156,305	27,701,798	28,544,815
<b>Beginning Fund Balance</b>	6,098,657	5,293,363	2,226,835	1,092,561	984,666	2,814,565	3,049,126	2,949,723	2,367,229	2,862,532
<b>Total Available Resources</b>	35,643,646	33,129,249	30,614,753	29,673,698	28,518,489	28,153,681	31,085,005	31,106,028	30,069,027	31,407,347
<b>Expenditures</b>										
Regular Programs	12,907,484	13,238,661	12,631,955	11,887,565	10,386,644	10,372,328	11,957,725	12,521,473	12,306,276	12,069,261
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	830,725	734,979	709,425	740,872	614,442	672,598	647,417	625,603	628,364	516,771
Other Instructional Programs	750,657	814,801	741,519	762,842	735,507	798,875	927,061	899,608	756,971	591,759
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Community Service	338	-	-	-	-	11,052	-	14,345	15,192	14,965
Undistributed	12,321,381	12,375,079	12,272,293	12,042,753	11,129,833	10,989,702	12,028,079	12,327,770	11,624,692	11,425,202
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Conversion Factor	-	-	-	-	-	-	-	-	-	-
Operating transfers out	3,539,698	3,738,894	3,167,000	3,255,000	2,837,498	2,260,000	2,575,000	2,350,000	1,875,000	1,739,307
<b>Total Expenditures</b>	30,350,283	30,902,414	29,522,192	28,689,032	25,703,924	25,104,555	28,135,282	28,738,799	27,206,495	26,357,265
<b>Ending fund Balance</b>	5,293,363	2,226,835	1,092,561	984,666	2,814,565	3,049,126	2,949,723	2,367,229	2,862,532	5,050,082
EFB as a % of Expenditures	17.44%	7.21%	3.70%	3.43%	10.95%	12.15%	10.48%	8.24%	10.52%	19.16%
<b>Total</b>	35,643,646	33,129,249	30,614,753	29,673,698	28,518,489	28,153,681	31,085,005	31,106,028	30,069,027	31,407,347

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Clark</b>										
<b>Revenues</b>										
Local	1,249,346,301	1,268,136,939	1,315,378,797	1,377,734,591	1,441,168,816	1,483,442,542	1,566,396,371	1,654,705,641	1,604,823,209	1,707,416,911
State	616,045,295	621,805,351	677,169,613	659,619,917	618,990,946	594,241,240	634,567,378	569,088,127	697,071,518	601,781,849
Federal	839,281	374,155	237,429	340,659	157,399	4,072,320	1,437,235	1,462,626	1,567,663	2,165,211
Other Sources	253,348	7,452	34,431,637	-	39,730,281	32,112,543	27,925,696	884,844	460,943	892,302
Operating transfers in	47,500,000	44,299,219	25,932,339	36,127,652	-	-	-	37,306,125	36,958,366	30,840,170
<b>Total Revenues</b>	<b>1,913,984,225</b>	<b>1,934,623,116</b>	<b>2,053,149,815</b>	<b>2,073,822,819</b>	<b>2,100,047,442</b>	<b>2,113,868,645</b>	<b>2,230,326,680</b>	<b>2,263,447,363</b>	<b>2,340,881,699</b>	<b>2,343,096,443</b>
Change in accounting principle										
<b>Beginning Fund Balance</b>	<b>96,620,752</b>	<b>76,982,721</b>	<b>92,596,487</b>	<b>119,902,569</b>	<b>105,624,469</b>	<b>71,835,199</b>	<b>42,315,495</b>	<b>66,829,399</b>	<b>170,928,263</b>	<b>291,140,159</b>
<b>Total Available Resources</b>	<b>2,010,604,977</b>	<b>2,011,605,837</b>	<b>2,145,746,302</b>	<b>2,193,725,388</b>	<b>2,205,671,911</b>	<b>2,185,703,844</b>	<b>2,272,642,175</b>	<b>2,330,276,762</b>	<b>2,511,809,962</b>	<b>2,634,236,602</b>
<b>Expenditures</b>										
Regular Programs	961,824,927	923,458,756	916,139,058	935,599,323	981,257,879	987,684,954	1,043,843,942	1,003,089,866	1,063,095,457	1,105,796,875
Special Programs	19,382,758	11,358,049	12,190,234	12,788,255	11,506,621	13,493,834	12,394,110	5,979,720	5,361,038	5,811,033
Vocational Programs	6,855,793	6,326,520	6,474,416	6,034,570	6,799,367	6,332,565	6,738,232	5,469,029	5,646,223	5,899,383
Other Instructional Programs	11,568,333	22,027,936	20,932,575	23,672,612	48,150,534	45,487,440	43,432,268	49,365,244	53,284,169	54,171,999
Adult Education	61,660	101,922	-	-	248,519	403,179	147,718	105,745	109,170	80,770
Food Service										-
Undistributed	667,437,836	669,987,921	767,728,514	797,775,428	756,173,757	745,442,969	780,053,389	772,880,095	736,540,132	736,199,573
Debt Service										
Principal										
Interest										
Operating transfers out	266,490,949	285,748,246	302,378,936	312,230,731	329,700,035	344,543,408	319,203,117	322,458,800	356,633,614	349,232,854
<b>Total Expenditures</b>	<b>1,933,622,256</b>	<b>1,919,009,350</b>	<b>2,025,843,733</b>	<b>2,088,100,919</b>	<b>2,133,836,712</b>	<b>2,143,388,349</b>	<b>2,205,812,776</b>	<b>2,159,348,499</b>	<b>2,220,669,803</b>	<b>2,257,192,487</b>
<b>Ending fund Balance</b>	<b>76,982,721</b>	<b>92,596,487</b>	<b>119,902,569</b>	<b>105,624,469</b>	<b>71,835,199</b>	<b>42,315,495</b>	<b>66,829,399</b>	<b>170,928,263</b>	<b>291,140,159</b>	<b>377,044,115</b>
EFB as a % of Expenditures	3.98%	4.83%	5.92%	5.06%	3.37%	1.97%	3.03%	7.92%	13.11%	16.70%
Total	2,010,604,977	2,011,605,837	2,145,746,302	2,193,725,388	2,205,671,911	2,185,703,844	2,272,642,175	2,330,276,762	2,511,809,962	2,634,236,602

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Douglas</b>										
<i>Property Tax</i>	<i>18,873,441</i>	<i>18,435,312</i>	<i>18,013,836</i>	<i>18,730,925</i>	<i>19,124,053</i>	<i>19,299,200</i>	<i>20,009,208</i>	<i>\$ 21,432,949</i>	<i>22,660,907</i>	<i>24,041,207</i>
<b>Revenues</b>										
Local	34,136,891	34,716,005	34,785,692	36,219,518	37,355,817	37,219,831	39,206,004	41,248,262	41,543,182	46,991,384
State	12,856,018	12,128,705	14,736,715	14,118,603	13,518,543	13,456,581	13,802,093	12,798,551	11,721,372	7,930,203
Federal	71,127	50,831	53,662	52,644	43,384	29,015	-	-	20,416	-
Other Sources	4,982,874	10,175	-	(13,010)	9,004	-	16,502	5,391	25,210	59,646
Operating transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>52,046,910</b>	<b>46,905,716</b>	<b>49,576,069</b>	<b>50,377,755</b>	<b>50,926,748</b>	<b>50,705,427</b>	<b>53,024,599</b>	<b>54,052,204</b>	<b>53,310,180</b>	<b>54,981,233</b>
<b>Beginning Fund Balance</b>	<b>5,347,563</b>	<b>5,486,456</b>	<b>5,318,495</b>	<b>5,129,338</b>	<b>5,113,090</b>	<b>4,658,644</b>	<b>5,306,714</b>	<b>6,102,260</b>	<b>7,854,847</b>	<b>7,081,871</b>
<b>Total Available Resources</b>	<b>57,394,473</b>	<b>52,392,172</b>	<b>54,894,564</b>	<b>55,507,092</b>	<b>56,039,838</b>	<b>55,364,071</b>	<b>58,331,313</b>	<b>60,154,464</b>	<b>61,165,027</b>	<b>62,063,104</b>
<b>Expenditures</b>										
Regular Programs	22,288,885	21,240,036	22,602,627	21,832,519	22,298,368	22,003,433	23,223,660	23,181,589	23,940,497	23,770,863
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	557,906	572,080	618,766	697,563	890,201	843,983	843,820	817,917	813,805	848,351
Other Instructional Programs	2,070,780	1,914,258	2,023,621	2,050,260	2,113,639	2,125,712	2,169,261	2,182,252	2,268,059	2,229,872
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	17,447,620	18,517,765	19,545,804	20,138,000	20,663,317	20,846,704	21,694,079	21,447,483	22,728,725	22,258,069
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	5,056,920	310,000	324,000	380,000	399,000	-	-	418,000	474,000	485,000
Interest	199,449	61,005	103,264	95,660	87,006	-	-	58,388	48,668	37,946
Operating transfers out	4,280,095	4,450,000	4,560,000	5,200,000	4,920,000	4,261,000	4,300,000	4,200,000	3,800,000	4,000,000
Increase(Decrease) Reserve For I	(6,362)	(8,533)	12,856	-	(9,663)	23,475	1,767	6,012	-	-
<b>Total Expenditures</b>	<b>51,908,017</b>	<b>47,073,677</b>	<b>49,765,226</b>	<b>50,394,002</b>	<b>51,381,194</b>	<b>50,057,357</b>	<b>52,229,053</b>	<b>52,299,617</b>	<b>54,073,754</b>	<b>53,630,101</b>
<b>Ending Fund Balance</b>	<b>5,486,456</b>	<b>5,318,495</b>	<b>5,129,338</b>	<b>5,113,090</b>	<b>4,658,644</b>	<b>5,306,714</b>	<b>6,102,260</b>	<b>7,854,847</b>	<b>7,081,871</b>	<b>8,463,919</b>
EFB as a % of Expenditures	10.57%	11.30%	10.31%	10.15%	9.07%	10.60%	11.68%	15.02%	13.10%	15.78%
<b>Total</b>	<b>57,394,473</b>	<b>52,392,172</b>	<b>54,894,564</b>	<b>55,507,092</b>	<b>56,039,838</b>	<b>55,364,071</b>	<b>58,331,313</b>	<b>60,154,464</b>	<b>61,165,027</b>	<b>62,063,104</b>

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Elko</b>										
<b>Revenues</b>										
Local	59,000,071	62,187,195	56,294,454	54,746,592	56,607,894	57,940,219	61,895,001	61,876,298	62,986,190	66,248,698
State	12,447,243	8,323,239	19,869,457	22,161,899	30,125,941	28,602,602	32,946,039	32,701,332	13,767,426	14,528,654
Federal	388,840	49,559	84,070	26,453	19,548	14,084	28,487	2,486,009	1,502,408	4,097,749
Other Financing Sources	1,044,511	296,521	311,246	222,095	250,747	2,281,472	57,307	-	30,944,297	31,822,644
Operating transfers	-	-	-	41,210	-	-	-	1,480,277	2,134,997	2,244,299
<b>Total Revenue</b>	<b>72,880,665</b>	<b>70,856,514</b>	<b>76,559,227</b>	<b>77,198,249</b>	<b>87,004,130</b>	<b>88,838,377</b>	<b>94,926,834</b>	<b>98,543,916</b>	<b>96,065,484</b>	<b>100,315,641</b>
<b>Beginning Fund Balance</b>	<b>6,585,565</b>	<b>7,676,178</b>	<b>4,247,826</b>	<b>4,219,147</b>	<b>5,647,275</b>	<b>8,537,199</b>	<b>7,437,528</b>	<b>11,057,492</b>	<b>15,010,298</b>	<b>13,480,742</b>
<b>Total Available Resources</b>	<b>79,466,230</b>	<b>78,532,692</b>	<b>80,807,053</b>	<b>81,417,396</b>	<b>92,651,405</b>	<b>97,375,576</b>	<b>102,364,362</b>	<b>109,601,408</b>	<b>111,075,782</b>	<b>113,796,383</b>
<b>Expenditures</b>										
Regular Programs	33,041,580	33,736,644	35,387,788	34,704,365	39,739,044	40,222,292	42,788,599	44,089,163	44,541,163	43,394,746
Special Programs	-	894,211	1,186,421	1,318,875	1,442,236	1,681,291	2,692,701	-	-	-
Vocational Programs	2,426,122	2,627,075	2,691,874	2,682,334	2,744,240	2,828,304	2,897,559	2,971,505	3,050,887	2,655,418
Other Instructional Programs	2,563,681	2,701,082	3,195,259	3,030,136	3,155,679	3,390,381	3,441,438	3,337,103	3,697,574	3,270,514
Non-Public School Programs	-	-	-	-	-	-	-	-	-	-
Adult Education	-	-	-	-	382	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	29,578,532	30,478,790	30,965,700	30,877,034	33,164,447	38,013,860	35,416,464	36,979,236	38,370,797	36,842,917
Debt Service	-	-	-	-	-	-	607,363	607,363	607,363	607,363
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	4,180,137	3,847,064	3,160,864	3,157,377	3,868,178	3,801,920	3,462,746	6,606,740	7,327,256	6,065,937
<b>Total Expenditures</b>	<b>71,790,052</b>	<b>74,284,866</b>	<b>76,587,906</b>	<b>75,770,121</b>	<b>84,114,206</b>	<b>89,938,048</b>	<b>91,306,870</b>	<b>94,591,110</b>	<b>97,595,040</b>	<b>92,836,895</b>
<b>Ending fund Balance</b>	<b>7,676,178</b>	<b>4,247,826</b>	<b>4,219,147</b>	<b>5,647,275</b>	<b>8,537,199</b>	<b>7,437,528</b>	<b>11,057,492</b>	<b>15,010,298</b>	<b>13,480,742</b>	<b>20,959,488</b>
EFB as a % of Expenditures	10.69%	5.72%	5.51%	7.45%	10.15%	8.27%	12.11%	15.87%	13.81%	22.58%
<b>Total</b>	<b>79,466,230</b>	<b>78,532,692</b>	<b>80,807,053</b>	<b>81,417,396</b>	<b>92,651,405</b>	<b>97,375,576</b>	<b>102,364,362</b>	<b>109,601,408</b>	<b>111,075,782</b>	<b>113,796,383</b>

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Esmeralda</b>										
<b>Revenues</b>										
Property Tax	364,310	414,852	425,728	515,111	1,386,067	1,489,308	527,081	501,015	575,325	554,235
NPM	43,557	173,290	245,884	84,409	279,437	267,473	193,414	328,211	122,416	85,721
Local	957,309	1,054,964	1,191,362	997,086	902,685	921,367	1,049,824	1,230,413	1,099,192	944,605
State	735,423	736,341	689,080	617,591	1,550,666	1,481,850	1,299,601	1,354,229	1,232,449	1,632,689
Federal	96,146	66,307	43,069	62,030	112,656	68,329	65,660	27,364	29,895	27,093
Other Sources	-	-	82,137	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,788,878</b>	<b>1,857,612</b>	<b>2,005,648</b>	<b>1,676,707</b>	<b>2,566,007</b>	<b>2,471,546</b>	<b>2,415,085</b>	<b>2,612,006</b>	<b>2,361,536</b>	<b>2,604,387</b>
<b>Beginning Fund Balance</b>	<b>1,194,030</b>	<b>1,285,641</b>	<b>1,505,604</b>	<b>1,712,531</b>	<b>1,604,023</b>	<b>2,323,013</b>	<b>2,406,312</b>	<b>2,597,610</b>	<b>2,417,355</b>	<b>2,393,033</b>
<b>Total Available Resources</b>	<b>2,982,908</b>	<b>3,143,253</b>	<b>3,511,252</b>	<b>3,389,238</b>	<b>4,170,030</b>	<b>4,794,559</b>	<b>4,821,397</b>	<b>5,209,616</b>	<b>4,778,891</b>	<b>4,997,420</b>
<b>Expenditures</b>										
Regular Programs	572,260	575,110	634,906	549,494	566,032	680,066	749,864	904,032	943,742	1,092,102
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	-	-	-	-	-	-	-	-	-	-
Other Instructional Programs	15,319	16,131	23,412	28,256	25,792	28,220	33,163	30,548	27,073	27,580
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	945,938	996,234	1,069,675	1,078,805	1,046,081	1,214,832	1,312,970	1,253,454	1,293,278	1,279,111
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	12,477	12,877	13,289	13,714	14,153	-	-
Interest	-	-	-	2,129	1,729	1,317	892	453	-	-
Operating transfers out	163,706	50,174	70,728	114,054	194,506	450,523	113,184	589,621	121,765	123,509
<b>Total Expenditures</b>	<b>1,697,223</b>	<b>1,637,649</b>	<b>1,798,721</b>	<b>1,785,215</b>	<b>1,847,017</b>	<b>2,388,247</b>	<b>2,223,787</b>	<b>2,792,261</b>	<b>2,385,858</b>	<b>2,522,302</b>
<b>Ending fund Balance</b>	<b>1,285,641</b>	<b>1,505,604</b>	<b>1,712,531</b>	<b>1,604,023</b>	<b>2,323,013</b>	<b>2,406,312</b>	<b>2,597,610</b>	<b>2,417,355</b>	<b>2,393,033</b>	<b>2,475,118</b>
EFB as a % of Expenditures	75.75%	91.94%	95.21%	89.85%	125.77%	100.76%	116.81%	86.57%	100.30%	98.13%
<b>Total</b>	<b>2,982,864</b>	<b>3,143,253</b>	<b>3,511,252</b>	<b>3,389,238</b>	<b>4,170,030</b>	<b>4,794,559</b>	<b>4,821,397</b>	<b>5,209,616</b>	<b>4,778,891</b>	<b>4,997,420</b>



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Eureka</b>										
<i>Property Tax</i>	4,214,697	4,643,746	5,210,047	5,683,340	6,519,412	6,649,889	5,932,800	5,758,321	5,446,978	5,308,934
<i>Property Tax (NPM)</i>	11,404,332	10,957,369	1,450,207	4,951,585	1,721,651	2,614,589	2,722,070	2,974,562	5,349,172	8,388,678
<b>Revenues</b>										
Local	17,843,678	18,146,639	9,281,981	12,872,965	9,985,600	10,754,326	9,780,282	11,845,044	14,578,568	14,770,226
State	169	147	164	141	152	-	330,983	225,822	-	-
Federal	124,395	72,788	98,049	92,286	68,936	41,037	60,432	159,447	58,124	145,257
Other sources	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	27,308	-	-
<b>Total Revenues</b>	17,968,242	18,219,574	9,380,194	12,965,392	10,054,688	10,795,363	10,171,697	12,257,621	14,636,692	14,915,483
<b>Beginning Fund Balance</b>	24,143,820	24,312,807	24,353,926	16,478,230	17,870,208	19,974,259	22,586,570	24,647,486	28,235,872	32,229,619
<b>Total Available Resources</b>	42,112,062	42,532,381	33,734,120	29,443,622	27,924,896	30,769,622	32,758,267	36,905,107	42,872,564	47,145,102
<b>Expenditures</b>										
Regular Programs	2,766,008	3,035,522	3,073,685	3,399,900	3,410,250	3,596,154	3,519,618	3,828,404	3,955,369	4,157,729
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	204,907	113,659	265,899	275,132	159,970	166,855	203,550	266,126	369,697	361,446
Other Instructional Programs	247,141	227,602	208,790	185,515	213,734	223,756	221,539	246,693	224,230	129,570
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	263,165	287,855	327,992	300,655	330,467	335,106	346,059	351,851	457,675	320,561
Undistributed	3,318,034	3,513,823	3,079,524	3,210,351	3,336,216	3,361,181	3,520,015	3,776,161	4,435,974	6,006,294
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	11,000,000	11,000,000	10,300,000	4,201,861	500,000	500,000	300,000	200,000	1,200,000	2,200,000
Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	17,799,255	18,178,461	17,255,890	11,573,414	7,950,637	8,183,052	8,110,781	8,669,235	10,642,945	13,175,600
<b>Ending Fund Balance</b>	24,312,807	24,353,920	16,478,230	17,870,208	19,974,259	22,586,570	24,647,486	28,235,872	32,229,619	33,969,502
EFB as a % of Expenditures	136.59%	133.97%	95.49%	154.41%	251.23%	276.02%	303.89%	325.70%	302.83%	257.82%
<b>Total</b>	42,112,062	42,532,381	33,734,120	29,443,622	27,924,896	30,769,622	32,758,267	36,905,107	42,872,564	47,145,102

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Humboldt</b>										
<b>Revenues</b>										
Local	22,467,972	24,993,591	23,457,678	24,428,696	22,222,466	19,593,937	22,316,823	23,364,107	25,205,750	26,508,429
State	4,785,865	3,095,931	-	4,555,218	7,040,841	9,021,560	12,838,071	9,186,736	9,181,115	7,854,679
Federal	666,800	530,089	574,178	779,864	966,038	-	81,942	70,269	77,712	64,769
Other Sources	-	-	-	-	-	-	-	-	-	-
Operating transfers	1,045	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>27,921,682</b>	<b>28,619,611</b>	<b>24,031,856</b>	<b>29,763,778</b>	<b>30,229,345</b>	<b>28,615,497</b>	<b>35,236,836</b>	<b>32,621,112</b>	<b>34,464,577</b>	<b>34,427,877</b>
<b>Beginning Fund Balance</b>	<b>6,299,387</b>	<b>8,147,717</b>	<b>9,582,468</b>	<b>4,499,437</b>	<b>6,088,393</b>	<b>5,879,233</b>	<b>4,607,552</b>	<b>7,147,615</b>	<b>6,231,373</b>	<b>7,167,310</b>
<b>Total Available Resources</b>	<b>34,221,069</b>	<b>36,767,328</b>	<b>33,614,324</b>	<b>34,263,215</b>	<b>36,317,738</b>	<b>34,494,730</b>	<b>39,844,388</b>	<b>39,768,727</b>	<b>40,695,950</b>	<b>41,595,187</b>
<b>Expenditures</b>										
Regular Programs	12,707,888	13,046,171	13,984,511	13,126,520	13,957,859	13,717,161	16,014,490	16,591,743	15,701,561	15,877,472
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	814,125	909,787	843,940	962,541	927,399	987,651	935,510	963,801	1,064,877	1,050,499
Other Instructional Programs	803,492	1,026,906	1,283,302	1,319,175	1,573,217	1,520,334	1,572,616	1,525,309	1,732,915	1,996,447
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	9,857,590	10,029,983	10,474,474	10,485,425	11,524,115	11,153,543	11,808,808	12,021,330	12,507,204	12,306,227
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	535	55,000	57,000	59,000	61,000	63,000	65,000	68,000	72,000	75,000
Interest	136,033	22,045	20,258	18,333	16,227	13,926	11,383	8,529	5,337	1,827
Conversion Factor	-	-	-	-	-	-	-	-	-	-
Operating transfers out	1,753,689	2,094,968	2,451,402	2,203,828	2,378,688	2,431,563	2,288,966	2,358,642	2,444,746	2,455,102
<b>Total Expenditures</b>	<b>26,073,352</b>	<b>27,184,860</b>	<b>29,114,887</b>	<b>28,174,822</b>	<b>30,438,505</b>	<b>29,887,178</b>	<b>32,696,773</b>	<b>33,537,354</b>	<b>33,528,640</b>	<b>33,762,574</b>
<b>Ending Fund Balance</b>	<b>8,147,717</b>	<b>9,582,468</b>	<b>4,499,437</b>	<b>6,088,393</b>	<b>5,879,233</b>	<b>4,607,552</b>	<b>7,147,615</b>	<b>6,231,373</b>	<b>7,167,310</b>	<b>7,832,613</b>
EFB as a % of Expenditures	31.25%	35.25%	15.45%	21.61%	19.32%	15.42%	21.86%	18.58%	21.38%	23.20%
Total	34,221,069	36,767,328	33,614,324	34,263,215	36,317,738	34,494,730	39,844,388	39,768,727	40,695,950	41,595,187

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lander</b>										
<i>Property Tax</i>										
<i>Property Tax (NPM)</i>			3,474,021	4,708,506	5,200,347	1,910,255	-	-		
<b>Revenues</b>										
Local	18,394,380	18,537,005	10,356,663	10,781,755	11,867,802	7,893,498	15,585,936	12,509,181	11,039,731	12,863,500
State	-	-	-	-	-	219,938	3,175,377	-	-	-
Federal	293,384	299,681	233,202	267,866	102,337	129,537	163,050	90,983	133,368	145,231
Other Sources	5,171	12,881	1,581	850	-	7,600	15,843	9,951	415,597	5,767
Operating transfers	115,230	-	-	-	-	-	-	2,254	-	-
<b>Total Revenues</b>	18,808,165	18,849,567	10,591,446	11,050,471	11,970,139	8,250,573	18,940,206	12,612,369	11,588,696	13,014,498
				**						
<b>Beginning Fund Balance</b>	20,100,870	28,402,771	36,237,589	26,619,474	8,991,021	8,211,892	4,843,763	13,633,047	7,981,344	7,006,697
<b>Total Available Resources</b>	38,909,035	47,252,338	46,829,035	37,669,945	20,961,160	16,462,465	23,783,969	26,245,416	19,570,040	20,021,195
<b>Expenditures</b>										
Regular Programs	4,648,630	4,751,039	4,701,670	4,990,749	5,118,426	4,519,256	4,333,554	4,533,054	4,964,145	5,110,673
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	195,910	351,048	261,937	226,161	250,189	208,673	182,204	265,121	336,579	362,076
Other Instructional Programs	286,553	356,134	335,045	346,092	357,822	320,810	327,180	317,502	227,578	381,040
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	4,203,666	4,630,462	5,210,982	5,517,346	5,342,328	4,947,737	4,348,927	4,686,691	4,681,789	5,041,966
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	1,171,505	926,066	10,381,966	17,598,576	1,680,503	1,622,226	959,057	8,461,704	2,353,252	1,786,075
<b>Total Expenditures</b>	10,506,264	11,014,749	20,891,600	28,678,924	12,749,268	11,618,702	10,150,922	18,264,072	12,563,343	12,681,830
			**							
<b>Ending Fund Balance</b>	28,402,771	36,237,589	25,937,435	8,991,021	8,211,892	4,843,763	13,633,047	7,981,344	7,006,697	7,339,365
EFB as a % of Expenditures	270.34%	328.99%	124.15%	31.35%	64.41%	41.69%	134.30%	43.70%	55.77%	57.87%
Total	38,909,035	47,252,338	46,829,035	37,669,945	20,961,160	16,462,465	23,783,969	26,245,416	19,570,040	20,021,195

\*\* The Net Proceeds Mitigation Fund was combined with the General Fund

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lincoln</b>										
<b>Revenues</b>										
<i>Property Tax</i>		1,341,297	1,572,930	1,908,134	1,754,020	1,669,431	1,643,719	1,718,431	1,749,996	1,798,967
<i>Property Tax (NPM)</i>		-	-	-	-	-	-	-	-	-
Local	2,125,714	1,984,863	2,232,742	2,764,500	2,532,041	2,436,372	2,548,870	2,575,277	2,604,272	2,723,025
State	9,232,794	8,714,512	8,948,556	9,133,558	9,657,154	9,685,446	9,397,619	9,405,067	9,513,170	9,322,515
Federal	103,421	124,245	129,200	99,580	125,637	86,966	124,748	92,736	60,827	80,964
Other Sources	-	-	-	-	-	45,374	-	-	94,629	-
Operating transfers	100,000	85,000	60,000	527,467	-	-	-	100,000	100,000	100,000
<b>Total Revenue</b>	11,561,929	10,908,620	11,370,498	12,525,105	12,314,832	12,254,158	12,071,237	12,173,080	12,372,898	12,226,504
<b>Beginning Fund Balance</b>	1,448,127	1,715,652	1,094,683	1,040,693	1,333,771	1,347,841	1,390,871	1,025,274	1,279,342	887,024
<b>Total Available Resources</b>	13,010,056	12,624,272	12,465,181	13,565,798	13,648,603	13,601,999	13,462,108	13,198,354	13,652,240	13,113,528
<b>Expenditures</b>										
Regular Programs	3,973,916	3,996,275	4,087,490	4,195,186	4,414,484	4,600,892	4,633,908	4,519,787	4,631,346	4,486,135
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	576,330	681,842	634,988	641,937	678,906	694,939	661,669	675,163	718,156	722,549
Other Instructional Programs	171,300	165,048	172,810	180,008	467,282	196,038	208,829	195,872	187,646	144,116
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	3,873,588	4,290,274	4,670,715	5,424,072	5,011,875	5,047,700	5,048,267	5,053,425	5,554,525	4,903,745
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	22,000	23,000	24,000	25,000	-	15,125	15,125	15,125	31,543	31,543
Interest	3,540	2,660	1,720	760	-	-	-	-	-	-
Operating transfers out	2,673,730	2,370,490	1,832,765	1,765,064	1,728,215	1,656,434	1,869,036	1,459,640	1,642,000	1,294,825
<b>Total Expenditures</b>	11,294,404	11,529,589	11,424,488	12,232,027	12,300,762	12,211,128	12,436,834	11,919,012	12,765,216	11,582,913
<b>Ending Fund Balance</b>	1,715,652	1,094,683	1,040,693	1,333,771	1,347,841	1,390,871	1,025,274	1,279,342	887,024	1,530,615
EFB as a % of Expenditures	15.19%	9.49%	9.11%	10.90%	10.96%	11.39%	8.24%	10.73%	6.95%	13.21%
<b>Total</b>	13,010,056	12,624,272	12,465,181	13,565,798	13,648,603	13,601,999	13,462,108	13,198,354	13,652,240	13,113,528

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lyon</b>										
<b>Revenues</b>										
Property Tax								2,095,397,893	10,879,262	12,088,291
Property Tax (NPM)								152,753,165	1,774,499	-
Local	18,638,192	18,220,347	18,614,522	20,212,658	20,527,234	20,793,477	22,953,091	24,037,792	25,956,051	28,753,691
State	43,479,592	42,849,751	43,558,821	43,368,113	44,499,368	46,038,613	48,695,601	50,893,145	51,994,511	50,767,222
Federal	163,970	161,350	193,202	303,369	132,665	690,798	167,397	863,588	170,050	627,229
Other Sources	-	-	-	-	-	8,657	5,012	110,427	-	5,330
Operating transfers	540,000	-	429,244	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>62,821,754</b>	<b>61,231,448</b>	<b>62,795,789</b>	<b>63,884,140</b>	<b>65,159,267</b>	<b>67,531,545</b>	<b>71,821,101</b>	<b>75,904,952</b>	<b>78,120,612</b>	<b>80,153,472</b>
<b>Beginning Fund Balance</b>	<b>6,117,609</b>	<b>6,496,701</b>	<b>5,796,615</b>	<b>5,531,670</b>	<b>4,690,464</b>	<b>5,693,150</b>	<b>6,553,785</b>	<b>4,263,257</b>	<b>6,807,466</b>	<b>8,680,541</b>
<b>Total Available Resources</b>	<b>68,939,363</b>	<b>67,728,149</b>	<b>68,592,404</b>	<b>69,415,810</b>	<b>69,849,731</b>	<b>73,224,695</b>	<b>78,374,886</b>	<b>80,168,209</b>	<b>84,928,078</b>	<b>88,834,013</b>
<b>Expenditures</b>										
Regular Programs	25,012,368	24,332,419	25,062,558	25,631,018	26,448,832	26,820,232	29,226,592	30,420,919	31,279,621	32,553,088
Special Programs	84,834	160,038	158,336	168,793	227,485	237,130	269,208	176,948	268,869	258,870
Vocational Programs	1,310,488	1,445,117	1,355,268	1,409,608	1,436,643	1,474,452	1,519,009	1,467,843	1,485,442	1,589,305
Other Instructional Programs	2,761,547	2,822,541	2,706,930	3,151,711	3,168,822	3,341,166	3,122,575	3,530,279	3,395,445	3,076,248
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	24,853,702	25,471,419	25,637,642	26,364,216	26,803,987	27,297,930	32,233,564	29,364,754	31,343,160	31,933,515
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	8,419,723	7,700,000	8,140,000	8,000,000	6,070,812	7,500,000	7,740,681	8,400,000	8,475,000	8,750,000
<b>Total Expenditures</b>	<b>62,442,662</b>	<b>61,931,534</b>	<b>63,060,734</b>	<b>64,725,346</b>	<b>64,156,581</b>	<b>66,670,910</b>	<b>74,111,629</b>	<b>73,360,743</b>	<b>76,247,537</b>	<b>78,161,026</b>
<b>Ending Fund Balance</b>	<b>6,496,701</b>	<b>5,796,615</b>	<b>5,531,670</b>	<b>4,690,464</b>	<b>5,693,150</b>	<b>6,553,785</b>	<b>4,263,257</b>	<b>6,807,466</b>	<b>8,680,541</b>	<b>10,672,987</b>
EFB as a % of Expenditures	10.40%	9.36%	8.77%	7.25%	8.87%	9.83%	5.75%	9.28%	11.38%	13.66%
<b>Total</b>	<b>68,939,363</b>	<b>67,728,149</b>	<b>68,592,404</b>	<b>69,415,810</b>	<b>69,849,731</b>	<b>73,224,695</b>	<b>78,374,886</b>	<b>80,168,209</b>	<b>84,928,078</b>	<b>88,834,013</b>

