

**NYE COUNTY, NEVADA**

**REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2017**

**NYE COUNTY, NEVADA**

**JUNE 30, 2017**

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## NYE COUNTY, NEVADA

### ORGANIZATION

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County Officers at June 30, 2017:

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

# DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

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, 2017, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

### *Opinions*

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Road Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-11, Schedule of Funding Progress on page 65, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on page 66, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

### *Prior Year Comparative Information*

I also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2016, 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, 2016, 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 2016 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 2016 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 2, 2018, 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 2, 2018

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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As management of Nye County, Nevada, we offer readers of financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017. The Management's Discussion and Analysis ("MD&A") introduces the financial reports. The MD&A is designed to give the reader an easy-to-understand overview of the financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

**Financial Highlights**

The government-wide net position increased during the year from \$86,075,169 to \$89,541,935.

The primary revenue sources for governmental activities were property taxes of \$19,169,194, consolidated taxes of \$14,839,398, and Fuel Taxes of \$6,633,105. These revenue sources comprised 31.10%, 24.08%, and 10.76%, respectively, or 65.94%, of total governmental activities revenues.

The total government-wide expenses were \$64,756,323. The greatest expenses were in the General Government function for \$16,180,868 and the Public Safety function for \$21,011,199. Business-type activities contributed an additional \$5,296,656 of expenses.

At the end of fiscal year 2017, the governmental funds reported a combined fund balance of \$58,031,365, an increase of \$51,575 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$7,312,967 an increase of \$623,439 over the prior year.

**Overview of the Financial Statements**

**Government-Wide Financial Statements**

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

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

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

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

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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, Road, and Capital Projects funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

**Proprietary Funds:**

Two distinct types of proprietary funds are maintained.

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

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

**Fiduciary Funds:**

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

**Notes to Financial Statements**

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

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**Other Information**

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

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

**Government-Wide Financial Analysis**

Net position as of June 30, 2017, is summarized and analyzed below:

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Assets:</b>						
Current and other assets	\$ 62,905,590	\$ 62,284,359	\$ 14,150,092	\$ 13,080,865	\$ 77,055,682	\$ 75,365,224
Net capital assets	<u>121,133,378</u>	<u>116,937,712</u>	<u>5,277,279</u>	<u>5,707,638</u>	<u>126,410,657</u>	<u>122,645,350</u>
Total Assets	<u>184,038,968</u>	<u>179,222,071</u>	<u>19,427,371</u>	<u>18,788,503</u>	<u>203,466,339</u>	<u>198,010,574</u>
Deferred Outflows of Resources	<u>12,273,864</u>	<u>7,272,545</u>	<u>1,043,713</u>	<u>566,418</u>	<u>13,317,577</u>	<u>7,838,963</u>
<b>Liabilities:</b>						
Current liabilities	8,737,614	4,272,100	224,902	258,509	8,962,516	4,530,609
Long-term liabilities	<u>100,899,545</u>	<u>98,872,522</u>	<u>6,329,814</u>	<u>6,635,579</u>	<u>107,229,359</u>	<u>105,508,101</u>
Total Liabilities	<u>109,637,159</u>	<u>103,144,622</u>	<u>6,554,716</u>	<u>6,894,088</u>	<u>116,191,875</u>	<u>110,038,710</u>
Deferred Inflows of Resources	<u>10,184,098</u>	<u>9,032,191</u>	<u>866,008</u>	<u>703,467</u>	<u>11,050,106</u>	<u>9,735,658</u>
<b>Net Position:</b>						
Invested in capital assets, net of related debt	99,736,983	94,201,936	4,664,886	4,584,154	104,401,869	98,786,090
Restricted	48,896,282	49,646,632	8,161,714	7,889,357	57,057,996	57,535,989
Unrestricted	<u>(72,141,690)</u>	<u>(69,530,765)</u>	<u>223,760</u>	<u>(716,145)</u>	<u>(71,917,930)</u>	<u>(70,246,910)</u>
Total Net Position	<u>\$ 76,491,575</u>	<u>\$ 74,317,803</u>	<u>\$ 13,050,360</u>	<u>\$ 11,757,366</u>	<u>\$ 89,541,935</u>	<u>\$ 86,075,169</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$89,541,935 as of June 30, 2017.

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 \$76,491,575 includes negative unrestricted net assets totaling \$(72,141,690). 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 \$16,292,084, general government of \$9,140,116, judicial of \$1,838,368, public safety of \$5,438,280, public works of \$11,394,428, community support of \$2,896,581, culture and recreation of \$1,424,660, and for other purposes of \$471,765.

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	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Revenues:</b>						
Program Revenues:						
Charges for services	\$ 6,673,415	\$ 6,241,780	\$ 6,077,760	\$ 5,667,064	\$ 12,751,175	\$ 11,908,844
Operating grants and contributions	2,685,570	2,409,092	-	-	2,685,570	2,409,092
Capital grants and contributions	2,574,352	919,507	489,126	-	3,063,478	919,507
General Revenues:						
Property taxes	19,169,194	18,800,840	-	-	19,169,194	18,800,840
Fuel tax	6,633,105	6,712,754	-	-	6,633,105	6,712,754
Room tax	1,164,019	912,960	-	-	1,164,019	912,960
Gaming tax	137,003	138,096	-	-	137,003	138,096
Water tax assessments	281,613	278,736	-	-	281,613	278,736
Public safety sales tax	2,820,430	2,631,488	-	-	2,820,430	2,631,488
Federal-in-lieu	3,153,811	3,350,047	-	-	3,153,811	3,350,047
Consolidated tax	14,839,398	14,000,250	-	-	14,839,398	14,000,250
NRS 361.610 trust property proceeds	374,714	405,649	-	-	374,714	405,649
Tax penalties	523,213	545,717	-	-	523,213	545,717
Investment income	105,004	932,430	22,749	211,761	127,753	1,144,191
Rent	278,123	263,953	-	-	278,123	263,953
Miscellaneous	216,950	472,552	15	2,705	216,965	475,257
Division of wildlife	3,525	3,106	-	-	3,525	3,106
<b>Total revenues</b>	<b>61,633,439</b>	<b>59,018,957</b>	<b>6,589,650</b>	<b>5,881,530</b>	<b>68,223,089</b>	<b>64,900,487</b>
<b>Expenses:</b>						
General government						
Judicial	16,180,868	18,519,564	-	-	16,180,868	18,519,564
Public safety	8,166,354	8,236,567	-	-	8,166,354	8,236,567
Public works	21,011,199	17,688,551	-	-	21,011,199	17,688,551
Health	8,370,843	6,544,401	-	-	8,370,843	6,544,401
Sanitation	542,837	964,682	-	-	542,837	964,682
Welfare	131,981	144,263	-	-	131,981	144,263
Culture and recreation	1,787,317	1,385,033	-	-	1,787,317	1,385,033
Community support	541,762	782,897	-	-	541,762	782,897
Debt service:						
Interest	1,174,670	1,013,781	-	-	1,174,670	1,013,781
Intergovernmental	856,814	836,858	-	-	856,814	836,858
Other	669,967	748,109	-	-	669,967	748,109
Loss on disposal of assets	-	-	5,172,974	5,077,820	5,172,974	5,077,820
<b>Total expenses</b>	<b>25,055</b>	<b>350,115</b>	<b>123,682</b>	<b>-</b>	<b>148,737</b>	<b>350,115</b>
<b>Increase in net position</b>	<b>59,459,667</b>	<b>57,214,821</b>	<b>5,296,656</b>	<b>5,077,820</b>	<b>64,756,323</b>	<b>62,292,641</b>
<b>Net position - beginning</b>	<b>2,173,772</b>	<b>1,804,136</b>	<b>1,292,994</b>	<b>803,710</b>	<b>3,466,766</b>	<b>2,607,846</b>
<b>Net position - ending</b>	<b>74,317,803</b>	<b>72,513,667</b>	<b>11,757,366</b>	<b>10,953,656</b>	<b>86,075,169</b>	<b>83,467,323</b>
	<b>\$ 76,491,575</b>	<b>\$ 74,317,803</b>	<b>\$ 13,050,360</b>	<b>\$ 11,757,366</b>	<b>\$ 89,541,935</b>	<b>\$ 86,075,169</b>

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.

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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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 to use for particular purposes by the County Commissioners.

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$58,031,365, an increase of \$51,575, or 0.09%, 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 \$48,896,282 or 84.26%, 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 \$16,292,084 for capital projects, \$11,394,428 for public works, and \$9,140,116 for general government.

Committed fund balance is \$7,500,846, or 12.93%, of total fund balance with spending constrained by the Board of County Commissioners. Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$5,800,000 for fund stabilization (working capital needs), \$1,170,585 for general government, and \$443,944 for health.

**Major Governmental Funds:**

**General Fund:** The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$7,312,967, an increase of \$623,439 from the prior year.

Revenues increased by \$1,198,577, or 3.71%. Tax revenue increased by \$416,622, or 3.38%, due to an increase in taxes collected on personal property. Intergovernmental revenues increased by \$580,346, or 3.53%, due to an increase in consolidated (sales) tax. Charges for services increased \$195,268, or 15.01%, primarily due to an increase in assessor's collection fees which is driven by the increase in personal property tax.

Expenditures increased by \$575,417, or 1.79%. General government expenditures increased by \$325,371, or 2.66%, primarily due to an increase in information systems expenditures. Public safety expenditures increased by \$649,742, or 5.22%, primarily due to an increase in employee compensation and employee benefits for the sheriff's department and emergency management. Health expenditures decreased by \$233,726, or 62.85%, due to a reduction in animal shelter and animal control services.

**Road Fund:** The Road Fund had a fund balance at the end of the year of \$1,265,501, a decrease of \$1,203,860, or 48.75%. Revenues decreased by \$760,201, or 20.63%, due to a decrease in grant revenue received from USDA for roads. Expenditures increased by \$1,731,245, or 30.43%, primarily due to several road projects within the County.

**Capital Projects Fund:** The Capital Projects Fund had a fund balance at the end of the year of \$11,579,102, a decrease of \$1,534,734, or 11.70%. Revenues increased by \$63,409, or 81.21%, due to the collection of prior year personal property taxes. Expenditures decreased by \$453,873, or 23.0.75%, primarily due to fewer capital projects this year. Transfers out of the fund for the year of \$1,419,699 were to the debt service fund.

**Major Enterprise Funds:**

**Solid Waste Fund:** The Solid Waste Fund net position at the end of the year was \$10,074,941, an increase of \$675,093 over the prior year. Operating revenues increased by \$131,215, or 6.90%. Operating expenditures decreased by \$47,904, or 3.35%, due to a decrease in service and supplies expenses.

**Pahrump Ambulance Fund:** The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$1,376,107, an increase of \$308,662 over the prior year. Operating revenues increased by \$285,508, or 7.94%. Operating expenditures increased by \$107,679, or 3.22%, primarily due to an increase in estimated uncollectible accounts.

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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**General Fund Budgetary Highlights**

**Original budget compared to final budget:** During the year there was an amendment to increase the original estimated revenues for consolidated taxes by \$800,000, and property taxes by \$1,000,000.

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

Revenues in the General Fund were more than budgeted by \$425,707. Revenues received for taxes, intergovernmental, and fines and forfeitures were more than budgeted for the year by \$420,453, \$519,810, and \$157,735 respectively.

Taxes were higher than budget due to the receipt of unanticipated net proceeds tax for which the county did not budget.

Intergovernmental revenue was higher than budgeted due to increased consolidated (sales) taxes.

Fines and fees were higher than budgeted, however, the amounts are consistent when compared to prior year collections.

Total actual expenditures for the General Fund during fiscal year 2017 were approximately \$1,807,579 less than budgeted. All functions of the general fund were under budget. The largest functions under budget were general government by \$832,645, and judicial by \$675,230. Within the general government function all departments were under budget. Within the Judicial function, all departments were under budget except for two that when combined were over budget by \$6,617. Public Defender costs were under budget by \$278,473.

**Capital Assets and Debt Administration**

**Capital Assets**

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2017, was \$121,133,378 for the governmental activities and \$5,277,279 for the business-type activities. Details by type of activity and asset are summarized in the tables below. A summary of changes in capital assets for the year ended June 30, 2017, follows:

<b>Governmental Activities:</b>	<b>Balance</b>				<b>Balance</b>
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	
<b>Capital assets not being depreciated:</b>					
Land	\$ 8,860,802	\$ -	\$ 14,391	\$ -	\$ 8,846,411
Construction in progress	4,019,394	6,881,916	-	(5,249,114)	5,652,196
<b>Total capital assets not being depreciated</b>	<b>12,880,196</b>	<b>6,881,916</b>	<b>14,391</b>	<b>(5,249,114)</b>	<b>14,498,607</b>
<b>Capital assets being depreciated:</b>					
Buildings and improvements	91,134,548	61,332	-	1,589,507	92,785,387
Equipment	49,224,036	1,902,718	36,271	1,565,737	52,656,220
Infrastructure	36,085,748	572,904	-	2,093,870	38,752,522
<b>Total capital assets being depreciated</b>	<b>176,444,332</b>	<b>2,536,954</b>	<b>36,271</b>	<b>5,249,114</b>	<b>184,194,129</b>
<b>Less accumulated depreciation for:</b>					
Buildings and improvements	28,457,460	2,158,603	-	-	30,616,063
Equipment	35,590,743	2,272,045	25,607	-	37,837,181
Infrastructure	8,338,613	767,501	-	-	9,106,114
<b>Total accumulated depreciation</b>	<b>72,386,816</b>	<b>5,198,149</b>	<b>25,607</b>	<b>-</b>	<b>77,559,358</b>
<b>Total capital assets being depreciated, net</b>	<b>104,057,516</b>	<b>(2,661,195)</b>	<b>10,664</b>	<b>5,249,114</b>	<b>106,634,771</b>
<b>Governmental activities assets, net</b>	<b>\$ 116,937,712</b>	<b>\$ 4,220,721</b>	<b>\$ 25,055</b>	<b>\$ -</b>	<b>\$ 121,133,378</b>

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

- Construction in progress on the Gabbs, Beatty, and Tonopah Airports, One Stop Shop at Calvada, Pahrump Fairgrounds and Kellogg Park, and several road infrastructure projects.
- Buildings were completed and moved out of construction in progress for the courtroom remodels, SIMS Training Facility, and the Information Tech Facility.
- Equipment for various public works, public safety, and ambulance equipment and vehicles.

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**Capital Assets and Debt Administration (Continued)**

Business-type Activities:	Balance				Balance
	June 30, 2016	Additions	Deletions	Transfers	June 30, 2017
<b>Capital assets not being depreciated:</b>					
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	509,126	-	-	(509,126)	-
<b>Total capital assets not being depreciated</b>	<b>629,126</b>	<b>-</b>	<b>-</b>	<b>(509,126)</b>	<b>120,000</b>
<b>Capital assets being depreciated:</b>					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,020,982	-	-	509,126	6,530,108
Ambulance buildings and equipment	2,717,808	-	257,058	-	2,460,750
<b>Total capital assets being depreciated</b>	<b>9,946,811</b>	<b>-</b>	<b>257,058</b>	<b>509,126</b>	<b>10,198,879</b>
<b>Less accumulated depreciation for:</b>					
Solid waste equipment	1,158,611	5,990	-	-	1,164,601
Utility infrastructure and equipment	1,739,157	185,533	-	-	1,924,690
Ambulance buildings and equipment	1,970,531	115,154	133,376	-	1,952,309
<b>Total accumulated depreciation</b>	<b>4,868,299</b>	<b>306,677</b>	<b>133,376</b>	<b>-</b>	<b>5,041,600</b>
<b>Total capital assets being depreciated, net</b>	<b>5,078,512</b>	<b>(306,677)</b>	<b>123,682</b>	<b>509,126</b>	<b>5,157,279</b>
<b>Business-type activities assets, net</b>	<b>\$ 5,707,638</b>	<b>\$ (306,677)</b>	<b>\$ 123,682</b>	<b>\$ -</b>	<b>\$ 5,277,279</b>

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

- Construction in progress on the Gabbs Sewer System was completed

See note D4 for construction commitments at year-end.

**Debt Administration (See note D9)**

At June 30, 2017, debt consisted of the following:

	Balance	Balance			Due within
	June 30, 2016	Additions	Deletions	June 30, 2017	one year
<b>Governmental Activities:</b>					
Medium-term bond	\$ 21,830,000	\$ 0	\$ (570,000)	\$ 21,260,000	\$ 580,000
Less: bond discounts	(2,403)	0	96	(2,307)	0
Total bonds payable	21,827,597	0	(569,904)	21,257,693	580,000
Loan payable	0	200,000	0	200,000	37,671
Capital lease	564,053	0	(134,362)	429,691	138,702
Compensated absences	3,248,486	163,428	0	3,411,914	3,157,120
OPEB obligation	24,180,248	3,329,244	0	27,509,492	0
Net pension obligation	49,052,138	2,952,110	0	52,004,248	0
Total Governmental Activities					
Long-Term Liabilities	\$ 98,872,522	\$ 6,644,782	\$ (704,266)	\$ 104,813,038	\$ 3,913,493

**NYE COUNTY, NEVADA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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**Capital Assets and Debt Administration (Continued)**

	<b>Balance</b> <b>June 30, 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance</b> <b>June 30, 2017</b>	<b>Due within</b> <b>one year</b>
<b>Business-Type Activities:</b>					
Landfill closure costs	\$ 1,710,510	\$ 100,364	\$ 0	\$ 1,810,874	\$ 0
Notes payable	489,126	0	(489,126)	0	0
Revenue Bonds	634,358	0	(21,965)	612,393	23,431
Compensated Absences	94,044	0	(926)	93,118	62,389
Net Pension Obligation	<u>3,707,541</u>	<u>191,708</u>	<u>0</u>	<u>3,899,249</u>	<u>0</u>
Total Business-Type Activities					
Long-Term Liabilities	<u>\$ 6,635,579</u>	<u>\$ 292,072</u>	<u>\$ (512,017)</u>	<u>\$ 6,415,634</u>	<u>\$ 85,820</u>

The debt increased by \$5,940,516 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations and OPEB obligations.

The debt decreased by \$219,945 for business-type activities during the current fiscal year. The primary reason for the decrease is due to the State of Nevada forgiving the Gabbs Sewer system improvements loan.

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, 2017, was \$163,274,245. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$3,925,158, Gabbs Town \$2,263,995, Manhattan Town \$711,048 and Pahrump Town \$206,768,887.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The County approved the budget for the 2017-2018 year on May 30, 2017. The following factors were considered in the development of the budget.

- Assessed valuation for the County increased and tax rates remained unchanged. Therefore, property tax revenues are expected to be higher.

**REQUESTS FOR INFORMATION**

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

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

**NYE COUNTY, NEVADA**  
**STATEMENT OF NET POSITION**

**June 30, 2017**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>		<b>Business-type Activities</b>
	<b>2017</b>	<b>2017</b>	<b>Total 2017</b>
<b>Assets:</b>			
Pooled cash and investments	\$ 56,022,441	\$ 4,991,731	\$ 61,014,172
Interest receivable	88,895	20,580	109,475
Taxes receivable	484,549	-	484,549
Due from other governments	5,114,713	-	5,114,713
Accounts receivable	267,747	893,150	1,160,897
Due from others	444,710	-	444,710
Notes receivable	-	-	-
Prepaid expense	378,146	-	378,146
Inventory	104,389	-	104,389
Restricted assets:			
Cash	-	8,184,631	8,184,631
Receivable	-	60,000	60,000
Capital assets, net of accumulated depreciation	<u>121,133,378</u>	<u>5,277,279</u>	<u>126,410,657</u>
Total assets	<u>184,038,968</u>	<u>19,427,371</u>	<u>203,466,339</u>
<b>Deferred Outflows of Resources:</b>			
Pension charges	<u>12,273,864</u>	<u>1,043,713</u>	<u>13,317,577</u>
<b>Liabilities:</b>			
Accounts payable	2,185,444	35,782	2,221,226
Accrued payroll and benefits	1,892,724	99,775	1,992,499
Due to other governments	55,022	-	55,022
Unearned revenue	358,005	-	358,005
Customer deposits	-	3,525	3,525
Interest payable	332,926	-	332,926
Noncurrent liabilities:			
Due or payable within one year:	3,913,493	85,820	3,999,313
Due or payable after one year:	<u>100,899,545</u>	<u>6,329,814</u>	<u>107,229,359</u>
Total liabilities	<u>109,637,159</u>	<u>6,554,716</u>	<u>116,191,875</u>
<b>Deferred Inflows of Resources:</b>			
Pension charges	<u>10,184,098</u>	<u>866,008</u>	<u>11,050,106</u>
<b>Net Position:</b>			
Invested in capital assets, net of debt	99,736,983	4,664,886	104,401,869
Restricted for:			
Capital projects	16,292,084	347,747	16,639,831
General government	9,140,116	-	9,140,116
Judicial	1,838,368	-	1,838,368
Public safety	5,438,280	-	5,438,280
Public works	11,394,428	-	11,394,428
Culture and recreation	1,424,660	-	1,424,660
Community support	2,896,581	-	2,896,581
Landfill closure costs	-	7,813,967	7,813,967
Other purposes	471,765	-	471,765
Unrestricted	<u>(72,141,690)</u>	<u>223,760</u>	<u>(71,917,930)</u>
Total net position	<u>\$ 76,491,575</u>	<u>\$ 13,050,360</u>	<u>\$ 89,541,935</u>

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

**NYE COUNTY, NEVADA  
STATEMENT OF ACTIVITIES  
June 30, 2017**

Functions/Programs	Program Revenues				Changes in Net Position		
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary governments:</b>							
General government	<u>\$ (16,180,868)</u>	<u>\$ 3,085,742</u>	<u>\$ 420,451</u>	<u>\$ 14,039</u>	<u>\$ (12,660,636)</u>	<u>\$ -</u>	<u>\$ (12,660,636)</u>
Judicial	<u>(8,166,354)</u>	<u>1,644,446</u>	<u>477,129</u>	<u>46,256</u>	<u>(5,998,523)</u>	<u>-</u>	<u>(5,998,523)</u>
Public safety	<u>(21,011,199)</u>	<u>659,055</u>	<u>881,443</u>	<u>98,768</u>	<u>(19,371,933)</u>	<u>-</u>	<u>(19,371,933)</u>
Public works	<u>(8,370,843)</u>	<u>590,213</u>	<u>-</u>	<u>2,415,289</u>	<u>(5,365,341)</u>	<u>-</u>	<u>(5,365,341)</u>
Health	<u>(542,837)</u>	<u>555,381</u>	<u>250</u>	<u>-</u>	<u>12,794</u>	<u>-</u>	<u>12,794</u>
Sanitation	<u>(131,981)</u>	<u>40,937</u>	<u>-</u>	<u>-</u>	<u>(91,044)</u>	<u>-</u>	<u>(91,044)</u>
Welfare	<u>(1,787,317)</u>	<u>-</u>	<u>502,850</u>	<u>-</u>	<u>(1,284,467)</u>	<u>-</u>	<u>(1,284,467)</u>
Culture and recreation	<u>(541,762)</u>	<u>61,657</u>	<u>-</u>	<u>-</u>	<u>(480,105)</u>	<u>-</u>	<u>(480,105)</u>
Community support	<u>(1,174,670)</u>	<u>35,984</u>	<u>403,447</u>	<u>-</u>	<u>(735,239)</u>	<u>-</u>	<u>(735,239)</u>
Debt service:							
Interest	<u>(856,814)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(856,814)</u>	<u>-</u>	<u>(856,814)</u>
Intergovernmental	<u>(669,967)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(669,967)</u>	<u>-</u>	<u>(669,967)</u>
Loss on disposal of assets	<u>(25,055)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,055)</u>	<u>-</u>	<u>(25,055)</u>
<b>Total governmental activities</b>	<b><u>(59,459,667)</u></b>	<b><u>6,673,415</u></b>	<b><u>2,685,570</u></b>	<b><u>2,574,352</u></b>	<b><u>(47,526,330)</u></b>	<b><u>-</u></b>	<b><u>(47,526,330)</u></b>
<b>Business-type activities:</b>							
Water	<u>(302,313)</u>	<u>152,613</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(149,700)</u>	<u>(149,700)</u>
Sewer	<u>(41,153)</u>	<u>10,179</u>	<u>-</u>	<u>489,126</u>	<u>-</u>	<u>458,152</u>	<u>458,152</u>
Ambulance	<u>(3,449,382)</u>	<u>3,881,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>431,736</u>	<u>431,736</u>
Solid Waste	<u>(1,380,126)</u>	<u>2,033,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>653,724</u>	<u>653,724</u>
<b>Total business-type activities</b>	<b><u>(5,172,974)</u></b>	<b><u>6,077,760</u></b>	<b><u>-</u></b>	<b><u>489,126</u></b>	<b><u>-</u></b>	<b><u>1,393,912</u></b>	<b><u>1,393,912</u></b>
<b>Total primary governments</b>	<b><u>\$ (64,632,641)</u></b>	<b><u>\$ 12,751,175</u></b>	<b><u>\$ 2,685,570</u></b>	<b><u>\$ 3,063,478</u></b>	<b><u>(47,526,330)</u></b>	<b><u>1,393,912</u></b>	<b><u>(46,132,418)</u></b>
<b>General Revenues:</b>							
Property taxes					<u>19,169,194</u>	<u>-</u>	<u>19,169,194</u>
Fuel tax					<u>6,633,105</u>	<u>-</u>	<u>6,633,105</u>
Room tax					<u>1,164,019</u>	<u>-</u>	<u>1,164,019</u>
Gaming tax					<u>137,003</u>	<u>-</u>	<u>137,003</u>
Water tax assessments					<u>281,613</u>	<u>-</u>	<u>281,613</u>
Public safety sales tax					<u>2,820,430</u>	<u>-</u>	<u>2,820,430</u>
Division of Wildlife					<u>3,525</u>	<u>-</u>	<u>3,525</u>
Federal in-lieu tax					<u>3,153,811</u>	<u>-</u>	<u>3,153,811</u>
Consolidated tax					<u>14,839,398</u>	<u>-</u>	<u>14,839,398</u>
Tax penalties					<u>523,213</u>	<u>-</u>	<u>523,213</u>
NRS 361.610 trust property proceeds					<u>374,714</u>	<u>-</u>	<u>374,714</u>
Investment income					<u>105,004</u>	<u>22,749</u>	<u>127,753</u>
Gain (loss) on disposal of assets					<u>-</u>	<u>(123,682)</u>	<u>(123,682)</u>
Rent					<u>278,123</u>	<u>-</u>	<u>278,123</u>
Miscellaneous					<u>216,950</u>	<u>15</u>	<u>216,965</u>
<b>Total general revenues</b>	<b></b>	<b></b>	<b></b>	<b></b>	<b><u>49,700,102</u></b>	<b><u>(100,918)</u></b>	<b><u>49,599,184</u></b>
<b>Change in net position</b>							
Change in net position					<u>2,173,772</u>	<u>1,292,994</u>	<u>3,466,766</u>
Net position - beginning of year					<u>74,317,803</u>	<u>11,757,366</u>	<u>86,075,169</u>
Net position - end of year					<b><u>\$ 76,491,575</u></b>	<b><u>\$ 13,050,360</u></b>	<b><u>\$ 89,541,935</u></b>

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

**NYE COUNTY, NEVADA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2017**

	<b>Major Funds</b>			<b>Other Governmental Funds</b>	<b>Totals</b>
	General Fund	Road Fund	Capital Projects Fund		
<b>ASSETS</b>					
Pooled cash and investments	\$ 6,351,243	\$ 1,100,421	\$ 11,133,116	\$ 37,400,879	\$ 55,985,659
Interest receivable	9,351	1,812	18,103	59,569	88,835
Taxes receivable	253,738	-	-	230,811	484,549
Due from other governments	2,504,572	615,343	-	1,994,798	5,114,713
Accounts receivable, net	-	-	-	267,747	267,747
Due from others	13,650	-	427,883	3,177	444,710
Due from other funds	-	-	-	614,514	614,514
Prepaid expense	189,800	1,805	-	186,541	378,146
Inventory	63,077	41,312	-	-	104,389
Total assets	<u>\$ 9,385,431</u>	<u>\$ 1,760,693</u>	<u>\$ 11,579,102</u>	<u>\$ 40,758,036</u>	<u>\$ 63,483,262</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 505,424	\$ 312,589	\$ -	\$ 1,367,431	\$ 2,185,444
Accrued payroll and benefits	1,353,415	182,603	-	356,706	1,892,724
Due to other funds	-	-	-	614,514	614,514
Due to other governments	-	-	-	55,022	55,022
Unearned revenues	4,194	-	-	353,811	358,005
Total liabilities	<u>1,863,033</u>	<u>495,192</u>	<u>-</u>	<u>2,747,484</u>	<u>5,105,709</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - taxes	209,431	-	-	136,757	346,188
<b>FUND BALANCES</b>					
Nonspendable	252,877	43,117	-	186,541	482,535
Restricted for:					
Capital projects	-	-	11,579,102	4,712,982	16,292,084
Debt service	-	-	-	25,409	25,409
General government	-	-	-	9,140,116	9,140,116
Judicial	-	-	-	1,838,368	1,838,368
Public safety	-	-	-	5,438,280	5,438,280
Public works	-	1,222,384	-	10,172,044	11,394,428
Health	-	-	-	146,695	146,695
Welfare	-	-	-	299,661	299,661
Culture and recreation	-	-	-	1,424,660	1,424,660
Community support	-	-	-	2,896,581	2,896,581
Committed for:					
Fund stabilization	5,800,000	-	-	-	5,800,000
General government	3,130	-	-	1,167,455	1,170,585
Judicial	13,119	-	-	-	13,119
Public safety	1,251	-	-	-	1,251
Public works	-	-	-	26,367	26,367
Health	-	-	-	443,944	443,944
Culture and recreation	45,580	-	-	-	45,580
Unassigned	<u>1,197,010</u>	<u>-</u>	<u>-</u>	<u>(45,308)</u>	<u>1,151,702</u>
Total fund balance	<u>7,312,967</u>	<u>1,265,501</u>	<u>11,579,102</u>	<u>37,873,795</u>	<u>58,031,365</u>
Total liabilities, deferred inflows resources, and fund balance	<u>\$ 9,385,431</u>	<u>\$ 1,760,693</u>	<u>\$ 11,579,102</u>	<u>\$ 40,758,036</u>	<u>\$ 63,483,262</u>

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

**NYE COUNTY, NEVADA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2017**

**Total fund balance - governmental funds** **\$ 58,031,365**

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.

121,133,378

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.

346,188

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.

(53,141,716)

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.

36,842

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	12,273,864
Net pension liability	(52,004,248)
Deferred inflows from pension activity	<u>(10,184,098)</u>
<b>Total net position - governmental activities</b>	<b>\$ 76,491,575</b>

**Total net position - governmental activities** **\$ 76,491,575**

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, 2017**

	<b>Major Funds</b>				<b>Other Governmental Funds</b>	<b>Totals</b>
	<b>General Fund</b>	<b>Road Fund</b>	<b>Capital Projects Fund</b>			
<b>Revenues:</b>						
Taxes	\$ 12,754,318	\$ 339	\$ 47,464	\$ 7,959,867	\$ 20,761,988	
Licenses and permits	529,765	24,705	-	1,997,930	2,552,400	
Intergovernmental	16,999,810	2,886,346	-	12,984,440	32,870,596	
Charges for services	1,496,532	10,026	-	1,525,367	3,031,925	
Fines and forfeitures	747,735	-	-	63,406	811,141	
Miscellaneous	967,932	4,076	30,618	1,007,360	2,009,986	
Total revenues	<u>33,496,092</u>	<u>2,925,492</u>	<u>78,082</u>	<u>25,538,370</u>	<u>62,038,036</u>	
<b>Expenditures:</b>						
<b>Current:</b>						
General government	12,560,722	-	-	4,572,554	17,133,276	
Judicial	6,716,762	-	-	1,144,165	7,860,927	
Public safety	13,104,339	-	-	6,031,874	19,136,213	
Public works	126,117	7,421,085	-	2,672,819	10,220,021	
Health	138,142	-	-	608,840	746,982	
Sanitation	-	-	-	13,808	13,808	
Welfare	-	-	-	1,727,427	1,727,427	
Culture and recreation	-	-	-	698,363	698,363	
Community support	-	-	-	1,168,099	1,168,099	
Intergovernmental	-	-	-	669,967	669,967	
<b>Capital projects</b>	<b>-</b>	<b>-</b>	<b>196,692</b>	<b>631,374</b>	<b>828,066</b>	
<b>Debt service:</b>						
Principal	-	-	-	704,362	704,362	
Interest	-	-	-	1,278,950	1,278,950	
Total expenditures	<u>32,646,082</u>	<u>7,421,085</u>	<u>196,692</u>	<u>21,922,602</u>	<u>62,186,461</u>	
Excess (deficiency) of revenues over expenditures	<u>850,010</u>	<u>(4,495,593)</u>	<u>(118,610)</u>	<u>3,615,768</u>	<u>(148,425)</u>	
<b>Other financing sources (uses):</b>						
Operating transfers in	1,429	3,291,733	3,575	4,594,073	7,890,810	
Operating transfers out	(228,000)	-	(1,419,699)	(6,243,111)	(7,890,810)	
Capital lease proceeds	-	-	-	200,000	200,000	
Total other financing sources (uses)	<u>(226,571)</u>	<u>3,291,733</u>	<u>(1,416,124)</u>	<u>(1,449,038)</u>	<u>200,000</u>	
Net change in fund balance	<u>623,439</u>	<u>(1,203,860)</u>	<u>(1,534,734)</u>	<u>2,166,730</u>	<u>51,575</u>	
<b>Fund balance:</b>						
Beginning of year	<u>6,689,528</u>	<u>2,469,361</u>	<u>13,113,836</u>	<u>35,707,065</u>	<u>57,979,790</u>	
End of year	<u>\$ 7,312,967</u>	<u>\$ 1,265,501</u>	<u>\$ 11,579,102</u>	<u>\$ 37,873,795</u>	<u>\$ 58,031,365</u>	

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

NYE COUNTY, NEVADA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED June 30, 2017

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<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 51,575</b>
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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.

4,195,666

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 relate to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.

6,435

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.

848,488

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.

