

NYE COUNTY, NEVADA

**REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTAL MATERIAL
AND INFORMATION PERTAINING TO
FEDERAL FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2015

NYE COUNTY, NEVADA

JUNE 30, 2015

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2015:

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

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Education Endowment Fund, and Road Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter-Regarding Change in Accounting Principle

As described in Note D-17 to the financial statements, in 2015 the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. My opinion is not modified with respect to this matter.

Emphasis of Matter-Merger of Town of Pahrump, Nevada

As indicated in note D-18 to the financial statements, the Citizens of the Town of Pahrump voted in November 2012 to eliminate the Town Board Form of Government. The elected Town Board for the Town of Pahrump was disbanded. The Nye County Commission became the governing body for the unincorporated Town of Pahrump. The Town has been merged with the County for financial statement reporting purposes as of July 1, 2014.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-10, Schedule of Funding Progress on page 72, Schedule of the County's Contributions to the Public Employees Retirement System of the State of Nevada on page 73, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees Retirement System of the State of Nevada on page 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

Prior Year Comparative Information

I also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2014, which are not presented with the accompanying financial statements and I expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The combining and individual fund financial statements and schedules, for the year ended June 30, 2014, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2014 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated January 15, 2016 on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Las Vegas, Nevada
January 15, 2016

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015**

As management of Nye County, Nevada, we offer readers of financial statements this narrative overview and analysis of the financial activities for the fiscal year end June 30, 2015. The Management Discussion and Analysis ("MD&A") introduces the financial reports. The MD&A is designed to give the reader an easy-to-understand overview of the financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

Financial Highlights

The County adopted new accounting guidance, GASB Statement No. 68 *Accounting and Financial Report for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the County to recognize its proportionate share of the net pension liability, deferred outflows and deferred inflows of resources, and related expenses from the County's participation in the Public Employees' System of the State of Nevada (PERS). The effect of implementing these statements resulted in a restatement of beginning net position.

The Citizens of the Town of Pahrump voted in November, 2012, to eliminate the town board form of government for the Town. Subsequently, the elected Town Board for the town of Pahrump was disbanded. The Nye County Commission became the governing body for the unincorporated Town of Pahrump. The Town has been merged with Nye County for financial statement presentation. The opening balances of the governmental-type activities and the business-type activities of Nye County, Nevada's assets, liabilities, and net position as of the beginning of the year were determined on the basis of the carrying values reported in the separate financial statement of the Town of Pahrump as of June 30, 2014.

The government-wide net position decreased during the year from \$143,547,479 to \$83,467,323.

The primary revenue sources for governmental activities were property taxes of \$19,809,576, consolidated taxes of \$12,995,053, and Fuel Taxes of \$5,895,557. These revenue sources comprised 32.09%, 21.05%, and 9.55%, respectively, or 62.69%, of total governmental activities revenues.

The total government-wide expenses were \$65,724,707. The greatest expenses were in the General Government function for \$17,562,534 and the Public Safety function for \$19,937,279. Business-type activities contributed an additional \$5,695,504 of expenses.

At the end of fiscal year 2015, the governmental funds reported a combined fund balance of \$55,080,708, a decrease of \$2,781,185 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$1,569,536.

Overview of the Financial Statements

Government-Wide Financial Statements

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

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

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

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

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Fund Financial Statements

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

Governmental Funds:

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

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

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

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

Proprietary Funds:

Two distinct types of proprietary funds are maintained.

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

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

Fiduciary Funds:

The County's fiduciary funds consist of 16 agency funds and the private trust F.H. Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Property, Habitat Conservation and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Beatty General Improvement District, and Endangered Species Act.

Notes to Financial Statements

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

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Other Information

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

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

Government-Wide Financial Analysis

Net position as of June 30, 2015, is summarized and analyzed below:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Assets:						
Current and other assets	\$ 60,551,580	\$ 64,039,760	\$11,962,612	\$11,705,798	\$ 72,514,192	\$ 75,745,558
Net capital assets	<u>117,313,125</u>	<u>117,002,916</u>	<u>5,536,098</u>	<u>5,787,030</u>	<u>122,849,223</u>	<u>122,789,946</u>
Total Assets	<u>177,864,705</u>	<u>181,042,676</u>	<u>17,498,710</u>	<u>17,492,828</u>	<u>195,363,415</u>	<u>198,535,504</u>
Deferred Outflows of Resources	<u>7,062,964</u>	<u>0</u>	<u>527,884</u>	<u>0</u>	<u>7,590,848</u>	<u>0</u>
Liabilities:						
Current liabilities	5,407,045	5,973,880	210,130	186,867	5,617,175	6,160,747
Long-term liabilities	<u>94,851,676</u>	<u>45,930,350</u>	<u>5,939,406</u>	<u>2,896,928</u>	<u>100,791,082</u>	<u>48,827,278</u>
Total Liabilities	<u>100,258,721</u>	<u>51,904,230</u>	<u>6,149,536</u>	<u>3,083,795</u>	<u>106,408,257</u>	<u>54,988,025</u>
Deferred Inflows of Resources	<u>12,155,281</u>	<u>0</u>	<u>923,402</u>	<u>0</u>	<u>13,078,683</u>	<u>0</u>
Net Position:						
Invested in capital assets, net of related debt	94,354,222	92,982,596	4,864,402	4,479,683	99,218,624	97,462,279
Restricted	37,567,144	34,254,053	7,495,512	7,248,323	45,062,656	41,502,376
Unrestricted	<u>(59,407,699)</u>	<u>1,901,797</u>	<u>(1,406,258)</u>	<u>2,681,027</u>	<u>(60,813,957)</u>	<u>4,582,824</u>
Total Net Position	<u>\$ 72,513,667</u>	<u>\$ 129,138,446</u>	<u>\$10,953,656</u>	<u>\$14,409,033</u>	<u>\$ 83,467,323</u>	<u>\$ 143,547,479</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$83,467,323 as of June 30, 2015.

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

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

The total net position in governmental activities of \$72,513,667 includes negative unrestricted net assets totaling \$(59,407,699). The negative unrestricted net position change from the prior year is mainly due to the adoption of GASB Statements No. 68 and 71 causing the recording of net pension liabilities of \$47,132,410 and Other Post Employment Benefits (OPEB). Portions of total net position are subject to external restrictions as to how they may be used. In the current fiscal year, restricted assets include assets restricted for capital projects of \$10,691,818, general government of \$7,422,867, judicial of \$1,905,031, public safety of \$3,041,065, public works of \$10,429,539, culture and recreation of \$1,481,345, and for other purposes of \$2,595,479.

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	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 6,308,409	\$ 6,673,624	\$ 5,486,975	\$ 5,432,449	\$ 11,795,384	\$ 12,106,073
Operating grants and contributions	2,718,582	4,967,743	-	-	2,718,582	4,967,743
Capital grants and contributions	1,634,891	1,479,435	678,903	270,723	2,313,794	1,750,158
General Revenues:						
Property taxes	19,809,576	16,973,273	-	-	19,809,576	16,973,273
Fuel tax	5,895,557	5,824,311	-	-	5,895,557	5,824,311
Room tax	728,170	697,010	-	-	728,170	697,010
Gaming tax	142,503	145,998	-	-	142,503	145,998
Water tax assessments	283,376	281,587	-	-	283,376	281,587
Public safety sales tax	2,429,141	607,559	-	-	2,429,141	607,559
Federal-in-lieu	2,834,250	3,074,855	-	-	2,834,250	3,074,855
Consolidated tax	12,995,053	12,428,651	-	-	12,995,053	12,428,651
NRS 361.610 trust property proceeds	353,387	424,640	-	-	353,387	424,640
Tax penalties	526,710	588,620	-	-	526,710	588,620
Investment income	307,873	460,770	65,068	90,119	372,941	550,889
Settlements	4,145,251	-	-	-	4,145,251	-
Rent	245,861	197,868	-	-	245,861	197,868
Federal land & geothermal leases	-	256,439	-	-	-	256,439
Miscellaneous	362,101	84,690	7,300	1,469	369,401	86,159
Division of wildlife	8,804	-	-	-	8,804	-
Total revenues	<u>61,729,495</u>	<u>55,167,073</u>	<u>6,238,246</u>	<u>5,794,760</u>	<u>67,967,741</u>	<u>60,961,833</u>
Expenses:						
General government	17,562,534	20,181,182	-	-	17,562,534	20,181,182
Judicial	8,283,349	8,346,408	-	-	8,283,349	8,346,408
Public safety	19,937,279	22,420,402	-	-	19,937,279	22,420,402
Public works	10,854,823	8,607,678	-	-	10,854,823	8,607,678
Health	3,267,582	1,871,104	-	-	3,267,582	1,871,104
Sanitation	13,359	22,704	-	-	13,359	22,704
Welfare	1,846,501	1,738,213	-	-	1,846,501	1,738,213
Culture and recreation	979,925	864,643	-	-	979,925	864,643
Community support	1,316,067	1,280,533	-	-	1,316,067	1,280,533
Debt service:						
Interest	910,277	933,087	-	-	910,277	933,087
Intergovernmental	746,011	340,653	-	-	746,011	340,653
Other	-	-	5,695,504	5,718,912	5,695,504	5,718,912
Loss on disposal of assets	7,000	101,632	-	-	7,000	101,632
Total expenses	<u>65,724,707</u>	<u>66,708,239</u>	<u>5,695,504</u>	<u>5,718,912</u>	<u>71,420,211</u>	<u>72,427,151</u>
Increase in net position	<u>(3,995,212)</u>	<u>(11,541,166)</u>	<u>542,742</u>	<u>75,848</u>	<u>(3,452,470)</u>	<u>(11,465,318)</u>
Net position - beginning	129,138,446	140,679,612	14,409,033	14,333,185	143,547,479	155,012,797
Restatement per GASB 68	<u>(52,629,567)</u>	<u>-</u>	<u>(3,998,119)</u>	<u>-</u>	<u>(56,627,686)</u>	<u>-</u>
Net position - beginning restated	<u>76,508,879</u>	<u>140,679,612</u>	<u>10,410,914</u>	<u>14,333,185</u>	<u>86,919,793</u>	<u>155,012,797</u>
Net position - ending	<u>\$ 72,513,667</u>	<u>\$ 129,138,446</u>	<u>\$ 10,953,656</u>	<u>\$ 14,409,033</u>	<u>\$ 83,467,323</u>	<u>\$ 143,547,479</u>

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

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

Governmental Funds:

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

**NYE COUNTY, NEVADA
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Financial Analysis of the Governmental Funds

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

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$55,080,708, a decrease of \$2,781,185, or 4.81%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of each fund. Restricted fund balance is \$37,567,144, or 68.20%, of total. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$10,429,539 for public works, \$10,691,818 for capital projects, and \$7,422,867 for general government.

Committed fund balance is \$16,042,348, or 29.13%, of total fund balance with spending constrained by the Board of County Commissioners. Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$5,426,487 for general government and \$9,432,362 for intergovernmental.

Major Governmental Funds:

General Fund: The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$1,569,536, an increase of \$947,269 from the prior year.

Revenues increased by \$1,368,670, or 4.52%. Tax revenue increased by \$649,302, or 5.48%, due to an increase in net proceeds and property taxes. Intergovernmental revenues increased by \$118,915, or 0.79%, due to an increase in consolidated (sales) tax and grant revenue. Charges for services increased \$299,400, or 18.53%, due to an increase in assessor collections and planning and zoning revenues. Fines and forfeitures increased \$109,283, or 24.28%, due to an increase in fines and forfeited bail collections. Miscellaneous revenues increased \$163,887, or 15.16%.

Expenditures increased by \$160,982, or 0.48%. General government expenditures increased \$282,799, or 2.34%, due to an increase in miscellaneous overhead and county planner expenditures. Public safety expenditures decreased \$293,138, or 2.13%, due to a reduction in salaries and wages, employee benefits, and services and supplies for the sheriff's department; and employee benefits and services and supplies for emergency management. Community support expenditures increased \$119,673, or 380.35%, due to an increase in natural resource salaries and benefits.

Education Endowment Fund: The Education Endowment Fund had a fund balance at the end of the year of \$9,432,362, a decrease of \$17,103. Revenues decreased by \$17,103 due to a decrease in investment income. Expenditures increased by \$71,958 as there were expenditures during the year to the Nye County School District.

Road Fund: The Road Fund had a fund balance at the end of the year of \$2,312,810, a decrease of \$848,612. Revenues decreased by \$207,967 due to Pahrump Town revenues now being shown as transfers in. Expenditures increased by \$1,491,941 primarily due to capital projects expenditures during the year.

Endowment Capital Projects Fund: The Endowment Capital Projects Fund had a fund balance at the end of the year of \$6,322,727, an increase of \$1,215,182. Revenues increased by \$3,542,895 due to a lawsuit settlement reimbursement of capital outlay. Expenditures increased by \$17,895 primarily due to debt service payments.

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Fund net position at the end of the year was \$8,726,720, a decrease of \$149,450 over the prior year due to a restatement per GASB 68 of \$3,768,679 and a current year change in net position of \$590,770. Operating revenues decreased by \$98,292, or 4.76%. Operating expenditures decreased by \$89,688, or 5.87%, due to a decrease in service and supplies expenses.

**NYE COUNTY, NEVADA
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Major Enterprise Funds:

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was (\$1,944,397), a decrease of \$4,353,246 over the prior year due to a restatement per GASB 68 of \$3,768,679 and a current year change in net position of (\$584,567). Operating revenues increased by \$156,699, or 4.93%. Operating expenditures increased by \$32,927, or 0.85%, due to an increase in bad debt and depreciation expenses.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there were no amendments to increase either the original estimated revenues or original budgeted appropriations.

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

Revenues in the General Fund were less than budget by \$328,519. Revenues received for licenses and permits, intergovernmental, charges for services, and miscellaneous were less than budgeted for the year by \$5,030, \$461,126, \$283,460, and \$3,099, respectively. Revenues were received in excess of budgeted amounts for taxes of \$294,753 and fines and forfeitures of \$129,443.

Total actual expenditures for the General Fund during fiscal year 2015 were approximately \$949,982 more than budgeted. The budget for the year was approved on May 19, 2014, by the County Commission. Subsequently on June 27, 2014, a revised budget for the General Fund was presented to the Commission. The Commission approved increases in budget appropriations for the General Fund. However, due to turnover in the Finance Department the procedure for augmenting (increasing) the budget was not finalized and filed with the Department of Taxation, causing the budget expenditure violations. The functions over budget were general government by \$495,735, public safety by \$544,669, public works by \$3,154, health by \$48,095, welfare by \$3,267 and community support by \$27,436. Function expenditures under budget were judicial of \$72,374.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation at June 30, 2015, was \$117,313,125 for the governmental activities and \$5,536,098 for the business-type activities. Detail by type of activity and asset is summarized in the table below. A summary of changes in capital assets for the year ended June 30, 2015, follows:

Governmental Activities:

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Capital assets not being depreciated:							
Land	\$ 5,131,820	\$ 3,745,196	\$ 8,877,016	\$ -	\$ 8,500	\$ 7,210	\$ 8,875,726
Construction in progress	2,219,072	320,029	2,539,101	3,496,906	-	(1,129,881)	4,906,126
Total capital assets not being depreciated	7,350,892	4,065,225	11,416,117	3,496,906	8,500	(1,122,671)	13,781,852
Capital assets being depreciated:							
Buildings and improvements	85,398,215	3,748,977	89,147,192	500,654	-	1,122,671	90,770,517
Equipment	40,926,512	4,555,582	45,482,094	2,359,944	15,000	-	47,827,038
Infrastructure	33,049,156	-	33,049,156	-	-	-	33,049,156
Total capital assets being depreciated	159,373,883	8,304,559	167,678,442	2,860,598	15,000	1,122,671	171,646,711
Less accumulated depreciation for:							
Buildings and improvements	22,063,504	1,816,935	23,880,439	2,344,665	-	-	26,225,104
Equipment	28,161,462	3,141,404	31,302,866	2,809,886	15,000	-	34,097,752
Infrastructure	6,908,338	-	6,908,338	884,244	-	-	7,792,582
Total accumulated depreciation	57,133,304	4,958,339	62,091,643	6,038,795	15,000	-	68,115,438
Total capital assets being depreciated, net	102,240,579	3,346,220	105,586,799	(3,178,197)	-	1,122,671	103,531,273
Governmental activities assets, net	\$ 109,591,471	\$ 7,411,445	\$ 117,002,916	\$ 318,709	\$ 8,500	\$ -	\$ 117,313,125

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

- Construction in progress on the IT facility, One Stop Shop Calvada, Amargosa Senior Center, SIMS Training Facility, 911 communication system, and several road infrastructure projects.
- Buildings including the Beatty ambulance barn, Tonopah helipad, and Beatty airport.
- Equipment for various public works, public safety, and ambulance equipment.
- Infrastructure of work on county roads.

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Capital Assets and Debt Administration (Continued)

Capital Assets (Continued)

Business-type Activities:

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Capital assets not being depreciated:							
Land	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	990,587	-	990,587	12,468	-	(986,310)	16,745
Total capital assets not being depreciated	<u>990,587</u>	<u>120,000</u>	<u>1,110,587</u>	<u>12,468</u>	<u>-</u>	<u>(986,310)</u>	<u>136,745</u>
Capital assets being depreciated:							
Solid waste equipment	1,163,121	-	1,163,121	44,900	-	-	1,208,021
Utility infrastructure and equipment	5,034,672	-	5,034,672	-	-	986,310	6,020,982
Ambulance buildings and equipment	-	2,733,715	2,733,715	-	-	-	2,733,715
Total capital assets being depreciated	<u>6,197,793</u>	<u>2,733,715</u>	<u>8,931,508</u>	<u>44,900</u>	<u>-</u>	<u>986,310</u>	<u>9,962,718</u>
Less accumulated depreciation for:							
Solid waste equipment	1,141,539	-	1,141,539	11,082	-	-	1,152,621
Utility infrastructure and equipment	1,408,620	-	1,408,620	154,301	-	-	1,562,921
Ambulance buildings and equipment	-	1,704,906	1,704,906	142,917	-	-	1,847,823
Total accumulated depreciation	<u>2,550,159</u>	<u>1,704,906</u>	<u>4,255,065</u>	<u>308,300</u>	<u>-</u>	<u>-</u>	<u>4,563,365</u>
Total capital assets being depreciated, net	<u>3,647,634</u>	<u>1,028,809</u>	<u>4,676,443</u>	<u>(263,400)</u>	<u>-</u>	<u>986,310</u>	<u>5,399,353</u>
Business-type activities assets, net	<u>\$ 4,638,221</u>	<u>\$ 1,148,809</u>	<u>\$ 5,787,030</u>	<u>\$ (250,932)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,536,098</u>

Business-type activities:

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

- Utility systems Gabbs water project was completed and new fencing for Solid Waste.

See note D5 for construction commitments at year-end.

Debt Administration

At June 30, 2015, debt consisted of the following:

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015	Due within one year
Governmental Activities:							
Medium-term bond	\$ 23,678,000	\$ 0	\$ 23,678,000	\$ 0	\$ (1,298,000)	\$ 22,380,000	\$ 550,000
Add: bond premium	34,699	0	34,699	0	(17,350)	17,349	0
Less: bond discounts	(2,595)	0	(2,595)	0	96	(2,499)	0
Total bonds payable	<u>23,710,104</u>	<u>0</u>	<u>23,710,104</u>	<u>0</u>	<u>(1,315,254)</u>	<u>22,394,850</u>	<u>550,000</u>
Capital lease	264,862	0	264,862	696,479	(397,288)	564,053	0
Notes payable	0	43,727	43,727	0	(43,727)	0	0
Compensated absences	3,807,076	188,931	3,996,007	0	(203,031)	3,792,976	1,692,419
OPEB obligation	17,801,526	114,124	17,915,650	3,051,737	0	20,967,387	0
Net pension obligation (restated)	<u>59,468,850</u>	<u>0</u>	<u>59,468,850</u>	<u>0</u>	<u>(12,336,440)</u>	<u>47,132,410</u>	<u>0</u>
Total Governmental Activities							
Long-Term Liabilities	<u>\$105,052,418</u>	<u>\$ 346,782</u>	<u>\$ 105,399,200</u>	<u>\$3,748,216</u>	<u>\$ (14,295,740)</u>	<u>\$ 94,851,676</u>	<u>\$2,242,419</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015**

Capital Assets and Debt Administration (Continued)

Debt Administration (Continued)

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015	Due within one year
Business-Type Activities:							
Landfill closure costs	\$ 1,509,781	\$ 0	\$ 1,509,781	\$ 100,365	\$ 0	\$ 1,610,146	\$ 0
Notes payable	632,161	0	632,161	12,468	(627,884)	16,745	16,745
Revenue bonds	675,186	0	675,186	0	(20,235)	654,951	20,595
Compensated absences	0	79,800	79,800	0	(2,753)	77,047	50,455
Net Pension Obligation (restated)	4,517,680	0	4,517,680	0	(937,163)	3,580,517	0
Total Business-Type Activities							
Long-Term Liabilities	\$ 7,334,808	\$ 79,800	\$ 7,414,608	\$ 112,833	\$ (1,588,035)	\$ 5,939,406	\$ 87,795

The debt decreased \$10,547,524 for governmental activities during the current fiscal year. The reason for the decrease was a decrease in net pension obligations, compensated absences, and debt payments.

The debt decreased by \$1,475,202 for business-type activities during the current fiscal year. The reasons for the decrease were the notes payable forgiveness for the Gabbs utility systems and net pension obligations decrease.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles for the current year. The debt limitation currently applicable at June 30, 2015, was \$134,470,860. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$4,644,764, Gabbs Town \$2,345,678, Manhattan Town \$511,371, and Pahrump Town \$167,138,916.

REQUESTS FOR INFORMATION

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

County Administration
Nye County, Nevada
PO Box 153
101 Radar Road
Tonopah, Nevada
89049

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
June 30, 2015

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2015	2015	2015
Assets:			
Pooled cash and investments	\$ 53,732,484	\$ 3,824,264	\$ 57,556,748
Interest receivable	97,036	20,407	117,443
Taxes receivable	519,819	-	519,819
Due from other governments	4,783,834	-	4,783,834
Accounts receivable	589,025	569,930	1,158,955
Due from others	22,979	-	22,979
Notes receivable	727,883	-	727,883
Prepaid expense	17,810	-	17,810
Inventory	60,710	-	60,710
Restricted assets:			
Cash	-	7,488,011	7,488,011
Receivable	-	60,000	60,000
Capital assets, net of accumulated depreciation	117,313,125	5,536,098	122,849,223
Total assets	177,864,705	17,498,710	195,363,415
Deferred Outflows of Resources:			
Pension charges	7,062,964	527,884	7,590,848
Liabilities:			
Accounts payable	2,586,614	26,476	2,613,090
Accrued payroll and benefits	1,774,669	178,039	1,952,708
Due to other governments	47,451	-	47,451
Unearned revenue	642,790	-	642,790
Customer deposits	-	5,615	5,615
Interest payable	355,521	-	355,521
Noncurrent liabilities:			
Due or payable within one year:	2,242,419	87,795	2,330,214
Due or payable after one year:	92,609,257	5,851,611	98,460,868
Total liabilities	100,258,721	6,149,536	106,408,257
Deferred Inflows of Resources:			
Pension charges	12,155,281	923,402	13,078,683
Net Position:			
Invested in capital assets, net of debt	94,354,222	4,864,402	99,218,624
Restricted for:			
Capital projects	10,691,818	342,042	11,033,860
General government	7,422,867	-	7,422,867
Judicial	1,905,031	-	1,905,031
Public safety	3,041,065	-	3,041,065
Public works	10,429,539	-	10,429,539
Culture and recreation	1,481,345	-	1,481,345
Landfill closure costs	-	7,153,470	7,153,470
Other purposes	2,595,479	-	2,595,479
Unrestricted	(59,407,699)	(1,406,258)	(60,813,957)
Total net position	\$ 72,513,667	\$ 10,953,656	\$ 83,467,323

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
June 30, 2015

Functions/Programs	Expenses	Program Revenues			Changes in Net Position		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary governments:							
General government	\$ (17,562,534)	\$ 3,185,538	\$ 293,858	\$ 1,950	\$ (14,081,188)	\$ -	\$ (14,081,188)
Judicial	(8,283,349)	1,238,308	129,865	-	(6,915,176)	-	(6,915,176)
Public safety	(19,937,279)	880,644	1,247,908	155,510	(17,653,217)	-	(17,653,217)
Public works	(10,854,823)	202,082	76,828	1,437,882	(9,138,031)	-	(9,138,031)
Health	(3,267,582)	543,591	-	-	(2,723,991)	-	(2,723,991)
Sanitation	(13,359)	43,989	-	-	30,630	-	30,630
Welfare	(1,846,501)	-	481,214	39,549	(1,325,738)	-	(1,325,738)
Culture and recreation	(979,925)	16,416	70,825	-	(892,684)	-	(892,684)
Community support	(1,316,067)	197,841	418,084	-	(700,142)	-	(700,142)
Debt service:		-					
Interest	(910,277)	-	-	-	(910,277)	-	(910,277)
Intergovernmental	(746,011)	-	-	-	(746,011)	-	(746,011)
Loss on disposal of assets	(7,000)	-	-	-	(7,000)	-	(7,000)
Total governmental activities	<u>(65,724,707)</u>	<u>6,308,409</u>	<u>2,718,582</u>	<u>1,634,891</u>	<u>(55,062,825)</u>	<u>-</u>	<u>(55,062,825)</u>
Business-type activities:							
Water	(298,062)	169,566	-	676,403	-	547,907	547,907
Sewer	(31,416)	11,959	-	-	-	(19,457)	(19,457)
Ambulance	(3,928,564)	3,338,174	-	2,500	-	(587,890)	(587,890)
Solid Waste	<u>(1,437,462)</u>	<u>1,967,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>529,814</u>	<u>529,814</u>
Total business-type activities	<u>(5,695,504)</u>	<u>5,486,975</u>	<u>-</u>	<u>678,903</u>	<u>-</u>	<u>470,374</u>	<u>470,374</u>
Total primary governments	<u>\$ (71,420,211)</u>	<u>\$ 11,795,384</u>	<u>\$ 2,718,582</u>	<u>\$ 2,313,794</u>	<u>(55,062,825)</u>	<u>470,374</u>	<u>(54,592,451)</u>
General Revenues:							
Property taxes					19,809,576	-	19,809,576
Fuel tax					5,895,557	-	5,895,557
Room tax					728,170	-	728,170
Gaming tax					142,503	-	142,503
Water tax assessments					283,376	-	283,376
Public safety sales tax					2,429,141	-	2,429,141
Division of Wildlife					8,804	-	8,804
Federal in-lieu tax					2,834,250	-	2,834,250
Consolidated tax					12,995,053	-	12,995,053
Tax penalties					526,710	-	526,710
NRS 361.610 trust property proceeds					353,387	-	353,387
Investment income					307,873	65,068	372,941
Settlements					4,145,251	-	4,145,251
Rent					245,861	-	245,861
Miscellaneous					<u>362,101</u>	<u>7,300</u>	<u>369,401</u>
Total general revenues					<u>51,067,613</u>	<u>72,368</u>	<u>51,139,981</u>
Change in net position					(3,995,212)	542,742	(3,452,470)
Net position - beginning of year (restated)					<u>76,508,879</u>	<u>10,410,914</u>	<u>86,919,793</u>
Net position - end of year					<u>\$ 72,513,667</u>	<u>\$ 10,953,656</u>	<u>\$ 83,467,323</u>

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Major Funds				
	General Fund	Education Endowment Fund	Road Fund	Endowment Capital Projects Fund	Other Governmental Funds
<u>ASSETS</u>					
Pooled cash and investments	\$ 823,405	\$ 9,415,157	\$ 2,246,157	\$ 6,477,727	\$ 34,733,893
Interest receivable	1,824	17,205	1,739	9,688	66,580
Taxes receivable	270,027	-	1,348	-	248,444
Due from other governments	2,406,114	-	661,450	-	1,716,270
Accounts receivable, net	-	-	-	-	589,025
Due from others	6,617	-	-	-	16,362
Due from other funds	-	-	-	-	640,224
Note receivable, net	-	-	-	-	727,883
Prepaid expense	17,810	-	-	-	-
Inventory	60,710	-	-	-	-
Total assets	<u>\$ 3,586,507</u>	<u>\$ 9,432,362</u>	<u>\$ 2,910,694</u>	<u>\$ 6,487,415</u>	<u>\$ 38,738,681</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 606,014	\$ -	\$ 403,691	\$ 164,688	\$ 1,412,221
Accrued payroll and benefits	1,188,348	-	193,081	-	393,240
Due to other funds	-	-	-	-	640,224
Due to other governments	-	-	-	-	47,451
Unearned revenues	-	-	-	-	642,790
Total liabilities	<u>1,794,362</u>	<u>-</u>	<u>596,772</u>	<u>164,688</u>	<u>3,135,926</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>222,609</u>	<u>-</u>	<u>1,112</u>	<u>-</u>	<u>159,482</u>
<u>FUND BALANCES</u>					
Nonspendable	78,520	-	-	-	-
Restricted for:					
Capital projects	-	-	-	6,322,727	4,369,091
Debt service	-	-	-	-	13,931
General government	-	-	-	-	7,422,867
Judicial	-	-	-	-	1,905,031
Public safety	-	-	-	-	3,041,065
Public works	-	-	2,312,810	-	8,116,729
Health	-	-	-	-	18,936
Welfare	-	-	-	-	221,790
Culture and recreation	-	-	-	-	1,481,345
Community support	-	-	-	-	2,340,822
Committed for:					
General government	2,023	-	-	-	5,424,464
Judicial	49,721	-	-	-	-
Public safety	1,305	-	-	-	-
Public works	-	-	-	-	20,884
Health	-	-	-	-	1,044,229
Culture and recreation	45,173	-	-	-	22,187
Intergovernmental	-	9,432,362	-	-	-
Assigned for subsequent year	1,392,794	-	-	-	-
Unassigned	-	-	-	-	(98)
Total fund balance	<u>1,569,536</u>	<u>9,432,362</u>	<u>2,312,810</u>	<u>6,322,727</u>	<u>35,443,273</u>
Total liabilities, deferred inflows resources, and fund balance	<u>\$ 3,586,507</u>	<u>\$ 9,432,362</u>	<u>\$ 2,910,694</u>	<u>\$ 6,487,415</u>	<u>\$ 38,738,681</u>

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

<u>Totals</u>	
\$ 53,696,339	
97,036	
519,819	
4,783,834	
589,025	
22,979	
640,224	
727,883	
17,810	
60,710	
<u>\$ 61,155,659</u>	
\$ 2,586,614	
1,774,669	
640,224	
47,451	
642,790	
<u>5,691,748</u>	
<u>383,203</u>	
78,520	
10,691,818	
13,931	
7,422,867	
1,905,031	
3,041,065	
10,429,539	
18,936	
221,790	
1,481,345	
2,340,822	
5,426,487	
49,721	
1,305	
20,884	
1,044,229	
67,360	
9,432,362	
1,392,794	
(98)	
<u>55,080,708</u>	
<u>\$ 61,155,659</u>	

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2015

Total fund balance - governmental funds	\$ 55,080,708
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net position.	117,313,125
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	383,203
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Certain liabilities (such as bonds payable and capital leases payable) are not reported in the Governmental Funds financial statements because they are not due and payable, but they are presented as liabilities in the statement of net position.	(48,074,787)
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Assets and liabilities of the Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets and liabilities in the statement of net position.	36,145
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The County's proportionate share of net pension assets and liabilities as well as pension-related deferred outflows and deferred inflows of resources are recognized in the government-wide statements and include:

Deferred outflows from pension activity	7,062,964
Net pension liability	(47,132,410)
Deferred inflows from pension activity	<u>(12,155,281)</u>

Total net position - governmental activities	<u>\$ 72,513,667</u>
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The notes to the financial statements are an integral part of this statement

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	Major Funds					
	General	Education		Endowment	Other	
	Fund	Endowment	Road	Capital Projects	Governmental	
	Fund	Fund	Fund	Fund	Funds	
Revenues:						
Taxes	\$ 12,489,267	\$ -	\$ 63,571	\$ -	\$ 8,444,028	
Licenses and permits	356,970	-	13,650	-	1,238,797	
Intergovernmental	15,087,733	-	3,601,601	-	10,398,321	
Charges for services	1,915,175	-	18,466	-	1,553,396	
Fines and forfeitures	559,443	-	-	-	84,094	
Miscellaneous	1,244,901	54,855	602,049	3,585,540	568,278	
Total revenues	31,653,489	54,855	4,299,337	3,585,540	22,286,914	
Expenditures:						
Current:						
General government	12,344,142	-	-	-	4,057,371	
Judicial	6,806,078	-	-	-	525,457	
Public safety	13,487,128	-	-	-	5,404,052	
Public works	90,199	-	7,182,313	-	3,433,946	
Health	592,677	-	-	-	2,556,019	
Sanitation	-	-	-	-	18,065	
Welfare	110,020	-	-	-	1,609,139	
Culture and recreation	-	-	-	-	811,132	
Community support	151,137	-	-	-	1,071,914	
Intergovernmental	-	71,958	-	-	674,053	
Capital projects	-	-	-	705,597	979,876	
Debt service:						
Principal	-	-	-	132,427	1,606,588	
Interest	-	-	-	20,154	916,357	
Total expenditures	33,581,381	71,958	7,182,313	858,178	23,663,969	
Excess (deficiency) of						
revenues over expenditures	(1,927,892)	(17,103)	(2,882,976)	2,727,362	(1,377,055)	
Other financing sources (uses):						
Operating transfers in	2,875,161	-	2,034,364	-	5,873,231	
Operating transfers out	-	-	-	(2,208,659)	(8,574,097)	
Capital lease proceeds	-	-	-	696,479	-	
Total other financing sources (uses)	2,875,161	-	2,034,364	(1,512,180)	(2,700,866)	
Net change in fund balance	947,269	(17,103)	(848,612)	1,215,182	(4,077,921)	
Fund balance:						
Beginning of year	622,267	9,449,465	3,161,422	5,107,545	39,521,194	
End of year	\$ 1,569,536	\$ 9,432,362	\$ 2,312,810	\$ 6,322,727	\$ 35,443,273	

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

Totals

\$ 20,996,866
1,609,417
29,087,655
3,487,037
643,537
6,055,623

61,880,135

16,401,513
7,331,535
18,891,180
10,706,458
3,148,696
18,065
1,719,159
811,132
1,223,051
746,011
1,685,473

1,739,015
936,511

65,357,799

(3,477,664)

10,782,756
(10,782,756)
696,479

696,479

(2,781,185)

57,861,893

\$ 55,080,708

NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED June 30, 2015

Net Change in Fund Balance - Governmental Funds	\$ (2,781,185)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over the estimated useful lives as annual depreciation expenses in the statement of activities.	310,209
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Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	(149,140)
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The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,407,037
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.	(3,186,973)
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Net differences between pension system contributions recognized in the fund statement of revenues, expenditures, and changes in fund balance and the statement of activities.

Pension contributions made after measurement date (2015 contributions).	7,062,964
Net pension expense.	<u>(6,658,124)</u>

Change in net position of governmental activities	<u>\$ (3,995,212)</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes:				
Property taxes	\$ 11,353,975	\$ 11,353,975	\$ 10,275,985	\$ (1,077,990)
Net proceeds	<u>840,539</u>	<u>840,539</u>	<u>2,213,282</u>	<u>1,372,743</u>
Total taxes	<u>12,194,514</u>	<u>12,194,514</u>	<u>12,489,267</u>	<u>294,753</u>
Licenses and permits:				
Liquor licenses	35,000	35,000	36,980	1,980
Special registration	80,000	80,000	61,518	(18,482)
Marijuana licenses	-	-	50,000	50,000
Concealed weapons permits	165,000	165,000	132,212	(32,788)
Gaming licenses	<u>82,000</u>	<u>82,000</u>	<u>76,260</u>	<u>(5,740)</u>
Total licenses and permits	<u>362,000</u>	<u>362,000</u>	<u>356,970</u>	<u>(5,030)</u>
Intergovernmental:				
Federal in lieu tax	2,898,375	2,898,375	2,834,250	(64,125)
Fish and game in lieu	2,000	2,000	6,626	4,626
State gaming license fee	140,000	140,000	142,503	2,503
Consolidated tax	11,927,252	11,927,252	11,698,038	(229,214)
Grants	331,232	331,232	406,316	75,084
Federal land lease	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
Total intergovernmental	15,548,859	15,548,859	15,087,733	(461,126)

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 100,000	\$ 100,000	\$ 96,042	\$ (3,958)
Recorder's fees	370,000	370,000	289,084	(80,916)
Assessor's collection fees	550,000	550,000	720,380	170,380
Planning and zoning fees	925,000	925,000	584,785	(340,215)
County surveyor fees	15,000	15,000	3,020	(11,980)
Administration fees	1,000	1,000	-	(1,000)
Assessment fees	500	500	-	(500)
GIS Products	900	900	6,161	5,261
Courier service	24,235	24,235	24,235	-
Returned check fees	3,000	3,000	3,407	407
Other-general government	2,500	2,500	5	(2,495)
Justice court fees	68,000	68,000	64,147	(3,853)
Public defender and discovery fees	1,000	1,000	3,782	2,782
Restitution fees	5,000	5,000	5,097	97
Court security fees	19,000	19,000	15,540	(3,460)
Law library	25,000	25,000	18,570	(6,430)
Sheriff's fees	50,000	50,000	44,704	(5,296)
Investigation fees	10,000	10,000	5,860	(4,140)
Forensic services	7,500	7,500	18,266	10,766
Solid waste fees	-	-	5,228	5,228
Cemetery receipts	1,000	1,000	2,150	1,150
Animal shelter fees	-	-	385	385
Animal control fees	20,000	20,000	4,327	(15,673)
Total charges for services	<u>2,198,635</u>	<u>2,198,635</u>	<u>1,915,175</u>	<u>(283,460)</u>
Fines and forfeitures:				
Fines and forfeited bail	400,000	400,000	530,731	130,731
Legal aid	20,000	20,000	16,576	(3,424)
Court fines	10,000	10,000	12,136	2,136
Total fines and forfeitures	<u>430,000</u>	<u>430,000</u>	<u>559,443</u>	<u>129,443</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Miscellaneous:				
Investment income	\$ 17,500	\$ 17,500	\$ 5,796	\$ (11,704)
Tax penalties	595,000	595,000	526,710	(68,290)
Donations	5,000	5,000	45	(4,955)
Extraditions	20,000	20,000	20,105	105
Other revenue	500	500	338,208	337,708
Prisoner medical	2,500	2,500	650	(1,850)
Tax trust sales (NRS 361.610)	500,000	500,000	353,387	(146,613)
Tax sale costs	100,000	100,000	-	(100,000)
Sheriff pay phones	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>
 Total miscellaneous	 <u>1,248,000</u>	 <u>1,248,000</u>	 <u>1,244,901</u>	 <u>(3,099)</u>
 Total revenues	 <u>31,982,008</u>	 <u>31,982,008</u>	 <u>31,653,489</u>	 <u>(328,519)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 132,719	\$ 132,719	\$ 140,587	\$ (7,868)
Employee benefits	89,456	89,456	86,972	2,484
Services and supplies	<u>56,050</u>	<u>56,050</u>	<u>31,527</u>	<u>24,523</u>
Total commissioners	<u>278,225</u>	<u>278,225</u>	<u>259,086</u>	<u>19,139</u>
County administrator:				
Salaries and wages	507,918	507,918	518,639	(10,721)
Employee benefits	230,777	230,777	215,161	15,616
Services and supplies	<u>56,296</u>	<u>56,296</u>	<u>52,465</u>	<u>3,831</u>
Total county administrator	<u>794,991</u>	<u>794,991</u>	<u>786,265</u>	<u>8,726</u>
Comptroller:				
Salaries and wages	286,315	286,315	272,774	13,541
Employee benefits	154,410	154,410	121,090	33,320
Services and supplies	<u>19,000</u>	<u>19,000</u>	<u>16,928</u>	<u>2,072</u>
Total comptroller	<u>459,725</u>	<u>459,725</u>	<u>410,792</u>	<u>48,933</u>
Clerk:				
Salaries and wages	456,269	456,269	479,119	(22,850)
Employee benefits	219,372	219,372	225,865	(6,493)
Services and supplies	<u>79,879</u>	<u>79,879</u>	<u>68,247</u>	<u>11,632</u>
Total clerk	<u>755,520</u>	<u>755,520</u>	<u>773,231</u>	<u>(17,711)</u>
Information systems:				
Salaries and wages	456,778	456,778	487,143	(30,365)
Employee benefits	208,611	208,611	200,286	8,325
Services and supplies	<u>600,950</u>	<u>600,950</u>	<u>485,994</u>	<u>114,956</u>
Total information systems	<u>1,266,339</u>	<u>1,266,339</u>	<u>1,173,423</u>	<u>92,916</u>
County planner:				
Salaries and wages	325,559	325,559	433,141	(107,582)
Employee benefits	144,565	144,565	167,137	(22,572)
Services and supplies	<u>65,880</u>	<u>65,880</u>	<u>82,095</u>	<u>(16,215)</u>
Total county planner	<u>536,004</u>	<u>536,004</u>	<u>682,373</u>	<u>(146,369)</u>
HR/Risk management:				
Salaries and wages	193,578	193,578	217,149	(23,571)
Employee benefits	91,706	91,706	94,525	(2,819)
Services and supplies	<u>13,300</u>	<u>13,300</u>	<u>23,348</u>	<u>(10,048)</u>
Total HR/Risk management	<u>298,584</u>	<u>298,584</u>	<u>335,022</u>	<u>(36,438)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Retiree	\$ 1,076,745	\$ 1,076,745	\$ 1,403,840	\$ (327,095)
Services and supplies	<u>1,889,906</u>	<u>1,889,906</u>	<u>2,092,768</u>	<u>(202,862)</u>
Total miscellaneous overhead	<u>2,966,651</u>	<u>2,966,651</u>	<u>3,496,608</u>	<u>(529,957)</u>
 Recorder:				
Salaries and wages	283,610	283,610	294,435	(10,825)
Employee benefits	138,885	138,885	140,864	(1,979)
Services and supplies	<u>96,476</u>	<u>96,476</u>	<u>86,430</u>	<u>10,046</u>
Total recorder	<u>518,971</u>	<u>518,971</u>	<u>521,729</u>	<u>(2,758)</u>
 Treasurer:				
Salaries and wages	313,320	313,320	327,266	(13,946)
Employee benefits	157,009	157,009	147,312	9,697
Services and supplies	<u>36,370</u>	<u>36,370</u>	<u>29,927</u>	<u>6,443</u>
Total treasurer	<u>506,699</u>	<u>506,699</u>	<u>504,505</u>	<u>2,194</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
General government (Continued):				
Purchasing:				
Salaries and wages	\$ 114,256	\$ 114,256	\$ 107,870	\$ 6,386
Employee benefits	54,224	54,224	31,332	22,892
Services and supplies	9,405	9,405	2,002	7,403
Total purchasing	<u>177,885</u>	<u>177,885</u>	<u>141,204</u>	<u>36,681</u>
Assessor:				
Salaries and wages	638,120	638,120	704,090	(65,970)
Employee benefits	316,854	316,854	295,717	21,137
Services and supplies	68,959	68,959	56,788	12,171
Total assessor	<u>1,023,933</u>	<u>1,023,933</u>	<u>1,056,595</u>	<u>(32,662)</u>
Veterans services:				
Services and supplies	<u>65,000</u>	<u>65,000</u>	<u>13,956</u>	<u>51,044</u>
Buildings and grounds:				
Salaries and wages	554,827	554,827	571,322	(16,495)
Employee benefits	284,207	284,207	264,444	19,763
Services and supplies	1,360,846	1,360,846	1,353,587	7,259
Total buildings and grounds	<u>2,199,880</u>	<u>2,199,880</u>	<u>2,189,353</u>	<u>10,527</u>
Total general government	<u>11,848,407</u>	<u>11,848,407</u>	<u>12,344,142</u>	<u>(495,735)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 1,851,622	\$ 1,851,622	\$ 1,928,977	\$ (77,355)
Employee benefits	866,182	866,182	748,674	117,508
Services and supplies	95,760	95,760	80,057	15,703
Total district attorney	<u>2,813,564</u>	<u>2,813,564</u>	<u>2,757,708</u>	<u>55,856</u>
District court:				
Salaries and wages	429,702	429,702	517,260	(87,558)
Employee benefits	223,393	223,393	226,366	(2,973)
Services and supplies	198,741	198,741	203,360	(4,619)
Total district court	<u>851,836</u>	<u>851,836</u>	<u>946,986</u>	<u>(95,150)</u>
Tonopah justice court:				
Salaries and wages	278,696	278,696	297,239	(18,543)
Employee benefits	136,517	136,517	130,619	5,898
Services and supplies	17,042	17,042	7,948	9,094
Total Tonopah justice court	<u>432,255</u>	<u>432,255</u>	<u>435,806</u>	<u>(3,551)</u>
Pahrump justice court:				
Salaries and wages	793,251	793,251	832,862	(39,611)
Employee benefits	380,123	380,123	355,709	24,414
Services and supplies	129,485	129,485	106,201	23,284
Total Pahrump justice court	<u>1,302,859</u>	<u>1,302,859</u>	<u>1,294,772</u>	<u>8,087</u>
Beatty justice court:				
Salaries and wages	285,388	285,388	300,780	(15,392)
Employee benefits	119,892	119,892	114,192	5,700
Services and supplies	25,408	25,408	14,770	10,638
Total Beatty justice court	<u>430,688</u>	<u>430,688</u>	<u>429,742</u>	<u>946</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Services and supplies	\$ 1,046,250	\$ 1,046,250	\$ 939,724	\$ 106,526
Public guardian:				
Salaries and wages	-	-	1,042	(1,042)
Employee benefits	-	-	298	(298)
Services and supplies	1,000	1,000	-	1,000
Total public guardian	1,000	1,000	1,340	(340)
Total judicial	6,878,452	6,878,452	6,806,078	72,374
Public safety:				
Sheriff:				
Salaries and wages	7,009,782	7,009,782	7,514,525	(504,743)
Employee benefits	4,284,837	4,284,837	4,135,619	149,218
Services and supplies	1,105,653	1,105,653	1,290,116	(184,463)
Total sheriff	12,400,272	12,400,272	12,940,260	(539,988)
Emergency management:				
Salaries and wages	250,651	250,651	270,756	(20,105)
Employee benefits	140,961	140,961	126,383	14,578
Services and supplies	150,575	150,575	149,729	846
Total emergency management	542,187	542,187	546,868	(4,681)
Total public safety	12,942,459	12,942,459	13,487,128	(544,669)
Public works:				
Salaries and wages	39,820	39,820	40,982	(1,162)
Employee benefits	18,754	18,754	29,395	(10,641)
Services and supplies	28,471	28,471	19,822	8,649
Total public works	87,045	87,045	90,199	(3,154)