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Mineral</b>										
<b>Revenues</b>										
<i>Property Tax</i>				874,295	986,154	1,014,647	876,418	1,298,820	1,326,828	1,177,296
<i>Net Proceeds</i>				58,015	19,560		29,740	63,073	460	162,875
Local	1,506,815	1,589,879	1,494,474	1,579,599	2,289,038	2,288,211	1,634,451	2,167,065	2,356,748	2,152,383
State	3,444,770	3,404,508	3,886,667	3,618,137	2,904,928	3,054,665	4,378,484	4,275,274	4,442,495	4,380,603
Federal	511,920	473,130	400,868	449,065	355,361	183,159	581,355	413,949	403,376	413,496
Operating transfers	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	1,469	5,674	45,500	3,278	10,687	-	-	-	-
Prior Year Adjustment	83,072	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,546,577</b>	<b>5,468,986</b>	<b>5,787,683</b>	<b>5,692,301</b>	<b>5,552,605</b>	<b>5,536,722</b>	<b>6,594,290</b>	<b>6,856,288</b>	<b>7,202,619</b>	<b>6,946,482</b>
<b>Beginning Fund Balance</b>	<b>966,669</b>	<b>1,257,926</b>	<b>1,138,892</b>	<b>1,222,953</b>	<b>1,312,223</b>	<b>1,468,101</b>	<b>1,082,431</b>	<b>1,355,713</b>	<b>1,760,373</b>	<b>2,215,408</b>
<b>Total Available Resources</b>	<b>6,513,246</b>	<b>6,726,912</b>	<b>6,926,575</b>	<b>6,915,254</b>	<b>6,864,828</b>	<b>7,004,823</b>	<b>7,676,721</b>	<b>8,212,001</b>	<b>8,962,992</b>	<b>9,161,890</b>
<b>Expenditures</b>										
Regular Programs	1,750,756	1,676,224	1,577,491	1,723,742	1,860,220	1,824,843	2,175,794	2,366,443	2,326,645	2,404,599
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	216,694	205,073	212,572	219,408	169,311	179,604	170,872	94,696	50,089	46,954
Other Instructional Programs	125,538	123,837	167,183	203,160	202,146	239,746	215,673	208,982	245,109	158,270
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	2,721,242	3,044,563	3,343,299	3,022,870	2,805,160	3,186,243	3,591,216	3,378,531	3,590,453	3,720,982
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	7,539	8,450	8,976	34,215	58,900	51,131	51,790
Interest	21,090	-	-	2,100	2,065	1,539	3,886	6,787	4,917	3,382
Operating transfers out	420,000	538,323	403,077	424,212	349,375	481,441	129,352	337,289	479,240	465,736
<b>Total Expenditures</b>	<b>5,255,320</b>	<b>5,588,020</b>	<b>5,703,622</b>	<b>5,603,031</b>	<b>5,396,727</b>	<b>5,922,392</b>	<b>6,321,008</b>	<b>6,451,628</b>	<b>6,747,584</b>	<b>6,851,713</b>
<b>Ending Fund Balance</b>	<b>1,257,926</b>	<b>1,138,892</b>	<b>1,222,953</b>	<b>1,312,223</b>	<b>1,468,101</b>	<b>1,082,431</b>	<b>1,355,713</b>	<b>1,760,373</b>	<b>2,215,408</b>	<b>2,310,177</b>
EFB as a % of Expenditures	23.94%	20.38%	21.44%	23.42%	27.20%	18.28%	21.45%	27.29%	32.83%	33.72%
<b>Total</b>	<b>6,513,246</b>	<b>6,726,912</b>	<b>6,926,575</b>	<b>6,915,254</b>	<b>6,864,828</b>	<b>7,004,823</b>	<b>7,676,721</b>	<b>8,212,001</b>	<b>8,962,992</b>	<b>9,161,890</b>

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Nye</b>										
<b>Revenues</b>										
Property Tax		-	-	7,772,508	7,972,612	8,471,621	9,013,452	9,581,591	10,908,988	11,484,009
Net Proceeds		-	-	1,685,858	798,759	446,877	1,927,503	1,312,691	1,124,645	1,565,281
Local	19,262,795	20,457,152	18,315,859	20,036,249	19,989,650	20,445,515	23,650,800	24,441,866	26,352,428	29,858,567
State	27,760,425	23,752,430	23,365,103	23,944,022	25,045,304	25,593,646	28,809,378	27,781,089	26,567,417	22,622,141
Federal	1,054,621	1,239,382	907,392	884,661	869,939	144,540	858,878	6,403	1,605	1,508
Operating transfers	-	-	-	-	-	-	-	-	-	-
Other Sources	-	1,000,000	18,477	-	-	49,535	-	-	-	-
<b>Total Revenue</b>	<b>48,077,841</b>	<b>46,448,964</b>	<b>42,606,831</b>	<b>44,864,932</b>	<b>45,904,893</b>	<b>46,233,236</b>	<b>53,319,056</b>	<b>52,229,358</b>	<b>52,921,450</b>	<b>52,482,216</b>
<b>Beginning Fund Balance</b>	<b>3,914,469</b>	<b>7,055,227</b>	<b>9,549,009</b>	<b>7,581,413</b>	<b>8,793,199</b>	<b>9,941,385</b>	<b>10,763,656</b>	<b>16,162,754</b>	<b>18,005,325</b>	<b>20,203,801</b>
Residual Equity Transfer										
<b>Total Available Resources</b>	<b>51,992,310</b>	<b>53,504,191</b>	<b>52,155,840</b>	<b>52,446,345</b>	<b>54,698,092</b>	<b>56,174,621</b>	<b>64,082,712</b>	<b>68,392,112</b>	<b>70,926,775</b>	<b>72,686,017</b>
<b>Expenditures</b>										
Regular Programs	18,838,082	18,331,730	18,325,447	17,041,924	18,429,303	18,198,660	18,995,698	19,927,061	19,581,389	21,078,266
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	938,886	856,331	872,618	794,603	780,250	706,824	757,557	680,662	820,899	891,071
Other Instructional Programs	821,558	800,311	832,334	825,598	865,203	901,853	931,522	962,455	781,153	626,391
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	17,447,021	17,630,939	18,839,699	18,391,912	17,932,892	18,828,421	19,954,958	21,291,816	21,741,190	22,157,198
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	171,000	176,000	-	176,000	176,000	176,000	176,000	176,000	176,000	176,000
Interest	4,587	-	-	-	-	-	-	-	-	-
Operating transfers out	6,715,949	6,159,871	5,704,329	6,423,109	6,573,059	6,599,207	7,104,223	7,348,793	7,622,343	7,736,930
<b>Total Expenditures</b>	<b>44,937,083</b>	<b>43,955,182</b>	<b>44,574,427</b>	<b>43,653,146</b>	<b>44,756,707</b>	<b>45,410,965</b>	<b>47,919,958</b>	<b>50,386,787</b>	<b>50,722,974</b>	<b>52,665,856</b>
<b>Ending fund Balance</b>	<b>7,055,227</b>	<b>9,549,009</b>	<b>7,581,413</b>	<b>8,793,199</b>	<b>9,941,385</b>	<b>10,763,656</b>	<b>16,162,754</b>	<b>18,005,325</b>	<b>20,203,801</b>	<b>20,020,161</b>
EFB as a % of Expenditures	15.70%	21.72%	17.01%	20.14%	22.21%	23.70%	33.73%	35.73%	39.83%	38.01%
Total	51,992,310	53,504,191	52,155,840	52,446,345	54,698,092	56,174,621	64,082,712	68,392,112	70,926,775	72,686,017

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Pershing</b>										
<b>Revenues</b>										
Property Tax		1,261,700			1,625,567	1,743,998	1,781,383	1,834,192	1,752,001	2,191,213
NPM		1,042,648			369,447	-	267,308	270,951	119,395	147,821
Local	2,845,774	3,390,099	2,909,266	2,654,976	3,437,588	3,151,888	3,681,550	3,615,640	3,334,393	4,238,286
State	4,880,900	4,913,671	4,528,109	4,950,033	4,904,213	4,050,144	4,807,624	4,706,219	5,035,248	4,708,996
Federal	100,194	89,295	80,269	119,661	86,775	164,827	147,195	151,174	142,765	159,205
Other Sources	394,300	-	-	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>8,221,168</b>	<b>8,393,065</b>	<b>7,517,644</b>	<b>7,724,670</b>	<b>8,428,576</b>	<b>7,366,859</b>	<b>8,636,369</b>	<b>8,473,033</b>	<b>8,512,406</b>	<b>9,106,487</b>
<b>Beginning Fund Balance</b> (Restatement Adjustment)	<b>1,969,765</b>	<b>1,985,663</b>	<b>2,423,033</b>	<b>2,208,336</b>	<b>2,098,303</b>	<b>2,396,451</b>	<b>2,068,033</b>	<b>2,816,758</b>	<b>3,120,980</b>	<b>3,528,839</b>
<b>Total Available Resources</b>	<b>10,190,933</b>	<b>10,378,728</b>	<b>9,940,677</b>	<b>9,933,006</b>	<b>10,526,879</b>	<b>9,763,310</b>	<b>10,704,402</b>	<b>11,289,791</b>	<b>11,633,386</b>	<b>12,635,326</b>
<b>Expenditures</b>										
Regular Programs	3,351,810	3,565,714	3,318,622	3,450,167	3,761,163	3,426,272	3,612,076	3,828,317	3,838,699	4,070,435
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	177,389	186,245	188,484	195,871	143,201	166,615	114,608	111,090	113,975	114,733
Other Instructional Programs	150,189	152,559	135,412	148,907	144,447	148,902	164,906	140,698	133,384	92,771
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	3,556,536	3,082,047	3,232,593	3,108,086	3,155,922	3,287,387	3,357,854	3,607,326	3,498,489	3,300,134
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	85,341	183,802	193,831	202,297	211,861	59,047	-	-	-	-
Interest	23,099	29,302	22,803	15,970	8,851	1,284	-	-	-	-
Operating transfers out	860,906	756,026	640,596	713,405	704,983	605,770	638,200	481,380	520,000	410,000
<b>Total Expenditures</b>	<b>8,205,270</b>	<b>7,955,695</b>	<b>7,732,341</b>	<b>7,834,703</b>	<b>8,130,428</b>	<b>7,695,277</b>	<b>7,887,644</b>	<b>8,168,811</b>	<b>8,104,547</b>	<b>7,988,073</b>
<b>Ending Fund Balance</b>	<b>1,985,663</b>	<b>2,423,033</b>	<b>2,208,336</b>	<b>2,098,303</b>	<b>2,396,451</b>	<b>2,068,033</b>	<b>2,816,758</b>	<b>3,120,980</b>	<b>3,528,839</b>	<b>4,647,253</b>
EFB as a % of Expenditures	24.20%	30.46%	28.56%	26.78%	29.48%	26.87%	35.71%	38.21%	43.54%	58.18%
<b>Total</b>	<b>10,190,933</b>	<b>10,378,728</b>	<b>9,940,677</b>	<b>9,933,006</b>	<b>10,526,879</b>	<b>9,763,310</b>	<b>10,704,402</b>	<b>11,289,791</b>	<b>11,633,386</b>	<b>12,635,326</b>



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Storey</b>										
<b>Revenues</b>										
<i>Property Tax</i>	-	-	3,521,586	3,773,537	3,714,771	3,939,389	4,330,294	4,782,860	5,063,654	5,485,761
<i>Net Proceeds</i>	-	-	6,893	45,485	17,788	6,202	1,469	5,456	7,705	6,385
Local	4,805,443	1,757,790	4,840,168	5,113,992	5,011,203	5,457,073	5,998,266	10,948,895	10,778,645	15,552,038
State	567,348	3,521,628	933,803	788,683	795,820	573,719	696,099	58	-	-
Federal	20,542	9,853	17,844	13,364	16,195	14,928	15,126	-	21,823	36,018
Other Sources	-	96	-	-	-	-	-	-	-	-
Operating transfers	-	21,143	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	5,393,333	5,310,510	5,791,815	5,916,039	5,823,218	6,045,720	6,709,491	10,948,953	10,800,468	15,588,056
<b>Beginning Fund Balance</b>	1,548,225	1,537,045	1,327,385	1,375,907	1,290,190	1,065,165	1,736,033	3,149,954	8,587,617	10,866,348
<b>Total Available Resources</b>	6,941,558	6,847,555	7,119,200	7,291,946	7,113,408	7,110,885	8,445,524	14,098,907	19,388,085	26,454,404
<b>Expenditures</b>										
Regular Programs	2,042,306	2,228,192	2,329,425	2,577,699	2,396,765	2,253,802	2,267,814	2,364,760	2,378,591	2,497,847
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	45,216	-	-	-	-	100,639	27,871	-	-	-
Other Instructional Programs	140,922	158,209	150,639	175,202	146,328	151,475	119,839	151,199	140,833	100,470
Community Services Programs	-	-	-	-	-	-	-	-	-	-
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	41,174	41,754	38,736	37,725	35,286	34,365	34,050	-	-	-
Undistributed	2,855,396	2,793,973	2,962,005	2,964,628	3,271,830	2,700,679	2,784,120	2,897,069	3,309,763	3,317,944
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	279,499	298,042	262,488	246,502	198,034	133,892	61,876	98,262	2,692,550	5,819,280
<b>Total Expenditures</b>	5,404,513	5,520,170	5,743,293	6,001,756	6,048,243	5,374,852	5,295,570	5,511,290	8,521,737	11,735,541
<b>Ending Fund Balance</b>	1,537,045	1,327,385	1,375,907	1,290,190	1,065,165	1,736,033	3,149,954	8,587,617	10,866,348	14,718,863
EFB as a % of Expenditures	28.44%	24.05%	23.96%	21.50%	17.61%	32.30%	59.48%	155.82%	127.51%	125.42%
<b>Total</b>	6,941,558	6,847,555	7,119,200	7,291,946	7,113,408	7,110,885	8,445,524	14,098,907	19,388,085	26,454,404

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Washoe</b>										
<b>Revenues</b>										
<i>Property Tax</i>										
<i>Net Proceeds</i>										
Local	251,767,904	252,561,414	261,112,709	275,661,420	292,481,483	304,953,413	319,074,062	344,780,498	351,213,222	382,922,754
State	141,507,977	141,901,726	148,966,152	144,117,760	134,836,971	128,259,530	136,684,502	121,436,147	137,364,670	98,000,635
Federal	1,158,557	644,921	905,381	539,532	995,019	502,675	615,980	577,546	400,289	333,055
Other Sources	2,356,801	2,402,845	2,396,502	2,469,060	3,191,235	53,846	3,155,923	36,366	38,067	3,182,246
Operating transfers	6,402,194	6,291,851	7,462,122	7,541,296	-	39,096	-	-	-	-
<b>Total Revenue</b>	<b>403,193,433</b>	<b>403,802,757</b>	<b>420,842,866</b>	<b>430,329,068</b>	<b>431,504,708</b>	<b>433,808,560</b>	<b>459,530,467</b>	<b>466,830,557</b>	<b>489,016,248</b>	<b>484,438,690</b>
<b>Beginning Fund Balance</b>	<b>70,063,491</b>	<b>57,763,921</b>	<b>53,102,845</b>	<b>58,709,668</b>	<b>61,206,550</b>	<b>53,291,732</b>	<b>43,304,157</b>	<b>40,882,706</b>	<b>41,715,928</b>	<b>52,346,398</b>
<b>Total Available Resources</b>	<b>473,256,924</b>	<b>461,566,678</b>	<b>473,945,711</b>	<b>489,038,736</b>	<b>492,711,258</b>	<b>487,100,292</b>	<b>502,834,624</b>	<b>507,713,263</b>	<b>530,732,176</b>	<b>536,785,088</b>
<b>Expenditures</b>										
Regular Programs	188,529,450	188,562,255	188,471,958	193,410,036	199,255,819	199,427,308	210,469,065	216,912,681	220,902,227	223,880,378
Special Programs	3,819,511	4,052,113	4,724,350	5,821,347	5,657,811	5,156,975	4,985,316	4,477,920	4,321,569	4,728,445
Vocational Programs	6,516,975	6,365,189	6,082,196	6,071,959	6,116,359	6,398,112	5,608,081	5,644,058	5,887,036	5,845,579
Other Instructional Programs	16,907,613	16,997,249	16,433,655	14,100,705	17,749,159	17,092,959	16,866,106	17,725,119	16,384,086	12,295,055
Adult Education	-	-	-	3,655,940	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	164,739,694	155,970,873	162,750,126	167,487,854	172,938,860	172,730,992	178,057,947	176,297,319	183,333,924	185,499,349
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	34,979,760	36,516,154	36,773,758	37,284,345	37,701,518	42,989,789	45,965,403	44,940,238	47,556,936	46,318,622
Decrease in conversion factor	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>415,493,003</b>	<b>408,463,833</b>	<b>415,236,043</b>	<b>427,832,186</b>	<b>439,419,526</b>	<b>443,796,135</b>	<b>461,951,918</b>	<b>465,997,335</b>	<b>478,385,778</b>	<b>478,567,428</b>
<b>Ending fund Balance</b>	<b>57,763,921</b>	<b>53,102,845</b>	<b>58,709,668</b>	<b>61,206,550</b>	<b>53,291,732</b>	<b>43,304,157</b>	<b>40,882,706</b>	<b>41,715,928</b>	<b>52,346,398</b>	<b>58,217,660</b>
EFB as a % of Expenditures	13.90%	13.00%	14.14%	14.31%	12.13%	9.76%	8.85%	8.95%	10.94%	12.16%
<b>Total</b>	<b>473,256,924</b>	<b>461,566,678</b>	<b>473,945,711</b>	<b>489,038,736</b>	<b>492,711,258</b>	<b>487,100,292</b>	<b>502,834,624</b>	<b>507,713,263</b>	<b>530,732,176</b>	<b>536,785,088</b>

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>White Pine</b>										
<b>Revenues</b>										
<i>Property Tax</i>										
<i>Net Proceeds</i>										
Local	10,681,064	7,095,986	6,346,385	5,830,146	5,835,027	5,745,417	6,388,437	7,813,131	8,385,786	7,900,701
State	1,131,194	4,731,880	6,109,580	6,433,425	5,676,104	5,431,905	6,192,288	4,994,273	5,674,979	5,943,240
Federal	427,160	360,217	280,880	282,211	324,645	75,421	326,771	323,742	301,867	334,329
Other Sources	358,078	201,248	-	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	7,005	-	5,273	-	76,085	119
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>12,597,496</b>	<b>12,389,331</b>	<b>12,736,845</b>	<b>12,545,782</b>	<b>11,842,781</b>	<b>11,252,743</b>	<b>12,912,769</b>	<b>13,131,146</b>	<b>14,438,717</b>	<b>14,178,389</b>
<b>Beginning Fund Balance</b>	<b>2,915,492</b>	<b>3,137,330</b>	<b>2,930,588</b>	<b>1,699,351</b>	<b>1,130,336</b>	<b>687,993</b>	<b>924,173</b>	<b>2,637,469</b>	<b>4,103,135</b>	<b>6,235,681</b>
<b>Total Available Resources</b>	<b>15,512,988</b>	<b>15,526,661</b>	<b>15,667,433</b>	<b>14,245,133</b>	<b>12,973,117</b>	<b>11,940,736</b>	<b>13,836,942</b>	<b>15,768,615</b>	<b>18,541,852</b>	<b>20,414,070</b>
<b>Expenditures</b>										
Regular Programs	4,210,905	4,345,904	4,564,189	4,375,062	4,080,853	3,664,583	4,116,289	4,174,771	4,501,677	4,190,568
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	360,800	359,657	375,720	338,226	428,146	222,336	206,770	222,047	233,316	469,785
Other Instructional Programs	362,697	390,986	424,392	410,323	306,539	220,852	316,730	388,891	395,336	686,440
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	5,874,562	5,960,229	6,906,598	6,355,898	5,869,542	5,536,382	5,497,860	6,077,890	6,431,169	7,361,611
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	1,566,694	1,539,297	1,697,183	1,635,288	1,600,044	1,372,410	1,061,824	801,881	744,673	808,249
<b>Total Expenditures</b>	<b>12,375,658</b>	<b>12,596,073</b>	<b>13,968,082</b>	<b>13,114,797</b>	<b>12,285,124</b>	<b>11,016,563</b>	<b>11,199,473</b>	<b>11,665,480</b>	<b>12,306,171</b>	<b>13,516,653</b>
<b>Ending fund Balance</b>	<b>3,137,330</b>	<b>2,930,588</b>	<b>1,699,351</b>	<b>1,130,336</b>	<b>687,993</b>	<b>924,173</b>	<b>2,637,469</b>	<b>4,103,135</b>	<b>6,235,681</b>	<b>6,897,417</b>
EFB as a % of Expenditures	25.35%	23.27%	12.17%	8.62%	5.60%	8.39%	23.55%	35.17%	50.67%	51.03%
<b>Total</b>	<b>15,512,988</b>	<b>15,526,661</b>	<b>15,667,433</b>	<b>14,245,133</b>	<b>12,973,117</b>	<b>11,940,736</b>	<b>13,836,942</b>	<b>15,768,615</b>	<b>18,541,852</b>	<b>20,414,070</b>

2012-2021 AUDIT SUMMARIES

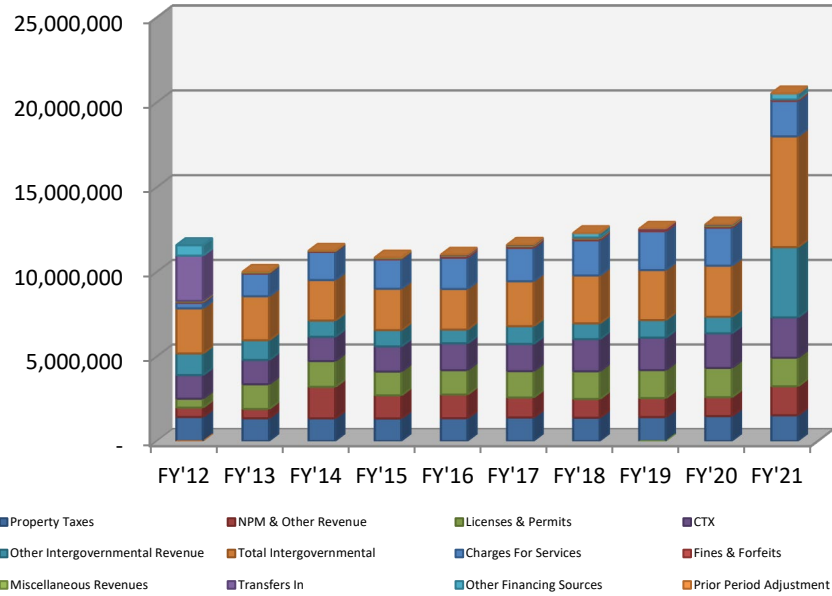
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Section 4

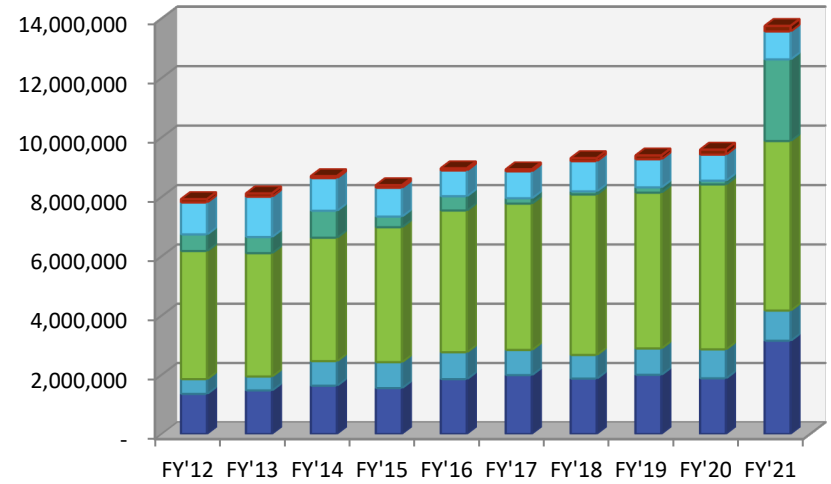
CITIES

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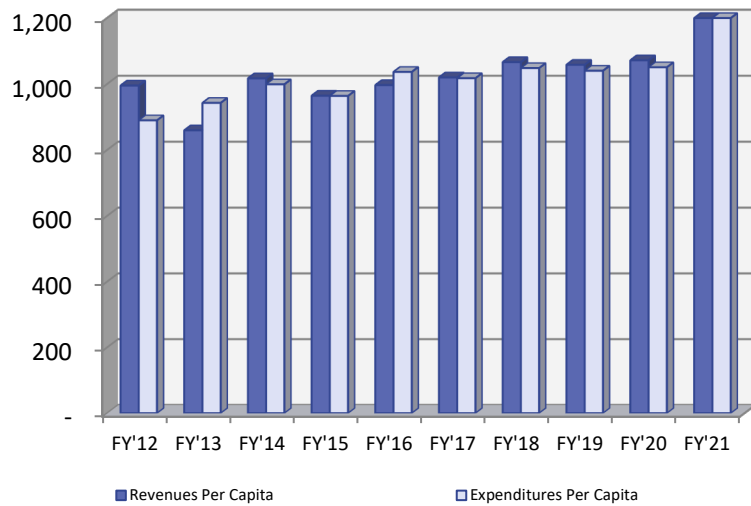
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Total Revenues**



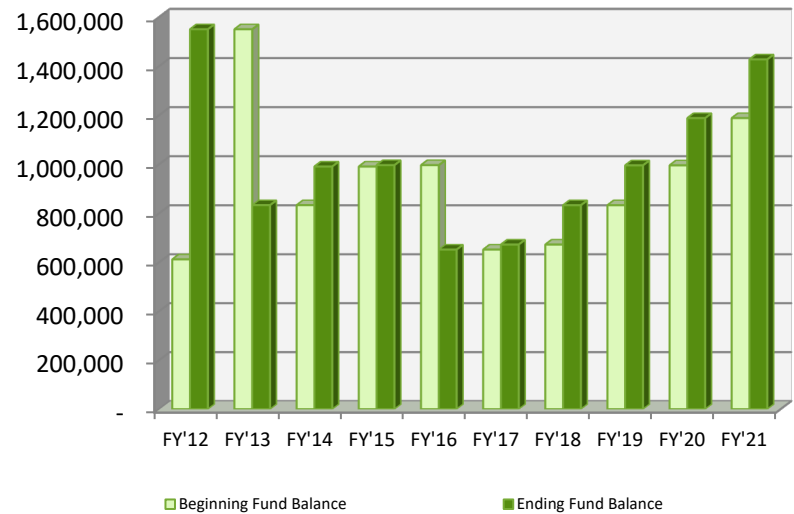
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Total Expenditures**



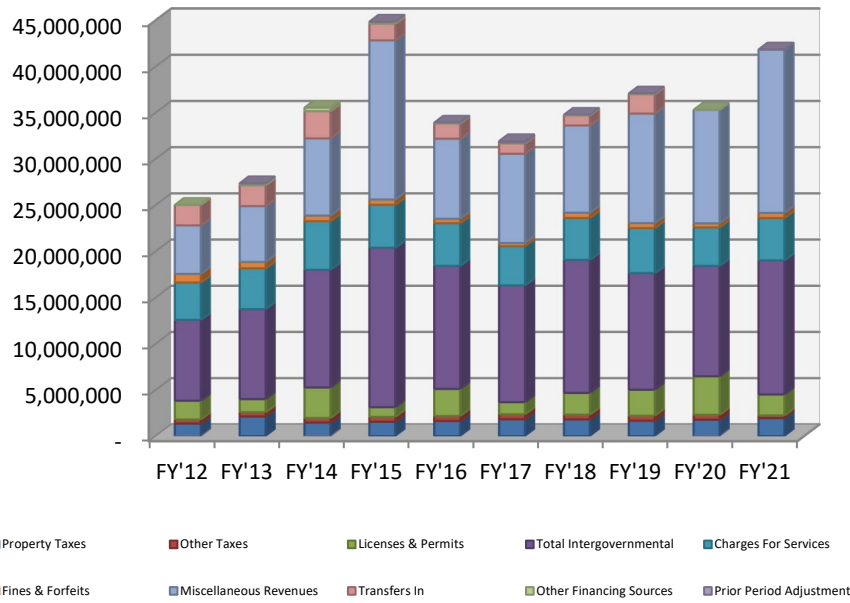
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Total Revenues and Expenditures Per Capita**



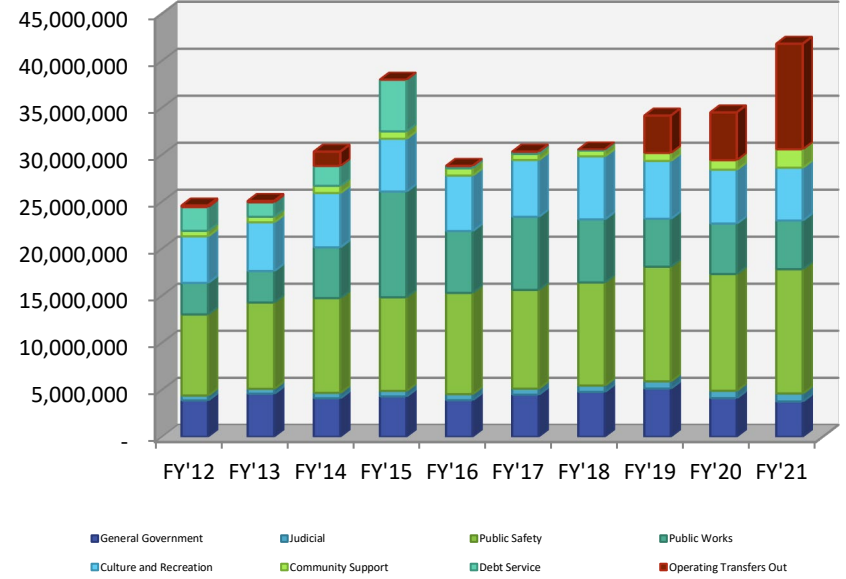
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Beginning and Ending Fund Balance**



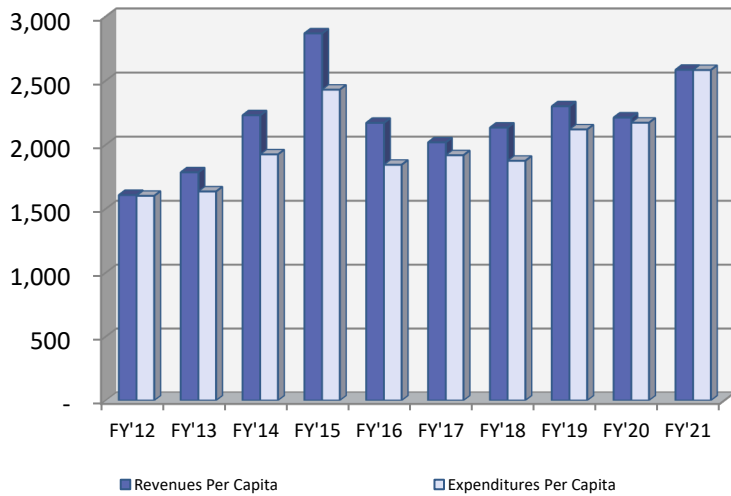
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Total Revenues**