(3,825,694)

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 (2017 contributions).	6,490,270
Net pension expense.	<u>(5,592,968)</u>

<b>Change in net position of governmental activities</b>	<b><u>\$ 2,173,772</u></b>
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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, 2017**

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 11,333,865	\$ 12,333,865	\$ 12,110,875	\$ (222,990)
Net proceeds	<u>-</u>	<u>-</u>	<u>643,443</u>	<u>643,443</u>
Total taxes	<u>11,333,865</u>	<u>12,333,865</u>	<u>12,754,318</u>	<u>420,453</u>
<b>Licenses and permits:</b>				
Liquor licenses	45,000	45,000	37,860	(7,140)
Special registration	75,000	75,000	56,779	(18,221)
Marijuana licenses	251,970	251,970	217,848	(34,122)
Concealed weapons permits	150,000	150,000	125,166	(24,834)
Gaming licenses	<u>85,000</u>	<u>85,000</u>	<u>92,112</u>	<u>7,112</u>
Total licenses and permits	<u>606,970</u>	<u>606,970</u>	<u>529,765</u>	<u>(77,205)</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	3,000,000	3,000,000	3,153,811	153,811
Fish and game in lieu	4,500	4,500	2,858	(1,642)
State gaming license fee	175,500	175,500	137,003	(38,497)
Consolidated tax	12,100,000	12,900,000	13,364,034	464,034
Grants	300,000	300,000	342,104	42,104
Federal land lease	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total intergovernmental	<u>15,680,000</u>	<u>16,480,000</u>	<u>16,999,810</u>	<u>519,810</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, 2017**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues (continued):</b>				
<b>Charges for services:</b>				
Clerk's fees	\$ 125,000	\$ 125,000	\$ 109,838	\$ (15,162)
Recorder's fees	370,000	370,000	361,239	(8,761)
Assessor's collection fees	615,000	615,000	679,872	64,872
Planning and zoning fees	550,000	550,000	99,456	(450,544)
County surveyor fees	10,000	10,000	9,420	(580)
Administration fees	1,000	1,000	-	(1,000)
GIS Products	7,500	7,500	10,000	2,500
Courier service	30,000	30,000	24,235	(5,765)
Returned check fees	3,000	3,000	2,648	(352)
Other-general government	5,000	5,000	-	(5,000)
Justice court fees	75,000	75,000	80,293	5,293
Public defender and discovery fees	5,000	5,000	13,718	8,718
Restitution fees	10,000	10,000	4,735	(5,265)
Court security fees	20,000	20,000	-	(20,000)
Law library	15,000	15,000	-	(15,000)
Other-judicial	5,000	5,000	-	(5,000)
Sheriff's fees	65,000	65,000	48,222	(16,778)
Investigation fees	15,000	15,000	15,000	-
Forensic services	20,500	20,500	16,716	(3,784)
Solid waste fees	-	-	12,824	12,824
Cemetery receipts	3,000	3,000	4,300	1,300
Animal shelter fees	-	-	2,778	2,778
Animal control fees	5,000	5,000	1,238	(3,762)
Total charges for services	<u>1,955,000</u>	<u>1,955,000</u>	<u>1,496,532</u>	<u>(458,468)</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	540,000	540,000	657,239	117,239
Legal aid	25,000	25,000	17,147	(7,853)
Court fines	25,000	25,000	73,349	48,349
Total fines and forfeitures	<u>590,000</u>	<u>590,000</u>	<u>747,735</u>	<u>157,735</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, 2017**

	Budget		Actual	Variance With Final Budget		
	Original	Final				
<b>Revenues (continued):</b>						
<b>Miscellaneous:</b>						
Investment income	\$ 45,000	\$ 45,000	\$ 10,949	\$ (34,051)		
Tax penalties	600,000	600,000	523,213	(76,787)		
Prisoner housing	25,000	25,000	-	(25,000)		
Donations	2,000	2,000	595	(1,405)		
Extraditions	20,000	20,000	9,395	(10,605)		
Other revenue	50	50	49,066	49,016		
Prisoner medical	2,500	2,500	-	(2,500)		
Tax trust sales (NRS 361.610)	300,000	300,000	338,411	38,411		
Tax sale costs	<u>110,000</u>	<u>110,000</u>	<u>36,303</u>	<u>(73,697)</u>		
 Total miscellaneous	 <u>1,104,550</u>	 <u>1,104,550</u>	 <u>967,932</u>	 <u>(136,618)</u>		
 Total revenues	 <u>31,270,385</u>	 <u>33,070,385</u>	 <u>33,496,092</u>	 <u>425,707</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, 2017**

	Budget			Variance With Final Budget	
	Original	Final	Actual		
<b>Expenditures:</b>					
<b>General government:</b>					
<b>Commissioners:</b>					
Salaries and wages	\$ 143,639	\$ 143,639	\$ 144,187	\$ (548)	
Employee benefits	95,562	95,562	90,314	5,248	
Services and supplies	<u>59,000</u>	<u>59,000</u>	<u>51,633</u>	<u>7,367</u>	
Total commissioners	<u>298,201</u>	<u>298,201</u>	<u>286,134</u>	<u>12,067</u>	
<b>County administrator:</b>					
Salaries and wages	513,635	513,635	440,500	73,135	
Employee benefits	222,546	222,546	188,412	34,134	
Services and supplies	<u>59,259</u>	<u>59,259</u>	<u>62,942</u>	<u>(3,683)</u>	
Total county administrator	<u>795,440</u>	<u>795,440</u>	<u>691,854</u>	<u>103,586</u>	
<b>Comptroller:</b>					
Salaries and wages	322,314	285,779	281,893	3,886	
Employee benefits	181,751	149,914	138,369	11,545	
Services and supplies	<u>20,000</u>	<u>95,872</u>	<u>82,901</u>	<u>12,971</u>	
Total comptroller	<u>524,065</u>	<u>531,565</u>	<u>503,163</u>	<u>28,402</u>	
<b>Clerk:</b>					
Salaries and wages	489,179	489,179	486,253	2,926	
Employee benefits	253,135	253,135	238,537	14,598	
Services and supplies	<u>84,083</u>	<u>84,083</u>	<u>73,461</u>	<u>10,622</u>	
Total clerk	<u>826,397</u>	<u>826,397</u>	<u>798,251</u>	<u>28,146</u>	
<b>Information systems:</b>					
Salaries and wages	503,332	583,332	590,530	(7,198)	
Employee benefits	217,175	224,675	224,460	215	
Services and supplies	<u>632,579</u>	<u>717,579</u>	<u>660,678</u>	<u>56,901</u>	
Capital outlay	<u>-</u>	<u>-</u>	<u>8,595</u>	<u>(8,595)</u>	
Total information systems	<u>1,353,086</u>	<u>1,525,586</u>	<u>1,484,263</u>	<u>41,323</u>	
<b>County planner:</b>					
Salaries and wages	273,297	273,297	279,270	(5,973)	
Employee benefits	124,398	124,398	121,854	2,544	
Services and supplies	<u>69,347</u>	<u>69,347</u>	<u>40,420</u>	<u>28,927</u>	
Total county planner	<u>467,042</u>	<u>467,042</u>	<u>441,544</u>	<u>25,498</u>	
<b>HR/Risk management:</b>					
Salaries and wages	240,142	235,142	216,509	18,633	
Employee benefits	114,317	109,317	103,834	5,483	
Services and supplies	<u>14,000</u>	<u>24,000</u>	<u>17,031</u>	<u>6,969</u>	
Total HR/Risk management	<u>368,459</u>	<u>368,459</u>	<u>337,374</u>	<u>31,085</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, 2017**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Miscellaneous overhead:</b>				
Employee benefits	\$ 1,373,932	\$ 1,548,932	\$ 1,543,710	\$ 5,222
Services and supplies	<u>1,951,375</u>	<u>2,411,375</u>	<u>2,066,985</u>	<u>344,390</u>
Total miscellaneous overhead	<u>3,325,307</u>	<u>3,960,307</u>	<u>3,610,695</u>	<u>349,612</u>
<b>Recorder:</b>				
Salaries and wages	317,287	317,287	316,513	774
Employee benefits	160,511	160,511	157,156	3,355
Services and supplies	<u>101,554</u>	<u>101,554</u>	<u>91,262</u>	<u>10,292</u>
Total recorder	<u>579,352</u>	<u>579,352</u>	<u>564,931</u>	<u>14,421</u>
<b>Treasurer:</b>				
Salaries and wages	332,410	332,410	335,162	(2,752)
Employee benefits	164,069	164,069	163,709	360
Services and supplies	<u>38,284</u>	<u>38,284</u>	<u>31,933</u>	<u>6,351</u>
Total treasurer	<u>534,763</u>	<u>534,763</u>	<u>530,804</u>	<u>3,959</u>
<b>Assessor:</b>				
Salaries and wages	651,816	651,816	642,531	9,285
Employee benefits	318,435	318,435	302,054	16,381
Services and supplies	<u>72,588</u>	<u>122,588</u>	<u>119,627</u>	<u>2,961</u>
Total assessor	<u>1,042,839</u>	<u>1,092,839</u>	<u>1,064,212</u>	<u>28,627</u>
<b>Veterans services:</b>				
Services and supplies	<u>65,000</u>	<u>65,000</u>	<u>4,000</u>	<u>61,000</u>
<b>Buildings and grounds:</b>				
Salaries and wages	612,419	612,419	554,828	57,591
Employee benefits	303,528	303,528	282,286	21,242
Services and supplies	<u>1,432,469</u>	<u>1,432,469</u>	<u>1,406,383</u>	<u>26,086</u>
Total buildings and grounds	<u>2,348,416</u>	<u>2,348,416</u>	<u>2,243,497</u>	<u>104,919</u>
Total general government	<u>12,528,367</u>	<u>13,393,367</u>	<u>12,560,722</u>	<u>832,645</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, 2017**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures (Continued):</b>				
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	\$ 1,939,259	\$ 1,941,759	\$ 1,899,219	\$ 42,540
Employee benefits	867,725	882,725	862,511	20,214
Services and supplies	<u>100,800</u>	<u>115,300</u>	<u>94,645</u>	<u>20,655</u>
Total district attorney	<u>2,907,784</u>	<u>2,939,784</u>	<u>2,856,375</u>	<u>83,409</u>
<b>District court:</b>				
Salaries and wages	501,539	486,189	418,010	68,179
Employee benefits	264,895	264,895	208,666	56,229
Services and supplies	<u>209,201</u>	<u>224,551</u>	<u>206,025</u>	<u>18,526</u>
Total district court	<u>975,635</u>	<u>975,635</u>	<u>832,701</u>	<u>142,934</u>
<b>Tonopah justice court:</b>				
Salaries and wages	299,289	299,289	307,054	(7,765)
Employee benefits	141,426	141,426	145,452	(4,026)
Services and supplies	<u>17,939</u>	<u>15,439</u>	<u>9,013</u>	<u>6,426</u>
Total Tonopah justice court	<u>458,654</u>	<u>456,154</u>	<u>461,519</u>	<u>(5,365)</u>
<b>Pahrump justice court:</b>				
Salaries and wages	847,277	847,277	775,904	71,373
Employee benefits	398,928	398,928	388,594	10,334
Services and supplies	<u>136,300</u>	<u>129,300</u>	<u>89,302</u>	<u>39,998</u>
Total Pahrump justice court	<u>1,382,505</u>	<u>1,375,505</u>	<u>1,253,800</u>	<u>121,705</u>
<b>Beatty justice court:</b>				
Salaries and wages	311,452	311,452	277,608	33,844
Employee benefits	123,217	123,217	105,598	17,619
Services and supplies	<u>26,745</u>	<u>21,745</u>	<u>17,882</u>	<u>3,863</u>
Total Beatty justice court	<u>461,414</u>	<u>456,414</u>	<u>401,088</u>	<u>55,326</u>
<b>Other judicial:</b>				
Services and supplies	<u>1,075,000</u>	<u>1,175,000</u>	<u>896,527</u>	<u>278,473</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, 2017**

	Budget				Variance With Final Budget
	Original	Final	Actual	Positive (Negative)	
<b>Expenditures (Continued):</b>					
<b>Judicial (Continued):</b>					
<b>Public guardian:</b>					
Salaries and wages	\$ -	\$ -	\$ 11,109	\$ (11,109)	
Employee benefits	- -	- -	3,499	(3,499)	
Services and supplies	10,000	13,500	144	13,356	
Total public guardian	<u>10,000</u>	<u>13,500</u>	<u>14,752</u>	<u>(1,252)</u>	
Total judicial	<u>7,270,992</u>	<u>7,391,992</u>	<u>6,716,762</u>	<u>675,230</u>	
<b>Public safety:</b>					
<b>Sheriff:</b>					
Salaries and wages	6,760,529	7,280,791	6,988,906	291,885	
Employee benefits	4,000,311	4,162,397	4,076,742	85,655	
Services and supplies	1,163,845	1,194,434	1,455,948	(261,514)	
Capital outlay	- -	- -	21,024	(21,024)	
Total sheriff	<u>11,924,685</u>	<u>12,637,622</u>	<u>12,542,620</u>	<u>95,002</u>	
<b>Emergency management:</b>					
Salaries and wages	249,459	269,459	268,666	793	
Employee benefits	124,695	132,195	128,754	3,441	
Services and supplies	158,500	168,500	153,899	14,601	
Capital outlay	- -	- -	10,400	(10,400)	
Total emergency management	<u>532,654</u>	<u>570,154</u>	<u>561,719</u>	<u>8,435</u>	
Total public safety	<u>12,457,339</u>	<u>13,207,776</u>	<u>13,104,339</u>	<u>103,437</u>	
<b>Public works:</b>					
<b>Salaries and wages</b>	68,892	68,892	73,536	(4,644)	
Employee benefits	31,740	31,740	28,122	3,618	
Services and supplies	31,472	31,472	24,459	7,013	
Total public works	<u>132,104</u>	<u>132,104</u>	<u>126,117</u>	<u>5,987</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, 2017**

	Budget		Actual	Variance With Final Budget Positive (Negative)		
	Original	Final				
<b>Expenditures (Continued):</b>						
<b>Health:</b>						
<b>Animal control:</b>						
Salaries and wages	\$ 217,686	\$ 92,423	\$ 86,160	\$ 6,263		
Employee benefits	102,497	40,411	38,284	2,127		
Services and supplies	<u>56,177</u>	<u>25,588</u>	<u>13,698</u>	<u>11,890</u>		
Total health	<u>376,360</u>	<u>158,422</u>	<u>138,142</u>	<u>20,280</u>		
<b>Contingency</b>	<u>200,000</u>	<u>170,000</u>	<u>-</u>	<u>170,000</u>		
Total expenditures	<u>32,965,162</u>	<u>34,453,661</u>	<u>32,646,082</u>	<u>1,807,579</u>		
Excess (deficiency) of revenues over expenditures	<u>(1,694,777)</u>	<u>(1,383,276)</u>	<u>850,010</u>	<u>2,233,286</u>		
<b>Other financing sources (uses):</b>						
Operating transfers in	7,150	7,150	1,429	(5,721)		
Operating transfers out	<u>-</u>	<u>(228,000)</u>	<u>(228,000)</u>	<u>-</u>		
Total other financing sources (uses)	<u>7,150</u>	<u>(220,850)</u>	<u>(226,571)</u>	<u>(5,721)</u>		
Net change in fund balance	(1,687,627)	(1,604,126)	623,439	2,227,565		
<b>Fund balance:</b>						
Beginning of year	<u>7,577,359</u>	<u>7,577,359</u>	<u>6,689,528</u>	<u>(887,831)</u>		
End of year	<u>\$ 5,889,732</u>	<u>\$ 5,973,233</u>	<u>\$ 7,312,967</u>	<u>\$ 1,339,734</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, 2017**

	Budget				Variance With Final Budget
	Original	Final	Actual		Positive (Negative)
<b>Revenues:</b>					
<b>Taxes:</b>					
Property taxes	\$ -	\$ -	\$ 339	\$ 339	
<b>Licenses and permits:</b>					
Encroachment permit fee	<u>10,000</u>	<u>10,000</u>	<u>24,705</u>	<u>24,705</u>	
<b>Intergovernmental:</b>					
Motor vehicle fuel tax:					
State \$1.25	825,000	825,000	846,147	21,147	
Optional \$1.75	102,000	102,000	136,647	34,647	
Gas tax \$2.35	1,500,000	1,500,000	1,590,756	90,756	
Optional \$.01	215,000	215,000	236,489	21,489	
National forest receipts	<u>833,000</u>	<u>833,000</u>	<u>76,307</u>	<u>(756,693)</u>	
Total intergovernmental	<u>3,475,000</u>	<u>3,475,000</u>	<u>2,886,346</u>	<u>(588,654)</u>	
<b>Charges for services:</b>					
Reimbursement from Tonopah	-	-	2,037	2,037	
Reimbursement from Amargosa	<u>-</u>	<u>-</u>	<u>7,989</u>	<u>7,989</u>	
Total charges for services	<u>-</u>	<u>-</u>	<u>10,026</u>	<u>10,026</u>	
<b>Miscellaneous:</b>					
Investment income	3,000	3,000	2,016	(984)	
Other	<u>350,000</u>	<u>350,000</u>	<u>2,060</u>	<u>(347,940)</u>	
Total miscellaneous	<u>353,000</u>	<u>353,000</u>	<u>4,076</u>	<u>(348,924)</u>	
Total revenues	<u>3,838,000</u>	<u>3,838,000</u>	<u>2,925,492</u>	<u>(912,508)</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, 2017**

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	\$ 2,877,247	\$ 2,877,247	\$ 2,657,818	\$ 219,429
Employee benefits	1,455,998	1,455,998	1,220,385	235,613
Services and supplies	3,500,000	3,974,954	3,099,187	875,767
Capital outlay	330,000	751,790	443,695	308,095
Total expenditures	<u>8,163,245</u>	<u>9,059,989</u>	<u>7,421,085</u>	<u>1,638,904</u>
Excess (deficiency) of revenues over expenditures	(4,325,245)	(5,221,989)	(4,495,593)	726,396
<b>Other financing sources (uses):</b>				
Operating transfers in	_____ -	<u>3,080,000</u>	<u>3,291,733</u>	<u>211,733</u>
Net change in fund balance	(4,325,245)	(2,141,989)	(1,203,860)	938,129
<b>Fund balance:</b>				
Beginning of year	<u>4,652,617</u>	<u>2,469,361</u>	<u>2,469,361</u>	<u>_____ -</u>
End of year	<u>\$ 327,372</u>	<u>\$ 327,372</u>	<u>\$ 1,265,501</u>	<u>\$ 938,129</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, 2017**

	<b>Business-type Activities-Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>	
	<b>Major Funds</b>		<b>Nonmajor</b>	<b>Total</b>		
	<b>Solid Waste</b>	<b>Pahrump Ambulance</b>	<b>Enterprise Funds</b>	<b>Enterprise Funds</b>		
<b>ASSETS</b>						
<b>Current assets:</b>						
Pooled cash and investments	\$ 3,998,640	\$ 644,487	\$ 348,604	\$ 4,991,731	\$ 36,782	
Interest receivable	19,211	676	693	20,580	60	
Accounts receivable, net	164,415	719,516	9,219	893,150	-	
Due from sewer fund	-	-	31,614	31,614	-	
Total current assets	4,182,266	1,364,679	390,130	5,937,075	36,842	
<b>Restricted assets:</b>						
Restricted cash	7,813,967	287,747	82,917	8,184,631	-	
Accounts receivable	-	60,000	-	60,000	-	
Total restricted assets	7,813,967	347,747	82,917	8,244,631	-	
<b>Noncurrent assets:</b>						
Capital assets, net of accumulated depreciation	43,420	628,441	4,605,418	5,277,279	-	
Total assets	12,039,653	2,340,867	5,078,465	19,458,985	36,842	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension charge	41,585	978,820	23,308	1,043,713	-	
<b>LIABILITIES</b>						
<b>Current liabilities:</b>						
Accounts payable	12,895	18,378	4,509	35,782	-	
Accrued payroll and benefits	4,463	91,710	3,602	99,775	-	
Customer deposits	-	-	3,525	3,525	-	
Due to water fund	-	-	31,614	31,614	-	
Accrued compensated absences	-	62,389	-	62,389	-	
Bonds payable, current portion	-	-	23,431	23,431	-	
Total current liabilities	17,358	172,477	66,681	256,516	-	
<b>Long-term payable from restricted assets</b>						
Landfill closure and postclosure costs	1,810,874	-	-	1,810,874	-	
<b>Long-term liabilities:</b>						
Net pension liability	143,560	3,680,424	75,265	3,899,249	-	
Accrued compensated absences	-	30,729	-	30,729	-	
Bonds payable, long-term portion	-	-	588,962	588,962	-	
Total long-term liabilities	1,954,434	3,711,153	664,227	6,329,814	-	
Total liabilities	1,971,792	3,883,630	730,908	6,586,330	-	
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension charge	34,505	812,164	19,339	866,008	-	
<b>NET POSITION</b>						
Invested in capital assets, net of related debt	43,420	628,441	3,993,025	4,664,886	-	
Restricted for landfill closure costs	7,813,967	-	-	7,813,967	-	
Restricted for capital projects	-	347,747	-	347,747	-	
Unrestricted	2,217,554	(2,352,295)	358,501	223,760	36,842	
Total net position	\$ 10,074,941	\$ (1,376,107)	\$ 4,351,526	\$ 13,050,360	\$ 36,842	

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, 2017**

	Business-type Activities-Enterprise Funds				Governmental
	Major Funds		Nonmajor	Total	Activities -
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	Internal Service Funds
<b>Operating revenues:</b>					
Charges for services	\$ 2,033,850	\$ 3,881,118	\$ 162,792	\$ 6,077,760	\$ -
<b>Operating expenses:</b>					
Salaries and wages	91,801	1,655,259	44,740	1,791,800	-
Employee benefits	41,099	827,579	25,646	894,324	-
Services and supplies	1,140,872	405,471	52,705	1,599,048	-
Closure and postclosure landfill costs	100,364	-	-	100,364	-
Depreciation	5,990	115,154	185,533	306,677	-
Bad debt	-	445,919	-	445,919	-
Total operating expenses	1,380,126	3,449,382	308,624	5,138,132	-
Operating income (loss)	653,724	431,736	(145,832)	939,628	-
<b>Non-operating revenues (expenses):</b>					
Investment income	21,369	608	772	22,749	67
Gain (loss) on disposal of assets	-	(123,682)	-	(123,682)	-
Grants	-	-	489,126	489,126	-
Other income	-	-	15	15	-
Interest expense	-	-	(34,842)	(34,842)	-
Total nonoperating revenues ( expenses)	21,369	(123,074)	455,071	353,366	67
Changes in net position	675,093	308,662	309,239	1,292,994	67
<b>Net position:</b>					
Beginning of year	9,399,848	(1,684,769)	4,042,287	11,757,366	36,775
End of year	\$ 10,074,941	\$ (1,376,107)	\$ 4,351,526	\$ 13,050,360	\$ 36,842

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, 2017**

Page 1 of 2

	<b>Business-type Activities-Enterprise Funds</b>				<b>Governmental</b>
	<b>Major Funds</b>		<b>Nonmajor</b>	<b>Total</b>	<b>Activities -</b>
	<b>Solid Waste</b>	<b>Pahrump</b>	<b>Enterprise</b>	<b>Enterprise</b>	<b>Internal</b>
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 1,961,875	\$ 3,296,206	\$ 166,899	\$ 5,424,980	\$ -
Cash paid for salaries and employee benefits	(135,100)	(2,714,204)	(65,557)	(2,914,861)	-
Cash paid for services and supplies	(1,142,994)	(414,480)	(55,906)	(1,613,380)	-
Net cash provided (used) by operating activities	<u>683,781</u>	<u>167,522</u>	<u>45,436</u>	<u>896,739</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>					
Other income	-	-	15	15	-
Principal payments - bonds	-	-	(21,965)	(21,965)	-
Interest paid	-	-	(34,842)	(34,842)	-
Net cash provided (used) by capital financing activities	<u>-</u>	<u>-</u>	<u>(56,792)</u>	<u>(56,792)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>					
Investment income	<u>11,529</u>	<u>433</u>	<u>476</u>	<u>12,438</u>	<u>40</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>695,310</b>	<b>167,955</b>	<b>(10,880)</b>	<b>852,385</b>	<b>40</b>
<b>Pooled cash and investments:</b>					
Beginning of year	<u>11,117,297</u>	<u>764,279</u>	<u>442,401</u>	<u>12,323,977</u>	<u>36,742</u>
End of year	<u>\$ 11,812,607</u>	<u>\$ 932,234</u>	<u>\$ 431,521</u>	<u>\$ 13,176,362</u>	<u>\$ 36,782</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, 2017**

Page 2 of 2

	<b>Business-type Activities-Enterprise Funds</b>			<b>Governmental Activities - Internal Service Funds</b>	
	<b>Major Funds</b>		<b>Nonmajor</b>	<b>Total</b>	<b>Activities - Internal</b>
	<b>Solid Waste</b>	<b>Pahrump Ambulance</b>	<b>Enterprise Funds</b>	<b>Enterprise Funds</b>	<b>Service Funds</b>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>					
Operating income (loss)	\$ 653,724	\$ 431,736	\$ (145,832)	\$ 939,628	\$ -
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>					
Depreciation expense	5,990	115,154	185,533	306,677	-
(Increase)Decrease in accounts receivable	(71,975)	(138,993)	4,437	(206,531)	-
(Increase)Decrease in customer deposits	-	-	(330)	(330)	-
Increase(Decrease) in compensated absences	-	(926)	-	(926)	-
Increase(Decrease) in accrued payroll and benefits	(680)	(105,554)	1,469	(104,765)	-
Increase(Decrease) in accounts payable	98,242	(9,009)	(3,201)	86,032	-
Increase(Decrease) in net pension liability	11,932	167,743	12,033	191,708	-
Increase(Decrease) in pension expenses	(13,452)	(292,629)	(8,673)	(314,754)	-
Total adjustments	30,057	(264,214)	191,268	(42,889)	-
<b>Net cash provided (used) by operating activities</b>	<b>\$ 683,781</b>	<b>\$ 167,522</b>	<b>\$ 45,436</b>	<b>\$ 896,739</b>	<b>\$ -</b>

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

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2017**

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	F.H. Flint Scholarship Trust Fund	Agency Funds
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,283	\$ 22,629,057
Interest receivable	-	40,565
Taxes receivable	-	458,091
Due from other governments	-	256,166
Accounts receivable	-	147,411
Prepaid expense	<u>-</u>	<u>39,995</u>
 Total assets	 <u>26,283</u>	 <u>23,571,285</u>
 <b><u>LIABILITIES</u></b>		
Unavailable revenue - property taxes	-	337,659
Amounts held for others	<u>-</u>	<u>23,233,626</u>
 Total liabilities	 <u>-</u>	 <u>23,571,285</u>
 <b><u>NET POSITION</u></b>		
Held in trust	<u>\$ 26,283</u>	<u>\$ -</u>

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

**NYE COUNTY, NEVADA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN NET POSITION**  
**For The Year Ended June 30, 2017**

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F.H. Flint  
Scholarship  
Trust Fund

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**Additions:**

Investment income	\$ 39
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**Deductions:**

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

Beginning of year	<u>26,244</u>
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End of year	<u>\$ 26,283</u>
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The notes to the financial statements are an integral part of this statement.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

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

**2. Blended Component Units**

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

**3. Description of Government-Wide Financial Statements**

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

**4. Basis of Presentation - Government-Wide Financial Statements**

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

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Basis of Presentation - Fund Financial Statements**

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

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

The County reports the following internal service fund:

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

Additionally, the County reports the following fiduciary funds:

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

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

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Measurement Focus and Basis of Accounting**

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

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

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

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

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

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**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 public hearing, conducted not sooner than the third Monday in May and not later than the last day of May, a minimum of seven days' notice and a maximum of fourteen days' notice of the public hearing on the final budget must be 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 set forth the exact amounts to be transferred and the accounts, functions, programs and funds affected. The County Commissioners must also set forth its reasons for the transfer; and the action must be recorded in the official minutes of the meeting.

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

**e.** The following funds were augmented during the year:

General Fund	Special Revenue Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds
General Fund	Road	Beatty Town	County Capital Projects	Gabbs Water Utility
	Regional Transportation Commission	Beatty Room Tax	Gabbs Special Ad Valorem Capital Projects	
	Public Transit	Pahrump Town	Beatty Capital Projects	
	Emergency 911	Pahrump State Room Tax	Beatty Special Ad Valorem Capital Projects	
	Museum	Pahrump 2/10 Economic Development Room Tax	Beatty Room Tax Capital Projects	
	Agricultural Extension	Pahrump 1/10 Parks Room Tax	Pahrump Town Capital Projects	
	State and County Room Tax	Pahrump 1/10 Arena Room Tax	Pahrump Town Arena Capital Projects	
	Impact Fees	Pahrump 2/10 Airport Room Tax		
	Building Fund	Pahrump Town PSST Sheriff		
	Renewable Energy	Pahrump Town PSST Fire		
	Mining Maps	Pahrump Fire Impact Fee		
	Law Library	Pahrump Parks Impact Fee		
	Senior Nutrition	Pahrump Business License		
	Ambulance	Pahrump Cemetery		
	Medical and General Indigent	Pahrump Swimming Pool		
	Dedicated County Medical Indigent	Pahrump 1/10 Fairgrounds Room Tax		
	Health Clinics	Manhattan Town		
	Recorder Technology	Manhattan Town PSST Sheriff		
	Assessor Technology	Manhattan Town PSST Fire		
	Smoky Valley Television District	Gabbs Town		

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 7. Budgetary Information (Continued)**
  - f.** In addition, the Grants Fund was augmented during the year due to additional grant revenue received.
  - g.** Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year.
  - h.** All appropriations lapse at the end of the fiscal year.
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**
  - a. Cash and Cash Equivalents**

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

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

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

Nevada Revised Statutes authorize the County to invest in:

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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- 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, 2017, through December 31, 2017, 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, 2016, through December 31, 2016. Additional amounts due, based on actual business for the period ending December 31, 2017, are determined subsequent to December 31, 2017. Credits for overpayments of estimated tax received for the production year ending December 31, 2017, 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, 2017, and is not reflected in the financial statement. (See Note D2)

- e. Inventories and Prepaid Items**

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

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

- f. Restricted Assets**

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

- g. Capital Assets**

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**
- g. Capital Assets (Continued)**

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

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

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

- h. Deferred Outflows/Inflows of Resources**

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

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

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

- i. Pensions**

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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- 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, 2017, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2017.

- l. Interfund Activity**

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

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

- m. Long-term Obligations**

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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- 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. Currently, the County restricts assets as follow:
  - a) NRS 354.598155 Special Ad Valorem Capital Projects
  - b) NRS 354.6113 Capital Projects Fund
  - c) NRS 365.190 Road Improvements
  - d) Special Acts - NRS 545 - Public Safety Sales Tax for Sheriff and Fire
- (iii) **Unrestricted**  
This is the component of net position that is the difference between the assets and liabilities not reported in Invested in Capital Assets, Net of Related Debt and Restricted Assets.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 8. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)**
- q. Net Position Flow Assumptions**

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

- r. Comparative Data/Reclassifications**

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

- s. Use of Estimates**

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

**B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

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

Bond payable	\$( 21,260,000)
Capital lease payable	( 429,691)
Loan payable	( 200,000)
Less: deferred charge on bond discounts (net of amortization)	2,307
Interest payable	( 332,926)
OPEB obligation	( 27,509,492)
Compensated absences	<u>( 3,411,914)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$( 53,141,716)</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**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	\$ 9,418,870
Retirements	( 25,055)
Depreciation expense	<u>( 5,198,149)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ ( 4,195,666)</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 payments	\$ 848,488
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Another element of that reconciliation states that "Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred." The details of this difference are as follows:

Accrued interest	\$ ( 332,926)
Amortization of bond discount	( 96)
OPEB obligation	(3,329,244)
Compensated absences	<u>( 163,428)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (3,825,694)</u>

**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, 2017, the following functions exceeded budget appropriations:

Fund Functions in the Special Revenue Funds:

Museum – Culture and Recreation (10214)	\$ 1,712
Public Safety Sales Tax Distribution – Intergovernmental (10233)	\$ 48,181
County Special Ad Valorem – Intergovernmental (10402)	\$ 8,065

Funds in the Enterprise Funds:

Gabbs Town – Sewer Utility Enterprise Fund (23503)	\$ 6,153
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**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**1. Compliance and Accountability**

*Museum Special Revenue Fund* - The Fund expenditures were higher than anticipated for salaries and benefits due to payments made for sick and annual leave to a retiring employee in the amount of \$4,511.

*Public Safety Sales Tax Distribution* - The Distribution fund is used to account for public safety tax received and distributed to Towns within Nye County. Although this was a distribution of money to the local governments that have responsibility for the expenditure of the money, the budget for intergovernmental payments to the Towns was not adequate causing the budget violation. Receipts were in excess of anticipated revenues by \$188,317 causing the distributions from the fund to be in excess of the authorized budget.

*County Special Ad Valorem Capital Projects Fund* - Statute requires the fund to distribute to towns within the county a portion of the tax collected. The budget for the fund was prepared without an intergovernmental function. Expenditures within the fund were all budgeted as capital outlay. The fund in total was not over spent, however the intergovernmental function representing the distribution to towns within the County was overspent.

*Gabbs Sewer Utility Enterprise Fund* - The expenses in excess of budget for the Enterprise Fund was due to depreciation expense being higher than anticipated. 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 excess expenses did not cause a deficit in the fund. However, a report of augmentation of the budget of the fund was not presented to the Commission and included in the County's quarterly report filed with the Department of Taxation (NRS 354.598005(4)).

**2. Deficit Fund Balance/Net Position**

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

Pahrump Ambulance Enterprise Fund	\$1,376,107
Building Department Special Revenue Fund	\$ 45,308

*Pahrump Ambulance Enterprise Fund* - The deficit net position is due to the fund's proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada of \$3,680,424. See Note D-15 of the financial statements.

*Building Department Special Revenue Fund* - The deficit fund balance is due to a short fall in anticipated revenues for the year.

**3. Budget Stabilization**

***Restricted Fund Balance***

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

***Committed Fund Balance***

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**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, 2017, 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	\$ 1,879,945
Carrying amount of deposits	2,838,020
Pooled investments	86,377,591
State Treasurer Investment pool	<u>758,587</u>
Cash and cash equivalents	<u>\$ 91,854,143</u>

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

Statement of Net Position	\$ 61,014,172
Statement of Net Position restricted	8,184,631
Private purpose trust fund	26,283
Agency funds	<u>22,629,057</u>
Pooled cash and investments	<u>\$ 91,854,143</u>

Except for financial reporting purposes, the cash balances of \$22,629,057 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 2.28 years.

As of June 30, 2017, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 to 5	6 to 10	> 10
U.S. Agencies	\$23,388,226	\$ 6,340,190	\$16,976,937	\$ 71,099	\$ 0
Negotiable Certificates of Deposit	49,049,416	5,141,129	43,908,287	0	0
NV Local Government Investment Pool	758,587	758,587	0	0	0
Corporate Obligations	1,202,319	1,027,282	175,037	0	0
Asset Backed Securities	493,046	0	432,518	0	60,528
Money Market Mutual Fund	<u>12,244,584</u>	<u>12,244,584</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$87,136,178</u>	<u>\$ 25,511,772</u>	<u>\$61,492,779</u>	<u>\$ 71,099</u>	<u>\$ 60,528</u>

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**1. Pooled Cash and Investments (Continued)**

As of June 30, 2017, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Aaa	Aa1	Aa3	A1	A2	A3	N/A
U.S. Agencies	\$23,388,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Corporate Obligations	127,922	124,968	124,673	348,146	364,772	111,838	0
Money market mutual fund	0	0	0	0	0	0	12,244,584
Negotiable Certificates of Deposit	0	0	0	0	0	0	49,049,416
NV Local Government Investment Pool	0	0	0	0	0	0	758,587
Asset Backed Securities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>493,046</u> *
	<u><u>\$23,516,148</u></u>	<u><u>\$124,968</u></u>	<u><u>\$124,673</u></u>	<u><u>\$348,146</u></u>	<u><u>\$364,772</u></u>	<u><u>\$111,838</u></u>	<u><u>\$62,545,633</u></u>

**Custodial Credit Risk:** Custodial credit risk is the risk that in the event of a bank or brokerage failure, the County's deposits may not be returned. The County's bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer/Nevada Collateral Pool. At year-end, the County's carrying amount of deposits was \$2,838,020 and the bank balance was \$4,997,684. Of the bank balance, \$276,283 was covered by federal depository insurance. Of the remaining balance, \$4,721,401 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, 2017, are as follows:

Federal Farm Credit Bank	5.39%
Freddie Mac	14.48%

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

The County has the following recurring fair value measurements as of June 30, 2017:

Investment Type	Fair Value	Investment Maturities (in Years)				
		Level 1	Level 2	Level 3	N/A	
U.S. Agencies	\$23,388,226	\$23,388,226	\$ 0	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	49,049,416	0	0	0	0	49,049,416
NV Local Government Investment Pool	758,587	77,528	681,059	0	0	0
Corporate Obligations	1,202,319	0	1,202,319	0	0	0
Asset Backed Securities	493,046	0	493,046	0	0	0
Money Market Mutual Fund	<u>12,244,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,244,584</u>
	<u><u>\$87,136,178</u></u>	<u><u>\$23,465,754</u></u>	<u><u>\$ 2,376,424</u></u>	<u><u>\$ 0</u></u>	<u><u>\$61,294,000</u></u>	

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**1. Pooled Cash and Investments (Continued)**

**Investment Earnings Assigned to Other Funds**

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

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
General Fund	Airport Special Revenue Fund	\$ 33
	Special Fuel Tax Special Revenue Fund	23
	Museum Special Revenue Fund	7
	County Owned Building Special Revenue Fund	1,334
	Building Department Special Revenue Fund	<u>32</u>
		<u><u>\$ 1,429</u></u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 170
	911 Emergency Medical System Special Revenue Fund	266
	Justice Court Fines Special Revenue Fund	757
	JP Court Facility Assessment Special Revenue Fund	661
	Court Collection Fees Special Revenue Fund	1,322
	Drug Court Proceeds Special Revenue Fund	380
	State/County Room Tax Special Revenue Fund	<u>19</u>
		<u><u>\$ 3,575</u></u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**2. Receivables**

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

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

	General Fund	Road Fund	Capital Projects Fund	Other Governmental Funds	Enterprise Funds	Totals
Interest receivable	\$ 9,351	\$ 1,812	\$ 18,103	\$ 59,569	\$ 20,580	\$ 109,415
Taxes receivable	253,738	0	0	230,811	0	484,549
Due from other Governments Accounts	2,504,572	615,343	0	1,994,798	0	5,121,370
receivable, net	0	0	0	267,747	893,150	1,154,240
Due from others	13,650	0	427,883	3,177	0	444,710
	<u>\$ 2,781,311</u>	<u>\$ 617,155</u>	<u>\$ 445,986</u>	<u>\$ 2,556,102</u>	<u>\$ 913,730</u>	<u>\$ 7,314,284</u>

**3. Capital Assets**

Capital assets activity for the year ended June 30, 2017, was as follows:

**Governmental Activities:**

	Balance June 30, 2016	Additions	Deletions	Transfers	Balance June 30, 2017
<b>Capital assets not being depreciated:</b>					
Land	\$ 8,860,802	\$ -	\$ 14,391	\$ -	\$ 8,846,411
Construction in progress	4,019,394	6,881,916	-	(5,249,114)	5,652,196
<b>Total capital assets not being depreciated</b>	<u>12,880,196</u>	<u>6,881,916</u>	<u>14,391</u>	<u>(5,249,114)</u>	<u>14,498,607</u>
<b>Capital assets being depreciated:</b>					
Buildings and improvements	91,134,548	61,332	-	1,589,507	92,785,387
Equipment	49,224,036	1,902,718	36,271	1,565,737	52,656,220
Infrastructure	36,085,748	572,904	-	2,093,870	38,752,522
<b>Total capital assets being depreciated</b>	<u>176,444,332</u>	<u>2,536,954</u>	<u>36,271</u>	<u>5,249,114</u>	<u>184,194,129</u>
<b>Less accumulated depreciation for:</b>					
Buildings and improvements	28,457,460	2,158,603	-	-	30,616,063
Equipment	35,590,743	2,272,045	25,607	-	37,837,181
Infrastructure	8,338,613	767,501	-	-	9,106,114
<b>Total accumulated depreciation</b>	<u>72,386,816</u>	<u>5,198,149</u>	<u>25,607</u>	<u>-</u>	<u>77,559,358</u>
<b>Total capital assets being depreciated, net</b>	<u>104,057,516</u>	<u>(2,661,195)</u>	<u>10,664</u>	<u>5,249,114</u>	<u>106,634,771</u>
<b>Governmental activities assets, net</b>	<u>\$ 116,937,712</u>	<u>\$ 4,220,721</u>	<u>\$ 25,055</u>	<u>\$ -</u>	<u>\$ 121,133,378</u>

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

- Construction in progress on the Gabbs, Beatty, and Tonopah Airports, One Stop Shop at Calvada, Pahrump Fairgrounds and Kellogg Park, and several road infrastructure projects.
- Buildings were completed and moved out of construction in progress for the courtroom remodels, SIMS Training Facility, and the Information Tech Facility.
- Equipment for various public works, public safety, and ambulance equipment and vehicles.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**3. Capital Assets (Continued)**

**Business-type Activities:**

	<b>Balance</b>				<b>Balance</b>
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>June 30, 2017</b>
<b>Capital assets not being depreciated:</b>					
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	<u>509,126</u>	<u>-</u>	<u>-</u>	<u>(509,126)</u>	<u>-</u>
<b>Total capital assets not being depreciated</b>	<b><u>629,126</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(509,126)</u></b>	<b><u>120,000</u></b>
<b>Capital assets being depreciated:</b>					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	<u>6,020,982</u>	<u>-</u>	<u>-</u>	<u>509,126</u>	<u>6,530,108</u>
Ambulance buildings and equipment	<u>2,717,808</u>	<u>-</u>	<u>257,058</u>	<u>-</u>	<u>2,460,750</u>
<b>Total capital assets being depreciated</b>	<b><u>9,946,811</u></b>	<b><u>-</u></b>	<b><u>257,058</u></b>	<b><u>509,126</u></b>	<b><u>10,198,879</u></b>
<b>Less accumulated depreciation for:</b>					
Solid waste equipment	1,158,611	5,990	-	-	1,164,601
Utility infrastructure and equipment	<u>1,739,157</u>	<u>185,533</u>	<u>-</u>	<u>-</u>	<u>1,924,690</u>
Ambulance buildings and equipment	<u>1,970,531</u>	<u>115,154</u>	<u>133,376</u>	<u>-</u>	<u>1,952,309</u>
<b>Total accumulated depreciation</b>	<b><u>4,868,299</u></b>	<b><u>306,677</u></b>	<b><u>133,376</u></b>	<b><u>-</u></b>	<b><u>5,041,600</u></b>
<b>Total capital assets being depreciated, net</b>	<b><u>5,078,512</u></b>	<b><u>(306,677)</u></b>	<b><u>123,682</u></b>	<b><u>509,126</u></b>	<b><u>5,157,279</u></b>
<b>Business-type activities assets, net</b>	<b><u>\$ 5,707,638</u></b>	<b><u>\$ (306,677)</u></b>	<b><u>\$ 123,682</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,277,279</u></b>

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

- Construction in progress on the Gabbs Sewer System was completed

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

**Governmental activities:**

General government	\$ 1,366,903
Public safety	1,655,608
Judicial	345,860
Public works	1,438,190
Health and sanitation	85,831
Community support	52,833
Culture and recreation	<u>252,924</u>
	<b><u>\$ 5,198,149</u></b>

**Business-type activities:**

Solid Waste	\$ 5,990
Ambulance	115,154
Sewer system	37,458
Water system	<u>148,075</u>
	<b><u>\$ 306,677</u></b>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**4. Construction and Other Significant Commitments**

**Construction commitments:** The County has active construction projects as of June 30, 2017. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Gabbs Airport Runway Re-Grade	\$ 12,167	\$ 210,000
Beatty Taxiway Turnaround Design & Construction	45,612	646,000
CDBG Pahrump Complex Well	50,330	352,373
OHV Enhancement	73,736	84,580
Manhattan Main Street Repave - NV Access	109,308	203,200
Homestead Rd Improvements	128,350	2,009,460
Beatty Town Park	152,562	122,570
One Stop Shop at Calvada	294,382	850,000
RTC Projects (1/4 Cent)	481,743	1,230,000
Fox Gamebird Improvements	496,094	525,731
Gamebird/Barney Improvements	596,808	1,200,000
Tonopah Airport Runway 15-33	2,466,695	2,522,668
Pahrump Fairgrounds	361,487	975,000
Pahrump Kellogg Park Project	374,228	2,347,685
Pahrump Last Chance Park	3,525	4,000
Pahrump Pool Resurfacing	565	115,000
Pahrump Trailhead & Bridal Path	2,062	10,000
Pahrump Vets Memorial Rock Project	2,542	4,000
Total governmental activities	<u>\$ 5,652,196</u>	<u>\$ 13,412,267</u>

**5. Accrued Liabilities**

Accrued liabilities reported by funds at June 30, 2017, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 1,353,415	\$ 0	\$ 1,353,415
Road	182,603	0	182,603
Other Governmental	356,706	0	356,706
Major Enterprise	96,173	0	96,173
Nonmajor Enterprise	3,602	3,525	7,127
Total Accrued Liabilities	<u>\$ 1,992,499</u>	<u>\$ 3,525</u>	<u>\$ 1,996,024</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**6. Restricted Assets**

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

Fund	Landfill Closure Trust	Debt Reserve	Capital Projects	Totals
Solid Waste	\$ 7,813,967	\$ 0	\$ 0	\$ 7,813,967
Pahrump Ambulance	0	0	347,747	347,747
Nonmajor Enterprise	0	82,917	0	82,917
Total Restricted Assets	<u>\$ 7,813,967</u>	<u>\$ 82,917</u>	<u>\$ 347,747</u>	<u>\$ 8,244,631</u>

**7. Unearned Revenue**

Governmental funds report unearned revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period and also in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2017, are as follows:

General Fund	Other	
	Governmental	Total
<u>\$ 4,194</u>	<u>\$ 353,811</u>	<u>\$ 358,005</u>

**8. Unavailable Revenue**

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

Other		
General	Governmental	Total
<u>\$ 209,431</u>	<u>\$ 136,757</u>	<u>\$ 346,188</u>

**9. Long-Term Debt**

**Revenue Bonds**

**Gabbs Water Bond**-The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmers Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Currently, the County's loan reserve balance is \$60,427. The current outstanding principal balance at June 30, 2017, is \$332,204.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2018	\$ 19,259	\$ 23,670	\$ 42,929
2019	20,679	22,297	42,976
2020	22,204	20,824	43,028
2021	23,841	19,242	43,083
2022	25,600	17,543	43,143
2023-2027	159,261	49,655	208,916
2028-2029	61,360	3,762	65,122
	<u>\$ 332,204</u>	<u>\$ 156,993</u>	<u>\$ 489,197</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Long-Term Debt (Continued)**

**Revenue Bonds**

**Manhattan Water Bond**- The Town of Manhattan Water Revenue Bonds were issued in the amount of \$299,000 payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of \$3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month (\$116) over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2017, is \$6,614. The balance in the reserve account was \$6,676 as of June 30, 2017. The bond agreement also requires the Town to establish a fund for short lived assets at a rate of \$404 per month. The balance in the reserve account was \$15,814. The outstanding balance of bonds payable at June 30, 2017, was \$280,189.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2018	\$ 4,172	\$ 9,752	\$ 13,924
2019	4,320	9,604	13,924
2020	4,473	9,451	13,924
2021	4,631	9,293	13,924
2022	4,796	9,128	13,924
2023-2027	26,653	42,967	69,620
2028-2032	31,727	37,893	69,620
2033-2037	37,765	31,855	69,620
2038-2042	44,954	24,666	69,620
2043-2047	53,510	16,110	69,620
2048-2052	63,188	6,432	69,620
	<u>\$ 280,189</u>	<u>\$ 207,151</u>	<u>\$ 487,340</u>

**General Obligation (Limited Tax) Bond Series 2010B**

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

Year Ended June 30,	Principal	Interest	Debt Service	Subsidy	Net Annual Debt Service
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	630,000	1,163,701	1,793,701	(407,295)	1,386,406
2022	650,000	1,133,695	1,783,695	(396,793)	1,386,902
2023-2027	3,580,000	5,122,794	8,702,794	(1,792,978)	6,909,816
2028-2032	4,310,000	3,959,593	8,269,593	(1,385,857)	6,883,736
2033-2037	5,260,000	2,474,102	7,734,102	(865,936)	6,868,166
2038-2041	5,045,000	662,240	5,707,240	(231,784)	5,475,456
	<u>\$ 21,260,000</u>	<u>\$ 18,164,996</u>	<u>\$ 39,424,996</u>	<u>\$ (6,357,748)</u>	<u>\$ 33,067,248</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Long-Term Debt (Continued)**

**Capital Leases**

**911 System**- The County entered into a lease agreement for financing the acquisition of a 911 system valued at \$696,479. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a ten-year estimated useful life. Depreciation expense of \$69,647 has been recorded. Payments are due annually on July 15 \$152,581 including principal and interest at 3.23%. Annual payments are as follows:

Future minimum lease payments are as follows:

Year Ended June 30,	Amount		
	Principal Portion	Representing Interest	Total Payment
2018	\$ 138,702	\$ 13,879	\$ 152,581
2019	143,181	9,400	152,581
2020	147,808	4,773	152,581
	<u>\$ 429,691</u>	<u>\$ 28,052</u>	<u>\$ 457,743</u>

**Note Payable**

**Gabbs Sewer**- The Gabbs Utility Sewer fund entered into a sewer main improvement state revolving loan. The authorized amount of the loan is \$500,000. The balance as of June 30, 2017, is \$489,126. The Town of Gabbs met the definition of a disadvantaged community and was eligible to receive an additional subsidy as spelled out in Nevada's Intended Use Plan. Since Gabbs was eligible for this additional subsidy, all principal was forgiven upon completion of the contract.