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Health:				
Animal shelter:				
Salaries and wages	\$ -	\$ -	\$ 72	\$ (72)
Services and supplies	225,000	225,000	231,936	(6,936)
Total animal shelter	225,000	225,000	232,008	(7,008)
Animal control:				
Salaries and wages	188,936	188,936	224,727	(35,791)
Employee benefits	91,196	91,196	97,436	(6,240)
Services and supplies	39,450	39,450	38,506	944
Total animal control	319,582	319,582	360,669	(41,087)
Total health	544,582	544,582	592,677	(48,095)
Welfare:				
Senior nutrition program:				
Services and supplies	106,753	106,753	110,020	(3,267)
Community support:				
Natural resources:				
Salaries and wages	75,006	75,006	89,082	(14,076)
Employee benefits	29,695	29,695	42,101	(12,406)
Services and supplies	19,000	19,000	19,954	(954)
Total community support	123,701	123,701	151,137	(27,436)
Contingency	100,000	100,000	-	100,000
Total expenditures	32,631,399	32,631,399	33,581,381	(949,982)

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Excess (deficiency) of revenues over expenditures	\$ (649,391)	\$ (649,391)	\$ (1,927,892)	\$ (1,278,501)
Other financing sources (uses):				
Operating transfers in	<u>225,463</u>	<u>225,463</u>	<u>2,875,161</u>	<u>2,649,698</u>
Net change in fund balance	(423,928)	(423,928)	947,269	1,371,197
Fund balance:				
Beginning of year	<u>682,070</u>	<u>682,070</u>	<u>622,267</u>	<u>(59,803)</u>
End of year	<u>\$ 258,142</u>	<u>\$ 258,142</u>	<u>\$ 1,569,536</u>	<u>\$ 1,311,394</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ -	\$ 54,855	\$ 54,855
Expenditures:				
Current:				
Intergovernmental	<u>77,507</u>	<u>77,507</u>	<u>71,958</u>	<u>5,549</u>
Excess (deficiency) of revenues over expenditures	(77,507)	(77,507)	(17,103)	60,404
Fund balance:				
Beginning of year	<u>9,377,507</u>	<u>9,377,507</u>	<u>9,449,465</u>	<u>71,958</u>
End of year	<u>\$ 9,300,000</u>	<u>\$ 9,300,000</u>	<u>\$ 9,432,362</u>	<u>\$ 132,362</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 57,617	\$ 57,617	\$ 52,337	\$ (5,280)
Net proceeds of mines	4,265	4,265	11,234	6,969
Total taxes	61,882	61,882	63,571	1,689
Licenses and permits:				
Encroachment permit fee	15,000	15,000	13,650	(1,350)
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,144	846,147	3
Optional \$1.75	120,634	120,634	127,993	7,359
Gas tax \$2.35	1,590,756	1,590,756	1,587,834	(2,922)
Optional \$.01	210,586	210,586	223,481	12,895
National forest receipts	-	-	816,113	816,113
Fish and game in lieu	-	-	33	33
Total intergovernmental	2,768,120	2,768,120	3,601,601	833,481
Charges for services:				
Reimbursement from Tonopah	9,017	9,017	9,040	23
Reimbursement from Amargosa	8,798	8,798	9,426	628
Total charges for services	17,815	17,815	18,466	651
Miscellaneous:				
Investment income	8,000	8,000	5,544	(2,456)
Settlement	-	-	590,603	590,603
Other	-	-	5,902	5,902
Total miscellaneous	8,000	8,000	602,049	594,049
Total revenues	2,870,817	2,870,817	4,299,337	1,428,520

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2015

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public works:				
Salaries and wages	\$ 2,811,879	\$ 2,811,879	\$ 2,794,757	\$ 17,122
Employee benefits	1,367,830	1,367,830	1,224,519	143,311
Services and supplies	5,761,862	4,842,103	1,802,744	3,039,359
Capital outlay	-	919,759	1,360,293	(440,534)
Total expenditures	<u>9,941,571</u>	<u>9,941,571</u>	<u>7,182,313</u>	<u>2,759,258</u>
Excess (deficiency) of revenues over expenditures	(7,070,754)	(7,070,754)	(2,882,976)	4,187,778
Other financing sources (uses):				
Operating transfers in	<u>4,531,076</u>	<u>4,531,076</u>	<u>2,034,364</u>	<u>(2,496,712)</u>
Net change in fund balance	(2,539,678)	(2,539,678)	(848,612)	1,691,066
Fund balance:				
Beginning of year	<u>2,539,678</u>	<u>2,539,678</u>	<u>3,161,422</u>	<u>621,744</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,312,810</u>	<u>\$ 2,312,810</u>

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2015

	Business-type Activities-Enterprise Funds				Governmental
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	Activities -
		Pahrump	Enterprise	Enterprise	Internal
	Solid Waste	Ambulance	Funds	Funds	Service Funds
<u>ASSETS</u>					
Current assets:					
Pooled cash and investments	\$ 3,172,584	\$ 253,955	\$ 397,725	\$ 3,824,264	\$ 36,145
Interest receivable	19,118	513	776	20,407	-
Accounts receivable, net	101,715	460,233	7,982	569,930	-
Due from sewer fund	-	-	24,890	24,890	-
Total current assets	<u>3,293,417</u>	<u>714,701</u>	<u>431,373</u>	<u>4,439,491</u>	<u>36,145</u>
Restricted assets:					
Restricted cash	7,153,470	282,042	52,499	7,488,011	-
Accounts receivable	-	60,000	-	60,000	-
Total restricted assets	<u>7,153,470</u>	<u>342,042</u>	<u>52,499</u>	<u>7,548,011</u>	<u>-</u>
Noncurrent assets:					
Capital assets, net of accumulated depreciation	<u>55,400</u>	<u>1,005,892</u>	<u>4,474,806</u>	<u>5,536,098</u>	<u>-</u>
Total assets	<u>10,502,287</u>	<u>2,062,635</u>	<u>4,958,678</u>	<u>17,523,600</u>	<u>36,145</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Pension charge	<u>21,592</u>	<u>497,618</u>	<u>8,674</u>	<u>527,884</u>	<u>-</u>
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	12,816	11,438	2,222	26,476	-
Accrued payroll and benefits	5,839	170,713	1,487	178,039	-
Customer deposits	-	-	5,615	5,615	-
Due to water fund	-	-	24,890	24,890	-
Accrued compensated absences	-	50,455	-	50,455	-
Notes payable, current portion	-	-	16,745	16,745	-
Bonds payable, current portion	-	-	20,595	20,595	-
Total current liabilities	<u>18,655</u>	<u>232,606</u>	<u>71,554</u>	<u>322,815</u>	<u>-</u>
Long-term payable from restricted assets					
Landfill closure and postclosure costs	1,610,146	-	-	1,610,146	-
Long-term liabilities:					
Net pension liability	133,841	3,375,041	71,635	3,580,517	-
Accrued compensated absences	-	26,592	-	26,592	-
Bonds payable, long- term portion	-	-	634,356	634,356	-
Total long-term liabilities	<u>1,743,987</u>	<u>3,401,633</u>	<u>705,991</u>	<u>5,851,611</u>	<u>-</u>
Total liabilities	<u>1,762,642</u>	<u>3,634,239</u>	<u>777,545</u>	<u>6,174,426</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Pension charge	<u>34,517</u>	<u>870,411</u>	<u>18,474</u>	<u>923,402</u>	<u>-</u>
<u>NET POSITION</u>					
Invested in capital assets, net of related debt	55,400	1,005,892	3,803,110	4,864,402	-
Restricted for landfill closure costs	7,153,470	-	-	7,153,470	-
Restricted for capital projects	-	342,042	-	342,042	-
Unrestricted	<u>1,517,850</u>	<u>(3,292,331)</u>	<u>368,223</u>	<u>(1,406,258)</u>	<u>36,145</u>
Total net position	<u>\$ 8,726,720</u>	<u>\$ (1,944,397)</u>	<u>\$ 4,171,333</u>	<u>\$ 10,953,656</u>	<u>\$ 36,145</u>

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2015

	Business-type Activities-Enterprise Funds				Governmental
	Major Funds		Nonmajor	Total	Activities -
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	Internal Service Funds
Operating revenues:					
Charges for services	\$ 1,967,276	\$ 3,338,174	\$ 181,525	\$ 5,486,975	\$ -
Operating expenses:					
Salaries and wages	87,061	1,620,917	57,342	1,765,320	-
Employee benefits	37,640	896,998	19,973	954,611	-
Services and supplies	1,201,314	305,772	57,889	1,564,975	-
Closure and postclosure landfill costs	100,365	-	-	100,365	-
Depreciation	11,082	142,917	154,301	308,300	-
Bad debt	-	961,960	-	961,960	-
Total operating expenses	1,437,462	3,928,564	289,505	5,655,531	-
Operating income (loss)	529,814	(590,390)	(107,980)	(168,556)	-
Non-operating revenues (expenses):					
Investment income	60,956	1,637	2,475	65,068	-
Grants	-	2,500	676,403	678,903	-
Other income	-	1,686	5,614	7,300	-
Interest expense	-	-	(39,973)	(39,973)	-
Total nonoperating revenues (expenses)	60,956	5,823	644,519	711,298	-
Changes in net position	590,770	(584,567)	536,539	542,742	-
Net position:					
Beginning of year	8,285,400	2,408,849	3,714,784	14,409,033	36,145
Restatement per GASB 68	(149,450)	(3,768,679)	(79,990)	(3,998,119)	-
Beginning of year as restated	8,135,950	(1,359,830)	3,634,794	10,410,914	36,145
End of year	\$ 8,726,720	\$ (1,944,397)	\$ 4,171,333	\$ 10,953,656	\$ 36,145

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2015
Page 1 of 2

	Business-type Activities-Enterprise Funds				Governmental
	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>	Activities -
		Pahrump	Enterprise	Enterprise	Internal
	Solid Waste	Ambulance	Funds	Funds	Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 1,980,603	\$ 2,662,446	\$ 180,268	\$ 4,823,317	\$ -
Cash paid for salaries and employee benefits	(125,548)	(2,453,091)	(75,803)	(2,654,442)	-
Cash paid for services and supplies	(1,263,058)	(310,948)	(58,402)	(1,632,408)	(800)
Net cash provided (used) by operating activities	<u>591,997</u>	<u>(101,593)</u>	<u>46,063</u>	<u>536,467</u>	<u>(800)</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(44,900)	-	(12,468)	(57,368)	-
Grants	-	2,500	676,403	678,903	-
Other income	-	1,686	5,614	7,300	-
Debt issuance	-	-	12,468	12,468	-
Principal payments - bonds	-	-	(648,119)	(648,119)	-
Interest paid	-	-	(39,973)	(39,973)	-
Net cash provided (used) by capital financing activities	<u>(44,900)</u>	<u>4,186</u>	<u>(6,075)</u>	<u>(46,789)</u>	<u>-</u>
Cash flows from investing activities:					
Investment income	<u>56,413</u>	<u>1,903</u>	<u>2,344</u>	<u>60,660</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	603,510	(95,504)	42,332	550,338	(800)
Pooled cash and investments:					
Beginning of year	<u>9,722,544</u>	<u>631,501</u>	<u>407,892</u>	<u>10,761,937</u>	<u>36,945</u>
End of year	<u><u>\$ 10,326,054</u></u>	<u><u>\$ 535,997</u></u>	<u><u>\$ 450,224</u></u>	<u><u>\$ 11,312,275</u></u>	<u><u>\$ 36,145</u></u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2015
Page 2 of 2

	Business-type Activities-Enterprise Funds				Governmental
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	Activities -
		Pahrump	Enterprise	Enterprise	Internal
	Solid Waste	Ambulance	Funds	Funds	Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 529,814	\$ (590,390)	\$ (107,980)	\$ (168,556)	\$ -
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	11,082	142,917	154,301	308,300	-
(Increase)Decrease in accounts receivable	13,327	286,232	(1,627)	297,932	-
(Increase)Decrease in customer deposits	-	-	370	370	-
Increase(Decrease) in compensated absences	-	(2,753)	-	(2,753)	-
Increase(Decrease) in accrued payroll and benefits	1,837	88,422	67	90,326	-
Increase(Decrease) in accounts payable	38,621	(5,176)	(513)	32,932	(800)
Increase(Decrease) in net pension liability	(35,030)	(883,383)	(18,750)	(937,163)	-
Increase(Decrease) in pension expenses	32,346	862,538	20,195	915,079	-
Total adjustments	62,183	488,797	154,043	705,023	(800)
Net cash provided (used) by operating activities	<u>\$ 591,997</u>	<u>\$ (101,593)</u>	<u>\$ 46,063</u>	<u>\$ 536,467</u>	<u>\$ (800)</u>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2015

	F.H. Flint Scholarship Trust Fund	Agency Funds
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,205	\$ 23,330,453
Interest receivable	-	44,223
Taxes receivable	-	525,676
Due from other governments	-	540,993
Accounts receivable	-	174,363
	<hr/>	<hr/>
Total assets	26,205	24,615,708
	<hr/>	<hr/>
<u>LIABILITIES</u>		
Unavailable revenue - property taxes	-	384,923
Amounts held for others	-	24,230,785
	<hr/>	<hr/>
Total liabilities	-	24,615,708
	<hr/>	<hr/>
<u>NET POSITION</u>		
Held in trust	\$ 26,205	\$ -
	<hr/>	<hr/>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For The Year Ended June 30, 2015

F.H. Flint
Scholarship
Trust Fund

Additions:

Investment income	\$ 39
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Deductions:

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

Beginning of year	<u>26,166</u>
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End of year	<u>\$ 26,205</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

2. Blended Component Units

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

3. Description of Government-Wide Financial Statements

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

4. Basis of Presentation - Government-Wide Financial Statements

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Basis of Presentation - Fund Financial Statements

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

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

The County reports the following major governmental funds:

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

Education Endowment Fund - The Education Endowment Fund is used to account for funds allocated for the educational needs of County residents.

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

Endowment Capital Projects Fund - The Endowment Capital Projects Fund is used to account for PETT revenues set aside by County ordinance for capital improvement.

The County reports the following major proprietary fund:

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

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

The County reports the following internal service fund:

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

Additionally, the County reports the following fiduciary funds:

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

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Information

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

- a. The statutes provide for the following timetable in adoption of budgets:
 - (i) Before April 15, the County submits to the Nevada State Department of Taxation a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures and the means to finance them.
 - (ii) Before the third Monday in May, a minimum of seven days' notice of public hearing on the final budget is published in a local newspaper.
 - (iii) On or before June 1, the County Commissioners must adopt a final budget.
- b. NRS 354.598005 (1) - provides that the County Commissioners may augment the budget at any time by a majority vote of the Commissioners providing the Commissioners publish notice of its intention to act in a newspaper of general circulation in the county at least three days before the date set for adoption of the resolution.
- c. Nevada Revised Statute 354.598005 (5) allows appropriations to be transferred between functions, funds or contingency accounts if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions. The County Comptroller may transfer appropriations within any function. The County Comptroller may also transfer appropriations between functions or programs within a fund, if the County Commissioners are advised of the action at the next regular meeting; and the action is recorded in the official minutes of the meeting. The County Commissioners may authorize the transfer of appropriations between funds or from the contingency account if the County Commissioners announce the transfer of appropriations at a regularly scheduled meeting and sets forth the exact amounts to be transferred and the accounts, functions, programs and funds affected. The County Commissioners must also set forth its reasons for the transfer; and the action must be recorded in the official minutes of the meeting.
- d. Statutory regulations require budget control to be exercised at the function level within the funds.
- e. The following funds were augmented during the year due to receipt of grant revenues and a capital lease:
 - Pahrump Town Special Revenue Fund (25101)
 - Pahrump State Room Tax Special Revenue Fund (25220)
 - Pahrump 3/10 Tourism Room Tax Special Revenue Fund (25222)
 - Grants Special Revenue Fund (10340)
 - Endowment Capital Projects Fund (10493)
- f. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year.
- g. All appropriations lapse at the end of the fiscal year.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a. Cash and Cash Equivalents

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

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

b. Investments

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

Nevada Revised Statutes authorize the County to invest in:

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

c. Property Tax Receivables

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

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

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

d. Net Proceeds Tax

Taxes for the net proceeds of mines are paid on an annual and quarterly basis. Payments for net proceeds received on estimated business from January 1, 2015, through December 31, 2015, are reflected in the financial statements. In addition, the financial statements reflect quarterly payments related to actual production in excess of the original projections for the period of January 1, 2014, through December 31, 2014. Additional amounts due, based on actual business for the period ending December 31, 2015, are determined subsequent to December 31, 2015. Credits for overpayments of estimated tax received for the production year ending December 31, 2015, are applied to future tax payments in accordance with NRS 362.130. The impact on the County of future additional amounts due or future credits is not determinable at June 30, 2015, and is not reflected in the financial statement. (See Note D2)

e. Inventories and Prepaid Items

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

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

f. Restricted Assets

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

g. Capital Assets

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

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

g. Capital Assets (Continued)

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

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

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

h. Deferred Outflows/Inflows of Resources

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

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

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

i. Pensions

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

j. Compensated Absences

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

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

k. Accrued Salaries and Benefits

County salaries earned but not paid by June 30, 2015, have been accrued as liabilities and shown as expenditures for the year ending June 30, 2015.

l. Interfund Activity

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

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

m. Long-term Obligations

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

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

n. Governmental Fund Balances:

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

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

o. Fund Balance Flow Assumptions

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

p. Net Position Policies

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

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

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

(ii) Restricted Assets

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

(iii) Unrestricted

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

q. Net Position Flow Assumptions

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

r. Comparative Data/Reclassifications

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

s. Use of Estimates

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

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Bond payable	\$(22,380,000)
Capital lease payable	(564,053)
Less: deferred charge on bond discounts (net of amortization)	2,499
Add: bond premiums	(17,349)
Interest payable	(355,521)
OPEB obligation	(20,967,387)
Compensated absences	<u>(3,792,976)</u>
Net adjustment to reduce fund balance - total governmental funds	
to arrive at net position - governmental activities	<u><u>\$(48,074,787)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

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

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

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

Capital outlay	\$ 6,357,504
Retirements	(8,500)
Depreciation expense	<u>(6,038,795)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 310,209</u>

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

General obligation debt principal payments	\$ 2,103,516
Capital lease proceeds	<u>(696,479)</u>
Net adjustment to reduce net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,407,037</u>

Another element of that reconciliation states that "Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred." The details of this difference are as follows:

Accrued interest	\$ (355,521)
Amortization of bond premium	17,350
Amortization of bond discounts	(96)
OPEB obligation	(3,051,737)
Compensated absences	<u>203,031</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (3,186,973)</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Compliance and Accountability

The County is required to report expenditures that exceeded budgeted appropriations at the function level for the General Fund, Special Revenue Funds, and Capital Project Funds. Enterprise funds may not exceed budget appropriations at the fund level. For the year ending June 30, 2015, the following functions exceeded budget appropriations:

Functions in the County General Fund:

General Government	\$ 495,735
Public Safety	\$ 544,669
Public Works	\$ 3,154
Health	\$ 48,095
Welfare	\$ 3,267
Community Support	\$ 27,436

Fund Functions in the Special Revenue Funds:

Impact Fees – Public Safety	\$ 226,103
Special Projects Fund	\$ 242,161

Funds in the un-incorporated towns:

Gabbs Town – Water Utility Enterprise Fund	\$ 11,023
Manhattan Town – Utility Enterprise Fund	\$ 28,790

The budget for the year was approved on May 19, 2014 by the County Commission. Subsequently on June 27, 2014 a revised budget for the General Fund was presented to the Commission. The Commission approved increases in budget appropriations for the General Fund. However, due to turnover in the Finance Department the procedure for augmenting (increasing) the budget was not finalized and filed with the Department of Taxation, causing the budget expenditure violations.

Budget authorization within the Impact Fee fund was sufficient for the total expenditures for the year; however, there was no allocation of budget to the Public Safety function.

The Special Projects funds had sufficient fund balance carry forward from the prior fiscal year to cover expenditures for the year. The carry forward was not augmented into the budget for the current fiscal year causing expenditures to be in excess of budget.

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

2. Deficit Fund Balance/Net Position

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

District Court Technology Fund	\$ 98
Pahrump Town Ambulance Fund	\$1,944,397

The deficit net position of the Pahrump Ambulance Fund is due to the implementation of GASB 68, which requires the County to record its proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada. See Notes D-15 and D-17 of the financial statement.

The deficit in the District Court Technology Fund will be eliminated by a reduction of expenditures in the ensuing year.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

3. Installment-Purchase Agreement

Chapter 350.0055 of the Nevada Revised Statutes defines an installment-purchase agreement as an agreement for the purchase of personal property by installment or lease. Chapter 350.087 indicates that the County Commission may authorize by resolution the issuance of an installment-purchase agreement. Chapter 350.089 indicates that the approved resolution, along with required supporting documentation, must be sent to the Nevada Department of Taxation for approval by the Executive Director prior to entering into an installment-purchase agreement.

The County entered into a non-funding lease purchase agreement for equipment during the year valued at \$696,479. The County entered into the agreement prior to obtaining approval from the Executive Director of the Department of Taxation. The County requested approval subsequent to entering into the agreement. The Nevada Department of Taxation acknowledged receipt of the request for approval but did not approve or deny the request.

4. Interfund Loans

Section 3.28.020 of the Nye County Code established funds for the purpose of accounting for PETT disbursements and providing for restrictions by local law of expenditure of the monies for specified purposes. The Nye County PETT Emergency fund is one of the enumerated funds. Section 3.28.040 dictates how the PETT Emergency fund monies are to be used. There is no language in this section concerning loans to other funds (interfund loans).

Chapter 354.6118 of the Nevada Revised Statutes indicates that before making an interfund loan the County Commission must determine at a public hearing that money is available, is not restricted as to use, and the fund from which the money is loaned will not be economically compromised. In addition, the resolution must indicate the length of the loan, terms of repayment and interest, if any, to be charged.

The interfund loans were not approved by the County Commission at a public hearing. County Management was advised by legal counsel that temporary cash adjustments to manage cash flow did not constitute an interfund loan or interfund transfer.

Subsequent to year end, section 3.28.020 of the Nye County Code that created the PETT Emergency Fund was abolished by the County Commission. Commission action directed that a portion of these funds be transferred to the General Fund to secure a cash balance and fund balance sufficient to cover the cash flow requirements of the general fund throughout the fiscal year. Governmental Accounting Standards indicate that if an interfund loan is not expected to be repaid in a reasonable period, the loan should be reported as an interfund transfer. The remaining interfund loan balance was reclassified as an interfund transfer.

5. Loan to Non-Profit Organization

On August 5, 2014, the Nye County Commission approved a loan agreement with a non-profit entity which managed the operations of the Nye Regional Medical Center located in Tonopah, Nevada. The agreement authorized a revolving loan up to \$2,000,000 to be repaid over 20 years with interest at 2% to be funded by the PETT Health Fund.

Chapter 244.1505 of the Nevada Revised Statutes indicates that the County Commission may expend money for any purpose which will provide a substantial benefit to the inhabitants of the County. The Chapter also indicates that the County Commission may grant money to a nonprofit organization created for religious, charitable, or educational purposes to be expended for the selected purpose. A grant or donation to a nonprofit organization created for religious, charitable, or educational purposes must be made by resolution.

Chapter 244.195 of the Nevada Revised Statutes indicates that the County Commission shall have power and jurisdiction in their respective counties to do and perform all such other acts and things as may be lawful and strictly necessary to the full discharge of the powers and jurisdiction conferred on the Commission.

Chapters 355.165 through 355.178 designate the types of investments that may be made by a local government. A loan to a non-profit entity is not defined in chapters 355.165-178.

There appears to be no statute that expressly authorizes a local government the ability to loan money to a non-profit entity. County Management and the County Commission were advised by legal counsel that the loan was appropriate.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

5. Loan to Non-Profit Organization (Continued)

Subsequent to year end, on July 21, 2015, the County Commission approved an increase to the revolving loan of up to \$2,500,000. In August of 2015 the non-profit entity managing the Nye Regional Medical Center became insolvent. On November 11, 2015 the non-profit entity was served with a notice of default on the loan indicating intent to accept collateral securing the debt pursuant to a security agreement to be executed by the non-profit entity. The collateral value was estimated to be \$727,883. On November 19, 2015, the non-profit entity agreed to the terms of the notice of default. The loan receivable has been reported at June 30 2015 at \$727,883 in the PETT Health Fund. The remaining balance has been reported as an uncollectible loan. This is reported as an expenditure in the financial statements.

6. Public Safety Tax

Administration

The County adopted ordinance 443 on October 28, 2013, implementing the Nye County Sales and Use Tax Act of 2007, increasing sales and use tax by one-half of one percent. The tax is to be used for public safety. The tax became effective April 1, 2014. Questions concerning the administration of the tax were posed to the Nevada Attorney General's Office by the Nye County District Attorney. The opinion from the Attorney General's Office dated November 12, 2015 caused changes in the way the County had been administering the tax. Special Revenue funds for each town within Nye County are to be used to account for the tax, rather than one County fund, to demonstrate compliance with the tax act. Special Revenue funds have been presented in the financial statements of Nye County; however, formal resolutions creating the funds and budget authorization have not been approved by the County Commission as of the release of the financial statements. Resolutions for fund creation and budget augmentations/authorizations are being drafted and will be presented to the Nye County Commission to formalize compliance with the Public Safety Sales and Use Tax Act of 2007 and the Attorney General's Opinion.

Expenditure Compliance

The above noted Attorney General's opinion dated November 12, 2015, changed the approval process for expenditures of the public safety tax. The opinion indicates that the governing body of each town within the county is to approve expenditures, rather than the County Commission. Expenditures were incurred by the County during the year ended June 30, 2015 following procedures that were understood to be proper at that time. The governing body of certain towns did not approve the spending plans, therefore, expenditures may not have been in compliance with this provision of the act.

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

D. DETAILED NOTES ON ALL FUNDS

1. Pooled Cash and Investments

The County maintains a cash and investment pool that is available for use by all funds under the custody of the County Treasurer. At June 30, 2015, this pool is displayed in the statement of net position and major and other governmental funds on the governmental funds balance sheet as "Pooled Cash and Investments."

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

Cash with officers	\$ 1,127,450
Carrying amount of deposits	3,099,622
Pooled investments	83,423,853
State Treasurer Investment pool	<u>750,492</u>
Cash and cash equivalents	<u>\$ 88,401,417</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

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

Statement of Net Position	\$ 57,556,748
Statement of Net Position restricted	7,488,011
Private purpose trust fund	26,205
Agency funds	<u>23,330,453</u>
Pooled cash and investments	<u>\$ 88,401,417</u>

Except for financial reporting purposes, the cash balances of \$23,330,453 in the Agency Funds are not normally considered part of the County's pooled cash and investments. These amounts represent cash held in an agency capacity by the County and cannot be used in the County's normal operations.

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

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

Cash and investment are subject to the following risks:

Interest Rate Risk: Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. Nevada Revised Statutes limits bankers' acceptances to 180 days of maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days maturity. The approximate weighted average maturity of investments in the Nye County Treasurer's investment pool was 2.62 years.

As of June 30, 2015, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 to 5	6 to 10	> 10
U.S. Treasuries	\$ 3,498,228	\$ 3,498,228	\$ 0	\$ 0	\$ 0
U.S. Agencies	36,869,342	8,948,805	27,920,537	0	0
Money Market Mutual Fund	12,832,999	12,832,999	0	0	0
Negotiable Certificates of Deposit	17,534,270	1,637,126	15,796,364	100,780	0
NV Local Government Investment Pool	750,492	750,492	0	0	0
NVEST Program:					
U.S. Treasuries	6,119,037	55,005	6,064,032	0	0
U.S. Agencies	931,690	274,095	547,211	110,384	0
Corporate Obligations	2,908,834	96,843	2,811,991	0	0
Collateralized Mortgage Obligations	1,325,755	303,353	156,761	116,440	749,201
Asset Backed Securities	1,086,880	0	793,150	293,730	0
Money Market Mutual Fund	<u>316,818</u>	<u>316,818</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$84,174,345</u>	<u>\$ 28,713,764</u>	<u>\$54,090,046</u>	<u>\$ 621,334</u>	<u>\$ 749,201</u>

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2015, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Quality Ratings by Moody's							
	Aaa	Aa1	Aa2	Aa3	A1	A2	A3	N/A
U.S. Treasuries	\$9,617,264	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
U.S. Agencies	37,801,032	0	0	0	0	0	0	0
Corporate Obligations	127,896	160,052	367,852	125,145	773,920	871,888	482,081	0
Money market mutual fund	13,149,818	0	0	0	0	0	0	0
Negotiable Certificates of Deposit	0	0	0	0	0	0	0	17,534,270
NV Local Government Investment Pool	0	0	0	0	0	0	0	750,492
Collateralized Mortgage Obligations	941,217	0	0	0	0	0	0	384,538 *
Asset Backed Securities	<u>699,140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>387,740</u> *
	<u>\$62,336,367</u>	<u>\$160,052</u>	<u>\$367,852</u>	<u>\$125,145</u>	<u>\$773,920</u>	<u>\$871,888</u>	<u>\$482,081</u>	<u>\$19,057,040</u>

*Securities rated AAA by Standard & Poor's

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank or brokerage failure, the County's deposits may not be returned. The County's bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer/Nevada Collateral Pool. At year-end, the County's carrying amount of deposits was \$3,099,622 and the bank balance was \$4,188,099. Of the bank balance, \$276,205 was covered by federal depository insurance. Of the remaining balance, \$3,911,894 was collateralized with securities held by the Nevada Pooled Collateral Program.

Concentrations of Credit Risk: Concentration of credit risk is defined as the risk of loss attributed to the magnitude of a government's investment in a single issuer. Investments with a single issuer within the Nye County Treasurer cash and investment pool that represent five percent or more of total investments as of June 30, 2015, are as follows:

Federal Home Loan Banks (FHLB)	9.43%
Federal Home Loan Mortgage Corporation (FHLMC)	14.50%
Federal National Mortgage Association (FNMA)	18.53%
US Treasury Notes	11.43%

Investment Earnings Assigned to Other Funds

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
General Fund	Public Transit Special Revenue Fund	\$ 16,406
	Regional Streets and Highways Special Revenue Fund	2,774
	Special Fuel Tax Special Revenue Fund	177
	County Owned Building Special Revenue Fund	4,147
	Building Department Special Revenue Fund	<u>1,657</u>
		<u>\$ 25,161</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

Investment Earnings Assigned to Other Funds (Continued)

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Agricultural Extension Special Revenue Fund	\$ 364
	Senior Nutrition Special Revenue Fund	248
	Airport Special Revenue Fund	228
	Museum Special Revenue Fund	764
	Mining Maps Special Revenue Fund	763
	Juvenile Probation Special Revenue Fund	696
	911 Emergency Medical System Special Revenue Fund	1,152
	County Health Clinics Special Revenue Fund	315
	Justice Court Fines Special Revenue Fund	2,042
	JP Court Facility Assessment Special Revenue Fund	1,972
	Court Collection Fees Special Revenue Fund	2,631
	Drug Court Proceeds Special Revenue Fund	2,911
	State/County Room Tax Special Revenue Fund	402
		<u>\$ 14,488</u>

2. Receivables

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

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

	General	Education	Road	Endowment	Other	Enterprise	Totals
	<u>Fund</u>	<u>Endowment</u>	<u>Fund</u>	<u>Projects</u>	<u>Governmental</u>	<u>Funds</u>	
Interest receivable	\$ 1,824	\$ 17,205	\$ 1,739	\$ 9,688	\$ 66,580	\$ 20,407	\$ 117,443
Taxes receivable	270,027	0	1,348	0	248,444	0	519,819
Due from other Governments	2,406,114	0	661,450	0	1,716,270	0	4,783,834
Accounts receivable, net	0	0	0	0	589,025	569,930	1,158,955
Due from others	<u>6,617</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,362</u>	<u>0</u>	<u>22,979</u>
	<u>\$ 2,684,582</u>	<u>\$ 17,205</u>	<u>\$664,537</u>	<u>\$ 9,688</u>	<u>\$ 2,636,681</u>	<u>\$ 590,337</u>	<u>\$ 6,603,030</u>

3. Note Receivable

On August 5, 2014, the Nye County Commission approved a loan agreement with a non-profit entity which managed the operations of the Nye Regional Medical Center located in Tonopah, Nevada. The agreement authorized a revolving loan up to \$2,000,000 to be repaid over 20 years with interest at 2% from the PETT Health Fund of the County to the non-profit entity.

Subsequent to year end, the non-profit entity managing the Nye Regional Medical Center became insolvent. The non-profit entity was served with a notice of default on the loan indicating intent to accept collateral securing the debt pursuant to a security agreement to be executed by the non-profit entity. The collateral value was estimated to be \$727,883. The non-profit entity agreed to the terms of the notice of default. The loan receivable has been reported on June 30, 2015, at \$727,883 in the PETT Health Fund. The remaining balance has been reported as an uncollectible loan in the financial statements as an expenditure.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital assets activity for the year ended June 30, 2015, was as follows:

Governmental Activities:

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Capital assets not being depreciated:							
Land	\$ 5,131,820	\$ 3,745,196	\$ 8,877,016	\$ -	\$ 8,500	\$ 7,210	\$ 8,875,726
Construction in progress	2,219,072	320,029	2,539,101	3,496,906	-	(1,129,881)	4,906,126
Total capital assets not being depreciated	7,350,892	4,065,225	11,416,117	3,496,906	8,500	(1,122,671)	13,781,852
Capital assets being depreciated:							
Buildings and improvements	85,398,215	3,748,977	89,147,192	500,654	-	1,122,671	90,770,517
Equipment	40,926,512	4,555,582	45,482,094	2,359,944	15,000	-	47,827,038
Infrastructure	33,049,156	-	33,049,156	-	-	-	33,049,156
Total capital assets being depreciated	159,373,883	8,304,559	167,678,442	2,860,598	15,000	1,122,671	171,646,711
Less accumulated depreciation for:							
Buildings and improvements	22,063,504	1,816,935	23,880,439	2,344,665	-	-	26,225,104
Equipment	28,161,462	3,141,404	31,302,866	2,809,886	15,000	-	34,097,752
Infrastructure	6,908,338	-	6,908,338	884,244	-	-	7,792,582
Total accumulated depreciation	57,133,304	4,958,339	62,091,643	6,038,795	15,000	-	68,115,438
Total capital assets being depreciated, net	102,240,579	3,346,220	105,586,799	(3,178,197)	-	1,122,671	103,531,273
Governmental activities assets, net	\$ 109,591,471	\$ 7,411,445	\$ 117,002,916	\$ 318,709	\$ 8,500	\$ -	\$ 117,313,125

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

- Construction in progress on the IT facility, One Stop Shop Calvada, Amargosa Senior Center, SIMS Training Facility, 911 communication system, and several road infrastructure projects.
- Buildings including the Beatty ambulance barn, Tonopah helipad, and Beatty airport.
- Equipment for various public works, public safety, and ambulance equipment.
- Infrastructure of work on county roads.

Business-type Activities:

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Transfers	Balance June 30, 2015
Capital assets not being depreciated:							
Land	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	990,587	-	990,587	12,468	-	(986,310)	16,745
Total capital assets not being depreciated	990,587	120,000	1,110,587	12,468	-	(986,310)	136,745
Capital assets being depreciated:							
Solid waste equipment	1,163,121	-	1,163,121	44,900	-	-	1,208,021
Utility infrastructure and equipment	5,034,672	-	5,034,672	-	-	986,310	6,020,982
Ambulance buildings and equipment	-	2,733,715	2,733,715	-	-	-	2,733,715
Total capital assets being depreciated	6,197,793	2,733,715	8,931,508	44,900	-	986,310	9,962,718
Less accumulated depreciation for:							
Solid waste equipment	1,141,539	-	1,141,539	11,082	-	-	1,152,621
Utility infrastructure and equipment	1,408,620	-	1,408,620	154,301	-	-	1,562,921
Ambulance buildings and equipment	-	1,704,906	1,704,906	142,917	-	-	1,847,823
Total accumulated depreciation	2,550,159	1,704,906	4,255,065	308,300	-	-	4,563,365
Total capital assets being depreciated, net	3,647,634	1,028,809	4,676,443	(263,400)	-	986,310	5,399,353
Business-type activities assets, net	\$ 4,638,221	\$ 1,148,809	\$ 5,787,030	\$ (250,932)	\$ -	\$ -	\$ 5,536,098

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

- Utility systems Gabbs water project was completed and new fencing for Solid Waste.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets (Continued)

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

Governmental activities:

General government	\$ 1,468,110
Public safety	1,850,885
Judicial	376,479
Public works	1,853,692
Health and sanitation	148,549
Community support	58,428
Culture and recreation	<u>282,652</u>
	<u>\$ 6,038,795</u>

Business-type activities:

Solid Waste	\$ 11,082
Ambulance	142,917
Sewer system	26,624
Water system	<u>127,677</u>
	<u>\$ 308,300</u>

5. Construction and Other Significant Commitments

Construction commitments. The County has active construction projects as of June 30, 2015. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Info. Tech Facility	\$ 710,334	\$ 758,500
Beatty Runway	79,613	1,223,333
Manse Road at Hafen	904,557	1,825,800
Tonopah Rehabilitation Runway	18,468	387,500
Roundabout Construction	900,000	900,000
Calvada Reconstruction	316,888	743,000
Super pave at Calvada/Blagg	123,647	143,997
One Stop Shop	294,382	850,000
Amargosa Valley Senior Center	200,757	266,500
SIMS Training Facility	361,875	401,600
Pahrump Fairgrounds	143,217	250,000
Pahrump Ian Deutch Park Bocce	15,821	20,000
Pahrump Kellogg Park Project	137,056	1,000,000
Pahrump Last Chance Park	<u>3,032</u>	<u>5,000</u>
Total governmental activities	<u>\$ 4,209,647</u>	<u>\$ 8,775,230</u>
Business-Type Activities		
Project	Spent-to-Date	Commitment
Sewer System Projects	<u>\$ 16,745</u>	<u>\$ 500,000</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

6. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2015, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 1,188,348	\$ 0	\$ 1,188,348
Roads	193,081	0	193,081
Other Governmental	393,240	0	393,240
Major Enterprise	176,552	0	176,552
Nonmajor Enterprise	1,487	5,615	7,102
Total Accrued Liabilities	<u>\$ 1,952,708</u>	<u>\$ 5,615</u>	<u>\$ 1,958,323</u>

7. Restricted Assets

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

Fund	Landfill Closure Trust	Debt Reserve	Capital Projects	Totals
Solid Waste	\$7,153,470	\$ 0	\$ 0	\$ 7,153,470
Pahrump Ambulance	0	0	342,042	342,042
Nonmajor Enterprise	0	52,499	0	52,499
Total Restricted Assets	<u>\$ 7,153,470</u>	<u>\$ 52,499</u>	<u>\$ 342,042</u>	<u>\$7,548,011</u>

8. Unearned Revenue

Governmental funds report unearned revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period and also in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2015, are as follows:

Other
<u>Governmental</u>
<u>\$ 642,790</u>

9. Unavailable Revenue

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

General	Road	Other Governmental	Total
<u>\$ 222,609</u>	<u>\$ 1,112</u>	<u>\$ 159,482</u>	<u>\$ 383,203</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

10. Long-Term Debt

Revenue Bonds

Gabbs Water Bond-The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmers Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Currently, the County's loan reserve balance is \$42,620. The current outstanding principal balance at June 30, 2015, is \$366,843.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 16,704	\$ 26,137	\$ 42,841
2017	17,936	24,947	42,883
2018	19,259	23,670	42,929
2019	20,679	22,297	42,976
2020	22,204	20,824	43,028
2021-2025	138,135	77,923	216,058
2026-2029	131,926	22,324	154,250
	<u>\$ 366,843</u>	<u>\$ 218,122</u>	<u>\$ 584,965</u>

Manhattan Water Bond-The Town of Manhattan Water Revenue Bonds were issued in the amount of \$299,000 payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of \$3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2015, is \$7,308. The balance in the reserve account was \$9,879 as of June 30, 2015. The outstanding balance of bonds payable at June 30, 2015, was \$288,108.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 3,891	\$ 10,033	\$ 13,924
2017	4,028	9,895	13,923
2018	4,171	9,752	13,923
2019	4,320	9,604	13,924
2020	4,473	9,451	13,924
2021-2025	24,859	44,761	69,620
2026-2030	29,591	40,029	69,620
2031-2035	35,223	34,396	69,619
2036-2040	41,927	27,692	69,619
2041-2045	49,908	19,712	69,620
2046-2050	59,407	10,213	69,620
2051-2054	26,310	1,541	27,851
	<u>\$ 288,108</u>	<u>\$ 227,079</u>	<u>\$ 515,187</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

10. Long-Term Debt (Continued)

General Obligation (Limited Tax) Medium-Term Bond Series 2006

Land, Building and Water Rights-The County issued a general obligation limited tax medium-term bond in the amount of \$6,000,000, payable in semi-annual installments with interest at 3.520%. Proceeds are to be used for the acquisition of land, buildings, and water rights. The bond was paid in full with a final principal payment of \$763,000 during the year ending June 30 2015.