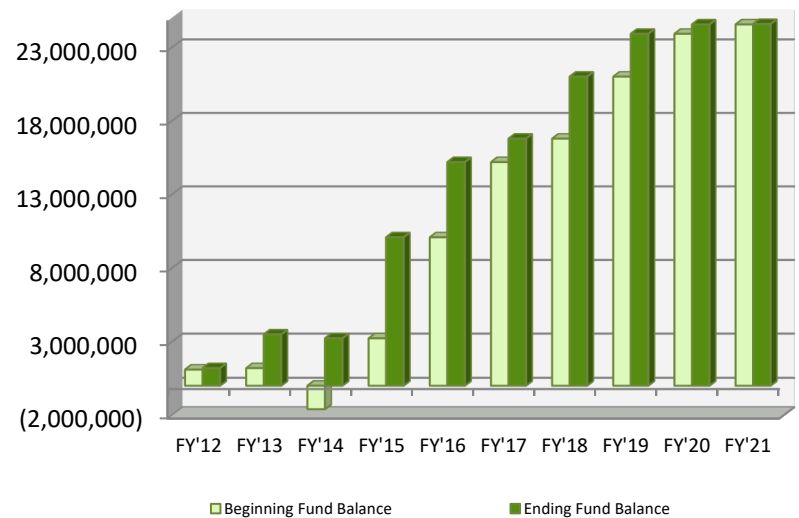
**Boulder City  
Total Expenditures**



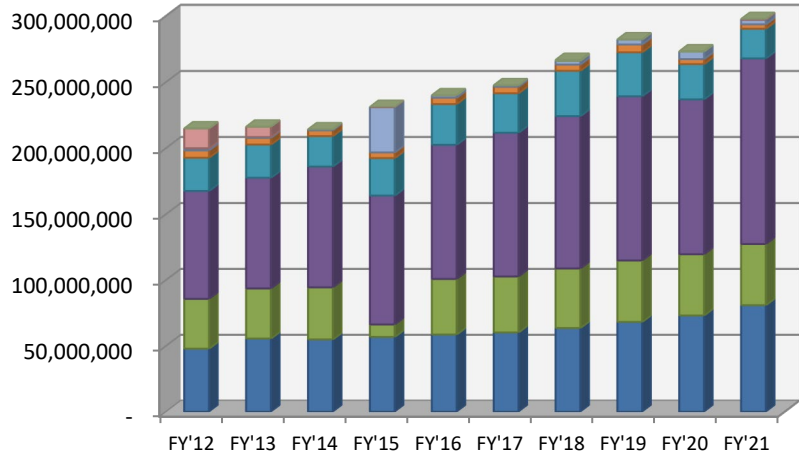
**Boulder City  
Total Revenues and Expenditures Per Capita**



**Boulder City  
Beginning and Ending Fund Balance**

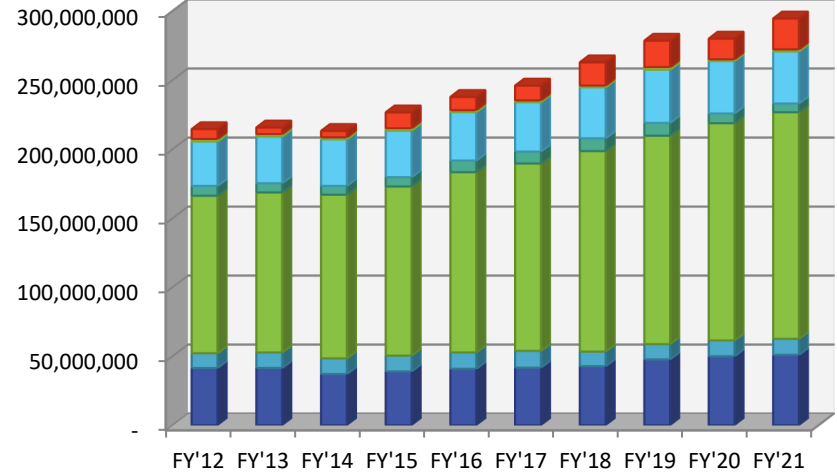


**Henderson  
Total Revenues**



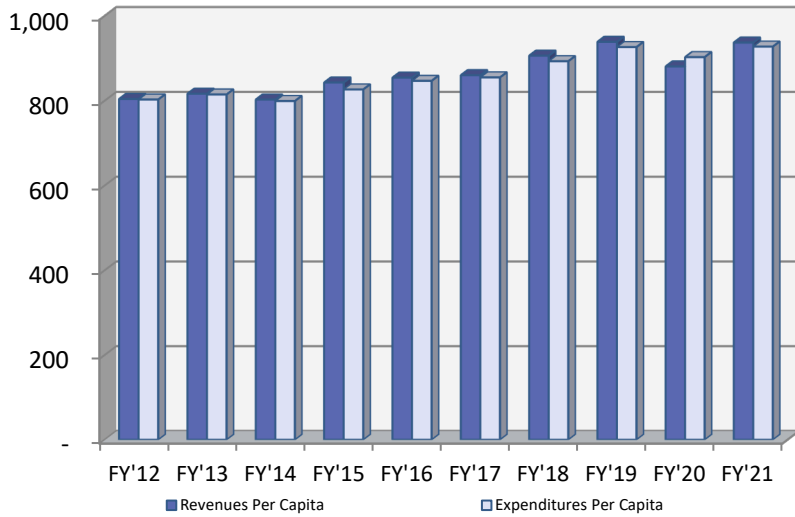
■ Property Taxes      ■ Licenses & Permits      ■ Total Intergovernmental      ■ Charges For Services  
■ Fines & Forfeits      ■ Miscellaneous Revenues      ■ Transfers In      ■ Other Financing Sources

**Henderson  
Total Expenditures**



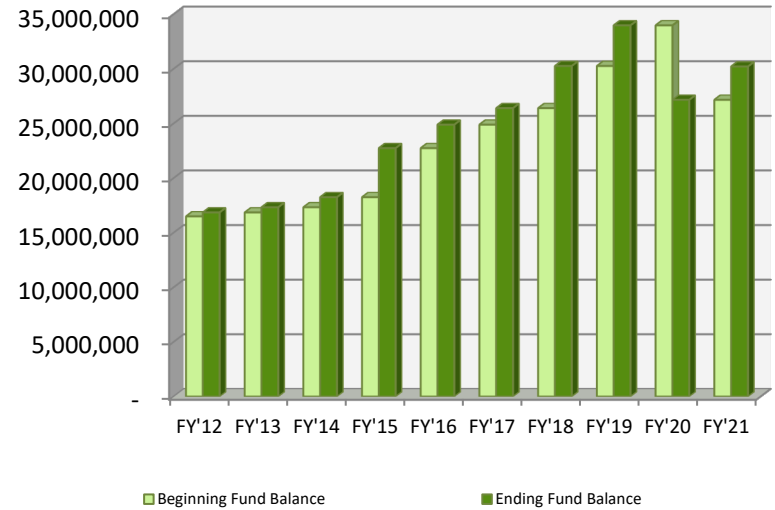
■ General Government      ■ Judicial      ■ Public Safety      ■ Public Works  
■ Culture and Recreation      ■ Community Support      ■ Operating Transfers Out

**Henderson  
Total Revenues and Expenditures Per Capita**



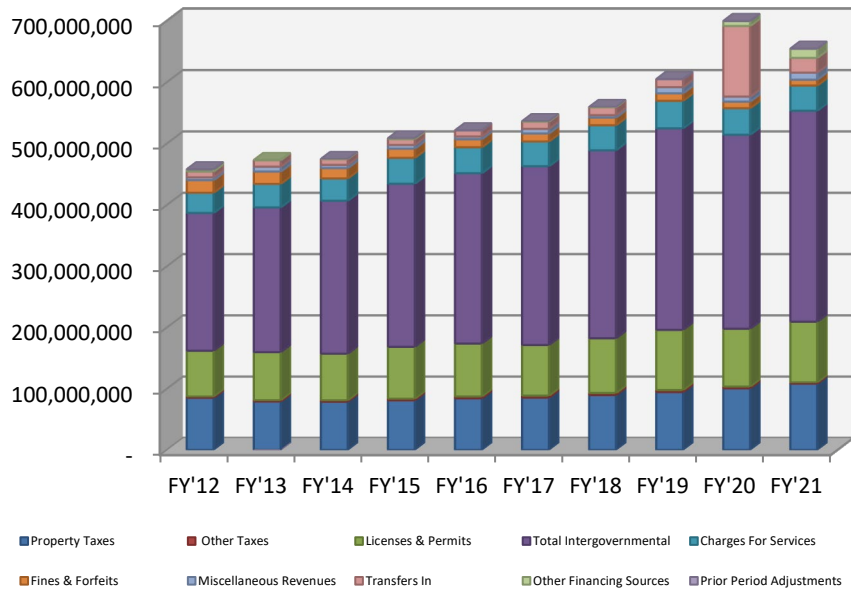
■ Revenues Per Capita      ■ Expenditures Per Capita

**Henderson  
Beginning and Ending Fund Balance**

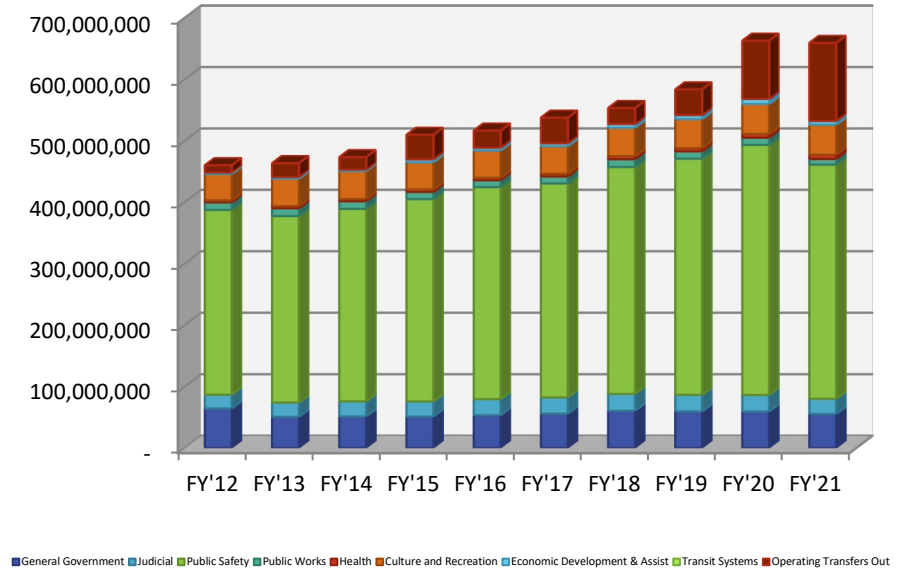


■ Beginning Fund Balance      ■ Ending Fund Balance

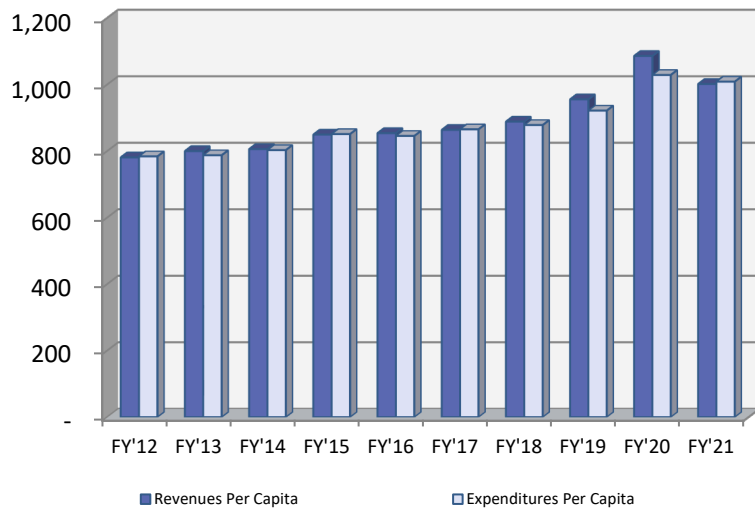
**Las Vegas  
Total Revenues**



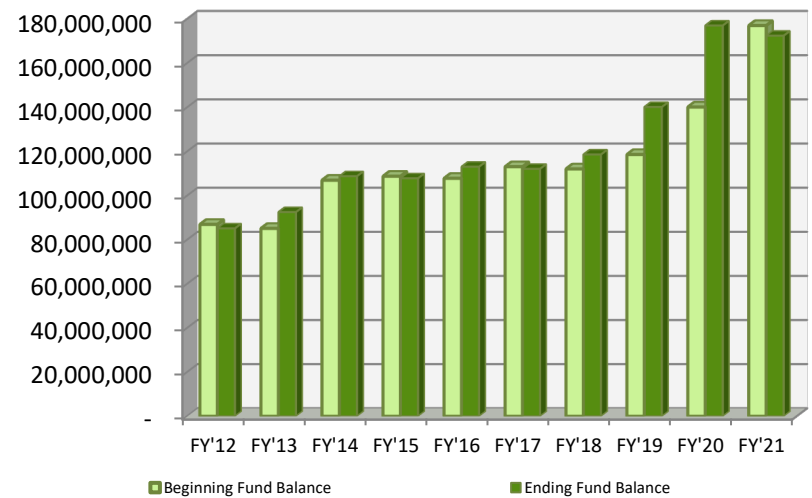
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Total Expenditures**



**Las Vegas  
Total Revenues and Expenditures Per Capita**

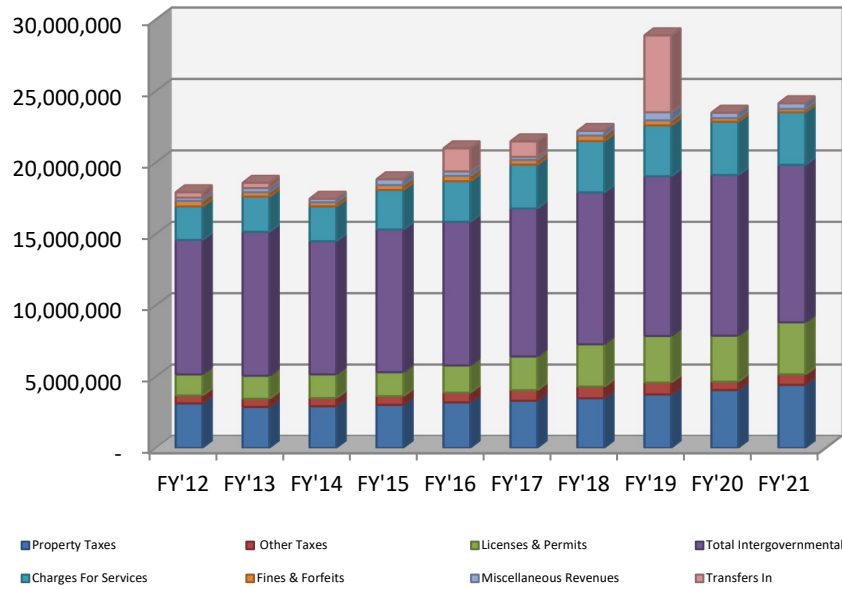


**Las Vegas  
Beginning and Ending Fund Balance**

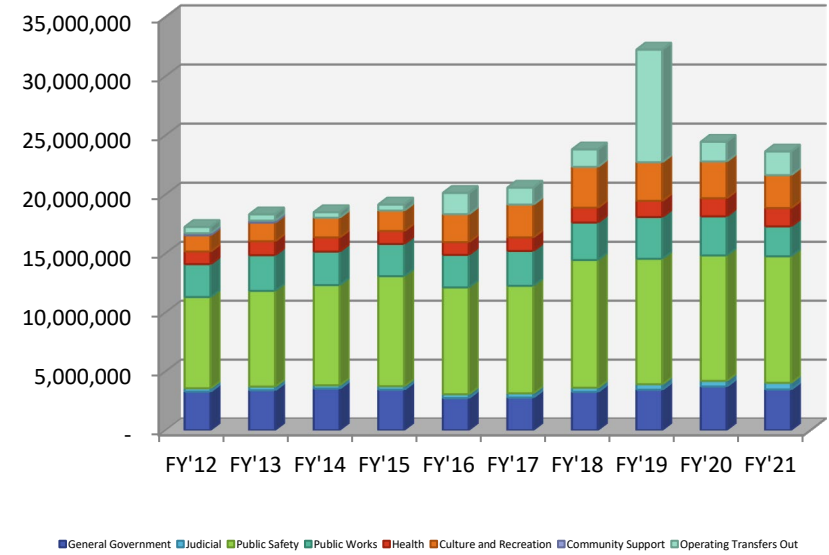




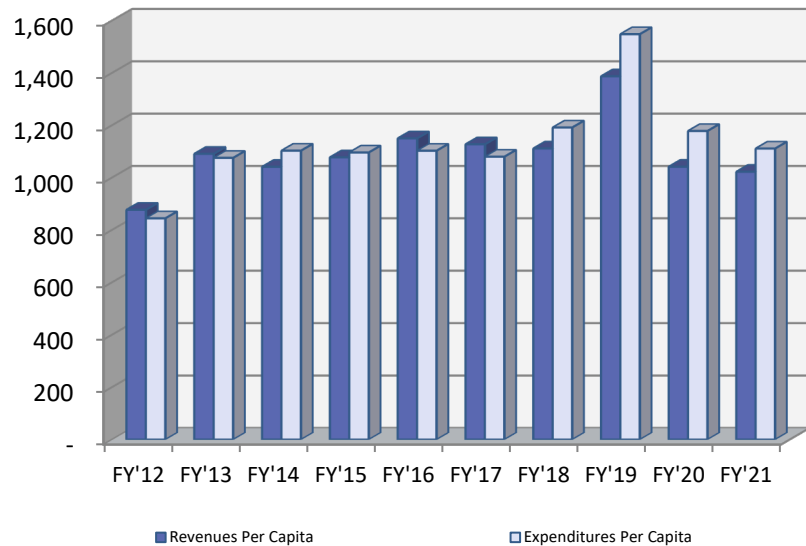
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Total Revenues**



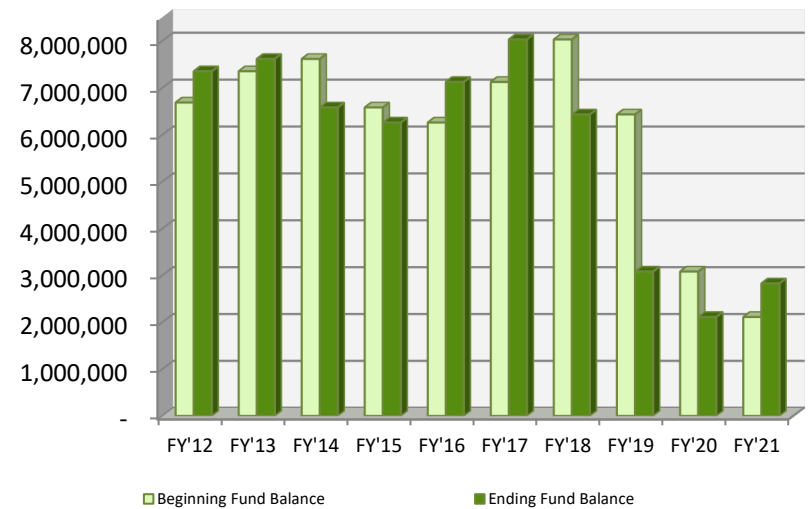
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Total Expenditures**



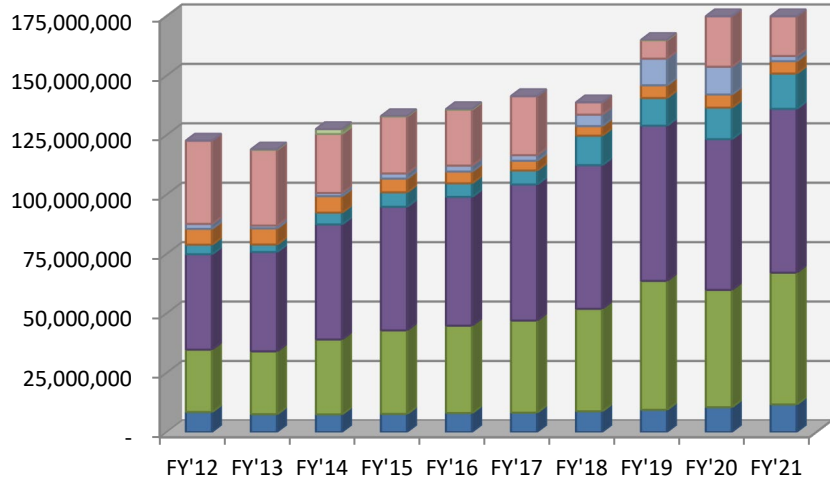
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Total Revenues and Expenditures Per Capita**



**Mesquite  
Beginning and Ending Fund Balance**

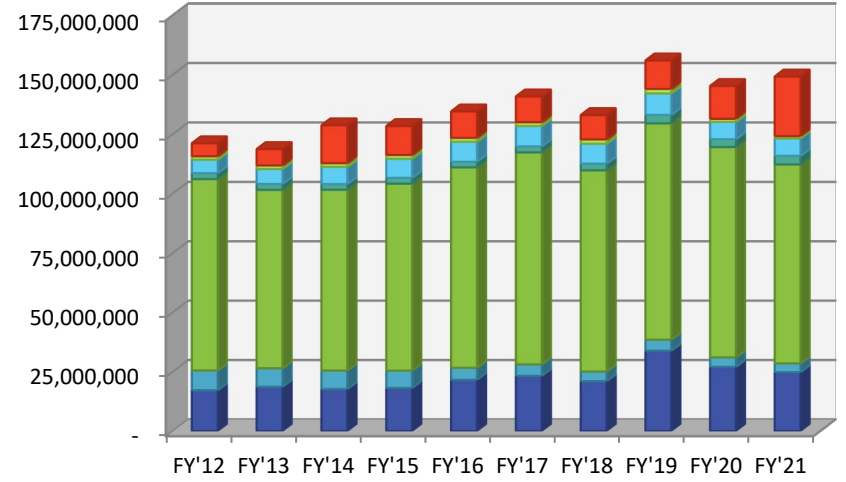


**North Las Vegas  
Total Revenues**



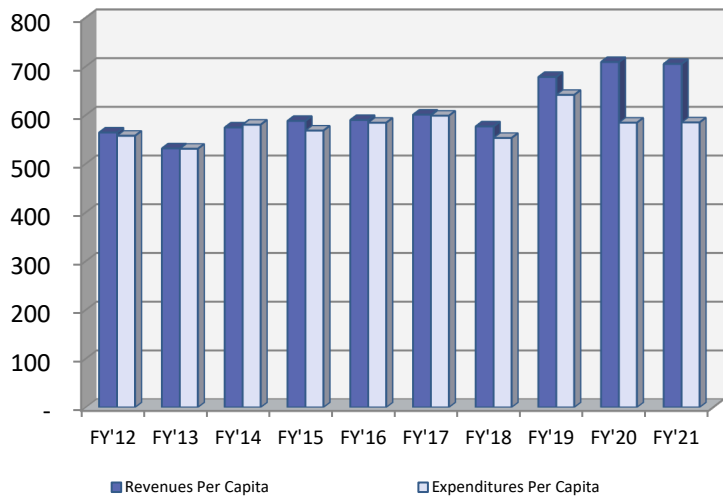
- Property Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Misc. Revenues & Prior Period Adj
- Transfers In
- Other Financing Sources
- Prior Period Adjustments

**North Las Vegas  
Total Expenditures**



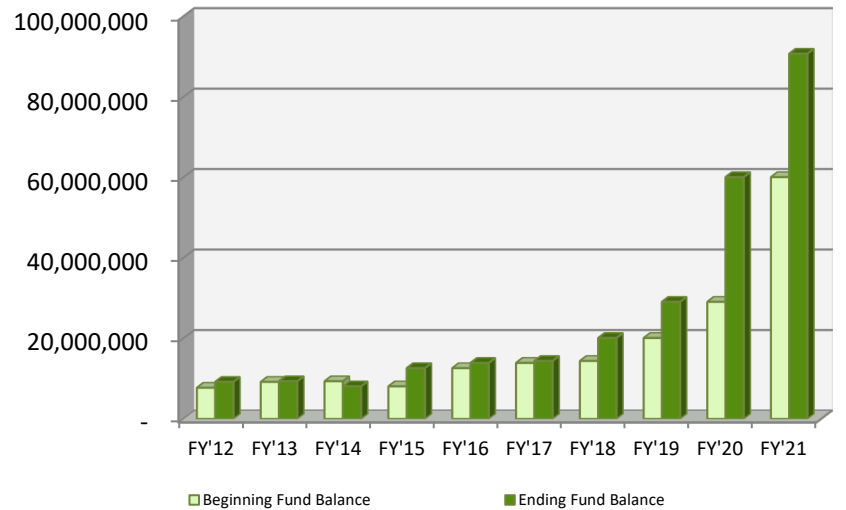
- General Government
- Judicial
- Public Safety
- Public Works
- Culture and Recreation
- Community Support
- Operating Transfers Out

**North Las Vegas  
Total Revenues and Expenditures Per Capita**



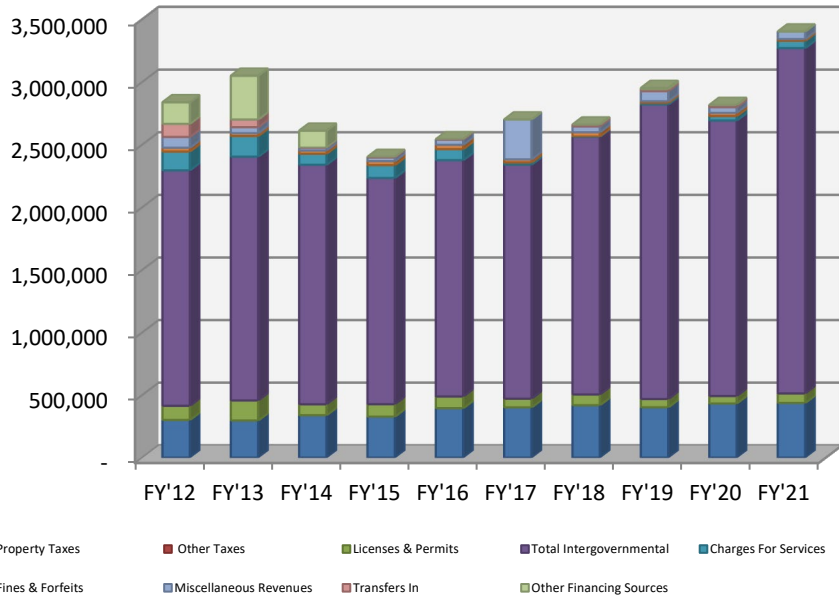
- Revenues Per Capita
- Expenditures Per Capita

**North Las Vegas  
Beginning and Ending Fund Balance**

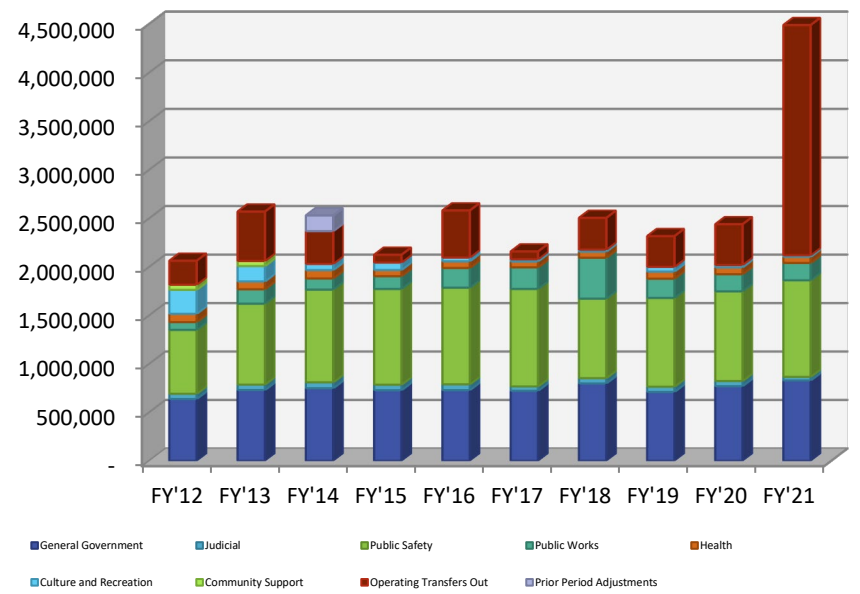


- Beginning Fund Balance
- Ending Fund Balance

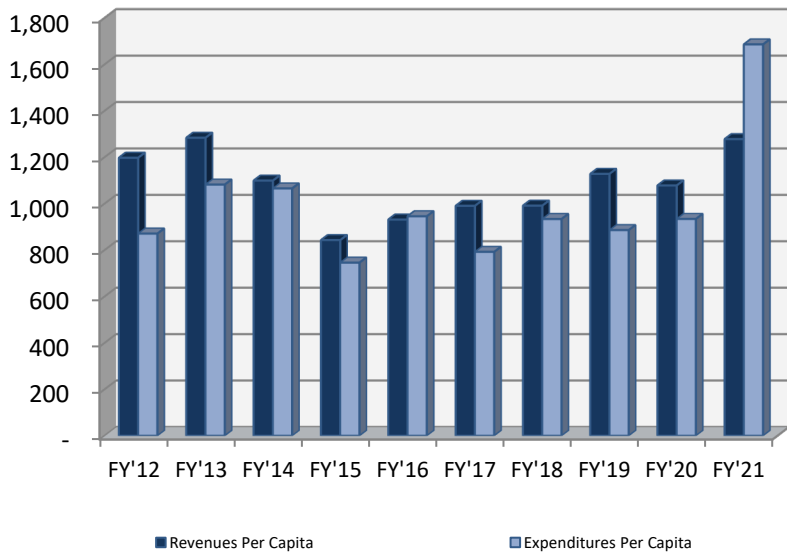
**Carlin  
Total Revenues**



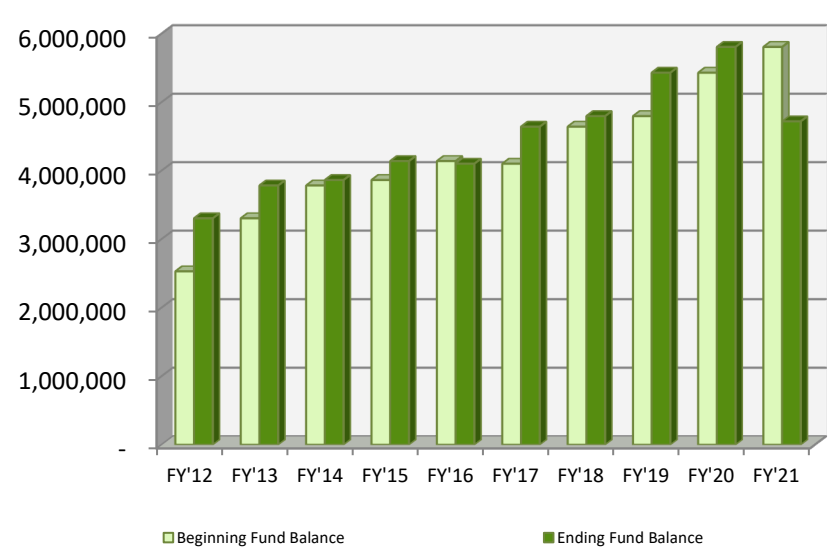
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Total Expenditures**



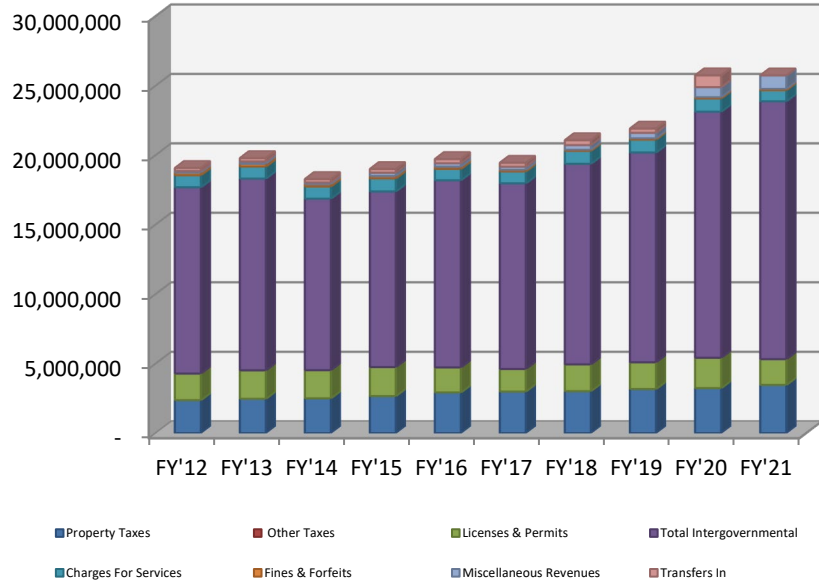
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Total Revenues and Expenditures Per Capita**