**Loan Payable**

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

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2018	\$ 37,671	\$ 6,000	\$ 43,671
2019	38,801	4,870	43,671
2020	39,965	3,706	43,671
2021	41,164	2,507	43,671
2022	42,399	1,272	43,671
	<u>\$ 200,000</u>	<u>\$ 18,355</u>	<u>\$ 218,355</u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Long-Term Debt (Continued)**

During the year ended June 30, 2017, the following changes occurred in long-term debt:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>	<u>Due within</u> <u>one year</u>
<b>Governmental Activities:</b>					
Medium-term bond	\$ 21,830,000	\$ 0	\$ (570,000)	\$ 21,260,000	\$ 580,000
Less: bond discounts	<u>(2,403)</u>	<u>0</u>	<u>96</u>	<u>(2,307)</u>	<u>0</u>
Total bonds payable	21,827,597	0	(569,904)	21,257,693	580,000
Loan payable	0	200,000	0	200,000	37,671
Capital lease	564,053	0	(134,362)	429,691	138,702
Compensated absences	3,248,486	163,428	0	3,411,914	3,157,120
OPEB obligation	24,180,248	3,329,244	0	27,509,492	0
Net pension obligation	<u>49,052,138</u>	<u>2,952,110</u>	<u>0</u>	<u>52,004,248</u>	<u>0</u>
Total Governmental Activities					
Long-Term Liabilities	<u><u>\$ 98,872,522</u></u>	<u><u>\$ 6,644,782</u></u>	<u><u>\$ (704,266)</u></u>	<u><u>\$ 104,813,038</u></u>	<u><u>\$ 3,913,493</u></u>
<b>Business-Type Activities:</b>					
Landfill closure costs	\$ 1,710,510	\$ 100,364	\$ 0	\$ 1,810,874	\$ 0
Notes payable	489,126	0	(489,126)	0	0
Revenue Bonds	634,358	0	(21,965)	612,393	23,431
Compensated Absences	94,044	0	(926)	93,118	62,389
Net Pension Obligation	<u>3,707,541</u>	<u>191,708</u>	<u>0</u>	<u>3,899,249</u>	<u>0</u>
Total Business-Type Activities					
Long-Term Liabilities	<u><u>\$ 6,635,579</u></u>	<u><u>\$ 292,072</u></u>	<u><u>\$ (512,017)</u></u>	<u><u>\$ 6,415,634</u></u>	<u><u>\$ 85,820</u></u>

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2017, was \$163,274,245. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$3,925,158, Gabbs Town \$2,263,995, Manhattan Town \$711,048 and Pahrump Town \$206,768,887.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**10. Interfund Transfers**

Interfund operating transfers are made from one fund to another fund to support expenditures in accordance with the authority established for the individual funds. Transfers between fund types during the year ended June 30, 2017, were:

	Transfers In	Transfers Out			
		General Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 1,429	\$ -	\$ -	\$ 1,429	\$ -
Major Road Fund	3,291,733	-	-	3,291,733	-
Major Capital Projects Fund	3,575	-	-	3,575	-
Nonmajor Debt Service Funds	1,419,699	-	1,419,699	-	-
Nonmajor Special Revenue Funds	3,120,940	228,000	-	2,892,940	-
Nonmajor Capital Projects Funds	<u>53,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,434</u>
Totals	<u><u>\$ 7,890,810</u></u>	<u><u>\$ 228,000</u></u>	<u><u>\$ 1,419,699</u></u>	<u><u>\$ 6,189,677</u></u>	<u><u>\$ 53,434</u></u>

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

\$3,291,733 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$1,900,000, the Public Transit Fund in the amount of \$1,180,000, and the Pahrump Town Road Fund to cover public works projects of \$211,733.

\$ 1,419,699 was transferred from the Capital Projects Fund to the Debt Service Fund to meet annual debt service requirements.

\$53,434 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 354.598155(2) to distribute property taxes levied for capital expenditures.

\$2,892,940 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 \$350,000; \$2,520,336 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; \$22,604 of the transfer from Fall Festival to close out the fund was split \$11,302 to the Pahrump 1/10 Parks and 1/10 Fairgrounds Room Tax Funds.

\$228,000 was transferred from the General Fund to help cover expenses in some special revenue funds; \$185,000 to the 911 Medical Emergency System Fund and \$43,000 to the Health Clinics Fund.

As listed in note D-1, investment earnings earned by one fund assigned to another fund include \$1,429 transferred to the General Fund from nonmajor funds and \$3,575 transferred to the nonmajor capital projects fund from other nonmajor funds.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**11. Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Owned Building	Grants	<u>\$ 152,412</u>
Public Safety Sales Tax Sheriff	Public Safety Sales Tax Distribution	\$ 9,333
Public Safety Sales Tax Fire		9,333
Beatty Town Public Safety Sales Tax Sheriff		5,585
Beatty Town Public Safety Sales Tax Fire		5,585
Gabbs Town Public Safety Sales Tax Sheriff		1,500
Gabbs Town Public Safety Sales Tax Fire		1,500
Manhattan Town Public Safety Sales Tax Sheriff		724
Manhattan Town Public Safety Sales Tax Fire		724
Pahrump Town Public Safety Sales Tax Sheriff		213,909
Pahrump Town Public Safety Sales Tax Fire		<u>213,909</u>
		<u>\$ 462,102</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 31,614</u>

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

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

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

**12. Risk Management**

**Property, Casualty, Crime, and Machinery Insurance**

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

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

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**13. Contingent Liabilities**

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

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

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

As of June 30, 2017, the estimated liability to date for closure and post-closure costs is \$1,810,874. 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, 2017, \$7,813,967 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 \$2,689,943.

**14. Defined Benefit Pension Plan**

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

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

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Defined Benefit Pension Plan (Continued)**

**Eligibility for Police and Fire Members:**

Years of Service	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 12/31/09-07/01/15		Hired After 7/1/15	
	Age	STM%	Age	STM%	Age	STM%	Age	STM%
5 years	66	2.50%	66	2.67%	65	2.50%	65	2.50%
10 years	55	2.50%	55	2.67%	60	2.50%	60	2.50%
20 years	50	2.50%	50	2.67%	50	2.50%	50	2.50%
25 years	Any	2.50%	Any	2.67%				
30 years					Any	2.50%		

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

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

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

**Contributions:** Benefits for plan members are funded under the employer pay contribution plan. The County is required to contribute all amounts due under the plan. PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The County's required contribution rates for the year ending June 30, 2017 were 40.50% for police and fire members; 28.00% for regular members; and 14.00% for employer/employee match. The County has fully funded the amounts due for the year ending June 30, 2017 of \$7,042,172.

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, 2017, the County reported a liability of \$55,903,497 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016. At June 30, 2016, the County's proportion was 0.41542 percent.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Defined Benefit Pension Plan (Continued)**

For the year ended June 30, 2017, the County recognized pension expense of \$6,021,824. At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 0	\$ 3,742,165
Net difference between projected and actual earnings on pension plan investments	5,195,150	0
Changes in proportion and differences between County contributions and proportionate share of contributions	1,080,255	7,307,941
County Contributions subsequent to measurement date	<u>7,042,172</u>	<u>0</u>
<b>Total</b>	<b><u>\$ 13,317,577</u></b>	<b><u>\$ 11,050,106</u></b>

\$7,042,172 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, 2018. 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:	
2018	\$ 1,783,168
2019	1,783,170
2020	(879,778)
2021	299,350
2022	1,490,706
2023	<u>298,085</u>
	<b><u>\$ 4,774,701</u></b>

**Actuarial Assumptions:** The System's net pension liability was measured as of June 30, 2016, 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, 2016, valuation were based on the results of the experience review completed in 2013. The System's policies which determine the investment portfolio target asset allocation are established by the Public Employees' Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Defined Benefit Pension Plan (Continued)**

The following was the Board adopted policy target asset allocation as of June 30, 2016:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Geometric Expected Real Rate of Return*</b>
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, 2016, PERS' long-term inflation assumption was 3.5%

**Discount Rate:** The discount rate used to measure the total pension liability was 8.00% as of June 30, 2016. 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, 2016, 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, 2016.

**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.

	<b>1.0% Decrease (7.0%)</b>	<b>Discount Rate (8.0%)</b>	<b>1.0% Increase (9.0%)</b>
County's proportionate share of the net pension liability	\$ 81,943,591	\$ 55,903,497	\$ 34,238,442

**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, 2017, was \$787,753.

**15. Post-Employment Healthcare Plan**

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

**Public Employees' Benefits Plan (PEBP)**

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

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**15. Post-Employment Healthcare Plan (Continued)**

**Nye County Employee Health Benefits Plan (NCEHBP)**

Benefit provisions for the NCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The County contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. As of July 1, 2015, 188 retirees were using this plan. NCEHBP does not issue a publicly available financial report.

**Pahrump Town Employee Health Benefits Plan**

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

**Funding Policies:**

**Public Employees' Benefits Plan (PEBP):** NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired district employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Effective July, 2016, the subsidy provided to pre-Medicare retirees now varies based on the type of plan selected (PPO or HMO) and by the level of coverage taken (e.g., single, two party, family, etc.). The chart below shows our understanding of monthly amounts currently payable for those with 5 years and with 20 years of PERS service.

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

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

For fiscal year 2017, the County contributed \$46,647 to the plan for current premiums. The County did not prefund future benefits.

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**15. Post-Employment Healthcare Plan (Continued)**

**Nye County Employee Health Benefits Plan (NCEHBP)**

**Funding Policy:** Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The County pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2017, the County contributed \$1,497,734 to the plan. Employees hired before August 1, 2000, who vest in the State of Nevada Public Employees' Retirement System (PERS) by or through their employment with the County, and who have worked not less than eight (8) continuous years for the County immediately preceding retirement, and who, when they leave County employment collect PERS retirement, will have the same percentage of their post-retirement health insurance premiums paid by the County as the County pays for its employees, of which the percentage may from time to time change. Employees hired on or after August 1, 2000, who vest in PERS by or through their employment with the County, and who have worked not less than twenty (20) continuous years for the County, and who, when they leave County employment collect PERS retirement, will have fifty percent (50%) of their post-retirement health insurance premiums paid by the County. Employees who retire from the County who do not meet these qualifications may choose to participate in the plan and would be required to fully pay their costs of health insurance coverage.

**Pahrump Town Employee Health Benefits Plan**

**Funding Policy:** Contribution requirements of the plan members and the Town are established and may be amended through negotiations between the Town and employees. The Town pays 100% of the costs of current-year premiums for eligible retired plan members. For fiscal year 2017, the Town contributed \$35,707 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 2017, the County's annual OPEB cost (expense) of \$4,909,332 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 2017 and the two preceding years are as follows:

	Pahrump				
	County	Town	2017 Total	2016	2015
Annual Required Contribution	\$ 4,682,000	\$ 65,289	\$ 4,747,289	\$ 4,578,985	\$ 4,414,192
Interest on net OPEB obligation	960,000	2,043	962,043	806,679	714,648
Adjustment to annual required contribution	<u>(800,000)</u>	<u>-</u>	<u>(800,000)</u>	<u>(668,956)</u>	<u>(594,000)</u>
Annual OPEB cost (expense)	4,842,000	67,332	4,909,332	4,716,708	4,534,840
Contributions made	<u>(1,544,381)</u>	<u>(35,707)</u>	<u>(1,580,088)</u>	<u>(1,503,847)</u>	<u>(1,483,103)</u>
Increase in net OPEB obligation	3,297,619	31,625	3,329,244	3,212,861	3,051,737
Net OPEB obligation - beginning of the year	<u>23,996,521</u>	<u>183,727</u>	<u>24,180,248</u>	<u>20,967,387</u>	<u>17,915,650</u>
Net OPEB obligation - end of year	<u><u>\$ 27,294,140</u></u>	<u><u>\$ 215,352</u></u>	<u><u>\$ 27,509,492</u></u>	<u><u>\$ 24,180,248</u></u>	<u><u>\$ 20,967,387</u></u>

**NYE COUNTY, NEVADA**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)**  
**JUNE 30, 2017**

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**D. DETAILED NOTES ON ALL FUNDS (Continued)**

**15. Post-Employment Healthcare Plan (Continued)**

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 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	6/30/2015	4,466,000	1,448,657	32%	20,818,869
County	6/30/2016	4,646,000	1,468,348	32%	23,996,521
County	6/30/2017	4,842,000	1,544,381	32%	27,294,140
Pahrump Town	6/30/2015	68,840	34,446	50%	148,518
Pahrump Town	6/30/2016	70,708	35,499	50%	183,727
Pahrump Town	6/30/2017	67,332	35,707	53%	215,352
Combined Totals	6/30/2015	4,534,840	1,483,103	33%	20,967,387
Combined Totals	6/30/2016	4,716,708	1,503,847	32%	24,180,248
Combined Totals	6/30/2017	4,909,332	1,580,088	32%	27,509,492

**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 \$78,929,763 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 \$22,153,492 and the ratio of the UAAL to the covered payroll was 356.29%.

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

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

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

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

The UAAL is being amortized as a level percentage of projected payroll on a closed 30 year basis. The remaining amortization period at June 30, 2017, is 22 years.

**16. TAX ABATEMENT**

For the year ended June 30, 2017, the amount of tax abatements are \$839,433. The tax revenues abated were property tax revenues under agreements with the State of Nevada.

**NYE COUNTY, NEVADA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**June 30, 2017**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued 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)
07/01/16	\$ -	\$ 78,929,763	\$ 78,929,763	0.00%	\$ 22,153,492	356.29%
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%

**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, 2017**

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June 30,	2017	2016	2015	2014	2013
Contractually required contribution	\$ 7,042,172	\$ 7,045,223	\$ 7,134,687	\$ 7,358,844	\$ 6,757,024
Contributions in relation to the contractually required contribution	<u>7,042,172</u>	<u>7,045,223</u>	<u>7,134,687</u>	<u>7,358,844</u>	<u>6,757,024</u>
Contribution deficiency (excess)	<u>\$ -</u>				
County's covered-employee payroll	\$21,751,234	\$21,986,212	\$23,254,092	\$23,921,084	\$23,180,164
Contributions as a percentage of covered- employee payroll	32.38%	32.04%	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, 2017

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Reporting Year Ended June 30:	2017	2016	2015
Measurement Date June 30:	2016	2015	2014
County's proportion of the net pension liability	0.41542%	0.46040%	0.48660%
County's proportionate share of the net pension liability	55,903,497	52,759,681	50,712,928
County's covered-employee payroll	21,986,212	23,254,092	23,921,084
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	254.27%	226.88%	212.00%
Plan fiduciary net position as a percentage of the total pension liability	72.20%	75.10%	76.31%

*Information for 2006 through 2014 is not available.*

**NYE COUNTY, NEVADA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2017**

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**Note 1 – Schedule of Funding Progress**

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

*Changes of assumptions.* There have been no changes in assumptions or methods since the last valuation.

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 6,351,243	\$ 6,005,573
Interest receivable	9,351	6,579
Taxes receivable	253,738	244,370
Due from other governments	2,504,572	2,286,287
Due from others	13,650	11,082
Prepaid expense	189,800	261,515
Inventory	<u>63,077</u>	<u>63,357</u>
 Total assets	 <u>\$ 9,385,431</u>	 <u>\$ 8,878,763</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 505,424	\$ 844,577
Accrued payroll and benefits	1,353,415	1,138,015
Unearned revenue	<u>4,194</u>	<u>3,847</u>
 Total liabilities	 <u>1,863,033</u>	 <u>1,986,439</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	<u>209,431</u>	<u>202,796</u>
<b><u>FUND BALANCE</u></b>		
Nonspendable	252,877	324,872
Committed for:		
Fund stabilization	5,800,000	5,800,000
General government	3,130	3,126
Judicial	13,119	13,076
Public safety	1,251	1,251
Culture and recreation	45,580	45,106
Assigned for subsequent year	<u>1,197,010</u>	<u>502,097</u>
 Total fund balance	 <u>7,312,967</u>	 <u>6,689,528</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 9,385,431</u>	 <u>\$ 8,878,763</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes	\$ 12,333,865	\$ 12,754,318	\$ 420,453	\$ 12,337,696
Licenses and permits	606,970	529,765	(77,205)	438,011
Intergovernmental	16,480,000	16,999,810	519,810	16,419,464
Charges for services	1,955,000	1,496,532	(458,468)	1,301,264
Fines and forfeitures	590,000	747,735	157,735	738,984
Miscellaneous	<u>1,104,550</u>	<u>967,932</u>	<u>(136,618)</u>	<u>1,062,096</u>
Total revenues	<u>33,070,385</u>	<u>33,496,092</u>	<u>425,707</u>	<u>32,297,515</u>
<b>Expenditures:</b>				
General government	13,393,367	12,560,722	832,645	12,235,351
Judicial	7,391,992	6,716,762	675,230	6,859,163
Public safety	13,207,776	13,104,339	103,437	12,454,597
Public works	132,104	126,117	5,987	149,686
Health	158,422	138,142	20,280	371,868
Contingency	<u>170,000</u>	<u>-</u>	<u>170,000</u>	<u>-</u>
Total expenditures	<u>34,453,661</u>	<u>32,646,082</u>	<u>1,807,579</u>	<u>32,070,665</u>
Excess (deficiency) of revenues over expenditures	<u>(1,383,276)</u>	<u>850,010</u>	<u>2,233,286</u>	<u>226,850</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	7,150	1,429	(5,721)	4,941,052
Operating transfers out	<u>(228,000)</u>	<u>(228,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(220,850)</u>	<u>(226,571)</u>	<u>(5,721)</u>	<u>4,941,052</u>
Net change in fund balance	(1,604,126)	623,439	2,227,565	5,167,902
<b>Fund balance:</b>				
Beginning of year	<u>7,577,359</u>	<u>6,689,528</u>	<u>(887,831)</u>	<u>1,521,626</u>
End of year	<u>\$ 5,973,233</u>	<u>\$ 7,312,967</u>	<u>\$ 1,339,734</u>	<u>\$ 6,689,528</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 12,333,865	\$ 12,110,875	\$ (222,990)	\$ 11,201,699
Net proceeds	-	643,443	643,443	1,135,997
<b>Total taxes</b>	<u>12,333,865</u>	<u>12,754,318</u>	<u>420,453</u>	<u>12,337,696</u>
<b>Licenses and permits:</b>				
Liquor licenses	45,000	37,860	(7,140)	39,410
Special registration	75,000	56,779	(18,221)	69,815
Marijuana licenses	251,970	217,848	(34,122)	82,895
Concealed weapons permits	150,000	125,166	(24,834)	164,278
Gaming licenses	<u>85,000</u>	<u>92,112</u>	<u>7,112</u>	<u>81,613</u>
<b>Total licenses and permits</b>	<u>606,970</u>	<u>529,765</u>	<u>(77,205)</u>	<u>438,011</u>
<b>Intergovernmental:</b>				
Federal in lieu tax	3,000,000	3,153,811	153,811	3,350,047
Fish and game in lieu	4,500	2,858	(1,642)	2,489
State gaming license fee	175,500	137,003	(38,497)	138,096
Consolidated tax	12,900,000	13,364,034	464,034	12,605,245
Grants	300,000	342,104	42,104	323,587
Federal land lease	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
<b>Total intergovernmental</b>	<u>16,480,000</u>	<u>16,999,810</u>	<u>519,810</u>	<u>16,419,464</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues (Continued):</b>				
<b>Charges for services:</b>				
Clerk's fees	\$ 125,000	\$ 109,838	\$ (15,162)	\$ 114,394
Recorder's fees	370,000	361,239	(8,761)	359,312
Assessor's collections fees	615,000	679,872	64,872	565,260
Planning and zoning fees	550,000	99,456	(450,544)	52,414
County surveyor fees	10,000	9,420	(580)	4,345
Administration fees	1,000	-	(1,000)	1,000
GIS products	7,500	10,000	2,500	6,000
Courier service	30,000	24,235	(5,765)	24,235
Returned check fees	3,000	2,648	(352)	2,162
Other-general government	5,000	-	(5,000)	-
Justice court fees	75,000	80,293	5,293	75,906
Drug court fees	-	-	-	940
Public defender and discovery fees	5,000	13,718	8,718	7,103
Restitution fees	10,000	4,735	(5,265)	11,033
Court security fees	20,000	-	(20,000)	-
Law library	15,000	-	(15,000)	-
Other-judicial	5,000	-	(5,000)	-
Sheriff's fees	65,000	48,222	(16,778)	35,809
Investigation fees	15,000	15,000	-	10,000
Forensic services	20,500	16,716	(3,784)	16,870
Solid waste fees	-	12,824	12,824	3,340
Cemetery receipts	3,000	4,300	1,300	2,050
Animal shelter fees	-	2,778	2,778	8,081
Animal control fees	5,000	1,238	(3,762)	1,010
<b>Total charges for services</b>	<b>1,955,000</b>	<b>1,496,532</b>	<b>(458,468)</b>	<b>1,301,264</b>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	540,000	657,239	117,239	686,391
Legal aid	25,000	17,147	(7,853)	18,737
Court fines	25,000	73,349	48,349	33,856
<b>Total fines and forfeitures</b>	<b>590,000</b>	<b>747,735</b>	<b>157,735</b>	<b>738,984</b>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues (Continued):</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 45,000	\$ 10,949	\$ (34,051)	\$ 53,707
Tax penalties	600,000	523,213	(76,787)	545,717
Prisoner housing	25,000	-	(25,000)	2,340
Donations	2,000	595	(1,405)	121
Extraditions	20,000	9,395	(10,605)	-
Other revenue	50	49,066	49,016	54,262
Prisoner medical	2,500	-	(2,500)	300
Tax trust sales (NRS 361.610)	300,000	338,411	38,411	370,439
Tax sale costs	<u>110,000</u>	<u>36,303</u>	<u>(73,697)</u>	<u>35,210</u>
Total miscellaneous	<u>1,104,550</u>	<u>967,932</u>	<u>(136,618)</u>	<u>1,062,096</u>
<b>Total revenues</b>	<b><u>33,070,385</u></b>	<b><u>33,496,092</u></b>	<b><u>425,707</u></b>	<b><u>32,297,515</u></b>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 143,639	\$ 144,187	\$ (548)	\$ 142,064
Employee benefits	95,562	90,314	5,248	91,823
Services and supplies	<u>59,000</u>	<u>51,633</u>	<u>7,367</u>	<u>32,189</u>
Total commissioners	<u>298,201</u>	<u>286,134</u>	<u>12,067</u>	<u>266,076</u>
<b>County administrator:</b>				
Salaries and wages	513,635	440,500	73,135	481,247
Employee benefits	222,546	188,412	34,134	203,790
Services and supplies	<u>59,259</u>	<u>62,942</u>	<u>(3,683)</u>	<u>38,221</u>
Total county administrator	<u>795,440</u>	<u>691,854</u>	<u>103,586</u>	<u>723,258</u>
<b>Comptroller:</b>				
Salaries and wages	285,779	281,893	3,886	276,118
Employee benefits	149,914	138,369	11,545	128,693
Services and supplies	<u>95,872</u>	<u>82,901</u>	<u>12,971</u>	<u>14,742</u>
Total comptroller	<u>531,565</u>	<u>503,163</u>	<u>28,402</u>	<u>419,553</u>
<b>Clerk:</b>				
Salaries and wages	489,179	486,253	2,926	498,864
Employee benefits	253,135	238,537	14,598	255,190
Services and supplies	<u>84,083</u>	<u>73,461</u>	<u>10,622</u>	<u>67,916</u>
Total clerk	<u>826,397</u>	<u>798,251</u>	<u>28,146</u>	<u>821,970</u>
<b>Information systems:</b>				
Salaries and wages	583,332	590,530	(7,198)	514,829
Employee benefits	224,675	224,460	215	214,968
Services and supplies	<u>717,579</u>	<u>660,678</u>	<u>56,901</u>	<u>468,086</u>
Capital outlay	<u>-</u>	<u>8,595</u>	<u>(8,595)</u>	<u>-</u>
Total information systems	<u>1,525,586</u>	<u>1,484,263</u>	<u>41,323</u>	<u>1,197,883</u>
<b>County planner:</b>				
Salaries and wages	273,297	279,270	(5,973)	275,549
Employee benefits	124,398	121,854	2,544	124,770
Services and supplies	<u>69,347</u>	<u>40,420</u>	<u>28,927</u>	<u>30,840</u>
Total county planner	<u>467,042</u>	<u>441,544</u>	<u>25,498</u>	<u>431,159</u>
<b>HR/Risk management:</b>				
Salaries and wages	235,142	216,509	18,633	228,908
Employee benefits	109,317	103,834	5,483	96,521
Services and supplies	<u>24,000</u>	<u>17,031</u>	<u>6,969</u>	<u>11,994</u>
Total HR/Risk management	<u>368,459</u>	<u>337,374</u>	<u>31,085</u>	<u>337,423</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Expenditures (Continued):</b>				
<b>General government (Continued):</b>				
<b>Miscellaneous overhead:</b>				
Employee benefits	\$ 1,548,932	\$ 1,543,710	\$ 5,222	\$ 1,507,125
Services and supplies	<u>2,411,375</u>	<u>2,066,985</u>	<u>344,390</u>	<u>2,226,408</u>
Total miscellaneous overhead	<u>3,960,307</u>	<u>3,610,695</u>	<u>349,612</u>	<u>3,733,533</u>
<b>Recorder:</b>				
Salaries and wages	317,287	316,513	774	301,896
Employee benefits	160,511	157,156	3,355	147,170
Services and supplies	<u>101,554</u>	<u>91,262</u>	<u>10,292</u>	<u>90,403</u>
Total recorder	<u>579,352</u>	<u>564,931</u>	<u>14,421</u>	<u>539,469</u>
<b>Treasurer:</b>				
Salaries and wages	332,410	335,162	(2,752)	331,440
Employee benefits	164,069	163,709	360	159,899
Services and supplies	<u>38,284</u>	<u>31,933</u>	<u>6,351</u>	<u>31,761</u>
Total treasurer	<u>534,763</u>	<u>530,804</u>	<u>3,959</u>	<u>523,100</u>
<b>Assessor:</b>				
Salaries and wages	651,816	642,531	9,285	691,248
Employee benefits	318,435	302,054	16,381	292,761
Services and supplies	<u>122,588</u>	<u>119,627</u>	<u>2,961</u>	<u>43,749</u>
Total assessor	<u>1,092,839</u>	<u>1,064,212</u>	<u>28,627</u>	<u>1,027,758</u>
<b>Veterans services:</b>				
Services and supplies	<u>65,000</u>	<u>4,000</u>	<u>61,000</u>	<u>-</u>
<b>Buildings and grounds:</b>				
Salaries and wages	612,419	554,828	57,591	542,923
Employee benefits	303,528	282,286	21,242	282,214
Services and supplies	<u>1,432,469</u>	<u>1,406,383</u>	<u>26,086</u>	<u>1,389,032</u>
Total buildings and grounds	<u>2,348,416</u>	<u>2,243,497</u>	<u>104,919</u>	<u>2,214,169</u>
Total general government	<u>13,393,367</u>	<u>12,560,722</u>	<u>832,645</u>	<u>12,235,351</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Expenditures (Continued):</b>				
<b>Judicial:</b>				
<b>District attorney:</b>				
Salaries and wages	\$ 1,941,759	\$ 1,899,219	\$ 42,540	\$ 1,912,441
Employee benefits	882,725	862,511	20,214	866,566
Services and supplies	115,300	94,645	20,655	83,195
Total district attorney	<u>2,939,784</u>	<u>2,856,375</u>	<u>83,409</u>	<u>2,862,202</u>
<b>District court:</b>				
Salaries and wages	486,189	418,010	68,179	442,092
Employee benefits	264,895	208,666	56,229	266,336
Services and supplies	224,551	206,025	18,526	203,540
Total district court	<u>975,635</u>	<u>832,701</u>	<u>142,934</u>	<u>911,968</u>
<b>Tonopah justice court:</b>				
Salaries and wages	299,289	307,054	(7,765)	299,917
Employee benefits	141,426	145,452	(4,026)	141,498
Services and supplies	15,439	9,013	6,426	14,072
Total Tonopah justice court	<u>456,154</u>	<u>461,519</u>	<u>(5,365)</u>	<u>455,487</u>
<b>Pahrump justice court:</b>				
Salaries and wages	847,277	775,904	71,373	805,606
Employee benefits	398,928	388,594	10,334	367,483
Services and supplies	129,300	89,302	39,998	134,644
Total Pahrump justice court	<u>1,375,505</u>	<u>1,253,800</u>	<u>121,705</u>	<u>1,307,733</u>
<b>Beatty justice court:</b>				
Salaries and wages	311,452	277,608	33,844	281,988
Employee benefits	123,217	105,598	17,619	112,854
Services and supplies	21,745	17,882	3,863	39,273
Total Beatty justice court	<u>456,414</u>	<u>401,088</u>	<u>55,326</u>	<u>434,115</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Expenditures (Continued):</b>				
<b>Judicial (Continued):</b>				
<b>Other judicial:</b>				
Services and supplies	<u>\$ 1,175,000</u>	<u>\$ 896,527</u>	<u>\$ 278,473</u>	<u>\$ 876,169</u>
<b>Public guardian:</b>				
Salaries and wages	-	11,109	(11,109)	8,501
Employee benefits	-	3,499	(3,499)	2,672
Services and supplies	<u>13,500</u>	<u>144</u>	<u>13,356</u>	<u>316</u>
Total public guardian	<u>13,500</u>	<u>14,752</u>	<u>(1,252)</u>	<u>11,489</u>
Total judicial	<u>7,391,992</u>	<u>6,716,762</u>	<u>675,230</u>	<u>6,859,163</u>
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Salaries and wages	7,280,791	6,988,906	291,885	6,692,677
Employee benefits	4,162,397	4,076,742	85,655	3,897,979
Services and supplies	<u>1,194,434</u>	<u>1,455,948</u>	<u>(261,514)</u>	<u>1,371,916</u>
Capital outlay	-	21,024	(21,024)	997
Total sheriff	<u>12,637,622</u>	<u>12,542,620</u>	<u>95,002</u>	<u>11,963,569</u>
<b>Emergency management:</b>				
Salaries and wages	269,459	268,666	793	233,547
Employee benefits	132,195	128,754	3,441	111,385
Services and supplies	<u>168,500</u>	<u>153,899</u>	<u>14,601</u>	<u>146,096</u>
Capital outlay	-	10,400	(10,400)	-
Total emergency management	<u>570,154</u>	<u>561,719</u>	<u>8,435</u>	<u>491,028</u>
Total public safety	<u>13,207,776</u>	<u>13,104,339</u>	<u>103,437</u>	<u>12,454,597</u>
<b>Public works:</b>				
Salaries and wages	68,892	73,536	(4,644)	80,624
Employee benefits	31,740	28,122	3,618	41,499
Services and supplies	<u>31,472</u>	<u>24,459</u>	<u>7,013</u>	<u>27,563</u>
Total public works	<u>132,104</u>	<u>126,117</u>	<u>5,987</u>	<u>149,686</u>
<b>Health:</b>				
<b>Animal shelter:</b>				
Salaries and wages	-	-	-	9,171
Employee benefits	-	-	-	1,673
Services and supplies	-	-	-	688
Total animal shelter	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,532</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - GENERAL FUND (10101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Expenditures (Continued):</b>				
<b>Health (Continued):</b>				
<b>Animal control:</b>				
Salaries and wages	\$ 92,423	\$ 86,160	\$ 6,263	\$ 224,051
Employee benefits	40,411	38,284	2,127	103,621
Services and supplies	<u>25,588</u>	<u>13,698</u>	<u>11,890</u>	<u>32,664</u>
Total animal control	<u>158,422</u>	<u>138,142</u>	<u>20,280</u>	<u>360,336</u>
Total health	<u>158,422</u>	<u>138,142</u>	<u>20,280</u>	<u>371,868</u>
<b>Contingency</b>	<u>170,000</u>	<u>-</u>	<u>170,000</u>	<u>-</u>
Total expenditures	<u>34,453,661</u>	<u>32,646,082</u>	<u>1,807,579</u>	<u>32,070,665</u>
Excess (deficiency) of revenues over expenditures	<u>(1,383,276)</u>	<u>850,010</u>	<u>2,233,286</u>	<u>226,850</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	7,150	1,429	(5,721)	4,941,052
Operating transfers out	<u>(228,000)</u>	<u>(228,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(220,850)</u>	<u>(226,571)</u>	<u>(5,721)</u>	<u>4,941,052</u>
Net change in fund balance	(1,604,126)	623,439	2,227,565	5,167,902
<b>Fund balance:</b>				
Beginning of year	<u>7,577,359</u>	<u>6,689,528</u>	<u>(887,831)</u>	<u>1,521,626</u>
End of year	<u>\$ 5,973,233</u>	<u>\$ 7,312,967</u>	<u>\$ 1,339,734</u>	<u>\$ 6,689,528</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,100,421	\$ 1,984,035
Interest receivable	1,812	2,158
Taxes receivable	-	286
Due from other governments	615,343	666,053
Prepaid expense	1,805	3,211
Inventory	<u>41,312</u>	<u>32,571</u>
 Total assets	 <u>\$ 1,760,693</u>	 <u>\$ 2,688,314</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 312,589	\$ 77,044
Accrued payroll and benefits	<u>182,603</u>	<u>141,644</u>
 Total liabilities	 <u>495,192</u>	 <u>218,688</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	-----	265
<b><u>FUND BALANCE</u></b>		
Nonspendable	43,117	35,782
Restricted for public works	<u>1,222,384</u>	<u>2,433,579</u>
Total fund balance	<u>1,265,501</u>	<u>2,469,361</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,760,693</u>	 <u>\$ 2,688,314</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ _____ -	\$ 339	\$ 339	\$ 1,063
<b>Licenses and permits:</b>				
Encroachment permit fee	<u>10,000</u>	<u>24,705</u>	<u>14,705</u>	<u>27,075</u>
<b>Intergovernmental:</b>				
Motor vehicle fuel tax:				
State \$1.25	825,000	846,147	21,147	846,145
Optional \$1.75	102,000	136,647	34,647	138,860
Gas tax \$2.35	1,500,000	1,590,756	90,756	1,590,758
Optional \$.01	215,000	236,489	21,489	241,620
National forest receipts	<u>833,000</u>	<u>76,307</u>	<u>(756,693)</u>	<u>803,353</u>
Total intergovernmental	<u>3,475,000</u>	<u>2,886,346</u>	<u>(588,654)</u>	<u>3,620,736</u>
<b>Charges for services:</b>				
Reimbursement from Tonopah	-	2,037	2,037	8,898
Reimbursement from Amargosa	<u>-</u>	<u>7,989</u>	<u>7,989</u>	<u>9,507</u>
Total charges for services	<u>-</u>	<u>10,026</u>	<u>10,026</u>	<u>18,405</u>
<b>Miscellaneous:</b>				
Investment income	3,000	2,016	(984)	13,255
Other	<u>350,000</u>	<u>2,060</u>	<u>(347,940)</u>	<u>5,159</u>
Total miscellaneous	<u>353,000</u>	<u>4,076</u>	<u>(348,924)</u>	<u>18,414</u>
Total revenues	<u>3,838,000</u>	<u>2,925,492</u>	<u>(912,508)</u>	<u>3,685,693</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 (CONTINUED)**  
**Year Ended June 30, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	\$ 2,877,247	\$ 2,657,818	\$ 219,429	\$ 2,876,416
Employee benefits	1,455,998	1,220,385	235,613	1,301,204
Services and supplies	3,974,954	3,099,187	875,767	1,165,157
Capital outlay	751,790	443,695	308,095	347,063
Total expenditures	<u>9,059,989</u>	<u>7,421,085</u>	<u>1,638,904</u>	<u>5,689,840</u>
Excess (deficiency) of revenues over expenditures	(5,221,989)	(4,495,593)	726,396	(2,004,147)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>3,080,000</u>	<u>3,291,733</u>	<u>211,733</u>	<u>2,160,698</u>
Net change in fund balance	(2,141,989)	(1,203,860)	938,129	156,551
<b>Fund balance:</b>				
Beginning of year	<u>2,469,361</u>	<u>2,469,361</u>	<u>-</u>	<u>2,312,810</u>
End of year	<u>\$ 327,372</u>	<u>\$ 1,265,501</u>	<u>\$ 938,129</u>	<u>\$ 2,469,361</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 11,133,116	\$ 12,694,787
Interest receivable	18,103	14,502
Taxes receivable	-	1,495
Due from others	<u>427,883</u>	<u>427,883</u>
 Total assets	 <u>\$ 11,579,102</u>	 <u>\$ 13,138,667</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 21,944
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	-	2,887
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>11,579,102</u>	<u>13,113,836</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 11,579,102</u>	 <u>\$ 13,138,667</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 17,200	\$ 47,464	\$ 30,264	\$ 37
<b>Miscellaneous:</b>				
Investment income	130,000	20,138	(109,862)	14,636
Miscellaneous	40,000	10,480	(29,520)	-
Total miscellaneous	<u>170,000</u>	<u>30,618</u>	<u>(139,382)</u>	<u>14,636</u>
Total revenues	<u>187,200</u>	<u>78,082</u>	<u>(109,118)</u>	<u>14,673</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	43,627	1,000	42,627	-
<b>Capital outlay:</b>				
General government	197,200	195,692	1,508	650,565
Total expenditures	<u>240,827</u>	<u>196,692</u>	<u>44,135</u>	<u>650,565</u>
Excess (deficiency) of revenues over expenditures	<u>(53,627)</u>	<u>(118,610)</u>	<u>(64,983)</u>	<u>(635,892)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	3,300	3,575	275	13,080,938
Operating transfers out	<u>(1,500,000)</u>	<u>(1,419,699)</u>	<u>80,301</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,496,700)</u>	<u>(1,416,124)</u>	<u>80,576</u>	<u>13,080,938</u>
Net change in fund balance	(1,550,327)	(1,534,734)	15,593	12,445,046
<b>Fund balance:</b>				
Beginning of year	<u>13,113,836</u>	<u>13,113,836</u>	<u>-</u>	<u>668,790</u>
End of year	<u>\$ 11,563,509</u>	<u>\$ 11,579,102</u>	<u>\$ 15,593</u>	<u>\$ 13,113,836</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)**  
**COMPARATIVE SCHEDULE OF NET POSITION**  
**June 30, 2017 and 2016**