General Obligation (Limited Tax) Bond Series 2010A

Detention Center-The County issued a general obligation limited tax medium-term bond in the amount of \$2,635,000, payable in semi-annual installments with interest at 3.0%. Proceeds were used for the construction of the Pahrump Detention Center. Annual debt service requirements to maturity are as follows:

Year ended June 30,	Principal	Interest	Total
2016	\$ 550,000	\$ 8,250	\$ 558,250

General Obligation (Limited Tax) Bond Series 2010B

Detention Center-The County issued a general obligation limited tax medium-term bond in the amount of \$21,830,000, payable in semi-annual installments with variable interest of 3.47% to 6.40% of which 3.5% is subsidized by the government through 2040 with principal payments starting in 2016-2041. Proceeds were used construction of the Pahrump Detention Center. Annual debt service requirements to maturity are as follows:

Year ended June 30,	Principal	Interest	Debt Service	Interest Subsidy	Net Annual Debt Service
2016	\$ 0	\$ 1,270,620	\$ 1,270,620	\$(444,717)	\$ 825,903
2017	570,000	1,260,731	1,830,731	(441,256)	1,389,475
2018	580,000	1,240,054	1,820,054	(434,019)	1,386,035
2019	595,000	1,217,157	1,812,157	(426,005)	1,386,152
2020	610,000	1,191,660	1,801,660	(417,081)	1,384,579
2021-2025	3,355,000	5,491,432	8,846,432	(1,922,001)	6,924,431
2026-2030	3,990,000	4,462,603	8,452,603	(1,561,911)	6,890,692
2031-2035	4,855,000	3,110,639	7,965,639	(1,088,723)	6,876,916
2036-2040	5,935,000	1,408,573	7,343,573	(493,000)	6,850,573
2041	1,340,000	42,880	1,382,880	(15,008)	1,367,872
Totals	\$21,830,000	\$20,696,349	\$42,526,349	\$(7,243,721)	\$35,282,628

Medium-Term Obligation

Pahrump Fire Equipment-The Town obtained a medium-term obligation note for the purchase of a re-manufactured Aerial Platform Ladder Truck for the Fire Department. The note is being repaid at an annual interest rate of 4.06% over a ten year period with payments of \$45,503 each year. The final payment was made during the year ending June 30, 2015.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

10. Long-Term Debt (Continued)

Capital Leases

Radio Equipment-The County entered into a lease agreement for financing the acquisition of radio equipment valued at \$264,862. The lease agreement was classified as a capital lease according to generally accepted accounting principles. The equipment has a seven-year estimated useful life. The lease agreement was paid in full with a payments representing principal in the amount of \$264,862 during the year ended June 30, 2015.

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

Future minimum lease payments are as follows:

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

Note Payable

Gabbs Water-The Gabbs Utility Water fund entered into a water system improvement state revolving loan. The authorized amount of the loan is \$1,021,376. The Town of Gabbs meets the definition of a disadvantaged community and received an additional subsidy as spelled out in Nevada's Intended Use Plan. Since Gabbs is eligible for this additional subsidy, all principal has been forgiven as of June 30, 2015.

Note Payable

Gabbs Sewer-The Gabbs Utility Sewer fund entered into a sewer main improvement state revolving loan. The authorized amount of the loan is \$500,000. The balance as of June 30, 2015, is \$16,745. The Town of Gabbs meets the definition of a disadvantaged community and is eligible to receive an additional subsidy as spelled out in Nevada's Intended Use Plan. Since Gabbs is eligible for this additional subsidy, all principal may be forgiven upon completion of the contract.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

10. Long-Term Debt (Continued)

During the year ended June 30, 2015, the following changes occurred in long-term debt:

	County Balance June 30, 2014	Pahrump Town	Adjusted Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015	Due within one year
Governmental Activities:							
Medium-term bond	\$ 23,678,000	\$ 0	\$ 23,678,000	\$ 0	\$ (1,298,000)	\$ 22,380,000	\$ 550,000
Add: bond premium	34,699	0	34,699	0	(17,350)	17,349	0
Less: bond discounts	(2,595)	0	(2,595)	0	96	(2,499)	0
Total bonds payable	23,710,104	0	23,710,104	0	(1,315,254)	22,394,850	550,000
Capital lease	264,862	0	264,862	696,479	(397,288)	564,053	0
Notes payable	0	43,727	43,727	0	(43,727)	0	0
Compensated absences	3,807,076	188,931	3,996,007	0	(203,031)	3,792,976	1,692,419
OPEB obligation	17,801,526	114,124	17,915,650	3,051,737	0	20,967,387	0
Net pension obligation (restated)	59,468,850	0	59,468,850	0	(12,336,439)	47,132,411	0
Total Governmental Activities							
Long-Term Liabilities	\$105,052,418	\$ 346,782	\$ 105,399,200	\$3,748,216	\$ (14,295,739)	\$ 94,851,677	\$2,242,419
Business-Type Activities:							
Landfill closure costs	\$ 1,509,781	\$ 0	\$ 1,509,781	\$ 100,365	\$ 0	\$ 1,610,146	\$ 0
Notes payable	632,161	0	632,161	12,468	(627,884)	16,745	16,745
Revenue Bonds	675,186	0	675,186	0	(20,235)	654,951	20,595
Compensated Absences	0	79,800	79,800	0	(2,753)	77,047	50,455
Net Pension Obligation (restated)	4,517,680	0	4,517,680	0	(937,163)	3,580,517	0
Total Business-Type Activities							
Long-Term Liabilities	\$ 7,334,808	\$ 79,800	\$ 7,414,608	\$ 112,833	\$ (1,588,035)	\$ 5,939,406	\$ 87,795

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles for the current year. The debt limitation currently applicable at June 30, 2015, was \$134,470,860. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$4,644,764, Gabbs Town \$2,345,678, Manhattan Town \$511,371 and Pahrump Town \$167,138,916.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Transfers

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2015, were:

	Transfers In	Transfers Out		
		Major Endowment Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 2,875,161	\$ -	\$ 2,875,161	\$ -
Major Road Fund	2,034,364	-	2,034,364	-
Nonmajor Debt Service Funds	2,213,301	2,208,659	4,642	-
Nonmajor Special Revenue Funds	3,592,760	-	3,357,750	235,010
Nonmajor Capital Projects Funds	67,170	-	-	67,170
Totals	<u>\$ 10,782,756</u>	<u>\$ 2,208,659</u>	<u>\$ 8,271,917</u>	<u>\$ 302,180</u>

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

\$1,000,000 was transferred from the Assessor Technology Fund to the General Fund Nevada as directed by Nevada Revised Statutes Chapter 250.085 which indicates that any money remaining in the Assessor Technology Fund at the end of a fiscal year that has not been committed for expenditure reverts to the county General Fund.

Interfund loans were made from the PETT Emergency Fund to the General fund during the year to meet cash flow needs. At June 30, 2015 there was an unpaid interfund loan balance. Subsequent to year end section 3.28.020 of the Nye County Code that created the PETT Emergency Fund was abolished by the County Commission. Commission action directed that a portion of these funds be transferred to the general fund to secure the cash flow of the fund. Governmental Accounting Standards indicated that if an interfund loan is not expected to be repaid in a reasonable period, the loan should be reported as an interfund transfer. The interfund loan balance of \$963,000 was reclassified as an interfund transfer. The County Commission also authorized an interfund transfer of \$ 887,000 from the PETT Emergency Fund to the General Fund.

\$2,034,364 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$838,048, the Public Transit Fund in the amount of \$1,014,000, and the Pahrump Town Road Fund to cover public works projects. \$182,316.

\$2,208,659 was transferred from the Endowment Capital Projects Fund to the Debt Service Fund to meet annual debt service requirements.

\$ 4,642 was transferred from the Pahrump Town General Fund to the Pahrump Debt Service Fund to meet annual debt service requirements.

\$52,682 was transferred from the County Special Ad Valorem Capital Projects Fund to Special Ad Valorem Capital Projects Funds of the unincorporated towns of Amargosa, Beatty, Gabbs and Pahrump as required by Nevada Revised Statutes 354.59815(2) to distribute property taxes levied for capital expenditures.

\$3,357,750 of transfers between special revenue funds include: transfers from the Medical and General Indigent fund to the Dedicated Medical Indigent fund in the amount of \$76,195; budgeted transfers from the Pahrump Town General Fund to the Pahrump Town Cemetery Fund totaling \$30,000; transfers from the Pahrump Town Fall Festival Fund to Pahrump Town Park Room Tax Fund and the Pahrump Town Fair Room Tax Fund in totaling \$50,466; \$14,325 was transferred from the Impact Fee fund to the Pahrump Town Fire Impact Fee Fund (\$10,017) and to the Pahrump Town Park Impact Fee Fund (\$4,308) in order to allocate the town's share of the impact fees; \$2,701,467 of transfers from the Public Safety Sales Tax Distribution Fund to Public Safety Sales Tax Fire and Sheriff Funds of the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump; \$485,297 of transfer from the Pahrump Town Public Safety Sales Tax Sheriff Fund to the Public Safety Sales Tax Sheriff Fund to cover expenses during the year.

\$235,010 was transferred from the Bond Proceeds Fund to reimburse the Special Projects Fund for expenditures for the general services facility project.

As listed in note D-1, investment earnings earned by one fund assigned to another fund include \$25,161 transferred to the General Fund from nonmajor funds and \$14,488 transferred to the nonmajor capital projects fund from other nonmajor funds.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

12. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2015, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Owned Building	Grants	\$ 241,614
	District Court Technology	98
		<u>\$ 241,712</u>
Public Safety Sales Tax Sheriff	Public Safety Sales Tax Distribution	\$ 8,050
Public Safety Sales Tax Fire		8,049
Beatty Town Public Safety Sales Tax Sheriff		4,817
Beatty Town Public Safety Sales Tax Fire		4,816
Gabbs Town Public Safety Sales Tax Sheriff		1,293
Gabbs Town Public Safety Sales Tax Fire		1,293
Manhattan Town Public Safety Sales Tax Sheriff		625
Manhattan Town Public Safety Sales Tax Fire		624
Pahrump Town Public Safety Sales Tax Sheriff		184,473
Pahrump Town Public Safety Sales Tax Fire		<u>184,472</u>
		<u>\$ 398,512</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 24,890</u>

The payable to the County Owned Building Fund is due to grant revenues receivable for expenditures incurred in advance of reimbursement and cash deficits in the District Court Technology fund. The Grant Fund amount and District Court Technology Fund amounts are expected to be paid with current resources.

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

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

13. Risk Management

Property, Casualty, Crime, and Machinery Insurance

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

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Contingent Liabilities

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

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

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

As of June 30, 2015, the estimated liability to date for closure and post-closure costs is \$1,610,146. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,901,931 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County operates several landfills with estimated remaining life of 17 to 26 years.

The County has assessed a \$12 fee for each parcel of land to be used for closure and post-closure costs and a \$5 fee for opening new landfills. As of June 30, 2015, \$7,153,470 has been restricted for future closure, post-closure, and opening landfill costs in the Solid Waste Fund. The County entered into a trust agreement with a trustee bank in which the county placed funds for future closure and post-closure costs for county landfills in the amount of \$2,631,386.

15. Defined Benefit Pension Plan

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

Benefits Provided. Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits. Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575 - .579.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Defined Benefit Pension Plan (Continued)

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service.

Police/Fire members are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards to eligibility for retirement as Police/Fire accredited service.

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

Contributions: Benefits for plan members are funded under the employer pay contribution plan. The County is required to contribute all amounts due under the plan. PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The County's required contribution rates for the year ending June 30, 2015 were 40.50% for police and fire members; 25.75% for regular members; and 13.25% for employer/employee match. The County has fully funded the amounts due for the year ending June 30, 2015 of \$7,134,687.

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

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

At June 30, 2015, the County reported a liability of \$50,712,928 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's allocation percentage of the net pension liability was based on the total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2014. At June 30, 2014, the County's proportion was 0.48660 percent.

For the year ended June 30, 2015, the County recognized pension expense of \$6,707,942. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 0	\$ 2,426,892
Net difference between projected and actual earnings on pension plan investments	0	10,651,791
Changes in proportion and differences between County contributions and proportionate share of contributions	456,161	0
County Contributions subsequent to measurement date	7,134,687	0
Total	<u>\$ 7,590,848</u>	<u>\$ 13,078,683</u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Defined Benefit Pension Plan (Continued)

\$7,134,687 was reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$ 3,008,690
2017	3,008,690
2018	3,008,690
2019	3,008,690
2020	345,742
2021	242,020
	\$12,622,522

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the June 30, 2014 valuation were based on the results of the experience review completed in 2013. The System's policies which determine the investment portfolio target asset allocation are established by the Public Employees' Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Board adopted policy target asset allocation as of June 30, 2014:

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

*As of June 30, 2014, PERS' long-term inflation assumption was 3.5%

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Defined Benefit Pension Plan (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 8.00% as of June 30, 2014. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2014, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2014.

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

	1.0% Decrease	Discount Rate	1.0% Increase
	(7.0%)	(8.0%)	(9.0%)
County's proportionate share of the net pension liability	\$ 78,863,622	\$ 50,712,928	\$ 27,311,913

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

Pension contributions payable. The County's accrued contributions payable at June 30, 2015 were \$702,012.

16. Post-Employment Healthcare Plan

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

Public Employees' Benefits Plan (PEBP).

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

Nye County Employee Health Benefits Plan (NCEHBP).

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

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

16. Post-Employment Healthcare Plan (Continued)

Pahrump Town Employee Health Benefits Plan

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

Funding Policies:

Public Employees' Benefits Plan (PEBP): NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Pre-Medicare retirees qualify for a subsidy of \$115.55 at five years of service and \$635.53 at 20 years of service with incremental increases for each year of service between.

As of July 1, 2011, PEBP introduced significant plan design changes for retirees participating in their program. As a result of these changes, pre-Medicare and non-eligible Medicare retirees participate in a Consumer Driven Healthcare Plan (CDHP) in which PEBP provides \$700 to a Health Reimbursement Account (HRA) per year for the retiree and \$200 for each dependent (up to a maximum of \$600). In fiscal year 2014, an additional \$400 HRA contribution is provided to all retirees and \$100 per dependent. Also, for those CDHP retirees with 20 or more years of service as of June 30, 2012, an additional \$200 allocation is provided. Medicare retirees participate in a Medicare Exchange provided Extend Health with PEBP providing a service related contribution to a HRA equal to \$11 per month per year of service (maximum of \$220 per month).

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

For fiscal year 2015, the County contributed \$53,662 to the plan for current premiums. The County did not prefund future benefits.

Nye County Employee Health Benefits Plan (NCEHBP).

Funding Policy Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The County pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2015, the County contributed \$1,448,657 to the plan. Employees hired before August 1, 2000, who vest in the State of Nevada Public Employees' Retirement System (PERS) by or through their employment with the County, and who have worked not less than eight (8) continuous years for the County immediately preceding retirement, and who, when they leave County employment collect PERS retirement, will have the same percentage of their post-retirement health insurance premiums paid by the County as the County pays for its employees, of which the percentage may from time to time change. Employees hired on or after August 1, 2000, who vest in PERS by or through their employment with the County, and who have worked not less than twenty (20) continuous years for the County, and who, when they leave County employment collect PERS retirement, will have fifty percent (50%) of their post-retirement health insurance premiums paid by the County. Employees who retire from the County who do not meet these qualifications may choose to participate in the plan and would be required to fully pay their costs of health insurance coverage.

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

16. Post-Employment Healthcare Plan (Continued)

Pahrump Town Employee Health Benefits Plan

Funding Policy: Contribution requirements of the plan members and the Town are established and may be amended through negotiations between the Town and employees. The Town pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2015, the Town contributed \$34,446 to the plan. The Town provides paid health insurance coverage through its group plan for non-bargaining unit retirees, who were hired by the Town prior to July, 1997 and have ten (10) or more years of service to the Town. Dependent coverage is not available to retirees. If the employer's insurance plan does not offer out-of-area coverage, the Town will pay the equivalent of its current employee premium for an out-of-area plan for eligible retirees who relocate.

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

For fiscal year 2015, the County's annual OPEB cost (expense) of \$4,534,840 for the PEBP was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 and the two preceding years are as follows:

	County	Pahrump Town	Total
Annual Required Contribution	\$ 4,348,000	\$ 66,192	\$ 4,414,192
Interest on net OPEB obligation	712,000	2,648	714,648
Adjustment to annual required contribution	<u>(594,000)</u>	<u>0</u>	<u>(594,000)</u>
Annual OPEB cost (expense)	4,466,000	68,840	4,534,840
Contributions made	<u>(1,448,657)</u>	<u>(34,446)</u>	<u>(1,483,103)</u>
Increase in net OPEB obligation	3,017,343	34,394	3,051,737
Net OPEB obligation - beginning of the year	<u>17,801,526</u>	<u>114,124</u>	<u>17,915,650</u>
Net OPEB obligation - end of year	<u>\$20,818,869</u>	<u>\$ 148,518</u>	<u>\$20,967,387</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2015 and the two preceding fiscal years were as follows:

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	% of Annual OPEB Expense Contributed	Net OPEB Obligation
County	6/30/2013	3,540,440	1,087,303	31%	15,277,321
County	6/30/2014	3,701,700	1,177,495	32%	17,801,526
County	6/30/2015	4,466,000	1,448,657	32%	20,818,869
Pahrump Town	6/30/2013	58,309	29,179	50%	95,726
Pahrump Town	6/30/2014	47,241	28,843	61%	114,124
Pahrump Town	6/30/2015	68,840	34,446	50%	148,518
Combined Totals	6/30/2013	3,598,749	1,116,482	31%	15,373,047
Combined Totals	6/30/2014	3,748,941	1,206,338	32%	17,915,650
Combined Totals	6/30/2015	4,534,840	1,483,103	33%	20,967,387

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

16. Post-Employment Healthcare Plan (Continued)

Funded Status and Funding Progress The County's most recent actuarial valuation was as of July 1, 2014, and as of the end of the fiscal year, the County has not prefunded any portion of the plan. The actuarial accrued liability (AAL) for benefits was \$73,387,378 and having not funded the obligation the County currently has no associated assets to offset this liability. Because of this, the unfunded actuarial accrued liability (UAAL) is equal to the AAL. The covered payroll (annual payroll of active employees covered by the plan) was \$24,190,258 and the ratio of the UAAL to the covered payroll was 303.38%.

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

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

In the July 1, 2014, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included a 4 percent investment rate of return which is the target rate of return for the Nevada Public Employees' Retirement System. This rate is used since state law allows trusts to be created within the retirement system for investing assets associated with other post-employment benefits. If the County ultimately chooses to fund the plan they would fund it through a trust with the assets invested by PERS. An annual healthcare cost trend rate of 5.1 percent is used initially, reduced by decrements to an ultimate rate of 3.83 percent after seventy years. A standard 2.5 percent inflation rate was used throughout.

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

The UAAL is being amortized as a level percentage of projected payroll on a closed 30 year basis. The remaining amortization period at June 30, 2015, is 24 years.

17. Change in Accounting Principle

Effective July 1, 2014, the District adopted GASB 68, *Accounting and Financial Reporting for Pensions* and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements address accounting and financial reporting for pensions provided to the District employees that are administered by the Public Employees Retirement System of the State of Nevada (PERS). The statements also require various note disclosures and required supplementary information. As a result, beginning of year net position has been restated as follows:

	<u>Governmental</u>	<u>Business-Type</u>
Net position previously reported, July 1, 2014 (County)	\$112,478,577	\$ 12,000,184
Net position previously reported, July 1, 2014 (Pahrump)	<u>16,659,869</u>	<u>2,408,849</u>
Total net position previously reported, July 1, 2014	129,138,446	14,409,033
Net pension liability	(59,468,849)	(4,517,680)
Deferred outflows of resources for contributions made subsequent to the measurement date	<u>6,839,282</u>	<u>519,561</u>
Net position as restated	<u><u>\$ 76,508,879</u></u>	<u><u>\$ 10,410,914</u></u>

NYE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2015

D. DETAILED NOTES ON ALL FUNDS (Continued)

18. Town of Pahrump, Nevada Merger

The Citizens of the Town of Pahrump voted in November, 2012, to eliminate the town board form of government for the Town. Effective January 5, 2015, the elected Town Board for the town of Pahrump was disbanded. The Nye County Commission became the governing body for the unincorporated Town of Pahrump. The Town has been merged with Nye County retroactive to July 1, 2014 for financial statement presentation. The opening balances of the governmental-type activities and the business-type activities of Nye County, Nevada's assets, liabilities, and net position as of the beginning of the year were determined on the basis of the carrying values reported in the separate financial statement of the Town of Pahrump as of June 30, 2014, as follows:

Governmental Activities

	Nye County, Nevada	Pahrump Town Nevada	Total
Assets:			
Current and other assets	\$ 53,866,976	\$ 10,172,784	\$ 67,039,760
Net capital assets	<u>109,591,471</u>	<u>7,411,445</u>	<u>117,002,916</u>
Total assets	<u>\$ 163,458,447</u>	<u>\$ 17,584,229</u>	<u>\$181,042,676</u>
Liabilities:			
Current liabilities	\$ 8,399,570	\$ 764,421	\$ 9,163,991
Long-term liabilities	<u>42,580,300</u>	<u>159,939</u>	<u>42,740,239</u>
Total liabilities	<u>\$ 50,979,870</u>	<u>\$ 924,360</u>	<u>\$ 51,904,230</u>
Net Position:			
Invested in capital assets, net of related debt	\$ 85,616,505	\$ 7,366,091	\$ 92,982,596
Restricted	28,995,208	5,258,845	34,254,053
Unrestricted	<u>(2,133,136)</u>	<u>4,034,933</u>	<u>1,901,797</u>
Total net position	<u>\$ 112,478,577</u>	<u>\$ 16,659,869</u>	<u>\$129,138,446</u>

Business-Type Activities

	Nye County, Nevada	Pahrump Town Nevada	Total
Assets:			
Current and other assets	\$ 10,267,053	\$ 1,438,745	\$ 11,705,798
Net capital assets	<u>4,638,221</u>	<u>1,148,809</u>	<u>5,787,030</u>
Total assets	<u>\$ 14,905,274</u>	<u>\$ 2,587,554</u>	<u>\$ 17,492,828</u>
Liabilities:			
Current liabilities	\$ 739,406	\$ 178,705	\$ 918,111
Long-term liabilities	<u>2,165,684</u>	<u>0</u>	<u>2,165,684</u>
Total liabilities	<u>\$ 2,905,090</u>	<u>\$ 178,705</u>	<u>\$ 3,083,795</u>
Net Position:			
Invested in capital assets, net of related debt	\$ 3,330,874	\$ 1,148,809	\$ 4,479,683
Restricted	6,907,863	340,460	7,248,323
Unrestricted	<u>1,761,447</u>	<u>919,580</u>	<u>2,681,027</u>
Total net position	<u>\$ 12,000,184</u>	<u>\$ 2,408,849</u>	<u>\$ 14,409,033</u>

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
June 30, 2015

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

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO THE
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
JUNE 30, 2015

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

Information for 2006 through 2012 is not available.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
JUNE 30, 2015

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

Information for 2006 through 2014 is not available.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 823,405	\$ -
Interest receivable	1,824	1,813
Taxes receivable	270,027	376,626
Due from other governments	2,406,114	2,193,574
Due from others	6,617	31,693
Prepaid expense	17,810	145,168
Inventory	<u>60,710</u>	<u>174,011</u>
Total assets	<u>\$ 3,586,507</u>	<u>\$ 2,922,885</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 606,014	\$ 843,992
Accrued payroll and benefits	1,188,348	879,000
Due to other funds	<u>-</u>	<u>253,102</u>
Total liabilities	<u>1,794,362</u>	<u>1,976,094</u>
<u>Deferred inflows of resources</u>		
Unavailable revenue - taxes	<u>222,609</u>	<u>324,524</u>
<u>FUND BALANCE</u>		
Nonspendable	78,520	319,179
Committed for:		
General government	2,023	380,552
Judicial	49,721	30,938
Public safety	1,305	39,564
Culture and recreation	45,173	44,912
Assigned for subsequent year	1,392,794	-
Unassigned	<u>-</u>	<u>(192,878)</u>
Total fund balance	<u>1,569,536</u>	<u>622,267</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,586,507</u>	<u>\$ 2,922,885</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 12,194,514	\$ 12,489,267	\$ 294,753	\$ 11,839,965
Licenses and permits	362,000	356,970	(5,030)	329,087
Intergovernmental	15,548,859	15,087,733	(461,126)	14,968,818
Charges for services	2,198,635	1,915,175	(283,460)	1,615,775
Fines and forfeitures	430,000	559,443	129,443	450,160
Miscellaneous	<u>1,248,000</u>	<u>1,244,901</u>	<u>(3,099)</u>	<u>1,081,014</u>
Total revenues	<u>31,982,008</u>	<u>31,653,489</u>	<u>(328,519)</u>	<u>30,284,819</u>
Expenditures:				
General government	11,848,407	12,344,142	(495,735)	12,061,343
Judicial	6,878,452	6,806,078	72,374	6,792,418
Public safety	12,942,459	13,487,128	(544,669)	13,780,266
Public works	87,045	90,199	(3,154)	79,807
Health	544,582	592,677	(48,095)	568,245
Welfare	106,753	110,020	(3,267)	106,356
Culture and recreation	-	-	-	500
Community support	123,701	151,137	(27,436)	31,464
Contingency	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total expenditures	<u>32,631,399</u>	<u>33,581,381</u>	<u>(949,982)</u>	<u>33,420,399</u>
Excess (deficiency) of revenues over expenditures	(649,391)	(1,927,892)	(1,278,501)	(3,135,580)
Other financing sources (uses):				
Operating transfers in	<u>225,463</u>	<u>2,875,161</u>	<u>2,649,698</u>	<u>18,722</u>
Net change in fund balance	(423,928)	947,269	1,371,197	(3,116,858)
Fund balance:				
Beginning of year	<u>682,070</u>	<u>622,267</u>	<u>(59,803)</u>	<u>3,739,125</u>
End of year	<u>\$ 258,142</u>	<u>\$ 1,569,536</u>	<u>\$ 1,311,394</u>	<u>\$ 622,267</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2015

(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 11,353,975	\$ 10,275,985	\$ (1,077,990)	\$ 10,000,083
Net proceeds	<u>840,539</u>	<u>2,213,282</u>	<u>1,372,743</u>	<u>1,839,882</u>
 Total taxes	 <u>12,194,514</u>	 <u>12,489,267</u>	 <u>294,753</u>	 <u>11,839,965</u>
 Licenses and permits:				
Liquor licenses	35,000	36,980	1,980	36,710
Special registration	80,000	61,518	(18,482)	66,870
Marijuana licenses	-	50,000	50,000	-
Concealed weapons permits	165,000	132,212	(32,788)	145,827
Gaming licenses	<u>82,000</u>	<u>76,260</u>	<u>(5,740)</u>	<u>79,680</u>
 Total licenses and permits	 <u>362,000</u>	 <u>356,970</u>	 <u>(5,030)</u>	 <u>329,087</u>
 Intergovernmental:				
Federal in lieu tax	2,898,375	2,834,250	(64,125)	3,074,855
Fish and game in lieu	2,000	6,626	4,626	-
State gaming license fee	140,000	142,503	2,503	145,998
Consolidated tax	11,927,252	11,698,038	(229,214)	11,187,508
Grants	331,232	406,316	75,084	304,110
Federal land lease	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>	<u>256,347</u>
 Total intergovernmental	 <u>15,548,859</u>	 <u>15,087,733</u>	 <u>(461,126)</u>	 <u>14,968,818</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for services:				
Clerk's fees	\$ 100,000	\$ 96,042	\$ (3,958)	\$ 129,352
Recorder's fees	370,000	289,084	(80,916)	298,746
Assessor's collections fees	550,000	720,380	170,380	441,552
Planning and zoning fees	925,000	584,785	(340,215)	477,329
County surveyor fees	15,000	3,020	(11,980)	10,815
Administration fees	1,000	-	(1,000)	-
Assessment fees	500	-	(500)	-
GIS products	900	6,161	5,261	-
Courier service	24,235	24,235	-	24,235
Returned check fees	3,000	3,407	407	2,719
Other-general government	2,500	5	(2,495)	87
Justice court fees	68,000	64,147	(3,853)	60,486
Public defender and discovery fees	1,000	3,782	2,782	2,037
Restitution fees	5,000	5,097	97	4,527
Court security fees	19,000	15,540	(3,460)	18,320
Law library	25,000	18,570	(6,430)	13,440
Sheriff's fees	50,000	44,704	(5,296)	47,320
Investigation fees	10,000	5,860	(4,140)	7,500
Forensic services	7,500	18,266	10,766	15,555
Solid waste fees	-	5,228	5,228	880
Cemetery receipts	1,000	2,150	1,150	4,800
Animal shelter fees	-	385	385	30,273
Animal control fees	20,000	4,327	(15,673)	25,802
Total charges for services	<u>2,198,635</u>	<u>1,915,175</u>	<u>(283,460)</u>	<u>1,615,775</u>
Fines and forfeitures:				
Fines and forfeited bail	400,000	530,731	130,731	420,714
Legal aid	20,000	16,576	(3,424)	18,978
Court fines	10,000	12,136	2,136	10,468
Total fines and forfeitures	<u>430,000</u>	<u>559,443</u>	<u>129,443</u>	<u>450,160</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Miscellaneous:				
Investment income	\$ 17,500	\$ 5,796	\$ (11,704)	\$ 14,297
Tax penalties	595,000	526,710	(68,290)	587,452
Donations	5,000	45	(4,955)	3,795
Extraditions	20,000	20,105	105	24,350
Other revenue	500	338,208	337,708	24,572
Prisoner medical	2,500	650	(1,850)	600
Tax trust sales (NRS 361.610)	500,000	353,387	(146,613)	314,832
Tax sale costs	100,000	-	(100,000)	109,808
Sheriff pay phones	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>	<u>1,308</u>
 Total miscellaneous	 <u>1,248,000</u>	 <u>1,244,901</u>	 <u>(3,099)</u>	 <u>1,081,014</u>
 Total revenues	 <u>31,982,008</u>	 <u>31,653,489</u>	 <u>(328,519)</u>	 <u>30,284,819</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 132,719	\$ 140,587	\$ (7,868)	\$ 143,119
Employee benefits	89,456	86,972	2,484	85,501
Services and supplies	56,050	31,527	24,523	48,321
Total commissioners	278,225	259,086	19,139	276,941
County administrator:				
Salaries and wages	507,918	518,639	(10,721)	498,217
Employee benefits	230,777	215,161	15,616	199,924
Services and supplies	56,296	52,465	3,831	74,777
Total county administrator	794,991	786,265	8,726	772,918
Comptroller:				
Salaries and wages	286,315	272,774	13,541	303,698
Employee benefits	154,410	121,090	33,320	131,569
Services and supplies	19,000	16,928	2,072	14,652
Total comptroller	459,725	410,792	48,933	449,919
Clerk:				
Salaries and wages	456,269	479,119	(22,850)	508,682
Employee benefits	219,372	225,865	(6,493)	214,959
Services and supplies	79,879	68,247	11,632	68,860
Total clerk	755,520	773,231	(17,711)	792,501
Information systems:				
Salaries and wages	456,778	487,143	(30,365)	470,965
Employee benefits	208,611	200,286	8,325	178,904
Services and supplies	600,950	485,994	114,956	585,772
Total information systems	1,266,339	1,173,423	92,916	1,235,641
County planner:				
Salaries and wages	325,559	433,141	(107,582)	233,073
Employee benefits	144,565	167,137	(22,572)	92,940
Services and supplies	65,880	82,095	(16,215)	44,218
Total county planner	536,004	682,373	(146,369)	370,231
HR/Risk management:				
Salaries and wages	193,578	217,149	(23,571)	199,058
Employee benefits	91,706	94,525	(2,819)	81,532
Services and supplies	13,300	23,348	(10,048)	14,290
Total HR/Risk management	298,584	335,022	(36,438)	294,880

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
General government (Continued):			
Miscellaneous overhead:			
Retiree	\$ 1,076,745	\$ (327,095)	\$ 1,128,862
Services and supplies	<u>1,889,906</u>	<u>(202,862)</u>	<u>2,069,306</u>
Total miscellaneous overhead	<u>2,966,651</u>	<u>(529,957)</u>	<u>3,198,168</u>
Recorder:			
Salaries and wages	283,610	(10,825)	288,956
Employee benefits	138,885	(1,979)	127,565
Services and supplies	<u>96,476</u>	<u>10,046</u>	<u>80,608</u>
Total recorder	<u>518,971</u>	<u>(2,758)</u>	<u>497,129</u>
Treasurer:			
Salaries and wages	313,320	(13,946)	324,540
Employee benefits	157,009	9,697	136,422
Services and supplies	<u>36,370</u>	<u>6,443</u>	<u>24,877</u>
Total treasurer	<u>506,699</u>	<u>2,194</u>	<u>485,839</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
General government (Continued):			
Purchasing:			
Salaries and wages	114,256	6,386	114,704
Employee benefits	54,224	22,892	45,822
Services and supplies	9,405	7,403	4,263
Total purchasing	177,885	36,681	164,789
Assessor:			
Salaries and wages	638,120	(65,970)	722,280
Employee benefits	316,854	21,137	301,885
Services and supplies	68,959	12,171	42,776
Total assessor	1,023,933	(32,662)	1,066,941
Veterans services:			
Employee benefits	-	-	17
Services and supplies	65,000	51,044	1,091
Total veterans services	65,000	51,044	1,108
Buildings and grounds:			
Salaries and wages	554,827	(16,495)	729,312
Employee benefits	284,207	19,763	282,405
Services and supplies	1,360,846	7,259	1,442,621
Total buildings and grounds	2,199,880	10,527	2,454,338
Total general government	11,848,407	(495,735)	12,061,343

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
Judicial:			
District attorney:			
Salaries and wages	\$ 1,851,622	\$ (77,355)	\$ 1,910,223
Employee benefits	866,182	117,508	780,856
Services and supplies	95,760	15,703	78,047
Total district attorney	<u>2,813,564</u>	<u>55,856</u>	<u>2,769,126</u>
District court:			
Salaries and wages	429,702	(87,558)	443,077
Employee benefits	223,393	(2,973)	205,203
Services and supplies	198,741	(4,619)	274,478
Total district court	<u>851,836</u>	<u>(95,150)</u>	<u>922,758</u>
Tonopah justice court:			
Salaries and wages	278,696	(18,543)	290,507
Employee benefits	136,517	5,898	122,584
Services and supplies	17,042	9,094	12,672
Total Tonopah justice court	<u>432,255</u>	<u>(3,551)</u>	<u>425,763</u>
Pahrump justice court:			
Salaries and wages	793,251	(39,611)	798,492
Employee benefits	380,123	24,414	334,067
Services and supplies	129,485	23,284	124,086
Total Pahrump justice court	<u>1,302,859</u>	<u>8,087</u>	<u>1,256,645</u>
Beatty justice court:			
Salaries and wages	285,388	(15,392)	292,211
Employee benefits	119,892	5,700	106,422
Services and supplies	25,408	10,638	19,230
Total Beatty justice court	<u>430,688</u>	<u>946</u>	<u>417,863</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
Judicial (Continued):			
Other judicial:			
Services and supplies	\$ 1,046,250	\$ 106,526	\$ 998,997
Public guardian:			
Salaries and wages	-	(1,042)	953
Employee benefits	-	(298)	245
Services and supplies	1,000	1,000	68
Total public guardian	1,000	(340)	1,266
Total judicial	6,878,452	72,374	6,792,418
Public Safety:			
Sheriff:			
Salaries and wages	7,009,782	(504,743)	7,558,648
Employee benefits	4,284,837	149,218	4,213,126
Services and supplies	1,105,653	(184,463)	1,412,686
Total sheriff	12,400,272	(539,988)	13,184,460
Emergency management:			
Salaries and wages	250,651	(20,105)	264,574
Employee benefits	140,961	14,578	171,130
Services and supplies	150,575	846	160,102
Total emergency management	542,187	(4,681)	595,806
Total public safety	12,942,459	(544,669)	13,780,266
Public works:			
Salaries and wages	39,820	(1,162)	39,095
Employee benefits	18,754	(10,641)	16,497
Services and supplies	28,471	8,649	24,215
Total public works	87,045	(3,154)	79,807
Health:			
Animal shelter:			
Salaries and wages	-	(72)	82,191
Employee benefits	-	-	33,127
Services and supplies	225,000	(6,936)	115,113
Total animal shelter	225,000	(7,008)	230,431

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Expenditures (Continued):				
Health (Continued):				
Animal control:				
Salaries and wages	\$ 188,936	\$ 224,727	\$ (35,791)	\$ 206,235
Employee benefits	91,196	97,436	(6,240)	88,409
Services and supplies	39,450	38,506	944	43,170
Total animal control	319,582	360,669	(41,087)	337,814
Total health	544,582	592,677	(48,095)	568,245
Welfare:				
Senior nutrition program:				
Salaries and wages	-	-	-	52
Employee benefits	-	-	-	10
Services and supplies	106,753	110,020	(3,267)	106,294
Total welfare	106,753	110,020	(3,267)	106,356
Culture and recreation:				
Parks:				
Services and supplies	-	-	-	500
Community support:				
Natural resources:				
Salaries and wages	75,006	89,082	(14,076)	24,769
Employee benefits	29,695	42,101	(12,406)	6,695
Services and supplies	19,000	19,954	(954)	-
Total community support	123,701	151,137	(27,436)	31,464
Contingency	100,000	-	100,000	-
Total expenditures	32,631,399	33,581,381	(949,982)	33,420,399
Excess (deficiency) of revenues over expenditures	(649,391)	(1,927,892)	(1,278,501)	(3,135,580)
Other financing sources (uses):				
Operating transfers in	225,463	2,875,161	2,649,698	18,722
Net change in fund balance	(423,928)	947,269	1,371,197	(3,116,858)
Fund balance:				
Beginning of year	682,070	622,267	(59,803)	3,739,125
End of year	\$ 258,142	\$ 1,569,536	\$ 1,311,394	\$ 622,267

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,415,157	\$ 9,434,045
Interest receivable	<u>17,205</u>	<u>15,420</u>
Total assets	<u>\$ 9,432,362</u>	<u>\$ 9,449,465</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for intergovernmental	<u>9,432,362</u>	<u>9,449,465</u>
Total liabilities and fund balance	<u>\$ 9,432,362</u>	<u>\$ 9,449,465</u>

NYE COUNTY, NEVADA
MAJOR FUND - EDUCATION ENDOWMENT SPECIAL REVENUE FUND (10302)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 54,855	\$ 54,855	\$ 71,958
Expenditures:				
Current:				
Intergovernmental	<u>77,507</u>	<u>71,958</u>	<u>5,549</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(77,507)	(17,103)	60,404	71,958
Fund balance:				
Beginning of year	<u>9,377,507</u>	<u>9,449,465</u>	<u>71,958</u>	<u>9,377,507</u>
End of year	<u>\$ 9,300,000</u>	<u>\$ 9,432,362</u>	<u>\$ 132,362</u>	<u>\$ 9,449,465</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,246,157	\$ 2,981,751
Interest receivable	1,739	5,170
Taxes receivable	1,348	1,869
Due from other governments	<u>661,450</u>	<u>637,529</u>
Total assets	<u>\$ 2,910,694</u>	<u>\$ 3,626,319</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 403,691	\$ 351,677
Accrued payroll and benefits	<u>193,081</u>	<u>111,605</u>
Total liabilities	596,772	463,282
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,112	1,615
<u>FUND BALANCE</u>		
Restricted for public works	<u>2,312,810</u>	<u>3,161,422</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,910,694</u>	<u>\$ 3,626,319</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 57,617	\$ 52,337	\$ (5,280)	\$ 49,717
Net proceeds of mines	4,265	11,234	6,969	8,567
Total taxes	61,882	63,571	1,689	58,284
Licenses and permits:				
Encroachment permit fee	15,000	13,650	(1,350)	12,900
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	120,634	127,993	7,359	84,529
Gas tax \$2.35	1,590,756	1,587,834	(2,922)	1,582,918
Optional \$.01	210,586	223,481	12,895	213,260
National forest receipts	-	816,113	816,113	833,596
Fish and game in lieu	-	33	33	-
Total intergovernmental	2,768,120	3,601,601	833,481	3,560,450
Charges for services:				
Reimbursement from Pahrump	-	-	-	245,585
Reimbursement from Tonopah	9,017	9,040	23	11,325
Reimbursement from Amargosa	8,798	9,426	628	6,195
Total charges for services	17,815	18,466	651	263,105
Miscellaneous:				
Investment income	8,000	5,544	(2,456)	13,653
NDOT	-	-	-	586,000
Settlement	-	590,603	590,603	-
Other	-	5,902	5,902	12,912
Total miscellaneous	8,000	602,049	594,049	612,565
Total revenues	2,870,817	4,299,337	1,428,520	4,507,304

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,811,879	\$ 2,794,757	\$ 17,122	\$ 2,597,910
Employee benefits	1,367,830	1,224,519	143,311	1,118,913
Services and supplies	4,842,103	1,802,744	3,039,359	1,658,306
Capital outlay	919,759	1,360,293	(440,534)	315,243
Total expenditures	<u>9,941,571</u>	<u>7,182,313</u>	<u>2,759,258</u>	<u>5,690,372</u>
Excess (deficiency) of revenues over expenditures	(7,070,754)	(2,882,976)	4,187,778	(1,183,068)
Other financing sources (uses):				
Operating transfers in	<u>4,531,076</u>	<u>2,034,364</u>	<u>(2,496,712)</u>	<u>2,073,470</u>
Net change in fund balance	(2,539,678)	(848,612)	1,691,066	890,402
Fund balance:				
Beginning of year	<u>2,539,678</u>	<u>3,161,422</u>	<u>621,744</u>	<u>2,271,020</u>
End of year	<u>\$ -</u>	<u>\$ 2,312,810</u>	<u>\$ 2,312,810</u>	<u>\$ 3,161,422</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 6,477,727	\$ 4,707,298
Interest receivable	9,688	8,965
Due from others	-	249,368
Due from other funds	<u>-</u>	<u>752,788</u>
Total assets	<u>\$ 6,487,415</u>	<u>\$ 5,718,419</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 164,688	\$ 610,874
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>6,322,727</u>	<u>5,107,545</u>
Total liabilities and fund balance	<u>\$ 6,487,415</u>	<u>\$ 5,718,419</u>

NYE COUNTY, NEVADA
MAJOR FUND - ENDOWMENT CAPITAL PROJECTS FUND (10493)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 20,000	\$ 30,892	\$ 10,892	\$ 42,645
Settlement	-	3,554,648	3,554,648	-
Total miscellaneous	<u>20,000</u>	<u>3,585,540</u>	<u>3,565,540</u>	<u>42,645</u>
Expenditures:				
Capital outlay:				
General government	-	-	-	175,726
Judicial	2,423,333	9,118	2,414,215	54,650
Public safety	696,479	696,479	-	-
Public works	-	-	-	609,907
Total capital projects	<u>3,119,812</u>	<u>705,597</u>	<u>2,414,215</u>	<u>840,283</u>
Debt service:				
Principal	-	132,427	(132,427)	-
Interest	-	20,154	(20,154)	-
Total debt service	<u>-</u>	<u>152,581</u>	<u>(152,581)</u>	<u>-</u>
Total expenditures	<u>3,119,812</u>	<u>858,178</u>	<u>2,261,634</u>	<u>840,283</u>
Excess (deficiency) of revenues over expenditures	<u>(3,099,812)</u>	<u>2,727,362</u>	<u>5,827,174</u>	<u>(797,638)</u>
Other financing sources (uses):				
Operating transfers out	(2,208,659)	(2,208,659)	-	-
Capital lease proceeds	<u>696,479</u>	<u>696,479</u>	-	-
Total other financing sources (uses)	<u>(1,512,180)</u>	<u>(1,512,180)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(4,611,992)	1,215,182	5,827,174	(797,638)
Fund balance:				
Beginning of year	<u>4,611,992</u>	<u>5,107,545</u>	<u>495,553</u>	<u>5,905,183</u>
End of year	<u>\$ -</u>	<u>\$ 6,322,727</u>	<u>\$ 6,322,727</u>	<u>\$ 5,107,545</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 3,172,584	\$ 2,814,681
Interest receivable	19,118	14,575
Accounts receivable	101,715	115,042
Total current assets	3,293,417	2,944,298
Restricted assets:		
Cash	7,153,470	6,907,863
Noncurrent assets:		
Capital assets, net of accumulated depreciation	55,400	21,582
Total assets	10,502,287	9,873,743
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charges	21,592	-
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	12,816	74,560
Accrued payroll and benefits	5,839	4,002
Total current liabilities	18,655	78,562
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	1,610,146	1,509,781
Long-term liabilities:		
Net pension liability	133,841	-
Total long-term liabilities	1,743,987	1,509,781
Total liabilities	1,762,642	1,588,343
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charges	34,517	-
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	55,400	21,582
Reserved for landfill closure costs	7,153,470	6,907,863
Unrestricted	1,517,850	1,355,955
Total net position	\$ 8,726,720	\$ 8,285,400