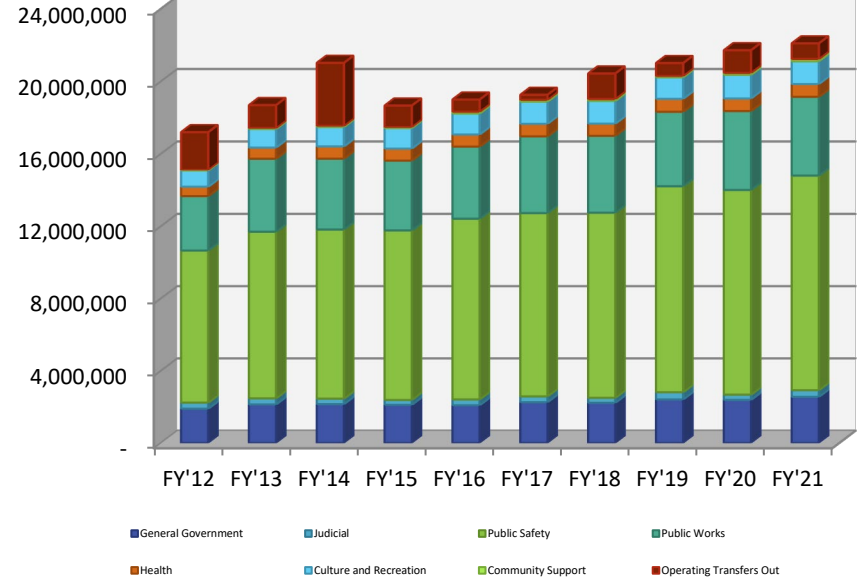
**Carlin  
Beginning and Ending Fund Balance**



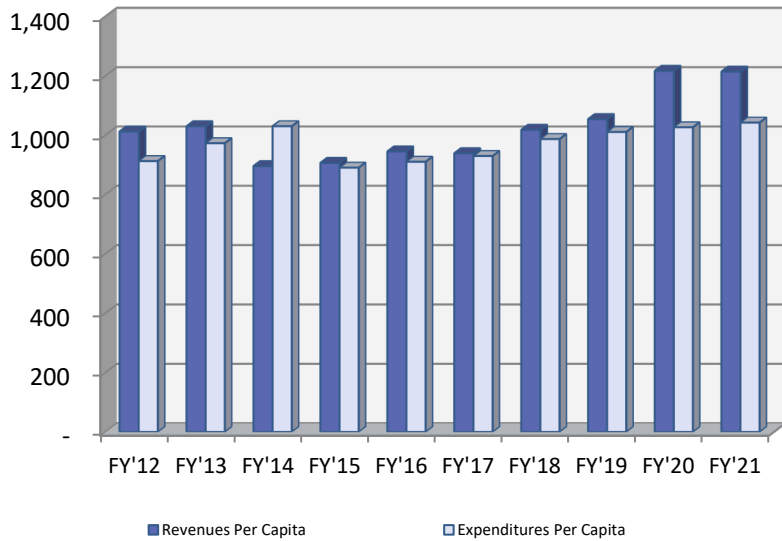
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Total Revenues**



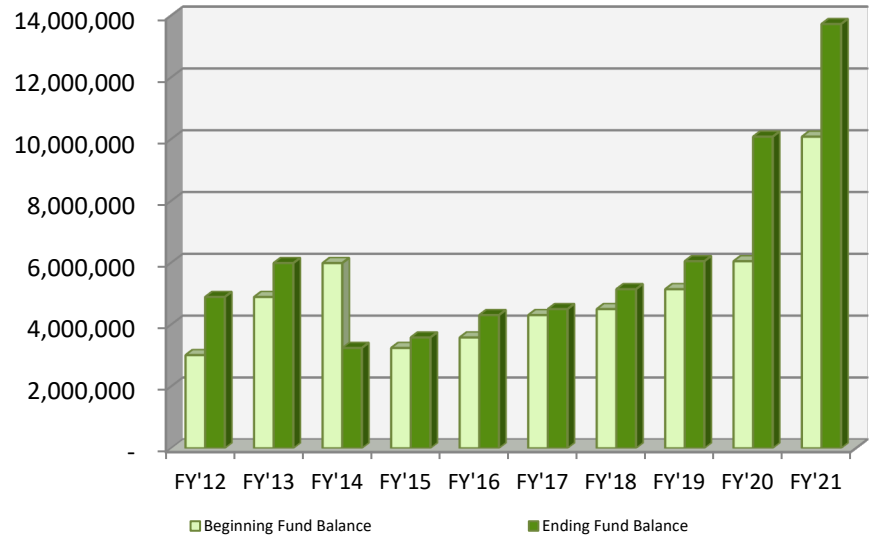
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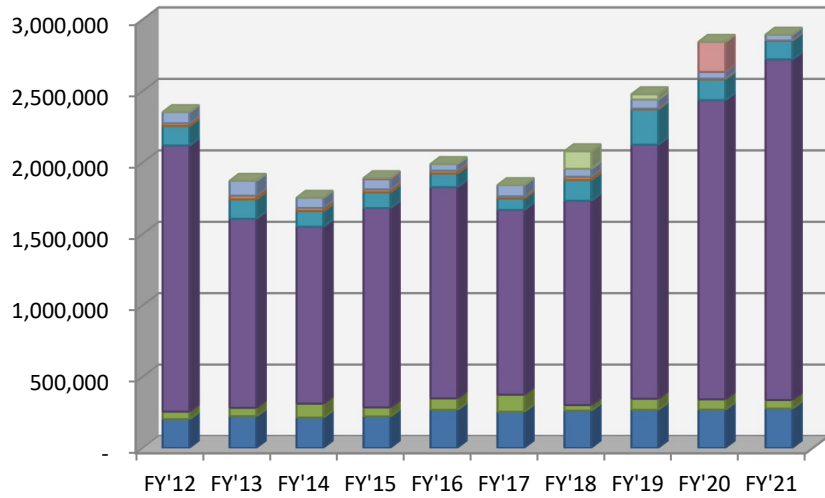
**Elko  
Total Revenues and Expenditures Per Capita**



**Elko  
Beginning and Ending Fund Balance**

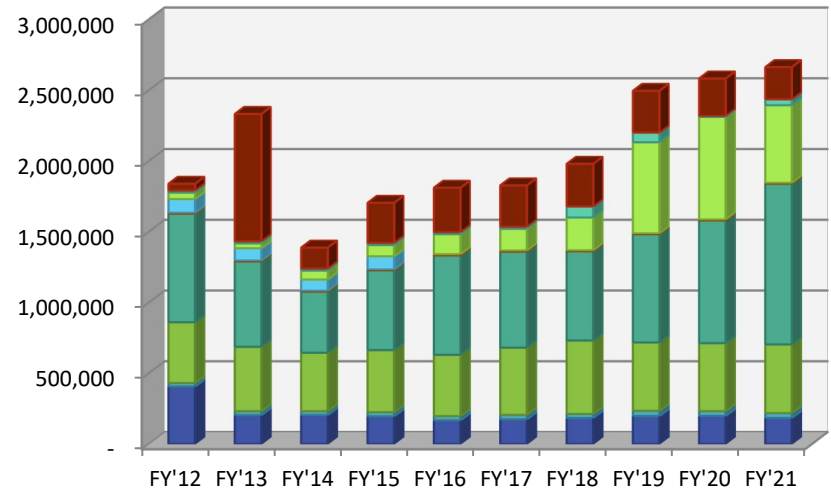


**Wells  
Total Revenues**



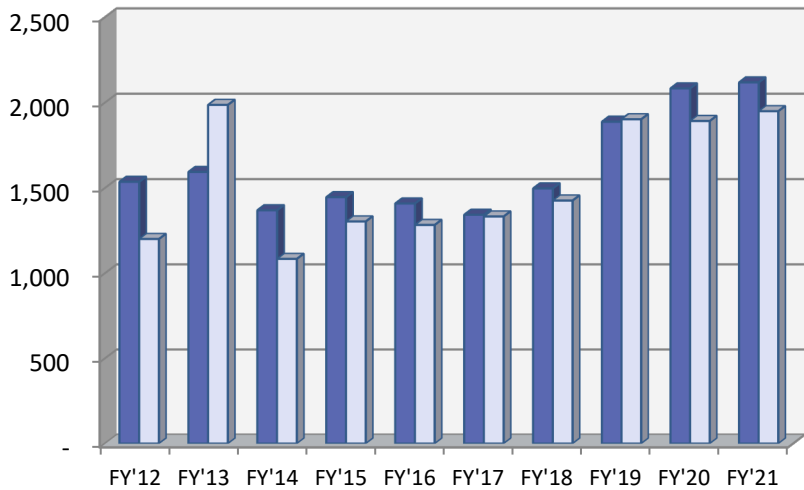
■ Property Taxes    ■ Licenses & Permits    ■ Total Intergovernmental    ■ Charges For Services  
■ Fines & Forfeits    ■ Miscellaneous Revenues    ■ Transfers In    ■ Other Financing Sources

**Wells  
Total Expenditures**



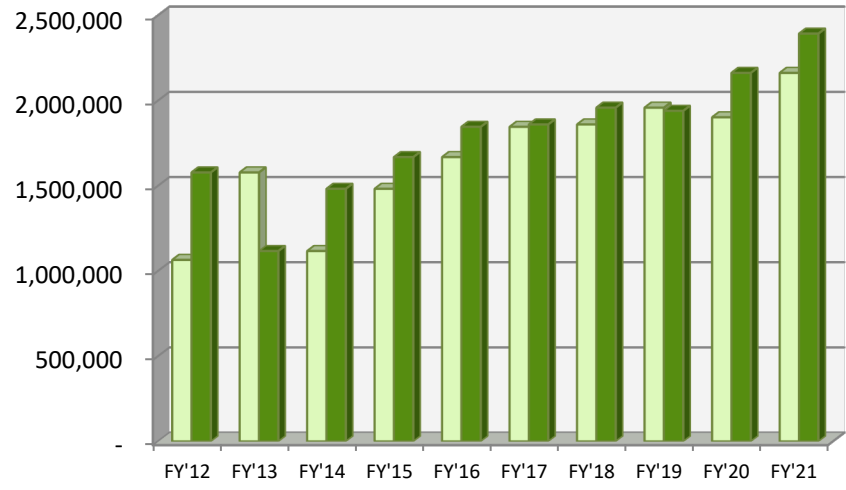
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■ Culture and Recreation    ■ Community Support    ■ Debt Service    ■ Operating Transfers Out

**Wells  
Total Revenues and Expenditures Per Capita**



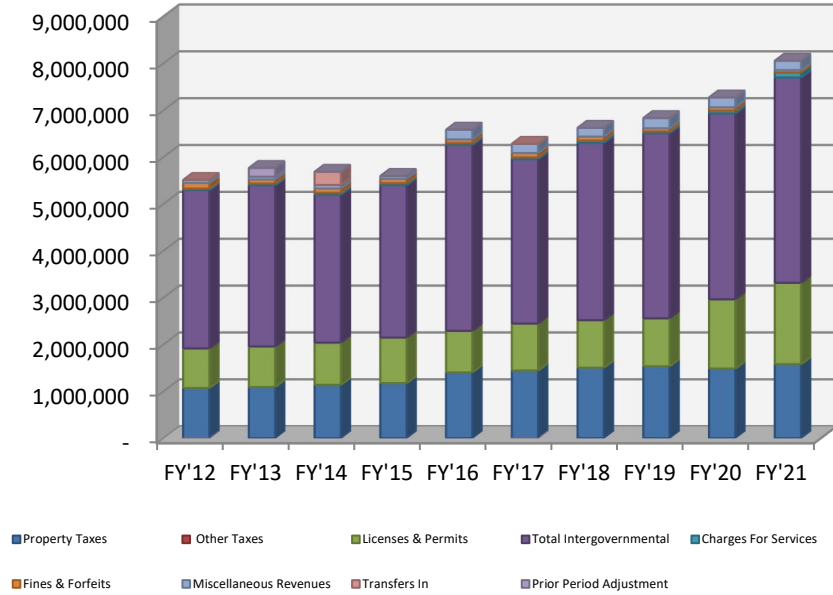
■ Revenues Per Capita    ■ Expenditures Per Capita

**Wells  
Beginning and Ending Fund Balance**

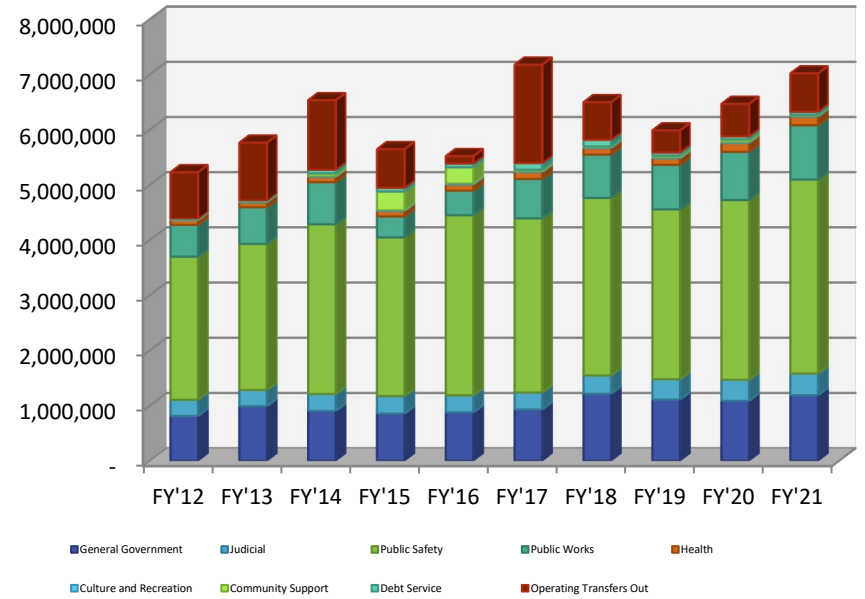


■ Beginning Fund Balance    ■ Ending Fund Balance

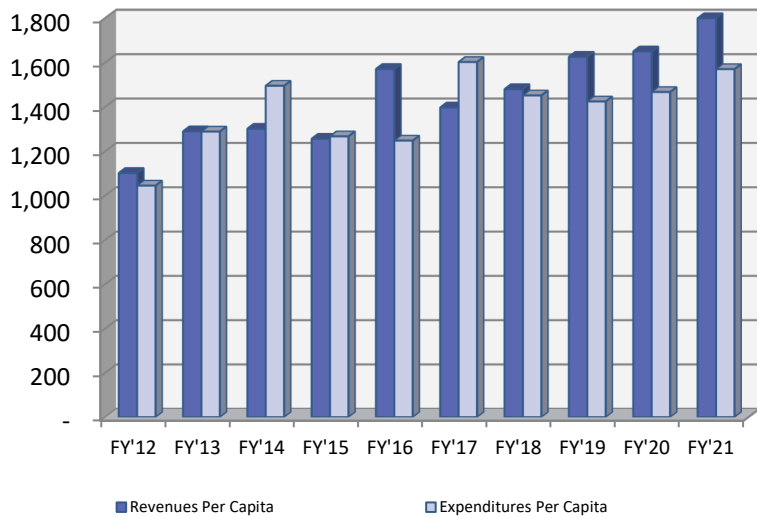
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Total Revenues**



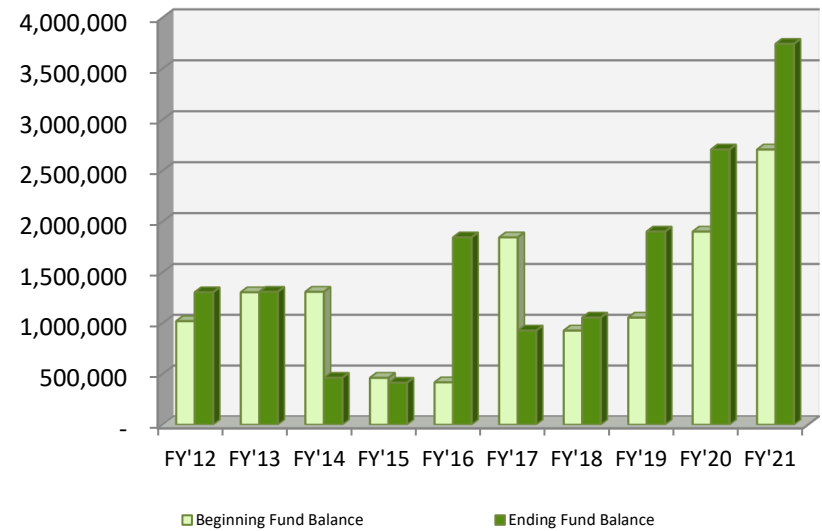
**West Wendover  
Total Expenditures**



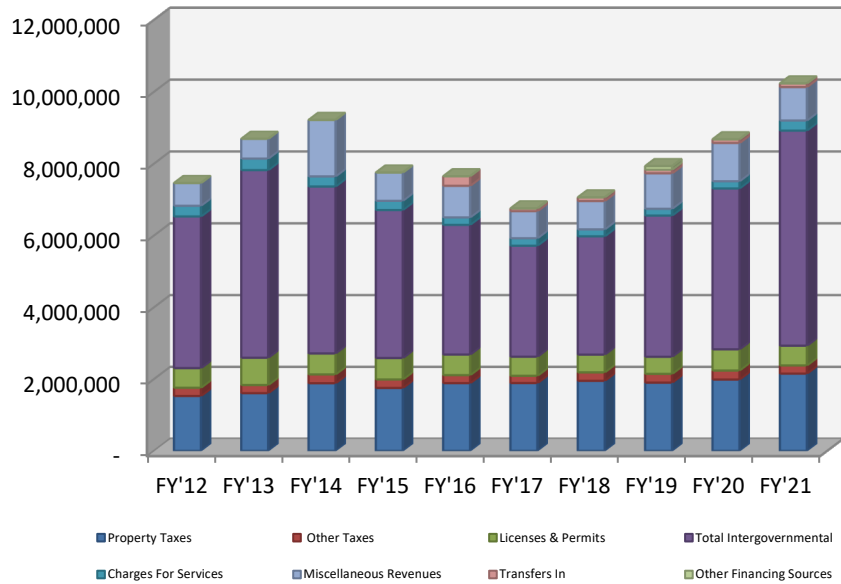
**West Wendover  
Total Revenues and Expenditures Per Capita**



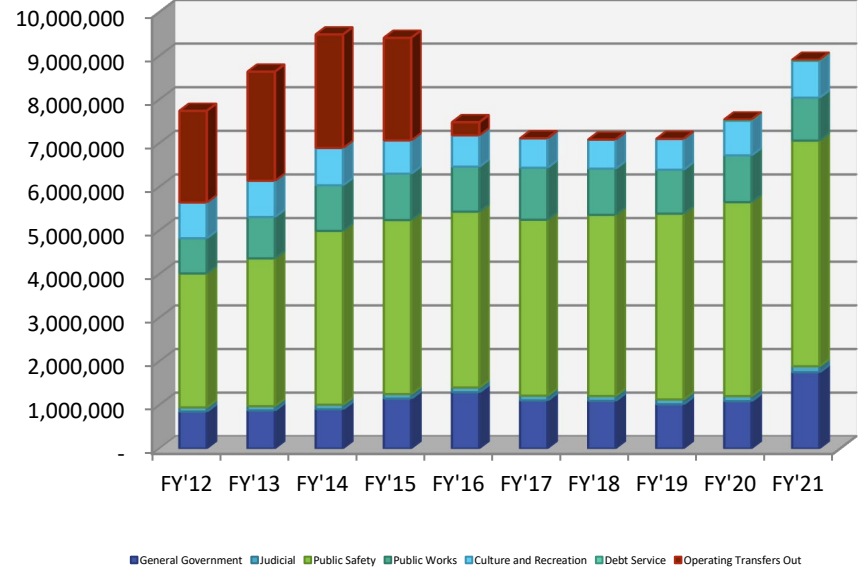
**West Wendover  
Beginning and Ending Fund Balance**



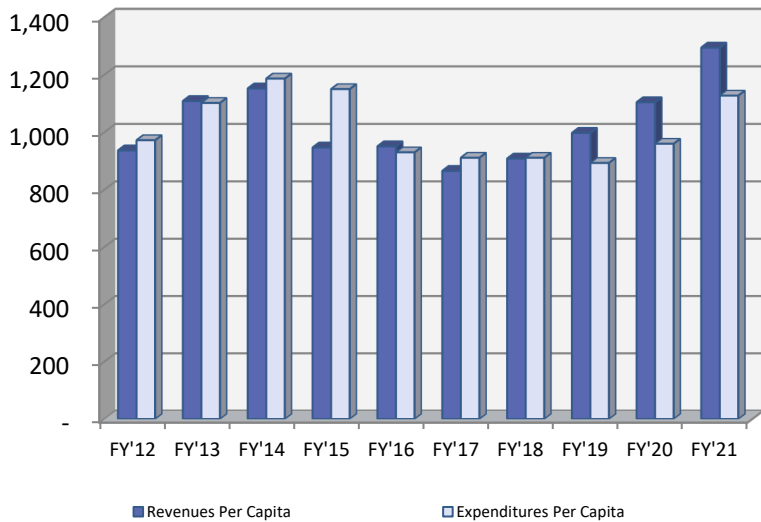
**Winnemucca  
Total Revenues**



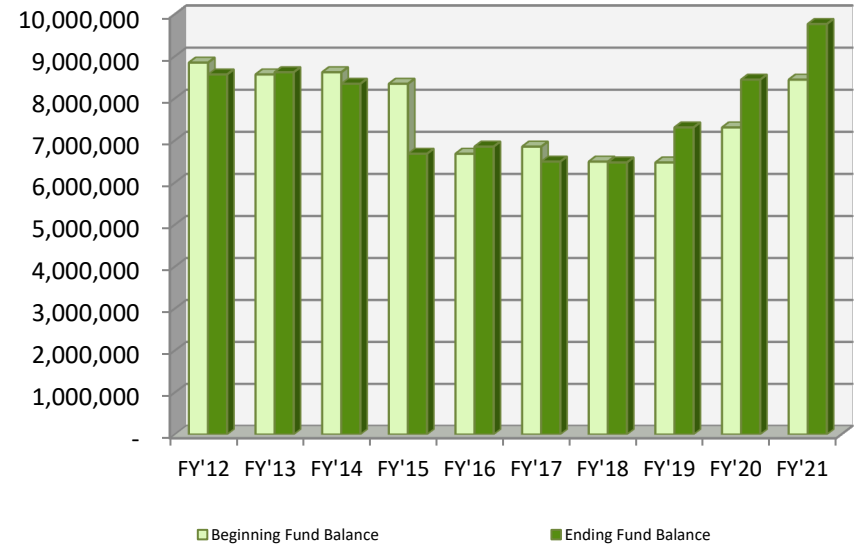
**Winnemucca  
Total Expenditures**



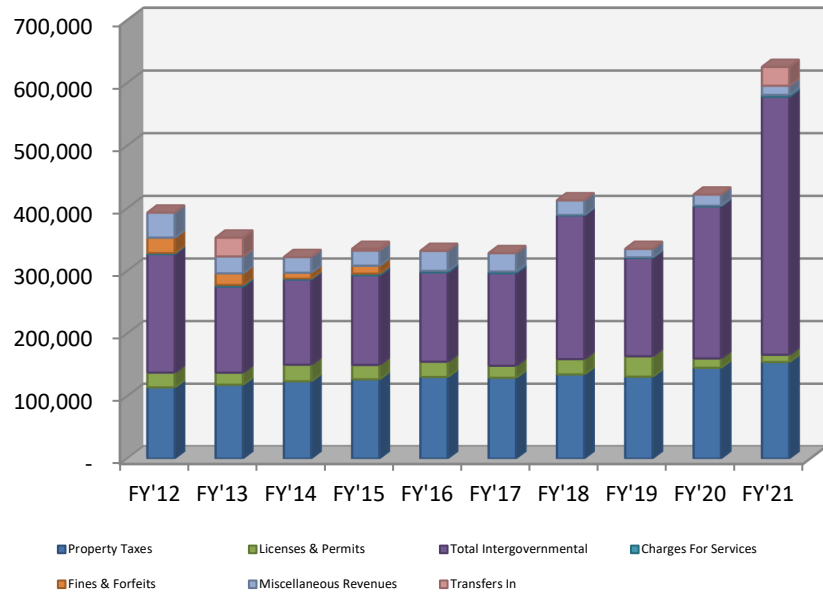
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Total Revenues and Expenditures Per Capita**



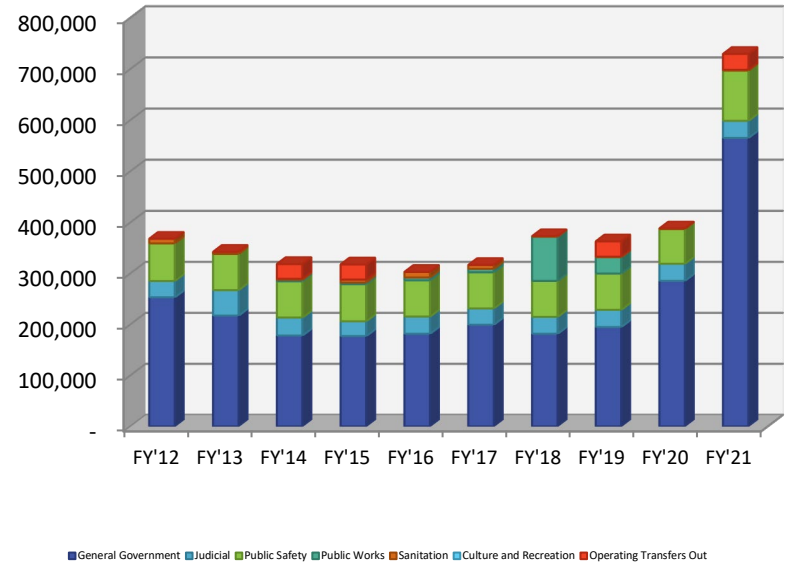
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Beginning and Ending Fund Balance**



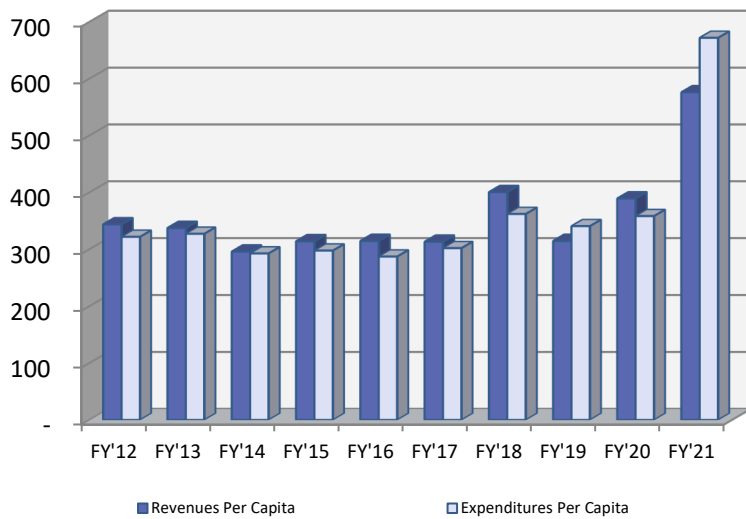
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Total Revenues**



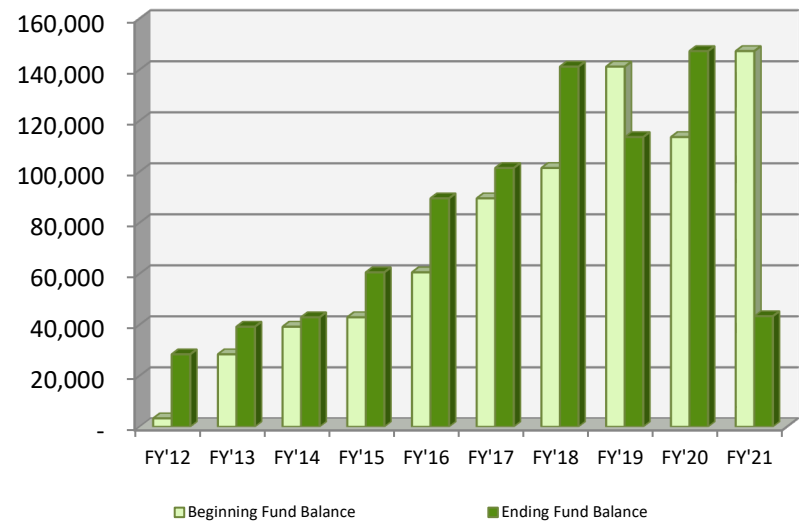
**Caliente  
Total Expenditures**



**Caliente  
Total Revenues and Expenditures Per Capita**

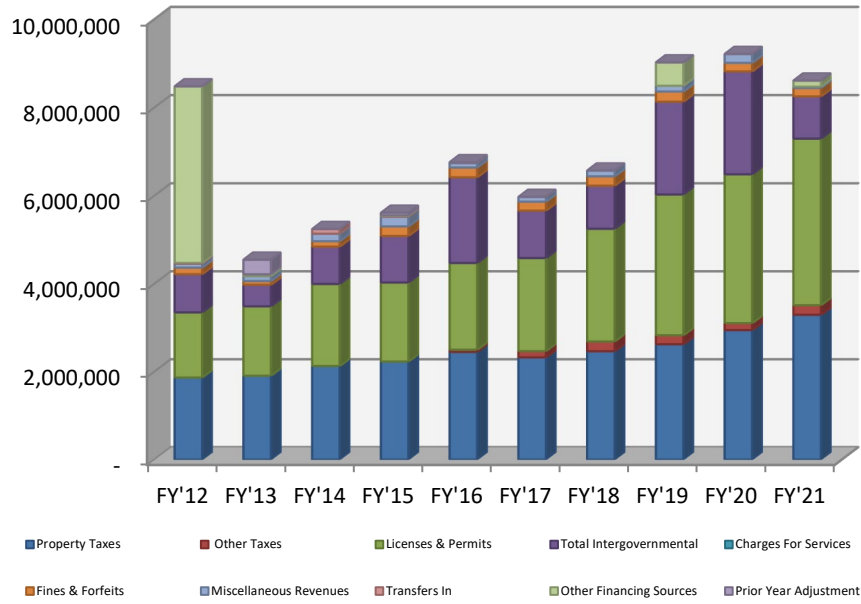


**Caliente  
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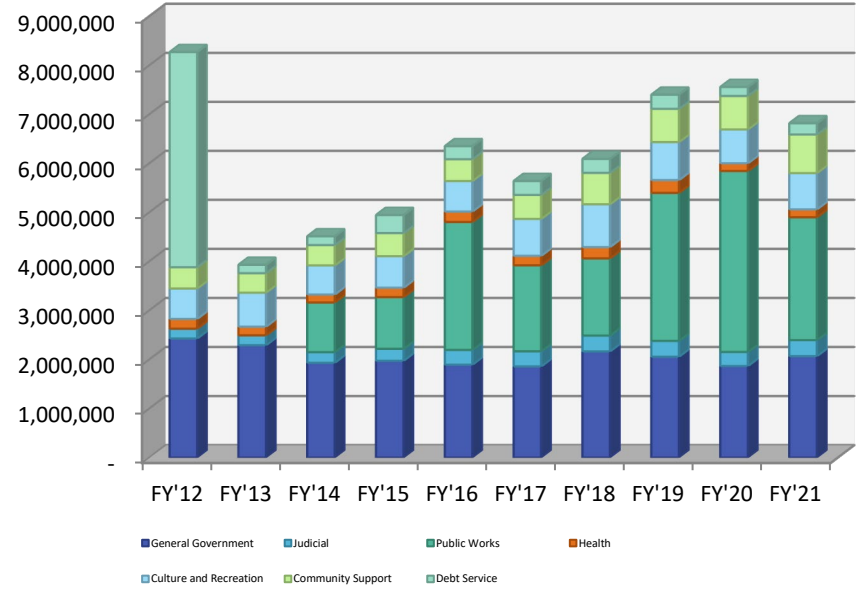




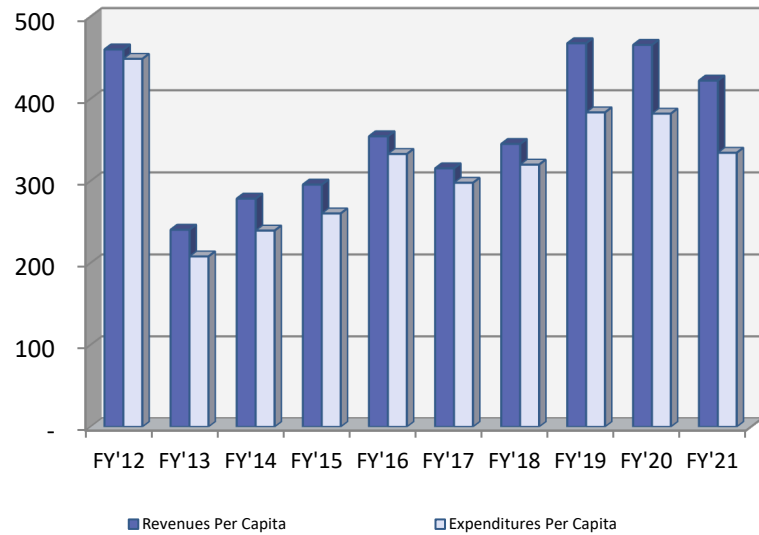
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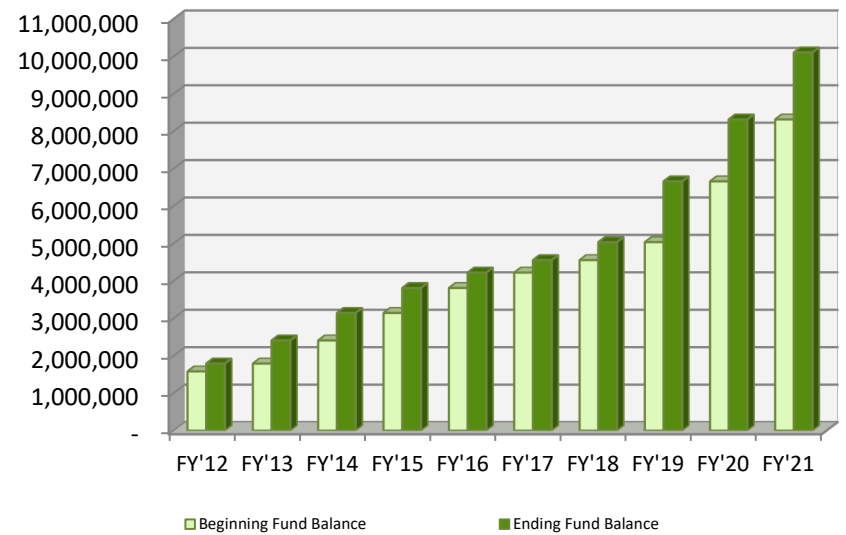
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Total Expenditures**