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	2017	2016
<b>ASSETS</b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 3,998,640	\$ 3,575,196
Interest receivable	19,211	9,371
Accounts receivable	<u>164,415</u>	<u>92,440</u>
Total current assets	4,182,266	3,677,007
<b>Restricted assets:</b>		
Cash	7,813,967	7,542,101
<b>Noncurrent assets:</b>		
Capital assets, net of accumulated depreciation	<u>43,420</u>	<u>49,410</u>
Total assets	<u>12,039,653</u>	<u>11,268,518</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension charges	<u>41,585</u>	<u>26,332</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	12,895	15,017
Accrued payroll and benefits	<u>4,463</u>	<u>5,143</u>
Total current liabilities	<u>17,358</u>	<u>20,160</u>
<b>Long-term payable from restricted assets:</b>		
Landfill closure and postclosure costs	1,810,874	1,710,510
<b>Long-term liabilities:</b>		
Net pension liability	<u>143,560</u>	<u>131,628</u>
Total long-term liabilities	<u>1,954,434</u>	<u>1,842,138</u>
Total liabilities	<u>1,971,792</u>	<u>1,862,298</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension charges	<u>34,505</u>	<u>32,704</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	43,420	49,410
Reserved for landfill closure costs	7,813,967	7,542,101
Unrestricted	<u>2,217,554</u>	<u>1,808,337</u>
Total net position	<u>\$ 10,074,941</u>	<u>\$ 9,399,848</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Operating revenues:</b>				
Charges for services	<u>\$ 1,900,800</u>	<u>\$ 2,033,850</u>	<u>\$ 133,050</u>	<u>\$ 1,902,635</u>
<b>Operating expenses:</b>				
Salaries and wages	83,386	91,801	(8,415)	92,960
Employee benefits	46,017	41,099	4,918	37,050
Services and supplies	1,250,000	1,140,872	109,128	1,191,665
Closure and postclosure landfill costs	150,000	100,364	49,636	100,365
Depreciation	<u>40,000</u>	<u>5,990</u>	<u>34,010</u>	<u>5,990</u>
Total operating expenses	<u>1,569,403</u>	<u>1,380,126</u>	<u>189,277</u>	<u>1,428,030</u>
Operating income	331,397	653,724	322,327	474,605
<b>Nonoperating revenues (expenses):</b>				
Investment income	<u>50,000</u>	<u>21,369</u>	<u>(28,631)</u>	<u>198,523</u>
Changes in net position	<u>\$ 381,397</u>	<u>675,093</u>	<u>\$ 293,696</u>	<u>673,128</u>
<b>Net position:</b>				
Beginning of year		<u>9,399,848</u>		<u>8,726,720</u>
End of year		<u>\$ 10,074,941</u>		<u>\$ 9,399,848</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2017 and 2016**

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	2017	2016
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 1,961,875	\$ 1,911,910
Cash paid for salaries and employee benefits	(135,100)	(139,472)
Cash paid for services and supplies	<u>(1,142,994)</u>	<u>(1,189,465)</u>
Net cash provided by operating activities	683,781	582,973
<b>Cash flows from investing activities:</b>		
Investment income	<u>11,529</u>	<u>208,270</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>695,310</b>	<b>791,243</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>11,117,297</u>	<u>10,326,054</u>
End of year	<u>\$ 11,812,607</u>	<u>\$ 11,117,297</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income	<u>\$ 653,724</u>	<u>\$ 474,605</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
Depreciation expense	5,990	5,990
(Increase) decrease in accounts receivable	(71,975)	9,275
Increase (decrease) in accrued payroll and benefits	(680)	(696)
Increase (decrease) in accounts payable	98,242	102,565
Increase (decrease) in net pension liability	11,932	(6,553)
Increase (decrease) in pension expenses	<u>(13,452)</u>	<u>(2,213)</u>
Total adjustments	<u>30,057</u>	<u>108,368</u>
<b>Net cash provided by operating activities</b>	<b><u>\$ 683,781</u></b>	<b><u>\$ 582,973</u></b>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)**  
**COMPARATIVE STATEMENT OF NET POSITION**  
**JUNE 30, 2017 AND 2016**

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	2017	2016
<b>ASSETS</b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 644,487	\$ 477,023
Interest receivable	676	501
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>719,516</u>	<u>580,523</u>
Total current assets	<u>1,364,679</u>	<u>1,058,047</u>
<b>Restricted assets:</b>		
Cash	287,747	287,256
Accounts receivable	<u>60,000</u>	<u>60,000</u>
Total restricted assets	<u>347,747</u>	<u>347,256</u>
<b>Noncurrent assets:</b>		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,468,564	1,725,622
Equipment	512,186	512,186
Less accumulated depreciation	<u>(1,952,309)</u>	<u>(1,970,531)</u>
Capital assets, net of accumulated depreciation	<u>628,441</u>	<u>867,277</u>
Total assets	<u>2,340,867</u>	<u>2,272,580</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension charge	<u>978,820</u>	<u>520,641</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	18,378	27,387
Accrued payroll and benefits	91,710	197,264
Accrued compensated absences	<u>62,389</u>	<u>61,129</u>
Total current liabilities	<u>172,477</u>	<u>285,780</u>
<b>Long-term liabilities:</b>		
Net pension liability	3,680,424	3,512,681
Accrued compensated absences	<u>30,729</u>	<u>32,915</u>
Total long-term liabilities	<u>3,711,153</u>	<u>3,545,596</u>
Total liabilities	<u>3,883,630</u>	<u>3,831,376</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension charge	<u>812,164</u>	<u>646,614</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	628,441	867,277
Restricted for capital projects	347,747	347,256
Unrestricted	<u>(2,352,295)</u>	<u>(2,899,302)</u>
Total net position	<u>\$ (1,376,107)</u>	<u>\$ (1,684,769)</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Ambulance fees, net of contractual adjustments	\$ 3,750,000	\$ 3,881,118	\$ 131,118	\$ 3,595,610
<b>Operating expenses:</b>				
Salaries and wages	1,500,022	1,655,259	(155,237)	1,710,002
Employee benefits	1,011,891	827,579	184,312	768,302
Services and supplies	477,800	405,471	72,329	383,541
Depreciation	85,000	115,154	(30,154)	142,445
Bad debt	<u>1,000,000</u>	<u>445,919</u>	<u>554,081</u>	<u>337,413</u>
Total operating expenses	<u>4,074,713</u>	<u>3,449,382</u>	<u>625,331</u>	<u>3,341,703</u>
<b>Operating income (loss)</b>	<u>(324,713)</u>	<u>431,736</u>	<u>756,449</u>	<u>253,907</u>
<b>Non-operating revenue (expense):</b>				
Investment income	3,000	608	(2,392)	5,721
Other income	1,000	-	(1,000)	-
Gain (loss) on disposal of assets	<u>-</u>	<u>(123,682)</u>	<u>(123,682)</u>	<u>-</u>
Total non-operating revenue (expense)	<u>4,000</u>	<u>(123,074)</u>	<u>(127,074)</u>	<u>5,721</u>
Changes in net position	<u>\$ (320,713)</u>	<u>308,662</u>	<u>\$ 629,375</u>	<u>259,628</u>
<b>Net position:</b>				
Beginning of year		<u>(1,684,769)</u>		<u>(1,944,397)</u>
End of year		<u>\$ (1,376,107)</u>		<u>\$ (1,684,769)</u>

**NYE COUNTY, NEVADA**  
**MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2017 AND 2016**

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	2017	2016
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 3,296,206	\$ 3,137,907
Cash paid for salaries and employee benefits	(2,714,204)	(2,543,936)
Cash paid for services and supplies	<u>(414,480)</u>	<u>(367,592)</u>
Net cash provided (used) by operating activities	167,522	226,379
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	-	(3,830)
<b>Cash flows from investing activities:</b>		
Investment income	<u>433</u>	<u>5,733</u>
<b>Net increase (decrease) in pooled cash and investments</b>	<b>167,955</b>	<b>228,282</b>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>764,279</u>	<u>535,997</u>
End of year	<u>\$ 932,234</u>	<u>\$ 764,279</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	<u>\$ 431,736</u>	<u>\$ 253,907</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
Depreciation	115,154	142,445
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(138,993)	(120,290)
Increase (decrease) in compensated absences	(926)	16,997
Increase (decrease) in accrued payroll and benefits	(105,554)	26,551
Increase (decrease) in accounts payable	(9,009)	15,949
Increase (decrease) in net pension liability	167,743	(246,820)
Increase (decrease) in pension expenses	<u>(292,629)</u>	<u>137,640</u>
Total adjustments	<u>(264,214)</u>	<u>(27,528)</u>
<b>Net cash (used) by operating activities</b>	<b><u>\$ 167,522</u></b>	<b><u>\$ 226,379</u></b>

**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**June 30, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>ASSETS</b>				
Pooled cash and investments	\$ 32,546,331	\$ 25,368	\$ 4,829,180	\$ 37,400,879
Interest receivable	51,823	41	7,705	59,569
Taxes receivable	217,517	-	13,294	230,811
Due from other governments	1,994,207	-	591	1,994,798
Accounts receivable	267,747	-	-	267,747
Due from others	3,177	-	-	3,177
Due from other funds	614,514	-	-	614,514
Prepaid expense	186,541	-	-	186,541
Total assets	<u>\$ 35,881,857</u>	<u>\$ 25,409</u>	<u>\$ 4,850,770</u>	<u>\$ 40,758,036</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,239,780	\$ -	\$ 127,651	\$ 1,367,431
Accrued payroll and benefits	356,379	-	327	356,706
Due to other funds	614,514	-	-	614,514
Due to other governments	55,022			55,022
Unearned revenue	353,811	-	-	353,811
Total liabilities	<u>2,619,506</u>	<u>-</u>	<u>127,978</u>	<u>2,747,484</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - taxes	<u>126,947</u>	<u>-</u>	<u>9,810</u>	<u>136,757</u>
<b>FUND BALANCE</b>				
Nonspendable	186,541	-	-	186,541
Restricted for:				
Capital projects	-	-	4,712,982	4,712,982
Debt service	-	25,409	-	25,409
General government	9,140,116	-	-	9,140,116
Judicial	1,838,368	-	-	1,838,368
Public safety	5,438,280	-	-	5,438,280
Public works	10,172,044	-	-	10,172,044
Health	146,695	-	-	146,695
Welfare	299,661	-	-	299,661
Culture and recreation	1,424,660	-	-	1,424,660
Community support	2,896,581	-	-	2,896,581
Committed for:				
General government	1,167,455	-	-	1,167,455
Public works	26,367	-	-	26,367
Health	443,944	-	-	443,944
Unassigned	(45,308)	-	-	(45,308)
Total fund balance	<u>33,135,404</u>	<u>25,409</u>	<u>4,712,982</u>	<u>37,873,795</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 35,881,857</u>	<u>\$ 25,409</u>	<u>\$ 4,850,770</u>	<u>\$ 40,758,036</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

**Year Ended June 30, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>Revenues:</b>				
Taxes	\$ 7,342,713	\$ -	\$ 617,154	\$ 7,959,867
Licenses and permits	1,997,930	-	-	1,997,930
Intergovernmental	12,984,307	-	133	12,984,440
Charges for services	1,525,367	-	-	1,525,367
Fines and forfeitures	63,406	-	-	63,406
Miscellaneous	584,755	411,078	11,527	1,007,360
<b>Total revenues</b>	<b>24,498,478</b>	<b>411,078</b>	<b>628,814</b>	<b>25,538,370</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	4,572,554	-	-	4,572,554
Judicial	1,144,165	-	-	1,144,165
Public safety	6,031,874	-	-	6,031,874
Public works	2,672,819	-	-	2,672,819
Health	608,840	-	-	608,840
Sanitation	13,808	-	-	13,808
Welfare	1,727,427	-	-	1,727,427
Culture and recreation	698,363	-	-	698,363
Community support	1,168,099	-	-	1,168,099
Intergovernmental	619,402	-	50,565	669,967
<b>Capital projects</b>	<b>-</b>	<b>-</b>	<b>631,374</b>	<b>631,374</b>
<b>Debt service:</b>				
Principal	134,362	570,000	-	704,362
Interest	18,219	1,260,731	-	1,278,950
<b>Total expenditures</b>	<b>19,409,932</b>	<b>1,830,731</b>	<b>681,939</b>	<b>21,922,602</b>
Excess (deficiency) of revenues over expenditures	5,088,546	(1,419,653)	(53,125)	3,615,768
<b>Other financing sources (uses):</b>				
Operating transfers in	3,120,940	1,419,699	53,434	4,594,073
Operating transfers out	(6,189,677)	-	(53,434)	(6,243,111)
Loan proceeds	200,000	-	-	200,000
<b>Total other financing sources (uses)</b>	<b>(2,868,737)</b>	<b>1,419,699</b>	<b>-</b>	<b>(1,449,038)</b>
Net change in fund balance	2,219,809	46	(53,125)	2,166,730
<b>Fund balance:</b>				
Beginning of year	30,915,595	25,363	4,766,107	35,707,065
<b>End of year</b>	<b>\$ 33,135,404</b>	<b>\$ 25,409</b>	<b>\$ 4,712,982</b>	<b>\$ 37,873,795</b>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2017 (Page 1 of 5)**  
**(With Comparative Actual Amounts for June 30, 2016)**

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
<b>ASSETS</b>					
Pooled cash and investments	\$ 831,921	\$ 12,764	\$ 2,644,148	\$ 18,210	\$ 4,338,341
Interest receivable	1,355	21	4,330	29	7,055
Taxes receivable	-	-	-	-	-
Due from other governments	365,118	696	259,674	10,629	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 1,198,394</u>	<u>\$ 13,481</u>	<u>\$ 2,908,152</u>	<u>\$ 28,868</u>	<u>\$ 4,345,396</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 2,501	\$ 12,988
Accrued payroll and benefits	-	-	-	-	138
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,501</u>	<u>13,126</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - taxes	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	1,198,394	13,481	2,908,152	-	4,332,270
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	26,367	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>1,198,394</u>	<u>13,481</u>	<u>2,908,152</u>	<u>26,367</u>	<u>4,332,270</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,198,394</u>	<u>\$ 13,481</u>	<u>\$ 2,908,152</u>	<u>\$ 28,868</u>	<u>\$ 4,345,396</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent			Special Projects	Grants	Agricultural Extension			Museum
			Health Clinics								
\$ 1,757,574	\$ 175,258	\$ 350,823	\$ 254,194	\$ 148,054	\$ 24,625	\$ -	\$ 1,993	\$ 4,181			
2,868	286	554	413	241	40			1		7	
-	-	18,950	4,773	3,387	-			593		1,868	
-	-	945	239	129	-	482,129		-		92	
-	261,090	-	-	-	-			-		-	
-	-	-	-	-	-			-		-	
-	-	-	-	-	-			-		-	
-	803	-	-	-	-			-		-	
<u>\$ 1,760,442</u>	<u>\$ 437,437</u>	<u>\$ 371,272</u>	<u>\$ 259,619</u>	<u>\$ 151,811</u>	<u>\$ 24,665</u>	<u>\$ 482,129</u>	<u>\$ 2,587</u>	<u>\$ 6,148</u>			
\$ 2,380	\$ 79,257	\$ 106,232	\$ 198,007	\$ 993	\$ -	\$ 85,315	\$ -	\$ -			
-	13,936	7,403	-	1,271	-	75,286		-		3,777	
-	-	-	-	-	-	152,412		-		-	
-	-	-	-	-	-	-		-		-	
-	184,695	-	-	-	-	169,116		-		-	
<u>2,380</u>	<u>277,888</u>	<u>113,635</u>	<u>198,007</u>	<u>2,264</u>	<u>-</u>	<u>482,129</u>	<u>-</u>	<u>-</u>		<u>3,777</u>	
-	-	15,645	3,943	2,852	-	-	-	531		1,544	
-	803	-	-	-	-	-	-	-		-	
-	-	-	-	-	-	-	-	-		-	
-	-	-	-	-	-	-	-	-		-	
38,315	-	-	-	-	-	-	-	-		-	
1,719,747	-	-	-	-	-	-	-	-		-	
-	-	-	-	146,695	-	-	-	-		-	
-	-	241,992	57,669	-	-	-	-	-		-	
-	-	-	-	-	-	-	-	-		827	
-	-	-	-	-	-	-	-	2,056		-	
-	-	-	-	-	24,665	-	-	-		-	
-	-	-	-	-	-	-	-	-		-	
-	158,746	-	-	-	-	-	-	-		-	
-	-	-	-	-	-	-	-	-		-	
-	-	-	-	-	-	-	-	-		-	
<u>1,758,062</u>	<u>159,549</u>	<u>241,992</u>	<u>57,669</u>	<u>146,695</u>	<u>24,665</u>	<u>-</u>	<u>2,056</u>	<u>827</u>			
<u>\$ 1,760,442</u>	<u>\$ 437,437</u>	<u>\$ 371,272</u>	<u>\$ 259,619</u>	<u>\$ 151,811</u>	<u>\$ 24,665</u>	<u>\$ 482,129</u>	<u>\$ 2,587</u>	<u>\$ 6,148</u>			

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2017 (Page 2 of 5)**  
**(With Comparative Actual Amounts for June 30, 2016)**

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
<b>ASSETS</b>					
Pooled cash and investments	\$ 17,594	\$ 522,218	\$ 154,333	\$ 76,878	\$ 202,000
Interest receivable	29	1,199	228	125	321
Taxes receivable	-	-	-	-	-
Due from other governments	4,373	-	-	28,047	-
Accounts receivable	-	-	-	-	-
Due from others	-	2,185	-	-	-
Due from other funds	-	152,412	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 21,996</u>	<u>\$ 678,014</u>	<u>\$ 154,561</u>	<u>\$ 105,050</u>	<u>\$ 202,321</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 55,998	\$ 4,521	\$ 8,925	\$ 25,951	\$ -
Accrued payroll and benefits	11,306	2,372	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>67,304</u>	<u>6,893</u>	<u>8,925</u>	<u>25,951</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - taxes	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	145,636	-	202,321
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	79,099	-
Committed for:					
General government	-	671,121	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	<u>(45,308)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>(45,308)</u>	<u>671,121</u>	<u>145,636</u>	<u>79,099</u>	<u>202,321</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 21,996</u>	<u>\$ 678,014</u>	<u>\$ 154,561</u>	<u>\$ 105,050</u>	<u>\$ 202,321</u>

Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
\$ 1,215	\$ 399,164	\$ 10,753	\$ 157,392	\$ 94,630	\$ 69,565	\$ -	\$ 127,981	\$ 134,050
2	639	18	239	153	114	-	1,764	206
-	-	7,917	1,186	17,314	-	-	-	-
-	-	-	60	20,201	-	517,124	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9,333	9,333
-	-	-	-	-	-	-	-	-
\$ 1,217	\$ 399,803	\$ 18,688	\$ 158,877	\$ 132,298	\$ 69,679	\$ 517,124	\$ 139,078	\$ 143,589
\$ -	\$ -	\$ 13,520	\$ 8,396	\$ 23,379	\$ -	\$ -	\$ 15,304	\$ -
-	-	-	-	41,093	-	-	31,862	-
-	-	-	-	-	-	462,102	-	-
-	-	-	-	-	-	55,022	-	-
-	-	-	-	-	-	-	-	-
-	-	13,520	8,396	64,472	-	517,124	47,166	-
-	-	-	-	980	14,291	-	-	-
-	-	-	-	-	-	-	-	-
1,217	399,803	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	149,501	53,535	69,679	-	91,912	143,589
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,217	399,803	5,168	149,501	53,535	69,679	-	91,912	143,589
\$ 1,217	\$ 399,803	\$ 18,688	\$ 158,877	\$ 132,298	\$ 69,679	\$ 517,124	\$ 139,078	\$ 143,589

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2017 (Page 3 of 5)**  
**(With Comparative Actual Amounts for June 30, 2016)**

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
<b>ASSETS</b>					
Pooled cash and investments	\$ 739,247	\$ 422,922	\$ 375,226	\$ 138,668	\$ 115,155
Interest receivable	1,188	681	595	215	342
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	992
Due from other funds	-	-	-	-	-
Prepaid expense	-	1,249	-	1,605	-
Total assets	<u>\$ 740,435</u>	<u>\$ 424,852</u>	<u>\$ 375,821</u>	<u>\$ 140,488</u>	<u>\$ 116,489</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,749	\$ 1,606	\$ 270	\$ 3,520	\$ 33,190
Accrued payroll and benefits	-	-	-	-	6,150
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,749</u>	<u>1,606</u>	<u>270</u>	<u>3,520</u>	<u>39,340</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - taxes	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	1,249	-	1,605	-
Restricted for:					
General government	-	-	-	-	-
Judicial	738,686	421,997	375,551	135,363	77,149
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>738,686</u>	<u>423,246</u>	<u>375,551</u>	<u>136,968</u>	<u>77,149</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 740,435</u>	<u>\$ 424,852</u>	<u>\$ 375,821</u>	<u>\$ 140,488</u>	<u>\$ 116,489</u>

Law Library	District Court Technology	Brownfields Revolving Loan	Renewable Energy	Water District	Smoky Valley Television District	Beatty Town	Beatty Room Tax	Beatty Town Public Safety
								Sales Tax Sheriff
\$ 88,793	\$ 686	\$ 200,000	\$ 14,012	\$ 295,209	\$ 28,655	\$ 2,108,451	\$ 126,724	\$ 79,597
142	1	-	10	622	51	3,445	207	42
-	-	-	-	-	-	580	7,042	-
-	-	-	-	-	-	80,042	-	-
-	-	-	-	6,657	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5,585
-	-	-	-	-	-	-	-	-
<u>\$ 88,935</u>	<u>\$ 687</u>	<u>\$ 200,000</u>	<u>\$ 14,022</u>	<u>\$ 302,488</u>	<u>\$ 28,706</u>	<u>\$ 2,192,518</u>	<u>\$ 133,973</u>	<u>\$ 85,224</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,903	\$ -	\$ 7,077	\$ 2,530	\$ -
-	-	-	-	6,423	-	14,442	3,488	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	10,326	-	21,519	6,018	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5,194	-	435	-	-
-	-	-	-	-	-	-	-	-
-	-	200,000	-	286,968	-	2,170,564	-	-
88,935	687	-	-	-	-	-	-	85,224
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	28,706	-	127,955	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	14,022	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>88,935</u>	<u>687</u>	<u>200,000</u>	<u>14,022</u>	<u>286,968</u>	<u>28,706</u>	<u>2,170,564</u>	<u>127,955</u>	<u>85,224</u>
<u>\$ 88,935</u>	<u>\$ 687</u>	<u>\$ 200,000</u>	<u>\$ 14,022</u>	<u>\$ 302,488</u>	<u>\$ 28,706</u>	<u>\$ 2,192,518</u>	<u>\$ 133,973</u>	<u>\$ 85,224</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2017 (Page 4 of 5)**  
**(With Comparative Actual Amounts for June 30, 2016)**

	Beatty Town		Gabbs Town		Gabbs Town	
	Public Safety		Public Safety		Public Safety	
	Sales Tax	Gabbs	Sales Tax	Sheriff	Sales Tax	Manhattan
	Fire	Town			Fire	Town
<b>ASSETS</b>						
Pooled cash and investments	\$ 83,270	\$ 399,795	\$ 24,066	\$ 26,075	\$ 95,814	
Interest receivable	94	638	21	42	156	
Taxes receivable	-	352	-	-	180	
Due from other governments	-	19,290	-	-	1,072	
Accounts receivable	-	-	-	-	-	
Due from others	-	-	-	-	-	
Due from other funds	5,585	-	1,500	1,500	-	
Prepaid expense	-	-	-	-	-	
Total assets	<u>\$ 88,949</u>	<u>\$ 420,075</u>	<u>\$ 25,587</u>	<u>\$ 27,617</u>	<u>\$ 97,222</u>	
<b>LIABILITIES</b>						
Accounts payable	\$ 50,594	\$ 2,345	\$ -	\$ -	\$ 247	
Accrued payroll and benefits	-	4,519	-	-	-	
Due to other funds	-	-	-	-	-	
Due to other governments	-	-	-	-	-	
Unearned revenue	-	-	-	-	-	
Total liabilities	<u>50,594</u>	<u>6,864</u>	<u>-</u>	<u>-</u>	<u>247</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - taxes	-	279	-	-	173	
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	-	
Restricted for:						
General government	-	412,932	-	-	96,802	
Judicial	-	-	-	-	-	
Public safety	38,355	-	25,587	27,617	-	
Public works	-	-	-	-	-	
Health	-	-	-	-	-	
Welfare	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	
Community support	-	-	-	-	-	
Committed for:						
General government	-	-	-	-	-	
Public works	-	-	-	-	-	
Health	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	
Unassigned	-	-	-	-	-	
Total fund balance	<u>38,355</u>	<u>412,932</u>	<u>25,587</u>	<u>27,617</u>	<u>96,802</u>	
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 88,949</u>	<u>\$ 420,075</u>	<u>\$ 25,587</u>	<u>\$ 27,617</u>	<u>\$ 97,222</u>	

Manhattan Town		Manhattan Town											
Public Safety		Public Safety		Pahrump		Pahrump		Pahrump		Pahrump		Pahrump 1/10	
Sales Tax		Sales Tax		Town		Road		Business		Swimming		State	
Sheriff		Fire						License		Pool		Room Tax	
\$ 9,683	\$ 10,685	\$ 5,297,360	\$ 116,831	\$ 462,440	\$ 269,087	\$ 64,902	\$ 1,354,743						
4	17	8,599	233	567	392	80	1,939						
-	-	94,488	-	-	3,185	4,036	6,457						
-	-	155,496	36,526	-	12,325	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
724	724	-	-	-	-	-	-						
-	-	182,884	-	-	-	-	-						
<u>\$ 10,411</u>	<u>\$ 11,426</u>	<u>\$ 5,738,827</u>	<u>\$ 153,590</u>	<u>\$ 463,007</u>	<u>\$ 284,989</u>	<u>\$ 69,018</u>	<u>\$ 1,363,139</u>						
\$ -	\$ -	\$ 159,139	\$ 153,590	\$ 819	\$ 8,049	\$ 2	\$ 5,096						
-	-	94,494	-	4,541	13,808	-	2,081						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	253,633	153,590	5,360	21,857	2	7,177						
-	-	78,437	-	-	2,643	-	-						
-	-	182,884	-	-	-	-	-						
-	-	5,223,873	-	-	-	-	-						
10,411	11,426	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
-	-	-	-	-	-	-	-						
<u>\$ 10,411</u>	<u>\$ 11,426</u>	<u>\$ 5,406,757</u>	<u>\$ 153,590</u>	<u>\$ 457,647</u>	<u>\$ 260,489</u>	<u>\$ 69,016</u>	<u>\$ 1,355,962</u>						
<u>\$ 10,411</u>	<u>\$ 11,426</u>	<u>\$ 5,738,827</u>	<u>\$ 153,590</u>	<u>\$ 463,007</u>	<u>\$ 284,989</u>	<u>\$ 69,018</u>	<u>\$ 1,363,139</u>						

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**June 30, 2017 (Page 5 of 5)**  
**(With Comparative Actual Amounts for June 30, 2016)**

	Pahrump 2/10				
	Pahrump 3/10		Economic	Pahrump 1/10	Pahrump 1/10
	Tourism	Room Tax	Development	Parks	Arena
			Room Tax	Room Tax	Room Tax
<b>ASSETS</b>					
Pooled cash and investments	\$ 147,361	\$ 409,735	\$ 268,609	\$ 438,751	\$ 801,017
Interest receivable	224	514	449	631	1,023
Taxes receivable	19,375	6,458	3,230	3,229	12,917
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 166,960</u>	<u>\$ 416,707</u>	<u>\$ 272,288</u>	<u>\$ 442,611</u>	<u>\$ 814,957</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 9,312	\$ -	\$ 6,969	\$ -	\$ -
Accrued payroll and benefits	4,032	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>13,344</u>	<u>-</u>	<u>6,969</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - taxes	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	265,319	442,611	-
Community support	153,616	416,707	-	-	814,957
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>153,616</u>	<u>416,707</u>	<u>265,319</u>	<u>442,611</u>	<u>814,957</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 166,960</u>	<u>\$ 416,707</u>	<u>\$ 272,288</u>	<u>\$ 442,611</u>	<u>\$ 814,957</u>

Pahrump Cemetery	Pahrump Cemetery	Pahrump Parks	Pahrump Fire	Pahrump Town Public Safety	Pahrump Town Public Safety	Totals	
	Perpetual	Impact Fee	Impact Fee	Sales Tax Sheriff	Sales Tax Fire	2017	2016
\$ 112,735	\$ 172,585	\$ 298,411	\$ 576,086	\$ 985,548	\$ 2,857,538	\$ 32,546,331	\$ 30,412,702
192	253	401	764	1,744	3,068	51,823	29,232
-	-	-	-	-	-	217,517	214,309
-	-	-	-	-	-	1,994,207	1,787,210
-	-	-	-	-	-	267,747	250,331
-	-	-	-	-	-	3,177	2,185
-	-	-	-	213,909	213,909	614,514	627,113
-	-	-	-	-	-	186,541	4,816
<u>\$ 112,927</u>	<u>\$ 172,838</u>	<u>\$ 298,812</u>	<u>\$ 576,850</u>	<u>\$ 1,201,201</u>	<u>\$ 3,074,515</u>	<u>\$ 35,881,857</u>	<u>\$ 33,327,898</u>
\$ -	\$ -	\$ 59	\$ -	\$ -	\$ 146,047	\$ 1,239,780	\$ 969,287
567	-	-	-	-	13,390	356,379	372,691
-	-	-	-	-	-	614,514	627,113
-	-	-	-	-	-	55,022	50,680
-	-	-	-	-	-	353,811	268,446
<u>567</u>	<u>-</u>	<u>59</u>	<u>-</u>	<u>-</u>	<u>159,437</u>	<u>2,619,506</u>	<u>2,288,217</u>
-	-	-	-	-	-	126,947	124,086
-	-	-	-	-	-	186,541	-
-	-	-	-	-	-	9,140,116	8,622,572
-	-	-	-	-	-	1,838,368	2,166,888
-	-	-	576,850	1,201,201	2,915,078	5,438,280	4,492,175
-	-	-	-	-	-	10,172,044	9,345,688
-	-	-	-	-	-	146,695	92,131
-	-	-	-	-	-	299,661	473,042
-	-	298,753	-	-	-	1,424,660	1,510,661
-	-	-	-	-	-	2,896,581	2,568,808
-	-	-	-	-	-	1,167,455	1,214,734
-	-	-	-	-	-	26,367	14,095
112,360	172,838	-	-	-	-	443,944	392,197
-	-	-	-	-	-	-	22,604
-	-	-	-	-	-	(45,308)	-
<u>112,360</u>	<u>172,838</u>	<u>298,753</u>	<u>576,850</u>	<u>1,201,201</u>	<u>2,915,078</u>	<u>33,135,404</u>	<u>30,915,595</u>
<u>\$ 112,927</u>	<u>\$ 172,838</u>	<u>\$ 298,812</u>	<u>\$ 576,850</u>	<u>\$ 1,201,201</u>	<u>\$ 3,074,515</u>	<u>\$ 35,881,857</u>	<u>\$ 33,327,898</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2017 (Page 1 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Public Airport	Public Improvement
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	- -	- -	- -	- -	271,506 -
Intergovernmental	2,113,265	4,023	1,417,186	902	- -
Charges for services	- -	- -	- -	- -	- -
Fines and forfeitures	- -	- -	- -	- -	- -
Miscellaneous	1,507	23	4,816	34,838	7,847
<b>Total revenues</b>	<b>2,114,772</b>	<b>4,046</b>	<b>1,422,002</b>	<b>35,740</b>	<b>279,353</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	- -	- -	- -	- -	- -
Judicial	- -	- -	- -	- -	- -
Public safety	- -	- -	- -	- -	- -
Public works	- -	25,817	- -	23,435	44,733
Health	- -	- -	- -	- -	- -
Sanitation	- -	- -	- -	- -	- -
Welfare	- -	- -	- -	- -	- -
Culture and recreation	- -	- -	- -	- -	- -
Community support	- -	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -	- -
<b>Debt Service:</b>					
Principal	- -	- -	- -	- -	- -
Interest	- -	- -	- -	- -	- -
<b>Total expenditures</b>	<b>- -</b>	<b>25,817</b>	<b>- -</b>	<b>23,435</b>	<b>44,733</b>
Excess (deficiency) of revenues over expenditures	2,114,772	(21,771)	1,422,002	12,305	234,620
<b>Other financing sources (uses):</b>					
Operating transfers in	- -	- -	- -	- -	- -
Operating transfers out	(1,900,000)	(23)	(1,180,000)	(33)	- -
Loan proceeds	- -	- -	- -	- -	- -
<b>Total other financing sources (uses)</b>	<b>(1,900,000)</b>	<b>(23)</b>	<b>(1,180,000)</b>	<b>(33)</b>	<b>- -</b>
Net change in fund balance	214,772	(21,794)	242,002	12,272	234,620
<b>Fund balance:</b>					
Beginning of year	983,622	35,275	2,666,150	14,095	4,097,650
End of year	<b>\$ 1,198,394</b>	<b>\$ 13,481</b>	<b>\$ 2,908,152</b>	<b>\$ 26,367</b>	<b>\$ 4,332,270</b>



**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**Year Ended June 30, 2017 (Page 2 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	569,700	-	-	-	-
Intergovernmental	-	-	-	339,286	-
Charges for services	-	-	58,436	-	248,429
Fines and forfeitures	-	-	-	-	-
Miscellaneous	36	264,427	253	50,139	357
<b>Total revenues</b>	<b>569,736</b>	<b>264,427</b>	<b>58,689</b>	<b>389,425</b>	<b>248,786</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	673,057	330,503	54,769	-	202,333
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	318,847	-
Intergovernmental	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total expenditures</b>	<b>673,057</b>	<b>330,503</b>	<b>54,769</b>	<b>318,847</b>	<b>202,333</b>
Excess (deficiency) of revenues over expenditures	(103,321)	(66,076)	3,920	70,578	46,453
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	(32)	(1,334)	-	-	-
Loan proceeds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(32)</b>	<b>(1,334)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(103,353)	(67,410)	3,920	70,578	46,453
<b>Fund balance:</b>					
Beginning of year	58,045	738,531	141,716	8,521	155,868
End of year	<b>\$ (45,308)</b>	<b>\$ 671,121</b>	<b>\$ 145,636</b>	<b>\$ 79,099</b>	<b>\$ 202,321</b>