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services	\$ 1,800,000	\$ 1,967,276	\$ 167,276	\$ 2,065,568
Operating expenses:				
Salaries and wages	78,422	87,061	(8,639)	86,122
Employee benefits	54,119	37,640	16,479	35,568
Services and supplies	1,250,000	1,201,314	48,686	1,282,337
Closure and postclosure landfill costs	150,000	100,365	49,635	100,365
Depreciation	50,000	11,082	38,918	22,758
Total operating expenses	1,582,541	1,437,462	145,079	1,527,150
Operating income	217,459	529,814	312,355	538,418
Nonoperating revenues (expenses):				
Investment income	50,000	60,956	10,956	83,846
Changes in net position	\$ 267,459	590,770	\$ 323,311	622,264
Net position:				
Beginning of year		8,285,400		7,663,136
Restatement per GASB 68		(149,450)		-
Beginning of year as restated		8,135,950		7,663,136
End of year		\$ 8,726,720		\$ 8,285,400

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	\$ 1,980,603	\$ 2,130,202
Cash paid for salaries and employee benefits	(125,548)	(122,567)
Cash paid for services and supplies	<u>(1,263,058)</u>	<u>(1,253,571)</u>
Net cash provided by operating activities	591,997	754,064
Cash flows from capital and related financing activities:		
Purchase of capital assets	(44,900)	-
Cash flows from investing activities:		
Investment income	<u>56,413</u>	<u>82,569</u>
Net increase (decrease) in pooled cash and investments	603,510	836,633
Pooled cash and investments:		
Beginning of year	<u>9,722,544</u>	<u>8,885,911</u>
End of year	<u><u>\$ 10,326,054</u></u>	<u><u>\$ 9,722,544</u></u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	<u>\$ 529,814</u>	<u>\$ 538,418</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	11,082	22,758
(Increase) decrease in accounts receivable	13,327	64,634
Increase (decrease) in accrued payroll and benefits	1,837	(877)
Increase (decrease) in accounts payable	38,621	129,131
Increase (decrease) in net pension liability	(35,030)	-
Increase (decrease) in pension expenses	<u>32,346</u>	<u>-</u>
Total adjustments	<u>62,183</u>	<u>215,646</u>
Net cash provided by operating activities	<u><u>\$ 591,997</u></u>	<u><u>\$ 754,064</u></u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2015 AND 2014

	2015	2014
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 253,955	\$ 351,041
Interest receivable	513	779
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>460,233</u>	<u>746,465</u>
Total current assets	<u>714,701</u>	<u>1,098,285</u>
Restricted assets:		
Cash	282,042	280,460
Accounts receivable	<u>60,000</u>	<u>60,000</u>
Total restricted assets	<u>342,042</u>	<u>340,460</u>
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>1,005,892</u>	<u>1,148,809</u>
Total assets	<u>2,062,635</u>	<u>2,587,554</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>497,618</u>	<u>-</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	11,438	16,614
Accrued payroll and benefits	170,713	82,291
Accrued compensated absences	<u>50,455</u>	<u>79,800</u>
Total current liabilities	<u>232,606</u>	<u>178,705</u>
Long-term liabilities:		
Net pension liability	3,375,041	-
Accrued compensated absences	<u>26,592</u>	<u>-</u>
Total long-term liabilities	<u>3,401,633</u>	<u>-</u>
Total liabilities	<u>3,634,239</u>	<u>178,705</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>870,411</u>	<u>-</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,005,892	1,148,809
Restricted for capital projects	342,042	340,460
Unrestricted	<u>(3,292,331)</u>	<u>919,580</u>
Total net position	<u>\$ (1,944,397)</u>	<u>\$ 2,408,849</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,750,000	\$ 3,338,174	\$ (411,826)	\$ 3,181,475
Operating expenses:				
Salaries and wages	1,500,199	1,620,917	(120,718)	1,639,468
Employee benefits	964,529	896,998	67,531	882,405
Services and supplies	518,800	305,772	213,028	385,071
Depreciation	85,000	142,917	(57,917)	86,733
Bad debt	1,000,000	961,960	38,040	901,960
Total operating expenses	4,068,528	3,928,564	139,964	3,895,637
Operating income (loss)	(318,528)	(590,390)	(271,862)	(714,162)
Non-operating revenue (expense):				
Investment income	3,000	1,637	(1,363)	4,602
Grants	60,000	2,500	(57,500)	60,000
Other income	1,000	1,686	686	1,469
Total non-operating revenue (expense)	64,000	5,823	(58,177)	66,071
Changes in net position	\$ (254,528)	(584,567)	\$ (330,039)	(648,091)
Net position:				
Beginning of year		2,408,849		3,056,940
Restatement per GASB 68		(3,768,679)		-
Beginning of year as restated		(1,359,830)		3,056,940
End of year		\$ (1,944,397)		\$ 2,408,849

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	\$ 2,662,446	\$ 2,381,481
Cash paid for salaries and employee benefits	(2,453,091)	(2,585,504)
Cash paid for services and supplies	<u>(310,948)</u>	<u>(383,726)</u>
Net cash provided (used) by operating activities	<u>(101,593)</u>	<u>(587,749)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(155,491)
Grants	2,500	-
Other income	<u>1,686</u>	<u>1,469</u>
Net cash provided (used) by capital and related financing activities	<u>4,186</u>	<u>(154,022)</u>
Cash flows from investing activities:		
Investment income	<u>1,903</u>	<u>5,473</u>
Net increase (decrease) in pooled cash and investments	(95,504)	(736,298)
Pooled cash and investments:		
Beginning of year	<u>631,501</u>	<u>1,367,799</u>
End of year	<u><u>\$ 535,997</u></u>	<u><u>\$ 631,501</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (590,390)</u>	<u>\$ (714,162)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	142,917	86,733
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	286,232	101,966
Increase (decrease) in compensated absences	(2,753)	(34,063)
Increase (decrease) in accrued payroll and benefits	88,422	(29,568)
Increase (decrease) in accounts payable	(5,176)	1,345
Increase (decrease) in net pension liability	(883,383)	-
Increase (decrease) in pension expenses	<u>862,538</u>	<u>-</u>
Total adjustments	<u>488,797</u>	<u>126,413</u>
Net cash (used) by operating activities	<u><u>\$ (101,593)</u></u>	<u><u>\$ (587,749)</u></u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>				
Pooled cash and investments	\$ 30,172,341	\$ 12,832	\$ 4,548,720	\$ 34,733,893
Interest receivable	57,186	1,099	8,295	66,580
Taxes receivable	229,996	-	18,448	248,444
Due from other governments	1,716,270	-	-	1,716,270
Accounts receivable	589,025	-	-	589,025
Due from others	4,155	-	12,207	16,362
Due from other funds	640,224	-	-	640,224
Note receivable, net	727,883	-	-	727,883
Total assets	<u>\$ 34,137,080</u>	<u>\$ 13,931</u>	<u>\$ 4,587,670</u>	<u>\$ 38,738,681</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,207,743	\$ -	\$ 204,478	\$ 1,412,221
Accrued payroll and benefits	393,224	-	16	393,240
Due to other funds	640,224	-	-	640,224
Due to other governments	47,451	-	-	47,451
Unearned revenue	642,790	-	-	642,790
Total liabilities	<u>2,931,432</u>	<u>-</u>	<u>204,494</u>	<u>3,135,926</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - taxes	145,397	-	14,085	159,482
<u>FUND BALANCE</u>				
Restricted for:				
Capital projects	-	-	4,369,091	4,369,091
Debt service	-	13,931	-	13,931
General government	7,422,867	-	-	7,422,867
Judicial	1,905,031	-	-	1,905,031
Public safety	3,041,065	-	-	3,041,065
Public works	8,116,729	-	-	8,116,729
Health	18,936	-	-	18,936
Welfare	221,790	-	-	221,790
Culture and recreation	1,481,345	-	-	1,481,345
Community support	2,340,822	-	-	2,340,822
Committed for:				
General government	5,424,464	-	-	5,424,464
Public works	20,884	-	-	20,884
Health	1,044,229	-	-	1,044,229
Culture and recreation	22,187	-	-	22,187
Unassigned	(98)	-	-	(98)
Total fund balance	<u>31,060,251</u>	<u>13,931</u>	<u>4,369,091</u>	<u>35,443,273</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 34,137,080</u>	<u>\$ 13,931</u>	<u>\$ 4,587,670</u>	<u>\$ 38,738,681</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 7,579,051	\$ -	\$ 864,977	\$ 8,444,028
Licenses and permits	1,238,797	-	-	1,238,797
Intergovernmental	10,385,097	-	13,224	10,398,321
Charges for services	1,553,396	-	-	1,553,396
Fines and forfeitures	84,094	-	-	84,094
Miscellaneous	533,785	3,503	30,990	568,278
Total revenues	<u>21,374,220</u>	<u>3,503</u>	<u>909,191</u>	<u>22,286,914</u>
Expenditures:				
Current:				
General government	4,057,371	-	-	4,057,371
Judicial	525,457	-	-	525,457
Public safety	5,404,052	-	-	5,404,052
Public works	3,433,946	-	-	3,433,946
Health	2,556,019	-	-	2,556,019
Sanitation	18,065	-	-	18,065
Welfare	1,609,139	-	-	1,609,139
Culture and recreation	811,132	-	-	811,132
Community support	1,070,964	-	950	1,071,914
Intergovernmental	624,199	-	49,854	674,053
Capital projects	-	-	979,876	979,876
Debt service:				
Principal	-	1,341,727	264,861	1,606,588
Interest	-	904,651	11,706	916,357
Total expenditures	<u>20,110,344</u>	<u>2,246,378</u>	<u>1,307,247</u>	<u>23,663,969</u>
Excess (deficiency) of revenues over expenditures	<u>1,263,876</u>	<u>(2,242,875)</u>	<u>(398,056)</u>	<u>(1,377,055)</u>
Other financing sources (uses):				
Operating transfers in	3,592,760	2,213,301	67,170	5,873,231
Operating transfers out	<u>(8,286,405)</u>	<u>-</u>	<u>(287,692)</u>	<u>(8,574,097)</u>
Total other financing sources (uses)	<u>(4,693,645)</u>	<u>2,213,301</u>	<u>(220,522)</u>	<u>(2,700,866)</u>
Net change in fund balance	(3,429,769)	(29,574)	(618,578)	(4,077,921)
Fund balance:				
Beginning of year	<u>34,490,020</u>	<u>43,505</u>	<u>4,987,669</u>	<u>39,521,194</u>
End of year	<u>\$ 31,060,251</u>	<u>\$ 13,931</u>	<u>\$ 4,369,091</u>	<u>\$ 35,443,273</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

June 30, 2015 (Page 1 of 5)
(With Comparative Actual Amounts for June 30, 2014)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
<u>ASSETS</u>					
Pooled cash and investments	\$ 129,744	\$ 31,935	\$ 2,423,450	\$ 15,498	\$ 3,841,528
Interest receivable	870	56	5,145	72	6,851
Taxes receivable	-	-	-	-	-
Due from other governments	157,373	300	224,104	10,970	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Note receivable, net	-	-	-	-	-
Total assets	<u>\$ 287,987</u>	<u>\$ 32,291</u>	<u>\$ 2,652,699</u>	<u>\$ 26,540</u>	<u>\$ 3,848,379</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 5,234	\$ 1,108
Accrued payroll and benefits	-	-	-	422	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,656</u>	<u>1,108</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>					
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	287,987	32,291	2,652,699	-	3,847,271
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	20,884	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>287,987</u>	<u>32,291</u>	<u>2,652,699</u>	<u>20,884</u>	<u>3,847,271</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 287,987</u>	<u>\$ 32,291</u>	<u>\$ 2,652,699</u>	<u>\$ 26,540</u>	<u>\$ 3,848,379</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated		PETT Health Fund	Special Projects	PETT Emergency Fund	Grants
			County Medical Indigent	Health Clinics				
\$ 1,303,795	\$ 14,875	\$ 357,947	\$ 198,147	\$ 38,631	\$ 29,629	\$ 104,023	\$ 4,122,228	\$ -
4,456	42	513	-	99	1,191	1,215	4,444	-
-	-	21,602	5,469	10,729	-	-	-	-
-	-	20,651	4,932	9,644	-	-	-	404,194
-	589,025	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	727,883	-	-	-
<u>\$ 1,308,251</u>	<u>\$ 603,942</u>	<u>\$ 400,713</u>	<u>\$ 208,548</u>	<u>\$ 59,103</u>	<u>\$ 758,703</u>	<u>\$ 105,238</u>	<u>\$ 4,126,672</u>	<u>\$ 404,194</u>
\$ -	\$ 66,782	\$ 177,948	\$ 167,619	\$ 24,867	\$ 907	\$ 2,503	\$ -	\$ 65,272
-	9,542	19,614	-	6,456	-	-	-	38,103
-	-	-	-	-	-	-	-	241,614
-	-	-	-	-	-	-	-	-
-	527,511	-	-	-	-	-	-	59,205
-	603,835	197,562	167,619	31,323	907	2,503	-	404,194
-	-	17,786	4,504	8,844	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,770	-	-	-	-	-	-	-	-
1,296,481	-	-	-	-	-	-	-	-
-	-	-	-	18,936	-	-	-	-
-	-	185,365	36,425	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	102,735	4,126,672	-
-	-	-	-	-	-	-	-	-
-	107	-	-	-	757,796	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,308,251</u>	<u>107</u>	<u>185,365</u>	<u>36,425</u>	<u>18,936</u>	<u>757,796</u>	<u>102,735</u>	<u>4,126,672</u>	<u>-</u>
<u>\$ 1,308,251</u>	<u>\$ 603,942</u>	<u>\$ 400,713</u>	<u>\$ 208,548</u>	<u>\$ 59,103</u>	<u>\$ 758,703</u>	<u>\$ 105,238</u>	<u>\$ 4,126,672</u>	<u>\$ 404,194</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2015 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2014)

	Agricultural Extension	Museum	Building Department	County Owned Building	Mining Maps
<u>ASSETS</u>					
Pooled cash and investments	\$ 96,110	\$ 98,570	\$ 212,218	\$ 505,269	\$ 130,023
Interest receivable	114	239	520	1,300	238
Taxes receivable	4,060	2,403	-	-	-
Due from other governments	4,913	2,025	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	2,565	-
Due from other funds	-	-	-	241,712	-
Note receivable, net	-	-	-	-	-
Total assets	<u>\$ 105,197</u>	<u>\$ 103,237</u>	<u>\$ 212,738</u>	<u>\$ 750,846</u>	<u>\$ 130,261</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 3,418	\$ 1,874	\$ 50,257	\$ 39,543	\$ -
Accrued payroll and benefits	21,429	6,397	2,765	437	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>24,847</u>	<u>8,271</u>	<u>53,022</u>	<u>39,980</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>3,345</u>	<u>1,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>					
Restricted for:					
General government	-	-	-	-	130,261
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	92,974	-	-	-
Community support	77,005	-	-	-	-
Committed for:					
General government	-	-	159,716	710,866	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>77,005</u>	<u>92,974</u>	<u>159,716</u>	<u>710,866</u>	<u>130,261</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 105,197</u>	<u>\$ 103,237</u>	<u>\$ 212,738</u>	<u>\$ 750,846</u>	<u>\$ 130,261</u>

Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	Public Safety Sales Tax Distribution
\$ 32	\$ 148,250	\$ 481	\$ 354,565	\$ 71,685	\$ 214,283	\$ 258,984	\$ 90,753	\$ -
79	1,817	-	631	126	362	218	119	-
-	-	-	-	8,653	1,357	27,211	-	-
78,757	-	-	-	-	-	32,421	-	445,963
-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,221	369	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 78,868</u>	<u>\$ 150,067</u>	<u>\$ 481</u>	<u>\$ 355,196</u>	<u>\$ 80,464</u>	<u>\$ 217,223</u>	<u>\$ 319,203</u>	<u>\$ 90,872</u>	<u>\$ 445,963</u>
\$ 55,294	\$ 57	\$ -	\$ 10,980	\$ 7,673	\$ 10,245	\$ 42,177	\$ -	\$ -
-	-	-	-	-	-	46,394	-	-
-	-	-	-	-	-	-	-	398,512
-	-	-	-	-	-	-	-	47,451
-	-	-	-	-	-	-	-	-
<u>55,294</u>	<u>57</u>	<u>-</u>	<u>10,980</u>	<u>7,673</u>	<u>10,245</u>	<u>88,571</u>	<u>-</u>	<u>445,963</u>
-	-	-	-	-	1,120	22,421	-	-
-	150,010	481	344,216	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	205,858	208,211	90,872	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,574	-	-	-	72,791	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>23,574</u>	<u>150,010</u>	<u>481</u>	<u>344,216</u>	<u>72,791</u>	<u>205,858</u>	<u>208,211</u>	<u>90,872</u>	<u>-</u>
<u>\$ 78,868</u>	<u>\$ 150,067</u>	<u>\$ 481</u>	<u>\$ 355,196</u>	<u>\$ 80,464</u>	<u>\$ 217,223</u>	<u>\$ 319,203</u>	<u>\$ 90,872</u>	<u>\$ 445,963</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2015 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2014)

	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment
<u>ASSETS</u>					
Pooled cash and investments	\$ 80,288	\$ 36,331	\$ 507,023	\$ 379,589	\$ 376,824
Interest receivable	24	24	825	641	619
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	8,050	8,049	-	-	-
Note receivable, net	-	-	-	-	-
Total assets	<u>\$ 88,362</u>	<u>\$ 44,404</u>	<u>\$ 507,848</u>	<u>\$ 380,230</u>	<u>\$ 377,443</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 6,236	\$ -	\$ 6,647	\$ 495	\$ 77,593
Accrued payroll and benefits	37,722	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>43,958</u>	<u>-</u>	<u>6,647</u>	<u>495</u>	<u>77,593</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>					
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	501,201	379,735	299,850
Public safety	44,404	44,404	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>44,404</u>	<u>44,404</u>	<u>501,201</u>	<u>379,735</u>	<u>299,850</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 88,362</u>	<u>\$ 44,404</u>	<u>\$ 507,848</u>	<u>\$ 380,230</u>	<u>\$ 377,443</u>

District Court Improvement	Drug Court Proceeds	District Court Technology	Renewable Energy	Water District	Smoky Valley Television District	Beatty Town	Beatty Room Tax	Beatty Town Public Safety Sales Tax Sheriff
\$ 315,213	\$ 437,661	\$ -	\$ 21,357	\$ 401,186	\$ 79,795	\$1,815,761	\$ 106,869	\$ 28,465
521	913	-	75	991	173	3,183	186	35
-	-	-	-	-	-	1,731	6,568	-
-	-	-	-	-	-	72,350	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4,817
-	-	-	-	-	-	-	-	-
<u>\$ 315,734</u>	<u>\$ 438,574</u>	<u>\$ -</u>	<u>\$ 21,432</u>	<u>\$ 402,177</u>	<u>\$ 79,968</u>	<u>\$1,893,025</u>	<u>\$ 113,623</u>	<u>\$ 33,317</u>
\$ 6,327	\$ 23,012	\$ -	\$ -	\$ 6,095	\$ -	\$ 14,478	\$ 3,667	\$ -
-	724	-	-	9,625	-	13,318	1,948	-
-	-	98	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	56,074	-	-	-
<u>6,327</u>	<u>23,736</u>	<u>98</u>	<u>-</u>	<u>15,720</u>	<u>56,074</u>	<u>27,796</u>	<u>5,615</u>	<u>-</u>
-	-	-	-	-	-	1,405	-	-
-	-	-	-	386,457	-	1,863,824	-	-
309,407	414,838	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	33,317
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	23,894	-	108,008	-
-	-	-	-	-	-	-	-	-
-	-	-	21,432	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(98)	-	-	-	-	-	-
<u>309,407</u>	<u>414,838</u>	<u>(98)</u>	<u>21,432</u>	<u>386,457</u>	<u>23,894</u>	<u>1,863,824</u>	<u>108,008</u>	<u>33,317</u>
<u>\$ 315,734</u>	<u>\$ 438,574</u>	<u>\$ -</u>	<u>\$ 21,432</u>	<u>\$ 402,177</u>	<u>\$ 79,968</u>	<u>\$1,893,025</u>	<u>\$ 113,623</u>	<u>\$ 33,317</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)

June 30, 2015 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2014)

	Beatty Town			Gabbs Town			Gabbs Town			
	Public Safety			Public Safety			Public Safety			
	Sales Tax			Sales Tax			Sales Tax		Manhattan	
	Fire			Sheriff			Fire		Town	
<u>ASSETS</u>										
Pooled cash and investments	\$	28,467	\$	302,724	\$	10,772	\$	10,771	\$	79,740
Interest receivable		35		486		13		13		136
Taxes receivable		-		1,476		-		-		179
Due from other governments		-		19,007		-		-		1,670
Accounts receivable		-		-		-		-		-
Due from others		-		-		-		-		-
Due from other funds		4,816		-		1,293		1,293		-
Note receivable, net		-		-		-		-		-
Total assets	\$	33,318	\$	323,693	\$	12,078	\$	12,077	\$	81,725
<u>LIABILITIES</u>										
Accounts payable	\$	-	\$	2,680	\$	-	\$	-	\$	212
Accrued payroll and benefits		-		5,680		-		-		-
Due to other funds		-		-		-		-		-
Due to other governments		-		-		-		-		-
Unearned revenue		-		-		-		-		-
Total liabilities		-		8,360		-		-		212
<u>DEFERRED INFLOWS OF RESOURCES</u>										
Unavailable revenue - taxes		-		1,477		-		-		179
<u>FUND BALANCE</u>										
Restricted for:										
General government		-		313,856		-		-		81,334
Judicial		-		-		-		-		-
Public safety		33,318		-		12,078		12,077		-
Public works		-		-		-		-		-
Health		-		-		-		-		-
Welfare		-		-		-		-		-
Culture and recreation		-		-		-		-		-
Community support		-		-		-		-		-
Committed for:										
General government		-		-		-		-		-
Public works		-		-		-		-		-
Health		-		-		-		-		-
Culture and recreation		-		-		-		-		-
Unassigned		-		-		-		-		-
Total fund balance		33,318		313,856		12,078		12,077		81,334
Total liabilities, deferred inflows										
of resources, and fund balance	\$	33,318	\$	323,693	\$	12,078	\$	12,077	\$	81,725

Manhattan Town	Manhattan Town							
Public Safety	Public Safety			Pahrump	Pahrump	Pahrump	Pahrump	Pahrump 1/10
Sales Tax	Sales Tax			Town	Road	Business	Swimming	Fairgrounds
Sheriff	Fire					License	Pool	Room Tax
\$ 2,907	\$ 2,907	\$ 4,200,967	\$ 149,879	\$ 307,410	\$ 259,078	\$ 74,694	\$ 1,155,908	
4	4	7,476	266	439	482	173	1,963	
-	-	98,903	-	-	3,341	2,631	4,218	
-	-	157,336	32,171	-	11,614	6,844	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
625	624	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<u>\$ 3,536</u>	<u>\$ 3,535</u>	<u>\$ 4,464,682</u>	<u>\$ 182,316</u>	<u>\$ 307,849</u>	<u>\$ 274,515</u>	<u>\$ 84,342</u>	<u>\$ 1,162,089</u>	
\$ -	\$ -	\$ 78,655	\$ 182,316	\$ 366	\$ 19,999	\$ 1,114	\$ 12,164	
-	-	153,966	-	4,440	10,105	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>232,621</u>	<u>182,316</u>	<u>4,806</u>	<u>30,104</u>	<u>1,114</u>	<u>12,164</u>	
-	-	79,633	-	-	2,691	-	-	
-	-	4,152,428	-	-	-	-	-	
-	-	-	-	-	-	-	-	
3,536	3,535	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	241,720	-	-	
-	-	-	-	-	-	83,228	1,149,925	
-	-	-	-	303,043	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<u>3,536</u>	<u>3,535</u>	<u>4,152,428</u>	<u>-</u>	<u>303,043</u>	<u>241,720</u>	<u>83,228</u>	<u>1,149,925</u>	
<u>\$ 3,536</u>	<u>\$ 3,535</u>	<u>\$ 4,464,682</u>	<u>\$ 182,316</u>	<u>\$ 307,849</u>	<u>\$ 274,515</u>	<u>\$ 84,342</u>	<u>\$ 1,162,089</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2015 (Page 5 of 5)
(With Comparative Actual Amounts for June 30, 2014)

	Pahrump 2/10					
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump
	Tourism	Development	Parks	Arena	Airport	Airport
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax	Grant
<u>ASSETS</u>						
Pooled cash and investments	\$ 300,492	\$ 199,971	\$ 323,748	\$ 367,918	\$ 420,335	\$ -
Interest receivable	685	322	581	641	659	-
Taxes receivable	12,631	4,210	2,105	2,106	8,413	-
Due from other governments	3,001	-	-	-	-	16,030
Accounts receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Note receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 316,809</u>	<u>\$ 204,503</u>	<u>\$ 326,434</u>	<u>\$ 370,665</u>	<u>\$ 429,407</u>	<u>\$ 16,030</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 9,152	\$ 2,017	\$ 1,782	\$ 1,114	\$ 1,114	\$ 16,030
Accrued payroll and benefits	4,137	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>13,289</u>	<u>2,017</u>	<u>1,782</u>	<u>1,114</u>	<u>1,114</u>	<u>16,030</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - taxes	-	-	-	-	-	-
<u>FUND BALANCE</u>						
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	324,652	369,551	-	-
Community support	303,520	202,486	-	-	428,293	-
Committed for:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>303,520</u>	<u>202,486</u>	<u>324,652</u>	<u>369,551</u>	<u>428,293</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 316,809</u>	<u>\$ 204,503</u>	<u>\$ 326,434</u>	<u>\$ 370,665</u>	<u>\$ 429,407</u>	<u>\$ 16,030</u>

Pahrump Fall Festival	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town	Pahrump Town	Totals	
					Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire		
\$ 22,183	\$ 129,377	\$ 157,243	\$ 319,945	\$ 487,820	\$ 590,041	\$ 888,029	\$ 30,172,341	\$ 34,423,632
4	146	280	601	868	991	991	57,186	54,835
-	-	-	-	-	-	-	229,996	291,798
-	-	-	-	-	-	-	1,716,270	2,170,200
-	-	-	-	-	-	-	589,025	473,419
-	-	-	-	-	-	-	4,155	31,563
-	-	-	-	-	184,473	184,472	640,224	55,983
-	-	-	-	-	-	-	727,883	-
<u>\$ 22,187</u>	<u>\$ 129,523</u>	<u>\$ 157,523</u>	<u>\$ 320,546</u>	<u>\$ 488,688</u>	<u>\$ 775,505</u>	<u>\$ 1,073,492</u>	<u>\$ 34,137,080</u>	<u>\$ 37,501,430</u>
\$ -	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,207,743	\$ 1,314,475
-	-	-	-	-	-	-	393,224	288,242
-	-	-	-	-	-	-	640,224	555,669
-	-	-	-	-	-	-	47,451	-
-	-	-	-	-	-	-	642,790	665,343
-	720	-	-	-	-	-	2,931,432	2,823,729
-	-	-	-	-	-	-	145,397	187,681
-	-	-	-	-	-	-	7,422,867	7,730,781
-	-	-	-	-	-	-	1,905,031	1,806,106
-	-	-	-	488,688	775,505	1,073,492	3,041,065	1,563,840
-	-	-	-	-	-	-	8,116,729	9,511,447
-	-	-	-	-	-	-	18,936	62,236
-	-	-	-	-	-	-	221,790	140,469
-	-	-	320,546	-	-	-	1,481,345	1,610,119
-	-	-	-	-	-	-	2,340,822	2,228,720
-	-	-	-	-	-	-	5,424,464	9,513,307
-	-	-	-	-	-	-	20,884	66,122
-	128,803	157,523	-	-	-	-	1,044,229	244,833
22,187	-	-	-	-	-	-	22,187	49,822
-	-	-	-	-	-	-	(98)	(37,782)
<u>22,187</u>	<u>128,803</u>	<u>157,523</u>	<u>320,546</u>	<u>488,688</u>	<u>775,505</u>	<u>1,073,492</u>	<u>31,060,251</u>	<u>34,490,020</u>
<u>\$ 22,187</u>	<u>\$ 129,523</u>	<u>\$ 157,523</u>	<u>\$ 320,546</u>	<u>\$ 488,688</u>	<u>\$ 775,505</u>	<u>\$ 1,073,492</u>	<u>\$ 34,137,080</u>	<u>\$ 37,501,430</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2015 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement	Impact Fees
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	118,606	67,770
Intergovernmental	887,708	1,690	1,222,394	732	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	2,774	177	16,406	28,881	21,846	14,209
Total revenues	890,482	1,867	1,238,800	29,613	140,452	81,979
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	226,103
Public works	-	-	-	74,623	5,698	1,805,601
Health	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community support	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Total expenditures	-	-	-	74,623	5,698	2,031,704
Excess (deficiency) of revenues over expenditures	890,482	1,867	1,238,800	(45,010)	134,754	(1,949,725)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(840,822)	(177)	(1,030,406)	(228)	-	(14,325)
Total other financing sources (uses)	(840,822)	(177)	(1,030,406)	(228)	-	(14,325)
Net change in fund balance	49,660	1,690	208,394	(45,238)	134,754	(1,964,050)
Fund balance:						
Beginning of year	238,327	30,601	2,444,305	66,122	3,712,517	3,272,301
End of year	\$ 287,987	\$ 32,291	\$ 2,652,699	\$ 20,884	\$ 3,847,271	\$ 1,308,251

Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	PETT Health Fund	Special Projects	PETT Emergency Fund	Grants
\$ -	\$ 1,012,471	\$ 256,963	\$ 502,510	\$ -	\$ -	\$ -	\$ -
94,650	-	-	-	-	-	-	-
-	471	134	261	-	-	-	3,686,142
415,274	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
500	6,590	-	315	3,799	6,413	14,172	-
510,424	1,019,532	257,097	503,086	3,799	6,413	14,172	3,686,142
-	-	-	-	-	84,850	37,500	282,993
-	-	-	-	-	-	-	29,329
-	-	-	-	-	-	-	1,337,028
-	-	-	-	-	-	-	1,446,704
444,996	-	-	546,071	1,391,744	157,311	-	-
-	-	-	-	-	-	-	-
-	898,441	189,935	-	-	-	-	520,763
-	-	-	-	-	-	-	69,325
-	-	-	-	-	-	-	-
-	-	134,471	-	-	-	-	-
444,996	898,441	324,406	546,071	1,391,744	242,161	37,500	3,686,142
65,428	121,091	(67,309)	(42,985)	(1,387,945)	(235,748)	(23,328)	-
-	-	76,195	-	-	235,010	-	-
-	(76,195)	-	(315)	-	-	(1,850,000)	-
-	(76,195)	76,195	(315)	-	235,010	(1,850,000)	-
65,428	44,896	8,886	(43,300)	(1,387,945)	(738)	(1,873,328)	-
(65,321)	140,469	27,539	62,236	2,145,741	103,473	6,000,000	-
\$ 107	\$ 185,365	\$ 36,425	\$ 18,936	\$ 757,796	\$ 102,735	\$ 4,126,672	\$ -

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2015 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Agricultural Extension	Museum	Building Department	County Owned Building	Mining Maps
Revenues:					
Taxes	\$ 190,790	\$ 104,023	\$ -	\$ -	\$ -
Licenses and permits	-	-	392,388	-	-
Intergovernmental	6,349	77	-	-	-
Charges for services	-	-	-	-	12,067
Fines and forfeitures	-	-	-	-	-
Miscellaneous	364	764	4,177	205,163	763
Total revenues	197,503	104,864	396,565	205,163	12,830
Expenditures:					
Current:					
General government	-	-	533,793	176,004	12,962
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	171,517	-	-	-
Community support	169,293	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	169,293	171,517	533,793	176,004	12,962
Excess (deficiency) of revenues over expenditures	28,210	(66,653)	(137,228)	29,159	(132)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(364)	(764)	(1,657)	(4,147)	(763)
Total other financing sources (uses)	(364)	(764)	(1,657)	(4,147)	(763)
Net change in fund balance	27,846	(67,417)	(138,885)	25,012	(895)
Fund balance:					
Beginning of year	49,159	160,391	298,601	685,854	131,156
End of year	\$ 77,005	\$ 92,974	\$ 159,716	\$ 710,866	\$ 130,261

Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	Public Safety Sales Tax Distribution
\$ -	\$ -	\$ -	\$ -	\$ 91,918	\$ 90,248	\$ 1,349,298	\$ -	\$ -
-	-	-	-	-	-	-	-	-
290,309	-	-	-	-	33	49,045	-	2,429,141
-	317,197	350	41,700	-	-	-	-	-
-	-	-	-	-	-	21,308	38,334	-
248	5,791	3	2,009	402	1,152	28,062	381	-
290,557	322,988	353	43,709	92,320	91,433	1,447,713	38,715	2,429,141
-	213,042	-	38,669	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	80,524	1,184,169	8,723	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
266,846	-	-	-	39,297	-	-	-	-
-	-	-	-	63,063	-	91,432	-	335,233
266,846	213,042	-	38,669	102,360	80,524	1,275,601	8,723	335,233
23,711	109,946	353	5,040	(10,040)	10,909	172,112	29,992	2,093,908
-	-	-	-	-	-	-	-	-
(248)	(1,000,000)	-	-	(402)	(1,152)	(696)	-	(2,701,467)
(248)	(1,000,000)	-	-	(402)	(1,152)	(696)	-	(2,701,467)
23,463	(890,054)	353	5,040	(10,442)	9,757	171,416	29,992	(607,559)
111	1,040,064	128	339,176	83,233	196,101	36,795	60,880	607,559
\$ 23,574	\$ 150,010	\$ 481	\$ 344,216	\$ 72,791	\$ 205,858	\$ 208,211	\$ 90,872	\$ -

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2015 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	85,007	-	-	-	-
Charges for services	-	-	138,015	63,972	111,014
Fines and forfeitures	-	-	-	-	-
Miscellaneous	76	76	2,631	2,042	1,972
Total revenues	<u>85,083</u>	<u>76</u>	<u>140,646</u>	<u>66,014</u>	<u>112,986</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	51,023	17,313	110,897
Public safety	570,304	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>570,304</u>	<u>-</u>	<u>51,023</u>	<u>17,313</u>	<u>110,897</u>
Excess (deficiency) of revenues over expenditures	<u>(485,221)</u>	<u>76</u>	<u>89,623</u>	<u>48,701</u>	<u>2,089</u>
Other financing sources (uses):					
Operating transfers in	529,625	44,328	-	-	-
Operating transfers out	-	-	(2,631)	(2,042)	(1,972)
Total other financing sources (uses)	<u>529,625</u>	<u>44,328</u>	<u>(2,631)</u>	<u>(2,042)</u>	<u>(1,972)</u>
Net change in fund balance	44,404	44,404	86,992	46,659	117
Fund balance:					
Beginning of year	<u>-</u>	<u>-</u>	<u>414,209</u>	<u>333,076</u>	<u>299,733</u>
End of year	<u>\$ 44,404</u>	<u>\$ 44,404</u>	<u>\$ 501,201</u>	<u>\$ 379,735</u>	<u>\$ 299,850</u>

District Court Improvement	Drug Court Proceeds	District Court Technology	Renewable Energy	Water District	Smoky Valley Television District	Beatty Town	Beatty Room Tax	Beatty Town Public Safety Sales Tax Sheriff
\$ -	\$ -	\$ -	\$ -	\$ 283,376	\$ -	\$ 29,806	\$ 88,753	\$ -
-	-	-	-	-	-	11,458	-	-
-	100,536	-	709	-	-	386,080	-	-
85,000	94,431	328	-	-	855	2,131	-	-
-	-	-	-	-	-	23,051	-	-
<u>1,659</u>	<u>2,911</u>	<u>-</u>	<u>1,714</u>	<u>5,358</u>	<u>556</u>	<u>14,314</u>	<u>593</u>	<u>114</u>
<u>86,659</u>	<u>197,878</u>	<u>328</u>	<u>2,423</u>	<u>288,734</u>	<u>1,411</u>	<u>466,840</u>	<u>89,346</u>	<u>114</u>
-	-	-	14,862	346,289	-	154,800	-	-
34,269	282,197	429	-	-	-	-	-	-
-	-	-	-	-	-	164,854	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,373	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	60,384	4,445	65,825	-
-	-	-	-	-	-	16,056	17,234	-
-	-	-	-	-	-	-	-	-
<u>34,269</u>	<u>282,197</u>	<u>429</u>	<u>14,862</u>	<u>346,289</u>	<u>60,384</u>	<u>342,528</u>	<u>83,059</u>	<u>-</u>
<u>52,390</u>	<u>(84,319)</u>	<u>(101)</u>	<u>(12,439)</u>	<u>(57,555)</u>	<u>(58,973)</u>	<u>124,312</u>	<u>6,287</u>	<u>114</u>
-	-	-	-	-	-	-	-	33,203
-	<u>(2,911)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	<u>(2,911)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,203</u>
52,390	(87,230)	(101)	(12,439)	(57,555)	(58,973)	124,312	6,287	33,317
<u>257,017</u>	<u>502,068</u>	<u>3</u>	<u>33,871</u>	<u>444,012</u>	<u>82,867</u>	<u>1,739,512</u>	<u>101,721</u>	<u>-</u>
<u>\$ 309,407</u>	<u>\$ 414,838</u>	<u>\$ (98)</u>	<u>\$ 21,432</u>	<u>\$ 386,457</u>	<u>\$ 23,894</u>	<u>\$ 1,863,824</u>	<u>\$ 108,008</u>	<u>\$ 33,317</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2015 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Beatty Town Public Safety Sales Tax Fire		Gabbs Town	Gabbs Town Public Safety Sales Tax Sheriff		Gabbs Town Public Safety Sales Tax Fire	Manhattan Town
Revenues:							
Taxes	\$	-	\$ 40,067	\$	-	\$ -	\$ 7,834
Licenses and permits		-	2,307		-	-	1,175
Intergovernmental		-	93,524		-	-	5,132
Charges for services		-	43,989		-	-	-
Fines and forfeitures		-	-		-	-	-
Miscellaneous		114	3,337		42	42	436
Total revenues		114	183,224		42	42	14,577
Expenditures:							
Current:							
General government		-	85,099		-	-	-
Judicial		-	-		-	-	-
Public safety		-	-		-	-	384
Public works		-	33,314		-	-	-
Health		-	-		-	-	-
Sanitation		-	18,065		-	-	-
Welfare		-	-		-	-	-
Culture and recreation		-	-		-	-	2,676
Community support		-	-		-	-	-
Intergovernmental		-	-		-	-	-
Total expenditures		-	136,478		-	-	3,060
Excess (deficiency) of revenues over expenditures		114	46,746		42	42	11,517
Other financing sources (uses):							
Operating transfers in		33,204	-		12,036	12,035	-
Operating transfers out		-	-		-	-	-
Total other financing sources (uses)		33,204	-		12,036	12,035	-
Net change in fund balance		33,318	46,746		12,078	12,077	11,517
Fund balance:							
Beginning of year		-	267,110		-	-	69,817
End of year	\$	33,318	\$ 313,856	\$	12,078	\$ 12,077	\$ 81,334

Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
\$ -	\$ -	\$ 2,902,601	\$ -	\$ -	\$ 98,645	\$ 38,388	\$ 61,545
-	-	356,505	-	143,786	-	-	50,152
-	-	777,810	181,465	-	59,719	49,623	-
-	-	29,870	-	-	11,253	-	-
-	-	1,401	-	-	-	-	-
12	12	71,727	851	1,398	3,036	555	6,260
12	12	4,139,914	182,316	145,184	172,653	88,566	117,957
-	-	1,988,600	-	87,908	-	-	-
-	-	-	-	-	-	-	-
-	-	1,644,653	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	19,397	-	-	167,922	-	-
-	-	-	-	-	-	138,827	43,589
-	-	-	-	-	-	-	-
-	-	3,652,650	-	87,908	167,922	138,827	43,589
12	12	487,264	182,316	57,276	4,731	(50,261)	74,368
3,524	3,523	-	-	-	-	-	25,233
-	-	(34,642)	(182,316)	-	-	-	-
3,524	3,523	(34,642)	(182,316)	-	-	-	25,233
3,536	3,535	452,622	-	57,276	4,731	(50,261)	99,601
-	-	3,699,806	-	245,767	236,989	133,489	1,050,324
\$ 3,536	\$ 3,535	\$ 4,152,428	\$ -	\$ 303,043	\$ 241,720	\$ 83,228	\$ 1,149,925

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2015 (Page 5 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Pahrump 2/10					
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump
	Tourism	Development	Parks	Arena	Airport	Airport
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax	Grant
Revenues:						
Taxes	\$ 184,260	\$ 61,420	\$ 30,844	\$ 30,576	\$ 122,715	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,000	-	-	-	-	68,006
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	2,190	26,027	1,850	2,043	2,105	-
Total revenues	<u>189,450</u>	<u>87,447</u>	<u>32,694</u>	<u>32,619</u>	<u>124,820</u>	<u>68,006</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	68,006
Health	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	69,381	1,114	-	-
Community support	351,745	26,963	-	-	1,114	-
Intergovernmental	-	-	-	-	-	-
Total expenditures	<u>351,745</u>	<u>26,963</u>	<u>69,381</u>	<u>1,114</u>	<u>1,114</u>	<u>68,006</u>
Excess (deficiency) of revenues over expenditures	<u>(162,295)</u>	<u>60,484</u>	<u>(36,687)</u>	<u>31,505</u>	<u>123,706</u>	<u>-</u>
Other financing sources (uses):						
Operating transfers in	-	-	25,233	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>25,233</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(162,295)	60,484	(11,454)	31,505	123,706	-
Fund balance:						
Beginning of year	<u>465,815</u>	<u>142,002</u>	<u>336,106</u>	<u>338,046</u>	<u>304,587</u>	<u>-</u>
End of year	<u>\$ 303,520</u>	<u>\$ 202,486</u>	<u>\$ 324,652</u>	<u>\$ 369,551</u>	<u>\$ 428,293</u>	<u>\$ -</u>