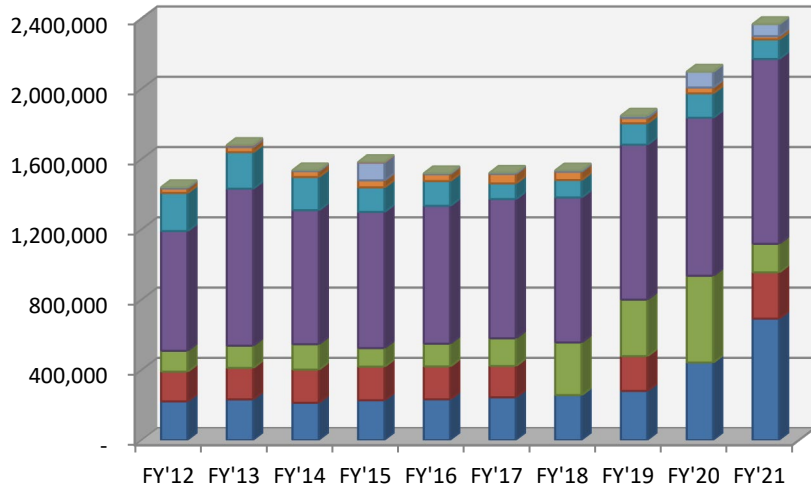
**Fernley  
Total Revenues and Expenditures Per Capita**



**Fernley  
Beginning and Ending Fund Balance**

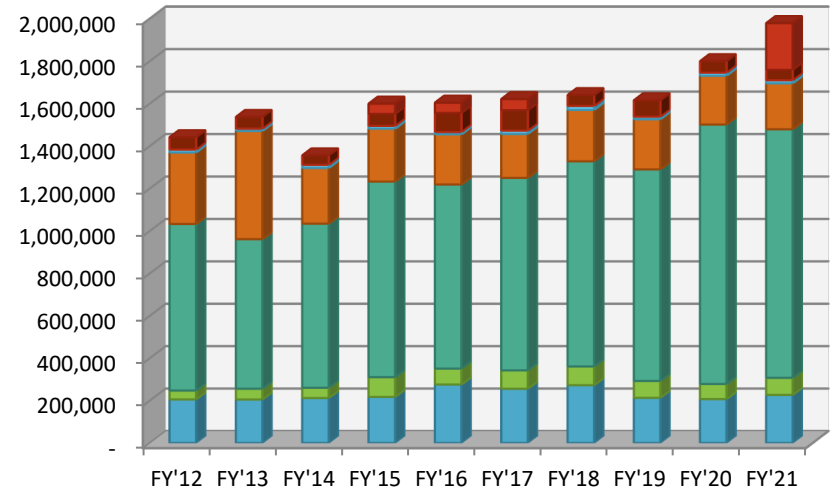


**Yerington  
Total Revenues**



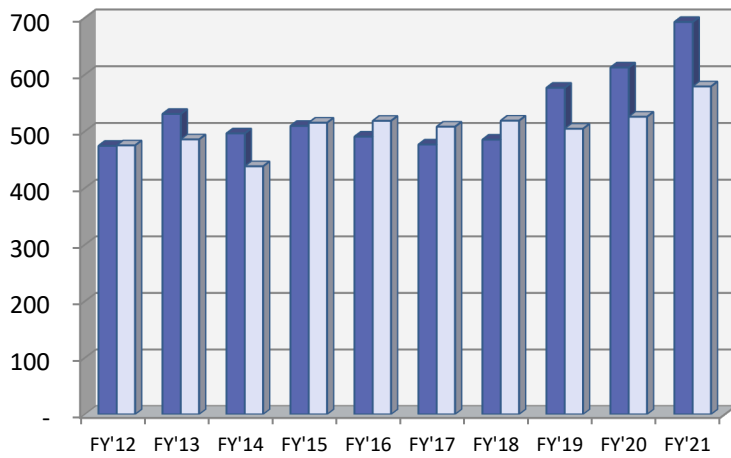
■ Property Taxes    ■ Other Taxes    ■ Licenses & Permits    ■ Total Intergovernmental    ■ Charges For Services  
■ Fines & Forfeits    ■ Miscellaneous Revenues    ■ Transfers In    ■ Other Financing Sources

**Yerington  
Total Expenditures**



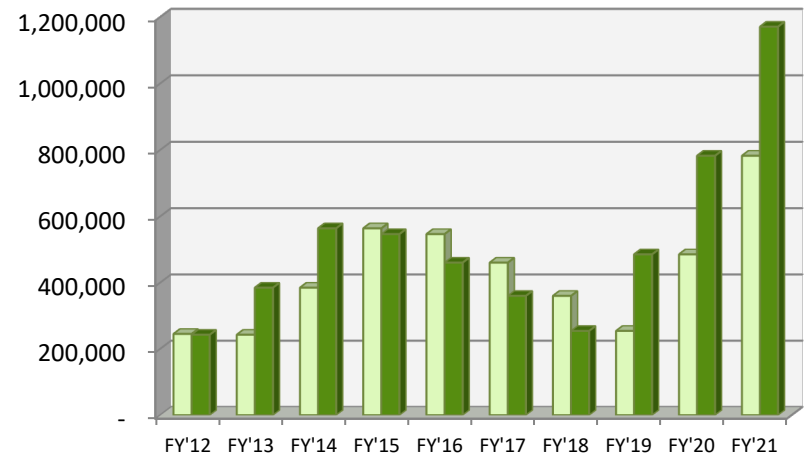
■ General Government    ■ Judicial    ■ Public Safety    ■ Public Works    ■ Health    ■ Culture and Recreation    ■ Operating Transfers Out

**Yerington  
Total Revenues and Expenditures Per Capita**



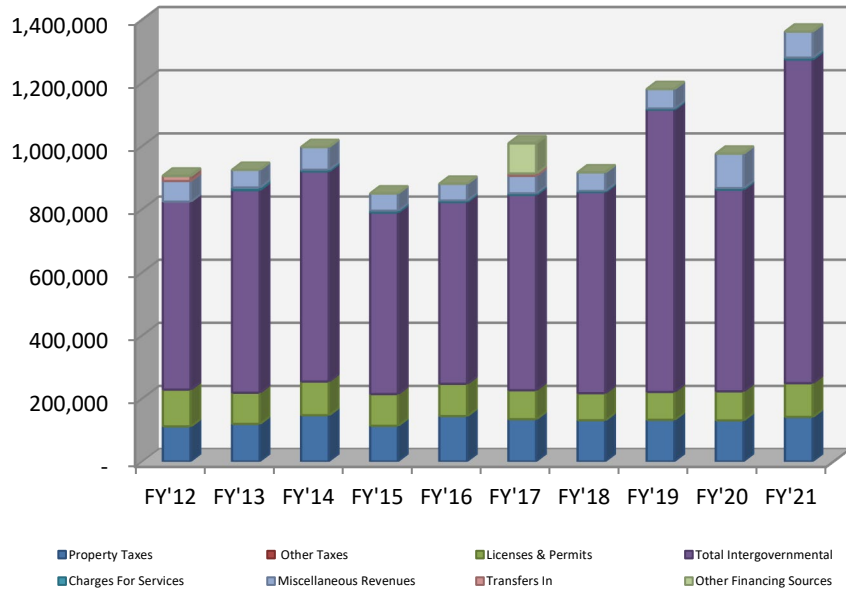
■ Revenues Per Capita    ■ Expenditures Per Capita

**Yerington  
Beginning and Ending Fund Balance**

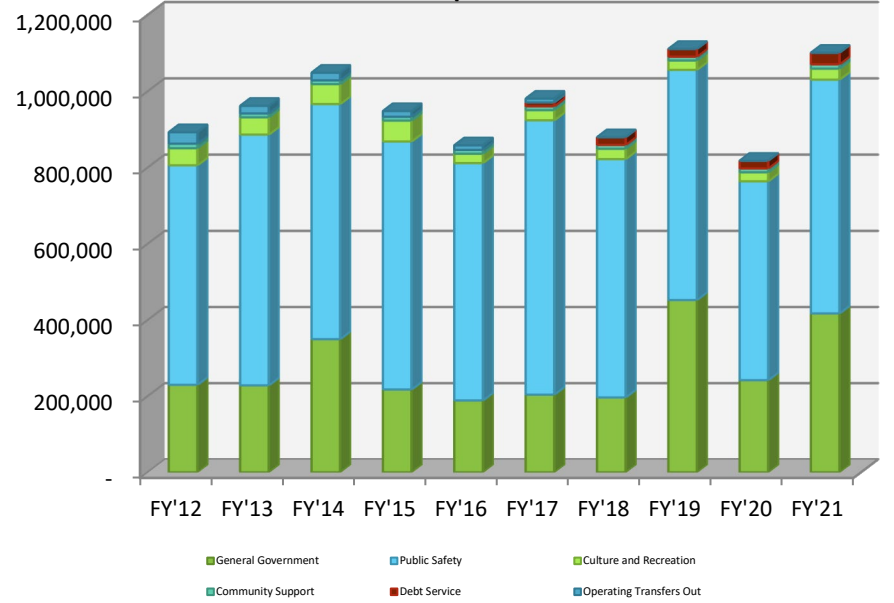


■ Beginning Fund Balance    ■ Ending Fund Balance

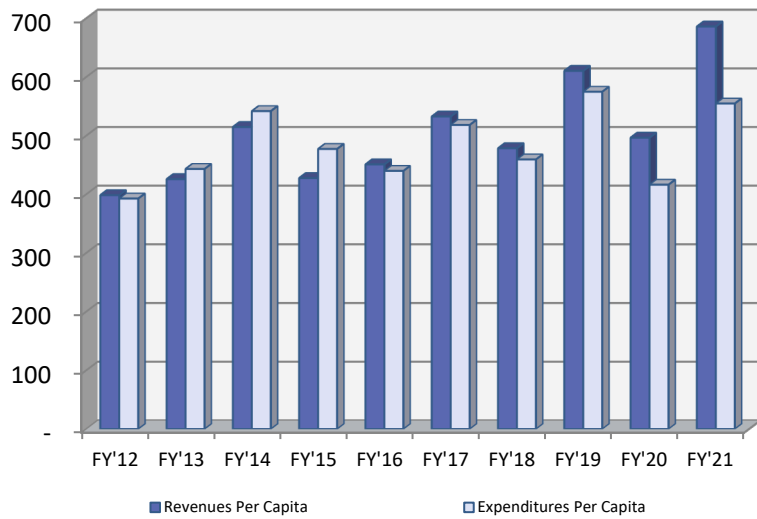
**Lovelock  
Total Revenues**



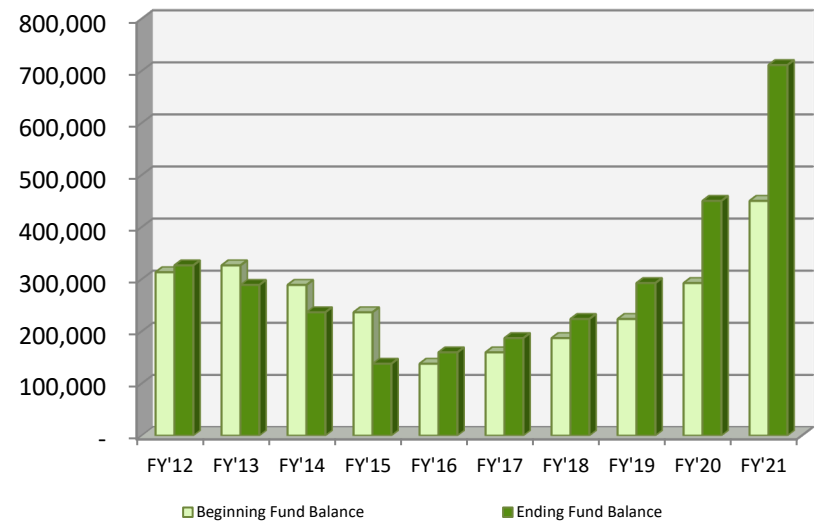
**Lovelock  
Total Expenditures**



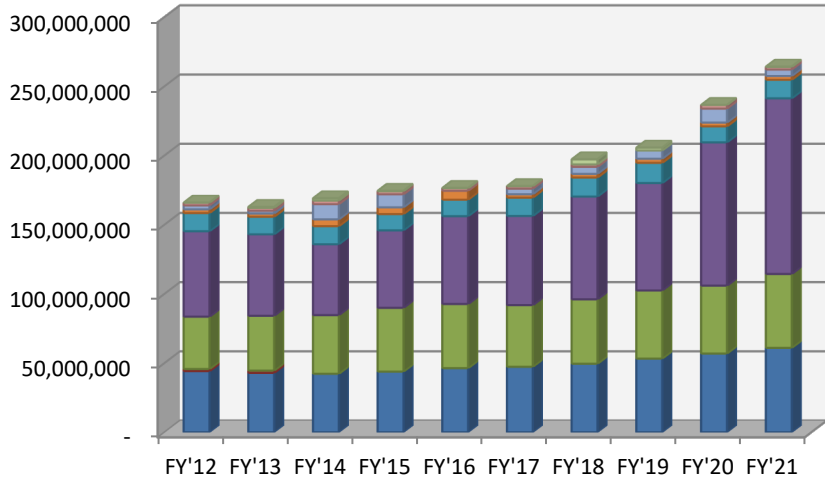
**Lovelock  
Total Revenues and Expenditures Per Capita**



**Lovelock  
Beginning and Ending Fund Balance**

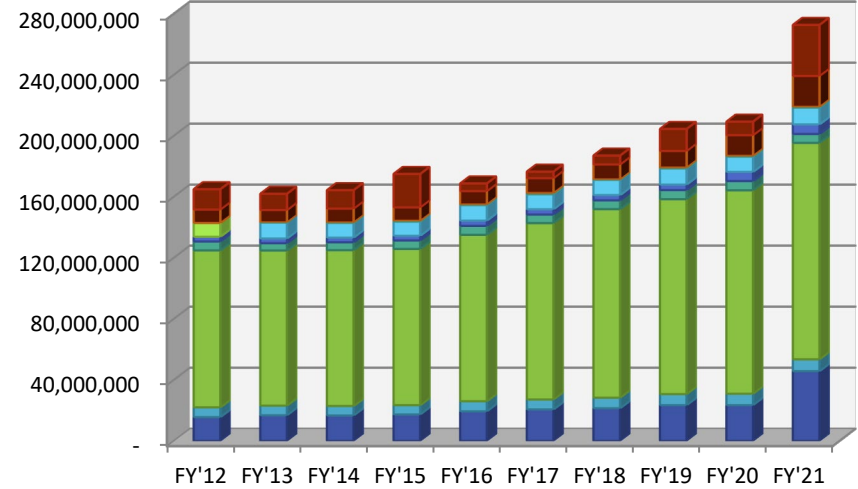


**Reno  
Total Revenues**



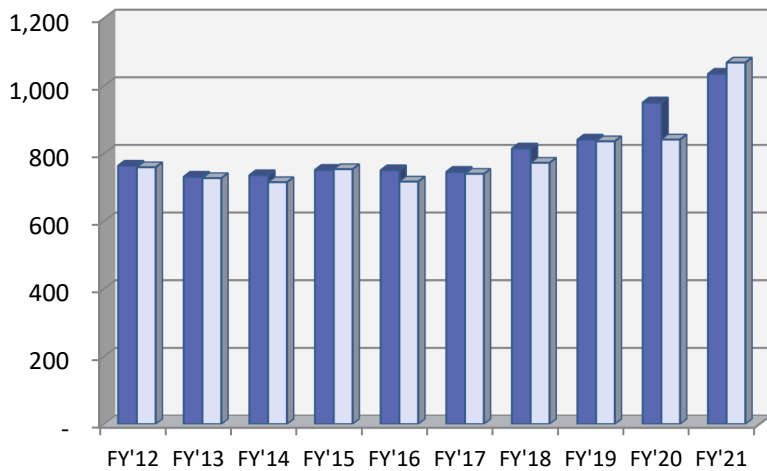
- Property Taxes
- Other Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Reno  
Total Expenditures**



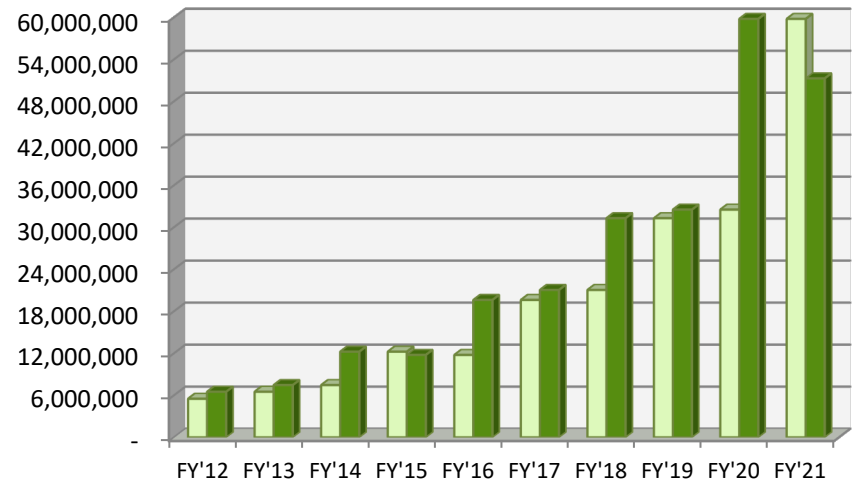
- General Government
- Judicial
- Public Safety
- Maintenance and Engineering
- Planning & Community Development
- Parks and Recreation
- Community Support
- Debt Service
- Intergovernmental Expenditures
- Operating Transfers Out

**Reno  
Total Revenues and Expenditures Per Capita**



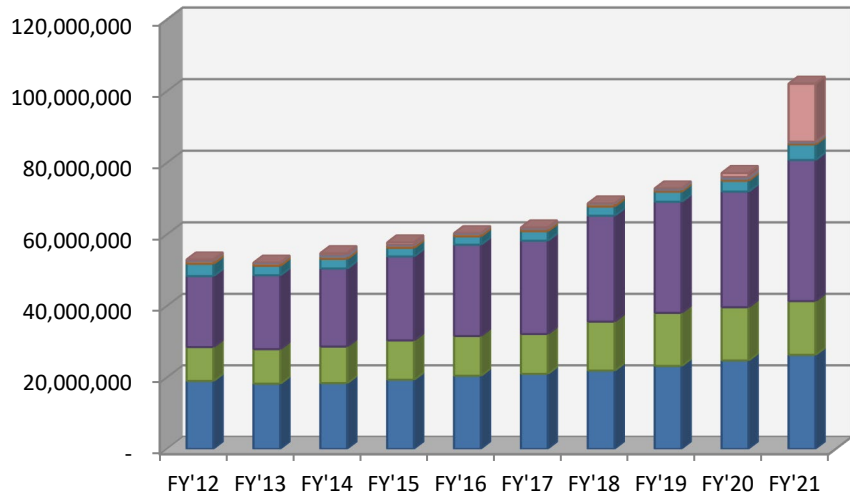
- Revenues Per Capita
- Expenditures Per Capita

**Reno  
Beginning and Ending Fund Balance**



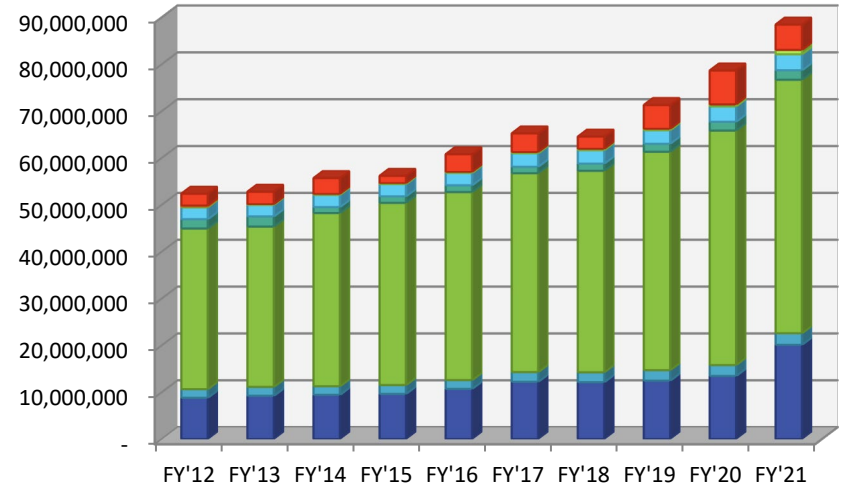
- Beginning Fund Balance
- Ending Fund Balance

**Sparks  
Total Revenues**



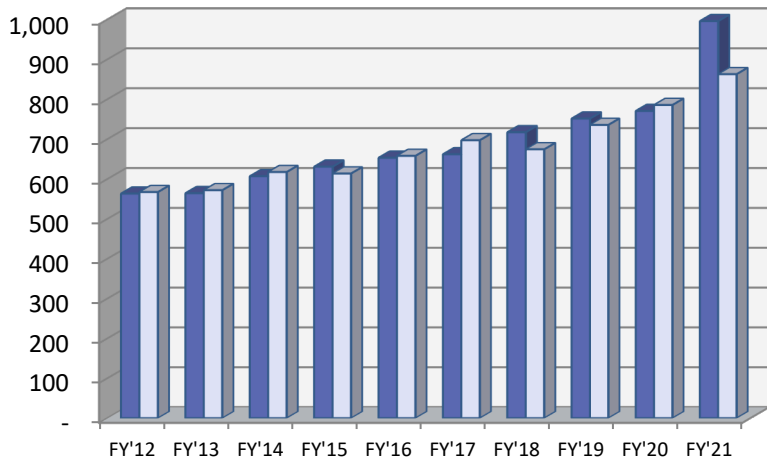
Property Taxes, Other Taxes, Licenses & Permits, Total Intergovernmental, Charges For Services, Fines & Forfeits, Miscellaneous Revenues, Transfers In

**Sparks  
Total Expenditures**



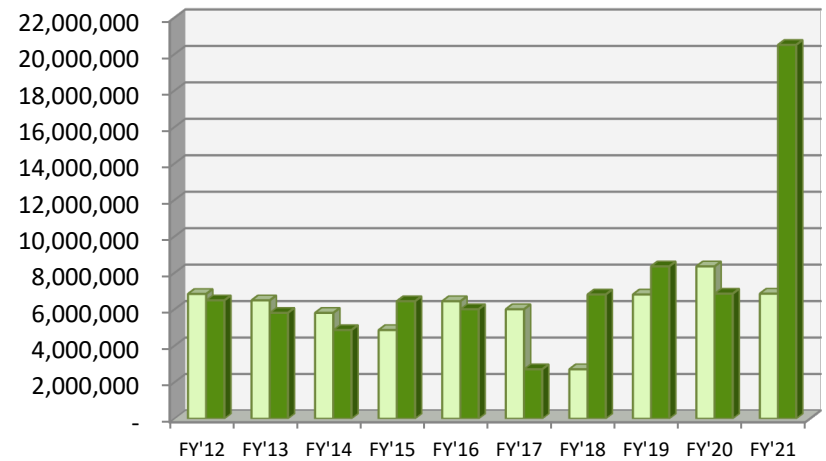
General Government, Judicial, Public Safety, Public Works, Culture and Recreation, Community Support, Intergovernmental Expenditures, Operating Transfers Out

**Sparks  
Total Revenues and Expenditures Per Capita**



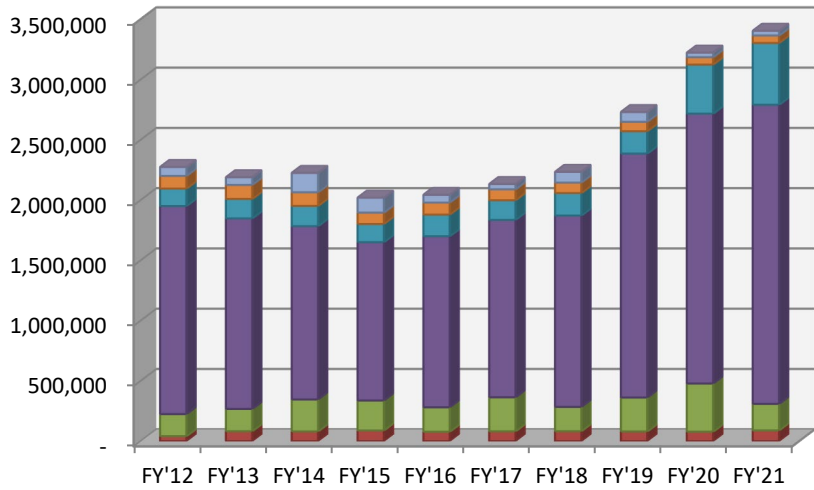
Revenues Per Capita, Expenditures Per Capita

**Sparks  
Beginning and Ending Fund Balance**



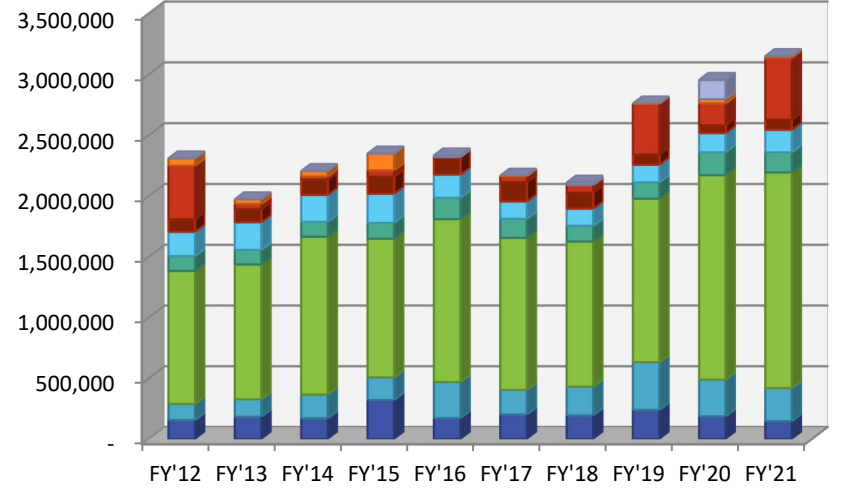
Beginning Fund Balance, Ending Fund Balance

**Ely  
Total Revenues**



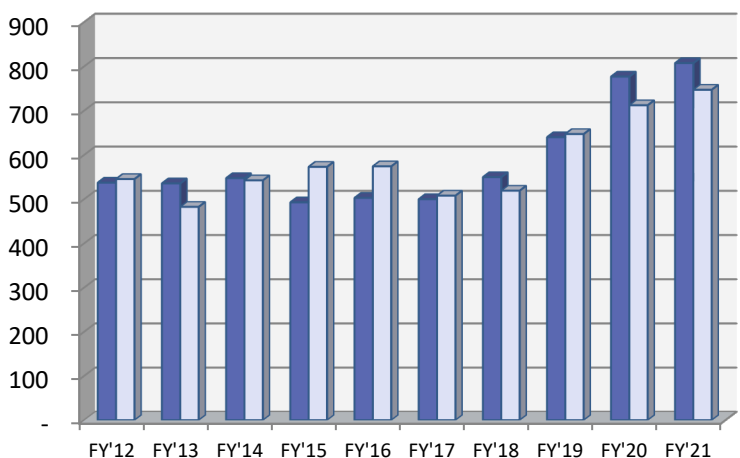
- Property Taxes
- Other Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources
- Residual Equity Transfer

**Ely  
Total Expenditures**



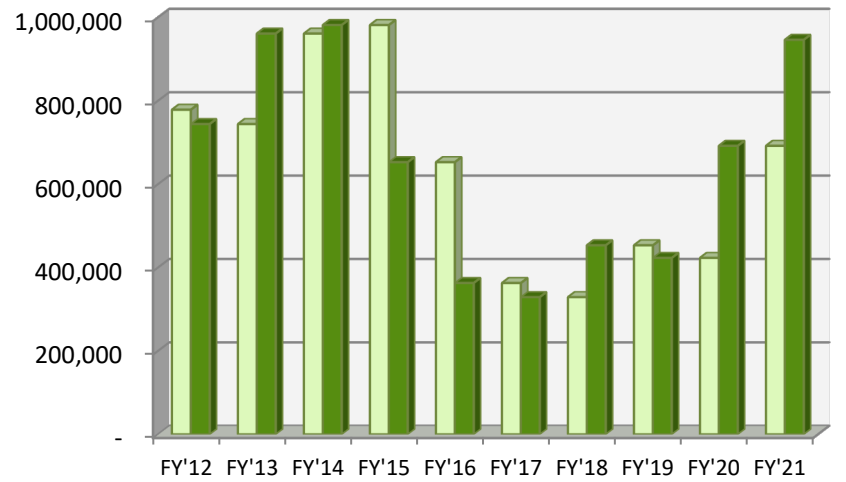
- General Government
- Judicial
- Public Safety
- Public Works
- Health
- Culture and Recreation
- Community Support
- Operating Transfers Out
- Contingency