Clerk Technology	Recorder Technology	State and County Room Tax	911 Emergency Medical System	Juvenile Probation	Drug Forfeiture	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
\$ -	\$ -	\$ 116,067	\$ 184,547	\$ 936,023	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	13	48,699	-	2,820,430	-	-
330	52,693	-	-	-	-	-	-	-
-	-	-	-	26,783	3,328	-	-	-
2	711	19	266	55,342	126	-	1,961	228
<u>332</u>	<u>53,404</u>	<u>116,086</u>	<u>184,826</u>	<u>1,066,847</u>	<u>3,454</u>	<u>2,820,430</u>	<u>1,961</u>	<u>228</u>
-	30,263	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	284,632	952,710	4,908	-	8,793	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	70,069	-	-	-	-	-	-
-	-	83,238	-	86,070	-	300,094	-	-
-	-	-	134,362	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>18,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>30,263</u>	<u>153,307</u>	<u>437,213</u>	<u>1,038,780</u>	<u>4,908</u>	<u>300,094</u>	<u>8,793</u>	<u>-</u>
<u>332</u>	<u>23,141</u>	<u>(37,221)</u>	<u>(252,387)</u>	<u>28,067</u>	<u>(1,454)</u>	<u>2,520,336</u>	<u>(6,832)</u>	<u>228</u>
-	-	-	185,000	-	-	-	50,909	50,909
-	-	(19)	(266)	(170)	-	(2,520,336)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(19)</u>	<u>184,734</u>	<u>(170)</u>	<u>-</u>	<u>(2,520,336)</u>	<u>50,909</u>	<u>50,909</u>
<u>332</u>	<u>23,141</u>	<u>(37,240)</u>	<u>(67,653)</u>	<u>27,897</u>	<u>(1,454)</u>	<u>-</u>	<u>44,077</u>	<u>51,137</u>
<u>885</u>	<u>376,662</u>	<u>42,408</u>	<u>217,154</u>	<u>25,638</u>	<u>71,133</u>	<u>-</u>	<u>47,835</u>	<u>92,452</u>
<u>\$ 1,217</u>	<u>\$ 399,803</u>	<u>\$ 5,168</u>	<u>\$ 149,501</u>	<u>\$ 53,535</u>	<u>\$ 69,679</u>	<u>\$ -</u>	<u>\$ 91,912</u>	<u>\$ 143,589</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2017 (Page 3 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	122,152
Charges for services	164,524	69,346	123,429	90,281	169,661
Fines and forfeitures	-	-	-	-	-
Miscellaneous	1,367	757	661	339	380
<b>Total revenues</b>	<b>165,891</b>	<b>70,103</b>	<b>124,090</b>	<b>90,620</b>	<b>292,193</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Judicial	28,587	47,284	90,387	340,852	577,926
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total expenditures</b>	<b>28,587</b>	<b>47,284</b>	<b>90,387</b>	<b>340,852</b>	<b>577,926</b>
Excess (deficiency) of revenues over expenditures	137,304	22,819	33,703	(250,232)	(285,733)
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	(1,322)	(757)	(661)	-	(380)
Loan proceeds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,322)</b>	<b>(757)</b>	<b>(661)</b>	<b>-</b>	<b>(380)</b>
Net change in fund balance	135,982	22,062	33,042	(250,232)	(286,113)
<b>Fund balance:</b>					
Beginning of year	602,704	401,184	342,509	387,200	363,262
End of year	<b>\$ 738,686</b>	<b>\$ 423,246</b>	<b>\$ 375,551</b>	<b>\$ 136,968</b>	<b>\$ 77,149</b>

Law Library	District Court Technology	Brownfields Revolving Loan	Renewable Energy	Water District	Smoky Valley Television District	Beatty Town	Beatty Room Tax	Beatty Town Public Safety
\$ -	\$ -	\$ -	\$ -	\$ 281,613	\$ -	\$ 28,918	\$ 97,264	\$ -
-	-	-	-	-	-	17,817	-	-
-	-	-	160	-	-	440,649	-	-
19,050	384	-	-	-	20	520	-	-
-	-	-	-	-	-	30,843	-	-
158	1	-	11	7,097	402	5,963	230	70
<u>19,208</u>	<u>385</u>	<u>-</u>	<u>171</u>	<u>288,710</u>	<u>422</u>	<u>524,710</u>	<u>97,494</u>	<u>70</u>
<hr/>								
-	-	-	8,088	324,016	-	181,457	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	164,594	-	7,513
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,711	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	19,928	4,512	84,452	-
-	-	-	-	-	-	22,491	10,987	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>8,088</u>	<u>324,016</u>	<u>19,928</u>	<u>375,765</u>	<u>95,439</u>	<u>7,513</u>
<u>19,208</u>	<u>385</u>	<u>-</u>	<u>(7,917)</u>	<u>(35,306)</u>	<u>(19,506)</u>	<u>148,945</u>	<u>2,055</u>	<u>(7,443)</u>
<hr/>								
-	-	-	-	-	-	-	-	30,461
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,461</u>
19,208	385	200,000	(7,917)	(35,306)	(19,506)	148,945	2,055	23,018
<u>69,727</u>	<u>302</u>	<u>-</u>	<u>21,939</u>	<u>322,274</u>	<u>48,212</u>	<u>2,021,619</u>	<u>125,900</u>	<u>62,206</u>
<u>\$ 88,935</u>	<u>\$ 687</u>	<u>\$ 200,000</u>	<u>\$ 14,022</u>	<u>\$ 286,968</u>	<u>\$ 28,706</u>	<u>\$ 2,170,564</u>	<u>\$ 127,955</u>	<u>\$ 85,224</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2017 (Page 4 of 5)**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	Beatty Town		Gabbs Town		Gabbs Town	
	Public Safety		Public Safety		Public Safety	
	Sales Tax	Gabbs	Sales Tax	Sales Tax	Sales Tax	Manhattan
	Fire	Town	Sheriff	Fire	Fire	Town
<b>Revenues:</b>						
Taxes	\$ -	\$ 33,670	\$ -	\$ -	\$ -	\$ 8,235
Licenses and permits	-	2,003	-	-	-	1,050
Intergovernmental	-	106,368	-	-	-	5,876
Charges for services	-	40,937	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	81	2,179	23	47	47	174
Total revenues	81	185,157	23	47	47	15,335
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	88,832	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	54,394	-	2,007	-	-	384
Public works	-	26,005	-	-	-	9,190
Health	-	-	-	-	-	-
Sanitation	-	13,808	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	2,571
Community support	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	54,394	128,645	2,007	-	-	12,145
Excess (deficiency) of revenues over expenditures	(54,313)	56,512	(1,984)	47	47	3,190
<b>Other financing sources (uses):</b>						
Operating transfers in	30,461	-	8,179	8,179	8,179	-
Operating transfers out	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	30,461	-	8,179	8,179	8,179	-
Net change in fund balance	(23,852)	56,512	6,195	8,226	8,226	3,190
<b>Fund balance:</b>						
Beginning of year	62,207	356,420	19,392	19,391	19,391	93,612
End of year	\$ 38,355	\$ 412,932	\$ 25,587	\$ 27,617	\$ 27,617	\$ 96,802

Manhattan Town		Manhattan Town									
Public Safety	Public Safety										
Sales Tax	Sales Tax										
Sheriff	Fire										
\$ -	\$ -	\$ 3,191,714	\$ -	\$ 109,966	\$ 67,481	\$ 107,958					
-	-	365,455	-	149,369	-	-					133,680
-	-	854,679	211,383	-	67,792	39,161					-
-	-	22,925	-	-	15,685	-					-
-	-	2,452	-	-	-	-					-
5	20	66,515	350	959	4,636	22					2,507
5	20	4,503,740	211,733	150,328	198,079	106,664					244,145
		2,180,466	-	64,280	-	-					-
		-	-	-	-	-					-
1,001	-	2,027,647	-	-	-	-					-
-	-	-	-	-	-	-					-
-	-	-	-	-	-	-					-
-	-	-	-	-	-	-					-
-	-	-	-	-	-	-					-
-	-	-	-	-	-	-					-
-	-	42,386	-	-	198,820	-					-
-	-	-	-	-	-	-	97,731	239,921			
-	-	-	-	-	-	-	-	-			-
		2,180,466	-	64,280	198,820	97,731					-
		-	-	-	-	-					-
1,001	-	4,250,499	-	64,280	198,820	97,731					239,921
(996)	20	253,241	211,733	86,048	(741)	8,933					4,224
3,948	3,948	-	-	-	-	-					11,302
-	-	-	(211,733)	-	-	-					-
-	-	-	-	-	-	-					-
3,948	3,948	-	(211,733)	-	-	-					11,302
2,952	3,968	253,241	-	86,048	(741)	8,933					15,526
7,459	7,458	5,153,516	-	371,599	261,230	60,083					1,340,436
\$ 10,411	\$ 11,426	\$ 5,406,757	\$ -	\$ 457,647	\$ 260,489	\$ 69,016					\$ 1,355,962

**NYE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2017 (Page 5 of 5)**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	Pahrump 2/10						
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump	
	Tourism	Development	Parks	Arena	Airport	Fall	
	Room Tax	Room Tax	Festival				
<b>Revenues:</b>							
Taxes	\$ 323,908	\$ 107,969	\$ 53,985	\$ 53,985	\$ 215,949	\$ -	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Miscellaneous	343	25,935	767	965	1,869	-	-
Total revenues	<u>324,251</u>	<u>133,904</u>	<u>54,752</u>	<u>54,950</u>	<u>217,818</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	138,599	14,671	-	-	-
Community support	333,861	5,886	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
<b>Debt Service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>333,861</u>	<u>5,886</u>	<u>138,599</u>	<u>14,671</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(9,610)</u>	<u>128,018</u>	<u>(83,847)</u>	<u>40,279</u>	<u>217,818</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>							
Operating transfers in	-	-	11,302	-	-	-	-
Operating transfers out	-	-	-	-	-	-	(22,604)
Loan proceeds	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,604)</u>
Net change in fund balance	<u>(9,610)</u>	<u>128,018</u>	<u>(72,545)</u>	<u>40,279</u>	<u>217,818</u>	<u>(22,604)</u>	
<b>Fund balance:</b>							
Beginning of year	<u>163,226</u>	<u>288,689</u>	<u>337,864</u>	<u>402,332</u>	<u>597,139</u>	<u>22,604</u>	
End of year	<u>\$ 153,616</u>	<u>\$ 416,707</u>	<u>\$ 265,319</u>	<u>\$ 442,611</u>	<u>\$ 814,957</u>	<u>\$ -</u>	

Pahrump Cemetery	Pahrump Cemetery	Pahrump Parks	Pahrump Fire	Pahrump Town Public Safety	Pahrump Town Public Safety	Totals	
	Perpetual	Impact Fee	Impact Fee	Sales Tax Sheriff	Sales Tax Fire	2017	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,342,713	\$ 7,221,445
		45,952	41,394			1,997,930	1,930,062
		-	-	-	-	12,984,307	10,525,944
8,954	4,410	-	-	-	-	1,525,367	1,474,631
-	-	-	-	-	-	63,406	43,617
241	395	613	1,254	1,017	4,579	584,755	1,109,208
<u>9,195</u>	<u>4,805</u>	<u>46,565</u>	<u>42,648</u>	<u>1,017</u>	<u>4,579</u>	<u>24,498,478</u>	<u>22,304,907</u>
-	-	-	-	-	-	4,572,554	4,789,095
-	-	-	-	-	-	1,144,165	628,781
-	-	-	-	1,101,584	441,496	6,031,874	5,435,839
-	-	-	-	-	-	2,672,819	488,497
27,149	-	-	-	-	-	608,840	615,090
-	-	-	-	-	-	13,808	29,395
-	-	-	-	-	-	1,727,427	1,355,580
-	-	71,930	-	-	-	698,363	565,397
-	-	-	-	-	-	1,168,099	1,144,497
-	-	-	-	-	-	619,402	683,018
-	-	-	-	-	-	134,362	-
<u>27,149</u>	<u>-</u>	<u>71,930</u>	<u>-</u>	<u>1,101,584</u>	<u>441,496</u>	<u>19,409,932</u>	<u>15,735,189</u>
(17,954)	4,805	(25,365)	42,648	(1,100,567)	(436,917)	5,088,546	6,569,718
-	-	-	-	1,166,671	1,166,671	3,120,940	3,734,518
-	-	-	-	-	-	(6,189,677)	(19,929,164)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,166,671</u>	<u>1,166,671</u>	<u>(2,868,737)</u>	<u>(16,194,646)</u>
(17,954)	4,805	(25,365)	42,648	66,104	729,754	2,219,809	(9,624,928)
130,314	168,033	324,118	534,202	1,135,097	2,185,324	30,915,595	40,540,523
<u>\$ 112,360</u>	<u>\$ 172,838</u>	<u>\$ 298,753</u>	<u>\$ 576,850</u>	<u>\$ 1,201,201</u>	<u>\$ 2,915,078</u>	<u>\$ 33,135,404</u>	<u>\$ 30,915,595</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 831,921	\$ 623,075
Interest receivable	1,355	912
Due from other governments	<u>365,118</u>	<u>371,084</u>
 Total assets	 <u>\$ 1,198,394</u>	 <u>\$ 995,071</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 11,339
Accrued payroll and benefits	<u>-</u>	<u>110</u>
 Total liabilities	 -	 11,449
 <b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>1,198,394</u>	<u>983,622</u>
 Total liabilities and fund balance	 <u>\$ 1,198,394</u>	 <u>\$ 995,071</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 991,330	\$ 2,113,265	\$ 1,121,935	\$ 1,567,451
<b>Miscellaneous:</b>				
Investment income	900	1,507	607	8,096
Total revenues	<u>992,230</u>	<u>2,114,772</u>	<u>1,122,542</u>	<u>1,575,547</u>
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	-	-	-	1,121
Employee benefits	-	-	-	376
Services and supplies	-	-	-	40,367
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,864</u>
Excess (deficiency) of revenues over expenditures	992,230	2,114,772	1,122,542	1,533,683
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,900,000)</u>	<u>(1,900,000)</u>	<u>-</u>	<u>(838,048)</u>
Net change in fund balance	(907,770)	214,772	1,122,542	695,635
<b>Fund balance:</b>				
Beginning of year	<u>983,622</u>	<u>983,622</u>	<u>-</u>	<u>287,987</u>
End of year	<u>\$ 75,852</u>	<u>\$ 1,198,394</u>	<u>\$ 1,122,542</u>	<u>\$ 983,622</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 12,764	\$ 34,535
Interest receivable	21	33
Due from other governments	<u>696</u>	<u>707</u>
 Total assets	 <u>\$ 13,481</u>	 <u>\$ 35,275</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>13,481</u>	<u>35,275</u>
 Total liabilities and fund balance	 <u>\$ 13,481</u>	 <u>\$ 35,275</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 1,650	\$ 4,023	\$ 2,373	\$ 2,984
<b>Miscellaneous:</b>				
Investment income	<u>100</u>	<u>23</u>	<u>(77)</u>	<u>526</u>
Total revenues	1,750	4,046	2,296	3,510
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>34,150</u>	<u>25,817</u>	<u>8,333</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(32,400)	(21,771)	10,629	3,510
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(100)</u>	<u>(23)</u>	<u>77</u>	<u>(526)</u>
Net change in fund balance	(32,500)	(21,794)	10,706	2,984
<b>Fund balance:</b>				
Beginning of year	<u>33,891</u>	<u>35,275</u>	<u>1,384</u>	<u>32,291</u>
End of year	<u>\$ 1,391</u>	<u>\$ 13,481</u>	<u>\$ 12,090</u>	<u>\$ 35,275</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,644,148	\$ 2,470,445
Interest receivable	4,330	2,445
Due from other governments	<u>259,674</u>	<u>223,232</u>
 Total assets	 <u>\$ 2,908,152</u>	 <u>\$ 2,696,122</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 29,972
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>2,908,152</u>	<u>2,666,150</u>
 Total liabilities and fund balance	 <u>\$ 2,908,152</u>	 <u>\$ 2,696,122</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 1,180,000	\$ 1,417,186	\$ 237,186	\$ 1,315,089
<b>Miscellaneous:</b>				
Investment income	<u>7,500</u>	<u>4,816</u>	<u>(2,684)</u>	<u>47,337</u>
Total revenues	1,187,500	1,422,002	234,502	1,362,426
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>2,170,000</u>	<u>-</u>	<u>2,170,000</u>	<u>234,975</u>
Excess (deficiency) of revenues over expenditures	(982,500)	1,422,002	2,404,502	1,127,451
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(1,180,000)</u>	<u>(1,180,000)</u>	<u>-</u>	<u>(1,114,000)</u>
Net change in fund balance	(2,162,500)	242,002	2,404,502	13,451
<b>Fund balance:</b>				
Beginning of year	<u>2,666,150</u>	<u>2,666,150</u>	<u>-</u>	<u>2,652,699</u>
End of year	<u>\$ 503,650</u>	<u>\$ 2,908,152</u>	<u>\$ 2,404,502</u>	<u>\$ 2,666,150</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 18,210	\$ 4,295
Interest receivable	29	4
Due from other governments	<u>10,629</u>	<u>10,585</u>
 Total assets	 <u>\$ 28,868</u>	 <u>\$ 14,884</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,501	\$ 789
 <b><u>FUND BALANCE</u></b>		
Committed for public works	<u>26,367</u>	<u>14,095</u>
 Total liabilities and fund balance	 <u>\$ 28,868</u>	 <u>\$ 14,884</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 1,000	\$ 902	\$ (98)	\$ 939
<b>Miscellaneous:</b>				
Investment income	300	33	(267)	89
Rent	40,000	34,805	(5,195)	18,263
Total miscellaneous	<u>40,300</u>	<u>34,838</u>	<u>(5,462)</u>	<u>18,352</u>
Total revenues	<u>41,300</u>	<u>35,740</u>	<u>(5,560)</u>	<u>19,291</u>
<b>Expenditures:</b>				
<b>Public Works:</b>				
Salaries and wages	13,105	-	13,105	2,513
Employee benefits	6,125	-	6,125	239
Services and supplies	46,000	23,435	22,565	23,239
Capital outlay	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>-</u>
Total expenditures	<u>78,230</u>	<u>23,435</u>	<u>54,795</u>	<u>25,991</u>
Excess (deficiency) of revenues over expenditures	(36,930)	12,305	49,235	(6,700)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	(33)	(33)	(89)
Net change in fund balance	(36,930)	12,272	49,202	(6,789)
<b>Fund balance:</b>				
Beginning of year	<u>45,284</u>	<u>14,095</u>	<u>(31,189)</u>	<u>20,884</u>
End of year	<u>\$ 8,354</u>	<u>\$ 26,367</u>	<u>\$ 18,013</u>	<u>\$ 14,095</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,338,341	\$ 4,094,883
Interest receivable	<u>7,055</u>	<u>3,767</u>
 Total assets	 <u>\$ 4,345,396</u>	 <u>\$ 4,098,650</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 12,988	\$ 1,000
Accrued payroll and benefits	<u>138</u>	<u>-</u>
 Total liabilities	 13,126	 1,000
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>4,332,270</u>	<u>4,097,650</u>
 Total liabilities and fund balance	 <u>\$ 4,345,396</u>	 <u>\$ 4,098,650</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Public improvement fees	\$ 195,000	\$ 271,506	\$ 76,506	\$ 190,514
<b>Miscellaneous:</b>				
Investment income	<u>35,000</u>	<u>7,847</u>	<u>(27,153)</u>	<u>68,479</u>
Total revenues	<u>230,000</u>	<u>279,353</u>	<u>49,353</u>	<u>258,993</u>
<b>Expenditures:</b>				
<b>Public works:</b>				
Salaries and wages	1,000	367	633	105
Employee benefits	800	125	675	36
Service and supplies	<u>4,150,000</u>	<u>44,241</u>	<u>4,105,759</u>	<u>8,473</u>
Total expenditures	<u>4,151,800</u>	<u>44,733</u>	<u>4,107,067</u>	<u>8,614</u>
Excess (deficiency) of revenues over expenditures	(3,921,800)	234,620	4,156,420	250,379
<b>Fund balance:</b>				
Beginning of year	<u>4,099,521</u>	<u>4,097,650</u>	<u>(1,871)</u>	<u>3,847,271</u>
End of year	<u>\$ 177,721</u>	<u>\$ 4,332,270</u>	<u>\$ 4,154,549</u>	<u>\$ 4,097,650</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,757,574	\$ 1,566,772
Interest receivable	<u>2,868</u>	<u>1,446</u>
 Total assets	 <u>\$ 1,760,442</u>	 <u>\$ 1,568,218</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,380	\$ -
 <b><u>FUND BALANCE</u></b>	 	
Restricted for public safety	38,315	5,227
Restricted for public works	<u>1,719,747</u>	<u>1,562,991</u>
 Total fund balance	 <u>1,758,062</u>	 <u>1,568,218</u>
 Total liabilities and fund balance	 <u>\$ 1,760,442</u>	 <u>\$ 1,568,218</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Police impact fees	\$ 100,000	\$ 33,088	\$ (66,912)	\$ 30,982
Streets impact fees	<u>100,000</u>	<u>281,916</u>	<u>181,916</u>	<u>245,622</u>
Total licenses and permits	<u>200,000</u>	<u>315,004</u>	<u>115,004</u>	<u>276,604</u>
<b>Miscellaneous:</b>				
Investment income	<u>22,000</u>	<u>3,190</u>	<u>(18,810)</u>	<u>23,523</u>
Total revenues	<u>222,000</u>	<u>318,194</u>	<u>96,194</u>	<u>300,127</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	1,090,967	-	1,090,967	-
Capital outlay	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>40,160</u>
Total public safety	<u>1,340,967</u>	<u>-</u>	<u>1,340,967</u>	<u>40,160</u>
<b>Public works:</b>				
Capital outlay	<u>420,000</u>	<u>128,350</u>	<u>291,650</u>	<u>-</u>
Total expenditures	<u>1,760,967</u>	<u>128,350</u>	<u>1,632,617</u>	<u>40,160</u>
Excess (deficiency) of revenues over expenditures	<u>(1,538,967)</u>	<u>189,844</u>	<u>1,728,811</u>	<u>259,967</u>
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	<u>(1,543,967)</u>	<u>189,844</u>	<u>1,733,811</u>	<u>259,967</u>
<b>Fund balance:</b>				
Beginning of year	<u>1,568,218</u>	<u>1,568,218</u>	<u>-</u>	<u>1,308,251</u>
End of year	<u>\$ 24,251</u>	<u>\$ 1,758,062</u>	<u>\$ 1,733,811</u>	<u>\$ 1,568,218</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 175,258	\$ 130,495
Interest receivable	286	115
Accounts receivable	261,090	250,331
Prepaid expense	<u>803</u>	<u>1,605</u>
 Total assets	 <u>\$ 437,437</u>	 <u>\$ 382,546</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 79,257	\$ 76,854
Accrued payroll and benefits	13,936	27,146
Unearned revenue	<u>184,695</u>	<u>184,696</u>
 Total liabilities	 <u>277,888</u>	 <u>288,696</u>
 <b><u>FUND BALANCE</u></b>		
Nonspendable	803	1,605
Committed for health	<u>158,746</u>	<u>92,245</u>
 Total fund balance	 <u>159,549</u>	 <u>93,850</u>
 Total liabilities and fund balance	 <u>\$ 437,437</u>	 <u>\$ 382,546</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Special license fees	\$ 85,000	\$ 85,000	\$ -	\$ 85,000
<b>Charges for services:</b>				
Ambulance fees	400,000	435,353	35,353	444,002
<b>Miscellaneous:</b>				
Investment income	2,000	319	(1,681)	358
Donations	-	250	250	-
Other	-	1,242	1,242	210
Total miscellaneous	2,000	1,811	(189)	568
Total revenues	<u>487,000</u>	<u>522,164</u>	<u>35,164</u>	<u>529,570</u>
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Ambulance:</b>				
Salaries and wages	165,034	157,136	7,898	170,269
Employee benefits	41,394	36,431	4,963	54,319
Services and supplies	303,993	262,898	41,095	211,239
Capital outlay	2,000	-	2,000	-
Total health	<u>512,421</u>	<u>456,465</u>	<u>55,956</u>	<u>435,827</u>
Excess (deficiency) of revenues over expenditures	(25,421)	65,699	91,120	93,743
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(60,000)</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Net change in fund balance	(85,421)	65,699	151,120	93,743
<b>Fund balance:</b>				
Beginning of year	<u>93,850</u>	<u>93,850</u>	<u>-</u>	<u>107</u>
End of year	<u>\$ 8,429</u>	<u>\$ 159,549</u>	<u>\$ 151,120</u>	<u>\$ 93,850</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 350,823	\$ 352,435
Interest receivable	554	441
Taxes receivable	18,950	18,783
Due from other governments	<u>945</u>	<u>-</u>
 Total assets	 <u>\$ 371,272</u>	 <u>\$ 371,659</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 106,232	\$ 12,600
Accrued payroll and benefits	<u>7,403</u>	<u>11,765</u>
 Total liabilities	 113,635	 24,365
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	15,645	15,606
 <b><u>FUND BALANCE</u></b>		
Restricted for welfare	<u>241,992</u>	<u>331,688</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 371,272</u>	 <u>\$ 371,659</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 937,524	\$ 904,332	\$ (33,192)	\$ 851,255
Net proceeds of mines	-	47,548	47,548	84,968
Total taxes	<u>937,524</u>	<u>951,880</u>	<u>14,356</u>	<u>936,223</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	211	211	186
<b>Miscellaneous:</b>				
Investment income	2,300	615	(1,685)	5,293
Other	6,800	6,790	(10)	6,580
Total miscellaneous	<u>9,100</u>	<u>7,405</u>	<u>(1,695)</u>	<u>11,873</u>
Total revenues	<u>946,624</u>	<u>959,496</u>	<u>12,872</u>	<u>948,282</u>
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	307,978	311,438	(3,460)	291,675
Employee benefits	149,304	121,050	28,254	126,110
Services and supplies:	435,000	266,704	168,296	184,174
Total expenditures	<u>892,282</u>	<u>699,192</u>	<u>193,090</u>	<u>601,959</u>
Excess (deficiency) of revenues over expenditures	54,342	260,304	205,962	346,323
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balance	(295,658)	(89,696)	205,962	146,323
<b>Fund balance:</b>				
Beginning of year	<u>331,688</u>	<u>331,688</u>	<u>-</u>	<u>185,365</u>
End of year	<u>\$ 36,030</u>	<u>\$ 241,992</u>	<u>\$ 205,962</u>	<u>\$ 331,688</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 254,194	\$ 140,556
Interest receivable	413	-
Taxes receivable	4,773	4,742
Due from other governments	239	-
	<hr/>	<hr/>
Total assets	<u>\$ 259,619</u>	<u>\$ 145,298</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 198,007	\$ 5
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	<hr/> 3,943	<hr/> 3,939
<b><u>FUND BALANCE</u></b>		
Restricted for welfare	57,669	141,354
Unassigned	<hr/> -	<hr/> -
	<hr/>	<hr/>
Total fund balance	<u>57,669</u>	<u>141,354</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 259,619</u>	<u>\$ 145,298</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	2016
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 253,005	\$ 229,152	\$ (23,853)	\$ 216,334
Net proceeds of mines	-	12,036	12,036	21,508
Total taxes	253,005	241,188	(11,817)	237,842
<b>Intergovernmental:</b>				
Fish and wildlife	-	53	53	47
<b>Miscellaneous:</b>				
Investment income	1,000	459	(541)	-
Total revenues	254,005	241,700	(12,305)	237,889
<b>Expenditures:</b>				
<b>Welfare:</b>				
Services and supplies	584,629	525,385	59,244	255,460
<b>Intergovernmental:</b>				
Payments to state	150,000	150,000	-	77,500
Total expenditures	734,629	675,385	59,244	332,960
Excess (deficiency) of revenues over expenditures	(480,624)	(433,685)	46,939	(95,071)
<b>Other financing sources (uses):</b>				
Operating transfer in	350,000	350,000	-	200,000
Net change in fund balance	(130,624)	(83,685)	46,939	104,929
<b>Fund balance:</b>				
Beginning of year	141,354	141,354	-	36,425
End of year	\$ 10,730	\$ 57,669	\$ 46,939	\$ 141,354

**NYE COUNTY, NEVADA**  
**NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 148,054	\$ 93,372
Interest receivable	241	84
Taxes receivable	3,387	6,626
Due from other governments	<u>129</u>	<u>-</u>
 Total assets	 <u>\$ 151,811</u>	 <u>\$ 100,082</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 993	\$ 1,168
Accrued payroll and benefits	<u>1,271</u>	<u>1,189</u>
 Total liabilities	 2,264	 2,357
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	2,852	5,594
 <b><u>FUND BALANCE</u></b>		
Restricted for health	<u>146,695</u>	<u>92,131</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 151,811</u>	 <u>\$ 100,082</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 136,399	\$ 127,288	\$ (9,111)	\$ 214,772
Net proceeds of mines	-	6,495	6,495	11,606
Total taxes	136,399	133,783	(2,616)	226,378
<b>Intergovernmental:</b>				
Fish and wildlife	-	29	29	25
<b>Miscellaneous:</b>				
Investment income	500	267	(233)	890
Total revenues	<u>136,899</u>	<u>134,079</u>	<u>(2,820)</u>	<u>227,293</u>
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Public health nurse:</b>				
Salaries and wages	-	19,548	(19,548)	16,292
Employee benefits	-	6,506	(6,506)	4,028
Services and supplies	131,000	96,461	34,539	133,778
Total public health nurse	<u>131,000</u>	<u>122,515</u>	<u>8,485</u>	<u>154,098</u>
Excess (deficiency) of revenues over expenditures	5,899	11,564	5,665	73,195
<b>Other financing sources (uses):</b>				
Operating transfers in	43,000	43,000	-	-
Net change in fund balance	48,899	54,564	5,665	73,195
<b>Fund balance:</b>				
Beginning of year	<u>92,131</u>	<u>92,131</u>	<u>-</u>	<u>18,936</u>
End of year	<u>\$ 141,030</u>	<u>\$ 146,695</u>	<u>\$ 5,665</u>	<u>\$ 92,131</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - SPECIAL PROJECTS FUND (10301)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 24,625	\$ 24,970
Interest receivable	<u>40</u>	-
 Total assets	 <u>\$ 24,665</u>	 <u>\$ 24,970</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 313
Accrued payroll and benefits	<u>-</u>	<u>37</u>
 Total liabilities	 <u>-</u>	 <u>350</u>
 <b><u>FUND BALANCE</u></b>		
Committed for general government	<u>24,665</u>	<u>24,620</u>
 Total liabilities and fund balance	 <u>\$ 24,665</u>	 <u>\$ 24,970</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 45	\$ 45	\$ 1,493
<b>Expenditures:</b>				
<b>Current:</b>				
General government	- -	- -	- -	515,608
<b>Capital outlay:</b>				
General government	<u>24,620</u>	<u>-</u>	<u>24,620</u>	<u>-</u>
Total expenditures	<u>24,620</u>	<u>-</u>	<u>24,620</u>	<u>515,608</u>
Excess (deficiency) of revenues over expenditures	(24,620)	45	24,665	(514,115)
<b>Other financing sources (uses):</b>				
Operating transfers in	- -	- -	- -	436,000
Net change in fund balance	(24,620)	45	24,665	(78,115)
<b>Fund balance:</b>				
Beginning of year	<u>24,620</u>	<u>24,620</u>	<u>-</u>	<u>102,735</u>
End of year	<u>\$ -</u>	<u>\$ 24,665</u>	<u>\$ 24,665</u>	<u>\$ 24,620</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GRANTS SPECIAL REVENUE FUND(10340)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Due from other governments	<u>\$ 482,129</u>	<u>\$ 363,333</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 85,315	\$ 42,866
Accrued payroll and benefits	75,286	36,734
Due to other funds	152,412	201,483
Unearned revenue	<u>169,116</u>	<u>82,250</u>
Total liabilities	482,129	363,333
<b><u>FUND BALANCE</u></b>		
Restricted for general government	_____ -	_____ -
Total liabilities and fund balance	<u>\$ 482,129</u>	<u>\$ 363,333</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	<u>\$ 4,785,617</u>	<u>\$ 4,391,969</u>	<u>\$ (393,648)</u>	<u>\$ 2,653,443</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	150,000	86,302	63,698	32,909
Employee benefits	75,000	37,943	37,057	8,303
Services and supplies	391,142	296,206	94,936	325,188
Capital outlay	<u>25,000</u>	<u>14,039</u>	<u>10,961</u>	-
Total general government	<u>641,142</u>	<u>434,490</u>	<u>206,652</u>	<u>366,400</u>
<b>Judicial:</b>				
Salaries and wages	-	-	-	2,169
Employee benefits	-	-	-	706
Services and supplies	40,563	12,873	27,690	47,555
Capital outlay	<u>100,000</u>	<u>46,256</u>	<u>53,744</u>	-
Total judicial	<u>140,563</u>	<u>59,129</u>	<u>81,434</u>	<u>50,430</u>
<b>Public safety:</b>				
Salaries and wages	550,000	530,004	19,996	484,982
Employee benefits	300,000	274,675	25,325	244,290
Services and supplies	100,000	75,256	24,744	66,373
Capital outlay	<u>119,251</u>	<u>100,276</u>	<u>18,975</u>	<u>833,612</u>
Total public safety	<u>1,069,251</u>	<u>980,211</u>	<u>89,040</u>	<u>1,629,257</u>
<b>Public works:</b>				
Salaries and wages	2,000	1,600	400	-
Employee benefits	500	473	27	-
Services and supplies	-	-	-	18,646
Capital outlay	<u>2,423,774</u>	<u>2,413,216</u>	<u>10,558</u>	<u>85,895</u>
Total public works	<u>2,426,274</u>	<u>2,415,289</u>	<u>10,985</u>	<u>104,541</u>
<b>Welfare:</b>				
Salaries and wages	160,000	159,853	147	153,379
Employee benefits	88,000	87,130	870	80,261
Services and supplies	<u>260,387</u>	<u>255,867</u>	<u>4,520</u>	<u>264,521</u>
Total welfare	<u>508,387</u>	<u>502,850</u>	<u>5,537</u>	<u>498,161</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Expenditures (Continued):</b>				
<b>Culture and recreation:</b>				
Services and supplies	\$ _____ -	\$ _____ -	\$ _____ -	\$ 4,654
Total expenditures	<u>4,785,617</u>	<u>4,391,969</u>	<u>393,648</u>	<u>2,653,443</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	_____ -	_____ -	_____ -	_____ -
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, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,993	\$ 118,022
Interest receivable	1	105
Taxes receivable	<u>593</u>	<u>2,631</u>
 Total assets	 <u>\$ 2,587</u>	 <u>\$ 120,758</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 33,185
Accrued payroll and benefits	<u>-</u>	<u>17,053</u>
 Total liabilities	 -	 50,238
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	531	2,214
 <b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>2,056</u>	<u>68,306</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,587</u>	 <u>\$ 120,758</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ -	\$ 2,055	\$ 2,055	\$ 108,161
Net proceeds of mines	- -	- -	- -	10,648
Total taxes	- -	2,055	2,055	118,809
<b>Intergovernmental:</b>				
Fish and wildlife	- -	- -	- -	23
<b>Miscellaneous:</b>				
Investment income	- -	1 1	1 1	2,050
Total revenues	- -	2,056	2,056	120,882
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	- -	- -	- -	595
Employee benefits	- -	- -	- -	122
Services and supplies	- -	- -	- -	706
Total Tonopah office	- -	- -	- -	1,423
<b>Pahrump office:</b>				
Salaries and wages	- -	- -	- -	5,124
Employee benefits	- -	- -	- -	1,220
Services and supplies	68,306 68,306	68,306 68,306	- -	121,814 128,158
Total Pahrump office	68,306 68,306	68,306 68,306	- -	129,581
Total expenditures	68,306 68,306	68,306 68,306	- -	129,581
Excess (deficiency) of revenues over expenditures	(68,306) (66,250)		2,056	(8,699)
<b>Fund balance:</b>				
Beginning of year	68,306 68,306	68,306 68,306	- -	77,005
End of year	\$ - -	\$ 2,056	\$ 2,056	\$ 68,306

**NYE COUNTY, NEVADA**  
**NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,181	\$ 16,523
Interest receivable	7	11
Taxes receivable	1,868	1,857
Due from other governments	<u>92</u>	<u>-</u>
 Total assets	 <u>\$ 6,148</u>	 <u>\$ 18,391</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 2
Accrued payroll and benefits	<u>3,777</u>	<u>5,840</u>
 Total liabilities	 3,777	 5,842
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	1,544	1,544
 <b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>827</u>	<u>11,005</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 6,148</u>	 <u>\$ 18,391</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 95,713	\$ 89,848	\$ (5,865)	\$ 84,989
Net proceeds of mines	-	4,707	4,707	8,411
Total taxes	<u>95,713</u>	<u>94,555</u>	<u>(1,158)</u>	<u>93,400</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	21	21	18
<b>Miscellaneous:</b>				
Investment income	850	7	(843)	1,098
Other	15,740	15,740	-	-
Total miscellaneous	<u>16,590</u>	<u>15,747</u>	<u>(843)</u>	<u>1,098</u>
Total revenues	<u>112,303</u>	<u>110,323</u>	<u>(1,980)</u>	<u>94,516</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Tonopah museum:</b>				
Salaries and wages	39,500	39,335	165	45,131
Employee benefits	21,000	22,356	(1,356)	26,699
Services and supplies	-	-	-	4,946
Total Tonopah museum	<u>60,500</u>	<u>61,691</u>	<u>(1,191)</u>	<u>76,776</u>
<b>Pahrump museum:</b>				
Salaries and wages	48,000	49,827	(1,827)	47,818
Employee benefits	7,800	8,962	(1,162)	8,438
Services and supplies	2,482	14	2,468	42,355
Total Pahrump museum	<u>58,282</u>	<u>58,803</u>	<u>(521)</u>	<u>98,611</u>
Total expenditures	<u>118,782</u>	<u>120,494</u>	<u>(1,712)</u>	<u>175,387</u>
Excess (deficiency) of revenues over expenditures	(6,479)	(10,171)	(3,692)	(80,871)
<b>Other financing sources (uses):</b>				
Operating transfer out	<u>(700)</u>	<u>(7)</u>	<u>693</u>	<u>(1,098)</u>
Net change in fund balance	(7,179)	(10,178)	(2,999)	(81,969)
<b>Fund balance:</b>				
Beginning of year	<u>11,005</u>	<u>11,005</u>	<u>-</u>	<u>92,974</u>
End of year	<u>\$ 3,826</u>	<u>\$ 827</u>	<u>\$ (2,999)</u>	<u>\$ 11,005</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 17,594	\$ 169,505
Interest receivable	29	152
Due from other governments	<u>4,373</u>	<u>-</u>
 Total assets	 <u>\$ 21,996</u>	 <u>\$ 169,657</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 55,998	\$ 104,286
Accrued payroll and benefits	<u>11,306</u>	<u>7,326</u>
 Total liabilities	 <u>67,304</u>	 <u>111,612</u>
 <b><u>FUND BALANCE</u></b>		
Committed for general government	- -	58,045
Unassigned	<u>(45,308)</u>	<u>-</u>
 Total fund balance	 <u>(45,308)</u>	 <u>58,045</u>
 Total liabilities and fund balance	 <u>\$ 21,996</u>	 <u>\$ 169,657</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Permit fees	\$ 637,500	\$ 544,950	\$ (92,550)	\$ 623,614
Dust control plan fees	20,000	24,750	4,750	15,850
Total licenses and permits	<u>657,500</u>	<u>569,700</u>	<u>(87,800)</u>	<u>639,464</u>
<b>Miscellaneous:</b>				
Investment income	1,500	32	(1,468)	3,943
Other	2,000	4	(1,996)	62
Total miscellaneous	<u>3,500</u>	<u>36</u>	<u>(3,464)</u>	<u>4,005</u>
Total revenues	<u>661,000</u>	<u>569,736</u>	<u>(91,264)</u>	<u>643,469</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	170,446	142,482	27,964	215,093
Employee benefits	76,686	61,031	15,655	73,928
Services and supplies	<u>447,500</u>	<u>469,544</u>	<u>(22,044)</u>	<u>452,176</u>
Total expenditures	<u>694,632</u>	<u>673,057</u>	<u>21,575</u>	<u>741,197</u>
Excess (deficiency) of revenues over expenditures	(33,632)	(103,321)	(69,689)	(97,728)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(4,000)</u>	<u>(32)</u>	<u>3,968</u>	<u>(3,943)</u>
Net change in fund balance	(37,632)	(103,353)	(65,721)	(101,671)
<b>Fund balance:</b>				
Beginning of year	<u>58,045</u>	<u>58,045</u>	<u>-</u>	<u>159,716</u>
End of year	<u>\$ 20,413</u>	<u>\$ (45,308)</u>	<u>\$ (65,721)</u>	<u>\$ 58,045</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 522,218	\$ 540,735
Interest receivable	1,199	685
Due from others	2,185	2,185
Due from other funds	<u>152,412</u>	<u>201,483</u>
 Total assets	 <u>\$ 678,014</u>	 <u>\$ 745,088</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,521	\$ 5,876
Accrued payroll and benefits	<u>2,372</u>	<u>681</u>
 Total liabilities	 6,893	 6,557
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>671,121</u>	<u>738,531</u>
 Total liabilities and fund balance	 <u>\$ 678,014</u>	 <u>\$ 745,088</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	Budget	Actual	Variance- Positive (Negative)	2016			
				2017 Actual			
<b>Revenues:</b>							
<b>Miscellaneous:</b>							
Rent	\$ 200,000	\$ 227,353	\$ 27,353	\$ 209,854			
Investment income	2,400	1,334	(1,066)	11,896			
Other	200	35,740	35,540	80,154			
<b>Total revenues</b>	<b>202,600</b>	<b>264,427</b>	<b>61,827</b>	<b>301,904</b>			
<b>Expenditures:</b>							
<b>General government:</b>							
Salaries and wages	30,000	28,278	1,722	30,871			
Benefits	14,000	11,477	2,523	9,829			
Services and supplies	862,000	284,551	577,449	221,643			
Capital outlay	-	6,197	(6,197)	-			
<b>Total expenditures</b>	<b>906,000</b>	<b>330,503</b>	<b>575,497</b>	<b>262,343</b>			
Excess (deficiency) of revenues over expenditures	(703,400)	(66,076)	637,324	39,561			
<b>Other financing sources (uses):</b>							
Operating transfers out	(2,000)	(1,334)	666	(11,896)			
Net change in fund balance	(705,400)	(67,410)	637,990	27,665			
<b>Fund balance:</b>							
Beginning of year	744,172	738,531	(5,641)	710,866			
<b>End of year</b>	<b>\$ 38,772</b>	<b>\$ 671,121</b>	<b>\$ 632,349</b>	<b>\$ 738,531</b>			