Pahrump Fall Festival	Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fees	Pahrump Fire Impact Fees	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals 2015	2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,579,051	\$ 7,708,250
-	-	-	-	-	-	-	1,238,797	1,428,492
-	-	-	-	-	-	-	10,385,097	10,057,591
162,292	15,851	7,807	-	-	-	-	1,553,396	916,609
-	-	-	-	-	-	-	84,094	464,568
7	468	891	1,917	2,770	3,159	3,159	533,785	629,512
<u>162,299</u>	<u>16,319</u>	<u>8,698</u>	<u>1,917</u>	<u>2,770</u>	<u>3,159</u>	<u>3,159</u>	<u>21,374,220</u>	<u>21,205,022</u>
-	-	-	-	-	-	-	4,057,371	6,124,108
-	-	-	-	-	-	-	525,457	718,532
-	-	-	-	-	-	187,310	5,404,052	6,073,590
-	-	-	-	-	-	-	3,433,946	1,541,233
-	13,524	-	-	-	-	-	2,556,019	1,361,911
-	-	-	-	-	-	-	18,065	22,704
-	-	-	-	-	-	-	1,609,139	1,493,001
139,468	-	-	39,678	-	-	-	811,132	711,226
-	-	-	-	-	-	-	1,070,964	1,498,372
-	-	-	-	-	-	-	624,199	269,183
<u>139,468</u>	<u>13,524</u>	<u>-</u>	<u>39,678</u>	<u>-</u>	<u>-</u>	<u>187,310</u>	<u>20,110,344</u>	<u>19,813,860</u>
<u>22,831</u>	<u>2,795</u>	<u>8,698</u>	<u>(37,761)</u>	<u>2,770</u>	<u>3,159</u>	<u>(184,151)</u>	<u>1,263,876</u>	<u>1,391,162</u>
-	30,000	-	4,308	10,017	1,257,643	1,257,643	3,592,760	31,099
(50,466)	-	-	-	-	(485,297)	-	(8,286,405)	(4,392,693)
<u>(50,466)</u>	<u>30,000</u>	<u>-</u>	<u>4,308</u>	<u>10,017</u>	<u>772,346</u>	<u>1,257,643</u>	<u>(4,693,645)</u>	<u>(4,361,594)</u>
(27,635)	32,795	8,698	(33,453)	12,787	775,505	1,073,492	(3,429,769)	(2,970,432)
<u>49,822</u>	<u>96,008</u>	<u>148,825</u>	<u>353,999</u>	<u>475,901</u>	<u>-</u>	<u>-</u>	<u>34,490,020</u>	<u>37,460,452</u>
<u>\$ 22,187</u>	<u>\$ 128,803</u>	<u>\$ 157,523</u>	<u>\$ 320,546</u>	<u>\$ 488,688</u>	<u>\$ 775,505</u>	<u>\$ 1,073,492</u>	<u>\$ 31,060,251</u>	<u>\$ 34,490,020</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 129,744	\$ 96,776
Interest receivable	870	71
Due from other governments	<u>157,373</u>	<u>141,480</u>
Total assets	<u>\$ 287,987</u>	<u>\$ 238,327</u>
<u>FUND BALANCE</u>		
Restricted for public works	<u>\$ 287,987</u>	<u>\$ 238,327</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 838,048	\$ 887,708	\$ 49,660	\$ 847,066
Miscellaneous:				
Investment income	<u>700</u>	<u>2,774</u>	<u>2,074</u>	<u>981</u>
Total revenues	838,748	890,482	51,734	848,047
Expenditures:				
Public works:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	838,748	890,482	51,734	848,047
Other financing sources (uses):				
Operating transfers out	<u>(1,093,829)</u>	<u>(840,822)</u>	<u>253,007</u>	<u>(825,273)</u>
Net change in fund balance	(255,081)	49,660	304,741	22,774
Fund balance:				
Beginning of year	<u>255,081</u>	<u>238,327</u>	<u>(16,754)</u>	<u>215,553</u>
End of year	<u>\$ -</u>	<u>\$ 287,987</u>	<u>\$ 287,987</u>	<u>\$ 238,327</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 31,935	\$ 30,281
Interest receivable	56	50
Due from other governments	<u>300</u>	<u>270</u>
 Total assets	 <u>\$ 32,291</u>	 <u>\$ 30,601</u>
 <u>FUND BALANCE</u>		
Restricted for public works	<u>\$ 32,291</u>	<u>\$ 30,601</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 1,600	\$ 1,690	\$ 90	\$ 1,613
Miscellaneous:				
Investment income	<u>50</u>	<u>177</u>	<u>127</u>	<u>193</u>
Total revenues	1,650	1,867	217	1,806
Expenditures:				
Public works:				
Services and supplies	<u>32,232</u>	<u>-</u>	<u>32,232</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(30,582)	1,867	32,449	1,806
Other financing sources (uses):				
Operating transfers out	<u>(50)</u>	<u>(177)</u>	<u>(127)</u>	<u>(193)</u>
Net change in fund balance	(30,632)	1,690	32,322	1,613
Fund balance:				
Beginning of year	<u>30,632</u>	<u>30,601</u>	<u>(31)</u>	<u>28,988</u>
End of year	<u>\$ -</u>	<u>\$ 32,291</u>	<u>\$ 32,291</u>	<u>\$ 30,601</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,423,450	\$ 2,228,065
Interest receivable	5,145	3,624
Due from other governments	<u>224,104</u>	<u>212,616</u>
 Total assets	 <u>\$ 2,652,699</u>	 <u>\$ 2,444,305</u>
 <u>FUND BALANCE</u>		
Restricted for public works	<u>\$ 2,652,699</u>	<u>\$ 2,444,305</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,014,000	\$ 1,222,394	\$ 208,394	\$ 1,220,254
Miscellaneous:				
Investment income	<u>5,000</u>	<u>16,406</u>	<u>11,406</u>	<u>12,249</u>
 Total revenues	 1,019,000	 1,238,800	 219,800	 1,232,503
Expenditures:				
Public works:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (deficiency) of revenues over expenditures	 1,019,000	 1,238,800	 219,800	 1,232,503
Other financing sources (uses):				
Operating transfers out	<u>(3,256,478)</u>	<u>(1,030,406)</u>	<u>2,226,072</u>	<u>(1,261,427)</u>
 Net change in fund balance	 (2,237,478)	 208,394	 2,445,872	 (28,924)
Fund balance:				
Beginning of year	<u>2,237,478</u>	<u>2,444,305</u>	<u>206,827</u>	<u>2,473,229</u>
 End of year	 <u>\$ -</u>	 <u>\$ 2,652,699</u>	 <u>\$ 2,652,699</u>	 <u>\$ 2,444,305</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 15,498	\$ 65,001
Interest receivable	72	112
Due from other governments	<u>10,970</u>	<u>5,661</u>
Total assets	<u>\$ 26,540</u>	<u>\$ 70,774</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,234	\$ 3,422
Accrued payroll and benefits	<u>422</u>	<u>1,230</u>
Total liabilities	5,656	4,652
<u>FUND BALANCE</u>		
Committed for public works	<u>20,884</u>	<u>66,122</u>
Total liabilities and fund balance	<u>\$ 26,540</u>	<u>\$ 70,774</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 1,400	\$ 732	\$ (668)	\$ 1,168
Miscellaneous:				
Investment income	400	228	(172)	352
Rent	51,321	28,653	(22,668)	47,284
Total miscellaneous	51,721	28,881	(22,840)	47,636
Total revenues	53,121	29,613	(23,508)	48,804
Expenditures:				
Public Works:				
Salaries and wages	38,288	25,870	12,418	36,811
Employee benefits	17,243	8,625	8,618	15,861
Services and supplies	49,621	40,128	9,493	49,562
Total expenditures	105,152	74,623	30,529	102,234
Excess (deficiency) of revenues over expenditures	(52,031)	(45,010)	7,021	(53,430)
Other financing sources (uses):				
Operating transfers out	(400)	(228)	172	(352)
Net change in fund balance	(52,431)	(45,238)	7,193	(53,782)
Fund balance:				
Beginning of year	52,431	66,122	13,691	119,904
End of year	\$ -	\$ 20,884	\$ 20,884	\$ 66,122

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,841,528	\$ 3,707,991
Interest receivable	<u>6,851</u>	<u>6,051</u>
Total assets	<u>\$ 3,848,379</u>	<u>\$ 3,714,042</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,108	\$ 1,525
<u>FUND BALANCE</u>		
Restricted for public works	<u>3,847,271</u>	<u>3,712,517</u>
Total liabilities and fund balance	<u>\$ 3,848,379</u>	<u>\$ 3,714,042</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 65,000	\$ 118,606	\$ 53,606	\$ 443,974
Miscellaneous:				
Investment income	<u>10,000</u>	<u>21,846</u>	<u>11,846</u>	<u>27,474</u>
Total revenues	<u>75,000</u>	<u>140,452</u>	<u>65,452</u>	<u>471,448</u>
Expenditures:				
Public works:				
Salaries and wages	20,000	223	19,777	818
Employee benefits	10,000	65	9,935	257
Service and supplies	<u>3,360,333</u>	<u>5,410</u>	<u>3,354,923</u>	<u>4,662</u>
Total expenditures	<u>3,390,333</u>	<u>5,698</u>	<u>3,384,635</u>	<u>5,737</u>
Excess (deficiency) of revenues over expenditures	(3,315,333)	134,754	3,450,087	465,711
Fund balance:				
Beginning of year	<u>3,315,333</u>	<u>3,712,517</u>	<u>397,184</u>	<u>3,246,806</u>
End of year	<u>\$ -</u>	<u>\$ 3,847,271</u>	<u>\$ 3,847,271</u>	<u>\$ 3,712,517</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,303,795	\$ 3,266,960
Interest receivable	<u>4,456</u>	<u>5,341</u>
Total assets	<u>\$ 1,308,251</u>	<u>\$ 3,272,301</u>
<u>LIABILITIES</u>		
Accounts payable	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Restricted for public safety	11,770	186,604
Restricted for public works	<u>1,296,481</u>	<u>3,085,697</u>
Total fund balance	<u>1,308,251</u>	<u>3,272,301</u>
Total liabilities and fund balance	<u>\$ 1,308,251</u>	<u>\$ 3,272,301</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 50,000	\$ 7,987	\$ (42,013)	\$ 5,069
Parks impact fees	-	4,308	4,308	1,436
Streets impact fees	-	45,458	45,458	5,331
Fire impact fees	-	10,017	10,017	6,179
Total licenses and permits	<u>50,000</u>	<u>67,770</u>	<u>17,770</u>	<u>18,015</u>
Miscellaneous:				
Investment income	5,000	14,209	9,209	25,345
Other	-	-	-	37
Total miscellaneous	<u>5,000</u>	<u>14,209</u>	<u>9,209</u>	<u>25,382</u>
Total revenues	<u>55,000</u>	<u>81,979</u>	<u>26,979</u>	<u>43,397</u>
Expenditures:				
Public safety:				
Services and supplies	-	-	-	63,197
Capital outlay	-	226,103	(226,103)	131,545
Total public safety	-	226,103	(226,103)	194,742
Public works:				
Capital outlay	3,034,505	1,805,601	1,228,904	-
Intergovernmental:				
Pahrump town	-	-	-	7,615
Total expenditures	<u>3,034,505</u>	<u>2,031,704</u>	<u>1,002,801</u>	<u>202,357</u>
Excess (deficiency) of revenues over expenditures	(2,979,505)	(1,949,725)	1,029,780	(158,960)
Other financing sources (uses):				
Operating transfers out	<u>(17,500)</u>	<u>(14,325)</u>	<u>3,175</u>	<u>-</u>
Net change in fund balance	(2,997,005)	(1,964,050)	1,032,955	(158,960)
Fund balance:				
Beginning of year	<u>2,997,005</u>	<u>3,272,301</u>	<u>275,296</u>	<u>3,431,261</u>
End of year	<u>\$ -</u>	<u>\$ 1,308,251</u>	<u>\$ 1,308,251</u>	<u>\$ 3,272,301</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 14,875	\$ -
Interest receivable	42	-
Accounts receivable	<u>589,025</u>	<u>473,419</u>
Total assets	<u>\$ 603,942</u>	<u>\$ 473,419</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 66,782	\$ 70,399
Accrued payroll and benefits	9,542	26,000
Due to other funds	-	40,149
Unearned revenue	<u>527,511</u>	<u>402,192</u>
Total liabilities	<u>603,835</u>	<u>538,740</u>
<u>FUND BALANCE</u>		
Committed for health	107	-
Unassigned	<u>-</u>	<u>(65,321)</u>
Total fund balance	<u>107</u>	<u>(65,321)</u>
Total liabilities and fund balance	<u>\$ 603,942</u>	<u>\$ 473,419</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 110,000	\$ 94,650	\$ (15,350)	\$ 104,125
Charges for services:				
Ambulance fees	500,000	415,274	(84,726)	351,817
Miscellaneous:				
Investment income	2,000	-	(2,000)	-
Other	-	500	500	3,500
Total miscellaneous	2,000	500	(1,500)	3,500
Total revenues	612,000	510,424	(101,576)	459,442
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	289,020	187,185	101,835	179,256
Employee benefits	84,201	56,124	28,077	59,319
Services and supplies	305,101	201,687	103,414	230,369
Capital outlay	-	-	-	19,877
Total health	678,322	444,996	233,326	488,821
Intergovernmental:	60,000	-	60,000	60,000
Total expenditures	738,322	444,996	293,326	548,821
Excess (deficiency) of revenues over expenditures	(126,322)	65,428	191,750	(89,379)
Fund balance:				
Beginning of year	126,322	(65,321)	(191,643)	24,058
End of year	\$ -	\$ 107	\$ 107	\$ (65,321)

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 357,947	\$ 160,481
Interest receivable	513	303
Taxes receivable	21,602	29,999
Due from other governments	<u>20,651</u>	<u>1,561</u>
 Total assets	 <u>\$ 400,713</u>	 <u>\$ 192,344</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 177,948	\$ 13,775
Accrued payroll and benefits	<u>19,614</u>	<u>12,250</u>
 Total liabilities	 197,562	 26,025
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	17,786	25,850
<u>FUND BALANCE</u>		
Restricted for welfare	<u>185,365</u>	<u>140,469</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 400,713</u>	 <u>\$ 192,344</u>

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 919,565	\$ 831,363	\$ (88,202)	\$ 787,551
Net proceeds of mines	68,076	181,108	113,032	122,258
Total taxes	<u>987,641</u>	<u>1,012,471</u>	<u>24,830</u>	<u>909,809</u>
Intergovernmental:				
Fish and wildlife	-	471	471	-
Miscellaneous:				
Investment income	-	1,638	1,638	628
Other	-	4,952	4,952	9,746
Total miscellaneous	-	<u>6,590</u>	<u>6,590</u>	<u>10,374</u>
Total revenues	<u>987,641</u>	<u>1,019,532</u>	<u>31,891</u>	<u>920,183</u>
Expenditures:				
Welfare:				
Salaries and wages	323,587	340,115	(16,528)	321,022
Employee benefits	145,828	143,462	2,366	133,799
Services and supplies:				
Medical	<u>442,031</u>	<u>414,864</u>	<u>27,167</u>	<u>428,146</u>
Total expenditures	<u>911,446</u>	<u>898,441</u>	<u>13,005</u>	<u>882,967</u>
Excess (deficiency) of revenues over expenditures	76,195	121,091	44,896	37,216
Other financing sources (uses):				
Operating transfers out	<u>(76,195)</u>	<u>(76,195)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	44,896	44,896	37,216
Fund balance:				
Beginning of year	-	<u>140,469</u>	<u>140,469</u>	<u>103,253</u>
End of year	<u>\$ -</u>	<u>\$ 185,365</u>	<u>\$ 185,365</u>	<u>\$ 140,469</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 198,147	\$ 59,322
Taxes receivable	5,469	7,606
Due from other governments	<u>4,932</u>	<u>-</u>
Total assets	<u>\$ 208,548</u>	<u>\$ 66,928</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 167,619	\$ 32,832
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	4,504	6,557
<u>FUND BALANCE</u>		
Restricted for welfare	<u>36,425</u>	<u>27,539</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 208,548</u>	<u>\$ 66,928</u>

NYE COUNTY, NEVADA
NONMAJOR - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 232,772	\$ 211,576	\$ (21,196)	\$ 200,888
Net proceeds of mines	<u>17,232</u>	<u>45,387</u>	<u>28,155</u>	<u>34,015</u>
Total taxes	250,004	256,963	6,959	234,903
Intergovernmental:				
Fish and wildlife	<u>-</u>	<u>134</u>	<u>134</u>	<u>-</u>
Total revenues	<u>250,004</u>	<u>257,097</u>	<u>7,093</u>	<u>234,903</u>
Expenditures:				
Welfare:				
Services and supplies	191,728	189,935	1,793	49,821
Intergovernmental:				
Payments to state	<u>134,471</u>	<u>134,471</u>	<u>-</u>	<u>131,193</u>
Total expenditures	<u>326,199</u>	<u>324,406</u>	<u>1,793</u>	<u>181,014</u>
Excess (deficiency) of revenues over expenditures	(76,195)	(67,309)	8,886	53,889
Other financing sources (uses):				
Operating transfer in	<u>76,195</u>	<u>76,195</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	8,886	8,886	53,889
Fund balance:				
Beginning of year	<u>-</u>	<u>27,539</u>	<u>27,539</u>	<u>(26,350)</u>
End of year	<u>\$ -</u>	<u>\$ 36,425</u>	<u>\$ 36,425</u>	<u>\$ 27,539</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 38,631	\$ 74,451
Interest receivable	99	169
Taxes receivable	10,729	14,900
Due from other governments	<u>9,644</u>	<u>-</u>
Total assets	<u>\$ 59,103</u>	<u>\$ 89,520</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 24,867	\$ 10,222
Accrued payroll and benefits	<u>6,456</u>	<u>4,211</u>
Total liabilities	31,323	14,433
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	8,844	12,851
<u>FUND BALANCE</u>		
Restricted for health	<u>18,936</u>	<u>62,236</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 59,103</u>	<u>\$ 89,520</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 455,173	\$ 413,758	\$ (41,415)	\$ 392,928
Net proceeds of mines	<u>33,697</u>	<u>88,752</u>	<u>55,055</u>	<u>67,679</u>
Total taxes	488,870	502,510	13,640	460,607
Intergovernmental:				
Fish and wildlife	-	261	261	-
Miscellaneous:				
Investment income	<u>2,000</u>	<u>315</u>	<u>(1,685)</u>	<u>354</u>
Total revenues	<u>490,870</u>	<u>503,086</u>	<u>12,216</u>	<u>460,961</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	96,586	96,613	(27)	93,715
Employee benefits	46,585	45,961	624	42,760
Services and supplies	<u>157,612</u>	<u>114,483</u>	<u>43,129</u>	<u>121,629</u>
Total public health nurse	300,783	257,057	43,726	258,104
Amargosa clinic:				
Services and supplies	65,000	64,694	306	70,077
Beatty clinic:				
Services and supplies	<u>225,000</u>	<u>224,320</u>	<u>680</u>	<u>224,335</u>
Total expenditures	<u>590,783</u>	<u>546,071</u>	<u>44,712</u>	<u>552,516</u>
Excess (deficiency) of revenues over expenditures	(99,913)	(42,985)	56,928	(91,555)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(315)</u>	<u>(315)</u>	<u>(354)</u>
Net change in fund balance	(99,913)	(43,300)	56,613	(91,909)
Fund balance:				
Beginning of year	<u>99,913</u>	<u>62,236</u>	<u>(37,677)</u>	<u>154,145</u>
End of year	<u>\$ -</u>	<u>\$ 18,936</u>	<u>\$ 18,936</u>	<u>\$ 62,236</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 29,629	\$ 2,169,086
Interest receivable	1,191	3,653
Notes receivable, net	<u>727,883</u>	<u>-</u>
Total assets	<u>\$ 758,703</u>	<u>\$ 2,172,739</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 907	\$ 26,998
<u>FUND BALANCE</u>		
Committed for health	<u>757,796</u>	<u>2,145,741</u>
Total liabilities and fund balance	<u>\$ 758,703</u>	<u>\$ 2,172,739</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT HEALTH FUND SPECIAL REVENUE FUND(10303)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 3,799	\$ 3,799	\$ 17,710
Expenditures:				
Health:				
Services and supplies	<u>1,919,342</u>	<u>1,391,744</u>	<u>527,598</u>	<u>292,410</u>
Excess (deficiency) of revenues over expenditures	(1,919,342)	(1,387,945)	531,397	(274,700)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,099</u>
Net change in fund balance	(1,919,342)	(1,387,945)	531,397	(273,601)
Fund balance:				
Beginning of year	<u>1,919,342</u>	<u>2,145,741</u>	<u>226,399</u>	<u>2,419,342</u>
End of year	<u>\$ -</u>	<u>\$ 757,796</u>	<u>\$ 757,796</u>	<u>\$ 2,145,741</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 104,023	\$ 282,639
Interest receivable	<u>1,215</u>	<u>951</u>
Total assets	<u>\$ 105,238</u>	<u>\$ 283,590</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,503	\$ 180,080
Accrued payroll and benefits	<u>-</u>	<u>37</u>
Total liabilities	2,503	180,117
<u>FUND BALANCE</u>		
Committed for general government	<u>102,735</u>	<u>103,473</u>
Total liabilities and fund balance	<u>\$ 105,238</u>	<u>\$ 283,590</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 3,872	\$ 3,872	\$ 8,702
Other	-	2,541	2,541	-
Total revenues	-	6,413	6,413	8,702
Expenditures:				
Current:				
General government	-	84,850	(84,850)	26,318
Judicial	-	-	-	8,727
Public safety	-	-	-	451,969
Public works	-	-	-	48,437
Health	-	157,311	(157,311)	11,659
Welfare	-	-	-	176,234
Community support	-	-	-	92,288
Total expenditures	-	242,161	(242,161)	815,632
Excess (deficiency) of revenues over expenditures	-	(235,748)	(235,748)	(806,930)
Other financing sources (uses):				
Operating transfers in	-	235,010	235,010	-
Operating transfers out	-	-	-	(2,210,672)
Total other financing sources (uses)	-	235,010	235,010	(2,210,672)
Net change in fund balance	-	(738)	(738)	(3,017,602)
Fund balance:				
Beginning of year	-	103,473	103,473	3,121,075
End of year	\$ -	\$ 102,735	\$ 102,735	\$ 103,473

NYE COUNTY, NEVADA
NONMAJOR - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,122,228	\$ 5,992,374
Interest receivable	<u>4,444</u>	<u>7,626</u>
Total assets	<u>\$ 4,126,672</u>	<u>\$ 6,000,000</u>
<u>FUND BALANCE</u>		
Committed for general government	<u>\$ 4,126,672</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA
NONMAJOR - PETT EMERGENCY FUND SPECIAL REVENUE FUND(10304)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 14,172	\$ 14,172	\$ 38,599
Expenditures:				
General government:				
Services and supplies	<u>3,241,029</u>	<u>37,500</u>	<u>3,203,529</u>	<u>37,500</u>
Excess (deficiency) of revenues over expenditures	(3,241,029)	(23,328)	3,217,701	1,099
Other financing sources (uses):				
Operating transfers out	<u>(2,708,971)</u>	<u>(1,850,000)</u>	<u>858,971</u>	<u>(1,099)</u>
Net change in fund balance	(5,950,000)	(1,873,328)	4,076,672	-
Fund balance:				
Beginning of year	<u>5,950,000</u>	<u>6,000,000</u>	<u>50,000</u>	<u>6,000,000</u>
End of year	<u>\$ -</u>	<u>\$ 4,126,672</u>	<u>\$ 4,126,672</u>	<u>\$ 6,000,000</u>

NYE COUNTY, NEVADA
NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Due from other governments	<u>\$ 404,194</u>	<u>\$ 973,535</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 65,272	\$ 260,234
Accrued payroll and benefits	38,103	46,687
Due to other funds	241,614	459,537
Unearned revenue	<u>59,205</u>	<u>207,077</u>
Total liabilities	404,194	973,535
<u>FUND BALANCE</u>		
Restricted for general government	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 404,194</u>	<u>\$ 973,535</u>

NYE COUNTY, NEVADA
NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 3,802,835	\$ 3,686,142	\$ (116,693)	\$ 3,872,108
Expenditures:				
General government:				
Salaries and wages	41,000	40,324	676	33,790
Employee benefits	17,000	16,746	254	9,993
Services and supplies	229,328	223,973	5,355	580,239
Capital outlay	2,000	1,950	50	40,474
Total general government	289,328	282,993	6,335	664,496
Judicial:				
Salaries and wages	3,000	2,270	730	2,253
Employee benefits	1,000	706	294	651
Services and supplies	52,065	26,353	25,712	212,422
Total judicial	56,065	29,329	26,736	215,326
Public safety:				
Salaries and wages	600,000	588,706	11,294	860,179
Employee benefits	400,000	397,849	2,151	478,113
Services and supplies	216,673	194,963	21,710	144,520
Capital outlay	175,000	155,510	19,490	282,239
Total public safety	1,391,673	1,337,028	54,645	1,765,051
Public works:				
Salaries and wages	8,000	7,988	12	31,493
Employee benefits	900	834	66	8,847
Services and supplies	1,455,698	1,431,577	24,121	696,096
Capital outlay	7,000	6,305	695	-
Total public works	1,471,598	1,446,704	24,894	736,436
Welfare:				
Salaries and wages	150,000	149,714	286	149,400
Employee benefits	80,000	79,828	172	74,456
Services and supplies	254,846	251,672	3,174	160,123
Capital outlay	40,000	39,549	451	-
Total welfare	524,846	520,763	4,083	383,979

NYE COUNTY, NEVADA
NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Culture and recreation:				
Salaries and wages	6,000	5,765	235	3,866
Employee benefits	800	706	94	465
Services and supplies	62,525	62,854	(329)	23,404
Capital outlay	-	-	-	79,085
Total culture and recreation	<u>69,325</u>	<u>69,325</u>	<u>-</u>	<u>106,820</u>
 Total expenditures	 <u>3,802,835</u>	 <u>3,686,142</u>	 <u>116,693</u>	 <u>3,872,108</u>
 Excess (deficiency) of revenues over expenditures	 -	 -	 -	 -
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 96,110	\$ 75,360
Interest receivable	114	145
Taxes receivable	4,060	5,641
Due from other governments	<u>4,913</u>	<u>-</u>
Total assets	<u>\$ 105,197</u>	<u>\$ 81,146</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,418	\$ 10,069
Accrued payroll and benefits	<u>21,429</u>	<u>17,054</u>
Total liabilities	24,847	27,123
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,345	4,864
<u>FUND BALANCE</u>		
Restricted for community support	<u>77,005</u>	<u>49,159</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 105,197</u>	<u>\$ 81,146</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 172,851	\$ 157,087	\$ (15,764)	\$ 149,193
Net proceeds of mines	12,796	33,703	20,907	25,701
Total taxes	185,647	190,790	5,143	174,894
Intergovernmental:				
Fish and wildlife	-	99	99	-
Other	-	6,250	6,250	5,000
Total intergovernmental	-	6,349	6,349	5,000
Miscellaneous:				
Investment income	-	364	364	503
Total revenues	185,647	197,503	11,856	180,397
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	82,185	46,964	35,221	110,984
Employee benefits	46,274	19,720	26,554	43,695
Services and supplies	55,757	9,497	46,260	20,650
Total Tonopah office	184,216	76,181	108,035	175,329
Pahrump office:				
Salaries and wages	47,216	46,372	844	44,327
Employee benefits	25,284	24,278	1,006	22,635
Services and supplies	38,160	22,462	15,698	43,486
Total Pahrump office	110,660	93,112	17,548	110,448
Total expenditures	294,876	169,293	125,583	285,777
Excess (deficiency) of revenues over expenditures	(109,229)	28,210	137,439	(105,380)
Other financing sources (uses):				
Operating transfers out	-	(364)	(364)	(503)
Net change in fund balance	(109,229)	27,846	137,075	(105,883)
Fund balance:				
Beginning of year	109,229	49,159	(60,070)	155,042
End of year	\$ -	\$ 77,005	\$ 77,005	\$ 49,159

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 98,570	\$ 165,422
Interest receivable	239	285
Taxes receivable	2,403	4,401
Due from other governments	<u>2,025</u>	<u>-</u>
Total assets	<u>\$ 103,237</u>	<u>\$ 170,108</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,874	\$ 1,814
Accrued payroll and benefits	<u>6,397</u>	<u>4,105</u>
Total liabilities	8,271	5,919
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,992	3,798
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>92,974</u>	<u>160,391</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 103,237</u>	<u>\$ 170,108</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 91,035	\$ 83,821	\$ (7,214)	\$ 116,316
Net proceeds of mines	<u>6,739</u>	<u>20,202</u>	<u>13,463</u>	<u>20,173</u>
Total taxes	97,774	104,023	6,249	136,489
Intergovernmental:				
Fish and wildlife	-	77	77	-
Miscellaneous:				
Investment income	<u>700</u>	<u>764</u>	<u>64</u>	<u>905</u>
Total revenues	<u>98,474</u>	<u>104,864</u>	<u>6,390</u>	<u>137,394</u>
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	57,232	58,284	(1,052)	57,729
Employee benefits	28,281	27,777	504	26,994
Services and supplies	<u>55,422</u>	<u>19,585</u>	<u>35,837</u>	<u>19,659</u>
Total Tonopah museum	<u>140,935</u>	<u>105,646</u>	<u>35,289</u>	<u>104,382</u>
Pahrump museum:				
Salaries and wages	20,000	35,342	(15,342)	19,242
Employee benefits	7,500	6,258	1,242	3,711
Services and supplies	<u>113,434</u>	<u>24,271</u>	<u>89,163</u>	<u>34,433</u>
Total Pahrump museum	<u>140,934</u>	<u>65,871</u>	<u>75,063</u>	<u>57,386</u>
Total expenditures	<u>281,869</u>	<u>171,517</u>	<u>110,352</u>	<u>161,768</u>
Excess (deficiency) of revenues over expenditures	(183,395)	(66,653)	116,742	(24,374)
Other financing sources (uses):				
Operating transfer out	<u>-</u>	<u>(764)</u>	<u>(764)</u>	<u>(905)</u>
Net change in fund balance	(183,395)	(67,417)	115,978	(25,279)
Fund balance:				
Beginning of year	<u>183,395</u>	<u>160,391</u>	<u>(23,004)</u>	<u>185,670</u>
End of year	<u>\$ -</u>	<u>\$ 92,974</u>	<u>\$ 92,974</u>	<u>\$ 160,391</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 212,218	\$ 322,011
Interest receivable	<u>520</u>	<u>576</u>
Total assets	<u>\$ 212,738</u>	<u>\$ 322,587</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 50,257	\$ 15,757
Accrued payroll and benefits	<u>2,765</u>	<u>8,229</u>
Total liabilities	53,022	23,986
<u>FUND BALANCE</u>		
Committed for general government	<u>159,716</u>	<u>298,601</u>
Total liabilities and fund balance	<u>\$ 212,738</u>	<u>\$ 322,587</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Permit fees	\$ 320,000	\$ 371,538	\$ 51,538	\$ 313,711
Dust control plan fees	17,500	20,850	3,350	12,550
Total licenses and permits	337,500	392,388	54,888	326,261
Miscellaneous:				
Investment income	4,000	1,657	(2,343)	1,684
Other	-	2,520	2,520	-
Total miscellaneous	4,000	4,177	177	1,684
Total revenues	341,500	396,565	55,065	327,945
Expenditures:				
General government:				
Salaries and wages	227,619	177,582	50,037	311,896
Employee benefits	92,756	54,229	38,527	114,451
Services and supplies	310,252	301,982	8,270	339,804
Capital outlay	-	-	-	3,173
Total expenditures	630,627	533,793	96,834	769,324
Excess (deficiency) of revenues over expenditures	(289,127)	(137,228)	151,899	(441,379)
Other financing sources (uses):				
Operating transfers out	(4,000)	(1,657)	2,343	(1,684)
Net change in fund balance	(293,127)	(138,885)	154,242	(443,063)
Fund balance:				
Beginning of year	293,127	298,601	5,474	741,664
End of year	\$ -	\$ 159,716	\$ 159,716	\$ 298,601

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 505,269	\$ 688,306
Interest receivable	1,300	1,145
Due from others	2,565	2,408
Due from other funds	<u>241,712</u>	<u>-</u>
Total assets	<u>\$ 750,846</u>	<u>\$ 691,859</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 39,543	\$ 5,165
Accrued payroll and benefits	<u>437</u>	<u>840</u>
Total liabilities	39,980	6,005
<u>FUND BALANCE</u>		
Committed for general government	<u>710,866</u>	<u>685,854</u>
Total liabilities and fund balance	<u>\$ 750,846</u>	<u>\$ 691,859</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Rent	\$ 190,260	\$ 201,016	\$ 10,756	\$ 197,868
Investment income	2,000	4,147	2,147	3,615
Other	-	-	-	435
Total revenues	<u>192,260</u>	<u>205,163</u>	<u>12,903</u>	<u>201,918</u>
Expenditures:				
General government:				
Salaries and wages	24,273	26,616	(2,343)	16,334
Benefits	13,153	8,090	5,063	7,348
Services and supplies	926,037	141,298	784,739	112,329
Capital outlay	-	-	-	96,850
Total expenditures	<u>963,463</u>	<u>176,004</u>	<u>787,459</u>	<u>232,861</u>
Excess (deficiency) of revenues over expenditures	(771,203)	29,159	800,362	(30,943)
Other financing sources (uses):				
Operating transfers out	<u>(2,000)</u>	<u>(4,147)</u>	<u>(2,147)</u>	<u>(3,615)</u>
Net change in fund balance	(773,203)	25,012	798,215	(34,558)
Fund balance:				
Beginning of year	<u>773,203</u>	<u>685,854</u>	<u>(87,349)</u>	<u>720,412</u>
End of year	<u>\$ -</u>	<u>\$ 710,866</u>	<u>\$ 710,866</u>	<u>\$ 685,854</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 130,023	\$ 131,027
Interest receivable	<u>238</u>	<u>214</u>
Total assets	<u>\$ 130,261</u>	<u>\$ 131,241</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 85
<u>FUND BALANCE</u>		
Restricted for general government	<u>130,261</u>	<u>131,156</u>
Total liabilities and fund balance	<u>\$ 130,261</u>	<u>\$ 131,241</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Map fees	\$ 10,000	\$ 12,067	\$ 2,067	\$ 8,869
Miscellaneous:				
Investment income	<u>-</u>	<u>763</u>	<u>763</u>	<u>649</u>
Total revenue	10,000	12,830	2,830	9,518
Expenditures:				
General government:				
Services and supplies	<u>128,901</u>	<u>12,962</u>	<u>115,939</u>	<u>9,450</u>
Excess (deficiency) of revenues over expenditures	(118,901)	(132)	118,769	68
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(763)</u>	<u>(763)</u>	<u>(649)</u>
Net change in fund balance	(118,901)	(895)	118,006	(581)
Fund balance:				
Beginning of year	<u>118,901</u>	<u>131,156</u>	<u>12,255</u>	<u>131,737</u>
End of year	<u>\$ -</u>	<u>\$ 130,261</u>	<u>\$ 130,261</u>	<u>\$ 131,156</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 32	\$ 59,065
Interest receivable	79	116
Due from other governments	<u>78,757</u>	<u>62,048</u>
 Total assets	 <u>\$ 78,868</u>	 <u>\$ 121,229</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 55,294	\$ 121,118
<u>FUND BALANCE</u>		
Restricted for community support	<u>23,574</u>	<u>111</u>
 Total liabilities and fund balance	 <u>\$ 78,868</u>	 <u>\$ 121,229</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grants	\$ 300,000	\$ 290,309	\$ (9,691)	\$ 310,660
Miscellaneous:				
Investment income	<u>-</u>	<u>248</u>	<u>248</u>	<u>217</u>
Total revenues	300,000	290,557	(9,443)	310,877
Community support:				
Services and supplies	<u>300,000</u>	<u>266,846</u>	<u>33,154</u>	<u>361,579</u>
Excess (deficiency) of revenues over expenditures	-	23,711	23,711	(50,702)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(248)</u>	<u>(248)</u>	<u>(217)</u>
Net change in fund balance	-	23,463	23,463	(50,919)
Fund balance:				
Beginning of year	<u>-</u>	<u>111</u>	<u>111</u>	<u>51,030</u>
End of year	<u>\$ -</u>	<u>\$ 23,574</u>	<u>\$ 23,574</u>	<u>\$ 111</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 148,250	\$ 1,039,134
Interest receivable	<u>1,817</u>	<u>1,846</u>
Total assets	<u>\$ 150,067</u>	<u>\$ 1,040,980</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 57	\$ 916
<u>FUND BALANCE</u>		
Restricted for general government	<u>150,010</u>	<u>1,040,064</u>
Total liabilities and fund balance	<u>\$ 150,067</u>	<u>\$ 1,040,980</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Charges for services:				
Technology fees	\$ 340,000	\$ 317,197	\$ (22,803)	\$ 168,684
Miscellaneous:				
Investment income	<u>2,500</u>	<u>5,791</u>	<u>3,291</u>	<u>8,799</u>
Total revenues	<u>342,500</u>	<u>322,988</u>	<u>(19,512)</u>	<u>177,483</u>
Expenditures:				
General government:				
Services and supplies	778,805	47,981	730,824	245,617
Capital outlay	<u>550,000</u>	<u>165,061</u>	<u>384,939</u>	<u>17,692</u>
Total general government	<u>1,328,805</u>	<u>213,042</u>	<u>1,115,763</u>	<u>263,309</u>
Excess (deficiency) of revenues over expenditures	(986,305)	109,946	1,096,251	(85,826)
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance	(986,305)	(890,054)	96,251	(85,826)
Fund balance:				
Beginning of year	<u>1,326,305</u>	<u>1,040,064</u>	<u>(286,241)</u>	<u>1,125,890</u>
End of year	<u>\$ 340,000</u>	<u>\$ 150,010</u>	<u>\$ (189,990)</u>	<u>\$ 1,040,064</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 481	\$ 126
Interest receivable	<u>-</u>	<u>2</u>
Total assets	<u>\$ 481</u>	<u>\$ 128</u>
<u>FUND BALANCE</u>		
Restricted for general government	<u>\$ 481</u>	<u>\$ 128</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	
	Budget	Actual	Positive (Negative)	2014
Revenues:				
Charges for services:				
Technology fee	\$ 375	\$ 350	\$ (25)	\$ 360
Miscellaneous:				
Investment income	<u>-</u>	<u>3</u>	<u>3</u>	<u>8</u>
Total revenues	375	353	(22)	368
General government:				
Services and supplies	<u>1,481</u>	<u>-</u>	<u>1,481</u>	<u>950</u>
Excess (deficiency) of revenues over expenditures	(1,106)	353	1,459	(582)
Fund balance:				
Beginning of year	<u>1,106</u>	<u>128</u>	<u>(978)</u>	<u>710</u>
End of year	<u>\$ -</u>	<u>\$ 481</u>	<u>\$ 481</u>	<u>\$ 128</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 354,565	\$ 340,178
Interest receivable	<u>631</u>	<u>552</u>
Total assets	<u><u>\$ 355,196</u></u>	<u><u>\$ 340,730</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,980	\$ 1,554
<u>FUND BALANCE</u>		
Restricted for general government	<u>344,216</u>	<u>339,176</u>
Total liabilities and fund balance	<u><u>\$ 355,196</u></u>	<u><u>\$ 340,730</u></u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Revenues:			
Charges for services:			
Technology fees	\$ 45,000	\$ (3,300)	\$ 40,524
Miscellaneous:			
Investment income	<u>1,250</u>	<u>759</u>	<u>2,651</u>
Total revenues	<u>46,250</u>	<u>(2,541)</u>	<u>43,175</u>
Expenditures:			
General government:			
Services and supplies	312,623	284,454	72,223
Capital outlay	<u>19,520</u>	<u>9,020</u>	<u>8,639</u>
Total expenditures	<u>332,143</u>	<u>293,474</u>	<u>80,862</u>
Excess (deficiency) of revenues over expenditures	(285,893)	290,933	(37,687)
Fund balance:			
Beginning of year	<u>285,893</u>	<u>53,283</u>	<u>376,863</u>
End of year	<u>\$ -</u>	<u>\$ 344,216</u>	<u>\$ 339,176</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 71,685	\$ 89,908
Interest receivable	126	148
Taxes receivable	<u>8,653</u>	<u>9,019</u>
Total assets	<u>\$ 80,464</u>	<u>\$ 99,075</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 7,673	\$ 15,842
<u>FUND BALANCE</u>		
Restricted for community support	<u>72,791</u>	<u>83,233</u>
Total liabilities and fund balance	<u>\$ 80,464</u>	<u>\$ 99,075</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 90,000	\$ 91,918	\$ 1,918	\$ 93,567
Miscellaneous:				
Investment income	<u>200</u>	<u>402</u>	<u>202</u>	<u>398</u>
Total revenues	<u>90,200</u>	<u>92,320</u>	<u>2,120</u>	<u>93,965</u>
Expenditures:				
Community support:				
Service and supplies	104,330	39,297	65,033	16,205
Intergovernmental:				
Payment to state	<u>73,768</u>	<u>63,063</u>	<u>10,705</u>	<u>70,375</u>
Total expenditures	<u>178,098</u>	<u>102,360</u>	<u>75,738</u>	<u>86,580</u>
Excess (deficiency) of revenues over expenditures	(87,898)	(10,040)	77,858	7,385
Other financing sources (uses):				
Operating transfers out	<u>(200)</u>	<u>(402)</u>	<u>(202)</u>	<u>(398)</u>
Net change in fund balance	(88,098)	(10,442)	77,656	6,987
Fund balance:				
Beginning of year	<u>88,098</u>	<u>83,233</u>	<u>(4,865)</u>	<u>76,246</u>
End of year	<u>\$ -</u>	<u>\$ 72,791</u>	<u>\$ 72,791</u>	<u>\$ 83,233</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 214,283	\$ 195,182
Interest receivable	362	344
Taxes receivable	1,357	1,883
Due from others	<u>1,221</u>	<u>468</u>
Total assets	<u>\$ 217,223</u>	<u>\$ 197,877</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,245	\$ 154
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,120	1,622
<u>FUND BALANCE</u>		
Restricted for public safety	<u>205,858</u>	<u>196,101</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 217,223</u>	<u>\$ 197,877</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(10213)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 57,617	\$ 52,410	\$ (5,207)	\$ 49,755
Net proceeds of mines	4,265	11,234	6,969	8,567
Phone surcharge	-	26,604	26,604	-
Total taxes	61,882	90,248	28,366	58,322
Intergovernmental:				
Fish and wildlife	-	33	33	-
Miscellaneous:				
Investment income	1,000	1,152	152	1,027
Total revenues	62,882	91,433	28,551	59,349
Expenditures:				
Public safety:				
Services and supplies	252,258	80,524	171,734	119,042
Excess (deficiency) of revenues over expenditures	(189,376)	10,909	200,285	(59,693)
Other financing sources (uses):				
Operating transfers out	(1,000)	(1,152)	(152)	(1,027)
Net change in fund balance	(190,376)	9,757	200,133	(60,720)
Fund balance:				
Beginning of year	190,376	196,101	5,725	256,821
End of year	\$ -	\$ 205,858	\$ 205,858	\$ 196,101

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 258,984	\$ 67,898
Interest receivable	218	206
Taxes receivable	27,211	37,785
Due from other governments	32,421	-
Due from others	<u>369</u>	<u>21,778</u>
 Total assets	 <u>\$ 319,203</u>	 <u>\$ 127,667</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 42,177	\$ 35,785
Accrued payroll and benefits	<u>46,394</u>	<u>22,517</u>
 Total liabilities	 88,571	 58,302
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	22,421	32,570
<u>FUND BALANCE</u>		
Restricted for public safety	<u>208,211</u>	<u>36,795</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 319,203</u>	 <u>\$ 127,667</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 1,152,337	\$ 1,110,496	\$ (41,841)	\$ 994,743
Net proceeds of mines	<u>85,308</u>	<u>238,802</u>	<u>153,494</u>	<u>171,340</u>
Total taxes	<u>1,237,645</u>	<u>1,349,298</u>	<u>111,653</u>	<u>1,166,083</u>
Intergovernmental:				
Grants	50,000	41,140	(8,860)	49,770
Fish and wildlife	-	661	661	-
Reimbursements	<u>-</u>	<u>7,244</u>	<u>7,244</u>	<u>21,790</u>
Total intergovernmental	<u>50,000</u>	<u>49,045</u>	<u>(955)</u>	<u>71,560</u>
Fines and forfeitures:				
Fines	17,500	18,268	768	21,421
Restitution fees	<u>2,500</u>	<u>3,040</u>	<u>540</u>	<u>1,207</u>
Total fines and forfeitures	<u>20,000</u>	<u>21,308</u>	<u>1,308</u>	<u>22,628</u>
Miscellaneous:				
Investment income	1,000	696	(304)	731
Other	1,200	-	(1,200)	-
Truancy officer	20,200	26,729	6,529	21,777
Drug court	2,500	-	(2,500)	-
Clerk fees	<u>1,275</u>	<u>637</u>	<u>(638)</u>	<u>1,435</u>
Total miscellaneous	<u>26,175</u>	<u>28,062</u>	<u>1,887</u>	<u>23,943</u>
Total revenues	<u>1,333,820</u>	<u>1,447,713</u>	<u>113,893</u>	<u>1,284,214</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	631,750	573,108	58,642	649,850
Employee benefits	349,412	307,323	42,089	321,003
Services and supplies-regular	<u>321,110</u>	<u>303,738</u>	<u>17,372</u>	<u>382,668</u>
Total public safety	1,302,272	1,184,169	118,103	1,353,521