**Ely  
Total Revenues and Expenditures Per Capita**



- Revenues Per Capita
- Expenditures Per Capita

**Ely  
Beginning and Ending Fund Balance**



- Beginning Fund Balance
- Ending Fund Balance

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Churchill</b>										
<b>Fallon</b>										
Property Taxes	1,424,791	1,346,834	1,344,249	1,337,644	1,351,792	1,392,859	1,380,357	1,418,073	1,474,927	1,525,325
NPM & Other Revenue	550,648	552,021	1,859,617	1,365,626	1,396,477	1,183,603	1,107,765	1,120,944	1,118,069	1,714,102
Licenses & Permits	531,647	1,461,653	1,526,056	1,407,668	1,443,031	1,559,042	1,637,686	1,655,902	1,733,763	1,690,390
<b>Intergovernmental Revenue</b>										
CTX	1,391,714	1,432,793	1,433,364	1,486,672	1,586,731	1,605,170	1,900,065	1,920,240	2,046,037	2,381,649
Other Intergovernmental Revenue	1,278,653	1,167,973	961,037	961,201	813,783	1,052,158	932,838	1,037,934	975,489	4,153,879
<b>Total Intergovernmental</b>	<b>2,670,367</b>	<b>2,600,766</b>	<b>2,394,401</b>	<b>2,447,873</b>	<b>2,400,514</b>	<b>2,657,328</b>	<b>2,832,903</b>	<b>2,958,174</b>	<b>3,021,526</b>	<b>6,535,528</b>
Charges For Services	331,914	1,340,669	1,666,114	1,740,281	1,854,267	1,972,487	2,081,568	2,301,889	2,250,283	2,093,085
Fines & Forfeits	48,050	38,469	28,816	44,310	99,612	104,829	100,367	110,826	89,275	76,524
Miscellaneous Revenues	50,845	59,455	36,299	54,320	13,817	48,841	30,381	(36,729)	68,924	2,675
Transfers In	2,684,515	-	-	-	57,867	26,639	26,794	27,331	24,250	-
Other Financing Sources	617,786	-	-	-	-	-	265,792	-	-	358,800
Prior Period Adjustment	(49,193)	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,861,370</b>	<b>7,399,867</b>	<b>8,855,552</b>	<b>8,397,722</b>	<b>8,617,377</b>	<b>8,945,628</b>	<b>9,463,613</b>	<b>9,556,410</b>	<b>9,781,017</b>	<b>13,996,429</b>
<b>Beginning Fund Balance</b>	<b>612,021</b>	<b>1,550,338</b>	<b>833,575</b>	<b>990,933</b>	<b>996,714</b>	<b>652,071</b>	<b>672,632</b>	<b>833,369</b>	<b>995,855</b>	<b>1,188,291</b>
<b>Total Available Resources</b>	<b>9,473,391</b>	<b>8,950,205</b>	<b>9,689,127</b>	<b>9,388,655</b>	<b>9,614,091</b>	<b>9,597,699</b>	<b>10,136,245</b>	<b>10,389,779</b>	<b>10,776,872</b>	<b>15,184,720</b>
General Government	1,355,864	1,472,303	1,633,444	1,550,842	1,853,743	1,989,066	1,871,845	1,999,493	1,880,829	3,149,635
Judicial	497,257	470,456	827,158	875,768	906,461	849,025	797,204	890,001	976,453	1,018,640
Public Safety	4,323,866	4,161,411	4,165,318	4,552,583	4,782,509	4,935,315	5,413,199	5,254,280	5,562,385	5,711,909
Public Works	560,333	546,528	907,562	358,634	480,270	179,683	103,852	175,756	125,588	2,745,532
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	1,075,050	1,355,249	1,099,430	968,046	864,388	904,883	1,014,646	946,264	875,993	939,439
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	5,280
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	110,683	110,683	65,282	86,068	74,649	67,095	102,130	128,130	167,333	186,870
<b>Total Expenditures</b>	<b>7,923,053</b>	<b>8,116,630</b>	<b>8,698,194</b>	<b>8,391,941</b>	<b>8,962,020</b>	<b>8,925,067</b>	<b>9,302,876</b>	<b>9,393,924</b>	<b>9,588,581</b>	<b>13,757,305</b>
<b>Ending Fund Balance</b>	<b>1,550,338</b>	<b>833,575</b>	<b>990,933</b>	<b>996,714</b>	<b>652,071</b>	<b>672,632</b>	<b>833,369</b>	<b>995,855</b>	<b>1,188,291</b>	<b>1,427,415</b>
<b>Total</b>	<b>9,473,391</b>	<b>8,950,205</b>	<b>9,689,127</b>	<b>9,388,655</b>	<b>9,614,091</b>	<b>9,597,699</b>	<b>10,136,245</b>	<b>10,389,779</b>	<b>10,776,872</b>	<b>15,184,720</b>
Fund Balance as a % of Expenditur	19.57%	10.27%	11.39%	11.88%	7.28%	7.54%	8.96%	10.60%	12.39%	10.38%
Population ( as of July 1 )	8,903	8,609	8,706	8,706	8,645	8,770	8,874	9,030	9,125	9,184
Revenues Per Capita	995	860	1,017	965	997	1,020	1,066	1,058	1,072	1,524
Expenditures Per Capita	890	943	999	964	1,037	1,018	1,048	1,040	1,051	1,498

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Clark</b>										
<b>Boulder City</b>										
Property Taxes	1,362,558	2,128,517	1,468,830	1,559,455	1,643,598	1,835,050	1,814,256	1,668,611	1,780,894	1,957,932
Other Taxes	439,933	450,213	495,223	527,497	534,641	527,055	514,366	537,276	528,543	283,205
Licenses & Permits	2,030,996	1,430,857	3,307,428	1,051,228	2,934,692	1,318,149	2,352,389	2,822,332	4,170,048	2,276,223
<b>Intergovernmental Revenue</b>										
CTX	8,386,757	8,808,292	9,303,748	9,612,900	9,972,510	12,633,276	14,397,044	12,610,632	11,952,405	14,504,923
Other Intergovernmental Revenue	364,736	927,166	3,433,357	7,645,898	3,341,235	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>8,751,493</b>	<b>9,735,458</b>	<b>12,737,105</b>	<b>17,258,798</b>	<b>13,313,745</b>	<b>12,633,276</b>	<b>14,397,044</b>	<b>12,610,632</b>	<b>11,952,405</b>	<b>14,504,923</b>
Charges For Services	4,039,325	4,421,323	5,252,794	4,644,438	4,623,847	4,239,094	4,531,022	4,881,980	4,157,387	4,588,168
Fines & Forfeits	937,507	683,913	608,222	571,512	481,193	354,790	571,711	537,532	447,659	557,633
Miscellaneous Revenues	5,253,797	6,048,914	8,359,138	17,226,331	8,669,527	9,659,131	9,446,472	11,854,474	12,273,720	17,668,824
Transfers In	2,205,000	2,249,433	2,944,741	1,799,392	1,631,690	1,108,904	1,083,904	2,088,900	-	-
Other Financing Sources	-	216,243	379,242	210,379	86,300	54,321	60,967	75,064	-	-
Prior Period Adjustment	(328,000)	-	(415,279)	-	-	188,283	-	-	(169,506)	-
<b>Total Revenues</b>	<b>24,692,609</b>	<b>27,364,871</b>	<b>35,137,444</b>	<b>44,849,030</b>	<b>33,919,233</b>	<b>31,918,053</b>	<b>34,772,131</b>	<b>37,076,801</b>	<b>35,141,150</b>	<b>41,836,908</b>
<b>Beginning Fund Balance</b>	<b>1,094,655</b>	<b>1,195,358</b>	<b>(1,594,338)</b>	<b>3,217,137</b>	<b>10,081,501</b>	<b>15,194,230</b>	<b>16,787,611</b>	<b>21,006,723</b>	<b>23,919,832</b>	<b>24,558,097</b>
<b>Total Available Resources</b>	<b>25,787,264</b>	<b>28,560,229</b>	<b>33,543,106</b>	<b>48,066,167</b>	<b>44,000,734</b>	<b>47,112,283</b>	<b>51,559,742</b>	<b>58,083,524</b>	<b>59,060,982</b>	<b>66,395,005</b>
General Government	3,874,709	4,587,129	4,103,540	4,297,912	3,900,828	4,485,594	4,781,683	5,139,823	4,125,104	3,761,748
Judicial	523,786	523,168	582,898	593,513	644,143	641,334	674,900	763,074	778,276	850,518
Public Safety	8,619,219	9,176,037	10,065,645	9,952,817	10,762,868	10,499,983	10,956,978	12,187,476	12,407,821	13,213,566
Public Works	3,349,259	3,342,825	5,398,053	11,242,581	6,572,015	7,765,093	6,712,455	5,094,558	5,365,479	5,170,788
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	4,952,014	5,177,396	5,772,287	5,618,551	5,900,877	6,043,591	6,699,252	6,155,743	5,729,577	5,619,645
Community Support	581,860	591,563	770,744	780,585	778,256	648,683	624,888	850,593	1,022,478	1,967,309
Debt Service	2,529,193	1,538,276	2,115,105	5,498,707	247,517	240,394	102,863	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	161,866	140,925	1,517,697	-	-	-	-	3,972,425	5,074,150	11,224,546
<b>Total Expenditures</b>	<b>24,591,906</b>	<b>25,077,319</b>	<b>30,325,969</b>	<b>37,984,666</b>	<b>28,806,504</b>	<b>30,324,672</b>	<b>30,553,019</b>	<b>34,163,692</b>	<b>34,502,885</b>	<b>41,808,120</b>
		**								
<b>Ending Fund Balance</b>	<b>1,195,358</b>	<b>3,482,910</b>	<b>3,217,137</b>	<b>10,081,501</b>	<b>15,194,230</b>	<b>16,787,611</b>	<b>21,006,723</b>	<b>23,919,832</b>	<b>24,558,097</b>	<b>24,586,885</b>
<b>Total</b>	<b>25,787,264</b>	<b>28,560,229</b>	<b>33,543,106</b>	<b>48,066,167</b>	<b>44,000,734</b>	<b>47,112,283</b>	<b>51,559,742</b>	<b>58,083,524</b>	<b>59,060,982</b>	<b>66,395,005</b>
Fund Balance as a % of Expenditur	4.86%	13.89%	10.61%	26.54%	52.75%	55.36%	68.75%	70.02%	71.18%	58.81%
Population ( as of July 1 )	15,359	15,335	15,759	15,635	15,627	15,813	16,298	16,121	15,887	16,188
Revenues Per Capita	1,608	1,784	2,230	2,869	2,171	2,018	2,134	2,300	2,212	2,584
Expenditures Per Capita	1,601	1,635	1,924	2,429	1,843	1,918	1,875	2,119	2,172	2,583

\*\* Difference in beginning and ending fund balance reflects change in GASB rule to account for interfund loan from utility fund to general fund for construction of Boulder Creek Golf Club.



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Henderson</b>										
Property Taxes	47,973,841	55,642,041	54,993,388	56,905,962	58,704,114	60,270,195	63,638,015	68,290,953	73,136,498	80,992,884
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	37,834,929	38,074,950	39,561,512	9,469,188	42,192,825	42,517,124	45,236,552	46,642,627	46,547,606	46,453,950
<b>Intergovernmental Revenue</b>										
CTX	77,115,178	81,088,044	88,013,859	94,093,208	97,764,145	107,847,459	115,446,996	124,388,827	117,307,632	140,570,172
Other Intergovernmental Revenue	4,753,063	2,854,071	3,570,976	(2,508,373)	3,937,558	1,106,236	-	-	-	-
<b>Total Intergovernmental</b>	<b>81,868,241</b>	<b>83,942,115</b>	<b>91,584,835</b>	<b>97,812,733</b>	<b>101,701,703</b>	<b>108,953,695</b>	<b>115,446,996</b>	<b>124,388,827</b>	<b>117,307,632</b>	<b>140,570,172</b>
Charges For Services	25,122,078	25,128,181	23,064,070	28,365,652	30,835,680	29,865,473	34,344,300	33,323,314	26,713,716	22,500,307
Fines & Forfeits	5,620,408	5,078,530	4,353,572	4,308,262	4,836,051	4,923,361	4,682,134	5,938,342	3,755,908	3,296,133
Miscellaneous Revenues	1,570,996	603,809	678,957	34,212,429	1,809,551	1,098,498	2,771,521	3,667,518	5,688,566	3,447,761
Transfers In	14,967,744	7,800,000	-	150,000	-	-	-	-	-	460,103
Other Financing Sources	-	-	-	-	-	-	684,108	101,018	151,556	15,641
<b>Total Revenues</b>	<b>214,958,237</b>	<b>216,269,626</b>	<b>214,236,334</b>	<b>231,224,226</b>	<b>240,079,924</b>	<b>247,628,346</b>	<b>266,803,626</b>	<b>282,352,599</b>	<b>273,301,482</b>	<b>297,736,951</b>
<b>Beginning Fund Balance</b>										
	16,495,371	16,851,962	17,328,221	18,250,450	22,740,756	24,891,984	26,402,659	30,262,907	33,981,675	27,165,660
<b>Total Available Resources</b>										
	231,453,608	233,121,588	231,564,555	249,474,676	262,820,680	272,520,330	293,206,285	312,615,506	307,283,157	324,902,611
General Government	41,558,631	41,591,200	37,202,718	39,096,148	40,934,315	41,811,060	42,866,293	47,824,087	50,091,068	51,073,738
Judicial	10,638,919	11,225,522	11,290,399	11,461,622	11,860,113	12,135,130	10,583,229	11,041,716	11,453,584	11,584,210
Public Safety	114,192,308	115,990,891	118,681,510	122,536,522	130,677,127	135,773,263	145,290,395	150,988,105	157,358,706	164,163,176
Public Works	7,181,356	6,676,259	6,396,438	6,781,537	8,388,692	8,676,117	9,261,316	9,312,907	7,075,026	6,364,044
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	32,040,478	33,723,767	33,625,419	33,578,052	34,977,815	35,625,658	36,876,676	38,399,031	37,878,361	37,550,378
Community Support	1,785,234	1,781,027	1,512,649	1,770,944	1,534,411	1,441,914	1,244,137	1,870,799	1,232,442	1,577,133
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	7,204,720	4,804,701	4,604,972	11,509,095	9,556,223	10,654,529	16,821,332	19,197,186	15,028,310	22,374,459
<b>Total Expenditures</b>	<b>214,601,646</b>	<b>215,793,367</b>	<b>213,314,105</b>	<b>226,733,920</b>	<b>237,928,696</b>	<b>246,117,671</b>	<b>262,943,378</b>	<b>278,633,831</b>	<b>280,117,497</b>	<b>294,687,138</b>
<b>Ending Fund Balance</b>										
	16,851,962	17,328,221	18,250,450	22,740,756	24,891,984	26,402,659	30,262,907	33,981,675	27,165,660	30,215,473
<b>Total</b>	<b>231,453,608</b>	<b>233,121,588</b>	<b>231,564,555</b>	<b>249,474,676</b>	<b>262,820,680</b>	<b>272,520,330</b>	<b>293,206,285</b>	<b>312,615,506</b>	<b>307,283,157</b>	<b>324,902,611</b>
Fund Balance as a % of Expenditur	7.85%	8.03%	8.56%	10.03%	10.46%	10.73%	11.51%	12.20%	9.70%	10.25%
Population ( as of July 1 )	267,270	264,839	266,846	274,270	280,928	287,828	294,359	300,709	310,244	317,660
Revenues Per Capita	804	817	803	843	855	860	906	939	881	937
Expenditures Per Capita	803	815	799	827	847	855	893	927	903	928

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Las Vegas</b>										
Property Taxes	85,345,221	79,286,945	78,950,880	81,222,408	84,505,819	85,584,105	89,798,007	94,601,663	100,834,784	108,529,686
Other Taxes	1,924,662	1,935,629	2,191,275	2,469,221	2,872,503	3,182,515	3,243,226	3,277,782	2,738,993	1,824,561
Licenses & Permits	74,793,925	78,580,650	76,173,424	84,831,131	86,467,484	82,704,946	89,436,459	98,382,009	94,509,629	99,235,133
<b>Intergovernmental Revenue</b>										
CTX	221,315,602	232,872,708	245,701,878	261,542,225	271,991,653	286,365,052	302,104,555	323,848,791	310,953,610	337,774,260
Other Intergovernmental Revenue	3,683,186	3,448,378	3,955,057	4,591,386	5,982,317	5,366,893	4,592,122	4,737,386	5,380,397	6,135,454
<b>Total Intergovernmental</b>	<b>224,998,788</b>	<b>236,321,086</b>	<b>249,656,935</b>	<b>266,133,611</b>	<b>277,973,970</b>	<b>291,731,945</b>	<b>306,696,677</b>	<b>328,586,177</b>	<b>316,334,007</b>	<b>343,909,714</b>
Charges For Services	32,958,376	38,360,750	36,270,268	42,158,795	42,282,632	40,350,594	40,830,390	44,836,044	43,332,108	41,068,695
Fines & Forfeits	20,490,413	19,965,049	16,815,188	14,991,525	13,053,844	12,925,921	12,460,855	12,225,807	10,626,640	9,552,273
Miscellaneous Revenues	4,606,713	7,934,375	5,233,924	5,975,772	4,420,464	7,566,728	3,899,944	10,125,939	8,189,430	11,538,517
Transfers In	9,402,894	10,520,000	9,387,721	9,550,000	10,021,260	11,716,671	12,868,551	12,967,682	114,964,146	23,895,148
Other Financing Sources	3,613,445	302,797	229,475	1,208,773	-	689,491	359,958	8,265	8,131,769	15,000,000
Prior Period Adjustments	-	(2,506,770)	-	-	-	-	-	-	-	-
Residual Equity Transfer In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>458,134,437</b>	<b>470,700,511</b>	<b>474,909,090</b>	<b>508,541,236</b>	<b>521,597,976</b>	<b>536,452,916</b>	<b>559,594,067</b>	<b>605,011,368</b>	<b>699,661,506</b>	<b>654,553,727</b>
<b>Beginning Fund Balance</b>	<b>86,962,090</b>	<b>85,144,511</b>	<b>106,982,815</b>	<b>108,777,784</b>	<b>107,830,064</b>	<b>113,087,907</b>	<b>112,101,955</b>	<b>118,618,682</b>	<b>140,122,024</b>	<b>177,028,192</b>
<b>Total Available Resources</b>	<b>545,096,527</b>	<b>555,845,022</b>	<b>581,891,905</b>	<b>617,319,020</b>	<b>629,428,040</b>	<b>649,540,823</b>	<b>671,696,022</b>	<b>723,630,050</b>	<b>839,783,530</b>	<b>831,581,919</b>
General Government	64,208,260	50,438,953	51,186,319	51,004,679	53,172,766	55,673,427	60,374,674	59,353,491	59,213,685	55,280,673
Judicial	22,328,077	23,366,352	24,601,623	24,581,122	26,109,553	26,424,148	27,557,893	26,936,624	26,956,303	24,601,763
Public Safety	300,664,468	303,463,944	313,046,613	329,120,882	345,051,422	348,236,816	369,057,142	384,371,555	406,852,782	381,053,034
Public Works	12,241,645	12,586,505	12,433,825	11,758,542	11,082,459	11,293,035	12,746,737	11,949,183	11,719,903	9,098,551
Health	3,383,146	3,459,785	3,563,429	4,103,042	4,149,919	4,306,236	5,010,846	5,086,268	6,038,362	7,016,814
Culture and Recreation	42,757,083	44,670,677	45,569,377	44,078,659	44,171,247	44,900,609	46,264,597	47,384,573	49,043,994	48,909,709
Community Support	-	-	-	-	-	-	-	-	-	-
Economic Development & Assistance	2,050,954	2,633,975	2,147,368	4,827,701	4,571,852	4,799,453	5,945,012	6,444,118	8,036,570	6,066,677
Transit Systems	13,383	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	12,305,000	22,680,000	20,565,567	40,014,329	28,030,950	41,805,144	26,120,439	41,982,214	94,893,739	127,145,699
Residual Equity Transfer Out	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>459,952,016</b>	<b>463,300,191</b>	<b>473,114,121</b>	<b>509,488,956</b>	<b>516,340,168</b>	<b>537,438,868</b>	<b>553,077,340</b>	<b>583,508,026</b>	<b>662,755,338</b>	<b>659,172,920</b>
<b>Ending Fund Balance</b>	<b>85,144,511</b>	<b>92,544,831</b>	<b>108,777,784</b>	<b>107,830,064</b>	<b>113,087,872</b>	<b>112,101,955</b>	<b>118,618,682</b>	<b>140,122,024</b>	<b>177,028,192</b>	<b>172,408,999</b>
<b>Total</b>	<b>545,096,527</b>	<b>555,845,022</b>	<b>581,891,905</b>	<b>617,319,020</b>	<b>629,428,040</b>	<b>649,540,823</b>	<b>671,696,022</b>	<b>723,630,050</b>	<b>839,783,530</b>	<b>831,581,919</b>
Fund Balance as a % of Expenditures	18.51%	19.98%	22.99%	21.16%	21.90%	20.86%	21.45%	24.01%	26.71%	26.16%
Population ( as of July 1 )	586,536	588,274	589,156	598,520	610,637	620,935	629,649	633,028	644,113	653,350
Revenues Per Capita	781	800	806	850	854	864	889	956	1,086	1,002
Expenditures Per Capita	784	788	803	851	846	866	878	922	1,029	1,009

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Mesquite</b>										
Property Taxes	3,129,176	2,879,765	2,930,629	3,024,729	3,205,257	3,316,339	3,495,096	3,756,068	4,063,302	4,428,287
Other Taxes	556,104	576,048	576,012	615,089	677,387	742,197	810,683	833,681	592,740	734,296
Licenses & Permits	1,476,684	1,613,019	1,658,566	1,675,249	1,907,624	2,362,217	2,966,157	3,264,936	3,222,553	3,650,555
<b>Intergovernmental Revenue</b>										
CTX	7,446,320	7,767,183	7,227,896	7,431,454	7,594,325	8,025,175	8,454,207	9,143,797	8,859,564	9,927,558
Other Intergovernmental Revenue	1,981,550	2,317,323	2,097,982	2,567,615	2,468,950	2,338,324	2,187,909	2,046,597	2,387,697	1,102,891
<b>Total Intergovernmental</b>	<b>9,427,870</b>	<b>10,084,506</b>	<b>9,325,878</b>	<b>9,999,069</b>	<b>10,063,275</b>	<b>10,363,499</b>	<b>10,642,116</b>	<b>11,190,394</b>	<b>11,247,261</b>	<b>11,030,449</b>
Charges For Services	2,341,293	2,460,500	2,443,854	2,768,660	2,844,183	3,072,652	3,589,896	3,555,554	3,737,625	3,678,762
Fines & Forfeits	390,239	311,601	287,386	341,413	371,924	327,873	383,829	355,854	250,295	233,092
Miscellaneous Revenues	228,255	292,327	243,926	404,594	308,354	215,231	326,773	564,208	371,907	392,890
Transfers In	371,700	364,934	-	-	1,619,206	1,084,605	-	5,382,715	3,150	3,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	203,469
<b>Total Revenues</b>	<b>17,921,321</b>	<b>18,582,700</b>	<b>17,466,251</b>	<b>18,828,803</b>	<b>20,997,210</b>	<b>21,484,613</b>	<b>22,214,550</b>	<b>28,903,410</b>	<b>23,488,833</b>	<b>24,354,800</b>
<b>Beginning Fund Balance</b>	<b>6,686,982</b>	<b>7,353,413</b>	<b>7,615,599</b>	<b>6,581,833</b>	<b>6,260,603</b>	<b>7,125,245</b>	<b>8,031,364</b>	<b>6,432,768</b>	<b>3,080,827</b>	<b>2,111,887</b>
<b>Total Available Resources</b>	<b>24,608,303</b>	<b>25,936,113</b>	<b>25,081,850</b>	<b>25,410,636</b>	<b>27,257,813</b>	<b>28,609,858</b>	<b>30,245,914</b>	<b>35,336,178</b>	<b>26,569,660</b>	<b>26,466,687</b>
General Government	3,281,805	3,392,867	3,534,747	3,443,636	2,731,166	2,777,955	3,256,051	3,442,407	3,714,510	3,463,737
Judicial	285,027	312,690	281,970	298,403	326,635	355,722	355,257	465,872	477,845	562,556
Public Safety	7,738,959	8,126,223	8,502,748	9,334,983	9,063,290	9,126,945	10,838,407	10,644,906	10,643,194	10,736,028
Public Works	2,788,309	3,025,709	2,842,858	2,735,513	2,763,546	2,959,223	3,178,415	3,539,516	3,318,040	2,539,441
Health	1,069,668	1,181,614	1,200,171	1,091,460	1,073,939	1,141,701	1,246,624	1,365,988	1,526,566	1,548,566
Culture and Recreation	1,381,095	1,581,084	1,674,200	1,731,525	2,374,147	2,785,482	3,463,892	3,271,197	3,107,618	2,785,887
Community Support	172,332	167,498	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	537,695	532,829	463,323	514,513	1,799,845	1,431,466	1,474,500	9,525,465	1,670,000	2,002,500
Prior Period Adjustments										
<b>Total Expenditures</b>	<b>17,254,890</b>	<b>18,320,514</b>	<b>18,500,017</b>	<b>19,150,033</b>	<b>20,132,568</b>	<b>20,578,494</b>	<b>23,813,146</b>	<b>32,255,351</b>	<b>24,457,773</b>	<b>23,638,715</b>
<b>Ending Fund Balance</b>	<b>7,353,413</b>	<b>7,615,599</b>	<b>6,581,833</b>	<b>6,260,603</b>	<b>7,125,245</b>	<b>8,031,364</b>	<b>6,432,768</b>	<b>3,080,827</b>	<b>2,111,887</b>	<b>2,827,972</b>
<b>Total</b>	<b>24,608,303</b>	<b>25,936,113</b>	<b>25,081,850</b>	<b>25,410,636</b>	<b>27,257,813</b>	<b>28,609,858</b>	<b>30,245,914</b>	<b>35,336,178</b>	<b>26,569,660</b>	<b>26,466,687</b>
Fund Balance as a % of Expenditur	42.62%	41.57%	35.58%	32.69%	35.39%	39.03%	27.01%	9.55%	8.63%	11.96%
Population ( as of July 1 )	20,440	17,038	16,778	17,477	18,262	19,061	19,991	20,838	22,557	23,827
Revenues Per Capita	877	1,091	1,041	1,077	1,150	1,127	1,111	1,387	1,041	1,022
Expenditures Per Capita	844	1,075	1,103	1,096	1,102	1,080	1,191	1,548	1,178	1,111

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>North Las Vegas</b>										
Property Taxes	8,491,299	7,537,599	7,489,422	7,684,226	8,052,022	8,222,893	8,785,445	9,423,676	10,513,932	11,666,658
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	26,274,983	26,491,882	31,537,737	35,182,873	36,778,344	38,783,380	43,149,515	54,240,504	49,357,413	55,474,432
<b>Intergovernmental Revenue</b>										
CTX	37,565,290	39,434,352	43,976,942	47,685,565	49,903,290	52,977,267	56,239,648	61,192,352	59,289,367	65,822,167
Other Intergovernmental Revenue	2,528,412	2,342,535	4,417,933	4,291,395	4,278,389	4,247,937	4,176,507	4,111,414	4,133,495	3,072,992
<b>Total Intergovernmental</b>	<b>40,093,702</b>	<b>41,776,887</b>	<b>48,394,875</b>	<b>51,976,960</b>	<b>54,181,679</b>	<b>57,225,204</b>	<b>60,416,155</b>	<b>65,303,766</b>	<b>63,422,862</b>	<b>68,895,159</b>
Charges For Services	4,046,341	3,146,630	4,978,360	6,076,810	5,724,957	5,879,262	12,400,697	11,639,615	13,282,070	14,853,687
Fines & Forfeits	6,653,848	6,799,910	6,905,762	5,795,494	4,926,011	4,103,151	4,036,364	5,360,539	5,509,381	5,209,300
Miscellaneous Revenues & Prior Pe	2,073,940	1,198,448	1,365,566	2,156,275	2,515,541	2,347,076	4,831,037	11,201,764	11,684,007	2,202,872
Transfers In	35,029,309	31,822,119	24,812,933	23,986,762	23,522,649	24,837,080	5,165,537	7,752,930	22,423,101	21,623,850
Other Financing Sources	-	115,151	2,034,128	121,210	226,042	-	-	90,200	108,428	74,005
Prior Period Adjustments	-	59,732	-	-	-	-	-	-	-	-
Residual Equity Transfer In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>122,663,422</b>	<b>118,948,358</b>	<b>127,518,783</b>	<b>132,980,610</b>	<b>135,927,245</b>	<b>141,398,046</b>	<b>138,784,750</b>	<b>165,012,994</b>	<b>176,301,194</b>	<b>179,999,963</b>
<b>Beginning Fund Balance</b>	<b>7,724,198</b>	<b>9,180,610</b>	<b>9,338,944</b>	<b>8,078,700</b>	<b>12,596,352</b>	<b>13,896,274</b>	<b>14,379,914</b>	<b>20,089,740</b>	<b>29,063,303</b>	<b>60,051,469</b>
<b>Total Available Resources</b>	<b>130,387,620</b>	<b>128,128,968</b>	<b>136,857,727</b>	<b>141,059,310</b>	<b>148,523,597</b>	<b>155,294,320</b>	<b>153,164,664</b>	<b>185,102,734</b>	<b>205,364,497</b>	<b>240,051,432</b>
General Government	17,228,576	18,690,083	17,735,087	18,207,478	21,625,273	23,331,336	21,075,810	33,872,834	27,109,376	24,863,643
Judicial	8,346,323	7,799,232	7,789,274	7,297,895	5,077,945	4,798,194	4,042,165	4,668,419	3,976,113	3,696,547
Public Safety	80,586,257	75,134,666	76,165,971	78,736,590	84,378,262	89,258,045	84,714,292	91,061,501	88,554,083	83,750,714
Public Works	2,487,263	2,480,513	2,380,904	2,444,849	2,361,534	2,510,276	2,824,327	3,547,590	3,290,338	3,609,729
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	5,663,445	6,275,643	7,247,546	7,992,264	8,416,312	8,594,485	8,363,879	9,041,585	7,289,645	7,338,370
Community Support	1,441,646	1,513,325	1,537,972	1,619,921	1,645,556	1,570,772	1,819,414	1,912,077	1,312,794	989,592
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	5,453,500	6,896,562	15,922,273	12,163,961	11,122,441	10,851,298	10,235,037	11,935,425	13,780,679	25,054,952
<b>Total Expenditures</b>	<b>121,207,010</b>	<b>118,790,024</b>	<b>128,779,027</b>	<b>128,462,958</b>	<b>134,627,323</b>	<b>140,914,406</b>	<b>133,074,924</b>	<b>156,039,431</b>	<b>145,313,028</b>	<b>149,303,547</b>
<b>Ending Fund Balance</b>	<b>9,180,610</b>	<b>9,338,944</b>	<b>8,078,700</b>	<b>12,596,352</b>	<b>13,896,274</b>	<b>14,379,914</b>	<b>20,089,740</b>	<b>29,063,303</b>	<b>60,051,469</b>	<b>90,747,885</b>
<b>Total</b>	<b>130,387,620</b>	<b>128,128,968</b>	<b>136,857,727</b>	<b>141,059,310</b>	<b>148,523,597</b>	<b>155,294,320</b>	<b>153,164,664</b>	<b>185,102,734</b>	<b>205,364,497</b>	<b>240,051,432</b>
Fund Balance as a % of Expenditur	7.57%	7.86%	6.27%	9.81%	10.32%	10.20%	15.10%	18.63%	41.33%	60.78%
Population ( as of July 1 )	217,482	223,873	222,009	226,199	230,491	235,395	240,708	243,339	248,701	255,327
Revenues Per Capita	564	531	574	588	590	601	577	678	709	705
Expenditures Per Capita	557	531	580	568	584	599	553	641	584	585