**NYE COUNTY, NEVADA**  
**NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 154,333	\$ 144,559
Interest receivable	<u>228</u>	<u>132</u>
 Total assets	 <u>\$ 154,561</u>	 <u>\$ 144,691</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8,925	\$ 2,975
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>145,636</u>	<u>141,716</u>
 Total liabilities and fund balance	 <u>\$ 154,561</u>	 <u>\$ 144,691</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 25,000	\$ 58,436	\$ 33,436	\$ 37,013
<b>Miscellaneous:</b>				
Investment income	<u>205</u>	<u>253</u>	<u>48</u>	<u>2,119</u>
Total revenue	<u>25,205</u>	<u>58,689</u>	<u>33,484</u>	<u>39,132</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	158,842	35,329	123,513	27,677
Capital outlay	<u>-</u>	<u>19,440</u>	<u>(19,440)</u>	<u>-</u>
Total expenditures	<u>158,842</u>	<u>54,769</u>	<u>104,073</u>	<u>27,677</u>
Excess (deficiency) of revenues over expenditures	(133,637)	3,920	137,557	11,455
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(450)</u>	<u>-</u>	<u>450</u>	<u>-</u>
Net change in fund balance	(134,087)	3,920	138,007	11,455
<b>Fund balance:</b>				
Beginning of year	<u>141,716</u>	<u>141,716</u>	<u>-</u>	<u>130,261</u>
End of year	<u>\$ 7,629</u>	<u>\$ 145,636</u>	<u>\$ 138,007</u>	<u>\$ 141,716</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 76,878	\$ 18,449
Interest receivable	125	50
Due from other governments	<u>28,047</u>	<u>36,748</u>
 Total assets	 <u>\$ 105,050</u>	 <u>\$ 55,247</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 25,951	\$ 46,726
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>79,099</u>	<u>8,521</u>
 Total liabilities and fund balance	 <u>\$ 105,050</u>	 <u>\$ 55,247</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 350,000	\$ 339,286	\$ (10,714)	\$ 322,361
<b>Miscellaneous:</b>				
Investment income	200	139	(61)	802
Other	<u>50,000</u>	<u>50,000</u>	-	-
Total miscellaneous	<u>50,200</u>	<u>50,139</u>	<u>(61)</u>	<u>802</u>
Total revenues	400,200	389,425	(10,775)	323,163
<b>Community support:</b>				
Services and supplies	<u>394,847</u>	<u>318,847</u>	<u>76,000</u>	<u>338,216</u>
Excess (deficiency) of revenues over expenditures	5,353	70,578	65,225	(15,053)
<b>Fund balance:</b>				
Beginning of year	<u>8,521</u>	<u>8,521</u>	-	23,574
End of year	<u>\$ 13,874</u>	<u>\$ 79,099</u>	<u>\$ 65,225</u>	<u>\$ 8,521</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 202,000	\$ 155,739
Interest receivable	<u>321</u>	<u>144</u>
 Total assets	 <u>\$ 202,321</u>	 <u>\$ 155,883</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 15
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>202,321</u>	<u>155,868</u>
 Total liabilities and fund balance	 <u>\$ 202,321</u>	 <u>\$ 155,883</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 225,000	\$ 248,429	\$ 23,429	\$ 232,178
<b>Miscellaneous:</b>				
Investment income	4,000	357	(3,643)	33
Total revenues	<u>229,000</u>	<u>248,786</u>	<u>19,786</u>	<u>232,211</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	295,783	202,333	93,450	55,884
Capital outlay	75,000	-	75,000	170,469
Total general government	<u>370,783</u>	<u>202,333</u>	<u>168,450</u>	<u>226,353</u>
Excess (deficiency) of revenues over expenditures	(141,783)	46,453	188,236	5,858
<b>Fund balance:</b>				
Beginning of year	<u>155,868</u>	<u>155,868</u>	<u>-</u>	<u>150,010</u>
End of year	<u>\$ 14,085</u>	<u>\$ 202,321</u>	<u>\$ 188,236</u>	<u>\$ 155,868</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,215	\$ 885
Interest receivable	<u>2</u>	-
 Total assets	 <u>\$ 1,217</u>	 <u>\$ 885</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>1,217</u>	<u>885</u>
 Total liabilities and fund balance	 <u>\$ 1,217</u>	 <u>\$ 885</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fee	\$ 280	\$ 330	\$ 50	\$ 395
<b>Miscellaneous:</b>				
Investment income	<u>10</u>	<u>2</u>	<u>(8)</u>	<u>9</u>
Total revenues	290	332	42	404
<b>General government:</b>				
Services and supplies	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(710)	332	1,042	404
<b>Fund balance:</b>				
Beginning of year	<u>772</u>	<u>885</u>	<u>113</u>	<u>481</u>
End of year	<u>\$ 62</u>	<u>\$ 1,217</u>	<u>\$ 1,155</u>	<u>\$ 885</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 399,164	\$ 377,911
Interest receivable	<u>639</u>	<u>349</u>
 Total assets	 <u>\$ 399,803</u>	 <u>\$ 378,260</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 1,598
 <b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>399,803</u>	<u>376,662</u>
 Total liabilities and fund balance	 <u>\$ 399,803</u>	 <u>\$ 378,260</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 45,000	\$ 52,693	\$ 7,693	\$ 48,492
<b>Miscellaneous:</b>				
Investment income	<u>3,000</u>	<u>711</u>	<u>(2,289)</u>	<u>6,231</u>
Total revenues	<u>48,000</u>	<u>53,404</u>	<u>5,404</u>	<u>54,723</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	408,446	19,968	388,478	22,277
Capital outlay	<u>-</u>	<u>10,295</u>	<u>(10,295)</u>	<u>-</u>
Total expenditures	<u>408,446</u>	<u>30,263</u>	<u>378,183</u>	<u>22,277</u>
Excess (deficiency) of revenues over expenditures	(360,446)	23,141	383,587	32,446
<b>Fund balance:</b>				
Beginning of year	<u>376,662</u>	<u>376,662</u>	<u>-</u>	<u>344,216</u>
End of year	<u>\$ 16,216</u>	<u>\$ 399,803</u>	<u>\$ 383,587</u>	<u>\$ 376,662</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 10,753	\$ 47,382
Interest receivable	18	51
Taxes receivable	<u>7,917</u>	<u>7,341</u>
 Total assets	 <u>\$ 18,688</u>	 <u>\$ 54,774</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 13,520	\$ 12,366
 <b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>5,168</u>	<u>42,408</u>
 Total liabilities and fund balance	 <u>\$ 18,688</u>	 <u>\$ 54,774</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 116,500	\$ 116,067	\$ (433)	\$ 102,615
<b>Miscellaneous:</b>				
Investment income	<u>300</u>	<u>19</u>	<u>(281)</u>	<u>947</u>
Total revenues	<u>116,800</u>	<u>116,086</u>	<u>(714)</u>	<u>103,562</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Service and supplies	70,240	70,069	171	61,498
<b>Intergovernmental:</b>				
Payment to state	<u>88,768</u>	<u>83,238</u>	<u>5,530</u>	<u>71,500</u>
Total expenditures	<u>159,008</u>	<u>153,307</u>	<u>5,701</u>	<u>132,998</u>
Excess (deficiency) of revenues over expenditures	(42,208)	(37,221)	4,987	(29,436)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(200)</u>	<u>(19)</u>	<u>181</u>	<u>(947)</u>
Net change in fund balance	(42,408)	(37,240)	5,168	(30,383)
<b>Fund balance:</b>				
Beginning of year	<u>42,408</u>	<u>42,408</u>	<u>-</u>	<u>72,791</u>
End of year	<u>\$ -</u>	<u>\$ 5,168</u>	<u>\$ 5,168</u>	<u>\$ 42,408</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 157,392	\$ 235,564
Interest receivable	239	217
Taxes receivable	1,186	1,181
Due from other governments	60	-
 Total assets	 <u>\$ 158,877</u>	 <u>\$ 236,962</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8,396	\$ 18,827
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	980	981
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>149,501</u>	<u>217,154</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 158,877</u>	<u>\$ 236,962</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 59,576	\$ 56,833	\$ (2,743)	\$ 53,575
Net proceeds of mines	-	2,979	2,979	5,324
Phone surcharge	<u>139,400</u>	<u>124,735</u>	<u>(14,665)</u>	<u>132,584</u>
Total taxes	<u>198,976</u>	<u>184,547</u>	<u>(14,429)</u>	<u>191,483</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	13	13	12
<b>Miscellaneous:</b>				
Investment income	<u>3,000</u>	<u>266</u>	<u>(2,734)</u>	<u>3,469</u>
Total revenues	<u>201,976</u>	<u>184,826</u>	<u>(17,150)</u>	<u>194,964</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	394,796	257,940	136,856	178,578
Capital outlay	<u>25,000</u>	<u>26,692</u>	<u>(1,692)</u>	<u>1,621</u>
Total public safety	<u>419,796</u>	<u>284,632</u>	<u>135,164</u>	<u>180,199</u>
<b>Debt service:</b>				
Principal	-	134,362	(134,362)	-
Interest	<u>-</u>	<u>18,219</u>	<u>(18,219)</u>	<u>-</u>
Total debt service	<u>-</u>	<u>152,581</u>	<u>(152,581)</u>	<u>-</u>
Total expenditures	<u>419,796</u>	<u>437,213</u>	<u>(17,417)</u>	<u>180,199</u>
Excess (deficiency) of revenues over expenditures	<u>(217,820)</u>	<u>(252,387)</u>	<u>(34,567)</u>	<u>14,765</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	185,000	185,000	-	-
Operating transfers out	<u>-</u>	<u>(266)</u>	<u>(266)</u>	<u>(3,469)</u>
Total other financing sources (uses)	<u>185,000</u>	<u>184,734</u>	<u>(266)</u>	<u>(3,469)</u>
Net change in fund balance	(32,820)	(67,653)	(34,833)	11,296
<b>Fund balance:</b>				
Beginning of year	<u>217,154</u>	<u>217,154</u>	<u>-</u>	<u>205,858</u>
End of year	<u>\$ 184,334</u>	<u>\$ 149,501</u>	<u>\$ (34,833)</u>	<u>\$ 217,154</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 94,630	\$ 104,737
Interest receivable	153	71
Taxes receivable	17,314	18,747
Due from other governments	<u>20,201</u>	<u>-</u>
 Total assets	 <u>\$ 132,298</u>	 <u>\$ 123,555</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 23,379	\$ 55,440
Accrued payroll and benefits	<u>41,093</u>	<u>26,749</u>
 Total liabilities	 64,472	 82,189
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	14,291	15,728
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>53,535</u>	<u>25,638</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 132,298</u>	 <u>\$ 123,555</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 819,682	\$ 889,488	\$ 69,806	\$ 869,964
Net proceeds of mines	-	46,535	46,535	86,352
Total taxes	<u>819,682</u>	<u>936,023</u>	<u>116,341</u>	<u>956,316</u>
<b>Intergovernmental:</b>				
Fish and wildlife	-	207	207	189
Reimbursements	<u>33,000</u>	<u>48,492</u>	<u>15,492</u>	<u>37,078</u>
Total intergovernmental	<u>33,000</u>	<u>48,699</u>	<u>15,699</u>	<u>37,267</u>
<b>Fines and forfeitures:</b>				
Fines	20,000	19,813	(187)	20,349
Restitution fees	<u>4,000</u>	<u>6,970</u>	<u>2,970</u>	<u>400</u>
Total fines and forfeitures	<u>24,000</u>	<u>26,783</u>	<u>2,783</u>	<u>20,749</u>
<b>Miscellaneous:</b>				
Investment income	800	170	(630)	3,217
Truancy officer	<u>25,000</u>	<u>55,172</u>	<u>30,172</u>	<u>-</u>
Clerk fees	<u>1,750</u>	<u>-</u>	<u>(1,750)</u>	<u>1,680</u>
Total miscellaneous	<u>27,550</u>	<u>55,342</u>	<u>27,792</u>	<u>4,897</u>
Total revenues	<u>904,232</u>	<u>1,066,847</u>	<u>162,615</u>	<u>1,019,229</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
Salaries and wages	561,891	475,902	85,989	573,442
Employee benefits	<u>304,036</u>	<u>257,265</u>	<u>46,771</u>	<u>298,404</u>
Services and supplies-regular	<u>165,000</u>	<u>219,543</u>	<u>(54,543)</u>	<u>235,964</u>
Total public safety	<u>1,030,927</u>	<u>952,710</u>	<u>78,217</u>	<u>1,107,810</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Intergovernmental:</b>				
Payment to state	\$ 90,000	\$ 86,070	\$ 3,930	\$ 90,775
Total expenditures	<u>1,120,927</u>	<u>1,038,780</u>	<u>82,147</u>	<u>1,198,585</u>
Excess (deficiency) of revenues over expenditures	(216,695)	28,067	244,762	(179,356)
<b>Other financing sources (uses):</b>				
Operating transfers out	-	<u>(170)</u>	<u>(170)</u>	<u>(3,217)</u>
Net change in fund balance	(216,695)	27,897	244,592	(182,573)
<b>Fund balance:</b>				
Beginning of year	<u>386,551</u>	<u>25,638</u>	<u>(360,913)</u>	<u>208,211</u>
End of year	<u>\$ 169,856</u>	<u>\$ 53,535</u>	<u>\$ (116,321)</u>	<u>\$ 25,638</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 69,565	\$ 71,367
Interest receivable	<u>114</u>	<u>66</u>
 Total assets	 <u>\$ 69,679</u>	 <u>\$ 71,433</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 300
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>69,679</u>	<u>71,133</u>
 Total liabilities and fund balance	 <u>\$ 69,679</u>	 <u>\$ 71,433</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Fines and forfeitures:</b>				
Fines	\$ 35,000	\$ 3,328	\$ (31,672)	\$ 2,700
<b>Miscellaneous:</b>				
Investment income	750	126	(624)	1,366
Total revenues	<u>35,750</u>	<u>3,454</u>	<u>(32,296)</u>	<u>4,066</u>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	70,000	4,908	65,092	23,805
Capital outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total public safety	<u>120,000</u>	<u>4,908</u>	<u>115,092</u>	<u>23,805</u>
Excess (deficiency) of revenues over expenditures	(84,250)	(1,454)	82,796	(19,739)
<b>Fund balance:</b>				
Beginning of year	<u>90,472</u>	<u>71,133</u>	<u>(19,339)</u>	<u>90,872</u>
End of year	<u>\$ 6,222</u>	<u>\$ 69,679</u>	<u>\$ 63,457</u>	<u>\$ 71,133</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Due from other governments	<u>\$ 517,124</u>	<u>\$ 476,310</u>
<b><u>LIABILITIES</u></b>		
Due to other funds	\$ 462,102	\$ 425,630
Due to other governments	<u>55,022</u>	<u>50,680</u>
Total liabilities	517,124	476,310
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	_____ -	_____ -
Total liabilities and fund balance	<u>\$ 517,124</u>	<u>\$ 476,310</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	2016
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 2,632,113	\$ 2,820,430	\$ 188,317	\$ 2,631,488
<b>Expenditures:</b>				
<b>Intergovernmental:</b>				
Amargosa Town	44,000	84,612	(40,612)	82,552
Round Mountain Town	63,913	51,896	12,017	48,976
Tonopah Town	<u>144,000</u>	<u>163,586</u>	<u>(19,586)</u>	<u>149,242</u>
Total intergovernmental	<u>251,913</u>	<u>300,094</u>	<u>(48,181)</u>	<u>280,770</u>
Excess (deficiency) of revenues over expenditures	2,380,200	2,520,336	140,136	2,350,718
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(2,380,200)</u>	<u>(2,520,336)</u>	<u>(140,136)</u>	<u>(2,350,718)</u>
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)**  
**BALANCE SHEET**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 127,981	\$ 69,457
Interest receivable	1,764	79
Due from other governments	-	2,524
Due from other funds	<u>9,333</u>	<u>8,597</u>
 Total assets	 <u>\$ 139,078</u>	 <u>\$ 80,657</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 15,304	\$ 6,236
Accrued payroll and benefits	<u>31,862</u>	<u>26,586</u>
 Total liabilities	 47,166	 32,822
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>91,912</u>	<u>47,835</u>
 Total liabilities and fund balance	 <u>\$ 139,078</u>	 <u>\$ 80,657</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Tonopah Town	\$ 72,000	\$ -	\$ (72,000)	\$ 69,140
Amargosa Valley	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
Total intergovernmental	147,000	-	(147,000)	69,140
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>1,961</u>	<u>1,961</u>	<u>1,051</u>
Total revenues	<u>147,000</u>	<u>1,961</u>	<u>(145,039)</u>	<u>70,191</u>
<b>Expenditures:</b>				
<b>Public safety - County:</b>				
Salaries and wages	318,544	-	318,544	436,056
Employee benefits	140,133	-	140,133	291,537
Services and supplies	1,000,000	-	1,000,000	-
Capital outlay	<u>1,000,000</u>	<u>8,793</u>	<u>991,207</u>	<u>26,443</u>
Total public safety - County	<u>2,458,677</u>	<u>8,793</u>	<u>2,449,884</u>	<u>754,036</u>
<b>Public safety - Tonopah:</b>				
Salaries and wages	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,754</u>
Employee benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,864</u>
Total public safety - Tonopah	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,618</u>
Total expenses	<u>2,458,677</u>	<u>8,793</u>	<u>2,449,884</u>	<u>861,654</u>
Excess (deficiency) of revenues over expenditures	(2,311,677)	(6,832)	2,304,845	(791,463)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>1,487,564</u>	<u>50,909</u>	<u>(1,436,655)</u>	<u>794,894</u>
Net change in fund balance	(824,113)	44,077	868,190	3,431
<b>Fund balance:</b>				
Beginning of year	<u>880,439</u>	<u>47,835</u>	<u>(832,604)</u>	<u>44,404</u>
End of year	<u>\$ 56,326</u>	<u>\$ 91,912</u>	<u>\$ 35,586</u>	<u>\$ 47,835</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)**  
**BALANCE SHEET**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 134,050	\$ 83,783
Interest receivable	206	72
Due from other funds	<u>9,333</u>	<u>8,597</u>
 Total assets	 <u>\$ 143,589</u>	 <u>\$ 92,452</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>	 	
Restricted for public safety	<u>143,589</u>	<u>92,452</u>
 Total liabilities and fund balance	 <u>\$ 143,589</u>	 <u>\$ 92,452</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 228	\$ 228	\$ 954
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(50,000)	228	50,228	954
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>50,000</u>	<u>50,909</u>	<u>909</u>	<u>47,094</u>
Net change in fund balance	-	51,137	51,137	48,048
<b>Fund balance:</b>				
Beginning of year	<u>-</u>	<u>92,452</u>	<u>92,452</u>	<u>44,404</u>
End of year	<u>\$ -</u>	<u>\$ 143,589</u>	<u>\$ 143,589</u>	<u>\$ 92,452</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 739,247	\$ 608,236
Interest receivable	<u>1,188</u>	<u>562</u>
 Total assets	 <u>\$ 740,435</u>	 <u>\$ 608,798</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,749	\$ 6,094
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>738,686</u>	<u>602,704</u>
 Total liabilities and fund balance	 <u>\$ 740,435</u>	 <u>\$ 608,798</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Beatty	\$ 25,000	\$ 22,340	\$ (2,660)	\$ 25,187
Pahrump	65,000	63,378	(1,622)	75,274
Tonopah	<u>60,000</u>	<u>78,806</u>	<u>18,806</u>	<u>74,117</u>
Total charges for services	<u>150,000</u>	<u>164,524</u>	<u>14,524</u>	<u>174,578</u>
<b>Miscellaneous:</b>				
Investment income	1,200	1,322	122	8,518
Other	<u>-</u>	<u>45</u>	<u>45</u>	<u>-</u>
Total miscellaneous	<u>1,200</u>	<u>1,367</u>	<u>167</u>	<u>8,518</u>
 Total revenues	 151,200	 165,891	 14,691	 183,096
 <b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	<u>725,000</u>	<u>28,587</u>	<u>696,413</u>	<u>73,075</u>
 Excess (deficiency) of revenues over expenditures	 (573,800)	 137,304	 711,104	 110,021
 <b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>(1,322)</u>	<u>(1,322)</u>	<u>(8,518)</u>
 Net change in fund balance	 (573,800)	 135,982	 709,782	 101,503
 <b>Fund balance:</b>				
Beginning of year	<u>607,601</u>	<u>602,704</u>	<u>(4,897)</u>	<u>501,201</u>
 End of year	 <u>\$ 33,801</u>	 <u>\$ 738,686</u>	 <u>\$ 704,885</u>	 <u>\$ 602,704</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 422,922	\$ 402,108
Interest receivable	681	372
Prepaid expense	<u>1,249</u>	-
 Total assets	 <u>\$ 424,852</u>	 <u>\$ 402,480</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,606	\$ 1,296
<b><u>FUND BALANCE</u></b>		
Nonspendable	1,249	-
Restricted for judicial	<u>421,997</u>	<u>401,184</u>
 Total fund balance	 <u>423,246</u>	 <u>401,184</u>
 Total liabilities and fund balance	 <u>\$ 424,852</u>	 <u>\$ 402,480</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Beatty	\$ 19,000	\$ 11,082	\$ (7,918)	\$ 13,618
Pahrump	32,000	29,420	(2,580)	28,730
Tonopah	<u>27,000</u>	<u>28,844</u>	<u>1,844</u>	<u>28,855</u>
Total charges for services	78,000	69,346	(8,654)	71,203
<b>Miscellaneous:</b>				
Investment income	<u>1,100</u>	<u>757</u>	<u>(343)</u>	<u>6,440</u>
Total revenues	<u>79,100</u>	<u>70,103</u>	<u>(8,997)</u>	<u>77,643</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>    Justice court:</b>				
Services and supplies	485,000	39,329	445,671	49,754
Capital outlay	<u>-</u>	<u>7,955</u>	<u>(7,955)</u>	<u>-</u>
Total expenditures	<u>485,000</u>	<u>47,284</u>	<u>437,716</u>	<u>49,754</u>
Excess (deficiency) of revenues over expenditures	(405,900)	22,819	428,719	27,889
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>(757)</u>	<u>(757)</u>	<u>(6,440)</u>
Net change in fund balance	(405,900)	22,062	427,962	21,449
<b>Fund balance:</b>				
Beginning of year	<u>427,935</u>	<u>401,184</u>	<u>(26,751)</u>	<u>379,735</u>
End of year	<u>\$ 22,035</u>	<u>\$ 423,246</u>	<u>\$ 401,211</u>	<u>\$ 401,184</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 375,226	\$ 366,112
Interest receivable	<u>595</u>	<u>338</u>
 Total assets	 <u>\$ 375,821</u>	 <u>\$ 366,450</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 270	\$ 23,941
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>375,551</u>	<u>342,509</u>
 Total liabilities and fund balance	 <u>\$ 375,821</u>	 <u>\$ 366,450</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Beatty	\$ 30,000	\$ 16,100	\$ (13,900)	\$ 19,893
Pahrump	50,000	59,961	9,961	57,862
Tonopah	<u>35,000</u>	<u>47,368</u>	<u>12,368</u>	<u>46,859</u>
Total charges for services	115,000	123,429	8,429	124,614
<b>Miscellaneous:</b>				
Investment income	<u>1,500</u>	<u>661</u>	<u>(839)</u>	<u>5,737</u>
Total revenues	<u>116,500</u>	<u>124,090</u>	<u>7,590</u>	<u>130,351</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice Court:</b>				
Services and supplies	490,000	31,666	458,334	81,955
Capital outlay	<u>-</u>	<u>58,721</u>	<u>(58,721)</u>	<u>-</u>
Total expenditures	<u>490,000</u>	<u>90,387</u>	<u>399,613</u>	<u>81,955</u>
Excess (deficiency) of revenues over expenditures	(373,500)	33,703	407,203	48,396
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>(661)</u>	<u>(661)</u>	<u>(5,737)</u>
Net change in fund balance	(373,500)	33,042	406,542	42,659
<b>Fund balance:</b>				
Beginning of year	<u>397,150</u>	<u>342,509</u>	<u>(54,641)</u>	<u>299,850</u>
End of year	<u>\$ 23,650</u>	<u>\$ 375,551</u>	<u>\$ 351,901</u>	<u>\$ 342,509</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 138,668	\$ 384,518
Interest receivable	215	355
Prepaid expense	1,605	3,211
Total assets	<u>\$ 140,488</u>	<u>\$ 388,084</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,520	\$ 884
<b><u>FUND BALANCE</u></b>		
Nonspendable	1,605	3,211
Restricted for judicial	<u>135,363</u>	<u>383,989</u>
Total fund balance	<u>136,968</u>	<u>387,200</u>
Total liabilities and fund balance	<u>\$ 140,488</u>	<u>\$ 388,084</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		
<b>Revenues:</b>				
Charges for services	\$ 100,000	\$ 90,281	\$ (9,719)	\$ 95,477
<b>Miscellaneous:</b>				
Investment income	3,000	239	(2,761)	5,969
Other	-	100	100	-
Total other	<u>3,000</u>	<u>339</u>	<u>(2,661)</u>	<u>5,969</u>
Total revenues	<u>103,000</u>	<u>90,620</u>	<u>(12,380)</u>	<u>101,446</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	470,000	42,357	427,643	23,653
Capital outlay	-	<u>298,495</u>	<u>(298,495)</u>	-
Total expenditures	<u>470,000</u>	<u>340,852</u>	<u>129,148</u>	<u>23,653</u>
Excess (deficiency) of revenues over expenditures	(367,000)	(250,232)	116,768	77,793
<b>Fund balance:</b>				
Beginning of year	<u>385,593</u>	<u>387,200</u>	<u>1,607</u>	<u>309,407</u>
End of year	<u>\$ 18,593</u>	<u>\$ 136,968</u>	<u>\$ 118,375</u>	<u>\$ 387,200</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 115,155	\$ 432,196
Interest receivable	342	397
Due from others	<u>992</u>	<u>-</u>
Total assets	<u>\$ 116,489</u>	<u>\$ 432,593</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 33,190	\$ 66,748
Accrued payroll and benefits	<u>6,150</u>	<u>2,583</u>
Total liabilities	39,340	69,331
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>77,149</u>	<u>363,262</u>
Total liabilities and fund balance	<u>\$ 116,489</u>	<u>\$ 432,593</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant revenue	\$ 125,000	\$ 122,152	\$ (2,848)	\$ 174,473
<b>Charges for services:</b>				
Drug court proceeds	125,000	169,661	44,661	123,865
<b>Miscellaneous:</b>				
Investment income	<u>2,200</u>	<u>380</u>	<u>(1,820)</u>	<u>8,075</u>
Total revenue	<u>252,200</u>	<u>292,193</u>	<u>39,993</u>	<u>306,413</u>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Salaries and wages	96,543	96,085	458	67,313
Employee benefits	58,586	43,283	15,303	24,867
Services and supplies	585,000	353,148	231,852	257,734
Capital outlay	<u>-</u>	<u>85,410</u>	<u>(85,410)</u>	<u>-</u>
Total judicial	<u>740,129</u>	<u>577,926</u>	<u>162,203</u>	<u>349,914</u>
Excess (deficiency) of revenues over expenditures	(487,929)	(285,733)	202,196	(43,501)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(3,000)</u>	<u>(380)</u>	<u>2,620</u>	<u>(8,075)</u>
Net change in fund balance	(490,929)	(286,113)	204,816	(51,576)
<b>Fund balance:</b>				
Beginning of year	<u>524,746</u>	<u>363,262</u>	<u>(161,484)</u>	<u>414,838</u>
End of year	<u>\$ 33,817</u>	<u>\$ 77,149</u>	<u>\$ 43,332</u>	<u>\$ 363,262</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 88,793	\$ 69,727
Interest receivable	<u>142</u>	-
 Total assets	 <u>\$ 88,935</u>	 <u>\$ 69,727</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>88,935</u>	<u>69,727</u>
 Total liabilities and fund balance	 <u>\$ 88,935</u>	 <u>\$ 69,727</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ -	\$ 19,050	\$ 19,050	\$ 20,940
<b>Miscellaneous:</b>				
Investment income	- -	158	158	877
Total revenue	- -	19,208	19,208	21,817
<b>Expenditures:</b>				
<b>Judicial:</b>				
Services and supplies	<u>69,727</u>	- -	<u>69,727</u>	- -
Excess (deficiency) of revenues over expenditures	(69,727)	19,208	88,935	21,817
<b>Fund balance:</b>				
Beginning of year	<u>69,727</u>	<u>69,727</u>	- -	<u>47,910</u>
End of year	<u>\$ -</u>	<u>\$ 88,935</u>	<u>\$ 88,935</u>	<u>\$ 69,727</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 686	\$ 302
Interest receivable	<u>1</u>	-
 Total assets	 <u>\$ 687</u>	 <u>\$ 302</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>687</u>	<u>302</u>
 Total liabilities and fund balance	 <u>\$ 687</u>	 <u>\$ 302</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 375	\$ 384	\$ 9	\$ 400
<b>Miscellaneous:</b>				
Investment income	- -	1	1	- -
Total revenues	375	385	10	400
<b>Expenditures:</b>				
<b>Judicial:</b>				
Service and supplies	405	- -	405	- -
Excess (deficiency) of revenues over expenditures	(30)	385	415	400
<b>Fund balance:</b>				
Beginning of year	267	302	35	(98)
End of year	<u>\$ 237</u>	<u>\$ 687</u>	<u>\$ 450</u>	<u>\$ 302</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BROWNFIELDS REVOLVING LOAN (10341)**  
**BALANCE SHEET**  
**June 30, 2017**

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2017

**ASSETS**

Pooled cash and investments	\$ <u>200,000</u>
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**LIABILITIES**

Accounts payable	\$ -
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**FUND BALANCE**

Restricted for general government	<u>200,000</u>
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Total liabilities and fund balance	\$ <u>200,000</u>
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**NYE COUNTY, NEVADA**  
**NONMAJOR - BROWNFIELDS REVOLVING LOAN (10341)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2017**

	2017		Variance-
	Budget	Actual	Positive (Negative)
<b>Revenues:</b>			
<b>Miscellaneous:</b>			
Investment income	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
<b>General government:</b>			
Services and supplies	_____ -	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	- - -	- - -	- - -
<b>Other financing sources (uses):</b>			
Loan proceeds	_____ -	200,000	200,000
Net change in fund balance	- - -	200,000	200,000
<b>Fund balance:</b>			
Beginning of year	_____ -	_____ -	_____ -
End of year	\$ _____ -	\$ 200,000	\$ 200,000

**NYE COUNTY, NEVADA**  
**NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 14,012	\$ 21,919
Interest receivable	<u>10</u>	<u>20</u>
 Total assets	 <u>\$ 14,022</u>	 <u>\$ 21,939</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>14,022</u>	<u>21,939</u>
 Total liabilities and fund balance	 <u>\$ 14,022</u>	 <u>\$ 21,939</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	2016
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Geothermal lease	\$ 250	\$ 160	\$ (90)	\$ 216
<b>Miscellaneous:</b>				
Investment income	<u>200</u>	<u>11</u>	<u>(189)</u>	<u>291</u>
Total revenues	450	171	(279)	507
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>19,057</u>	<u>8,088</u>	<u>10,969</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(18,607)	(7,917)	10,690	507
<b>Fund balance:</b>				
Beginning of year	<u>21,939</u>	<u>21,939</u>	<u>-</u>	<u>21,432</u>
End of year	<u>\$ 3,332</u>	<u>\$ 14,022</u>	<u>\$ 10,690</u>	<u>\$ 21,939</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 295,209	\$ 337,124
Interest receivable	622	307
Assessments receivable	<u>6,657</u>	<u>-</u>
 Total assets	 <u>\$ 302,488</u>	 <u>\$ 337,431</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,903	\$ 9,505
Accrued payroll and benefits	<u>6,423</u>	<u>5,652</u>
 Total liabilities	 10,326	 15,157
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue-property taxes	5,194	-
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>286,968</u>	<u>322,274</u>
 Total liabilities and fund balance	 <u>\$ 302,488</u>	 <u>\$ 337,431</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Tax assessment	\$ 287,160	\$ 281,613	\$ (5,547)	\$ 278,736
<b>Miscellaneous:</b>				
Investment income	950	496	(454)	7,274
Other income	2,200	6,601	4,401	2,238
Total miscellaneous	<u>3,150</u>	<u>7,097</u>	<u>3,947</u>	<u>9,512</u>
Total revenues	<u>290,310</u>	<u>288,710</u>	<u>(1,600)</u>	<u>288,248</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	125,000	89,289	35,711	133,928
Employee benefits	33,000	31,806	1,194	42,314
Services and supplies	<u>386,185</u>	<u>202,921</u>	<u>183,264</u>	<u>176,189</u>
Total general government	<u>544,185</u>	<u>324,016</u>	<u>220,169</u>	<u>352,431</u>
<b>Contingency</b>	<u>12,897</u>	<u>-</u>	<u>12,897</u>	<u>-</u>
Total expenditures	<u>557,082</u>	<u>324,016</u>	<u>233,066</u>	<u>352,431</u>
Excess (deficiency) of revenues over expenditures	(266,772)	(35,306)	231,466	(64,183)
<b>Fund balance:</b>				
Beginning of year	<u>322,274</u>	<u>322,274</u>	<u>-</u>	<u>386,457</u>
End of year	<u>\$ 55,502</u>	<u>\$ 286,968</u>	<u>\$ 231,466</u>	<u>\$ 322,274</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 28,655	\$ 48,168
Interest receivable	<u>51</u>	<u>44</u>
 Total assets	 <u>\$ 28,706</u>	 <u>\$ 48,212</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>28,706</u>	<u>48,212</u>
 Total liabilities and fund balance	 <u>\$ 28,706</u>	 <u>\$ 48,212</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		2016
	Budget	Actual	Variance- Positive (Negative)
<b>Revenues:</b>			
<b>Charges for services:</b>			
Assessment fees	\$ -	\$ 20	\$ 20
<b>Intergovernmental:</b>			
Grant	- -	- -	- 56,074
<b>Miscellaneous:</b>			
Investment income	- -	402	402 937
Total revenues	- -	422	422 57,580
<b>Expenditures:</b>			
<b>Culture and recreation:</b>			
Services and supplies	48,212	6,920	41,292 33,262
Capital outlay	- -	13,008	(13,008) -
Total expenses	48,212	19,928	28,284 33,262
Excess (deficiency) of revenues over expenditures	(48,212)	(19,506)	28,706 24,318
<b>Fund balance:</b>			
Beginning of year	48,212	48,212	- 23,894
End of year	\$ -	\$ 28,706	\$ 28,706 \$ 48,212