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014 Actual
	Budget	Actual		
Intergovernmental:				
Payment to state	<u>100,084</u>	<u>91,432</u>	<u>8,652</u>	<u>99,284</u>
 Total expenditures	<u>1,402,356</u>	<u>1,275,601</u>	<u>126,755</u>	<u>1,452,805</u>
 Excess (deficiency) of revenues over expenditures	(68,536)	172,112	240,648	(168,591)
Other financing sources (uses):				
Operating transfers out	<u>(1,000)</u>	<u>(696)</u>	<u>304</u>	<u>(731)</u>
 Net change in fund balance	(69,536)	171,416	240,952	(169,322)
Fund balance:				
Beginning of year	<u>69,536</u>	<u>36,795</u>	<u>(32,741)</u>	<u>206,117</u>
 End of year	<u>\$ -</u>	<u>\$ 208,211</u>	<u>\$ 208,211</u>	<u>\$ 36,795</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 90,753	\$ 60,796
Interest receivable	<u>119</u>	<u>84</u>
Total assets	<u>\$ 90,872</u>	<u>\$ 60,880</u>
<u>FUND BALANCE</u>		
Restricted for public safety	<u>\$ 90,872</u>	<u>\$ 60,880</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Revenues:			
Fines and forfeitures:			
Fines	\$ -	\$ 38,334	\$ 38,334
Miscellaneous:			
Investment income	50	381	308
Grants	-	-	4,574
Total miscellaneous	50	381	4,882
Total revenues	50	38,715	43,193
Expenditures:			
Public safety:			
Services and supplies	23,086	8,723	10,457
Excess (deficiency) of revenues over expenditures	(23,036)	29,992	53,028
Fund balance:			
Beginning of year	23,036	60,880	28,144
End of year	\$ -	\$ 90,872	\$ 60,880

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 188,294
Due from other governments	<u>445,963</u>	<u>419,265</u>
Total assets	<u>\$ 445,963</u>	<u>\$ 607,559</u>
<u>LIABILITIES</u>		
Due to other funds	\$ 398,512	\$ -
Due to other governments	<u>47,451</u>	<u>-</u>
Total liabilities	445,963	-
<u>FUND BALANCE</u>		
Restricted for public safety	<u>-</u>	<u>607,559</u>
Total liabilities and fund balance	<u>\$ 445,963</u>	<u>\$ 607,559</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	
	Budget	Actual	Positive (Negative)	2014 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 2,638,393	\$ 2,429,141	\$ (209,252)	\$ 607,559
Expenditures:				
Public safety:				
Salaries and wages	129,142	-	129,142	-
Employee benefits	102,888	-	102,888	-
Services and supplies	2,956,363	-	2,956,363	-
Total public safety	3,188,393	-	3,188,393	-
Intergovernmental:				
Amargosa Town	-	91,313	(91,313)	-
Round Mountain Town	-	63,695	(63,695)	-
Tonopah Town	-	180,225	(180,225)	-
Total intergovernmental	-	335,233	(335,233)	-
Total expenses	3,188,393	335,233	2,853,160	-
Excess (deficiency) of revenues over expenditures	(550,000)	2,093,908	2,643,908	607,559
Other financing sources (uses):				
Operating transfers out	-	(2,701,467)	(2,701,467)	-
Net change in fund balance	(550,000)	(607,559)	(57,559)	607,559
Fund balance:				
Beginning of year	550,000	607,559	57,559	-
End of year	\$ -	\$ -	\$ -	\$ 607,559

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

2015

ASSETS

Pooled cash and investments	\$ 80,288
Interest receivable	24
Due from other funds	<u>8,050</u>
 Total assets	 <u><u>\$ 88,362</u></u>

LIABILITIES

Accounts payable	\$ 6,236
Accrued payroll and benefits	<u>37,722</u>
 Total liabilities	 43,958

FUND BALANCE

Restricted for public safety	<u>44,404</u>
 Total liabilities and fund balance	 <u><u>\$ 88,362</u></u>

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

	2015		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Intergovernmental:			
Tonopah Town	\$ -	\$ 85,007	\$ 85,007
Miscellaneous:			
Investment income	-	76	76
Total revenues	-	85,083	85,083
Expenditures:			
Public safety:			
Salaries and wages	-	304,696	(304,696)
Employee benefits	-	134,041	(134,041)
Services and supplies	-	906	(906)
Capital outlay	-	130,661	(130,661)
Total expenses	-	570,304	(570,304)
Excess (deficiency) of revenues over expenditures	-	(485,221)	(485,221)
Other financing sources (uses):			
Operating transfers in	-	529,625	529,625
Net change in fund balance	-	44,404	44,404
Fund balance:			
Beginning of year	-	-	-
End of year	\$ -	\$ 44,404	\$ 44,404

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

2015

ASSETS

Pooled cash and investments	\$ 36,331
Interest receivable	24
Due from other funds	<u>8,049</u>
 Total assets	 <u><u>\$ 44,404</u></u>

LIABILITIES

Accounts payable	\$ -
------------------	------

FUND BALANCE

Restricted for public safety	<u>44,404</u>
 Total liabilities and fund balance	 <u><u>\$ 44,404</u></u>

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

	2015		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Miscellaneous:			
Investment income	\$ -	\$ 76	\$ 76
Expenditures:			
Public safety:			
Capital outlay	-	-	-
Excess (deficiency) of revenues over expenditures	-	76	76
Other financing sources (uses):			
Operating transfers in	-	44,328	44,328
Net change in fund balance	-	44,404	44,404
Fund balance:			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ 44,404</u>	<u>\$ 44,404</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 507,023	\$ 424,827
Interest receivable	<u>825</u>	<u>678</u>
Total assets	<u><u>\$ 507,848</u></u>	<u><u>\$ 425,505</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,647	\$ 11,296
<u>FUND BALANCE</u>		
Restricted for judicial	<u>501,201</u>	<u>414,209</u>
Total liabilities and fund balance	<u><u>\$ 507,848</u></u>	<u><u>\$ 425,505</u></u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 15,000	\$ 25,868	\$ 10,868	\$ 13,745
Pahrump	55,000	60,134	5,134	57,234
Tonopah	50,000	52,013	2,013	44,795
Total charges for services	120,000	138,015	18,015	115,774
Miscellaneous:				
Investment income	900	2,631	1,731	2,068
Total revenues	120,900	140,646	19,746	117,842
Expenditures:				
Judicial:				
Services and supplies	545,804	51,023	494,781	62,179
Excess (deficiency) of revenues over expenditures	(424,904)	89,623	514,527	55,663
Other financing sources (uses):				
Operating transfers out	(900)	(2,631)	(1,731)	(2,068)
Net change in fund balance	(425,804)	86,992	512,796	53,595
Fund balance:				
Beginning of year	425,804	414,209	(11,595)	360,614
End of year	\$ -	\$ 501,201	\$ 501,201	\$ 414,209

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 379,589	\$ 336,761
Interest receivable	641	543
Due from others	<u>-</u>	<u>2,483</u>
Total assets	<u>\$ 380,230</u>	<u>\$ 339,787</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 495	\$ 6,711
<u>FUND BALANCE</u>		
Restricted for judicial	<u>379,735</u>	<u>333,076</u>
Total liabilities and fund balance	<u>\$ 380,230</u>	<u>\$ 339,787</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 17,500	\$ 19,408	\$ 1,908	\$ 18,464
Pahrump	20,000	24,915	4,915	23,199
Tonopah	<u>15,000</u>	<u>19,649</u>	<u>4,649</u>	<u>15,847</u>
Total charges for services	52,500	63,972	11,472	57,510
Miscellaneous:				
Investment income	<u>1,000</u>	<u>2,042</u>	<u>1,042</u>	<u>1,627</u>
Total revenues	53,500	66,014	12,514	59,137
Expenditures:				
Judicial:				
Justice court:				
Services and supplies	<u>381,921</u>	<u>17,313</u>	<u>364,608</u>	<u>27,213</u>
Excess (deficiency) of revenues over expenditures	(328,421)	48,701	377,122	31,924
Other financing sources (uses):				
Operating transfers out	<u>(1,000)</u>	<u>(2,042)</u>	<u>(1,042)</u>	<u>(1,627)</u>
Net change in fund balance	(329,421)	46,659	376,080	30,297
Fund balance:				
Beginning of year	<u>329,421</u>	<u>333,076</u>	<u>3,655</u>	<u>302,779</u>
End of year	<u>\$ -</u>	<u>\$ 379,735</u>	<u>\$ 379,735</u>	<u>\$ 333,076</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 376,824	\$ 324,408
Interest receivable	<u>619</u>	<u>522</u>
Total assets	<u>\$ 377,443</u>	<u>\$ 324,930</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 77,593	\$ 25,197
<u>FUND BALANCE</u>		
Restricted for judicial	<u>299,850</u>	<u>299,733</u>
Total liabilities and fund balance	<u>\$ 377,443</u>	<u>\$ 324,930</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 25,000	\$ 27,859	\$ 2,859	\$ 26,198
Pahrump	30,000	48,987	18,987	51,244
Tonopah	<u>25,000</u>	<u>34,168</u>	<u>9,168</u>	<u>28,088</u>
Total charges for services	80,000	111,014	31,014	105,530
Miscellaneous:				
Investment income	<u>1,300</u>	<u>1,972</u>	<u>672</u>	<u>1,516</u>
Total revenues	<u>81,300</u>	<u>112,986</u>	<u>31,686</u>	<u>107,046</u>
Expenditures:				
Judicial:				
Justice Court:				
Services and supplies	395,220	110,897	284,323	65,050
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,889</u>
Total expenditures	<u>395,220</u>	<u>110,897</u>	<u>284,323</u>	<u>119,939</u>
Excess (deficiency) of revenues over expenditures	(313,920)	2,089	316,009	(12,893)
Other financing sources (uses):				
Operating transfers out	<u>(1,300)</u>	<u>(1,972)</u>	<u>(672)</u>	<u>(1,516)</u>
Net change in fund balance	(315,220)	117	315,337	(14,409)
Fund balance:				
Beginning of year	<u>315,220</u>	<u>299,733</u>	<u>(15,487)</u>	<u>314,142</u>
End of year	<u>\$ -</u>	<u>\$ 299,850</u>	<u>\$ 299,850</u>	<u>\$ 299,733</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 315,213	\$ 267,956
Interest receivable	<u>521</u>	<u>434</u>
Total assets	<u>\$ 315,734</u>	<u>\$ 268,390</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,327	\$ 11,373
<u>FUND BALANCE</u>		
Restricted for judicial	<u>309,407</u>	<u>257,017</u>
Total liabilities and fund balance	<u>\$ 315,734</u>	<u>\$ 268,390</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	
	Budget	Actual	Positive (Negative)	2014
Revenues:				
Charges for services	\$ 100,000	\$ 85,000	\$ (15,000)	\$ 94,762
Miscellaneous:				
Investment income	<u>800</u>	<u>1,659</u>	<u>859</u>	<u>2,071</u>
Total revenues	<u>100,800</u>	<u>86,659</u>	<u>(14,141)</u>	<u>96,833</u>
Expenditures:				
Judicial:				
Services and supplies	388,164	34,269	353,895	106,386
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,296</u>
Total expenditures	<u>388,164</u>	<u>34,269</u>	<u>353,895</u>	<u>117,682</u>
Excess (deficiency) of revenues over expenditures	(287,364)	52,390	339,754	(20,849)
Fund balance:				
Beginning of year	<u>287,364</u>	<u>257,017</u>	<u>(30,347)</u>	<u>277,866</u>
End of year	<u>\$ -</u>	<u>\$ 309,407</u>	<u>\$ 309,407</u>	<u>\$ 257,017</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 437,661	\$ 511,751
Interest receivable	<u>913</u>	<u>844</u>
Total assets	<u>\$ 438,574</u>	<u>\$ 512,595</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 23,012	\$ 7,768
Accrued payroll and benefits	<u>724</u>	<u>2,759</u>
Total liabilities	23,736	10,527
<u>FUND BALANCE</u>		
Restricted for judicial	<u>414,838</u>	<u>502,068</u>
Total liabilities and fund balance	<u>\$ 438,574</u>	<u>\$ 512,595</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ -	\$ 100,536	\$ 100,536	\$ 102,123
Charges for services:				
Drug court proceeds	145,000	94,431	(50,569)	88,847
Miscellaneous:				
Investment income	<u>1,000</u>	<u>2,911</u>	<u>1,911</u>	<u>2,880</u>
Total revenue	<u>146,000</u>	<u>197,878</u>	<u>51,878</u>	<u>193,850</u>
Expenditures:				
Judicial:				
Salaries and wages	86,778	88,605	(1,827)	98,297
Employee benefits	33,204	29,245	3,959	32,847
Services and supplies	<u>500,709</u>	<u>164,347</u>	<u>336,362</u>	<u>25,292</u>
Total judicial	<u>620,691</u>	<u>282,197</u>	<u>338,494</u>	<u>156,436</u>
Excess (deficiency) of revenues over expenditures	(474,691)	(84,319)	390,372	37,414
Other financing sources (uses):				
Operating transfers out	<u>(1,000)</u>	<u>(2,911)</u>	<u>(1,911)</u>	<u>(2,880)</u>
Net change in fund balance	(475,691)	(87,230)	388,461	34,534
Fund balance:				
Beginning of year	<u>475,691</u>	<u>502,068</u>	<u>26,377</u>	<u>467,534</u>
End of year	<u>\$ -</u>	<u>\$ 414,838</u>	<u>\$ 414,838</u>	<u>\$ 502,068</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 319
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 316
Due to other funds	98	-
Total liabilities	98	316
<u>FUND BALANCE</u>		
Restricted for judicial	-	3
Unassigned	(98)	-
Total fund balance	(98)	3
Total liabilities and fund balance	\$ -	\$ 319

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Charges for services:				
Technology fees	\$ 540	\$ 328	\$ (212)	\$ 472
Miscellaneous:				
Investment income	<u>20</u>	<u>-</u>	<u>(20)</u>	<u>-</u>
Total revenues	560	328	(232)	472
Expenditures:				
Judicial:				
Service and supplies	<u>560</u>	<u>429</u>	<u>131</u>	<u>1,824</u>
Excess (deficiency) of revenues over expenditures	-	(101)	(101)	(1,352)
Fund balance:				
Beginning of year	<u>-</u>	<u>3</u>	<u>3</u>	<u>1,355</u>
End of year	<u>\$ -</u>	<u>\$ (98)</u>	<u>\$ (98)</u>	<u>\$ 3</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 21,357	\$ 33,815
Interest receivable	<u>75</u>	<u>56</u>
Total assets	<u>\$ 21,432</u>	<u>\$ 33,871</u>
<u>FUND BALANCE</u>		
Committed for general government	<u>\$ 21,432</u>	<u>\$ 33,871</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Geothermal lease	\$ 100,000	\$ 709	\$ (99,291)	\$ 92
Miscellaneous:				
Investment income	500	241	(259)	207
Other income	<u>-</u>	<u>1,473</u>	<u>1,473</u>	<u>-</u>
Total miscellaneous	<u>500</u>	<u>1,714</u>	<u>1,214</u>	<u>207</u>
Total revenues	<u>100,500</u>	<u>2,423</u>	<u>(98,077)</u>	<u>299</u>
Expenditures:				
General government:				
Salaries	25,694	11,101	14,593	-
Benefits	9,058	3,761	5,297	-
Services and supplies	<u>112,958</u>	<u>-</u>	<u>112,958</u>	<u>40,247</u>
Total expenditures	<u>147,710</u>	<u>14,862</u>	<u>132,848</u>	<u>40,247</u>
Excess (deficiency) of revenues over expenditures	(47,210)	(12,439)	34,771	(39,948)
Fund balance:				
Beginning of year	<u>47,210</u>	<u>33,871</u>	<u>(13,339)</u>	<u>73,819</u>
End of year	<u>\$ -</u>	<u>\$ 21,432</u>	<u>\$ 21,432</u>	<u>\$ 33,871</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 401,186	\$ 455,577
Interest receivable	<u>991</u>	<u>844</u>
Total assets	<u>\$ 402,177</u>	<u>\$ 456,421</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,095	\$ 11,186
Accrued payroll and benefits	<u>9,625</u>	<u>1,223</u>
Total liabilities	15,720	12,409
<u>FUND BALANCE</u>		
Restricted for general government	<u>386,457</u>	<u>444,012</u>
Total liabilities and fund balance	<u>\$ 402,177</u>	<u>\$ 456,421</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	
	Budget	Actual	Positive (Negative)	2014
Revenues:				
Taxes:				
Tax assessment	\$ 271,382	\$ 283,376	\$ 11,994	\$ 281,587
Miscellaneous:				
Investment income	950	3,158	2,208	4,109
Other income	-	2,200	2,200	-
Total miscellaneous	950	5,358	4,408	4,109
 Total revenues	 272,332	 288,734	 16,402	 285,696
Expenditures:				
General government:				
Salaries and wages	132,896	135,965	(3,069)	97,807
Employee benefits	49,970	42,498	7,472	42,910
Services and supplies	506,470	167,826	338,644	77,227
Total general government	689,336	346,289	343,047	217,944
 Contingency	 20,680	 -	 20,680	 -
 Total expenditures	 710,016	 346,289	 363,727	 217,944
 Excess (deficiency) of revenues over expenditures	 (437,684)	 (57,555)	 380,129	 67,752
Fund balance:				
Beginning of year	448,539	444,012	(4,527)	376,260
End of year	\$ 10,855	\$ 386,457	\$ 375,602	\$ 444,012

NYE COUNTY, NEVADA
NONMAJOR - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 79,795	\$ 143,369
Interest receivable	<u>173</u>	<u>-</u>
Total assets	<u>\$ 79,968</u>	<u>\$ 143,369</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 4,428
Unearned revenue	<u>56,074</u>	<u>56,074</u>
Total liabilities	56,074	60,502
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>23,894</u>	<u>82,867</u>
Total liabilities and fund balance	<u>\$ 79,968</u>	<u>\$ 143,369</u>

NYE COUNTY, NEVADA
NONMAJOR - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	
Revenues:				
Charges for services:				
Assessment fees	\$ 21,000	\$ 855	\$ (20,145)	\$ 19,312
Miscellaneous:				
Investment income	<u>-</u>	<u>556</u>	<u>556</u>	<u>776</u>
Total revenues	21,000	1,411	(19,589)	20,088
Expenditures:				
Culture and recreation:				
Services and supplies	<u>244,288</u>	<u>60,384</u>	<u>183,904</u>	<u>25,546</u>
Excess (deficiency) of revenues over expenditures	(223,288)	(58,973)	164,315	(5,458)
Fund balance:				
Beginning of year	<u>223,288</u>	<u>82,867</u>	<u>(140,421)</u>	<u>88,325</u>
End of year	<u>\$ -</u>	<u>\$ 23,894</u>	<u>\$ 23,894</u>	<u>\$ 82,867</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,815,761	\$ 1,684,234
Interest receivable	3,183	2,775
Taxes receivable	1,731	1,126
Due from other governments	<u>72,350</u>	<u>64,399</u>
 Total assets	 <u>\$ 1,893,025</u>	 <u>\$ 1,752,534</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 14,478	\$ 5,420
Accrued payroll and benefits	<u>13,318</u>	<u>6,529</u>
 Total liabilities	 27,796	 11,949
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,405	1,073
 <u>FUND BALANCE</u>		
Restricted for general government	<u>1,863,824</u>	<u>1,739,512</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,893,025</u>	 <u>\$ 1,752,534</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 30,839	\$ 29,686	\$ (1,153)	\$ 30,320
Net proceeds of mines	-	120	120	575
Total taxes	30,839	29,806	(1,033)	30,895
Licenses and permits:				
Gaming licenses	17,995	10,058	(7,937)	17,415
Liquor licenses	1,320	1,400	80	1,320
Total licenses and permits	19,315	11,458	(7,857)	18,735
Intergovernmental:				
Consolidated taxes	396,422	386,080	(10,342)	368,194
Charges for services:				
Cemetery receipts	500	2,131	1,631	1,736
Miscellaneous	275	-	(275)	-
Total charges for services	775	2,131	1,356	1,736
Fines and forfeitures:	28,500	23,051	(5,449)	28,155
Miscellaneous:				
Investment income	4,000	10,148	6,148	8,417
Other	150	3,520	3,370	991
Community center	1,750	646	(1,104)	1,817
Total miscellaneous	5,900	14,314	8,414	11,225
Total revenues	481,751	466,840	(14,911)	458,940
Expenditures:				
General government:				
Administration:				
Salaries and wages	90,209	81,285	8,924	79,432
Employee benefits	47,813	44,881	2,932	41,738
Services and supplies	260,000	28,634	231,366	35,845
Capital outlay	100,000	-	100,000	-
Total general government	498,022	154,800	343,222	157,015

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 58,568	\$ 65,271	\$ (6,703)	\$ 56,845
Employee benefits	41,743	43,371	(1,628)	39,069
Services and supplies	75,000	45,812	29,188	45,266
Capital outlay	100,000	10,400	89,600	13,360
Total public safety	<u>275,311</u>	<u>164,854</u>	<u>110,457</u>	<u>154,540</u>
Health:				
Cemetery	<u>10,000</u>	<u>2,373</u>	<u>7,627</u>	<u>3,574</u>
Culture and recreation:				
Television:				
Service and Supplies	<u>5,000</u>	<u>4,445</u>	<u>555</u>	<u>3,297</u>
Community support:				
Community center:				
Service and supplies	<u>125,000</u>	<u>16,056</u>	<u>108,944</u>	<u>17,182</u>
Contingency:	<u>27,400</u>	<u>-</u>	<u>27,400</u>	<u>-</u>
 Total expenditures	 <u>940,733</u>	 <u>342,528</u>	 <u>598,205</u>	 <u>335,608</u>
 Excess (deficiency) of revenues over expenditures	 (458,982)	 124,312	 583,294	 123,332
Fund balance:				
Beginning of year	<u>1,769,449</u>	<u>1,739,512</u>	<u>(29,937)</u>	<u>1,616,180</u>
End of year	<u>\$ 1,310,467</u>	<u>\$ 1,863,824</u>	<u>\$ 553,357</u>	<u>\$ 1,739,512</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 106,869	\$ 97,408
Interest receivable	186	157
Taxes receivable	<u>6,568</u>	<u>7,905</u>
 Total assets	 <u>\$ 113,623</u>	 <u>\$ 105,470</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,667	\$ 2,241
Accrued payroll and benefits	<u>1,948</u>	<u>1,508</u>
 Total liabilities	 5,615	 3,749
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>108,008</u>	<u>101,721</u>
 Total liabilities and fund balance	 <u>\$ 113,623</u>	 <u>\$ 105,470</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 85,000	\$ 88,753	\$ 3,753	\$ 86,916
Miscellaneous:				
Investment income	-	593	593	707
Total revenues	85,000	89,346	4,346	87,623
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	21,301	18,201	3,100	16,792
Employee benefits	2,500	3,197	(697)	3,200
Service and supplies	12,667	10,153	2,514	7,836
Total Museum	36,468	31,551	4,917	27,828
Chamber of Commerce:				
Salaries and wages	21,303	19,934	1,369	19,385
Employee benefits	6,201	6,327	(126)	5,878
Service and supplies	8,964	8,013	951	6,940
Total Chamber of Commerce	36,468	34,274	2,194	32,203
Total culture and recreation	72,936	65,825	7,111	60,031
Community support:				
Service and supplies	109,404	17,234	92,170	8,274
Total expenditures	182,340	83,059	99,281	68,305
Excess (deficiency) of revenues over expenditures	(97,340)	6,287	103,627	19,318
Fund balance:				
Beginning of year	97,340	101,721	4,381	82,403
End of year	\$ -	\$ 108,008	\$ 108,008	\$ 101,721

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

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

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

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

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

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

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

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

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 302,724	\$ 256,138
Interest receivable	486	418
Taxes receivable	1,476	2,998
Due from other governments	<u>19,007</u>	<u>15,600</u>
 Total assets	 <u>\$ 323,693</u>	 <u>\$ 275,154</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,680	\$ 4,557
Accrued payroll and benefits	<u>5,680</u>	<u>2,880</u>
 Total liabilities	 8,360	 7,437
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,477	607
 <u>FUND BALANCE</u>		
Restricted for general government	<u>313,856</u>	<u>267,110</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 323,693</u>	 <u>\$ 275,154</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 34,124	\$ 29,986	\$ (4,138)	\$ 30,148
Net proceeds	-	10,081	10,081	856
Total taxes	<u>34,124</u>	<u>40,067</u>	<u>5,943</u>	<u>31,004</u>
Licenses and permits:				
Business licenses	3,000	1,772	(1,228)	2,063
Gaming licenses	600	135	(465)	473
Liquor licenses	<u>450</u>	<u>400</u>	<u>(50)</u>	<u>480</u>
Total licenses and permits	<u>4,050</u>	<u>2,307</u>	<u>(1,743)</u>	<u>3,016</u>
Intergovernmental:				
Consolidated taxes	<u>96,429</u>	<u>93,524</u>	<u>(2,905)</u>	<u>89,189</u>
Charges for services:				
Sanitation	<u>40,500</u>	<u>43,989</u>	<u>3,489</u>	<u>45,936</u>
Miscellaneous:				
Rent	900	1,025	125	992
Other	300	762	462	434
Investment income	<u>500</u>	<u>1,550</u>	<u>1,050</u>	<u>1,266</u>
Total miscellaneous	<u>1,700</u>	<u>3,337</u>	<u>1,637</u>	<u>2,692</u>
Total revenues	<u>176,803</u>	<u>183,224</u>	<u>6,421</u>	<u>171,837</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	48,780	51,145	(2,365)	48,349
Employee benefits	24,502	23,676	826	22,557
Services and supplies	<u>25,000</u>	<u>10,278</u>	<u>14,722</u>	<u>10,752</u>
Total general government	<u>98,282</u>	<u>85,099</u>	<u>13,183</u>	<u>81,658</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 20,000	\$ 10,262	\$ 9,738	\$ 3,125
Employee benefits	10,000	1,815	8,185	1,029
Services and supplies	<u>25,000</u>	<u>21,237</u>	<u>3,763</u>	<u>22,038</u>
Total public works	<u>55,000</u>	<u>33,314</u>	<u>21,686</u>	<u>26,192</u>
Sanitation:				
Salaries and wages	20,000	7,190	12,810	10,367
Employee benefits	10,000	922	9,078	2,401
Services and supplies	<u>25,000</u>	<u>9,953</u>	<u>15,047</u>	<u>9,936</u>
Total sanitation	<u>55,000</u>	<u>18,065</u>	<u>36,935</u>	<u>22,704</u>
Culture and recreation:				
Swimming Pool:				
Salaries and wages	3,500	-	3,500	-
Employee benefits	500	-	500	-
Services and supplies	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Total swimming pool	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Parks:				
Services and supplies	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total culture and recreation	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Contingency	<u>6,848</u>	<u>-</u>	<u>6,848</u>	<u>-</u>
Total expenditures	<u>235,130</u>	<u>136,478</u>	<u>98,652</u>	<u>130,554</u>
Excess (deficiency) of revenues over expenditures	(58,327)	46,746	105,073	41,283
Fund balance:				
Beginning of year	<u>252,427</u>	<u>267,110</u>	<u>14,683</u>	<u>225,827</u>
End of year	<u>\$ 194,100</u>	<u>\$ 313,856</u>	<u>\$ 119,756</u>	<u>\$ 267,110</u>

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

2015

ASSETS

Pooled cash and investments	\$ 10,772
Interest receivable	13
Due from other funds	<u>1,293</u>
 Total assets	 <u><u>\$ 12,078</u></u>

LIABILITIES

Accounts payable	\$ -
------------------	------

FUND BALANCE

Restricted for public safety	<u>12,078</u>
 Total liabilities and fund balance	 <u><u>\$ 12,078</u></u>

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

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

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

2015

ASSETS

Pooled cash and investments	\$ 10,771
Interest receivable	13
Due from other funds	<u>1,293</u>
 Total assets	 <u><u>\$ 12,077</u></u>

LIABILITIES

Accounts payable	\$ -
------------------	------

FUND BALANCE

Restricted for public safety	<u>12,077</u>
 Total liabilities and fund balance	 <u><u>\$ 12,077</u></u>

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

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

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 79,740	\$ 69,121
Interest receivable	136	111
Taxes receivable	179	129
Due from other governments	<u>1,670</u>	<u>855</u>
 Total assets	 <u>\$ 81,725</u>	 <u>\$ 70,216</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 212	\$ 270
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	179	129
<u>FUND BALANCE</u>		
Restricted for general government	<u>81,334</u>	<u>69,817</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 81,725</u>	 <u>\$ 70,216</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	
	Budget	Actual	Positive (Negative)	2014 Actual
Revenues:				
Property taxes:				
Property tax	\$ 6,047	\$ 7,834	\$ 1,787	\$ 5,524
Net proceeds of mines	-	-	-	1,317
Total taxes	<u>6,047</u>	<u>7,834</u>	<u>1,787</u>	<u>6,841</u>
Licenses and permits:				
Gaming licenses	990	855	(135)	990
Liquor licenses	<u>320</u>	<u>320</u>	-	<u>320</u>
Total licenses and permits	<u>1,310</u>	<u>1,175</u>	<u>(135)</u>	<u>1,310</u>
Intergovernmental:				
Consolidated taxes	<u>5,283</u>	<u>5,132</u>	<u>(151)</u>	<u>4,891</u>
Miscellaneous:				
Investment income	<u>140</u>	<u>436</u>	<u>296</u>	<u>335</u>
Total revenues	<u>12,780</u>	<u>14,577</u>	<u>1,797</u>	<u>13,377</u>
Expenditures:				
General government:				
Services and supplies	5,000	-	5,000	-
Public safety:				
Fire department:				
Services and supplies	10,000	384	9,616	565
Public works:				
Services and supplies	10,000	-	10,000	-
Culture and recreation:				
Television:				
Services and supplies	15,000	2,676	12,324	2,626
Contingency:	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>-</u>
Total expenditures	<u>41,200</u>	<u>3,060</u>	<u>38,140</u>	<u>3,191</u>
Excess (deficiency) of revenues over expenditures	(28,420)	11,517	39,937	10,186
Fund balance:				
Beginning of year	<u>69,811</u>	<u>69,817</u>	<u>6</u>	<u>59,631</u>
End of year	<u>\$ 41,391</u>	<u>\$ 81,334</u>	<u>\$ 39,943</u>	<u>\$ 69,817</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

2015

ASSETS

Pooled cash and investments	\$ 2,907
Interest receivable	4
Due from other funds	<u>625</u>
 Total assets	 <u><u>\$ 3,536</u></u>

LIABILITIES

Accounts payable	\$ -
------------------	------

FUND BALANCE

Restricted for public safety	<u>3,536</u>
 Total liabilities and fund balance	 <u><u>\$ 3,536</u></u>

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

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

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

2015

ASSETS

Pooled cash and investments	\$ 2,907
Interest receivable	4
Due from other funds	<u>624</u>
 Total assets	 <u><u>\$ 3,535</u></u>

LIABILITIES

Accounts payable	\$ -
------------------	------

FUND BALANCE

Restricted for public safety	<u>3,535</u>
 Total liabilities and fund balance	 <u><u>\$ 3,535</u></u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015

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

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,200,967	\$ 3,758,205
Interest receivable	7,476	6,214
Taxes receivable	98,903	112,345
Due from other governments	<u>157,336</u>	<u>126,178</u>
 Total assets	 <u>\$ 4,464,682</u>	 <u>\$ 4,002,942</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 78,655	\$ 104,666
Accrued payroll and benefits	<u>153,966</u>	<u>103,899</u>
 Total liabilities	 232,621	 208,565
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	79,633	94,571
<u>FUND BALANCE</u>		
Restricted for general government	<u>4,152,428</u>	<u>3,699,806</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 4,464,682</u>	 <u>\$ 4,002,942</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014
	Budget	Actual		
Revenues:				
Taxes	\$ 2,700,000	\$ 2,902,601	\$ 202,601	\$ 2,833,496
Licenses and permits	350,000	356,505	6,505	357,332
Intergovernmental	775,250	777,810	2,560	980,718
Charges for services	15,000	29,870	14,870	29,360
Fines and forfeitures	25,000	1,401	(23,599)	1,898
Miscellaneous	<u>25,000</u>	<u>71,727</u>	<u>46,727</u>	<u>85,553</u>
 Total revenues	 <u>3,890,250</u>	 <u>4,139,914</u>	 <u>249,664</u>	 <u>4,288,357</u>
Expenditures:				
Current:				
General government	2,530,041	1,988,600	541,441	2,003,177
Public safety	1,885,458	1,644,653	240,805	1,924,419
Culture and recreation	42,000	19,397	22,603	18,563
Contingency	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
 Total expenditures	 <u>4,517,499</u>	 <u>3,652,650</u>	 <u>864,849</u>	 <u>3,946,159</u>
 Excess (deficiency) of revenues over expenditures	 (627,249)	 487,264	 1,114,513	 342,198
Other financing sources (uses):				
Operating transfers out	<u>(75,503)</u>	<u>(34,642)</u>	<u>40,861</u>	<u>(75,503)</u>
 Net change in fund balance	 (702,752)	 452,622	 1,155,374	 266,695
Fund balance:				
Beginning of year	<u>2,047,605</u>	<u>3,699,806</u>	<u>1,652,201</u>	<u>3,433,111</u>
 End of year	 <u>\$ 1,344,853</u>	 <u>\$ 4,152,428</u>	 <u>\$ 2,807,575</u>	 <u>\$ 3,699,806</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 2,700,000	\$ 2,902,601	\$ 202,601	\$ 2,833,496
Licenses and permits:				
Franchise fees	155,000	156,802	1,802	150,042
Gaming licenses	185,000	187,223	2,223	195,030
Liquor licenses	10,000	12,480	2,480	12,260
Total licenses and permits	350,000	356,505	6,505	357,332
Intergovernmental:				
Consolidated tax	750,000	752,560	2,560	721,622
Grants	25,250	25,250	-	259,096
Total intergovernmental	775,250	777,810	2,560	980,718
Charges for services	15,000	29,870	14,870	29,360
Fines and forfeitures	25,000	1,401	(23,599)	1,898
Miscellaneous:				
Investment income	-	23,837	23,837	29,058
Rental	-	41,090	41,090	41,345
Other	25,000	6,800	(18,200)	15,150
Total miscellaneous	25,000	71,727	46,727	85,553
Total revenues	\$ 3,890,250	\$ 4,139,914	\$ 249,664	\$ 4,288,357

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014
	Budget	Actual		
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 401,996	\$ 293,976	\$ 108,020	\$ 283,306
Employee benefits	266,667	163,018	103,649	182,664
Services and supplies	560,000	422,046	137,954	469,195
Capital outlay	10,000	827	9,173	-
Total administration	<u>1,238,663</u>	<u>879,867</u>	<u>358,796</u>	<u>935,165</u>
Buildings and grounds:				
Salaries and wages	564,851	504,560	60,291	454,511
Employee benefits	304,527	286,099	18,428	261,622
Services and supplies	365,000	275,756	89,244	327,364
Capital outlay	57,000	42,318	14,682	24,515
Total buildings and grounds	<u>1,291,378</u>	<u>1,108,733</u>	<u>182,645</u>	<u>1,068,012</u>
Total general government	<u>2,530,041</u>	<u>1,988,600</u>	<u>541,441</u>	<u>2,003,177</u>
Public safety:				
Fire department:				
Salaries and wages	813,370	898,734	(85,364)	892,906
Employee benefits	512,888	492,040	20,848	470,316
Services and supplies	334,200	183,814	150,386	263,603
Capital outlay	225,000	70,065	154,935	297,594
Total public safety	<u>1,885,458</u>	<u>1,644,653</u>	<u>240,805</u>	<u>1,924,419</u>
Culture and recreation:				
Television:				
Services and supplies	10,000	12,875	(2,875)	7,957
Capital outlay	3,000	-	3,000	-
Total television	<u>13,000</u>	<u>12,875</u>	<u>125</u>	<u>7,957</u>
Arena and fair activities:				
Salaries and wages	16,000	-	16,000	-
Services and supplies	10,000	6,522	3,478	10,606
Capital outlay	3,000	-	3,000	-
Total arena and fair activities	<u>29,000</u>	<u>6,522</u>	<u>22,478</u>	<u>10,606</u>
Total culture and recreation	<u>42,000</u>	<u>19,397</u>	<u>22,603</u>	<u>18,563</u>
Contingency	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Total expenditures	<u>\$ 4,517,499</u>	<u>\$ 3,652,650</u>	<u>\$ 864,849</u>	<u>\$ 3,946,159</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 AND 2014

	2015	2014
<hr/>		
<u>ASSETS</u>		
Pooled cash and investments	\$ 149,879	\$ 140,729
Interest receivable	266	210
Due from other governments	<u>32,171</u>	<u>32,572</u>
 Total assets	 <u>\$ 182,316</u>	 <u>\$ 173,511</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 182,316	\$ 173,511
 <u>FUND BALANCE</u>		
Restricted for public works	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 182,316</u>	 <u>\$ 173,511</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 250,000	\$ 181,465	\$ (68,535)	\$ 194,928
Miscellaneous:				
Investment income	<u>200</u>	<u>851</u>	<u>651</u>	<u>951</u>
Total revenues	250,200	182,316	(67,884)	195,879
Expenditures:				
Public works:				
Services and supplies	<u>250,200</u>	<u>-</u>	<u>250,200</u>	<u>195,879</u>
Excess (deficiency) of revenues over expenditures	-	182,316	182,316	-
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(182,316)</u>	<u>(182,316)</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 307,410	\$ 247,837
Interest receivable	<u>439</u>	<u>340</u>
Total assets	<u>\$ 307,849</u>	<u>\$ 248,177</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 366	\$ 133
Accrued payroll and benefits	<u>4,440</u>	<u>2,277</u>
Total liabilities	4,806	2,410
<u>FUND BALANCE</u>		
Committed for general government	<u>303,043</u>	<u>245,767</u>
Total liabilities and fund balance	<u>\$ 307,849</u>	<u>\$ 248,177</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 150,000	\$ 143,786	\$ (6,214)	\$ 148,109
Miscellaneous:				
Investment income	<u>500</u>	<u>1,398</u>	<u>898</u>	<u>1,459</u>
Total revenues	<u>150,500</u>	<u>145,184</u>	<u>(5,316)</u>	<u>149,568</u>
Expenditures:				
General government:				
Salaries and wages	79,278	51,599	27,679	34,123
Employee benefits	48,482	27,968	20,514	19,223
Services and supplies	25,000	7,514	17,486	7,363
Capital outlay	<u>20,000</u>	<u>827</u>	<u>19,173</u>	<u>-</u>
Total expenditures	<u>172,760</u>	<u>87,908</u>	<u>84,852</u>	<u>60,709</u>
Excess (deficiency) of revenues over expenditures	(22,260)	57,276	79,536	88,859
Fund balance:				
Beginning of year	<u>132,724</u>	<u>245,767</u>	<u>113,043</u>	<u>156,908</u>
End of year	<u>\$ 110,464</u>	<u>\$ 303,043</u>	<u>\$ 192,579</u>	<u>\$ 245,767</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 259,078	\$ 237,383
Interest receivable	482	447
Taxes receivable	3,341	3,785
Due from other governments	<u>11,614</u>	<u>10,010</u>
 Total assets	 <u>\$ 274,515</u>	 <u>\$ 251,625</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 19,999	\$ 3,701
Accrued payroll and benefits	<u>10,105</u>	<u>7,746</u>
 Total liabilities	 30,104	 11,447
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,691	3,189
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>241,720</u>	<u>236,989</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 274,515</u>	 <u>\$ 251,625</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 90,000	\$ 98,645	\$ 8,645	\$ 96,134
Intergovernmental:				
Consolidated tax	55,000	59,719	4,719	57,247
Charges for services:				
Pool receipts	10,000	11,253	1,253	12,002
Miscellaneous:				
Investment income	500	1,536	1,036	1,983
Grants	1,500	1,500	-	1,500
Total miscellaneous	2,000	3,036	1,036	3,483
 Total revenues	 157,000	 172,653	 15,653	 168,866
Expenditures:				
Culture and recreation:				
Salaries and wages	132,929	84,229	48,700	99,358
Employee benefits	28,574	12,634	15,940	18,568
Services and supplies	65,500	54,835	10,665	44,013
Capital outlay	60,000	16,224	43,776	-
 Total expenditures	 287,003	 167,922	 119,081	 161,939
 Excess (deficiency) of revenues over expenditures	 (130,003)	 4,731	 134,734	 6,927
Fund balance:				
Beginning of year	144,330	236,989	92,659	230,062
 End of year	 \$ 14,327	 \$ 241,720	 \$ 227,393	 \$ 236,989

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 74,694	\$ 129,489
Interest receivable	173	211
Taxes receivable	2,631	3,789
Due from other governments	<u>6,844</u>	<u>-</u>
 Total assets	 <u>\$ 84,342</u>	 <u>\$ 133,489</u>
<u>LIABILITIES</u>		
 Accounts payable	 \$ 1,114	 \$ -
<u>FUND BALANCE</u>		
 Restricted for community support	 <u>83,228</u>	 <u>133,489</u>
 Total liabilities and fund balance	 <u>\$ 84,342</u>	 <u>\$ 133,489</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 35,000	\$ 38,388	\$ 3,388	\$ 36,170
Intergovernmental:				
Grants	49,623	49,623	-	28,400
Miscellaneous:				
Investment income	<u>500</u>	<u>555</u>	<u>55</u>	<u>964</u>
Total revenues	<u>85,123</u>	<u>88,566</u>	<u>3,443</u>	<u>65,534</u>
Expenditures:				
Community support:				
Salaries and wages	5,000	-	5,000	463
Employee benefits	1,500	-	1,500	146
Services and supplies	<u>154,623</u>	<u>138,827</u>	<u>15,796</u>	<u>72,115</u>
Total community support	<u>161,123</u>	<u>138,827</u>	<u>22,296</u>	<u>72,724</u>
Excess (deficiency) of revenues over expenditures	(76,000)	(50,261)	25,739	(7,190)
Fund balance:				
Beginning of year	<u>88,429</u>	<u>133,489</u>	<u>45,060</u>	<u>140,679</u>
End of year	<u>\$ 12,429</u>	<u>\$ 83,228</u>	<u>\$ 70,799</u>	<u>\$ 133,489</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 AND 2014