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Elko</b>										
<b>Carlin</b>										
Property Taxes	301,439	297,013	339,023	327,850	395,453	401,742	419,320	402,348	432,790	437,505
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	113,101	160,300	88,095	99,821	93,592	69,706	86,026	66,583	59,915	75,965
<b>Intergovernmental Revenue</b>										
CTX	1,822,546	1,888,631	1,684,429	1,743,163	1,829,419	1,810,661	1,902,728	1,985,202	2,097,082	2,236,331
Other Intergovernmental Revenue	58,093	58,408	228,163	63,331	57,610	58,191	155,048	365,971	103,083	520,962
<b>Total Intergovernmental</b>	<b>1,880,639</b>	<b>1,947,039</b>	<b>1,912,592</b>	<b>1,806,494</b>	<b>1,887,029</b>	<b>1,868,852</b>	<b>2,057,776</b>	<b>2,351,173</b>	<b>2,200,165</b>	<b>2,757,293</b>
Charges For Services	150,383	164,887	88,091	103,062	88,641	17,835	1,057	13,085	35,318	58,736
Fines & Forfeits	29,661	22,593	25,449	31,211	34,339	24,786	35,145	13,742	25,790	13,117
Miscellaneous Revenues	86,844	47,914	22,525	29,386	41,320	318,305	46,202	80,511	45,461	60,350
Transfers In	104,279	61,058	500	4,200	3,000	-	15,000	15,000	17,500	-
Other Financing Sources	172,154	349,380	135,109	500	-	-	-	10,000	-	-
<b>Total Revenues</b>	<b>2,838,500</b>	<b>3,050,184</b>	<b>2,611,384</b>	<b>2,402,524</b>	<b>2,543,374</b>	<b>2,701,226</b>	<b>2,660,526</b>	<b>2,952,442</b>	<b>2,816,939</b>	<b>3,402,966</b>
<b>Beginning Fund Balance</b>	<b>2,529,224</b>	<b>3,303,591</b>	<b>3,782,869</b>	<b>3,862,916</b>	<b>4,139,523</b>	<b>4,100,726</b>	<b>4,641,861</b>	<b>4,796,212</b>	<b>5,430,352</b>	<b>5,806,796</b>
<b>Total Available Resources</b>	<b>5,367,724</b>	<b>6,353,775</b>	<b>6,394,253</b>	<b>6,265,440</b>	<b>6,682,897</b>	<b>6,801,952</b>	<b>7,302,387</b>	<b>7,748,654</b>	<b>8,247,291</b>	<b>9,209,762</b>
General Government	638,502	730,687	749,220	728,421	729,397	723,015	798,841	711,275	770,382	829,669
Judicial	53,403	55,969	61,050	57,363	60,018	44,647	54,544	53,764	53,190	36,519
Public Safety	659,536	834,918	956,410	988,063	997,339	1,005,847	820,491	915,898	925,348	996,976
Public Works	80,407	148,798	114,852	131,424	203,563	222,758	421,800	198,676	176,493	178,578
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	85,564	80,791	86,836	64,186	68,542	60,939	62,662	73,048	70,707	62,840
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	247,081	158,576	63,902	76,460	38,639	22,735	21,127	48,841	24,375	15,378
Community Support	52,640	52,167	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	247,000	509,000	337,570	80,000	484,673	80,150	326,710	316,800	420,000	2,370,000
Prior Period Adjustments	-	-	161,497	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,064,133</b>	<b>2,570,906</b>	<b>2,531,337</b>	<b>2,125,917</b>	<b>2,582,171</b>	<b>2,160,091</b>	<b>2,506,175</b>	<b>2,318,302</b>	<b>2,440,495</b>	<b>4,489,960</b>
<b>Ending Fund Balance</b>	<b>3,303,591</b>	<b>3,782,869</b>	<b>3,862,916</b>	<b>4,139,523</b>	<b>4,100,726</b>	<b>4,641,861</b>	<b>4,796,212</b>	<b>5,430,352</b>	<b>5,806,796</b>	<b>4,719,802</b>
<b>Total</b>	<b>5,367,724</b>	<b>6,353,775</b>	<b>6,394,253</b>	<b>6,265,440</b>	<b>6,682,897</b>	<b>6,801,952</b>	<b>7,302,387</b>	<b>7,748,654</b>	<b>8,247,291</b>	<b>9,209,762</b>
Fund Balance as a % of Expenditur	160.05%	147.14%	152.60%	194.72%	158.81%	214.89%	191.38%	234.24%	237.94%	105.12%
Population ( as of July 1)	2,370	2,376	2,376	2,851	2,731	2,727	2,684	2,617	2,613	2,663
Revenues Per Capita	1,198	1,284	1,099	843	931	991	991	1,128	1,078	1,278
Expenditures Per Capita	871	1,082	1,065	746	946	792	934	886	934	1,686

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Elko</b>										
Property Taxes	2,373,842	2,473,737	2,509,838	2,666,813	2,926,547	2,990,916	3,022,103	3,174,269	3,239,445	3,472,603
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,913,770	2,048,308	2,022,603	2,087,384	1,805,306	1,626,787	1,926,521	1,926,919	2,182,999	1,852,023
<b>Intergovernmental Revenue</b>										
CTX	12,531,604	13,521,336	11,628,247	11,927,181	12,623,872	12,607,978	13,298,573	13,859,569	14,649,984	15,642,808
Other Intergovernmental Revenue	867,626	269,931	706,295	706,767	837,236	744,232	1,130,447	1,229,722	3,059,925	2,913,213
<b>Total Intergovernmental</b>	<b>13,399,230</b>	<b>13,791,267</b>	<b>12,334,542</b>	<b>12,633,948</b>	<b>13,461,108</b>	<b>13,352,210</b>	<b>14,429,020</b>	<b>15,089,291</b>	<b>17,709,909</b>	<b>18,556,021</b>
Charges For Services	876,366	870,660	883,422	943,598	818,959	865,232	936,326	934,438	958,490	804,980
Fines & Forfeits	185,480	199,833	171,437	169,913	155,581	114,464	78,312	87,899	85,298	89,847
Miscellaneous Revenues	101,462	161,538	110,615	235,327	245,931	217,654	331,477	398,258	722,865	968,142
Transfers In	223,508	239,464	243,582	262,647	304,109	284,267	353,611	303,803	850,000	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>19,073,658</b>	<b>19,784,807</b>	<b>18,276,039</b>	<b>18,999,630</b>	<b>19,717,541</b>	<b>19,451,530</b>	<b>21,077,370</b>	<b>21,914,877</b>	<b>25,749,006</b>	<b>25,743,616</b>
<b>Beginning Fund Balance</b>	<b>3,011,563</b>	<b>4,891,754</b>	<b>5,988,734</b>	<b>3,244,245</b>	<b>3,582,747</b>	<b>4,305,759</b>	<b>4,500,225</b>	<b>5,144,108</b>	<b>6,048,337</b>	<b>10,079,101</b>
<b>Total Available Resources</b>	<b>22,085,221</b>	<b>24,676,561</b>	<b>24,264,773</b>	<b>22,243,875</b>	<b>23,300,288</b>	<b>23,757,289</b>	<b>25,577,595</b>	<b>27,058,985</b>	<b>31,797,343</b>	<b>35,822,717</b>
General Government	1,895,752	2,131,446	2,147,213	2,110,308	2,087,961	2,255,979	2,223,150	2,410,727	2,383,360	2,552,263
Judicial	335,305	339,637	306,058	271,025	321,366	321,273	275,370	400,252	290,450	368,600
Public Safety	8,423,606	9,226,056	9,365,562	9,388,271	10,005,524	10,150,217	10,249,453	11,398,758	11,330,042	11,877,501
Public Works	3,008,660	4,031,364	3,914,165	3,854,165	3,983,393	4,235,632	4,246,619	4,112,536	4,358,028	4,348,083
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	518,702	615,350	674,668	664,070	668,458	693,333	670,376	715,010	692,611	706,490
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	900,388	1,026,925	1,074,605	1,131,856	1,157,473	1,225,183	1,256,089	1,185,008	1,305,251	1,256,581
Community Support	29,500	45,000	57,000	53,827	98,964	99,362	105,011	70,511	110,011	129,199
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,081,554	1,272,049	3,481,257	1,187,606	671,390	276,085	1,407,419	717,846	1,248,489	857,005
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>17,193,467</b>	<b>18,687,827</b>	<b>21,020,528</b>	<b>18,661,128</b>	<b>18,994,529</b>	<b>19,257,064</b>	<b>20,433,487</b>	<b>21,010,648</b>	<b>21,718,242</b>	<b>22,095,722</b>
<b>Ending Fund Balance</b>	<b>4,891,754</b>	<b>5,988,734</b>	<b>3,244,245</b>	<b>3,582,747</b>	<b>4,305,759</b>	<b>4,500,225</b>	<b>5,144,108</b>	<b>6,048,337</b>	<b>10,079,101</b>	<b>13,726,995</b>
<b>Total</b>	<b>22,085,221</b>	<b>24,676,561</b>	<b>24,264,773</b>	<b>22,243,875</b>	<b>23,300,288</b>	<b>23,757,289</b>	<b>25,577,595</b>	<b>27,058,985</b>	<b>31,797,343</b>	<b>35,822,717</b>
Fund Balance as a % of Expenditur	28.45%	32.05%	15.43%	19.20%	22.67%	23.37%	25.17%	28.79%	46.41%	62.13%
Population (as of July 1)	18,842	19,209	20,406	20,958	20,865	20,714	20,704	20,789	21,158	21,199
Revenues Per Capita	1,012	1,030	896	907	945	939	1,018	1,054	1,217	1,214
Expenditures Per Capita	913	973	1,030	890	910	930	987	1,011	1,026	1,042

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Wells</b>										
Property Taxes	202,384	223,229	213,757	221,519	267,816	254,077	262,758	268,444	269,344	276,881
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	53,126	58,852	97,624	63,379	80,455	119,998	38,913	77,429	72,608	60,662
<b>Intergovernmental Revenue</b>										
CTX	1,179,051	1,197,528	1,074,922	1,110,978	1,163,450	1,148,500	1,209,561	1,261,004	1,334,183	1,425,326
Other Intergovernmental Revenue	684,671	127,143	164,503	285,564	315,835	145,936	221,310	517,793	760,433	958,576
<b>Total Intergovernmental</b>	<b>1,863,722</b>	<b>1,324,671</b>	<b>1,239,425</b>	<b>1,396,542</b>	<b>1,479,285</b>	<b>1,294,436</b>	<b>1,430,871</b>	<b>1,778,797</b>	<b>2,094,616</b>	<b>2,383,902</b>
Charges For Services	136,358	136,155	109,542	110,371	95,823	79,621	145,445	247,359	145,053	131,056
Fines & Forfeits	19,464	24,929	22,093	20,578	20,014	15,263	22,330	5,003	5,212	1,070
Miscellaneous Revenues	77,370	103,734	70,789	71,009	45,479	78,507	55,934	64,068	47,427	40,732
Transfers In	-	-	-	7,294	-	-	-	-	209,789	-
Other Financing Sources	-	-	-	-	-	-	122,553	36,600	-	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,352,424</b>	<b>1,871,570</b>	<b>1,753,230</b>	<b>1,890,692</b>	<b>1,988,872</b>	<b>1,841,902</b>	<b>2,078,804</b>	<b>2,477,700</b>	<b>2,844,049</b>	<b>2,894,303</b>
<b>Beginning Fund Balance</b>	<b>1,065,175</b>	<b>1,578,363</b>	<b>1,117,145</b>	<b>1,482,347</b>	<b>1,668,550</b>	<b>1,846,067</b>	<b>1,860,105</b>	<b>1,958,681</b>	<b>1,902,096</b>	<b>2,162,686</b>
<b>Total Available Resources</b>	<b>3,417,599</b>	<b>3,449,933</b>	<b>2,870,375</b>	<b>3,373,039</b>	<b>3,657,422</b>	<b>3,687,969</b>	<b>3,938,909</b>	<b>4,436,381</b>	<b>4,746,145</b>	<b>5,056,989</b>
General Government	406,653	204,818	205,187	196,623	167,652	174,885	184,478	197,975	199,164	184,457
Judicial	24,867	27,264	27,136	28,362	29,459	31,387	28,707	37,249	33,465	34,304
Public Safety	429,525	455,432	412,943	439,332	433,695	475,133	519,045	483,130	480,680	485,545
Public Works	767,505	603,794	432,158	563,919	702,058	678,523	630,378	764,835	867,304	1,135,812
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	6,143	5,866	6,338	6,110	9,035	8,346	6,806	6,081	6,907	5,929
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	97,051	86,686	79,194	92,932	-	-	-	-	-	-
Community Support	45,604	34,816	63,184	79,751	141,768	153,302	232,019	643,814	724,951	549,266
Debt Service	14,888	14,888	14,888	14,888	14,888	14,888	77,995	68,292	5,988	41,475
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	47,000	899,224	147,000	282,572	312,800	291,400	300,800	295,000	265,000	227,000
Bad Debt	-	-	-	-	-	-	-	-	-	-
Contribution in aid to construction	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,839,236</b>	<b>2,332,788</b>	<b>1,388,028</b>	<b>1,704,489</b>	<b>1,811,355</b>	<b>1,827,864</b>	<b>1,980,228</b>	<b>2,496,376</b>	<b>2,583,459</b>	<b>2,663,788</b>
<b>Ending Fund Balance</b>	<b>1,578,363</b>	<b>1,117,145</b>	<b>1,482,347</b>	<b>1,668,550</b>	<b>1,846,067</b>	<b>1,860,105</b>	<b>1,958,681</b>	<b>1,940,005</b>	<b>2,162,686</b>	<b>2,393,201</b>
<b>Total</b>	<b>3,417,599</b>	<b>3,449,933</b>	<b>2,870,375</b>	<b>3,373,039</b>	<b>3,657,422</b>	<b>3,687,969</b>	<b>3,938,909</b>	<b>4,436,381</b>	<b>4,746,145</b>	<b>5,056,989</b>
Fund Balance as a % of Expenditur	85.82%	47.89%	106.80%	97.89%	101.92%	101.76%	98.91%	77.71%	83.71%	89.84%
Population (as of July 1)	1,531	1,174	1,280	1,307	1,411	1,371	1,388	1,312	1,365	1,366
Revenues Per Capita	1,537	1,594	1,370	1,447	1,410	1,343	1,498	1,888	2,084	2,119
Expenditures Per Capita	1,201	1,987	1,084	1,304	1,284	1,333	1,427	1,903	1,893	1,950

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>West Wendover</b>										
Property Taxes	1,069,841	1,092,137	1,137,733	1,174,142	1,402,986	1,442,967	1,503,680	1,534,368	1,484,154	1,578,235
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	845,131	864,314	901,254	973,028	887,776	1,002,702	1,012,930	1,023,155	1,478,158	1,737,659
<b>Intergovernmental Revenue</b>										
CTX	2,676,355	2,728,320	2,438,541	2,490,960	2,658,461	2,576,081	2,760,581	2,844,516	3,011,445	3,174,768
Other Intergovernmental Revenue	701,308	710,768	718,707	760,222	1,310,064	932,752	1,024,985	1,104,635	957,140	1,206,641
<b>Total Intergovernmental</b>	<b>3,377,663</b>	<b>3,439,088</b>	<b>3,157,248</b>	<b>3,251,182</b>	<b>3,968,525</b>	<b>3,508,833</b>	<b>3,785,566</b>	<b>3,949,151</b>	<b>3,968,585</b>	<b>4,381,409</b>
Charges For Services	34,703	38,790	42,248	44,771	37,822	39,254	50,732	39,400	58,880	106,408
Fines & Forfeits	119,032	85,881	90,077	92,786	79,239	92,079	82,892	67,938	72,274	52,097
Miscellaneous Revenues	62,988	59,976	74,592	58,485	206,620	195,306	187,085	217,188	208,458	198,308
Transfers In	-	-	281,059	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	361,000	-	-	-	-	-
Prior Period Adjustment	(55,406)	185,413	-	-	-	(23,000)	-	-	-	-
<b>Total Revenues</b>	<b>5,509,358</b>	<b>5,765,599</b>	<b>5,684,211</b>	<b>5,594,394</b>	<b>6,943,968</b>	<b>6,258,141</b>	<b>6,622,885</b>	<b>6,831,200</b>	<b>7,270,509</b>	<b>8,054,116</b>
<b>Beginning Fund Balance</b>	<b>1,019,478</b>	<b>1,303,806</b>	<b>1,308,552</b>	<b>462,060</b>	<b>417,449</b>	<b>1,844,231</b>	<b>926,883</b>	<b>1,054,510</b>	<b>1,901,261</b>	<b>2,707,192</b>
<b>Residual Equity Transfer</b>										
<b>Total Available Resources</b>	<b>6,528,836</b>	<b>7,069,405</b>	<b>6,992,763</b>	<b>6,056,454</b>	<b>7,361,417</b>	<b>8,102,372</b>	<b>7,549,768</b>	<b>7,885,710</b>	<b>9,171,770</b>	<b>10,761,308</b>
General Government	810,347	988,757	901,430	854,714	876,141	928,180	1,212,339	1,106,714	1,085,707	1,187,892
Judicial	293,551	293,314	308,361	317,877	308,856	308,056	333,142	370,650	381,099	391,191
Public Safety	2,591,056	2,643,835	3,071,561	2,871,503	3,262,208	3,153,403	3,214,162	3,074,370	3,255,998	3,513,050
Public Works	577,006	665,315	762,813	379,412	444,991	714,372	786,929	808,597	872,320	985,705
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	83,939	89,245	96,079	99,920	111,063	123,731	119,217	117,474	160,560	157,018
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	11,511	15,699	12,195	12,111	15,053	12,748	13,116	14,474	14,755	13,598
Community Support	8,789	8,426	51,638	340,970	296,371	32,062	15,015	35,269	48,890	17,019
Debt Service	3,831	3,795	67,620	66,931	67,503	119,334	119,238	55,401	56,249	56,062
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	845,000	1,052,467	1,259,006	699,561	135,000	1,783,603	682,100	401,500	589,000	695,940
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,225,030</b>	<b>5,760,853</b>	<b>6,530,703</b>	<b>5,642,999</b>	<b>5,517,186</b>	<b>7,175,489</b>	<b>6,495,258</b>	<b>5,984,449</b>	<b>6,464,578</b>	<b>7,017,475</b>
<b>Ending Fund Balance</b>	<b>1,303,806</b>	<b>1,308,552</b>	<b>462,060</b>	<b>413,455</b>	<b>1,844,231</b>	<b>926,883</b>	<b>1,054,510</b>	<b>1,901,261</b>	<b>2,707,192</b>	<b>3,743,833</b>
<b>Total</b>	<b>6,528,836</b>	<b>7,069,405</b>	<b>6,992,763</b>	<b>6,056,454</b>	<b>7,361,417</b>	<b>8,102,372</b>	<b>7,549,768</b>	<b>7,885,710</b>	<b>9,171,770</b>	<b>10,761,308</b>
Fund Balance as a % of Expenditur	24.95%	22.71%	7.08%	7.33%	33.43%	12.92%	16.24%	31.77%	41.88%	53.35%
Population (as of July 1)	4,999	4,470	4,367	4,453	4,420	4,478	4,474	4,201	4,406	4,469
Revenues Per Capita	1,102	1,290	1,302	1,256	1,571	1,398	1,480	1,626	1,650	1,802
Expenditures Per Capita	1,045	1,289	1,495	1,267	1,248	1,602	1,452	1,425	1,467	1,570



	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Humboldt</b>										
<b>Winnemucca</b>										
Property Taxes	1,529,587	1,607,704	1,884,956	1,753,104	1,888,364	1,889,123	1,952,437	1,902,004	1,988,656	2,153,015
Other Taxes	229,260	227,441	245,094	238,004	223,331	202,966	235,370	243,775	250,712	228,782
Licenses & Permits	547,502	760,048	584,799	596,445	572,619	533,137	495,253	476,522	589,971	549,971
<b>Intergovernmental Revenue</b>										
CTX	3,842,289	4,836,119	4,267,447	3,468,653	2,974,595	2,725,483	2,880,922	3,530,196	3,813,058	4,037,220
Other Intergovernmental Revenue	383,843	390,560	383,821	654,765	640,432	367,961	416,226	404,692	669,618	1,953,556
<b>Total Intergovernmental</b>	<b>4,226,132</b>	<b>5,226,679</b>	<b>4,651,268</b>	<b>4,123,418</b>	<b>3,615,027</b>	<b>3,093,444</b>	<b>3,297,148</b>	<b>3,934,888</b>	<b>4,482,676</b>	<b>5,990,776</b>
Charges For Services	297,619	321,174	281,053	257,762	206,387	207,980	192,357	188,863	200,612	280,855
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	630,260	549,171	1,570,358	783,653	880,410	753,403	789,563	988,194	1,065,101	930,723
Transfers In	-	-	-	-	264,669	75,000	100,000	100,000	100,000	100,000
Other Financing Sources	-	-	-	-	-	-	-	97,583	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>7,460,360</b>	<b>8,692,217</b>	<b>9,217,528</b>	<b>7,752,386</b>	<b>7,650,807</b>	<b>6,755,053</b>	<b>7,062,128</b>	<b>7,931,829</b>	<b>8,677,728</b>	<b>10,234,122</b>
<b>Beginning Fund Balance</b>	<b>8,850,468</b>	<b>8,569,384</b>	<b>8,621,984</b>	<b>8,347,509</b>	<b>6,684,721</b>	<b>6,854,356</b>	<b>6,498,026</b>	<b>6,477,549</b>	<b>7,310,149</b>	<b>8,445,350</b>
<b>Total Available Resources</b>	<b>16,310,828</b>	<b>17,261,601</b>	<b>17,839,512</b>	<b>16,099,895</b>	<b>14,335,528</b>	<b>13,609,409</b>	<b>13,560,154</b>	<b>14,409,378</b>	<b>15,987,877</b>	<b>18,679,472</b>
General Government	849,175	874,612	903,472	1,146,705	1,291,584	1,104,016	1,096,027	1,016,049	1,088,393	1,749,303
Judicial	97,000	100,175	103,041	105,411	110,480	110,227	111,129	113,038	117,131	139,771
Public Safety	3,069,626	3,386,453	3,984,545	3,987,513	4,030,189	4,032,459	4,152,566	4,258,247	4,443,824	5,171,840
Public Works	806,670	948,491	1,046,566	1,063,058	1,030,917	1,191,541	1,058,219	1,004,632	1,072,970	983,971
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	818,973	829,886	854,379	762,356	718,002	673,140	664,664	707,263	796,654	843,557
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	23,555	23,555
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,100,000	2,500,000	2,600,000	2,350,131	300,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,741,444</b>	<b>8,639,617</b>	<b>9,492,003</b>	<b>9,415,174</b>	<b>7,481,172</b>	<b>7,111,383</b>	<b>7,082,605</b>	<b>7,099,229</b>	<b>7,542,527</b>	<b>8,911,997</b>
<b>Ending Fund Balance</b>	<b>8,569,384</b>	<b>8,621,984</b>	<b>8,347,509</b>	<b>6,684,721</b>	<b>6,854,356</b>	<b>6,498,026</b>	<b>6,477,549</b>	<b>7,310,149</b>	<b>8,445,350</b>	<b>9,767,475</b>
<b>Total</b>	<b>16,310,828</b>	<b>17,261,601</b>	<b>17,839,512</b>	<b>16,099,895</b>	<b>14,335,528</b>	<b>13,609,409</b>	<b>13,560,154</b>	<b>14,409,378</b>	<b>15,987,877</b>	<b>18,679,472</b>
Fund Balance as a % of Expenditur	110.69%	99.80%	87.94%	71.00%	91.62%	91.37%	91.46%	102.97%	111.97%	109.60%
Population ( as of July 1 )	7961	7,839	7,997	8,185	8,042	7,802	7,772	7,947	7,856	7,903
Revenues Per Capita	937	1109	1153	947	951	866	909	998	1,105	1,295
Expenditures Per Capita	972	1102	1187	1150	930	911	911	893	960	1,128

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lincoln</b>										
<b>Caliente</b>										
Property Taxes	113,952	118,269	123,731	126,912	130,581	129,325	134,743	131,064	145,254	154,470
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	23,695	19,243	26,474	22,970	24,409	19,228	24,466	32,597	14,946	11,599
<b>Intergovernmental Revenue</b>										
CTX	133,379	133,219	133,116	138,074	139,879	144,131	146,635	153,973	158,964	165,841
Other Intergovernmental Revenue	55,872	4,253	3,038	5,062	2,925	3,937	82,912	3,150	84,131	246,124
<b>Total Intergovernmental</b>	<b>189,251</b>	<b>137,472</b>	<b>136,154</b>	<b>143,136</b>	<b>142,804</b>	<b>148,068</b>	<b>229,547</b>	<b>157,123</b>	<b>243,095</b>	<b>411,965</b>
Charges For Services	1,490	2,531	1,236	2,668	2,308	2,425	425	875	728	2,925
Fines & Forfeits	24,876	18,653	9,590	12,718	-	-	-	-	-	-
Miscellaneous Revenues	39,838	27,010	24,984	24,099	31,984	29,411	23,594	13,657	17,895	14,676
Transfers In	-	30,000	-	2,816	-	-	-	-	-	30,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>393,102</b>	<b>353,178</b>	<b>322,169</b>	<b>335,319</b>	<b>332,086</b>	<b>328,457</b>	<b>412,775</b>	<b>335,316</b>	<b>421,918</b>	<b>625,635</b>
<b>Beginning Fund Balance</b>	<b>3,290</b>	<b>28,410</b>	<b>39,224</b>	<b>42,932</b>	<b>60,553</b>	<b>89,561</b>	<b>101,457</b>	<b>141,194</b>	<b>113,587</b>	<b>147,301</b>
<b>Total Available Resources</b>	<b>396,392</b>	<b>381,588</b>	<b>361,393</b>	<b>378,251</b>	<b>392,639</b>	<b>418,018</b>	<b>514,232</b>	<b>476,510</b>	<b>535,505</b>	<b>772,936</b>
General Government	253,300	217,441	178,290	177,242	181,799	199,468	181,793	194,955	285,519	565,324
Judicial	31,965	49,867	35,309	29,004	33,651	32,000	33,150	33,850	33,500	33,500
Public Safety	73,767	70,921	71,068	72,741	71,072	70,811	70,515	71,093	67,984	98,141
Public Works	-	-	2,500	3,000	5,591	6,733	86,595	32,013	-	-
Sanitation	8,950	4,135	2,294	5,972	10,965	7,549	985	1,012	1,201	1,616
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	29,000	29,739	-	-	-	30,000	-	31,000
<b>Total Expenditures</b>	<b>367,982</b>	<b>342,364</b>	<b>318,461</b>	<b>317,698</b>	<b>303,078</b>	<b>316,561</b>	<b>373,038</b>	<b>362,923</b>	<b>388,204</b>	<b>729,581</b>
<b>Ending Fund Balance</b>	<b>28,410</b>	<b>39,224</b>	<b>42,932</b>	<b>60,553</b>	<b>89,561</b>	<b>101,457</b>	<b>141,194</b>	<b>113,587</b>	<b>147,301</b>	<b>43,355</b>
<b>Total</b>	<b>396,392</b>	<b>381,588</b>	<b>361,393</b>	<b>378,251</b>	<b>392,639</b>	<b>418,018</b>	<b>514,232</b>	<b>476,510</b>	<b>535,505</b>	<b>772,936</b>
Fund Balance as a % of Expenditur	7.72%	11.46%	13.48%	19.06%	29.55%	32.05%	37.85%	31.30%	37.94%	5.94%
Population ( as of July 1 )	1,144	1,047	1,089	1,068	1,056	1,049	1,031	1,066	1,084	1,086
Revenues Per Capita	344	337	296	314	314	313	400	315	389	576
Expenditures Per Capita	322	327	292	297	287	302	362	340	358	672

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Lyon</b>										
<b>Fernley</b>										
Property Taxes	1,867,711	1,909,538	2,129,338	2,231,326	2,451,455	2,327,225	2,466,327	2,625,700	2,946,890	3,295,976
Other Taxes	-	-	-	-	49,000	141,000	221,197	203,000	158,306	216,074
Licenses & Permits	1,483,489	1,578,429	1,867,564	1,798,242	1,973,548	2,117,464	2,564,561	3,202,328	3,382,189	3,784,452
<b>Intergovernmental Revenue</b>										
CTX	131,372	132,962	136,402	143,389	148,249	154,423	163,528	172,906	181,233	196,323
Other Intergovernmental Revenue	737,837	355,607	711,810	915,678	1,796,210	922,387	813,510	1,931,225	2,152,634	762,382
<b>Total Intergovernmental</b>	<b>869,209</b>	<b>488,569</b>	<b>848,212</b>	<b>1,059,067</b>	<b>1,944,459</b>	<b>1,076,810</b>	<b>977,038</b>	<b>2,104,131</b>	<b>2,333,867</b>	<b>958,705</b>
Charges For Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits	147,010	85,638	124,395	217,404	223,166	203,742	212,157	229,885	194,962	190,321
Miscellaneous Revenues	91,422	112,572	170,308	220,218	100,135	106,864	130,508	131,574	199,918	29,963
Transfers In	13,780	-	105,507	11,051	-	-	-	-	-	-
Other Financing Sources	4,010,000	40,625	-	14,825	-	-	-	529,243	-	136,518
Prior Year Adjustment	-	332,379	-	61,092	19,656	-	-	-	-	-
<b>Total Revenues</b>	<b>8,482,621</b>	<b>4,547,750</b>	<b>5,245,324</b>	<b>5,613,225</b>	<b>6,761,419</b>	<b>5,973,105</b>	<b>6,571,788</b>	<b>9,025,861</b>	<b>9,216,132</b>	<b>8,612,009</b>
<b>Beginning Fund Balance</b>	<b>1,579,376</b>	<b>1,790,530</b>	<b>2,407,634</b>	<b>3,141,311</b>	<b>3,808,619</b>	<b>4,219,246</b>	<b>4,552,622</b>	<b>5,032,795</b>	<b>6,656,938</b>	<b>8,313,443</b>
<b>Total Available Resources</b>	<b>10,061,997</b>	<b>6,338,280</b>	<b>7,652,958</b>	<b>8,754,536</b>	<b>10,570,038</b>	<b>10,192,351</b>	<b>11,124,410</b>	<b>14,058,656</b>	<b>15,873,070</b>	<b>16,925,452</b>
General Government	2,428,352	2,291,912	1,933,656	1,974,369	1,894,419	1,859,292	2,164,818	2,057,249	1,868,392	2,068,681
Judicial	200,220	201,618	216,305	244,702	301,785	308,267	323,081	323,008	285,919	327,011
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	1,013,580	1,053,634	2,607,595	1,752,636	1,574,313	3,017,847	3,690,576	2,504,197
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	200,427	176,523	161,848	191,041	212,740	193,821	229,966	260,962	157,046	161,415
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	617,960	692,015	593,142	642,673	623,578	752,564	873,131	776,011	690,878	739,993
Community Support	434,379	397,563	414,701	471,438	444,875	489,576	641,036	677,872	683,426	788,114
Debt Service	4,390,129	171,015	178,415	368,060	265,800	283,573	285,270	288,769	183,390	229,682
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,271,467</b>	<b>3,930,646</b>	<b>4,511,647</b>	<b>4,945,917</b>	<b>6,350,792</b>	<b>5,639,729</b>	<b>6,091,615</b>	<b>7,401,718</b>	<b>7,559,627</b>	<b>6,819,093</b>
<b>Ending Fund Balance</b>	<b>1,790,530</b>	<b>2,407,634</b>	<b>3,141,311</b>	<b>3,808,619</b>	<b>4,219,246</b>	<b>4,552,622</b>	<b>5,032,795</b>	<b>6,656,938</b>	<b>8,313,443</b>	<b>10,106,359</b>
<b>Total</b>	<b>10,061,997</b>	<b>6,338,280</b>	<b>7,652,958</b>	<b>8,754,536</b>	<b>10,570,038</b>	<b>10,192,351</b>	<b>11,124,410</b>	<b>14,058,656</b>	<b>15,873,070</b>	<b>16,925,452</b>
Fund Balance as a % of Expenditur	21.65%	61.25%	69.63%	77.01%	66.44%	80.72%	82.62%	89.94%	109.97%	148.21%
Population ( as of July 1 )	18,434	18,896	18,831	18,987	19,077	18,936	19,042	19,300	19,790	20,396
Revenues Per Capita	460	241	279	296	354	315	345	468	466	422
Expenditures Per Capita	449	208	240	260	333	298	320	384	382	334