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,108,451	\$ 1,963,467
Interest receivable	3,445	1,852
Taxes receivable	580	630
Due from other governments	<u>80,042</u>	<u>75,384</u>
 Total assets	 <u>\$ 2,192,518</u>	 <u>\$ 2,041,333</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 7,077	\$ 10,813
Accrued payroll and benefits	<u>14,442</u>	<u>8,333</u>
 Total liabilities	 21,519	 19,146
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	435	568
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>2,170,564</u>	<u>2,021,619</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,192,518</u>	 <u>\$ 2,041,333</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 30,337	\$ 28,918	\$ (1,419)	\$ 30,446
Net proceeds of mines	-	-	-	88
Total taxes	<u>30,337</u>	<u>28,918</u>	<u>(1,419)</u>	<u>30,534</u>
<b>Licenses and permits:</b>				
Gaming licenses	10,000	16,357	6,357	16,830
Liquor licenses	1,320	1,460	140	1,520
Total licenses and permits	<u>11,320</u>	<u>17,817</u>	<u>6,497</u>	<u>18,350</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>398,263</u>	<u>440,649</u>	<u>42,386</u>	<u>416,856</u>
<b>Charges for services:</b>				
Cemetery receipts	<u>500</u>	<u>520</u>	<u>20</u>	<u>2,232</u>
<b>Fines and forfeitures:</b>	<u>20,000</u>	<u>30,843</u>	<u>10,843</u>	<u>17,943</u>
<b>Miscellaneous:</b>				
Investment income	5,000	3,832	(1,168)	30,001
Other	500	952	452	2,060
Community center	500	1,179	679	2,519
Total miscellaneous	<u>6,000</u>	<u>5,963</u>	<u>(37)</u>	<u>34,580</u>
Total revenues	<u>466,420</u>	<u>524,710</u>	<u>58,290</u>	<u>520,495</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	87,000	95,823	(8,823)	84,859
Employee benefits	53,000	46,950	6,050	47,766
Services and supplies	246,637	38,684	207,953	50,393
Capital outlay	100,000	-	100,000	-
Total general government	<u>486,637</u>	<u>181,457</u>	<u>305,180</u>	<u>183,018</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)**  
**Year Ended June 30, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Expenditures (Continued):</b>				
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	\$ 78,000	\$ 75,340	\$ 2,660	\$ 73,397
Employee benefits	45,000	44,332	668	43,987
Services and supplies	<u>100,000</u>	<u>44,922</u>	<u>55,078</u>	<u>36,975</u>
Total public safety	<u>223,000</u>	<u>164,594</u>	<u>58,406</u>	<u>154,359</u>
<b>Health:</b>				
<b>Cemetery:</b>				
Service and Supplies	<u>10,000</u>	<u>2,711</u>	<u>7,289</u>	<u>2,723</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Service and Supplies	<u>5,000</u>	<u>4,512</u>	<u>488</u>	<u>3,025</u>
<b>Community support:</b>				
<b>Community center:</b>				
Service and supplies	<u>200,000</u>	<u>22,491</u>	<u>177,509</u>	<u>19,575</u>
<b>Contingency:</b>				
	<u>26,353</u>	<u>-</u>	<u>26,353</u>	<u>-</u>
Total expenditures	<u>950,990</u>	<u>375,765</u>	<u>575,225</u>	<u>362,700</u>
Excess (deficiency) of revenues over expenditures	(484,570)	148,945	633,515	157,795
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(25,900)</u>	<u>-</u>	<u>25,900</u>	<u>-</u>
Net change in fund balance	<u>(510,470)</u>	<u>148,945</u>	<u>659,415</u>	<u>157,795</u>
<b>Fund balance:</b>				
Beginning of year	<u>2,021,619</u>	<u>2,021,619</u>	<u>-</u>	<u>1,863,824</u>
End of year	<u>\$ 1,511,149</u>	<u>\$ 2,170,564</u>	<u>\$ 659,415</u>	<u>\$ 2,021,619</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	126,724	\$ 121,237
Interest receivable	207	117
Taxes receivable	<u>7,042</u>	<u>7,113</u>
 Total assets	 <u>\$ 133,973</u>	 <u>\$ 128,467</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,530	\$ 529
Accrued payroll and benefits	<u>3,488</u>	<u>2,038</u>
 Total liabilities	 6,018	 2,567
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>127,955</u>	<u>125,900</u>
 Total liabilities and fund balance	 <u>\$ 133,973</u>	 <u>\$ 128,467</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 92,700	\$ 97,264	\$ 4,564	\$ 97,501
<b>Miscellaneous:</b>				
Investment income	_____ -	230	230	1,985
Total revenues	<u>92,700</u>	<u>97,494</u>	<u>4,794</u>	<u>99,486</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Museum:</b>				
Salaries and wages	21,301	19,080	2,221	18,433
Employee benefits	6,050	5,983	67	5,089
Service and supplies	<u>20,394</u>	<u>17,370</u>	<u>3,024</u>	<u>10,952</u>
Total Museum	<u>47,745</u>	<u>42,433</u>	<u>5,312</u>	<u>34,474</u>
<b>Chamber of Commerce:</b>				
Salaries and wages	22,869	19,961	2,908	20,115
Employee benefits	6,203	6,713	(510)	6,540
Service and supplies	<u>18,672</u>	<u>15,345</u>	<u>3,327</u>	<u>8,925</u>
Total Chamber of Commerce	<u>47,744</u>	<u>42,019</u>	<u>5,725</u>	<u>35,580</u>
Total culture and recreation	<u>95,489</u>	<u>84,452</u>	<u>11,037</u>	<u>70,054</u>
<b>Community support:</b>				
Service and supplies	<u>123,111</u>	<u>10,987</u>	<u>112,124</u>	<u>11,540</u>
Total expenditures	<u>218,600</u>	<u>95,439</u>	<u>123,161</u>	<u>81,594</u>
Excess (deficiency) of revenues over expenditures	(125,900)	2,055	127,955	17,892
<b>Fund balance:</b>				
Beginning of year	<u>125,900</u>	<u>125,900</u>	<u>-</u>	<u>108,008</u>
End of year	<u>\$ _____ -</u>	<u>\$ 127,955</u>	<u>\$ 127,955</u>	<u>\$ 125,900</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 79,597	\$ 57,012
Interest receivable	42	50
Due from other funds	<u>5,585</u>	<u>5,144</u>
 Total assets	 <u>\$ 85,224</u>	 <u>\$ 62,206</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>85,224</u>	<u>62,206</u>
 Total liabilities and fund balance	 <u>\$ 85,224</u>	 <u>\$ 62,206</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 114	\$ 70	\$ (44)	\$ 667
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>99,951</u>	<u>7,513</u>	<u>92,438</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(99,837)	(7,443)	92,394	667
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>33,203</u>	<u>30,461</u>	<u>(2,742)</u>	<u>28,222</u>
Net change in fund balance	(66,634)	23,018	89,652	28,889
<b>Fund balance:</b>				
Beginning of year	<u>66,634</u>	<u>62,206</u>	<u>(4,428)</u>	<u>33,317</u>
End of year	<u>\$ -</u>	<u>\$ 85,224</u>	<u>\$ 85,224</u>	<u>\$ 62,206</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 83,270	\$ 57,013
Interest receivable	94	50
Due from other funds	<u>5,585</u>	<u>5,144</u>
 Total assets	 <u>\$ 88,949</u>	 <u>\$ 62,207</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 50,594	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>38,355</u>	<u>62,207</u>
 Total liabilities and fund balance	 <u>\$ 88,949</u>	 <u>\$ 62,207</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 114	\$ 81	\$ (33)	\$ 667
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>99,954</u>	<u>54,394</u>	<u>45,560</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(99,840)	(54,313)	45,527	667
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>33,204</u>	<u>30,461</u>	<u>(2,743)</u>	<u>28,222</u>
Net change in fund balance	(66,636)	(23,852)	42,784	28,889
<b>Fund balance:</b>				
Beginning of year	<u>66,636</u>	<u>62,207</u>	<u>(4,429)</u>	<u>33,318</u>
End of year	<u>\$ -</u>	<u>\$ 38,355</u>	<u>\$ 38,355</u>	<u>\$ 62,207</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 399,795	\$ 343,512
Interest receivable	638	336
Taxes receivable	352	471
Due from other governments	<u>19,290</u>	<u>18,121</u>
 Total assets	 <u>\$ 420,075</u>	 <u>\$ 362,440</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,345	\$ 2,125
Accrued payroll and benefits	<u>4,519</u>	<u>3,435</u>
 Total liabilities	 6,864	 5,560
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	279	460
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>412,932</u>	<u>356,420</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 420,075</u>	 <u>\$ 362,440</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 30,368	\$ 33,117	\$ 2,749	\$ 29,345
Net proceeds	-	553	553	11,534
Total taxes	<u>30,368</u>	<u>33,670</u>	<u>3,302</u>	<u>40,879</u>
<b>Licenses and permits:</b>				
Business licenses	2,350	1,443	(907)	1,744
Gaming licenses	440	-	(440)	-
Liquor licenses	420	560	140	400
Total licenses and permits	<u>3,210</u>	<u>2,003</u>	<u>(1,207)</u>	<u>2,144</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>99,346</u>	<u>106,368</u>	<u>7,022</u>	<u>100,721</u>
<b>Charges for services:</b>				
Sanitation	<u>42,675</u>	<u>40,937</u>	<u>(1,738)</u>	<u>41,583</u>
<b>Miscellaneous:</b>				
Rent	1,200	1,200	-	1,200
Other	750	270	(480)	275
Investment income	<u>500</u>	<u>709</u>	<u>209</u>	<u>4,565</u>
Total miscellaneous	<u>2,450</u>	<u>2,179</u>	<u>(271)</u>	<u>6,040</u>
Total revenues	<u>178,049</u>	<u>185,157</u>	<u>7,108</u>	<u>191,367</u>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	65,000	51,260	13,740	51,667
Employee benefits	30,000	25,509	4,491	24,861
Services and supplies	137,446	8,646	128,800	8,385
Capital outlay	<u>-</u>	<u>3,417</u>	<u>(3,417)</u>	<u>-</u>
Total general government	<u>232,446</u>	<u>88,832</u>	<u>143,614</u>	<u>84,913</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Expenditures (Continued):</b>				
<b>Public works:</b>				
<b>Highways and streets:</b>				
Salaries and wages	\$ 35,000	\$ 7,020	\$ 27,980	\$ 6,428
Employee benefits	20,000	920	19,080	922
Services and supplies	<u>30,000</u>	<u>18,065</u>	<u>11,935</u>	<u>18,340</u>
Total public works	<u>85,000</u>	<u>26,005</u>	<u>58,995</u>	<u>25,690</u>
<b>Sanitation:</b>				
Salaries and wages	35,000	6,798	28,202	7,598
Employee benefits	20,000	912	19,088	1,222
Services and supplies	<u>30,000</u>	<u>6,098</u>	<u>23,902</u>	<u>20,575</u>
Total sanitation	<u>85,000</u>	<u>13,808</u>	<u>71,192</u>	<u>29,395</u>
<b>Culture and recreation:</b>				
<b>Swimming Pool:</b>				
Services and supplies	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>8,805</u>
<b>Parks:</b>				
Services and supplies	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
<b>Contingency</b>	<u>9,600</u>	<u>-</u>	<u>9,600</u>	<u>-</u>
<b>Total expenditures</b>	<u>437,046</u>	<u>128,645</u>	<u>308,401</u>	<u>148,803</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(258,997)</b>	<b>56,512</b>	<b>315,509</b>	<b>42,564</b>
<b>Fund balance:</b>				
Beginning of year	<u>356,420</u>	<u>356,420</u>	<u>-</u>	<u>313,856</u>
End of year	<u>\$ 97,423</u>	<u>\$ 412,932</u>	<u>\$ 315,509</u>	<u>\$ 356,420</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 24,066	\$ 17,994
Interest receivable	21	17
Due from other funds	<u>1,500</u>	<u>1,381</u>
 Total assets	 <u>\$ 25,587</u>	 <u>\$ 19,392</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>25,587</u>	<u>19,392</u>
 Total liabilities and fund balance	 <u>\$ 25,587</u>	 <u>\$ 19,392</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 23	\$ 23	\$ 222
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>27,078</u>	<u>2,007</u>	<u>25,071</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(27,078)	(1,984)	25,094	222
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>7,500</u>	<u>8,179</u>	<u>679</u>	<u>7,092</u>
Net change in fund balance	(19,578)	6,195	25,773	7,314
<b>Fund balance:</b>				
Beginning of year	<u>19,578</u>	<u>19,392</u>	<u>(186)</u>	<u>12,078</u>
End of year	<u>\$ -</u>	<u>\$ 25,587</u>	<u>\$ 25,587</u>	<u>\$ 19,392</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,075	\$ 17,993
Interest receivable	42	17
Due from other funds	<u>1,500</u>	<u>1,381</u>
 Total assets	 <u>\$ 27,617</u>	 <u>\$ 19,391</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>27,617</u>	<u>19,391</u>
 Total liabilities and fund balance	 <u>\$ 27,617</u>	 <u>\$ 19,391</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 47	\$ 47	\$ 222
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>27,078</u>	<u>-</u>	<u>27,078</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(27,078)	47	27,125	222
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>7,500</u>	<u>8,179</u>	<u>679</u>	<u>7,092</u>
Net change in fund balance	(19,578)	8,226	27,804	7,314
<b>Fund balance:</b>				
Beginning of year	<u>19,578</u>	<u>19,391</u>	<u>(187)</u>	<u>12,077</u>
End of year	<u>\$ -</u>	<u>\$ 27,617</u>	<u>\$ 27,617</u>	<u>\$ 19,391</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 95,814	\$ 92,765
Interest receivable	156	85
Taxes receivable	180	211
Due from other governments	<u>1,072</u>	<u>1,002</u>
 Total assets	 <u>\$ 97,222</u>	 <u>\$ 94,063</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 247	\$ 246
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	173	205
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>96,802</u>	<u>93,612</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 97,222</u>	 <u>\$ 94,063</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Property tax	\$ 8,853	\$ 8,235	\$ (618)	\$ 7,436
<b>Licenses and permits:</b>				
Gaming licenses	990	810	(180)	810
Liquor licenses	320	240	(80)	400
Total licenses and permits	<u>1,310</u>	<u>1,050</u>	<u>(260)</u>	<u>1,210</u>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>5,458</u>	<u>5,876</u>	<u>418</u>	<u>5,542</u>
<b>Miscellaneous:</b>				
Investment income	<u>200</u>	<u>174</u>	<u>(26)</u>	<u>1,409</u>
Total revenues	<u>15,821</u>	<u>15,335</u>	<u>(486)</u>	<u>15,597</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>17,628</u>	<u>-</u>	<u>17,628</u>	<u>-</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Services and supplies	<u>10,000</u>	<u>384</u>	<u>9,616</u>	<u>384</u>
<b>Public works:</b>				
Services and supplies	<u>50,000</u>	<u>9,190</u>	<u>40,810</u>	<u>-</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	<u>15,000</u>	<u>2,571</u>	<u>12,429</u>	<u>2,935</u>
<b>Contingency:</b>				
Total expenditures	<u>95,178</u>	<u>12,145</u>	<u>83,033</u>	<u>3,319</u>
Excess (deficiency) of revenues over expenditures	<u>(79,357)</u>	<u>3,190</u>	<u>82,547</u>	<u>12,278</u>
<b>Fund balance:</b>				
Beginning of year	<u>93,613</u>	<u>93,612</u>	<u>(1)</u>	<u>81,334</u>
End of year	<u>\$ 14,256</u>	<u>\$ 96,802</u>	<u>\$ 82,546</u>	<u>\$ 93,612</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 9,683	\$ 6,786
Interest receivable	4	6
Due from other funds	<u>724</u>	<u>667</u>
 Total assets	 <u>\$ 10,411</u>	 <u>\$ 7,459</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>10,411</u>	<u>7,459</u>
 Total liabilities and fund balance	 <u>\$ 10,411</u>	 <u>\$ 7,459</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 5	\$ 5	\$ 73
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>10,959</u>	<u>1,001</u>	<u>9,958</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(10,959)	(996)	9,963	73
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>3,500</u>	<u>3,948</u>	<u>448</u>	<u>3,850</u>
Net change in fund balance	(7,459)	2,952	10,411	3,923
<b>Fund balance:</b>				
Beginning of year	<u>7,459</u>	<u>7,459</u>	<u>-</u>	<u>3,536</u>
End of year	<u>\$ -</u>	<u>\$ 10,411</u>	<u>\$ 10,411</u>	<u>\$ 7,459</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 10,685	\$ 6,785
Interest receivable	17	6
Due from other funds	<u>724</u>	<u>667</u>
 Total assets	 <u>\$ 11,426</u>	 <u>\$ 7,458</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>11,426</u>	<u>7,458</u>
Total liabilities and fund balance	<u>\$ 11,426</u>	<u>\$ 7,458</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 20	\$ 20	\$ 73
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>10,958</u>	<u>-</u>	<u>10,958</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(10,958)	20	10,978	73
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>3,500</u>	<u>3,948</u>	<u>448</u>	<u>3,850</u>
Net change in fund balance	(7,458)	3,968	11,426	3,923
<b>Fund balance:</b>				
Beginning of year	<u>7,458</u>	<u>7,458</u>	<u>-</u>	<u>3,535</u>
End of year	<u>\$ -</u>	<u>\$ 11,426</u>	<u>\$ 11,426</u>	<u>\$ 7,458</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 5,297,360	\$ 5,297,843
Interest receivable	8,599	4,926
Taxes receivable	94,488	89,296
Due from other governments	155,496	144,930
Prepaid expenses	<u>182,884</u>	-
 Total assets	 <u>\$ 5,738,827</u>	 <u>\$ 5,536,995</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 159,139	\$ 142,312
Accrued payroll and benefits	<u>94,494</u>	<u>166,446</u>
 Total liabilities	 <u>253,633</u>	 <u>308,758</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	<u>78,437</u>	<u>74,721</u>
<b><u>FUND BALANCE</u></b>		
Nonspendable	182,884	-
Restricted for general government	<u>5,223,873</u>	<u>5,153,516</u>
 Total fund balance	 <u>5,406,757</u>	 <u>5,153,516</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 5,738,827</u>	 <u>\$ 5,536,995</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	
	Budget	Actual		2016
<b>Revenues:</b>				
Taxes	\$ 2,800,000	\$ 3,191,714	\$ 391,714	\$ 3,104,445
Licenses and permits	350,000	365,455	15,455	372,438
Intergovernmental	775,000	854,679	79,679	807,788
Charges for services	30,000	22,925	(7,075)	26,210
Fines and forfeitures	2,000	2,452	452	2,225
Miscellaneous	<u>25,000</u>	<u>66,515</u>	<u>41,515</u>	<u>143,668</u>
Total revenues	<u>3,982,000</u>	<u>4,503,740</u>	<u>521,740</u>	<u>4,456,774</u>
<b>Expenditures:</b>				
Current:				
General government	3,962,768	2,180,466	1,782,302	1,872,849
Public safety	3,202,077	2,027,647	1,174,430	1,545,829
Culture and recreation	51,000	42,386	8,614	37,008
Contingency	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total expenditures	<u>7,265,845</u>	<u>4,250,499</u>	<u>3,015,346</u>	<u>3,455,686</u>
Excess (deficiency) of revenues over expenditures	(3,283,845)	253,241	3,537,086	1,001,088
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(3,298,845)	253,241	3,552,086	1,001,088
<b>Fund balance:</b>				
Beginning of year	<u>5,153,516</u>	<u>5,153,516</u>	<u>-</u>	<u>4,152,428</u>
End of year	<u>\$ 1,854,671</u>	<u>\$ 5,406,757</u>	<u>\$ 3,552,086</u>	<u>\$ 5,153,516</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)**  
**SCHEDULE OF REVENUES COMPARED TO BUDGET**  
**YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	
	Budget	Actual		2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	<u>\$ 2,800,000</u>	<u>\$ 3,191,714</u>	<u>\$ 391,714</u>	<u>\$ 3,104,445</u>
<b>Licenses and permits:</b>				
Franchise fees	100,000	164,168	64,168	158,901
Gaming licenses	237,000	188,707	(48,293)	200,737
Liquor licenses	<u>13,000</u>	<u>12,580</u>	<u>(420)</u>	<u>12,800</u>
Total licenses and permits	<u>350,000</u>	<u>365,455</u>	<u>15,455</u>	<u>372,438</u>
<b>Intergovernmental:</b>				
Consolidated tax	<u>775,000</u>	<u>854,679</u>	<u>79,679</u>	<u>807,788</u>
<b>Charges for services</b>	<u>30,000</u>	<u>22,925</u>	<u>(7,075)</u>	<u>26,210</u>
<b>Fines and forfeitures</b>	<u>2,000</u>	<u>2,452</u>	<u>452</u>	<u>2,225</u>
<b>Miscellaneous:</b>				
Investment income	-	10,454	10,454	90,289
Rental	-	47,580	47,580	49,925
Other	<u>25,000</u>	<u>8,481</u>	<u>(16,519)</u>	<u>3,454</u>
Total miscellaneous	<u>25,000</u>	<u>66,515</u>	<u>41,515</u>	<u>143,668</u>
<b>Total revenues</b>	<b><u>\$ 3,982,000</u></b>	<b><u>\$ 4,503,740</u></b>	<b><u>\$ 521,740</u></b>	<b><u>\$ 4,456,774</u></b>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)**  
**SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**  
**YEAR ENDED JUNE 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	
	Budget	Actual		2016
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	\$ 135,451	\$ 136,596	\$ (1,145)	\$ 299,584
Employee benefits	166,322	99,760	66,562	146,252
Services and supplies	1,665,732	289,940	1,375,792	296,479
Capital outlay	<u>15,000</u>	<u>6,197</u>	<u>8,803</u>	<u>-</u>
Total administration	<u>1,982,505</u>	<u>532,493</u>	<u>1,450,012</u>	<u>742,315</u>
<b>Buildings and grounds:</b>				
Salaries and wages	606,120	502,690	103,430	472,851
Employee benefits	336,145	297,955	38,190	289,425
Services and supplies	483,998	330,459	153,539	303,487
Capital outlay	<u>554,000</u>	<u>516,869</u>	<u>37,131</u>	<u>64,771</u>
Total buildings and grounds	<u>1,980,263</u>	<u>1,647,973</u>	<u>332,290</u>	<u>1,130,534</u>
Total general government	<u>3,962,768</u>	<u>2,180,466</u>	<u>1,782,302</u>	<u>1,872,849</u>
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	803,716	793,033	10,683	875,386
Employee benefits	525,956	447,091	78,865	464,253
Services and supplies	1,097,405	261,267	836,138	206,190
Capital outlay	<u>775,000</u>	<u>526,256</u>	<u>248,744</u>	<u>-</u>
Total public safety	<u>3,202,077</u>	<u>2,027,647</u>	<u>1,174,430</u>	<u>1,545,829</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	15,000	12,493	2,507	10,205
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total television	<u>20,000</u>	<u>12,493</u>	<u>7,507</u>	<u>10,205</u>
<b>Arena and fair activities:</b>				
Salaries and wages	16,000	13,515	2,485	12,648
Employee benefits	-	4,359	(4,359)	4,023
Services and supplies	10,000	12,019	(2,019)	10,132
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total arena and fair activities	<u>31,000</u>	<u>29,893</u>	<u>1,107</u>	<u>26,803</u>
Total culture and recreation	<u>51,000</u>	<u>42,386</u>	<u>8,614</u>	<u>37,008</u>
<b>Contingency</b>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total expenditures	<u>\$ 7,265,845</u>	<u>\$ 4,250,499</u>	<u>\$ 3,015,346</u>	<u>\$ 3,455,686</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 AND 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 116,831	\$ 153,066
Interest receivable	233	174
Due from other governments	<u>36,526</u>	<u>35,325</u>
 Total assets	 <u>\$ 153,590</u>	 <u>\$ 188,565</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 153,590	\$ 188,565
<b><u>FUND BALANCE</u></b>		
Restricted for public works	- -	- -
 Total liabilities and fund balance	 <u>\$ 153,590</u>	 <u>\$ 188,565</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Gas tax \$1.75	\$ 250,000	\$ 211,383	\$ (38,617)	\$ 205,555
<b>Miscellaneous:</b>				
Investment income	_____ -	350	350	3,095
 Total revenues	 250,000	 211,733	 (38,267)	 208,650
 <b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	_____ -	_____ -	_____ -	_____ -
 Excess (deficiency) of revenues over expenditures	 250,000	 211,733	 (38,267)	 208,650
 <b>Other financing sources (uses):</b>				
Operating transfers out	_____ (250,000)	_____ (211,733)	_____ 38,267	_____ (208,650)
 Net change in fund balance	 _____ -	 _____ -	 _____ -	 _____ -
 <b>Fund balance:</b>				
Beginning of year	_____ -	_____ -	_____ -	_____ -
 End of year	 \$ _____ -	 \$ _____ -	 \$ _____ -	 \$ _____ -

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 462,440	\$ 375,372
Interest receivable	<u>567</u>	<u>328</u>
 Total assets	 <u>\$ 463,007</u>	 <u>\$ 375,700</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 819	\$ -
Accrued payroll and benefits	<u>4,541</u>	<u>4,101</u>
 Total liabilities	 5,360	 4,101
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>457,647</u>	<u>371,599</u>
 Total liabilities and fund balance	 <u>\$ 463,007</u>	 <u>\$ 375,700</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
Licenses and permits	\$ 150,000	\$ 149,369	\$ (631)	\$ 147,315
<b>Miscellaneous:</b>				
Investment income	<u>500</u>	<u>959</u>	<u>459</u>	<u>5,270</u>
Total revenues	<u>150,500</u>	<u>150,328</u>	<u>(172)</u>	<u>152,585</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	85,653	41,260	44,393	44,550
Employee benefits	53,672	15,653	38,019	28,458
Services and supplies	122,148	7,367	114,781	11,021
Capital outlay	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>281,473</u>	<u>64,280</u>	<u>217,193</u>	<u>84,029</u>
Excess (deficiency) of revenues over expenditures	(130,973)	86,048	217,021	68,556
<b>Fund balance:</b>				
Beginning of year	<u>371,599</u>	<u>371,599</u>	<u>-</u>	<u>303,043</u>
End of year	<u>\$ 240,626</u>	<u>\$ 457,647</u>	<u>\$ 217,021</u>	<u>\$ 371,599</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 269,087	\$ 270,765
Interest receivable	392	252
Taxes receivable	3,185	3,018
Due from other governments	<u>12,325</u>	<u>11,499</u>
 Total assets	 <u>\$ 284,989</u>	 <u>\$ 285,534</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 8,049	\$ 6,539
Accrued payroll and benefits	13,808	13,739
Unearned revenue	<u>-</u>	<u>1,500</u>
 Total liabilities	 21,857	 21,778
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	2,643	2,526
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>260,489</u>	<u>261,230</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 284,989</u>	 <u>\$ 285,534</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 105,003	\$ 109,966	\$ 4,963	\$ 105,504
<b>Intergovernmental:</b>				
Consolidated tax	60,000	67,792	7,792	64,098
<b>Charges for services:</b>				
Pool receipts	10,000	15,685	5,685	7,589
<b>Miscellaneous:</b>				
Investment income	500	636	136	4,593
Grants	2,000	4,000	2,000	2,000
Total miscellaneous	2,500	4,636	2,136	6,593
 Total revenues	 177,503	 198,079	 20,576	 183,784
 <b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Salaries and wages	135,633	112,875	22,758	95,365
Employee benefits	29,924	16,188	13,736	13,990
Services and supplies	150,328	63,707	86,621	54,919
Capital outlay	100,000	6,050	93,950	-
 Total expenditures	 415,885	 198,820	 217,065	 164,274
 Excess (deficiency) of revenues over expenditures	 (238,382)	 (741)	 237,641	 19,510
 <b>Fund balance:</b>				
Beginning of year	261,230	261,230	-	241,720
 End of year	 \$ 22,848	 \$ 260,489	 \$ 237,641	 \$ 261,230

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 64,902	\$ 49,347
Interest receivable	80	65
Taxes receivable	4,036	3,743
Due from other governments	<u>-</u>	<u>16,426</u>
 Total assets	 <u>\$ 69,018</u>	 <u>\$ 69,581</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2	\$ 9,498
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>69,016</u>	<u>60,083</u>
 Total liabilities and fund balance	 <u>\$ 69,018</u>	 <u>\$ 69,581</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 35,000	\$ 67,481	\$ 32,481	\$ 50,242
<b>Intergovernmental:</b>				
Grants	20,000	39,161	19,161	47,326
<b>Miscellaneous:</b>				
Investment income	<u>500</u>	<u>22</u>	<u>(478)</u>	<u>158</u>
Total revenues	<u>55,500</u>	<u>106,664</u>	<u>51,164</u>	<u>97,726</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	5,000	252	4,748	530
Employee benefits	1,500	80	1,420	173
Services and supplies	77,455	66,882	10,573	120,168
Capital outlay	<u>30,400</u>	<u>30,517</u>	<u>(117)</u>	<u>-</u>
Total community support	<u>114,355</u>	<u>97,731</u>	<u>16,624</u>	<u>120,871</u>
Excess (deficiency) of revenues over expenditures	(58,855)	8,933	67,788	(23,145)
<b>Fund balance:</b>				
Beginning of year	<u>60,083</u>	<u>60,083</u>	<u>-</u>	<u>83,228</u>
End of year	<u>\$ 1,228</u>	<u>\$ 69,016</u>	<u>\$ 67,788</u>	<u>\$ 60,083</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 AND 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,354,743	\$ 1,336,651
Interest receivable	1,939	1,252
Taxes receivable	<u>6,457</u>	<u>5,989</u>
Total assets	<u>\$ 1,363,139</u>	<u>\$ 1,343,892</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,096	\$ 2,685
Accrued payroll and benefits	<u>2,081</u>	<u>771</u>
Total liabilities	7,177	3,456
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>1,355,962</u>	<u>1,340,436</u>
Total liabilities and fund balance	<u>\$ 1,363,139</u>	<u>\$ 1,343,892</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 60,000	\$ 107,958	\$ 47,958	\$ 80,453
<b>Licenses and permits:</b>				
Fireworks fees	100,000	133,680	33,680	143,000
<b>Miscellaneous:</b>				
Investment income	1,000	2,507	1,507	21,250
Total revenues	<u>161,000</u>	<u>244,145</u>	<u>83,145</u>	<u>244,703</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	5,000	6,546	(1,546)	12,461
Employee benefits	2,500	1,759	741	3,295
Services and supplies	452,100	17,571	434,529	29,058
Capital outlay	<u>975,000</u>	<u>214,045</u>	<u>760,955</u>	<u>9,378</u>
Total expenditures	<u>1,434,600</u>	<u>239,921</u>	<u>1,194,679</u>	<u>54,192</u>
Excess (deficiency) of revenues over expenditures	(1,273,600)	4,224	1,277,824	190,511
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>11,094</u>	<u>11,302</u>	<u>208</u>	<u>-</u>
Net change in fund balance	(1,262,506)	15,526	1,278,032	190,511
<b>Fund balance:</b>				
Beginning of year	<u>1,340,436</u>	<u>1,340,436</u>	<u>-</u>	<u>1,149,925</u>
End of year	<u>\$ 77,930</u>	<u>\$ 1,355,962</u>	<u>\$ 1,278,032</u>	<u>\$ 1,340,436</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 147,361	\$ 164,716
Interest receivable	224	168
Taxes receivable	<u>19,375</u>	<u>17,970</u>
 Total assets	 <u>\$ 166,960</u>	 <u>\$ 182,854</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 9,312	\$ 15,339
Accrued payroll and benefits	<u>4,032</u>	<u>4,289</u>
 Total liabilities	 13,344	 19,628
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>153,616</u>	<u>163,226</u>
 Total liabilities and fund balance	 <u>\$ 166,960</u>	 <u>\$ 182,854</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 180,000	\$ 323,908	\$ 143,908	\$ 241,163
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>343</u>	<u>(657)</u>	<u>3,691</u>
Total revenues	<u>181,000</u>	<u>324,251</u>	<u>143,251</u>	<u>244,854</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	59,646	58,077	1,569	57,367
Employee benefits	32,415	25,535	6,880	26,750
Service and supplies	<u>275,000</u>	<u>250,249</u>	<u>24,751</u>	<u>301,031</u>
Total community support	<u>367,061</u>	<u>333,861</u>	<u>33,200</u>	<u>385,148</u>
Excess (deficiency) of revenues over expenditures	(186,061)	(9,610)	176,451	(140,294)
<b>Fund balance:</b>				
Beginning of year	<u>192,098</u>	<u>163,226</u>	<u>(28,872)</u>	<u>303,520</u>
End of year	<u>\$ 6,037</u>	<u>\$ 153,616</u>	<u>\$ 147,579</u>	<u>\$ 163,226</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 409,735	\$ 283,039
Interest receivable	514	267
Taxes receivable	<u>6,458</u>	<u>5,990</u>
Total assets	<u><u>\$ 416,707</u></u>	<u><u>\$ 289,296</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 607
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>416,707</u>	<u>288,689</u>
Total liabilities and fund balance	<u><u>\$ 416,707</u></u>	<u><u>\$ 289,296</u></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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 55,000	\$ 107,969	\$ 52,969	\$ 80,388
<b>Miscellaneous:</b>				
Investment income	500	935	435	4,194
Donations	-	25,000	25,000	25,100
Grants	25,000	-	(25,000)	-
Total miscellaneous	25,500	25,935	435	29,294
Total revenues	80,500	133,904	53,404	109,682
<b>Expenditures:</b>				
<b>Community support:</b>				
Salaries and wages	35,000	84	34,916	85
Employee benefits	10,000	27	9,973	27
Services and supplies	300,703	5,775	294,928	23,367
Capital outlay	10,000	-	10,000	-
Total expenditures	355,703	5,886	349,817	23,479
Excess (deficiency) of revenues over expenditures	(275,203)	128,018	403,221	86,203
<b>Fund balance:</b>				
Beginning of year	288,689	288,689	-	202,486
End of year	\$ 13,486	\$ 416,707	\$ 403,221	\$ 288,689

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 268,609	\$ 346,352
Interest receivable	449	323
Taxes receivable	<u>3,230</u>	<u>2,995</u>
Total assets	<u><u>\$ 272,288</u></u>	<u><u>\$ 349,670</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,969	\$ 11,806
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>265,319</u>	<u>337,864</u>
Total liabilities and fund balance	<u><u>\$ 272,288</u></u>	<u><u>\$ 349,670</u></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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 25,000	\$ 53,985	\$ 28,985	\$ 40,194
<b>Miscellaneous:</b>				
Investment income	<u>500</u>	<u>767</u>	<u>267</u>	<u>5,780</u>
Total revenues	<u>25,500</u>	<u>54,752</u>	<u>29,252</u>	<u>45,974</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Salaries and wages	1,000	84	916	99
Employee benefits	500	27	473	31
Service and supplies	136,712	11,636	125,076	9,544
Capital outlay	<u>225,000</u>	<u>126,852</u>	<u>98,148</u>	<u>23,088</u>
Total expenditures	<u>363,212</u>	<u>138,599</u>	<u>224,613</u>	<u>32,762</u>
Excess (deficiency) of revenues over expenditures	(337,712)	(83,847)	253,865	13,212
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>11,093</u>	<u>11,302</u>	<u>209</u>	<u>-</u>
Net change in fund balance	(326,619)	(72,545)	254,074	13,212
<b>Fund balance:</b>				
Beginning of year	<u>337,864</u>	<u>337,864</u>	<u>-</u>	<u>324,652</u>
End of year	<u>\$ 11,245</u>	<u>\$ 265,319</u>	<u>\$ 254,074</u>	<u>\$ 337,864</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 438,751	\$ 398,960
Interest receivable	631	377
Taxes receivable	<u>3,229</u>	<u>2,995</u>
 Total assets	 <u>\$ 442,611</u>	 <u>\$ 402,332</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>442,611</u>	<u>402,332</u>
 Total liabilities and fund balance	 <u>\$ 442,611</u>	 <u>\$ 402,332</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 30,000	\$ 53,985	\$ 23,985	\$ 40,194
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>965</u>	<u>(35)</u>	<u>6,634</u>
Total revenues	<u>31,000</u>	<u>54,950</u>	<u>23,950</u>	<u>46,828</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Services and supplies	76,781	7,571	69,210	7,094
Capital outlay	<u>350,000</u>	<u>7,100</u>	<u>342,900</u>	<u>6,953</u>
Total expenditures	<u>426,781</u>	<u>14,671</u>	<u>412,110</u>	<u>14,047</u>
Excess (deficiency) of revenues over expenditures	(395,781)	40,279	436,060	32,781
<b>Fund balance:</b>				
Beginning of year	<u>402,332</u>	<u>402,332</u>	<u>-</u>	<u>369,551</u>
End of year	<u>\$ 6,551</u>	<u>\$ 442,611</u>	<u>\$ 436,060</u>	<u>\$ 402,332</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 801,017	\$ 584,608
Interest receivable	1,023	551
Taxes receivable	<u>12,917</u>	<u>11,980</u>
Total assets	<u><u>\$ 814,957</u></u>	<u><u>\$ 597,139</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for community support	<u>814,957</u>	<u>597,139</u>
Total liabilities and fund balance	<u><u>\$ 814,957</u></u>	<u><u>\$ 597,139</u></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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 115,000	\$ 215,949	\$ 100,949	\$ 160,710
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>1,869</u>	<u>869</u>	<u>8,533</u>
Total revenues	116,000	217,818	101,818	169,243
<b>Expenditures:</b>				
<b>Community support:</b>				
Services and supplies	<u>152,846</u>	<u>-</u>	<u>152,846</u>	<u>397</u>
Excess (deficiency) of revenues over expenditures	(36,846)	217,818	254,664	168,846
<b>Fund balance:</b>				
Beginning of year	<u>597,139</u>	<u>597,139</u>	<u>-</u>	<u>428,293</u>
End of year	<u>\$ 560,293</u>	<u>\$ 814,957</u>	<u>\$ 254,664</u>	<u>\$ 597,139</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP AIRPORT GRANT SPECIAL REVENUE FUND (25340)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ -
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public works	_____ -	_____ -
Total liabilities and fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	
	Budget	Actual		2016
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 800,000	\$ -	\$ (800,000)	\$ 46,822
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>800,000</u>	<u>-</u>	<u>800,000</u>	<u>46,822</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Fund balance:</b>				
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, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 22,583
Interest receivable	<u>-</u>	<u>21</u>
 Total assets	 <u>\$ -</u>	 <u>\$ 22,604</u>
<b><u>LIABILITIES</u></b>		
Accrued payroll and benefits	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Committed for culture and recreation	<u>-</u>	<u>22,604</u>
 Total liabilities and fund balance	 <u>\$ -</u>	 <u>\$ 22,604</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-		
	Budget	Actual	Positive		2016
			(Negative)		Actual
<b>Revenues:</b>					
<b>Miscellaneous:</b>					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ 417
<b>Expenditures:</b>					
<b>Culture and recreation:</b>					
Services and supplies	_____ -	_____ -	_____ -	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	- - -	- - -	- - -	- - -	417
<b>Other financing sources (uses):</b>					
Operating transfers out	_____ (22,187)	_____ (22,604)	_____ (417)	_____ -	_____ -
Net change in fund balance	(22,187)	(22,604)	(417)	417	417
<b>Fund balance:</b>					
Beginning of year	_____ 22,187	_____ 22,604	_____ 417	_____ 22,187	_____ 22,187
End of year	\$ - -	\$ - -	\$ - -	\$ 22,604	\$ 22,604

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 112,735	\$ 130,471
Interest receivable	<u>192</u>	<u>126</u>
 Total assets	 <u>\$ 112,927</u>	 <u>\$ 130,597</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 195
Accrued payroll and benefits	<u>567</u>	<u>88</u>
 Total liabilities	 567	 283
<b><u>FUND BALANCE</u></b>		
Committed for health	<u>112,360</u>	<u>130,314</u>
 Total liabilities and fund balance	 <u>\$ 112,927</u>	 <u>\$ 130,597</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Cemetery receipts	\$ 10,000	\$ 8,954	\$ (1,046)	\$ 15,605
<b>Miscellaneous:</b>				
Donations	-	-	-	1,000
Investment income	100	241	141	1,993
Total miscellaneous	<u>100</u>	<u>241</u>	<u>141</u>	<u>2,993</u>
Total revenue	<u>10,100</u>	<u>9,195</u>	<u>(905)</u>	<u>18,598</u>
<b>Expenditures:</b>				
<b>Health:</b>				
Salaries and wages	20,000	11,075	8,925	5,014
Employee benefits	8,000	3,485	4,515	1,497
Services and supplies	51,411	10,046	41,365	10,576
Capital outlay	<u>45,000</u>	<u>2,543</u>	<u>42,457</u>	<u>-</u>
Total expenditures	<u>124,411</u>	<u>27,149</u>	<u>97,262</u>	<u>17,087</u>
Excess (deficiency) of revenues over expenditures	(114,311)	(17,954)	96,357	1,511
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balance	(99,311)	(17,954)	81,357	1,511
<b>Fund balance:</b>				
Beginning of year	<u>130,314</u>	<u>130,314</u>	<u>-</u>	<u>128,803</u>
End of year	<u>\$ 31,003</u>	<u>\$ 112,360</u>	<u>\$ 81,357</u>	<u>\$ 130,314</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 172,585	\$ 167,878
Interest receivable	<u>253</u>	<u>155</u>
 Total assets	 <u>\$ 172,838</u>	 <u>\$ 168,033</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Committed for health	<u>172,838</u>	<u>168,033</u>
 Total liabilities and fund balance	 <u>\$ 172,838</u>	 <u>\$ 157,523</u>