	2015	2014
<hr/>		
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,155,908	\$ 1,042,801
Interest receivable	1,963	1,702
Taxes receivable	<u>4,218</u>	<u>6,066</u>
Total assets	<u>\$ 1,162,089</u>	<u>\$ 1,050,569</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 12,164	\$ 245
<u>FUND BALANCE</u>		
Restricted for community support	<u>1,149,925</u>	<u>1,050,324</u>
Total liabilities and fund balance	<u>\$ 1,162,089</u>	<u>\$ 1,050,569</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Taxes:				
Room tax	\$ 60,000	\$ 61,545	\$ 1,545	\$ 57,976
Licenses and permits:				
Fireworks fees	-	50,152	50,152	-
Miscellaneous:				
Investment income	<u>1,000</u>	<u>6,260</u>	<u>5,260</u>	<u>8,056</u>
Total revenues	<u>61,000</u>	<u>117,957</u>	<u>56,957</u>	<u>66,032</u>
Expenditures:				
Community support:				
Salaries and wages	42,432	-	42,432	234
Employee benefits	25,157	-	25,157	75
Services and supplies	-	20,774	(20,774)	2,111
Capital outlay	<u>925,000</u>	<u>22,815</u>	<u>902,185</u>	<u>120,347</u>
Total expenditures	<u>992,589</u>	<u>43,589</u>	<u>949,000</u>	<u>122,767</u>
Excess (deficiency) of revenues over expenditures	(931,589)	74,368	1,005,957	(56,735)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>25,233</u>	<u>25,233</u>	<u>-</u>
Net change in fund balance	(931,589)	99,601	1,031,190	(56,735)
Fund balance:				
Beginning of year	<u>945,059</u>	<u>1,050,324</u>	<u>105,265</u>	<u>1,107,059</u>
End of year	<u>\$ 13,470</u>	<u>\$ 1,149,925</u>	<u>\$ 1,136,455</u>	<u>\$ 1,050,324</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 300,492	\$ 479,545
Interest receivable	685	855
Taxes receivable	12,631	18,183
Due from other governments	<u>3,001</u>	<u>-</u>
Total assets	<u>\$ 316,809</u>	<u>\$ 498,583</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 9,152	\$ 29,962
Accrued payroll and benefits	<u>4,137</u>	<u>2,806</u>
Total liabilities	13,289	32,768
<u>FUND BALANCE</u>		
Restricted for community support	<u>303,520</u>	<u>465,815</u>
Total liabilities and fund balance	<u>\$ 316,809</u>	<u>\$ 498,583</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Taxes:				
Room tax	\$ 175,000	\$ 184,260	\$ 9,260	\$ 173,615
Intergovernmental:				
Grants	3,000	3,000	-	-
Miscellaneous:				
Investment income	<u>1,000</u>	<u>2,190</u>	<u>1,190</u>	<u>4,152</u>
Total revenues	<u>179,000</u>	<u>189,450</u>	<u>10,450</u>	<u>177,767</u>
Expenditures:				
Community support:				
Salaries and wages	54,058	54,367	(309)	61,969
Employee benefits	28,680	25,284	3,396	26,445
Service and supplies	428,000	271,267	156,733	217,448
Capital outlay	<u>-</u>	<u>827</u>	<u>(827)</u>	<u>-</u>
Total community support	<u>510,738</u>	<u>351,745</u>	<u>158,993</u>	<u>305,862</u>
Excess (deficiency) of revenues over expenditures	(331,738)	(162,295)	169,443	(128,095)
Fund balance:				
Beginning of year	<u>370,910</u>	<u>465,815</u>	<u>94,905</u>	<u>593,910</u>
End of year	<u>\$ 39,172</u>	<u>\$ 303,520</u>	<u>\$ 264,348</u>	<u>\$ 465,815</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 199,971	\$ 158,184
Interest receivable	322	310
Taxes receivable	<u>4,210</u>	<u>6,061</u>
Total assets	<u>\$ 204,503</u>	<u>\$ 164,555</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,017	\$ 22,553
<u>FUND BALANCE</u>		
Restricted for community support	<u>202,486</u>	<u>142,002</u>
Total liabilities and fund balance	<u>\$ 204,503</u>	<u>\$ 164,555</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 61,420	\$ 6,420	\$ 57,872
Miscellaneous:				
Investment income	500	1,027	527	1,489
Donations	25,000	25,000	-	25,000
Total miscellaneous	25,500	26,027	527	26,489
 Total revenues	 80,500	 87,447	 6,947	 84,361
Expenditures:				
Community support:				
Salaries and wages	2,000	-	2,000	111
Employee benefits	500	-	500	36
Services and supplies	130,000	26,963	103,037	104,952
Capital outlay	5,000	-	5,000	-
Total expenditures	137,500	26,963	110,537	105,099
 Excess (deficiency) of revenues over expenditures	 (57,000)	 60,484	 117,484	 (20,738)
Fund balance:				
Beginning of year	61,990	142,002	80,012	162,740
 End of year	 \$ 4,990	 \$ 202,486	 \$ 197,496	 \$ 142,002

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 323,748	\$ 333,173
Interest receivable	581	549
Taxes receivable	<u>2,105</u>	<u>3,030</u>
Total assets	<u>\$ 326,434</u>	<u>\$ 336,752</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,782	\$ 646
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>324,652</u>	<u>336,106</u>
Total liabilities and fund balance	<u>\$ 326,434</u>	<u>\$ 336,752</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 25,000	\$ 30,844	\$ 5,844	\$ 28,936
Miscellaneous:				
Investment income	<u>500</u>	<u>1,850</u>	<u>1,350</u>	<u>2,547</u>
Total revenues	<u>25,500</u>	<u>32,694</u>	<u>7,194</u>	<u>31,483</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	1,000	-	1,000	139
Employee benefits	200	-	200	44
Service and supplies	25,000	11,337	13,663	19,681
Capital outlay	<u>255,000</u>	<u>58,044</u>	<u>196,956</u>	<u>-</u>
Total expenditures	<u>281,200</u>	<u>69,381</u>	<u>211,819</u>	<u>19,864</u>
Excess (deficiency) of revenues over expenditures	(255,700)	(36,687)	219,013	11,619
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>25,233</u>	<u>25,233</u>	<u>-</u>
Net change in fund balance	(255,700)	(11,454)	244,246	11,619
Fund balance:				
Beginning of year	<u>258,487</u>	<u>336,106</u>	<u>77,619</u>	<u>324,487</u>
End of year	<u>\$ 2,787</u>	<u>\$ 324,652</u>	<u>\$ 321,865</u>	<u>\$ 336,106</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 367,918	\$ 334,472
Interest receivable	641	544
Taxes receivable	<u>2,106</u>	<u>3,030</u>
 Total assets	 <u>\$ 370,665</u>	 <u>\$ 338,046</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,114	\$ -
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>369,551</u>	<u>338,046</u>
 Total liabilities and fund balance	 <u><u>\$ 370,665</u></u>	 <u><u>\$ 338,046</u></u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 30,000	\$ 30,576	\$ 576	\$ 28,936
Miscellaneous:				
Investment income	<u>1,000</u>	<u>2,043</u>	<u>1,043</u>	<u>2,574</u>
Total revenues	<u>31,000</u>	<u>32,619</u>	<u>1,619</u>	<u>31,510</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	1,114	23,886	3,940
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>55,033</u>
Total expenditures	<u>325,000</u>	<u>1,114</u>	<u>323,886</u>	<u>58,973</u>
Excess (deficiency) of revenues over expenditures	(294,000)	31,505	325,505	(27,463)
Fund balance:				
Beginning of year	<u>301,509</u>	<u>338,046</u>	<u>36,537</u>	<u>365,509</u>
End of year	<u>\$ 7,509</u>	<u>\$ 369,551</u>	<u>\$ 362,042</u>	<u>\$ 338,046</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 420,335	\$ 236,019
Interest receivable	659	468
Taxes receivable	8,413	12,117
Due from other funds	<u>-</u>	<u>55,983</u>
Total assets	<u>\$ 429,407</u>	<u>\$ 304,587</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,114	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>428,293</u>	<u>304,587</u>
Total liabilities and fund balance	<u>\$ 429,407</u>	<u>\$ 304,587</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Taxes:				
Room tax	\$ 120,000	\$ 122,715	\$ 2,715	\$ 115,639
Miscellaneous:				
Investment income	<u>500</u>	<u>2,105</u>	<u>1,605</u>	<u>2,002</u>
Total revenues	120,500	124,820	4,320	117,641
Expenditures:				
Community support:				
Services and supplies	<u>50,000</u>	<u>1,114</u>	<u>48,886</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	70,500	123,706	53,206	117,641
Fund balance:				
Beginning of year	<u>262,446</u>	<u>304,587</u>	<u>42,141</u>	<u>186,946</u>
End of year	<u>\$ 332,946</u>	<u>\$ 428,293</u>	<u>\$ 95,347</u>	<u>\$ 304,587</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP AIRPORT GRANT SPECIAL REVENUE FUND (25340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Due from other governments	<u>\$ 16,030</u>	<u>\$ 104,150</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 16,030	\$ 48,167
Due to other funds	<u>-</u>	<u>55,983</u>
Total liabilities	16,030	104,150
<u>FUND BALANCE</u>		
Restricted for public works	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 16,030</u>	<u>\$ 104,150</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP AIRPORT GRANT SPECIAL REVENUE FUND (25340)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	
	Budget	Actual		2014
Revenues:				
Intergovernmental:				
Grants	\$ 500,000	\$ 68,006	\$ (431,994)	\$ 426,318
Expenditures:				
Public works:				
Services and supplies	<u>500,000</u>	<u>68,006</u>	<u>431,994</u>	<u>426,318</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 22,183	\$ 49,822
Interest receivable	<u>4</u>	<u>-</u>
Total assets	<u>\$ 22,187</u>	<u>\$ 49,822</u>
<u>LIABILITIES</u>		
Accrued payroll and benefits	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for culture and recreation	<u>22,187</u>	<u>49,822</u>
Total liabilities and fund balance	<u>\$ 22,187</u>	<u>\$ 49,822</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Event sales/fees	\$ 150,000	\$ 162,292	\$ 12,292	\$ 136,264
Miscellaneous:				
Investment income	-	7	7	-
Total revenues	<u>150,000</u>	<u>162,299</u>	<u>12,299</u>	<u>136,264</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	-	-	-	11,779
Employee benefits	-	-	-	1,208
Services and supplies	150,000	139,468	10,532	97,628
Capital outlay	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Total expenditures	<u>180,000</u>	<u>139,468</u>	<u>40,532</u>	<u>110,615</u>
Excess (deficiency) of revenues over expenditures	(30,000)	22,831	52,831	25,649
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(50,466)</u>	<u>(50,466)</u>	<u>-</u>
Net change in fund balance	(30,000)	(27,635)	2,365	25,649
Fund balance:				
Beginning of year	<u>67,281</u>	<u>49,822</u>	<u>(17,459)</u>	<u>24,173</u>
End of year	<u>\$ 37,281</u>	<u>\$ 22,187</u>	<u>\$ (15,094)</u>	<u>\$ 49,822</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 129,377	\$ 96,249
Interest receivable	<u>146</u>	<u>116</u>
Total assets	<u>\$ 129,523</u>	<u>\$ 96,365</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 720	\$ 269
Accrued payroll and benefits	<u>-</u>	<u>88</u>
Total liabilities	720	357
<u>FUND BALANCE</u>		
Committed for health	<u>128,803</u>	<u>96,008</u>
Total liabilities and fund balance	<u>\$ 129,523</u>	<u>\$ 96,365</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 15,851	\$ 5,851	\$ 8,325
Miscellaneous:				
Donations	-	-	-	400
Investment income	100	468	368	638
Total miscellaneous	100	468	368	1,038
 Total revenue	 10,100	 16,319	 6,219	 9,363
Expenditures:				
Health:				
Salaries and wages	18,000	-	18,000	4,131
Employee benefits	5,000	-	5,000	1,297
Services and supplies	18,000	12,697	5,303	7,503
Capital outlay	30,000	827	29,173	-
 Total expenditures	 71,000	 13,524	 57,476	 12,931
 Excess (deficiency) of revenues over expenditures	 (60,900)	 2,795	 63,695	 (3,568)
Other financing sources (uses):				
Operating transfers in	30,000	30,000	-	30,000
 Net change in fund balance	 (30,900)	 32,795	 63,695	 26,432
Fund balance:				
Beginning of year	43,676	96,008	52,332	69,576
 End of year	 \$ 12,776	 \$ 128,803	 \$ 116,027	 \$ 96,008

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 157,243	\$ 148,583
Interest receivable	<u>280</u>	<u>242</u>
Total assets	<u>\$ 157,523</u>	<u>\$ 148,825</u>
<u>FUND BALANCE</u>		
Committed for health	<u>\$ 157,523</u>	<u>\$ 148,825</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 7,807	\$ 2,807	\$ 4,101
Miscellaneous:				
Investment income	<u>100</u>	<u>891</u>	<u>791</u>	<u>1,123</u>
Total revenues	5,100	8,698	3,598	5,224
Expenditures:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	8,698	3,598	5,224
Fund balance:				
Beginning of year	<u>146,801</u>	<u>148,825</u>	<u>2,024</u>	<u>143,601</u>
End of year	<u>\$ 151,901</u>	<u>\$ 157,523</u>	<u>\$ 5,622</u>	<u>\$ 148,825</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 319,945	\$ 370,248
Interest receivable	<u>601</u>	<u>632</u>
Total assets	<u><u>\$ 320,546</u></u>	<u><u>\$ 370,880</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 16,881
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>320,546</u>	<u>353,999</u>
Total liabilities and fund balance	<u><u>\$ 320,546</u></u>	<u><u>\$ 370,880</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ 1,436
Miscellaneous:				
Investment income	<u>500</u>	<u>1,917</u>	<u>1,417</u>	<u>3,133</u>
Total revenues	<u>500</u>	<u>1,917</u>	<u>1,417</u>	<u>4,569</u>
Expenditures:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	<u>255,000</u>	<u>39,678</u>	<u>215,322</u>	<u>91,799</u>
Total expenditures	<u>260,000</u>	<u>39,678</u>	<u>220,322</u>	<u>91,799</u>
Excess (deficiency) of revenues over expenditures	(259,500)	(37,761)	221,739	(87,230)
Other financing sources (uses):				
Operating transfers in	<u>3,000</u>	<u>4,308</u>	<u>1,308</u>	<u>-</u>
Net change in fund balance	(256,500)	(33,453)	223,047	(87,230)
Fund balance:				
Beginning of year	<u>269,729</u>	<u>353,999</u>	<u>84,270</u>	<u>441,229</u>
End of year	<u>\$ 13,229</u>	<u>\$ 320,546</u>	<u>\$ 307,317</u>	<u>\$ 353,999</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 487,820	\$ 475,127
Interest receivable	<u>868</u>	<u>774</u>
Total assets	<u>\$ 488,688</u>	<u>\$ 475,901</u>
<u>FUND BALANCE</u>		
Restricted for public safety	<u>\$ 488,688</u>	<u>\$ 475,901</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ -	\$ -	\$ -	\$ 6,179
Miscellaneous:				
Investment income	<u>1,000</u>	<u>2,770</u>	<u>1,770</u>	<u>3,605</u>
Total revenues	1,000	2,770	1,770	9,784
Expenditures:				
Public safety:				
Capital outlay	<u>440,000</u>	<u>-</u>	<u>440,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(439,000)	2,770	441,770	9,784
Other financing sources (uses):				
Operating transfers in	<u>3,000</u>	<u>10,017</u>	<u>7,017</u>	<u>-</u>
Net change in fund balance	(436,000)	12,787	448,787	9,784
Fund balance:				
Beginning of year	<u>445,117</u>	<u>475,901</u>	<u>30,784</u>	<u>466,117</u>
End of year	<u>\$ 9,117</u>	<u>\$ 488,688</u>	<u>\$ 479,571</u>	<u>\$ 475,901</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

2015

ASSETS

Pooled cash and investments	\$ 590,041
Interest receivable	991
Due from other funds	<u>184,473</u>
 Total assets	 <u><u>\$ 775,505</u></u>

LIABILITIES

Accounts payable	\$ -
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FUND BALANCE

Restricted for public safety	<u>775,505</u>
 Total liabilities and fund balance	 <u><u>\$ 775,505</u></u>

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

	2015		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Intergovernmental:			
Public safety tax	\$ 475,000	\$ -	\$ (475,000)
Miscellaneous:			
Investment income	<u>-</u>	<u>3,159</u>	<u>3,159</u>
Total revenues	<u>475,000</u>	<u>3,159</u>	<u>(471,841)</u>
Expenditures:			
Public safety:			
Salaries and wages	406,522	-	406,522
Employee benefits	271,094	-	271,094
Capital outlay	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total expenses	<u>686,616</u>	<u>-</u>	<u>686,616</u>
Excess (deficiency) of revenues over expenditures	<u>(211,616)</u>	<u>3,159</u>	<u>214,775</u>
Other financing sources (uses):			
Operating transfers in	-	1,257,643	1,257,643
Operating transfers out	<u>-</u>	<u>(485,297)</u>	<u>(485,297)</u>
Total other financing sources (uses):	<u>-</u>	<u>772,346</u>	<u>772,346</u>
Net change in fund balance	(211,616)	775,505	987,121
Fund balance:			
Beginning of year	<u>225,000</u>	<u>-</u>	<u>(225,000)</u>
End of year	<u><u>\$ 13,384</u></u>	<u><u>\$ 775,505</u></u>	<u><u>\$ 762,121</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND
BALANCE SHEET
June 30, 2015

2015

ASSETS

Pooled cash and investments	\$ 888,029
Interest receivable	991
Due from other funds	<u>184,472</u>
 Total assets	 <u><u>\$ 1,073,492</u></u>

LIABILITIES

Accounts payable	<u>\$ -</u>
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FUND BALANCE

Restricted for public safety	<u>1,073,492</u>
 Total liabilities and fund balance	 <u><u>\$ 1,073,492</u></u>

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

	Budget	2015 Actual	Variance- Positive (Negative)
Revenues:			
Intergovernmental:			
Public safety tax	\$ 475,000	\$ -	\$ (475,000)
Miscellaneous:			
Investment income	<u>-</u>	<u>3,159</u>	<u>3,159</u>
Total revenues	475,000	3,159	(471,841)
Expenditures:			
Public safety:			
Capital outlay	<u>475,000</u>	<u>187,310</u>	<u>287,690</u>
Excess (deficiency) of revenues over expenditures	-	(184,151)	(184,151)
Other financing sources (uses):			
Operating transfers in	<u>-</u>	<u>1,257,643</u>	<u>1,257,643</u>
Net change in fund balance	-	1,073,492	1,073,492
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 1,073,492</u>	<u>\$ 1,073,492</u>

NYE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEETS
June 30, 2015
(With Comparative Totals for June 30, 2014)

	County Debt	Pahrump Debt	Totals 2015	2014
<u>ASSETS</u>				
Pooled cash and investments	\$ 12,832	\$ -	\$ 12,832	\$ 43,505
Interest receivable	<u>1,099</u>	<u>-</u>	<u>1,099</u>	<u>-</u>
Total assets	<u>\$ 13,931</u>	<u>\$ -</u>	<u>\$ 13,931</u>	<u>\$ 43,505</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE</u>				
Restricted for debt service	<u>13,931</u>	<u>-</u>	<u>13,931</u>	<u>43,505</u>
Total liabilities and fund balance	<u>\$ 13,931</u>	<u>\$ -</u>	<u>\$ 13,931</u>	<u>\$ 43,505</u>

NYE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	County Debt	Pahrump Debt	Totals 2015	2014
Revenues:				
Miscellaneous:				
Investment income	\$ 3,503	\$ -	\$ 3,503	\$ 16
Expenditures:				
Debt service:				
Principal	1,298,000	43,727	1,341,727	1,300,021
Interest	902,875	1,776	904,651	953,510
Total expenditures	2,200,875	45,503	2,246,378	2,253,531
Excess (deficiency) of revenues over expenditures	(2,197,372)	(45,503)	(2,242,875)	(2,253,515)
Other financing sources (uses):				
Operating transfers in	2,208,659	4,642	2,213,301	2,256,175
Net change in fund balance	11,287	(40,861)	(29,574)	2,660
Fund balance:				
Beginning of year	2,644	40,861	43,505	40,845
End of year	\$ 13,931	\$ -	\$ 13,931	\$ 43,505

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND(10391)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,832	\$ 2,644
Interest receivable	<u>1,099</u>	<u>-</u>
Total assets	<u>\$ 13,931</u>	<u>\$ 2,644</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for debt service	<u>13,931</u>	<u>2,644</u>
Total liabilities and fund balance	<u>\$ 13,931</u>	<u>\$ 2,644</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND(10391)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 3,503	\$ 3,503	\$ -
Expenditures:				
Debt service:				
Principal	1,298,000	1,298,000	-	1,258,000
Interest	<u>910,659</u>	<u>902,875</u>	<u>7,784</u>	<u>950,028</u>
Total expenditures	<u>2,208,659</u>	<u>2,200,875</u>	<u>7,784</u>	<u>2,208,028</u>
Excess (deficiency) of revenues over expenditures	(2,208,659)	(2,197,372)	11,287	(2,208,028)
Other financing sources (uses):				
Operating transfers in	<u>2,208,659</u>	<u>2,208,659</u>	<u>-</u>	<u>2,210,672</u>
Net change in fund balance	-	11,287	11,287	2,644
Fund balance:				
Beginning of year	<u>-</u>	<u>2,644</u>	<u>2,644</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 13,931</u>	<u>\$ 13,931</u>	<u>\$ 2,644</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP DEBT SERVICE FUND (25391)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 40,861
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for debt service	-	40,861
Total liabilities and fund balance	\$ -	\$ 40,861

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP DEBT SERVICE FUND (25391)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ -	\$ -	\$ 16
Expenditures:				
Debt service:				
Principal	43,727	43,727	-	42,021
Interest	<u>1,776</u>	<u>1,776</u>	<u>-</u>	<u>3,482</u>
Total expenditures	<u>45,503</u>	<u>45,503</u>	<u>-</u>	<u>45,503</u>
Excess (deficiency) of revenues over expenditures	(45,503)	(45,503)	-	(45,487)
Other financing sources (uses):				
Operating transfers in	<u>45,503</u>	<u>4,642</u>	<u>(40,861)</u>	<u>45,503</u>
Net change in fund balance	-	(40,861)	(40,861)	16
Fund balance:				
Beginning of year	<u>40,845</u>	<u>40,861</u>	<u>16</u>	<u>40,845</u>
End of year	<u>\$ 40,845</u>	<u>\$ -</u>	<u>\$ (40,845)</u>	<u>\$ 40,861</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2015
(With Comparative Totals for June 30, 2014)

	County Capital Projects	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem
<u>ASSETS</u>					
Pooled cash and investments	\$ 667,239	\$ 467,288	\$ 1,298,873	\$ 523,746	\$ 166,283
Interest receivable	914	1,238	2,161	952	251
Taxes receivable	3,548	13,586	-	-	-
Due from others	-	12,207	-	-	-
	<u>-</u>	<u>12,207</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 671,701</u>	 <u>\$ 494,319</u>	 <u>\$ 1,301,034</u>	 <u>\$ 524,698</u>	 <u>\$ 166,534</u>
 <u>LIABILITIES</u>					
Accounts payable	\$ 16	\$ 144,688	\$ 59,774	\$ -	\$ -
Accrued payroll and benefits	<u>8</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
 Total liabilities	 24	 144,688	 59,782	 -	 -
 <u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	2,887	11,198	-	-	-
 <u>FUND BALANCE</u>					
Restricted for capital projects	<u>668,790</u>	<u>338,433</u>	<u>1,241,252</u>	<u>524,698</u>	<u>166,534</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 671,701</u>	 <u>\$ 494,319</u>	 <u>\$ 1,301,034</u>	 <u>\$ 524,698</u>	 <u>\$ 166,534</u>

Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2015	Totals 2014
\$ 140,247	\$ 18,454	\$ 30,172	\$ 1,032,651	\$ 65,682	\$ 68,340	\$ 69,745	\$ 4,548,720	\$ 5,513,964
241	37	48	2,079	126	124	124	8,295	9,408
1,314	-	-	-	-	-	-	18,448	22,881
-	-	-	-	-	-	-	12,207	3,310
<u>\$ 141,802</u>	<u>\$ 18,491</u>	<u>\$ 30,220</u>	<u>\$ 1,034,730</u>	<u>\$ 65,808</u>	<u>\$ 68,464</u>	<u>\$ 69,869</u>	<u>\$ 4,587,670</u>	<u>\$ 5,549,563</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,478	\$ 543,224
-	-	-	-	-	-	-	16	147
-	-	-	-	-	-	-	204,494	543,371
-	-	-	-	-	-	-	14,085	18,523
<u>141,802</u>	<u>18,491</u>	<u>30,220</u>	<u>1,034,730</u>	<u>65,808</u>	<u>68,464</u>	<u>69,869</u>	<u>4,369,091</u>	<u>4,987,669</u>
<u>\$ 141,802</u>	<u>\$ 18,491</u>	<u>\$ 30,220</u>	<u>\$ 1,034,730</u>	<u>\$ 65,808</u>	<u>\$ 68,464</u>	<u>\$ 69,869</u>	<u>\$ 4,587,670</u>	<u>\$ 5,549,563</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	County Capital Projects	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem
Revenues:					
Taxes	\$ 211,236	\$ 635,990	\$ -	\$ -	\$ -
Intergovernmental	78	13,146	-	-	-
Miscellaneous	<u>4,415</u>	<u>4,244</u>	<u>6,889</u>	<u>3,035</u>	<u>800</u>
Total revenues	<u>215,729</u>	<u>653,380</u>	<u>6,889</u>	<u>3,035</u>	<u>800</u>
Expenditures:					
Current:					
Community support	-	-	-	-	-
Intergovernmental	-	49,854	-	-	-
Capital projects	1,665	742,550	36,105	2,761	-
Debt service:					
Principal	-	264,861	-	-	-
Interest	<u>-</u>	<u>11,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,665</u>	<u>1,068,971</u>	<u>36,105</u>	<u>2,761</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>214,064</u>	<u>(415,591)</u>	<u>(29,216)</u>	<u>274</u>	<u>800</u>
Other financing sources (uses):					
Operating transfers in	14,488	-	-	-	17,207
Operating transfers out	-	(52,682)	(235,010)	-	-
Sale of assets	-	-	-	-	-
Capital lease proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>14,488</u>	<u>(52,682)</u>	<u>(235,010)</u>	<u>-</u>	<u>17,207</u>
Net change in fund balance	228,552	(468,273)	(264,226)	274	18,007
Fund balance:					
Beginning of year	<u>440,238</u>	<u>806,706</u>	<u>1,505,478</u>	<u>524,424</u>	<u>148,527</u>
End of year	<u>\$ 668,790</u>	<u>\$ 338,433</u>	<u>\$ 1,241,252</u>	<u>\$ 524,698</u>	<u>\$ 166,534</u>

Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2015	2014
\$ 17,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 864,977	\$ 549,336
-	-	-	-	-	-	-	13,224	26,946
<u>768</u>	<u>120</u>	<u>155</u>	<u>6,635</u>	<u>402</u>	<u>399</u>	<u>3,128</u>	<u>30,990</u>	<u>75,433</u>
<u>18,519</u>	<u>120</u>	<u>155</u>	<u>6,635</u>	<u>402</u>	<u>399</u>	<u>3,128</u>	<u>909,191</u>	<u>651,715</u>
950	-	-	-	-	-	-	950	-
-	-	-	-	-	-	-	49,854	71,470
-	14,205	-	157,799	24,791	-	-	979,876	2,244,107
-	-	-	-	-	-	-	264,861	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,706</u>	<u>-</u>
<u>950</u>	<u>14,205</u>	<u>-</u>	<u>157,799</u>	<u>24,791</u>	<u>-</u>	<u>-</u>	<u>1,307,247</u>	<u>2,315,577</u>
<u>17,569</u>	<u>(14,085)</u>	<u>155</u>	<u>(151,164)</u>	<u>(24,389)</u>	<u>399</u>	<u>3,128</u>	<u>(398,056)</u>	<u>(1,663,862)</u>
-	2,829	2,475	-	30,171	-	-	67,170	33,331
-	-	-	-	-	-	-	(287,692)	(20,104)
-	-	-	-	-	-	-	-	6,411
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,862</u>
<u>-</u>	<u>2,829</u>	<u>2,475</u>	<u>-</u>	<u>30,171</u>	<u>-</u>	<u>-</u>	<u>(220,522)</u>	<u>284,500</u>
17,569	(11,256)	2,630	(151,164)	5,782	399	3,128	(618,578)	(1,379,362)
<u>124,233</u>	<u>29,747</u>	<u>27,590</u>	<u>1,185,894</u>	<u>60,026</u>	<u>68,065</u>	<u>66,741</u>	<u>4,987,669</u>	<u>6,367,031</u>
<u>\$ 141,802</u>	<u>\$ 18,491</u>	<u>\$ 30,220</u>	<u>\$ 1,034,730</u>	<u>\$ 65,808</u>	<u>\$ 68,464</u>	<u>\$ 69,869</u>	<u>\$ 4,369,091</u>	<u>\$ 4,987,669</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 667,239	\$ 442,830
Interest receivable	914	730
Taxes receivable	<u>3,548</u>	<u>2,432</u>
Total assets	<u>\$ 671,701</u>	<u>\$ 445,992</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 16	\$ 3,500
Accrued payroll and benefits	<u>8</u>	<u>5</u>
Total liabilities	24	3,505
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,887	2,249
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>668,790</u>	<u>440,238</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 671,701</u>	<u>\$ 445,992</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015	Variance-	2014
	Budget	Positive (Negative)	Actual
Revenues:			
Taxes:			
Property tax	\$ 203,964	\$ (22,863)	\$ 5,194
Net proceeds of mines	15,100	15,035	468
Total taxes	<u>219,064</u>	<u>(7,828)</u>	<u>5,662</u>
Intergovernmental:			
Fish and game	-	78	-
Miscellaneous:			
Investment income	2,000	915	28,818
Sale of capital assets	-	1,500	-
Total miscellaneous	<u>2,000</u>	<u>2,415</u>	<u>28,818</u>
Total revenues	<u>221,064</u>	<u>(5,335)</u>	<u>34,480</u>
Expenditures:			
Capital outlay:			
General government	350,741	349,076	-
Public safety	-	-	24,586
Community support	-	-	35,000
Health	-	-	41,913
Total expenditures	<u>350,741</u>	<u>349,076</u>	<u>101,499</u>
Excess (deficiency) of revenues over expenditures	<u>(129,677)</u>	<u>343,741</u>	<u>(67,019)</u>
Other financing sources (uses):			
Operating transfers in	6,400	8,088	13,227
Operating transfers out	(219,063)	219,063	-
Sale of assets	-	-	6,411
Total other financing sources (uses)	<u>(212,663)</u>	<u>227,151</u>	<u>19,638</u>
Net change in fund balance	(342,340)	570,892	(47,381)
Fund balance:			
Beginning of year	<u>342,340</u>	<u>97,898</u>	<u>487,619</u>
End of year	<u>\$ -</u>	<u>\$ 668,790</u>	<u>\$ 440,238</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 467,288	\$ 902,266
Interest receivable	1,238	1,646
Taxes receivable	13,586	18,868
Due from others	<u>12,207</u>	<u>3,310</u>
Total assets	<u>\$ 494,319</u>	<u>\$ 926,090</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 144,688	\$ 103,110
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	11,198	16,274
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>338,433</u>	<u>806,706</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 494,319</u>	<u>\$ 926,090</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 576,168	\$ 523,645	\$ (52,523)	\$ 440,621
Net proceeds of mines	42,654	112,345	69,691	85,670
Total taxes	618,822	635,990	17,168	526,291
Intergovernmental:				
Grant	-	12,815	12,815	-
Fish and wildlife	-	331	331	-
Total intergovernmental	-	13,146	13,146	-
Miscellaneous:				
Investment income	3,000	3,944	944	7,560
Other	-	300	300	-
Total miscellaneous	3,000	4,244	1,244	7,560
Total revenues	621,822	653,380	31,558	533,851
Expenditures:				
Intergovernmental:				
Pahrump	-	-	-	26,946
Round Mountain	22,000	21,509	491	19,210
Tonopah	25,000	25,516	(516)	22,788
Amargosa	3,000	2,829	171	2,526
Total intergovernmental	50,000	49,854	146	71,470
Capital outlay:				
General government	1,265,827	742,550	523,277	981,943
Debt service:				
Principal	-	264,861	(264,861)	-
Interest	-	11,706	(11,706)	-
Total debt service	-	276,567	(276,567)	-
Total expenditures	1,315,827	1,068,971	246,856	1,053,413

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	(694,005)	(415,591)	278,414	(519,562)
Other financing sources (uses):				
Operating transfers out	(57,675)	(52,682)	4,993	(20,104)
Capital lease proceeds	-	-	-	264,862
Total other financing sources (uses)	(57,675)	(52,682)	4,993	244,758
Net change in fund balance	(751,680)	(468,273)	283,407	(274,804)
Fund balance:				
Beginning of year	751,680	806,706	55,026	1,081,510
End of year	\$ -	\$ 338,433	\$ 338,433	\$ 806,706

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,298,873	\$ 1,877,787
Interest receivable	<u>2,161</u>	<u>3,325</u>
Total assets	<u>\$ 1,301,034</u>	<u>\$ 1,881,112</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 59,774	\$ 375,492
Accrued payroll and benefits	<u>8</u>	<u>142</u>
Total liabilities	59,782	375,634
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,241,252</u>	<u>1,505,478</u>
Total liabilities and fund balance	<u>\$ 1,301,034</u>	<u>\$ 1,881,112</u>

NYE COUNTY, NEVADA
NONMAJOR - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 6,889	\$ 6,889	\$ 16,679
Expenditures:				
Capital outlay:				
General government	<u>85,663</u>	<u>36,105</u>	<u>49,558</u>	<u>868,780</u>
Excess (deficiency) of revenues over expenditures	(85,663)	(29,216)	56,447	(852,101)
Other financing sources (uses):				
Operating transfer out	<u>-</u>	<u>(235,010)</u>	<u>(235,010)</u>	<u>-</u>
Net change in fund balance	(85,663)	(264,226)	(178,563)	(852,101)
Fund balance:				
Beginning of year	<u>85,663</u>	<u>1,505,478</u>	<u>1,419,815</u>	<u>2,357,579</u>
End of year	<u>\$ -</u>	<u>\$ 1,241,252</u>	<u>\$ 1,241,252</u>	<u>\$ 1,505,478</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 523,746	\$ 526,278
Interest receivable	<u>952</u>	<u>867</u>
Total assets	<u>\$ 524,698</u>	<u>\$ 527,145</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 2,721
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>524,698</u>	<u>524,424</u>
Total liabilities and fund balance	<u>\$ 524,698</u>	<u>\$ 527,145</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY CAPITAL PROJECTS FUND(24401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 2,000	\$ 3,035	\$ 1,035	\$ 4,094
Expenditures:				
Capital outlay:				
General government	<u>516,689</u>	<u>2,761</u>	<u>513,928</u>	<u>31,455</u>
Excess (deficiency) of revenues over expenditures	(514,689)	274	514,963	(27,361)
Fund balance:				
Beginning of year	<u>514,689</u>	<u>524,424</u>	<u>9,735</u>	<u>551,785</u>
End of year	<u>\$ -</u>	<u>\$ 524,698</u>	<u>\$ 524,698</u>	<u>\$ 524,424</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 166,283	\$ 148,505
Interest receivable	<u>251</u>	<u>22</u>
Total assets	<u>\$ 166,534</u>	<u>\$ 148,527</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 166,534</u>	<u>\$ 148,527</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 800	\$ 800	\$ 841
Expenditures:				
Capital outlay:				
General government	<u>172,325</u>	<u>-</u>	<u>172,325</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(172,325)	800	173,125	841
Other financing sources (uses):				
Operating transfers in	<u>20,959</u>	<u>17,207</u>	<u>(3,752)</u>	<u>15,368</u>
Net change in fund balance	(151,366)	18,007	169,373	16,209
Fund balance:				
Beginning of year	<u>151,366</u>	<u>148,527</u>	<u>(2,839)</u>	<u>132,318</u>
End of year	<u>\$ -</u>	<u>\$ 166,534</u>	<u>\$ 166,534</u>	<u>\$ 148,527</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 140,247	\$ 122,454
Interest receivable	241	198
Taxes receivable	<u>1,314</u>	<u>1,581</u>
 Total assets	 <u>\$ 141,802</u>	 <u>\$ 124,233</u>
 <u>FUND BALANCE</u>		
 Restricted for capital projects	 <u>\$ 141,802</u>	 <u>\$ 124,233</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Taxes:				
Room taxes	\$ 17,000	\$ 17,751	\$ 751	\$ 17,383
Miscellaneous:				
Investment income	<u>-</u>	<u>768</u>	<u>768</u>	<u>901</u>
Total revenues	17,000	18,519	1,519	18,284
Expenditures:				
Capital outlay:				
Community support	<u>139,807</u>	<u>950</u>	<u>138,857</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(122,807)	17,569	140,376	18,284
Fund balance:				
Beginning of year	<u>122,807</u>	<u>124,233</u>	<u>1,426</u>	<u>105,949</u>
End of year	<u>\$ -</u>	<u>\$ 141,802</u>	<u>\$ 141,802</u>	<u>\$ 124,233</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 18,454	\$ 29,703
Interest receivable	<u>37</u>	<u>44</u>
Total assets	<u>\$ 18,491</u>	<u>\$ 29,747</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 18,491</u>	<u>\$ 29,747</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 120	\$ 120	\$ 246
Expenditures:				
Capital outlay:				
General government	<u>33,551</u>	<u>14,205</u>	<u>19,346</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(33,551)	(14,085)	19,466	246
Other financing sources (uses):				
Operating transfers in	<u>3,445</u>	<u>2,829</u>	<u>(616)</u>	<u>2,526</u>
Net change in fund balance	(30,106)	(11,256)	18,850	2,772
Fund balance:				
Beginning of year	<u>30,106</u>	<u>29,747</u>	<u>(359)</u>	<u>26,975</u>
End of year	<u>\$ -</u>	<u>\$ 18,491</u>	<u>\$ 18,491</u>	<u>\$ 29,747</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 30,172	\$ 27,549
Interest receivable	<u>48</u>	<u>41</u>
Total assets	<u>\$ 30,220</u>	<u>\$ 27,590</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 30,220</u>	<u>\$ 27,590</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 155	\$ 155	\$ 196
Expenditures:				
Capital outlay:				
General government	<u>30,939</u>	<u>-</u>	<u>30,939</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(30,939)	155	31,094	196
Other financing sources (uses):				
Operating transfers in	<u>3,015</u>	<u>2,475</u>	<u>(540)</u>	<u>2,210</u>
Net change in fund balance	(27,924)	2,630	30,554	2,406
Fund balance:				
Beginning of year	<u>27,924</u>	<u>27,590</u>	<u>(334)</u>	<u>25,184</u>
End of year	<u>\$ -</u>	<u>\$ 30,220</u>	<u>\$ 30,220</u>	<u>\$ 27,590</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 AND 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,032,651	\$ 1,242,259
Interest receivable	<u>2,079</u>	<u>2,036</u>
Total assets	<u>\$ 1,034,730</u>	<u>\$ 1,244,295</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 58,401
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,034,730</u>	<u>1,185,894</u>
Total liabilities and fund balance	<u>\$ 1,034,730</u>	<u>\$ 1,244,295</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 4,000	\$ 6,635	\$ 2,635	\$ 9,593
Expenditures:				
Capital outlay:				
General government	<u>1,060,000</u>	<u>157,799</u>	<u>902,201</u>	<u>111,982</u>
Excess (deficiency) of revenues over expenditures	(1,056,000)	(151,164)	904,836	(102,389)
Fund balance:				
Beginning of year	<u>1,128,283</u>	<u>1,185,894</u>	<u>57,611</u>	<u>1,288,283</u>
End of year	<u>\$ 72,283</u>	<u>\$ 1,034,730</u>	<u>\$ 962,447</u>	<u>\$ 1,185,894</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 65,682	\$ 59,744
Interest receivable	<u>126</u>	<u>282</u>
Total assets	<u>\$ 65,808</u>	<u>\$ 60,026</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>65,808</u>	<u>60,026</u>
Total liabilities and fund balance	<u>\$ 65,808</u>	<u>\$ 60,026</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Intergovernmental:				
Other	\$ -	\$ -	\$ -	\$ 26,946
Miscellaneous:				
Investment income	<u>200</u>	<u>402</u>	<u>202</u>	<u>1,366</u>
Total revenues	200	402	202	28,312
Expenditures:				
Capital outlay				
General government	<u>190,000</u>	<u>24,791</u>	<u>165,209</u>	<u>144,948</u>
Excess (deficiency) of revenues over expenditures	(189,800)	(24,389)	165,411	(116,636)
Other financing sources (uses):				
Operating transfers in	<u>35,000</u>	<u>30,171</u>	<u>(4,829)</u>	<u>-</u>
Net change in fund balance	(154,800)	5,782	160,582	(116,636)
Fund balance:				
Beginning of year	<u>156,862</u>	<u>60,026</u>	<u>(96,836)</u>	<u>176,662</u>
End of year	<u>\$ 2,062</u>	<u>\$ 65,808</u>	<u>\$ 63,746</u>	<u>\$ 60,026</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 68,340	\$ 67,954
Interest receivable	<u>124</u>	<u>111</u>
Total assets	<u>\$ 68,464</u>	<u>\$ 68,065</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 68,464</u>	<u>\$ 68,065</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 399	\$ 199	\$ 516
Expenditures:				
Capital outlay:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	40,000	-	40,000	-
Total expenditures	45,000	-	45,000	-
Excess (deficiency) of revenues over expenditures	(44,800)	399	45,199	516
Fund balance:				
Beginning of year	49,749	68,065	18,316	67,549
End of year	\$ 4,949	\$ 68,464	\$ 63,515	\$ 68,065

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 69,745	\$ 66,635
Interest receivable	<u>124</u>	<u>106</u>
Total assets	<u>\$ 69,869</u>	<u>\$ 66,741</u>
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>\$ 69,869</u>	<u>\$ 66,741</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	Budget	2015 Actual	Variance- Positive (Negative)	2014 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 398	\$ 198	\$ 588
Rent	<u>3,000</u>	<u>2,730</u>	<u>(270)</u>	<u>4,035</u>
 Total revenues	 3,200	 3,128	 (72)	 4,623
Expenditures:				
Capital outlay:				
Culture and recreation	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>3,500</u>
 Excess (deficiency) of revenues over expenditures	 (56,800)	 3,128	 59,928	 1,123
Fund balance:				
Beginning of year	<u>58,818</u>	<u>66,741</u>	<u>7,923</u>	<u>65,618</u>
 End of year	 <u>\$ 2,018</u>	 <u>\$ 69,869</u>	 <u>\$ 67,851</u>	 <u>\$ 66,741</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2015
With Comparative Totals for June 30, 2014

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2015	2014
<u>ASSETS</u>					
Current assets:					
Pooled cash and investments	\$ 287,964	\$ -	\$ 109,761	\$ 397,725	\$ 365,272
Interest receivable	558	-	218	776	645
Accounts receivable	1,515	907	5,560	7,982	6,355
Due from sewer fund	24,890	-	-	24,890	31,608
Total current assets	314,927	907	115,539	431,373	403,880
Restricted Assets:					
Restricted cash	42,620	-	9,879	52,499	42,620
Noncurrent assets:					
Capital assets, net of accumulated depreciation	1,696,392	1,138,678	1,639,736	4,474,806	4,616,639
Total assets	2,053,939	1,139,585	1,765,154	4,958,678	5,063,139
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Pension charge	2,788	-	5,886	8,674	-
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	1,339	-	883	2,222	2,735
Accrued payroll and benefits	17	-	1,470	1,487	1,420
Customer deposits	-	-	5,615	5,615	5,245
Due to water fund	-	24,890	-	24,890	31,608
Notes payable, current portion	-	16,745	-	16,745	632,161
Bonds payable, current portion	16,704	-	3,891	20,595	19,283
Total current liabilities	18,060	41,635	11,859	71,554	692,452
Long-term liabilities:					
Net pension liability	12,439	-	59,196	71,635	-
Bonds payable, long-term portion	350,139	-	284,217	634,356	655,903
Total long-term liabilities	362,578	-	343,413	705,991	655,903
Total liabilities	380,638	41,635	355,272	777,545	1,348,355
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Pension charge	3,208	-	15,266	18,474	-
<u>NET POSITION</u>					
Invested in capital assets, net of related debt	1,329,549	1,121,933	1,351,628	3,803,110	3,309,292
Unrestricted	343,332	(23,983)	48,874	368,223	405,492
Total net position	\$ 1,672,881	\$ 1,097,950	\$ 1,400,502	\$ 4,171,333	\$ 3,714,784

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
Year Ended June 30, 2015
With Comparative Totals for Year Ended June 30, 2014

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2015	2014
Operating revenues:					
Charges for services	\$ 112,623	\$ 11,959	\$ 56,943	\$ 181,525	\$ 185,406
Operating expenses:					
Salaries and wages	32,730	-	24,612	57,342	42,309
Employee benefits	9,450	-	10,523	19,973	18,392
Services and supplies	28,009	4,792	25,088	57,889	45,980
Depreciation	52,534	26,624	75,143	154,301	150,840
Total operating expenses	122,723	31,416	135,366	289,505	257,521
Operating income (loss)	(10,100)	(19,457)	(78,423)	(107,980)	(72,115)
Nonoperating revenues (expenses):					
Investment income	1,779	-	696	2,475	1,671
Grants	676,403	-	-	676,403	210,723
Other income	4,914	-	700	5,614	-
Interest expense	(27,246)	-	(12,727)	(39,973)	(38,604)
Total nonoperating revenues (expenses)	655,850	-	(11,331)	644,519	173,790
Change in net position	645,750	(19,457)	(89,754)	536,539	101,675
Net position:					
Beginning of year	1,041,022	1,117,407	1,556,355	3,714,784	3,613,109
Restatement per GASB 68	(13,891)	-	(66,099)	(79,990)	-
Beginning of year as restated	1,027,131	1,117,407	1,490,256	3,634,794	3,613,109
End of year	\$ 1,672,881	\$ 1,097,950	\$ 1,400,502	\$ 4,171,333	\$ 3,714,784