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Yerington</b>										
Property Taxes	220,515	232,112	212,611	226,847	232,366	243,891	256,165	280,096	441,530	691,637
Other Taxes	169,080	178,718	188,552	191,398	187,026	178,049	-	197,887	-	262,896
Licenses & Permits	118,890	126,735	144,627	105,794	129,657	157,772	299,664	321,708	494,095	163,039
<b>Intergovernmental Revenue</b>										
CTX	351,779	367,007	378,616	397,396	411,463	427,786	453,142	484,659	499,898	546,288
Other Intergovernmental Revenue	329,710	526,557	384,242	377,539	372,803	364,394	372,141	397,399	399,234	505,348
<b>Total Intergovernmental</b>	<b>681,489</b>	<b>893,564</b>	<b>762,858</b>	<b>774,935</b>	<b>784,266</b>	<b>792,180</b>	<b>825,283</b>	<b>882,058</b>	<b>899,132</b>	<b>1,051,636</b>
Charges For Services	216,665	207,627	189,037	139,547	141,187	89,170	99,180	121,772	139,161	111,461
Fines & Forfeits	26,063	29,422	33,045	40,100	39,286	54,145	47,544	30,134	33,053	18,484
Miscellaneous Revenues	6,411	5,979	4,693	101,279	4,518	5,903	6,593	12,975	90,064	68,568
Transfers In	-	5,114	-	2,549	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,439,113</b>	<b>1,679,271</b>	<b>1,535,423</b>	<b>1,582,449</b>	<b>1,518,306</b>	<b>1,521,110</b>	<b>1,534,429</b>	<b>1,846,630</b>	<b>2,097,035</b>	<b>2,367,721</b>
<b>Beginning Fund Balance</b>	<b>245,208</b>	<b>242,728</b>	<b>384,792</b>	<b>564,093</b>	<b>546,656</b>	<b>460,422</b>	<b>360,061</b>	<b>254,300</b>	<b>485,467</b>	<b>782,668</b>
<b>Total Available Resources</b>	<b>1,684,321</b>	<b>1,921,999</b>	<b>1,920,215</b>	<b>2,146,542</b>	<b>2,064,962</b>	<b>1,981,532</b>	<b>1,894,490</b>	<b>2,100,930</b>	<b>2,582,502</b>	<b>3,150,389</b>
General Government	205,478	205,154	212,079	217,486	275,988	255,722	272,882	213,134	207,074	226,589
Judicial	42,045	51,054	48,790	93,035	74,947	86,926	88,099	79,604	71,462	80,920
Public Safety	785,880	705,351	773,743	922,395	868,074	907,595	967,571	997,655	1,223,186	1,171,829
Public Works	336,465	509,862	262,048	248,874	236,420	206,872	242,072	236,001	229,821	216,353
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	13,621	10,882	14,950	13,447	11,036	15,461	18,485	12,055	14,374	14,291
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	58,104	54,904	44,512	56,505	89,828	96,453	51,081	77,014	53,917	49,205
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	48,144	48,247	52,442	-	-	-	220,000
<b>Total Expenditures</b>	<b>1,441,593</b>	<b>1,537,207</b>	<b>1,356,122</b>	<b>1,599,886</b>	<b>1,604,540</b>	<b>1,621,471</b>	<b>1,640,190</b>	<b>1,615,463</b>	<b>1,799,834</b>	<b>1,979,187</b>
<b>Ending Fund Balance</b>	<b>242,728</b>	<b>384,792</b>	<b>564,093</b>	<b>546,656</b>	<b>460,422</b>	<b>360,061</b>	<b>254,300</b>	<b>485,467</b>	<b>782,668</b>	<b>1,171,202</b>
<b>Total</b>	<b>1,684,321</b>	<b>1,921,999</b>	<b>1,920,215</b>	<b>2,146,542</b>	<b>2,064,962</b>	<b>1,981,532</b>	<b>1,894,490</b>	<b>2,100,930</b>	<b>2,582,502</b>	<b>3,150,389</b>
Fund Balance as a % of Expenditur	16.84%	25.03%	41.60%	34.17%	28.69%	22.21%	15.50%	30.05%	43.49%	59.18%
Population ( as of July 1 )	3,034	3,165	3,094	3,106	3,095	3,191	3,162	3,202	3,424	3,418
Revenues Per Capita	474	531	496	509	491	477	485	577	612	693
Expenditures Per Capita	475	486	438	515	518	508	519	505	526	579

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Pershing</b>										
<b>Lovelock</b>										
Property Taxes	111,333	119,288	146,833	113,277	144,079	134,046	130,948	132,289	130,462	141,275
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	116,719	98,954	106,829	100,698	102,311	91,977	85,826	88,534	92,139	107,236
<b>Intergovernmental Revenue</b>										
CTX	376,224	389,039	398,569	395,105	401,193	417,073	443,925	450,115	477,318	502,579
Other Intergovernmental Revenue	219,378	252,761	267,163	180,270	175,259	202,281	193,807	444,147	161,869	522,598
<b>Total Intergovernmental</b>	<b>595,602</b>	<b>641,800</b>	<b>665,732</b>	<b>575,375</b>	<b>576,452</b>	<b>619,354</b>	<b>637,732</b>	<b>894,262</b>	<b>639,187</b>	<b>1,025,177</b>
Charges For Services	-	8,445	5,281	5,762	4,320	4,560	2,860	3,390	4,670	5,785
Fines & Forfeits	-	-	-	-	-	-	-	61,651	-	-
Miscellaneous Revenues	65,352	55,963	71,797	54,529	53,098	55,417	58,922	-	109,166	82,553
Transfers In	15,600	-	-	-	-	7,591	-	-	-	-
Other Financing Sources	1,466	-	-	-	-	95,300	-	-	-	-
<b>Total Revenues</b>	<b>906,072</b>	<b>924,450</b>	<b>996,472</b>	<b>849,641</b>	<b>880,260</b>	<b>1,008,245</b>	<b>916,288</b>	<b>1,180,126</b>	<b>975,624</b>	<b>1,362,026</b>
<b>Beginning Fund Balance</b>	<b>313,470</b>	<b>326,653</b>	<b>289,101</b>	<b>236,657</b>	<b>137,990</b>	<b>159,794</b>	<b>187,168</b>	<b>223,771</b>	<b>292,738</b>	<b>450,398</b>
<b>Total Available Resources</b>	<b>1,219,542</b>	<b>1,251,103</b>	<b>1,285,573</b>	<b>1,086,298</b>	<b>1,018,250</b>	<b>1,168,039</b>	<b>1,103,456</b>	<b>1,403,897</b>	<b>1,268,362</b>	<b>1,812,424</b>
General Government	229,895	228,440	349,729	217,588	188,770	203,976	196,647	452,494	241,999	417,340
Judicial	-	-	-	-	-	-	-	-	-	-
Public Safety	576,161	658,187	616,984	650,913	623,157	720,148	625,600	603,876	522,036	613,341
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	44,833	45,375	52,203	54,807	24,529	26,625	27,194	24,545	23,685	28,770
Community Support	12,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	11,500
Debt Service	-	-	-	-	-	10,122	20,244	-	20,244	30,187
Intergovernmental Expenditures	-	-	-	-	-	-	-	20,244	-	-
Operating Transfers Out	30,000	20,000	20,000	15,000	12,000	10,000	-	-	-	-
<b>Total Expenditures</b>	<b>892,889</b>	<b>962,002</b>	<b>1,048,916</b>	<b>948,308</b>	<b>858,456</b>	<b>980,871</b>	<b>879,685</b>	<b>1,111,159</b>	<b>817,964</b>	<b>1,101,138</b>
<b>Ending Fund Balance</b>	<b>326,653</b>	<b>289,101</b>	<b>236,657</b>	<b>137,990</b>	<b>159,794</b>	<b>187,168</b>	<b>223,771</b>	<b>292,738</b>	<b>450,398</b>	<b>711,286</b>
<b>Total</b>	<b>1,219,542</b>	<b>1,251,103</b>	<b>1,285,573</b>	<b>1,086,298</b>	<b>1,018,250</b>	<b>1,168,039</b>	<b>1,103,456</b>	<b>1,403,897</b>	<b>1,268,362</b>	<b>1,812,424</b>
Fund Balance as a % of Expenditur	36.58%	30.05%	22.56%	14.55%	18.61%	19.08%	25.44%	26.35%	55.06%	64.60%
Population ( as of July 1 )	2,274	2,171	1,936	1,987	1,952	1,893	1,915	1,933	1,965	1,985
Revenues Per Capita	398	426	515	428	451	533	478	611	497	686
Expenditures Per Capita	393	443	542	477	440	518	459	575	416	555

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Washoe</b>										
<b>Reno</b>										
Property Taxes	44,186,879	42,919,974	42,298,694	43,870,204	46,362,918	47,347,070	49,549,489	53,269,754	56,895,817	61,017,108
Other Taxes	1,520,212	1,663,519	-	-	-	-	-	-	-	-
Licenses & Permits	37,863,784	39,607,436	42,378,778	46,079,644	46,352,317	44,554,985	46,551,125	49,226,107	49,101,626	53,395,733
<b>Intergovernmental Revenue</b>										
CTX	40,909,269	42,849,236	46,470,929	49,416,367	56,213,644	57,219,566	65,724,749	68,673,947	71,946,998	85,628,594
Other Intergovernmental Revenue	20,832,964	16,022,216	4,731,571	6,566,798	7,262,162	7,222,199	8,537,695	8,961,901	31,576,838	41,280,867
<b>Total Intergovernmental</b>	<b>61,742,233</b>	<b>58,871,452</b>	<b>51,202,500</b>	<b>55,983,165</b>	<b>63,475,806</b>	<b>64,441,765</b>	<b>74,262,444</b>	<b>77,635,848</b>	<b>103,523,836</b>	<b>126,909,461</b>
Charges For Services	13,158,940	12,689,763	13,077,003	11,769,143	11,908,501	13,241,073	13,743,066	14,602,866	11,547,755	13,432,521
Fines & Forfeits	2,635,287	2,358,497	4,907,803	4,859,488	6,420,842	2,446,854	2,648,619	2,951,836	2,756,097	2,715,373
Miscellaneous Revenues	2,842,734	1,948,043	10,993,608	9,426,071	-	4,040,613	5,074,008	5,962,746	10,070,780	4,639,397
Transfers In	1,946,742	2,084,606	2,544,575	2,186,077	1,869,870	1,772,780	1,752,107	-	2,626,624	1,873,678
Other Financing Sources	20,182	696,258	1,657,723	296,949	153,966	26,241	3,661,174	2,017,726	723	218,682
Adjustment for loss on investments	-	27,583	-	-	-	-	-	-	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>165,916,993</b>	<b>162,867,131</b>	<b>169,060,684</b>	<b>174,470,741</b>	<b>176,544,220</b>	<b>177,871,381</b>	<b>197,242,032</b>	<b>205,666,883</b>	<b>236,523,258</b>	<b>264,201,953</b>
<b>Beginning Fund Balance</b>	<b>5,505,253</b>	<b>6,506,292</b>	<b>7,459,659</b>	<b>12,231,061</b>	<b>11,765,565</b>	<b>19,619,492</b>	<b>21,042,477</b>	<b>31,291,968</b>	<b>32,520,450</b>	<b>59,793,269</b>
<b>Total Available Resources</b>	<b>171,422,246</b>	<b>169,373,423</b>	<b>176,520,343</b>	<b>186,701,802</b>	<b>188,309,785</b>	<b>197,490,873</b>	<b>218,284,509</b>	<b>236,958,851</b>	<b>269,043,708</b>	<b>323,995,222</b>
General Government	15,597,700	16,826,375	16,646,897	17,360,728	19,382,264	20,628,536	21,419,538	23,454,681	23,456,004	45,718,058
Judicial	6,425,982	6,307,363	6,237,048	6,069,615	6,608,473	6,542,289	6,922,351	7,218,626	7,435,559	7,757,690
Public Safety	102,800,240	101,633,514	102,110,122	102,333,959	109,024,131	115,558,042	123,544,999	127,733,318	133,355,151	141,864,002
Maintenance and Engineering	5,854,207	4,773,938	5,136,615	5,569,956	5,919,174	5,591,688	5,771,838	5,965,083	6,063,344	5,836,516
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Planning & Community Developmer	3,093,685	3,050,325	3,049,968	3,077,203	3,394,333	3,500,685	3,431,189	3,603,969	5,968,556	6,276,409
Parks and Recreation	-	10,499,638	9,658,433	9,304,756	10,230,237	9,828,102	10,044,154	10,612,359	10,037,457	11,057,909
Community Support	9,041,888	-	-	-	-	-	-	-	-	-
Debt Service	-	92,216	293,587	491,145	363,362	768,908	192,059	537,024	490,165	459,023
Intergovernmental Expenditures	8,772,774	8,080,474	9,034,265	8,835,194	8,777,586	9,751,694	9,865,177	10,875,945	13,588,789	20,277,340
Operating Transfers Out	13,329,478	10,649,921	12,122,347	21,893,681	4,990,733	4,278,452	5,801,236	14,437,396	8,855,414	33,458,577
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>164,915,954</b>	<b>161,913,764</b>	<b>164,289,282</b>	<b>174,936,237</b>	<b>168,690,293</b>	<b>176,448,396</b>	<b>186,992,541</b>	<b>204,438,401</b>	<b>209,250,439</b>	<b>272,705,524</b>
<b>ENDING FUND BALANCE</b>	<b>6,506,292</b>	<b>7,459,659</b>	<b>12,231,061</b>	<b>11,765,565</b>	<b>19,619,492</b>	<b>21,042,477</b>	<b>31,291,968</b>	<b>32,520,450</b>	<b>59,793,269</b>	<b>51,289,698</b>
<b>Total</b>	<b>171,422,246</b>	<b>169,373,423</b>	<b>176,520,343</b>	<b>186,701,802</b>	<b>188,309,785</b>	<b>197,490,873</b>	<b>218,284,509</b>	<b>236,958,851</b>	<b>269,043,708</b>	<b>323,995,222</b>
Fund Balance as a % of Expenditur	3.95%	4.61%	7.44%	6.73%	11.63%	11.93%	16.73%	15.91%	28.57%	18.81%
Population ( as of July 1 )	217,282	222,801	229,859	232,243	235,371	238,615	242,158	244,612	248,806	255,170
Revenues Per Capita	764	731	735	751	750	745	815	841	951	1,035
Expenditures Per Capita	759	727	715	753	717	739	772	836	841	1,069

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Sparks</b>										
Property Taxes	19,040,250	18,273,139	18,428,572	19,388,525	20,497,045	21,027,578	21,944,121	23,235,378	24,766,389	26,330,232
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	9,474,514	9,662,207	10,234,089	10,994,922	11,126,507	11,147,121	13,699,662	14,859,489	14,896,343	15,054,694
<b>Intergovernmental Revenue</b>										
CTX	17,513,809	18,252,243	19,356,294	20,916,103	22,695,286	24,295,337	26,549,389	27,846,670	29,030,989	34,501,113
Other Intergovernmental Revenue	2,335,123	2,395,595	2,466,349	2,566,734	2,829,023	1,778,661	3,065,341	3,210,231	3,305,944	4,939,717
<b>Total Intergovernmental</b>	<b>19,848,932</b>	<b>20,647,838</b>	<b>21,822,643</b>	<b>23,482,837</b>	<b>25,524,309</b>	<b>26,073,998</b>	<b>29,614,730</b>	<b>31,056,901</b>	<b>32,336,933</b>	<b>39,440,830</b>
Charges For Services	3,459,703	2,679,816	2,707,491	2,396,355	2,355,528	2,681,291	2,593,862	2,808,703	3,013,150	4,344,508
Fines & Forfeits	707,145	686,356	661,907	653,313	663,882	616,378	701,704	580,341	574,214	505,488
Miscellaneous Revenues	158,167	106,231	561,027	148,887	200,849	111,598	116,551	311,962	483,502	254,123
Transfers In	311,572	60,000	352,000	711,500	-	306336	-	-	1,111,580	16,198,975
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	(967,486)	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>52,032,797</b>	<b>52,115,587</b>	<b>54,767,729</b>	<b>57,776,339</b>	<b>60,368,120</b>	<b>61,964,300</b>	<b>68,670,630</b>	<b>72,852,774</b>	<b>77,182,111</b>	<b>102,128,850</b>
<b>Beginning Fund Balance</b>	<b>6,844,803</b>	<b>6,492,291</b>	<b>5,807,762</b>	<b>4,864,271</b>	<b>6,446,616</b>	<b>6,007,406</b>	<b>2,714,072</b>	<b>6,815,213</b>	<b>8,356,501</b>	<b>6,860,784</b>
<b>Total Available Resources</b>	<b>58,877,600</b>	<b>58,607,878</b>	<b>60,575,491</b>	<b>62,640,610</b>	<b>66,814,736</b>	<b>67,971,706</b>	<b>71,384,702</b>	<b>79,667,987</b>	<b>85,538,612</b>	<b>108,989,634</b>
General Government	8,822,150	9,247,095	9,458,261	9,643,249	10,721,146	12,232,698	12,141,642	12,479,698	13,475,055	20,130,103
Judicial	1,842,291	1,899,949	1,834,800	1,898,372	1,881,161	2,076,401	2,116,540	2,237,185	2,333,523	2,479,315
Public Safety	34,290,402	34,217,429	36,972,288	38,897,960	40,129,773	42,447,835	43,020,069	46,619,405	50,050,853	54,106,291
Public Works	1,991,113	2,170,923	1,265,889	1,384,832	1,453,066	1,382,366	1,531,334	1,711,119	1,882,897	2,025,163
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	2,522,154	2,455,934	2,600,198	2,611,281	2,629,784	2,872,891	2,859,653	2,872,554	3,280,213	3,397,755
Community Support	122,350	124,408	172,133	186,300	205,986	248,248	278,231	310,721	439,446	945,302
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	259,051	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,535,798	2,684,378	3,407,651	1,572,000	3,786,414	3,997,195	2,622,020	5,080,804	7,215,841	5,397,813
<b>Total Expenditures</b>	<b>52,385,309</b>	<b>52,800,116</b>	<b>55,711,220</b>	<b>56,193,994</b>	<b>60,807,330</b>	<b>65,257,634</b>	<b>64,569,489</b>	<b>71,311,486</b>	<b>78,677,828</b>	<b>88,481,742</b>
<b>Ending Fund Balance</b>	<b>6,492,291</b>	<b>5,807,762</b>	<b>4,864,271</b>	<b>6,446,616</b>	<b>6,007,406</b>	<b>2,714,072</b>	<b>6,815,213</b>	<b>8,356,501</b>	<b>6,860,784</b>	<b>20,507,892</b>
<b>Total</b>	<b>58,877,600</b>	<b>58,607,878</b>	<b>60,575,491</b>	<b>62,640,610</b>	<b>66,814,736</b>	<b>67,971,706</b>	<b>71,384,702</b>	<b>79,667,987</b>	<b>85,538,612</b>	<b>108,989,634</b>
Fund Balance as a % of Expenditur	12.39%	11.00%	8.73%	11.47%	9.88%	4.16%	10.55%	11.72%	8.72%	23.18%
Population ( as of July 1 )	92,331	92,302	90,214	91,551	92,396	93,581	95,726	96,928	100,140	102,543
Revenues Per Capita	564	565	607	631	653	662	717	752	771	996
Expenditures Per Capita	567	572	618	614	658	697	675	736	786	863

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>White Pine</b>										
<b>Ely</b>										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	41,598	83,058	81,132	89,159	78,214	81,900	82,941	80,949	79,044	89,596
Licenses & Permits	183,234	184,918	265,724	248,748	203,490	282,814	201,831	281,839	399,705	220,414
<b>Intergovernmental Revenue</b>										
CTX	1,195,504	1,195,929	1,202,833	1,271,756	1,257,879	1,304,402	1,394,324	1,461,855	1,490,403	1,685,857
Other Intergovernmental Revenue	530,663	384,541	234,930	41,937	160,930	167,030	192,952	561,528	748,680	795,837
<b>Total Intergovernmental</b>	<b>1,726,167</b>	<b>1,580,470</b>	<b>1,437,763</b>	<b>1,313,693</b>	<b>1,418,809</b>	<b>1,471,432</b>	<b>1,587,276</b>	<b>2,023,383</b>	<b>2,239,083</b>	<b>2,481,694</b>
Charges For Services	144,901	161,698	167,701	150,861	179,466	162,957	187,019	185,667	406,624	512,346
Fines & Forfeits	105,307	116,280	113,316	93,933	99,962	90,598	86,789	78,177	61,713	62,020
Miscellaneous Revenues	74,259	63,764	160,704	124,106	64,392	43,939	88,766	81,028	37,588	39,038
Transfers In	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,275,466</b>	<b>2,190,188</b>	<b>2,226,340</b>	<b>2,020,500</b>	<b>2,044,333</b>	<b>2,133,640</b>	<b>2,234,622</b>	<b>2,731,043</b>	<b>3,223,757</b>	<b>3,405,108</b>
<b>Beginning Fund Balance</b>	<b>778,602</b>	<b>744,277</b>	<b>961,279</b>	<b>981,802</b>	<b>652,838</b>	<b>362,947</b>	<b>329,067</b>	<b>453,402</b>	<b>423,189</b>	<b>692,060</b>
<b>Total Available Resources</b>	<b>3,054,068</b>	<b>2,934,465</b>	<b>3,187,619</b>	<b>3,002,302</b>	<b>2,697,171</b>	<b>2,496,587</b>	<b>2,563,689</b>	<b>3,184,445</b>	<b>3,646,946</b>	<b>4,097,168</b>
General Government	156,304	183,837	170,595	321,738	172,515	201,865	195,604	239,492	187,432	148,140
Judicial	133,386	143,668	194,848	186,128	296,917	202,588	235,720	393,318	301,781	271,383
Public Safety	1,094,186	1,110,087	1,300,572	1,142,030	1,341,071	1,252,426	1,195,424	1,345,943	1,682,548	1,775,136
Public Works	122,416	120,186	121,476	129,720	175,390	156,297	128,984	134,349	188,737	164,997
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	199,205	226,915	221,544	239,479	190,425	142,508	140,477	144,683	157,007	184,844
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	102,377	107,029	126,432	140,274	143,953	159,230	131,682	84,296	64,442	82,585
Community Support	441,852	43,744	25,350	53,201	-	47,379	62,522	415,415	179,912	508,719
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	60,065	37,720	45,000	136,895	-	5,227	-	3,760	35,000	15,000
Contingency	-	-	-	-	-	-	-	-	-	-
					13,953		19,874		158,027	
<b>Total Expenditures</b>	<b>2,309,791</b>	<b>1,973,186</b>	<b>2,205,817</b>	<b>2,349,465</b>	<b>2,334,224</b>	<b>2,167,520</b>	<b>2,110,287</b>	<b>2,761,256</b>	<b>2,954,886.00</b>	<b>3,150,804</b>
<b>Ending Fund Balance</b>	<b>744,277</b>	<b>961,279</b>	<b>981,802</b>	<b>652,837</b>	<b>362,947</b>	<b>329,067</b>	<b>453,402</b>	<b>423,189</b>	<b>692,060</b>	<b>946,364</b>
<b>Total</b>	<b>3,054,068</b>	<b>2,934,465</b>	<b>3,187,619</b>	<b>3,002,302</b>	<b>2,697,171</b>	<b>2,496,587</b>	<b>2,563,689</b>	<b>3,184,445</b>	<b>3,646,946</b>	<b>4,097,168</b>
Fund Balance as a % of Expenditur	32.22%	48.72%	44.51%	27.79%	15.55%	15.18%	21.49%	15.33%	23.42%	30.04%
Population ( as of July 1 )	4,235	4,089	4,066	4,100	4,065	4,267	4,065	4,267	4,149	4,217
Revenues Per Capita	537	536	548	493	503	500	550	640	777	807
Expenditures Per Capita	545	483	543	573	574	508	519	647	712	747



**MARCH 29, 2022**

**MEETING**

**MINUTES**

**DRAFT**

**Minutes of the Committee Meeting  
COMMITTEE ON LOCAL GOVERNMENT FINANCE  
March 29, 2022, 10:00 a.m.**

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City as well as via zoom.

**COMMITTEE MEMBERS PRESENT:**

Marvin Leavitt  
Christine Vuletich  
Mary Walker  
Marty Johnson  
Paul Johnson  
Jim McIntosh  
Jessica Colvin  
Tom Ciesynski  
Mary Walker  
Felicia O'Carroll  
Gina Rackley

**COUNSEL TO COMMITTEE:**

Rost Olsen

**DEPT OF TAXATION STAFF  
PRESENT:**

Jeffrey Mitchell  
Melissa Flatley  
Cheryl Erskine  
Kelly Langley  
Kellie Grahmann  
Keri Gransbery  
Evelyn Barragan  
Ande Thorpe  
Christina Griffith  
Chali Spurlock

**MEMBERS OF THE PUBLIC PRESENT:**

<b>Name</b>	<b>Representing</b>
Justin Zimmerman	Nye County
Beau Bennett	Himself
Sherry Stringer	Nye County
Vera Boyer	Esmeralda County
Lorina Dellinger	Nye County
Timothy Hipp	Esmeralda County
Kimberly Duren	Nye County
Liz Enriquez	Nye County
Raelynn Powers	Nye County
Cammy Leier	Nye Count
Lucinda Elgin	Esmeralda County
Dan McArthur	Esmeralda County
Tracy Calderon	Nye County
Elona Goldner	Nye County
Frank Carbone	Nye County
Eileen Prudhont	Herself
John Prudhont	Nye County
Savannah Rucker	Nye County
Tim Sutton	Nye County
George Hritz	NTA
Amanda Osburn	Elko County
Terri Gage	Eide Bailey

**ITEM 1. ROLL CALL AND OPENING REMARKS**

Chairman Leavitt opened the meeting. Member Jeff Cronk was absent, all other members were present.

**ITEM 2. PUBLIC COMMENT**

Jeffrey Mitchell, with the Department of Taxation, noted the Department received written public comment that has been made part of the record. There was no other public comment.

**ITEM 3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER**

**For Possible Action:**

**(a) Report and update from Elko County regarding the delay of the FY 20/21 Annual Audit**

Keri Gransbery, with the Department of Taxation, explained the Department received two extension requests and has not yet received the audit.

Amanda Osburn explained they had multiple changes this year and are late on the audit. She noted during the process they identified issues and are in the process of correcting. They plan to begin their audit process earlier next year and are planning on updating their accounting system. She added they hope to be more efficient in the next year and upcoming years.

Chairman Leavitt asked when they can expect the audit report. She responded that it goes before her board on April 6<sup>th</sup> and should be to the department shortly. Chairman Leavitt explained why the system is set up the way it is and requested assurance this will not be an issue next year. She agreed and added they are working to rectify the issues. Chairman Leavitt noted there will be a committee meeting in summer or fall. He would like Elko back at that meeting to see where they stand on their audit.

Member Ciesynski cautioned Elko to bring on resources, promote within, or bring in someone with background. Ms. Osburn stated the system is old and the previous CFO held them back, they are now moving forward.

Ms. Langley asked Terri Gage, auditor for Elko County, if there have been improvements from last year's audit. Ms. Gage stated in her opinion there have been signs of improvement.

Member O'Carroll asked when the last year Elko submitted reports without an extension was. Ms. Gransbery stated not since she has been the analyst. Ms. O'Carroll agreed they need an update in the summer, adding changes won't help this year.

Chairman Leavitt warned that if the Committee doesn't see any action they may look at fiscal watch.

**(b) Report and update from Esmeralda County on the delay of the FY20/21 Annual Audit**

Ms. Gransbery explained the material provided in the packet. She noted the audit was received last week, postmarked on the last deadline date.

Lucinda Elgin with Esmeralda County announced her presence. Chairman Leavitt asked for an update on their audit reports.

Vera Boyer with Esmeralda County announced her presence. Chairman Leavitt again asked for a report as to why the audit report was late and why it won't happen in the future.

Ms. Elgin responded that this is their 3<sup>rd</sup> year with Tyler, and they finally recognize some of it was set up incorrectly. She explained the issues they had to get the software problems resolved. She does not anticipate further problems as Tyler is finally listening to them. She did not receive training on bank reconciliation in the system until September and did not complete it until 2022.

Ms. Langley asked if Dan McArthur was on the line. There was no response. She asked Ms. Boyer if she could speak. Ms. Boyer reiterated what Ms. Elgin had stated and that they are moving forward. Ms. Langley asked if last year's findings will be on this audit as well or if they have been taken off the current years audit. Ms. Boyer noted they are working on bank reconciliations; the others have fallen off.

Ms. Langley also asked if this year's audit will be timely. Ms. Elgin responded absolutely. She explained everything is reconciled and they should have everything up and current. They are doing everything manually. She will be presenting what she has to the Commissioners and is waiting for Tyler to call her back. They can do the job outside of using Tyler and can use functions in Tyler as a resource. She feels confident this issue will be resolved. She is not waiting for Tyler to do her job.

Chairman Leavitt noted he would like them back at the next meeting to see what has been resolved. He would like Mr. McArthur to appear also. Mr. McArthur connected through the Department's Las Vegas office. Chairman Leavitt asked him for an update. Mr. McArthur noted he had been listening on his cell phone but was unable to get through. He believes the audit report will be submitted timely and the steps the treasurer is taking will ensure that.

Chairman Leavitt asked for a short explanation to where they stand with the violations in the previous audit. Mr. McArthur noted timely filing from the treasurer to the county commissioners remains which is the only NRS violation that remains. He went over the remaining violations from the prior year.

Chairman Leavitt would like them back at the next meeting with an update. Mr. McArthur was agreeable to that.

Member Rackley offered assistance to Esmeralda County with the Tyler Software reports.

Member Ciesynski agrees with the Chairman for them to return and asked Esmeralda if they reached out to higher ups at Tyler. Ms. Boyer stated they have and have gotten the District Attorney involved.

Ms. Langley stated that hopefully Esmeralda County would get assistance from counties that have made the software work.

***(c) Report from Nye County and the Department on the FY 20/21 Annual Audit and update from Treasurer's Office on the Bank Reconciliations since removal from Fiscal Watch***

Evelyn Barragan with the Department explained Nye County received two extensions for their audit and that was received on February 24<sup>th</sup>.

Savannah Rucker with Nye County explained the hold up was the OPEB and the property tax reports. They had to rewrite the instructions for the OPEB report, it was a long project, but she does not expect future problems with that. There were no material weaknesses or deficiencies in their audit. One fund has a deficit balance, and they are improving that. They signed a contract with a state agency which will help close the gap on that fund. They also hired third party billing for that fund, she does not see this being a continued issue. She added they are in good shape audit wise, due to her financial team they increased transparency, have proper management, and have had good board decisions.

Chairman Leavitt noted he spoke with staff about the PERS liability situation and thinks they may have a discussion about that on the next Agenda.

Member Vuletich commended them and asked if they anticipate timeliness issues with the FY22 audit. Ms. Rucker believes that is resolved but is not sure how DevNet will affect that.

Chairman Leavitt also appreciated their efforts.

John Prudhont, with Nye County, commented on the reconciliation of real property. They have been working with DevNet, and are intertwined with other counties on DevNet. Changes can affect each county. Regarding the bank reconciliations, he explained NRS is specific on the three categories required. He added the reconciliation has been the job of the chief deputy treasurer, and the treasurer's job to report it. Due to union restrictions, there are constraints on working out of class and he does not have the authority to require the deputy treasurer to cross train or work out of class. He has two key positions vacant that places stress on the remaining staff. Staff has refused to perform work out of class. He stated functional issues remain in the ability for the treasurer to submit the reconciliations and discussed issues with timing requirements and impossible deadlines, as well as being understaffed. He added they should be back on schedule after the Jan/Feb 22 is presented in April.

Chairman Leavitt recognized the problems and noted his concern is not who does what. The county needs to work out a system, so things are done timely. He thinks they need to take whatever actions need to be taken to get it done. He added they have made improvements.

Tim Sutton, with Nye County, stated it is not fair or appropriate to call out staff members. He assured the Committee that Nye County wants to make sure things are handled and they are working with the Treasurer's office to do so. Mr. Prudhont added there is cooperation. He added the union issue is not uncommon. Mr. Sutton added they are working to resolve the issues and are consulting with the union.

Member Vuletich appreciates the challenge they have had, adding it is unfortunate that employees would refuse to reconcile cash as it is one of the most fundamental things.

***ITEM 4. FOR POSSIBLE ACTION: SUBCOMMITTEE REPORTS REGARDING CONSIDERATION AND EVALUATION OF NAC 354.660(2)***

Mr. Mitchell noted the Subcommittee met on February 3, 2022. He noted some discussion points the subcommittee thought may be good for future meetings. They are waiting on language from LCB, and once that is received, they will have another meeting.

Member Johnson commented that they are trying to get the NAC to be in align with the legislative changes. He added they hoped to have language to review for this meeting, however they are still awaiting it. He also noted Section 77 of SB543 impacts the school districts Ending fund balance.

Chairman Leavitt hopes the language will be available by the next meeting.

**ITEM 5. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF**

**(a) Discussion on audit reports**

Mr. Mitchell requested this item be heard at the next meeting. Chairman Leavitt approved.

**(b) Briefing and update on the Tax Cap Factors for property tax FY 22/23**

Mr. Mitchell noted this item is for information purposes. The Tax Cap Factors was provided in the packet. He explained the report and how it is used by the Department.

**ITEM 6. REVIEW AND APPROVAL OF MINUTES**

**(a) For Possible Action: CLGF Committee Meeting – November 9, 2021**

Member Marty Johnson moved to approve the minutes. Member O'Carroll seconded the motion. Minutes were approved.

**ITEM 7. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING**

Chairman Leavitt noted they would like to have Elko and Esmeralda Counties back for the next meeting. He would also like to have a short discussion about the final budgets and the PERS liability situation and how it relates to the Committee's actions and statute violations. He added Member Paul Johnson mentioned the subcommittee language may be ready by then.

Ms. Langley noted the Department hopes to provide the audit report and can provide an update on the budgets.

Chairman Leavitt asked about scheduling a meeting. Mr. Mitchell suggested after June 25<sup>th</sup>. Chairman Leavitt suggested the middle of August. The members agreed.

Member Rackley mentioned property taxes were really low compared to where they should be. They did not receive the third installment. The Tax Department is working on it, but that may skew some quarterly reports.

Mr. Mitchell shared his appreciation for the committee, the hard work and professionalism of the committee as well as the subcommittee.

**ITEM 8. PUBLIC COMMENT**

There was no public comment.

**ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT**

Meeting adjourned at 11:09