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 2015

With Comparative Totals for Year Ended June 30, 2014

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals 2015	Totals 2014
Cash flows from operating activities:					
Cash received from customers	\$ 115,072	\$ 11,510	\$ 53,686	\$ 180,268	\$ 188,707
Cash paid for salaries and employee benefits	(43,471)	-	(32,332)	(75,803)	(59,281)
Cash paid for services and supplies	(27,959)	(4,792)	(25,651)	(58,402)	(52,725)
Net cash provided (used) by operating activities	<u>43,642</u>	<u>6,718</u>	<u>(4,297)</u>	<u>46,063</u>	<u>76,701</u>
Cash flows from noncapital financing activities:					
Due to (from) other funds	<u>6,718</u>	<u>(6,718)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(12,468)	-	(12,468)	(962,054)
Grants	676,403	-	-	676,403	210,723
Other income	4,914	-	700	5,614	-
Debt issuance	-	12,468	-	12,468	632,161
Principal payments - bonds	(643,441)	-	(4,678)	(648,119)	(18,086)
Interest paid	<u>(27,246)</u>	<u>-</u>	<u>(12,727)</u>	<u>(39,973)</u>	<u>(38,604)</u>
Net cash provided (used) by capital and related financing activities	<u>10,630</u>	<u>-</u>	<u>(16,705)</u>	<u>(6,075)</u>	<u>(175,860)</u>
Cash flows from investing activities:					
Investment income	<u>1,652</u>	<u>-</u>	<u>692</u>	<u>2,344</u>	<u>2,215</u>
Net increase (decrease) in pooled cash and investments	62,642	-	(20,310)	42,332	(96,944)
Pooled cash and investments:					
Beginning of year	<u>267,942</u>	<u>-</u>	<u>139,950</u>	<u>407,892</u>	<u>504,836</u>
End of year	<u>\$ 330,584</u>	<u>\$ -</u>	<u>\$ 119,640</u>	<u>\$ 450,224</u>	<u>\$ 407,892</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	<u>\$ (10,100)</u>	<u>\$ (19,457)</u>	<u>\$ (78,423)</u>	<u>\$ (107,980)</u>	<u>\$ (72,115)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	52,534	26,624	75,143	154,301	150,840
(Increase) decrease in accounts receivable	2,449	(449)	(3,627)	(1,627)	1,693
Increase (decrease) in customer deposits	-	-	370	370	1,608
Increase (decrease) in accrued payroll and benefits	(259)	-	326	67	1,420
Increase (decrease) in accounts payable	50	-	(563)	(513)	(6,745)
Increase (decrease) in net pension liability	(3,257)	-	(15,493)	(18,750)	-
Increase (decrease) in pension expenses	<u>2,225</u>	<u>-</u>	<u>17,970</u>	<u>20,195</u>	<u>-</u>
Total adjustments	<u>53,742</u>	<u>26,175</u>	<u>74,126</u>	<u>154,043</u>	<u>148,816</u>
Net cash provided (used) by operating activities	<u>\$ 43,642</u>	<u>\$ 6,718</u>	<u>\$ (4,297)</u>	<u>\$ 46,063</u>	<u>\$ 76,701</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 287,964	\$ 225,322
Interest receivable	558	431
Accounts receivable	1,515	3,964
Due from sewer fund	24,890	31,608
Total current assets	314,927	261,325
Restricted assets:		
Restricted cash	42,620	42,620
Noncurrent assets:		
Capital assets, net of accumulated depreciation	1,696,392	1,748,926
Total assets	2,053,939	2,052,871
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	2,788	-
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	1,339	1,289
Accrued payroll and benefits	17	276
Note payable, current portion	-	627,884
Bond payable, current portion	16,704	15,557
Total current liabilities	18,060	645,006
Long-term liabilities:		
Net pension liability	12,439	-
Bond payable, long-term portion	350,139	366,843
Total long-term liabilities	362,578	366,843
Total liabilities	380,638	1,011,849
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	3,208	-
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,329,549	738,642
Unrestricted	343,332	302,380
Total net position	\$ 1,672,881	\$ 1,041,022

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Water	\$ 111,700	\$ 112,623	\$ 923	\$ 119,948
Operating expenses:				
Salaries and wages	25,525	32,730	(7,205)	7,173
Employee benefits	11,175	9,450	1,725	3,119
Services and supplies	30,000	28,009	1,991	24,143
Depreciation	45,000	52,534	(7,534)	45,783
Total operating expenses	111,700	122,723	(11,023)	80,218
Operating income (loss)	-	(10,100)	(10,100)	39,730
Nonoperating revenues (expenses):				
Investment income	-	1,779	1,779	944
Grants	-	676,403	676,403	123,777
Other income	-	4,914	4,914	-
Interest expense	(27,246)	(27,246)	-	(28,277)
Total nonoperating revenues (expenses)	(27,246)	655,850	683,096	96,444
Change in net position	\$ (27,246)	645,750	\$ 672,996	136,174
Net position:				
Beginning of year		1,041,022		904,848
Restatement per GASB 68		(13,891)		-
Beginning of year as restated		1,027,131		904,848
End of year		\$ 1,672,881		\$ 1,041,022

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	\$ 115,072	\$ 121,920
Cash paid for salaries and benefits	(43,471)	(10,016)
Cash paid for services and supplies	(27,959)	(23,789)
Net cash provided by operating activities	<u>43,642</u>	<u>88,115</u>
Cash flows from noncapital financing activities:		
Due from other funds	<u>6,718</u>	<u>4,757</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(870,832)
Grants	676,403	123,777
Other income	4,914	-
Debt issuance	-	627,884
Principal payments - bonds	(643,441)	(14,489)
Interest paid	(27,246)	(28,277)
Net cash provided (used) by capital and related financing activities	<u>10,630</u>	<u>(161,937)</u>
Cash flows from investing activities:		
Investment income	<u>1,652</u>	<u>997</u>
Net increase (decrease) in pooled cash and investments	62,642	(68,068)
Pooled cash and investments:		
Beginning of year	<u>267,942</u>	<u>336,010</u>
End of year	<u>\$ 330,584</u>	<u>\$ 267,942</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (10,100)</u>	<u>\$ 39,730</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	52,534	45,783
(Increase) decrease in accounts receivable	2,449	1,972
Increase (decrease) in accrued payroll and benefits	(259)	276
Increase (decrease) in accounts payable	50	354
Increase (decrease) in net pension liability	(3,257)	-
Increase (decrease) in pension expenses	<u>2,225</u>	<u>-</u>
Total adjustments	<u>53,742</u>	<u>48,385</u>
Net cash provided by operating activities	<u>\$ 43,642</u>	<u>\$ 88,115</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Current assets:		
Accounts receivable	\$ 907	\$ 458
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>1,138,678</u>	<u>1,152,834</u>
Total assets	<u>1,139,585</u>	<u>1,153,292</u>
<u>LIABILITIES</u>		
Current liabilities:		
Due to water fund	24,890	31,608
Note payable, current portion	<u>16,745</u>	<u>4,277</u>
Total liabilities	<u>41,635</u>	<u>35,885</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,121,933	1,148,557
Unrestricted	<u>(23,983)</u>	<u>(31,150)</u>
Total net position	<u>\$ 1,097,950</u>	<u>\$ 1,117,407</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014 Actual
	Budget	Actual		
Operating revenues:				
Sewer	\$ 10,500	\$ 11,959	\$ 1,459	\$ 11,203
Operating expenses:				
Salaries and wages	1,500	-	1,500	906
Employee benefits	500	-	500	523
Services and supplies	5,000	4,792	208	5,228
Depreciation	<u>28,000</u>	<u>26,624</u>	<u>1,376</u>	<u>27,417</u>
Total operating expenses	<u>35,000</u>	<u>31,416</u>	<u>3,584</u>	<u>34,074</u>
Operating income (loss)	<u>\$ (24,500)</u>	<u>(19,457)</u>	<u>\$ 5,043</u>	<u>(22,871)</u>
Net position:				
Beginning of year		<u>1,117,407</u>		<u>1,140,278</u>
End of year		<u>\$ 1,097,950</u>		<u>\$ 1,117,407</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	\$ 11,510	\$ 11,414
Cash paid for salaries and benefits	-	(1,429)
Cash paid for services and supplies	(4,792)	(5,228)
Net cash provided by operating activities	<u>6,718</u>	<u>4,757</u>
Cash flows from noncapital financing activities:		
Due to other funds	<u>(6,718)</u>	<u>(4,757)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(12,468)	(4,277)
Debt issuance	<u>12,468</u>	<u>4,277</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (19,457)</u>	<u>\$ (22,871)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	26,624	27,417
(Increase) decrease in accounts receivable	<u>(449)</u>	<u>211</u>
Total adjustments	<u>26,175</u>	<u>27,628</u>
Net cash provided by operating activities	<u><u>\$ 6,718</u></u>	<u><u>\$ 4,757</u></u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 109,761	\$ 139,950
Interest receivable	218	214
Accounts receivable	<u>5,560</u>	<u>1,933</u>
Total current assets	115,539	142,097
Restricted assets:		
Restricted cash	9,879	-
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>1,639,736</u>	<u>1,714,879</u>
Total assets	<u>1,765,154</u>	<u>1,856,976</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>5,886</u>	<u>-</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	883	1,446
Accrued payroll and benefits	1,470	1,144
Customer deposits	5,615	5,245
Bond payable, current portion	<u>3,891</u>	<u>3,726</u>
Total current liabilities	11,859	11,561
Long-term liabilities:		
Net pension liability	59,196	-
Bond payable, long-term portion	<u>284,217</u>	<u>289,060</u>
Total long-term liabilities	<u>343,413</u>	<u>289,060</u>
Total liabilities	<u>355,272</u>	<u>300,621</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>15,266</u>	<u>-</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,351,628	1,422,093
Unrestricted	<u>48,874</u>	<u>134,262</u>
Total net position	<u>\$ 1,400,502</u>	<u>\$ 1,556,355</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance- Positive (Negative)	2014
	Budget	Actual		
Operating revenues:				
Water	\$ 54,000	\$ 56,943	\$ 2,943	\$ 54,255
Operating expenses:				
Salaries and wages	22,198	24,612	(2,414)	34,230
Employee benefits	10,378	10,523	(145)	14,750
Services and supplies	30,000	25,088	4,912	16,609
Depreciation	44,000	75,143	(31,143)	77,640
Total operating expenses	106,576	135,366	(28,790)	143,229
Operating income (loss)	(52,576)	(78,423)	(25,847)	(88,974)
Nonoperating revenues (expenses):				
Investment income	-	696	696	727
Grants	-	-	-	86,946
Other income	-	700	700	-
Interest expense	(10,231)	(12,727)	(2,496)	(10,327)
Total nonoperating revenues (expenses)	(10,231)	(11,331)	(1,100)	77,346
Change in net position	\$ (62,807)	(89,754)	\$ (26,947)	(11,628)
Net position:				
Beginning of year		1,556,355		1,567,983
Restatement per GASB 68		(66,099)		-
Beginning of year as restated		1,490,256		1,567,983
End of year		\$ 1,400,502		\$ 1,556,355

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	\$ 53,686	\$ 55,373
Cash paid for salaries and benefits	(32,332)	(47,836)
Cash paid for services and supplies	(25,651)	(23,708)
Net cash provided (used) by operating activities	(4,297)	(16,171)
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(86,945)
Grants	-	86,946
Other income	700	-
Principal payments - bonds	(4,678)	(3,597)
Interest paid	(12,727)	(10,327)
Net cash provided (used) by capital and related financing activities	(16,705)	(13,923)
Cash flows from investing activities:		
Investment income	692	1,218
Net increase (decrease) in pooled cash and investments	(20,310)	(28,876)
Pooled cash and investments:		
Beginning of year	139,950	168,826
End of year	\$ 119,640	\$ 139,950
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	\$ (78,423)	\$ (88,974)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	75,143	77,640
(Increase) decrease in accounts receivable	(3,627)	(490)
Increase (decrease) in customer deposits	370	1,608
Increase (decrease) in accrued payroll and benefits	326	1,144
Increase (decrease) in accounts payable	(563)	(7,099)
Increase (decrease) in net pension liability	(15,493)	-
Increase (decrease) in pension expenses	17,970	-
Total adjustments	74,126	72,803
Net cash provided (used) by operating activities	\$ (4,297)	\$ (16,171)

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
Pooled cash and investments	\$ 36,145	\$ 36,945
<u>LIABILITIES</u>		
Accounts payable	<u>-</u>	<u>800</u>
<u>NET POSITION</u>		
Unrestricted	<u>\$ 36,145</u>	<u>\$ 36,145</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2015
(With Comparative Actual Amounts for Year Ended June 30, 2014)

	2015		Variance-	2014
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	<u>12,642</u>	<u>-</u>	<u>12,642</u>	<u>5,963</u>
Operating income (loss)	(12,642)	-	12,642	(5,963)
Other financing sources (uses):				
Investment income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in net position	<u>\$ (12,642)</u>	-	<u>\$ 12,642</u>	(5,963)
Net position:				
Beginning of year		<u>36,145</u>		<u>42,108</u>
End of year		<u>\$ 36,145</u>		<u>\$ 36,145</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ -
Cash paid for services and supplies	<u>(800)</u>	<u>(35,443)</u>
Net cash (used) by operating activities	(800)	(35,443)
Cash flows from investing activities:		
Investment income	<u>-</u>	<u>111</u>
Net increase (decrease) in pooled cash and investments	(800)	(35,332)
Pooled cash and investments:		
Beginning of year	<u>36,945</u>	<u>72,277</u>
End of year	<u>\$ 36,145</u>	<u>\$ 36,945</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ -	\$ (5,963)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(800)</u>	<u>(29,480)</u>
Net cash (used) by operating activities	<u>\$ (800)</u>	<u>\$ (35,443)</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2015
Page 1 of 2

	Property	State of Nevada	State Medical Indigent	Range Improvement District
<u>ASSETS</u>				
Pooled cash and investments	\$ 512,216	\$ 854,853	\$ 140,619	\$ 94,791
Interest receivable	1,220	-	-	-
Taxes receivable	-	46,252	4,057	-
Due from other governments	-	-	3,663	-
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>\$ 513,436</u>	<u>\$ 901,105</u>	<u>\$ 148,339</u>	<u>\$ 94,791</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ -	\$ 38,113	\$ 3,342	\$ -
Amounts held for others	<u>513,436</u>	<u>862,992</u>	<u>144,997</u>	<u>94,791</u>
Total liabilities	<u>\$ 513,436</u>	<u>\$ 901,105</u>	<u>\$ 148,339</u>	<u>\$ 94,791</u>

Endangered Species Act	Habitat Conservation and Mitigation	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 6,002	\$ 6,111	\$ 4,217,392	\$ 5,033,882	\$ 1,332,644
-	-	7,031	9,227	3,234
-	-	522	56,671	19,223
-	-	62,756	70,247	14,083
-	-	-	-	-
-	-	21,342	153,021	-
-	-	-	-	-
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 4,309,043</u>	<u>\$ 5,323,048</u>	<u>\$ 1,369,184</u>
\$ -	\$ -	\$ 512	\$ 9,816	\$ 15,478
<u>6,002</u>	<u>6,111</u>	<u>4,308,531</u>	<u>5,313,232</u>	<u>1,353,706</u>
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 4,309,043</u>	<u>\$ 5,323,048</u>	<u>\$ 1,369,184</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2015
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 308,578	\$ 226,248	\$ 158,281	\$ 36,130
Interest receivable	373	350	281	77
Taxes receivable	1,483	3,655	5,407	2,488
Due from other governments	15,428	11,204	4,976	3,287
Due from others	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>\$ 325,862</u>	<u>\$ 241,457</u>	<u>\$ 168,945</u>	<u>\$ 41,982</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ 1,409	\$ 3,401	\$ 4,784	\$ 1,405
Amounts held for others	<u>324,453</u>	<u>238,056</u>	<u>164,161</u>	<u>40,577</u>
Total liabilities	<u>\$ 325,862</u>	<u>\$ 241,457</u>	<u>\$ 168,945</u>	<u>\$ 41,982</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Totals	
			2015	2014
\$ 9,717,414	\$ 111,608	\$ 573,684	\$ 23,330,453	\$ 32,251,280
21,491	171	768	44,223	54,992
363,538	14,273	8,107	525,676	940,923
325,942	-	29,407	540,993	944,964
-	-	-	-	2,428
-	-	-	174,363	947,165
-	-	-	-	19,765
<u>\$ 10,428,385</u>	<u>\$ 126,052</u>	<u>\$ 611,966</u>	<u>\$ 24,615,708</u>	<u>\$ 35,161,517</u>
\$ 299,543	\$ -	\$ 7,120	\$ 384,923	\$ 648,183
<u>10,128,842</u>	<u>126,052</u>	<u>604,846</u>	<u>24,230,785</u>	<u>34,513,334</u>
<u>\$ 10,428,385</u>	<u>\$ 126,052</u>	<u>\$ 611,966</u>	<u>\$ 24,615,708</u>	<u>\$ 35,161,517</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015
Page 1 of 6

	Balance 06/30/14	Additions	Deletions	Balance 06/30/15
Property:				
ASSETS				
Pooled cash and investments	\$ 632,084	\$ 532,917	\$ 652,785	\$ 512,216
Interest receivable	1,344	1,220	1,344	1,220
	<u>\$ 633,428</u>	<u>\$ 534,137</u>	<u>\$ 654,129</u>	<u>\$ 513,436</u>
LIABILITIES				
Amounts held for others	<u>\$ 633,428</u>	<u>\$ 534,137</u>	<u>\$ 654,129</u>	<u>\$ 513,436</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 649,961	\$ 3,502,822	\$ 3,297,930	\$ 854,853
Interest receivable	784	-	784	-
Taxes receivable	64,235	46,252	64,235	46,252
	<u>\$ 714,980</u>	<u>\$ 3,549,074</u>	<u>\$ 3,362,949</u>	<u>\$ 901,105</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 55,371	\$ 38,113	\$ 55,371	\$ 38,113
Amounts held for others	659,609	3,510,961	3,307,578	862,992
	<u>\$ 714,980</u>	<u>\$ 3,549,074</u>	<u>\$ 3,362,949</u>	<u>\$ 901,105</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 121,090	\$ 189,028	\$ 169,499	\$ 140,619
Interest receivable	191	-	191	-
Taxes receivable	5,646	4,057	5,646	4,057
Due from other governments	-	3,663	-	3,663
	<u>\$ 126,927</u>	<u>\$ 196,748</u>	<u>\$ 175,336</u>	<u>\$ 148,339</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 4,867	\$ 3,342	\$ 4,867	\$ 3,342
Amounts held for others	122,060	193,406	170,469	144,997
	<u>\$ 126,927</u>	<u>\$ 196,748</u>	<u>\$ 175,336</u>	<u>\$ 148,339</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015
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	Balance 06/30/14	Additions	Deletions	Balance 06/30/15
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 94,009	\$ 14,970	\$ 14,188	\$ 94,791
Interest receivable	154	-	154	-
	<u>\$ 94,163</u>	<u>\$ 14,970</u>	<u>\$ 14,342</u>	<u>\$ 94,791</u>
LIABILITIES				
Amounts held for others	<u>\$ 94,163</u>	<u>\$ 14,970</u>	<u>\$ 14,342</u>	<u>\$ 94,791</u>
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 5,992	\$ 10	\$ -	\$ 6,002
Interest receivable	10	-	10	-
	<u>\$ 6,002</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 6,002</u>
LIABILITIES				
Amounts held for others	<u>\$ 6,002</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 6,002</u>
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,101	\$ 10	\$ -	\$ 6,111
Interest receivable	10	-	10	-
	<u>\$ 6,111</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 6,111</u>
LIABILITIES				
Amounts held for others	<u>\$ 6,111</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 6,111</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015
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	Balance 06/30/14	Additions	Deletions	Balance 06/30/15
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 3,680,465	\$ 1,733,615	\$ 1,196,688	\$ 4,217,392
Interest receivable	6,641	7,031	6,641	7,031
Taxes receivable	618	522	618	522
Due from other governments	77,862	62,756	77,862	62,756
Accounts receivable	28,686	21,342	28,686	21,342
Prepaid expense	1,914	-	1,914	-
	<u>\$ 3,796,186</u>	<u>\$ 1,825,266</u>	<u>\$ 1,312,409</u>	<u>\$ 4,309,043</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 575	\$ 512	\$ 575	\$ 512
Amounts held for others	<u>3,795,611</u>	<u>1,824,754</u>	<u>1,311,834</u>	<u>4,308,531</u>
	<u>\$ 3,796,186</u>	<u>\$ 1,825,266</u>	<u>\$ 1,312,409</u>	<u>\$ 4,309,043</u>
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 4,403,306	\$ 3,737,278	\$ 3,106,702	\$ 5,033,882
Interest receivable	8,163	9,227	8,163	9,227
Taxes receivable	121,956	56,671	121,956	56,671
Due from other governments	366,696	70,247	366,696	70,247
Due from others	1,473	-	1,473	-
Accounts receivable	<u>171,834</u>	<u>153,021</u>	<u>171,834</u>	<u>153,021</u>
	<u>\$ 5,073,428</u>	<u>\$ 4,026,444</u>	<u>\$ 3,776,824</u>	<u>\$ 5,323,048</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 7,055	\$ 9,816	\$ 7,055	\$ 9,816
Amounts held for others	<u>5,066,373</u>	<u>4,016,628</u>	<u>3,769,769</u>	<u>5,313,232</u>
	<u>\$ 5,073,428</u>	<u>\$ 4,026,444</u>	<u>\$ 3,776,824</u>	<u>\$ 5,323,048</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015
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	Balance 06/30/14	Additions	Deletions	Balance 06/30/15
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 1,133,882	\$ 760,206	\$ 561,444	\$ 1,332,644
Interest receivable	2,777	3,234	2,777	3,234
Taxes receivable	20,277	19,223	20,277	19,223
Due from other governments	24,615	14,083	24,615	14,083
Prepaid expense	17,851	-	17,851	-
	<u>\$ 1,199,402</u>	<u>\$ 796,746</u>	<u>\$ 626,964</u>	<u>\$ 1,369,184</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 17,071	\$ 15,478	\$ 17,071	\$ 15,478
Amounts held for others	1,182,331	781,268	609,893	1,353,706
	<u>\$ 1,199,402</u>	<u>\$ 796,746</u>	<u>\$ 626,964</u>	<u>\$ 1,369,184</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 285,212	\$ 986,927	\$ 963,561	\$ 308,578
Interest receivable	615	373	615	373
Taxes receivable	1,739	1,483	1,739	1,483
Due from other governments	6,143	15,428	6,143	15,428
Due from others	955	-	955	-
	<u>\$ 294,664</u>	<u>\$ 1,004,211</u>	<u>\$ 973,013</u>	<u>\$ 325,862</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,505	\$ 1,409	\$ 1,505	\$ 1,409
Amounts held for others	293,159	1,002,802	971,508	324,453
	<u>\$ 294,664</u>	<u>\$ 1,004,211</u>	<u>\$ 973,013</u>	<u>\$ 325,862</u>
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 146,043	\$ 149,530	\$ 69,325	\$ 226,248
Interest receivable	267	350	267	350
Taxes receivable	3,027	3,655	3,027	3,655
Due from other governments	616	11,204	616	11,204
	<u>\$ 149,953</u>	<u>\$ 164,739</u>	<u>\$ 73,235</u>	<u>\$ 241,457</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,443	\$ 3,401	\$ 2,443	\$ 3,401
Amounts held for others	147,510	161,338	70,792	238,056
	<u>\$ 149,953</u>	<u>\$ 164,739</u>	<u>\$ 73,235</u>	<u>\$ 241,457</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015
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	Balance 06/30/14	Additions	Deletions	Balance 06/30/15
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 140,598	\$ 149,527	\$ 131,844	\$ 158,281
Interest receivable	227	281	227	281
Taxes receivable	10,296	5,407	10,296	5,407
Due from other governments	2,211	4,976	2,211	4,976
	<u>\$ 153,332</u>	<u>\$ 160,191</u>	<u>\$ 144,578</u>	<u>\$ 168,945</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 9,785	\$ 4,784	\$ 9,785	\$ 4,784
Amounts held for others	143,547	155,407	134,793	164,161
	<u>\$ 153,332</u>	<u>\$ 160,191</u>	<u>\$ 144,578</u>	<u>\$ 168,945</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 43,940	\$ 61,374	\$ 69,184	\$ 36,130
Interest receivable	72	77	72	77
Taxes receivable	1,487	2,488	1,487	2,488
Due from other governments	468	3,287	468	3,287
	<u>\$ 45,967</u>	<u>\$ 67,226</u>	<u>\$ 71,211</u>	<u>\$ 41,982</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,418	\$ 1,405	\$ 1,418	\$ 1,405
Amounts held for others	44,549	65,821	69,793	40,577
	<u>\$ 45,967</u>	<u>\$ 67,226</u>	<u>\$ 71,211</u>	<u>\$ 41,982</u>
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 10,120,690	\$ 18,649,993	\$ 19,053,269	\$ 9,717,414
Interest receivable	16,124	21,491	16,124	21,491
Taxes receivable	504,811	363,538	504,811	363,538
Due from other governments	85,464	325,942	85,464	325,942
	<u>\$ 10,727,089</u>	<u>\$ 19,360,964</u>	<u>\$ 19,659,668</u>	<u>\$ 10,428,385</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 435,050	\$ 299,543	\$ 435,050	\$ 299,543
Amounts held for others	10,292,039	19,061,421	19,224,618	10,128,842
	<u>\$ 10,727,089</u>	<u>\$ 19,360,964</u>	<u>\$ 19,659,668</u>	<u>\$ 10,428,385</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2015

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	Balance 06/30/14	Additions	Deletions	Balance 06/30/15
Beatty General Improvement District:				
ASSETS				
Pooled cash and investments	\$ 73,488	\$ 189,778	\$ 151,658	\$ 111,608
Interest receivable	124	171	124	171
Taxes receivable	15,809	14,273	15,809	14,273
	<u>\$ 89,421</u>	<u>\$ 204,222</u>	<u>\$ 167,591</u>	<u>\$ 126,052</u>
LIABILITIES				
Amounts held for others	<u>\$ 89,421</u>	<u>\$ 204,222</u>	<u>\$ 167,591</u>	<u>\$ 126,052</u>
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ 367,599	\$ 473,446	\$ 267,361	\$ 573,684
Interest receivable	561	768	561	768
Taxes receivable	22,616	8,107	22,616	8,107
Due from other governments	30,606	29,407	30,606	29,407
	<u>\$ 421,382</u>	<u>\$ 511,728</u>	<u>\$ 321,144</u>	<u>\$ 611,966</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 15,283	\$ 7,120	\$ 15,283	\$ 7,120
Amounts held for others	406,099	504,608	305,861	604,846
	<u>\$ 421,382</u>	<u>\$ 511,728</u>	<u>\$ 321,144</u>	<u>\$ 611,966</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 21,904,460	\$ 31,131,431	\$ 29,705,438	\$ 23,330,453
Interest receivable	38,064	44,223	38,064	44,223
Taxes receivable	772,517	525,676	772,517	525,676
Due from other governments	594,681	540,993	594,681	540,993
Due from others	2,428	-	2,428	-
Accounts receivable	200,520	174,363	200,520	174,363
Prepaid expense	19,765	-	19,765	-
	<u>\$ 23,532,435</u>	<u>\$ 32,416,686</u>	<u>\$ 31,333,413</u>	<u>\$ 24,615,708</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 550,423	\$ 384,923	\$ 550,423	\$ 384,923
Amounts held for others	22,982,012	32,031,763	30,782,990	24,230,785
	<u>\$ 23,532,435</u>	<u>\$ 32,416,686</u>	<u>\$ 31,333,413</u>	<u>\$ 24,615,708</u>

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through State of Nevada Department of Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	S-12064-2	\$ 123,228
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	14710	51,491
			<u>174,719</u>
Passed through State of Nevada Department of Agriculture:			
Food Distribution Program:			
Senior Farmers Market Nutrition Program	10.576	N/A	630
Passed through State of Nevada Office of the Controller:			
Schools and Roads - Grants to Counties	10.666	N/A	816,113
			<u>816,113</u>
Total U.S. Department of Agriculture			<u>\$ 991,462</u>
<u>U.S. Department of Housing & Urban Development</u>			
Passed through State of Nevada Governor's Office of Economic Development:			
Community Development Block Grants/State's Program	14.228	13/HS/22	\$ 44,340
Community Development Block Grants/State's Program	14.228	14/HS/23	12,624
			<u>56,964</u>
Direct Program:			
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-09-SP-NV-0349	69,326
			<u>69,326</u>
Total U.S. Department of Housing & Urban Development			<u>\$ 126,290</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	\$ 2,834,250
Geothermal Resources	15.434	N/A	13,389
Water Desalination Research and Development Program	15.506	R11AP30014	1,035
Fish and Wildlife - Refuge Revenue Sharing Act	15.Unknown	N/A	8,804
Passed through State of Nevada Office of the Controller:			
Taylor Grazing Act	15.Unknown	N/A	24,188
			<u>24,188</u>
Total U.S. Department of Interior			<u>\$ 2,881,666</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0100	\$ 5,410
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0013	23,920
			<u>29,330</u>
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0758	5,828
Bullet Proof Vest Partnership Program	16.607	2009-BUBX-09047911	6,200
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2010-RKWX-0006	12,154
ARRA-Public Safety Partnership and Community Policing Grants	16.710	2011UMWX0139	245,287
			<u>257,441</u>

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Department of Justice (Continued)</u>			
JAG Program Cluster			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0529	\$ 6,671
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0948	9,242
Pass through State of Nevada Department of Public Safety			
Office of Criminal Justice Assistance:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	13-JAG-25	4,047
Edward Byrne Memorial Justice Assistance Grant Program	16.738	14-JAG-20	78,000
Total JAG Program Cluster			97,960
Total U.S. Department of Justice			\$ 396,759
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program	20.106	3-32-0029-08	\$ 186,405
Airport Improvement Program	20.106	3-32-0002-14	1,084,260
Airport Improvement Program	20.106	3-32-0019-13	168,699
Airport Improvement Program	20.106	3-32-0002-015-2015	6,305
Airport Improvement Program	20.106	3-32-0025-006	62,700
Airport Improvement Program	20.106	3-32-0025-007-2014	5,306
			1,513,675
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
Highway Planning and Construction	20.205	JF-2015-NYE CO SO-00025	2,762
Passed through State of Nevada Department of Transportation:			
Formula Grants for Rural Areas	20.509	PR393-14-802	46,926
Formula Grants for Rural Areas	20.509	PR403-13-802	23,338
			70,264
Pass through State of Nevada Department of Public Safety			
Office of Traffic Safety:			
State and Community Highway Safety	20.600	JF-2014-NYE CO SO-00008	2,094
State and Community Highway Safety	20.600	JF-2015-NYE CO SO-00025	3,408
			5,502
Alcohol Open Container Requirements	20.607	JF-2014-NYE CO SO-00008	1,288
Alcohol Open Container Requirements	20.607	JF-2015-NYE CO SO-00025	585
			1,873
National Priority Safety Programs	20.616	JF-2014-NYE CO SO-00008	797
National Priority Safety Programs	20.616	JF-2015-NYE CO SO-00025	6,984
			7,781
Passed through State of Nevada Emergency Response Commission:			
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	14-HMEP-13-01	19,221
Total U.S. Department of Transportation			\$ 1,621,078

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Environmental Protection Agency</u>			
Passed through State of Nevada Division of Environmental Protection			
Capitalization Grants for Clean Water State Revolving Funds	66.458	CW1404	\$ 12,468
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DW1204	48,519
Direct Programs:			
Environmental Workforce Development and Job Training			
Cooperative Agreement	66.815	00T97501	21,963
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	99T03101	48,842
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	00T69901	156,469
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	99T22701	33,193
			238,504
Total Environmental Protection Agency			\$ 321,454
<u>U.S. Department of Energy</u>			
Pass through State of Nevada Department of Public Safety			
Division of Emergency Management:			
Miscellaneous Federal Assistance Actions	81.502	8150210A	\$ 40
Miscellaneous Federal Assistance Actions	81.502	8150213A	42,767
Miscellaneous Federal Assistance Actions	81.502	8150213A1	28,166
Miscellaneous Federal Assistance Actions	81.502	8150214A	87,840
			158,813
Direct Programs:			
Test Site Security	81.Unknown	DE-NA0002369	575,338
Yucca Flat Corrective Action Unit	81.Unknown	N/A	870
Payments Equal to Taxes (PETT)	81.Unknown	N/A	6,425,190
Total U.S. Department of Energy			\$ 7,160,211
<u>U.S. Department of Health & Human Services</u>			
<u>Aging Cluster</u>			
Pass through the State of Nevada Division for Aging and Disability Services:			
Special Programs for the Aging-Title III, Part B-Grants for			
Supportive Services and Senior Centers	93.044	13-000-10-BS-15	\$ 33,397
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-15	18,470
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-14	15,200
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-15	22,317
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-14	12,922
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-66-1X-15	39,549
			108,458
Nutrition Services Incentive Program	93.053	13-000-57-NX-14	13,606
Pass through State of Nevada Department of Agriculture			
Food Distribution Program:			
Nutrition Services Incentive Program	93.053	N/A	4,701
			18,307
Total Aging Cluster			160,162
Pass through the State of Nevada Department of Health & Human Services			
Division of Public & Behavioral Health:			
Emergency Medical Services for Children	93.127	14531	500
Emergency Medical Services for Children	93.127	14471	2,500
			3,000

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

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	Federal CFDA Number	Pass-through Identifying Number	Expenditures
<u>U.S. Department of Health & Human Services (Continued)</u>			
Pass through the State of Nevada Division of Welfare:			
Child Support Enforcement	93.563	N/A	\$ 353,068
Pass through State of Nevada Department of Health and Human Services:			
Community Services Block Grant	93.569	246.09	104,482
Community Services Block Grant	93.569	1171.04	15,000
			<u>119,482</u>
Pass through Clark County Nevada Department of Social Services:			
HIV Emergency Relief Project Grants	93.914	603137-13	31,648
HIV Emergency Relief Project Grants	93.914	603450-14	88,804
			<u>120,452</u>
Total U.S. Department of Health and Human Services			<u><u>\$ 756,164</u></u>
<u>U.S. Department of Homeland Security</u>			
Pass through Nevada Department of Public Safety Division of Emergency Management:			
Emergency Management Performance Grant	97.042	9704214	\$ 26,751
Emergency Management Performance Grant	97.042	9704213	2,500
			<u>29,251</u>
Direct Programs:			
Assistance to Firefighters	97.044	EMW-2013-FO-06147	4,077
Assistance to Firefighters	97.044	EMW-2013-FO-04478	24,750
			<u>28,827</u>
Total U.S. Department of Homeland Security			<u><u>\$ 58,078</u></u>
Total Federal Financial Assistance			<u><u>\$ 14,313,162</u></u>

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Nye County, Nevada and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented on, or used in the preparation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nye County, Nevada.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

- (A) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.
- (B) Pass-through entity identifying numbers are presented where available.

NOTE 3 - FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2015 the County had no material food commodities inventory.

NOTE 4 - SUBRECIPIENTS

Nye County, Nevada provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Subrecipient Expenditures
Nye County Senior Nutrition		
Senior Farmers Market Nutrition Program	10.576	\$ 630
Special Programs for the Aging Title III Part B- Grants for Support Services and Senior Centers	93.044	\$ 33,397
Special Programs for the Aging Title III Part C - Nutrition Services	93.045	\$ 108,458
Special Programs for the Aging Title III Part B- Nutrition Services Incentive Program	93.053	\$ 18,307
Nye Communities Coalition- Community Services Block Grant	93.569	\$ 119,482

NOTE 4 – U.S. DEPARTMENT OF AGRICULTURE

Manhattan Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

Balance at July 1, 2014	Additions	Deletions	Balance at June 30, 2015
<u>\$ 292,786</u>	<u>\$ 0</u>	<u>\$ 4,678</u>	<u>\$ 288,108</u>

Gabbs Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

Balance at July 1, 2014	Additions	Deletions	Balance at June 30, 2015
<u>\$ 382,400</u>	<u>\$ 0</u>	<u>\$ 15,557</u>	<u>\$ 366,843</u>

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

FINDINGS - FINANCIAL STATEMENT AUDIT

2014-01, 2013-01, 2012-01 and 2011-01 Timely bank account and investment reconciliation to the general ledger

Condition: Bank and investment accounts are not reconciled timely to the general ledger.

Recommendation: Bank and investment accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrections made as needed in the general ledger. Prior to the monthly closing of the general ledger, the County Treasurer and County Comptroller should review and approve the reconciled bank and investment balances ensuring that the balances agree to the general ledger.

Status: The County continues to work on this finding. The County Treasurer and County Comptroller will meet monthly to remedy reconciling items and make corrections. The County Treasurer and County Comptroller will report to the County Commission the completion of this procedure monthly.

2014-02, 2013-02, 2012-02, 2011-02 and 2010-02 Capital Assets

Condition: Some capital asset additions for the year were recorded on the listing; however, not all additions were recorded.

Recommendation: The County should designate a capital asset manager. Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization (\$3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

Status: The County has taken action to correct the finding.

2014-03, 2013-03, 2012-04 and 2011-06 Revenue apportionment

Condition: Revenues are recorded by the County Treasurer. A treasurer's receipt is prepared which records the revenue received and the fund and account the revenue is to be posted to. This process is performed by a treasurer employee. The revenue posting is not reviewed by a second person to ensure accuracy.

Recommendation: Treasurer receipts and related supporting documentation should be examined by a responsible official from the County Comptroller's office. The review should determine that the revenue is apportioned to the correct fund and account. This review should be documented by the signature of the official and the date the review was performed. Documentation supporting the review should be filed for future reference.

Status: The County instituted a procedure for review of the majority of revenue apportionments. Procedures to audit the apportionment of investment income have not been finalized.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)

2014-04, 2013-08 and 2012-09 Apportionment of Investment Income

Condition: The County maintains an investment pool in accordance with Nevada Revised Statutes Chapter 355.168. Investment income is to be apportioned to the participating local government funds monthly, based on the average fund balances. Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

Recommendation: Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

Current Status: The County instituted a procedure for review of the majority of revenue apportionments. Procedures to audit the apportionment of investment income have not been finalized.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued my report thereon dated January 15, 2016.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, I do not express an opinion on the effectiveness of the County's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefor, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that I consider to be significant deficiencies. 2015-01 and 2015-02.

Compliance and Other Matters

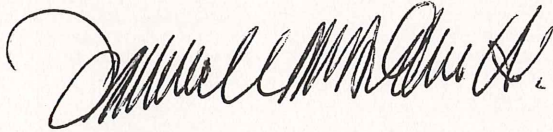
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's response to the findings identified in my 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, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Las Vegas, Nevada
January 15, 2016

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

I have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the County's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In my opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

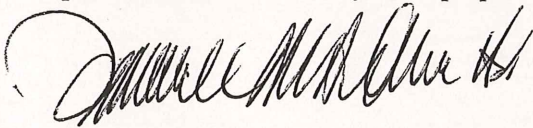
Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

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

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Las Vegas, Nevada
January 15, 2016

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015
Page 1 of 2

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Nye County, Nevada.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Nye County, Nevada, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Nye County, Nevada, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that were required to be reported in accordance with Section 510(a) of OMB Circular A -133.
7. The programs tested as major programs were:

Special Supplemental Nutrition Program for Women, Infants, And Children	10.557
Brownfield Assessment and Cleanup Cooperative Agreement	66.818
Test Site Security	81.Unknown
Payments Equal to Taxes (PETT)	81.Unknown
Community Services Block Grants	93.569
8. The threshold for distinguishing types A and B programs was \$429,395.
9. Nye County, Nevada did not qualify as a low-risk auditee.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015
Page 2 of 2

FINDINGS-FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCIES

2015-01 Bank Reconciliation

Condition: Bank account reconciling items are not reconciled timely to the general ledger.

Criteria: Bank account reconciling items should be investigated and corrected with adjustments made to the general ledger monthly. Completed reconciliations should be reviewed and approved by appropriate officials.

Effect: General ledger information may be inaccurate, causing financial statements to include misstatements. Errors or irregularities may not be detected in a timely manner.

Recommendation: Bank accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrected. The County Treasurer should meet with and provide documentation to the County Comptroller to review and make adjustments to the general ledger, correct and approve reconciling items and agree on the reconciled bank balances.

Views of Responsible Officials and Planned Corrective Actions: The County Treasurer and County Comptroller will meet monthly to remedy reconciling items and make corrections. The County Treasurer and County Comptroller will report to the County Commission the completion of this procedure monthly.

2015-02 Apportionment of Investment Income

Condition: The County maintains an investment pool for funds within the custody of the County Treasurer. Investment income is to be apportioned monthly, based on the average cash balances of each fund. Investment income allocations were not completed monthly. One individual is responsible for the apportionment of the investment income.

Criteria: The County Treasurer should apportion investment income monthly to each fund that participates in the pool and include it in the monthly statement of accounts as required by Nevada Revised Statutes Chapter 354.280. An audit of the apportionment should be performed by the County Comptroller as required by Nevada Revised Statutes Chapter 354.290(1) (a).

Effect: Investment income reported monthly in the funds may be misstated.

Recommendation: Investment income should be apportioned monthly to each fund that participates in the investment pool. The County Treasurer should provide the appropriate documentation of the apportionment of investment income to the County Comptroller's office for monthly audit. The County Comptroller should audit the apportionment monthly for accuracy.

Views of Responsible Officials and Planned Corrective Actions: The County Comptroller will audit the monthly investment income apportionments. Completion of the audit of the investment income apportionments will be reported to the County Commission by the County Treasurer and County Comptroller.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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Nye County Government Center
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Pahrump, NV 89048
Phone (775) 751-7075
Fax (775) 751-7093



**Office of the County Manager
Administration Department**

Tonopah Office
Nye County Courthouse
William P. Beko Justice Facility
PO Box 153
Tonopah, NV 89049
Phone (775) 482-8191
Fax (775) 482-8198

March 23, 2016

US Department Of Energy

Subject: **CORRECTIVE ACTION PLAN**

Nye County, Nevada respectfully submits the following corrective action plan for the year ended June 30, 2015.

Name and Address of independent public accounting firm: Daniel C. McArthur Ltd.
Certified Public Accountant, 501 South Rancho Drive, Suite E-30, Las Vegas, Nevada
89106

Audit Period: June 30, 2015.

The findings from the June, 30, 2015 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS-FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2015-01 Bank Reconciliation

Recommendation: Bank accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrected. The County Treasurer should meet with and provide documentation to the County Comptroller to review and make adjustments to the general ledger, correct and approve reconciling items and agree on the reconciled bank balances.

Action Taken: The County Treasurer and County Comptroller are meeting monthly to remedy reconciling items and make corrections. The County Treasurer is presenting the bank information to the Commission on a monthly basis.

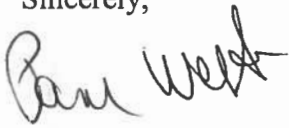
SIGNIFICANT DEFICIENCY

2015-02 Apportionment of Investment Income

Recommendation: Investment income should be apportioned monthly to each fund that participates in the investment pool. The County Treasurer should provide the appropriate documentation of the apportionment of investment income to the County Comptroller's office for monthly audit. The County Comptroller should audit the apportionment monthly for accuracy.

Action Taken: The County Comptroller will audit the monthly investment income apportionments. Completion of the audit of the investment income apportionments will be reported to the County Commission by the County Treasurer and County Comptroller. If the Department of Energy has questions regarding this plan, please call myself at (775) 751-7075.

Sincerely,

A handwritten signature in dark ink, appearing to read "Pam Webster", with a stylized flourish at the end.

Pam Webster
Nye County Manager

PW/