**NYE COUNTY, NEVADA**

**NONMAJOR FUND - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Cemetery receipts	\$ 5,000	\$ 4,410	\$ (590)	\$ 7,686
<b>Miscellaneous:</b>				
Investment income	<u>100</u>	<u>395</u>	<u>295</u>	<u>2,824</u>
Total revenues	5,100	4,805	(295)	10,510
<b>Expenditures:</b>				
<b>Health:</b>				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	4,805	(295)	10,510
<b>Fund balance:</b>				
Beginning of year	<u>162,623</u>	<u>168,033</u>	<u>5,410</u>	<u>157,523</u>
End of year	<u>\$ 167,723</u>	<u>\$ 172,838</u>	<u>\$ 5,115</u>	<u>\$ 168,033</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 298,411	\$ 328,637
Interest receivable	<u>401</u>	<u>303</u>
Total assets	<u>\$ 298,812</u>	<u>\$ 328,940</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 59	\$ 4,822
<b><u>FUND BALANCE</u></b>		
Restricted for culture and recreation	<u>298,753</u>	<u>324,118</u>
Total liabilities and fund balance	<u>\$ 298,812</u>	<u>\$ 328,940</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
Licenses and permits	\$ 3,000	\$ 45,952	\$ 42,952	\$ 17,146
<b>Miscellaneous:</b>				
Investment income	<u>500</u>	<u>613</u>	<u>113</u>	<u>5,610</u>
Total revenues	<u>3,500</u>	<u>46,565</u>	<u>43,065</u>	<u>22,756</u>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
Services and supplies	132,572	-	132,572	-
Capital outlay	<u>175,000</u>	<u>71,930</u>	<u>103,070</u>	<u>19,184</u>
Total expenditures	<u>307,572</u>	<u>71,930</u>	<u>235,642</u>	<u>19,184</u>
Excess (deficiency) of revenues over expenditures	(304,072)	(25,365)	278,707	3,572
<b>Fund balance:</b>				
Beginning of year	<u>324,118</u>	<u>324,118</u>	<u>-</u>	<u>320,546</u>
End of year	<u>\$ 20,046</u>	<u>\$ 298,753</u>	<u>\$ 278,707</u>	<u>\$ 324,118</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 576,086	\$ 533,709
Interest receivable	<u>764</u>	<u>493</u>
 Total assets	 <u>\$ 576,850</u>	 <u>\$ 534,202</u>
<b><u>Liabilities</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>576,850</u>	<u>534,202</u>
 Total liabilities and fund balance	 <u>\$ 576,850</u>	 <u>\$ 534,202</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
Licenses and permits	\$ 3,000	\$ 41,394	\$ 38,394	\$ 36,877
<b>Miscellaneous:</b>				
Investment income	<u>1,000</u>	<u>1,254</u>	<u>254</u>	<u>8,637</u>
Total revenues	4,000	42,648	38,648	45,514
<b>Expenditures:</b>				
<b>Public safety:</b>				
Capital outlay	<u>531,514</u>	<u>-</u>	<u>531,514</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(527,514)	42,648	570,162	45,514
<b>Fund balance:</b>				
Beginning of year	<u>534,202</u>	<u>534,202</u>	<u>-</u>	<u>488,688</u>
End of year	<u>\$ 6,688</u>	<u>\$ 576,850</u>	<u>\$ 570,162</u>	<u>\$ 534,202</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 985,548	\$ 936,692
Interest receivable	1,744	1,379
Due from other funds	<u>213,909</u>	<u>197,026</u>
 Total assets	 <u>\$ 1,201,201</u>	 <u>\$ 1,135,097</u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>1,201,201</u>	<u>1,135,097</u>
 Total liabilities and fund balance	 <u>\$ 1,201,201</u>	 <u>\$ 1,135,097</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 1,000	\$ 1,017	\$ 17	\$ 18,291
<b>Expenditures:</b>				
<b>Public safety:</b>				
Salaries and wages	500,000	490,592	9,408	-
Employee benefits	200,000	324,009	(124,009)	-
Services and supplies	500,000	257,718	242,282	-
Capital outlay	<u>678,592</u>	<u>29,265</u>	<u>649,327</u>	-
Total expenses	<u>1,878,592</u>	<u>1,101,584</u>	<u>777,008</u>	-
Excess (deficiency) of revenues over expenditures	<u>(1,877,592)</u>	<u>(1,100,567)</u>	<u>777,025</u>	<u>18,291</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	1,100,000	1,166,671	66,671	1,089,101
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(747,800)</u>
Total other financing sources (uses):	<u>1,100,000</u>	<u>1,166,671</u>	<u>66,671</u>	<u>341,301</u>
Net change in fund balance	(777,592)	66,104	843,696	359,592
<b>Fund balance:</b>				
Beginning of year	<u>1,135,097</u>	<u>1,135,097</u>	<u>-</u>	<u>775,505</u>
End of year	<u>\$ 357,505</u>	<u>\$ 1,201,201</u>	<u>\$ 843,696</u>	<u>\$ 1,135,097</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 2,857,538	\$ 1,986,588
Interest receivable	3,068	1,710
Due from other funds	<u>213,909</u>	<u>197,026</u>
 Total assets	 <u>\$ 3,074,515</u>	 <u>\$ 2,185,324</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 146,047	\$ -
Accrued payroll and benefits	<u>13,390</u>	<u>-</u>
 Total liabilities	 159,437	 -
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>2,915,078</u>	<u>2,185,324</u>
 Total liabilities and fund balance	 <u>\$ 3,074,515</u>	 <u>\$ 2,185,324</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 1,000	\$ 4,579	\$ 3,579	\$ 22,731
<b>Expenditures:</b>				
<b>Public safety:</b>				
Salaries and wages	426,927	46,387	380,540	-
Employee benefits	285,198	34,836	250,362	-
Services and supplies	66,000	29,950	36,050	-
Capital outlay	<u>2,490,832</u>	<u>330,323</u>	<u>2,160,509</u>	-
Total expenses	<u>3,268,957</u>	<u>441,496</u>	<u>2,827,461</u>	-
Excess (deficiency) of revenues over expenditures	(3,267,957)	(436,917)	2,831,040	22,731
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>1,100,000</u>	<u>1,166,671</u>	<u>66,671</u>	<u>1,089,101</u>
Net change in fund balance	(2,167,957)	729,754	2,897,711	1,111,832
<b>Fund balance:</b>				
Beginning of year	<u>2,185,324</u>	<u>2,185,324</u>	-	<u>1,073,492</u>
End of year	<u>\$ 17,367</u>	<u>\$ 2,915,078</u>	<u>\$ 2,897,711</u>	<u>\$ 2,185,324</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - COUNTY DEBT SERVICE FUND(10391)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 25,368	\$ 25,343
Interest receivable	<u>41</u>	<u>20</u>
 Total assets	 <u>\$ 25,409</u>	 <u>\$ 25,363</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for debt service	<u>25,409</u>	<u>25,363</u>
 Total liabilities and fund balance	 <u>\$ 25,409</u>	 <u>\$ 25,363</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 46	\$ 46	\$ 2,759
Interest subsidy	- -	411,032	411,032	-
Total miscellaneous	- -	<u>411,078</u>	<u>411,078</u>	<u>2,759</u>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	722,581	570,000	152,581	550,000
Interest	<u>859,188</u>	<u>1,260,731</u>	<u>(401,543)</u>	<u>865,506</u>
Total expenditures	<u>1,581,769</u>	<u>1,830,731</u>	<u>(248,962)</u>	<u>1,415,506</u>
Excess (deficiency) of revenues over expenditures	(1,581,769)	(1,419,653)	162,116	(1,412,747)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>1,581,769</u>	<u>1,419,699</u>	<u>(162,070)</u>	<u>1,424,179</u>
Net change in fund balance	- -	46	46	11,432
<b>Fund balance:</b>				
Beginning of year	<u>14,527</u>	<u>25,363</u>	<u>10,836</u>	<u>13,931</u>
End of year	<u>\$ 14,527</u>	<u>\$ 25,409</u>	<u>\$ 10,882</u>	<u>\$ 25,363</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2017**  
**(With Comparative Totals for June 30, 2016)**

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 1,549,168	\$ 1,164,029	\$ 523,532	\$ 194,154	\$ 117,580
Interest receivable	2,528	1,899	854	317	192
Taxes receivable	11,886	-	-	-	1,408
Due from other governments	591	-	-	-	-
 Total assets	 <u>\$ 1,564,173</u>	 <u>\$ 1,165,928</u>	 <u>\$ 524,386</u>	 <u>\$ 194,471</u>	 <u>\$ 119,180</u>
 <b><u>LIABILITIES</u></b>					
Accounts payable	\$ 28,772	\$ -	\$ -	\$ -	\$ 98,879
Accrued payroll and benefits	327	-	-	-	-
 Total liabilities	 29,099	 -	 -	 -	 98,879
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Unavailable revenue - taxes	9,810	-	-	-	-
 <b><u>FUND BALANCE</u></b>					
Restricted for capital projects	<u>1,525,264</u>	<u>1,165,928</u>	<u>524,386</u>	<u>194,471</u>	<u>20,301</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,564,173</u>	<u>\$ 1,165,928</u>	<u>\$ 524,386</u>	<u>\$ 194,471</u>	<u>\$ 119,180</u>



**NYE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty Ad Valorem	Beatty Special Room Tax
<b>Revenues:</b>				
Taxes	\$ 597,701	\$ -	\$ -	\$ 19,453
Intergovernmental	133	-	-	-
Miscellaneous	2,812	2,112	950	352
Total revenues	600,646	2,112	950	352
				19,666
<b>Expenditures:</b>				
<b>Current:</b>				
Community support	-	-	-	-
Intergovernmental	50,565	-	-	-
<b>Capital projects</b>	<b>418,962</b>	<b>-</b>	<b>8,470</b>	<b>11,162</b>
Total expenditures	469,527	-	8,470	11,162
				152,562
Excess (deficiency) of revenues over expenditures	131,119	2,112	(7,520)	(10,810)
				(132,896)
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	17,453
Operating transfers out	(53,434)	-	-	-
Total other financing sources (uses)	(53,434)	-	-	17,453
Net change in fund balance	77,685	2,112	(7,520)	6,643
				(132,896)
<b>Fund balance:</b>				
Beginning of year	1,447,579	1,163,816	531,906	187,828
End of year	<u>\$ 1,525,264</u>	<u>\$ 1,165,928</u>	<u>\$ 524,386</u>	<u>\$ 194,471</u>
				<u>\$ 20,301</u>

Gabbs		Manhattan		Pahrump		Pahrump				Totals	
Special	Special	Special	Pahrump	Special	TV	Construction	Pahrump	Arena	2017	2016	
Ad Valorem	Ad Valorem	Pahrump	Ad Valorem	Ad Valorem							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 617,154	\$ 608,262	
-	-	-	-	-	-	-	-	-	133	117	
<u>30</u>	<u>65</u>	<u>2,396</u>	<u>294</u>	<u>139</u>	<u>2,164</u>	<u>11,527</u>	<u>11,527</u>	<u>11,527</u>	<u>147,784</u>	<u>147,784</u>	
<u>30</u>	<u>65</u>	<u>2,396</u>	<u>294</u>	<u>139</u>	<u>2,164</u>	<u>628,814</u>	<u>628,814</u>	<u>628,814</u>	<u>756,163</u>	<u>756,163</u>	
-	-	-	-	-	-	-	-	-	-	10,619	
-	-	-	-	-	-	-	-	-	50,565	53,760	
<u>-</u>	<u>-</u>	<u>-</u>	<u>33,487</u>	<u>6,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>631,374</u>	<u>536,484</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>33,487</u>	<u>6,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>681,939</u>	<u>600,863</u>	
<u>30</u>	<u>65</u>	<u>2,396</u>	<u>(33,193)</u>	<u>(6,592)</u>	<u>2,164</u>	<u>(53,125)</u>	<u>(53,125)</u>	<u>(53,125)</u>	<u>155,300</u>	<u>155,300</u>	
2,869	2,510	-	30,602	-	-	-	-	-	53,434	1,049,257	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,434)</u>	<u>(6,461,478)</u>	
<u>2,869</u>	<u>2,510</u>	<u>-</u>	<u>30,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,412,221)</u>	
2,899	2,575	2,396	(2,591)	(6,592)	2,164	(53,125)	(53,125)	(53,125)	(5,256,921)	(5,256,921)	
<u>13,426</u>	<u>33,395</u>	<u>1,052,758</u>	<u>43,379</u>	<u>64,729</u>	<u>74,094</u>	<u>4,766,107</u>	<u>4,766,107</u>	<u>4,766,107</u>	<u>10,023,028</u>	<u>10,023,028</u>	
<u>\$ 16,325</u>	<u>\$ 35,970</u>	<u>\$ 1,055,154</u>	<u>\$ 40,788</u>	<u>\$ 58,137</u>	<u>\$ 76,258</u>	<u>\$ 4,712,982</u>	<u>\$ 4,712,982</u>	<u>\$ 4,712,982</u>	<u>\$ 4,766,107</u>	<u>\$ 4,766,107</u>	

**NYE COUNTY, NEVADA**  
**NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,549,168	\$ 1,450,395
Interest receivable	2,528	519
Taxes receivable	11,886	11,774
Due from other governments	<u>591</u>	<u>-</u>
 Total assets	 <u>\$ 1,564,173</u>	 <u>\$ 1,462,688</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 28,772	\$ 4,442
Accrued payroll and benefits	<u>327</u>	<u>881</u>
 Total liabilities	 29,099	 5,323
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	9,810	9,786
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>1,525,264</u>	<u>1,447,579</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,564,173</u>	<u>\$ 1,462,688</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 524,765	\$ 567,909	\$ 43,144	\$ 535,524
Net proceeds of mines	-	29,792	29,792	53,238
Total taxes	524,765	597,701	72,936	588,762
<b>Intergovernmental:</b>				
Fish and wildlife	-	133	133	117
<b>Miscellaneous:</b>				
Investment income	6,000	2,812	(3,188)	11,066
Total revenues	530,765	600,646	69,881	599,945
<b>Expenditures:</b>				
<b>Intergovernmental:</b>				
Round Mountain	20,000	21,816	(1,816)	23,195
Tonopah	20,000	25,880	(5,880)	27,515
Amargosa	2,500	2,869	(369)	3,050
Total intergovernmental	42,500	50,565	(8,065)	53,760
<b>Capital projects:</b>				
General government	607,500	418,962	188,538	372,674
Total expenditures	650,000	469,527	180,473	426,434
Excess (deficiency) of revenues over expenditures	(119,235)	131,119	250,354	173,511
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	992,446
Operating transfers out	-	(53,434)	(53,434)	(56,811)
Total other financing sources (uses)	-	(53,434)	(53,434)	935,635
Net change in fund balance	(119,235)	77,685	196,920	1,109,146
<b>Fund balance:</b>				
Beginning of year	14,670,104	1,447,579	(13,222,525)	338,433
End of year	<u>\$ 14,550,869</u>	<u>\$ 1,525,264</u>	<u>\$ (13,025,605)</u>	<u>\$ 1,447,579</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,164,029	\$ 1,162,884
Interest receivable	<u>1,899</u>	<u>1,073</u>
 Total assets	 <u>\$ 1,165,928</u>	 <u>\$ 1,163,957</u>
<b><u>LIABILITIES</u></b>		
Accrued payroll and benefits	\$ -	\$ 141
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>1,165,928</u>	<u>1,163,816</u>
 Total liabilities and fund balance	 <u>\$ 1,165,928</u>	 <u>\$ 1,163,957</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 15,000	\$ 2,112	\$ (12,888)	\$ 15,797
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>1,140,252</u>	-	<u>1,140,252</u>	<u>93,233</u>
Excess (deficiency) of revenues over expenditures	(1,125,252)	2,112	1,127,364	(77,436)
<b>Fund balance:</b>				
Beginning of year	<u>1,125,252</u>	<u>1,163,816</u>	<u>38,564</u>	<u>1,241,252</u>
End of year	<u>\$ -</u>	<u>\$ 1,165,928</u>	<u>\$ 1,165,928</u>	<u>\$ 1,163,816</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 523,532	\$ 531,415
Interest receivable	<u>854</u>	<u>491</u>
 Total assets	 <u>\$ 524,386</u>	 <u>\$ 531,906</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>524,386</u>	<u>531,906</u>
 Total liabilities and fund balance	 <u>\$ 524,386</u>	 <u>\$ 531,906</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 3,035	\$ 950	\$ (2,085)	\$ 9,218
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>560,841</u>	<u>8,470</u>	<u>552,371</u>	<u>2,010</u>
Excess (deficiency) of revenues over expenditures	(557,806)	(7,520)	550,286	7,208
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>25,900</u>	<u>-</u>	<u>(25,900)</u>	<u>-</u>
Net change in fund balance	(531,906)	(7,520)	524,386	7,208
<b>Fund balance:</b>				
Beginning of year	<u>531,906</u>	<u>531,906</u>	<u>-</u>	<u>524,698</u>
End of year	<u>\$ -</u>	<u>\$ 524,386</u>	<u>\$ 524,386</u>	<u>\$ 531,906</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 194,154	\$ 187,672
Interest receivable	<u>317</u>	<u>156</u>
 Total assets	 <u>\$ 194,471</u>	 <u>\$ 187,828</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>194,471</u>	<u>187,828</u>
 Total liabilities and fund balance	 <u>\$ 194,471</u>	 <u>\$ 187,828</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 800	\$ 352	\$ (448)	\$ 2,738
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>205,835</u>	<u>11,162</u>	<u>194,673</u>	-
Excess (deficiency) of revenues over expenditures	(205,035)	(10,810)	194,225	2,738
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>17,207</u>	<u>17,453</u>	<u>246</u>	<u>18,556</u>
Net change in fund balance	(187,828)	6,643	194,471	21,294
<b>Fund balance:</b>				
Beginning of year	<u>187,828</u>	<u>187,828</u>	-	166,534
End of year	<u>\$ -</u>	<u>\$ 194,471</u>	<u>\$ 194,471</u>	<u>\$ 187,828</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 117,580	\$ 151,633
Interest receivable	192	141
Taxes receivable	<u>1,408</u>	<u>1,423</u>
Total assets	<u>\$ 119,180</u>	<u>\$ 153,197</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 98,879	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>20,301</u>	<u>153,197</u>
Total liabilities and fund balance	<u>\$ 119,180</u>	<u>\$ 153,197</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 17,751	\$ 19,453	\$ 1,702	\$ 19,500
<b>Miscellaneous:</b>				
Investment income	<u>768</u>	<u>213</u>	<u>(555)</u>	<u>2,514</u>
Total revenues	18,519	19,666	1,147	22,014
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Community support	<u>171,716</u>	<u>152,562</u>	<u>19,154</u>	<u>10,619</u>
Excess (deficiency) of revenues over expenditures	(153,197)	(132,896)	20,301	11,395
<b>Fund balance:</b>				
Beginning of year	<u>153,197</u>	<u>153,197</u>	<u>-</u>	<u>141,802</u>
End of year	<u>\$ -</u>	<u>\$ 20,301</u>	<u>\$ 20,301</u>	<u>\$ 153,197</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 16,298	\$ 13,416
Interest receivable	<u>27</u>	<u>10</u>
 Total assets	 <u>\$ 16,325</u>	 <u>\$ 13,426</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>16,325</u>	<u>13,426</u>
 Total liabilities and fund balance	 <u>\$ 16,325</u>	 <u>\$ 13,426</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Miscellaneous:</b>				
Investment income	\$ 160	\$ 30	\$ (130)	\$ 154
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>11,490</u>	-	<u>11,490</u>	<u>8,269</u>
Excess (deficiency) of revenues over expenditures	(11,330)	30	11,360	(8,115)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>3,445</u>	<u>2,869</u>	<u>(576)</u>	<u>3,050</u>
Net change in fund balance	(7,885)	2,899	10,784	(5,065)
<b>Fund balance:</b>				
Beginning of year	<u>13,426</u>	<u>13,426</u>	-	<u>18,491</u>
End of year	<u>\$ 5,541</u>	<u>\$ 16,325</u>	<u>\$ 10,784</u>	<u>\$ 13,426</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 35,911	\$ 33,367
Interest receivable	<u>59</u>	<u>28</u>
Total assets	<u><u>\$ 35,970</u></u>	<u><u>\$ 33,395</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>35,970</u>	<u>33,395</u>
Total liabilities and fund balance	<u><u>\$ 35,970</u></u>	<u><u>\$ 33,395</u></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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 175	\$ 65	\$ (110)	\$ 506
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(34,825)	65	34,890	506
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>3,000</u>	<u>2,510</u>	<u>(490)</u>	<u>2,669</u>
Net change in fund balance	(31,825)	2,575	34,400	3,175
<b>Fund balance:</b>				
Beginning of year	<u>33,420</u>	<u>33,395</u>	<u>(25)</u>	<u>30,220</u>
End of year	<u>\$ 1,595</u>	<u>\$ 35,970</u>	<u>\$ 34,375</u>	<u>\$ 33,395</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 AND 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 1,053,583	\$ 1,051,787
Interest receivable	<u>1,571</u>	<u>971</u>
 Total assets	 <u>\$ 1,055,154</u>	 <u>\$ 1,052,758</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>1,055,154</u>	<u>1,052,758</u>
 Total liabilities and fund balance	 <u>\$ 1,055,154</u>	 <u>\$ 1,052,758</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 4,000	\$ 2,396	\$ (1,604)	\$ 18,028
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>1,024,028</u>	-	<u>1,024,028</u>	-
Excess (deficiency) of revenues over expenditures	(1,020,028)	2,396	1,022,424	18,028
<b>Fund balance:</b>				
Beginning of year	<u>1,052,758</u>	<u>1,052,758</u>	-	<u>1,034,730</u>
End of year	<u>\$ 32,730</u>	<u>\$ 1,055,154</u>	<u>\$ 1,022,424</u>	<u>\$ 1,052,758</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 40,732	\$ 77,673
Interest receivable	<u>56</u>	<u>41</u>
 Total assets	 <u>\$ 40,788</u>	 <u>\$ 77,714</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 34,335
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>40,788</u>	<u>43,379</u>
 Total liabilities and fund balance	 <u>\$ 40,788</u>	 <u>\$ 77,714</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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 200	\$ 294	\$ 94	\$ 460
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>85,000</u>	<u>33,487</u>	<u>51,513</u>	<u>55,425</u>
Excess (deficiency) of revenues over expenditures	(84,800)	(33,193)	51,607	(54,965)
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>25,000</u>	<u>30,602</u>	<u>5,602</u>	<u>32,536</u>
Net change in fund balance	(59,800)	(2,591)	57,209	(22,429)
<b>Fund balance:</b>				
Beginning of year	<u>86,008</u>	<u>43,379</u>	<u>(42,629)</u>	<u>65,808</u>
End of year	<u>\$ 26,208</u>	<u>\$ 40,788</u>	<u>\$ 14,580</u>	<u>\$ 43,379</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 58,047	\$ 64,669
Interest receivable	<u>90</u>	<u>60</u>
Total assets	<u><u>\$ 58,137</u></u>	<u><u>\$ 64,729</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>58,137</u>	<u>64,729</u>
Total liabilities and fund balance	<u><u>\$ 58,137</u></u>	<u><u>\$ 64,729</u></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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 200	\$ 139	\$ (61)	\$ 1,138
<b>Expenditures:</b>				
<b>Capital projects:</b>				
<b>Culture and recreation:</b>				
Services and supplies	5,000	6,731	(1,731)	-
Capital outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>4,873</u>
Total expenditures	<u>55,000</u>	<u>6,731</u>	<u>48,269</u>	<u>4,873</u>
Excess (deficiency) of revenues over expenditures	(54,800)	(6,592)	48,208	(3,735)
<b>Fund balance:</b>				
Beginning of year	<u>63,664</u>	<u>64,729</u>	<u>1,065</u>	<u>68,464</u>
End of year	<u>\$ 8,864</u>	<u>\$ 58,137</u>	<u>\$ 49,273</u>	<u>\$ 64,729</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 76,146	\$ 74,026
Interest receivable	<u>112</u>	<u>68</u>
Total assets	<u><u>\$ 76,258</u></u>	<u><u>\$ 74,094</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>76,258</u>	<u>74,094</u>
Total liabilities and fund balance	<u><u>\$ 76,258</u></u>	<u><u>\$ 74,094</u></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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 200	\$ 174	\$ (26)	\$ 1,251
Rent	<u>3,000</u>	<u>1,990</u>	<u>(1,010)</u>	<u>2,974</u>
Total revenues	3,200	2,164	(1,036)	4,225
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Culture and recreation	<u>71,025</u>	-	<u>71,025</u>	-
Excess (deficiency) of revenues over expenditures	(67,825)	2,164	69,989	4,225
<b>Fund balance:</b>				
Beginning of year	<u>74,094</u>	<u>74,094</u>	-	<u>69,869</u>
End of year	<u>\$ 6,269</u>	<u>\$ 76,258</u>	<u>\$ 69,989</u>	<u>\$ 74,094</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**June 30, 2017**  
**With Comparative Totals for June 30, 2016**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2017	2016
<b>ASSETS</b>					
<b>Current assets:</b>					
Pooled cash and investments	\$ 256,040	\$ -	\$ 92,564	\$ 348,604	\$ 389,051
Interest receivable	495	10	188	693	397
Accounts receivable	4,529	510	4,180	9,219	13,656
Due from sewer fund	31,614	-	-	31,614	37,897
Total current assets	292,678	520	96,932	390,130	441,001
<b>Restricted assets:</b>					
Restricted cash	60,427	-	22,490	82,917	53,350
<b>Noncurrent assets:</b>					
Capital assets, net of accumulated depreciation	1,549,420	1,566,326	1,489,672	4,605,418	4,790,951
Total assets	1,902,525	1,566,846	1,609,094	5,078,465	5,285,302
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension charge	8,532	-	14,776	23,308	19,445
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	3,924	(64)	649	4,509	7,710
Accrued payroll and benefits	2,441	-	1,161	3,602	2,133
Customer deposits	-	-	3,525	3,525	3,855
Due to water fund	-	31,614	-	31,614	37,897
Notes payable, current portion	-	-	-	-	489,126
Bonds payable, current portion	19,259	-	4,172	23,431	21,964
Total current liabilities	25,624	31,550	9,507	66,681	562,685
<b>Long-term liabilities:</b>					
Net pension liability	14,114	-	61,151	75,265	63,232
Bonds payable, long-term portion	312,945	-	276,017	588,962	612,394
Total long-term liabilities	327,059	-	337,168	664,227	675,626
Total liabilities	352,683	31,550	346,675	730,908	1,238,311
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension charge	1,934	-	17,405	19,339	24,149
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	1,217,216	1,566,326	1,209,483	3,993,025	3,667,467
Unrestricted	339,224	(31,030)	50,307	358,501	374,820
Total net position	\$1,556,440	\$1,535,296	\$1,259,790	\$4,351,526	\$4,042,287

**NYE COUNTY, NEVADA**  
**NONMAJOR - ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**Year Ended June 30, 2017**  
**With Comparative Totals for Year Ended June 30, 2016**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2017	2016
<b>Operating revenues:</b>					
Charges for services	\$ 98,130	\$ 10,179	\$ 54,483	\$ 162,792	\$ 168,819
<b>Operating expenses:</b>					
Salaries and wages	26,611	-	18,129	44,740	48,165
Employee benefits	17,892	-	7,754	25,646	6,642
Services and supplies	29,846	3,695	19,164	52,705	40,874
Depreciation	73,042	37,458	75,033	185,533	176,236
Total operating expenses	147,391	41,153	120,080	308,624	271,917
Operating income (loss)	(49,261)	(30,974)	(65,597)	(145,832)	(103,098)
<b>Nonoperating revenues (expenses):</b>					
Investment income	552	10	210	772	7,517
Grants	-	489,126	-	489,126	-
Other income	-	-	15	15	2,705
Interest expense	(24,947)	-	(9,895)	(34,842)	(36,170)
Total nonoperating revenues (expenses)	(24,395)	489,136	(9,670)	455,071	(25,948)
Change in net position	(73,656)	458,162	(75,267)	309,239	(129,046)
<b>Net position:</b>					
Beginning of year	1,630,096	1,077,134	1,335,057	4,042,287	4,171,333
End of year	<u>\$ 1,556,440</u>	<u>\$ 1,535,296</u>	<u>\$ 1,259,790</u>	<u>\$ 4,351,526</u>	<u>\$ 4,042,287</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2017**  
**With Comparative Totals for Year Ended June 30, 2016**

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2017	2016
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 101,649	\$ 10,656	\$ 54,594	\$ 166,899	\$ 161,385
Cash paid for salaries and employee benefits	(39,290)	-	(26,267)	(65,557)	(67,660)
Cash paid for services and supplies	(29,022)	(4,373)	(22,511)	(55,906)	(35,386)
Net cash provided (used) by operating activities	<u>33,337</u>	<u>6,283</u>	<u>5,816</u>	<u>45,436</u>	<u>58,339</u>
<b>Cash flows from noncapital financing activities:</b>					
Due to (from) other funds	<u>6,283</u>	<u>(6,283)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>					
Purchase of capital assets	-	-	-	-	(492,381)
Grants	-	489,126	-	489,126	-
Other income	-	-	15	15	2,705
Debt issuance	-	(489,126)	-	(489,126)	472,381
Principal payments - bonds	(17,936)	-	(4,029)	(21,965)	(20,593)
Interest paid	<u>(24,947)</u>	<u>-</u>	<u>(9,895)</u>	<u>(34,842)</u>	<u>(36,170)</u>
Net cash provided (used) by capital and related financing activities	<u>(42,883)</u>	<u>-</u>	<u>(13,909)</u>	<u>(56,792)</u>	<u>(74,058)</u>
<b>Cash flows from investing activities:</b>					
Investment income	<u>341</u>	<u>-</u>	<u>135</u>	<u>476</u>	<u>7,896</u>
Net increase (decrease) in pooled cash and investments	<u>(2,922)</u>	<u>-</u>	<u>(7,958)</u>	<u>(10,880)</u>	<u>(7,823)</u>
<b>Pooled cash and investments:</b>					
Beginning of year	<u>319,389</u>	<u>-</u>	<u>123,012</u>	<u>442,401</u>	<u>450,224</u>
End of year	<u><u>\$ 316,467</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 115,054</u></u>	<u><u>\$ 431,521</u></u>	<u><u>\$ 442,401</u></u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>					
Operating income (loss)	<u>\$ (49,261)</u>	<u>\$ (30,974)</u>	<u>\$ (65,597)</u>	<u>\$ (145,832)</u>	<u>\$ (103,098)</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>					
Depreciation expense	73,042	37,458	75,033	185,533	176,236
(Increase) decrease in accounts receivable	3,519	477	441	4,437	(5,674)
Increase (decrease) in customer deposits	-	-	(330)	(330)	(1,760)
Increase (decrease) in accrued payroll and benefits	791	-	678	1,469	646
Increase (decrease) in accounts payable	824	(678)	(3,347)	(3,201)	5,488
Increase (decrease) in net pension liability	1,202	-	10,831	12,033	(5,096)
Increase (decrease) in pension expenses	<u>3,220</u>	<u>-</u>	<u>(11,893)</u>	<u>(8,673)</u>	<u>(8,403)</u>
Total adjustments	<u>82,598</u>	<u>37,257</u>	<u>71,413</u>	<u>191,268</u>	<u>161,437</u>
Net cash provided (used) by operating activities	<u><u>\$ 33,337</u></u>	<u><u>\$ 6,283</u></u>	<u><u>\$ 5,816</u></u>	<u><u>\$ 45,436</u></u>	<u><u>\$ 58,339</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)**  
**COMPARATIVE SCHEDULE OF NET POSITION**  
**June 30, 2017 and 2016**

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	2017	2016
<b>ASSETS</b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 256,040	\$ 276,060
Interest receivable	495	284
Accounts receivable	4,529	8,048
Due from sewer fund	<u>31,614</u>	<u>37,897</u>
Total current assets	292,678	322,289
<b>Restricted assets:</b>		
Restricted cash	60,427	43,329
<b>Noncurrent assets:</b>		
Capital assets, net of accumulated depreciation	<u>1,549,420</u>	<u>1,622,462</u>
Total assets	<u>1,902,525</u>	<u>1,988,080</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension charge	<u>8,532</u>	<u>12,233</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	3,924	3,100
Accrued payroll and benefits	2,441	1,650
Bond payable, current portion	<u>19,259</u>	<u>17,936</u>
Total current liabilities	<u>25,624</u>	<u>22,686</u>
<b>Long-term liabilities:</b>		
Net pension liability	14,114	12,912
Bond payable, long-term portion	<u>312,945</u>	<u>332,204</u>
Total long-term liabilities	<u>327,059</u>	<u>345,116</u>
Total liabilities	<u>352,683</u>	<u>367,802</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension charge	<u>1,934</u>	<u>2,415</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	1,217,216	1,272,322
Unrestricted	<u>339,224</u>	<u>357,774</u>
Total net position	<u>\$ 1,556,440</u>	<u>\$ 1,630,096</u>

**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, 2017**

**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Operating revenues:</b>				
Water	\$ 116,250	\$ 98,130	\$ (18,120)	\$ 103,014
<b>Operating expenses:</b>				
Salaries and wages	34,000	26,611	7,389	26,813
Employee benefits	11,500	17,892	(6,392)	4,158
Services and supplies	30,000	29,846	154	22,720
Depreciation	<u>80,000</u>	<u>73,042</u>	<u>6,958</u>	<u>73,930</u>
Total operating expenses	<u>155,500</u>	<u>147,391</u>	<u>8,109</u>	<u>127,621</u>
Operating income (loss)	<u>(39,250)</u>	<u>(49,261)</u>	<u>(10,011)</u>	<u>(24,607)</u>
<b>Nonoperating revenues (expenses):</b>				
Investment income	1,800	552	(1,248)	5,424
Other income	-	-	-	2,535
Interest expense	<u>(24,947)</u>	<u>(24,947)</u>	<u>-</u>	<u>(26,137)</u>
Total nonoperating revenues (expenses)	<u>(23,147)</u>	<u>(24,395)</u>	<u>(1,248)</u>	<u>(18,178)</u>
Change in net position	<u>\$ (62,397)</u>	<u>(73,656)</u>	<u>\$ (11,259)</u>	<u>(42,785)</u>
<b>Net position:</b>				
Beginning of year		<u>1,630,096</u>		<u>1,672,881</u>
End of year		<u>\$ 1,556,440</u>		<u>\$ 1,630,096</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2017 and 2016**

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	2017	2016
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 101,649	\$ 96,481
Cash paid for salaries and employee benefits	(39,290)	(39,103)
Cash paid for services and supplies	<u>(29,022)</u>	<u>(20,959)</u>
Net cash provided by operating activities	<u>33,337</u>	<u>36,419</u>
<b>Cash flows from noncapital financing activities:</b>		
Due to (from) other funds	<u>6,283</u>	<u>(13,007)</u>
<b>Cash flows from capital and related financing activities:</b>		
Other income	-	2,535
Principal payments - bonds	(17,936)	(16,703)
Interest paid	<u>(24,947)</u>	<u>(26,137)</u>
Net cash provided (used) by capital and related financing activities	<u>(42,883)</u>	<u>(40,305)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>341</u>	<u>5,698</u>
Net increase (decrease) in pooled cash and investments	<u>(2,922)</u>	<u>(11,195)</u>
<b>Pooled cash and investments:</b>		
Beginning of year	<u>319,389</u>	<u>330,584</u>
End of year	<u>\$ 316,467</u>	<u>\$ 319,389</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	<u>\$ (49,261)</u>	<u>\$ (24,607)</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	73,042	73,930
(Increase) decrease in accounts receivable	3,519	(6,533)
Increase (decrease) in accrued payroll and benefits	791	1,633
Increase (decrease) in accounts payable	824	1,761
Increase (decrease) in net pension liability	1,202	(10,238)
Increase (decrease) in pension expenses	<u>3,220</u>	<u>473</u>
Total adjustments	<u>82,598</u>	<u>61,026</u>
Net cash provided by operating activities	<u>\$ 33,337</u>	<u>\$ 36,419</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)**  
**COMPARATIVE SCHEDULE OF NET POSITION**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Interest receivable	\$ 10	\$ -
Accounts receivable	<u>510</u>	<u>987</u>
Total current assets	<u>520</u>	<u>987</u>
<b>Noncurrent assets:</b>		
Capital assets, net of accumulated depreciation	<u>1,566,326</u>	<u>1,603,784</u>
Total assets	<u>1,566,846</u>	<u>1,604,771</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	(64)	614
Due to water fund	31,614	37,897
Note payable, current portion	<u>-</u>	<u>489,126</u>
Total current liabilities	<u>31,550</u>	<u>527,637</u>
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt	1,566,326	1,114,658
Unrestricted	<u>(31,030)</u>	<u>(37,524)</u>
Total net position	<u>\$ 1,535,296</u>	<u>\$ 1,077,134</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	2016
	Budget	Actual		Actual
<b>Operating revenues:</b>				
Sewer	\$ 11,000	\$ 10,179	\$ (821)	\$ 11,935
<b>Operating expenses:</b>				
Salaries and wages	1,500	-	1,500	-
Employee benefits	500	-	500	-
Services and supplies	5,000	3,695	1,305	5,476
Depreciation	28,000	37,458	(9,458)	27,275
Total operating expenses	<u>35,000</u>	<u>41,153</u>	<u>(6,153)</u>	<u>32,751</u>
Operating income (loss)	<u>(24,000)</u>	<u>(30,974)</u>	<u>(6,974)</u>	<u>(20,816)</u>
<b>Nonoperating revenues (expenses):</b>				
Interest income	-	10	10	-
Grant	<u>-</u>	<u>489,126</u>	<u>489,126</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>-</u>	<u>489,136</u>	<u>489,136</u>	<u>-</u>
Change in net position	<u>\$ (24,000)</u>	<u>458,162</u>	<u>\$ 482,162</u>	<u>\$ (20,816)</u>
<b>Net position:</b>				
Beginning of year		1,077,134		1,097,950
End of year		<u>\$ 1,535,296</u>		<u>\$ 1,077,134</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2017 and 2016**

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	<b>2017</b>	<b>2016</b>
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 10,656	\$ 11,855
Cash paid for services and supplies	<u>(4,373)</u>	<u>(4,862)</u>
Net cash provided by operating activities	<u>6,283</u>	<u>6,993</u>
<b>Cash flows from noncapital financing activities:</b>		
Due to (from) other funds	<u>(6,283)</u>	<u>13,007</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	-	(492,381)
Debt issuance	<u>-</u>	<u>472,381</u>
Net cash (used) by capital and related financing activities	-	(20,000)
<b>Pooled cash and investments:</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	<u>\$ (30,974)</u>	<u>\$ (20,816)</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense	37,458	27,275
(Increase) decrease in accounts receivable	477	(80)
Increase (decrease) in accounts payable	<u>(678)</u>	<u>614</u>
Total adjustments	<u>37,257</u>	<u>27,809</u>
Net cash provided by operating activities	<u>\$ 6,283</u>	<u>\$ 6,993</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)**  
**COMPARATIVE SCHEDULE OF NET POSITION**  
**June 30, 2017 and 2016**

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	2017	2016
<b>ASSETS</b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ 92,564	\$ 112,991
Interest receivable	188	113
Accounts receivable	<u>4,180</u>	<u>4,621</u>
Total current assets	96,932	117,725
<b>Restricted assets:</b>		
Restricted cash	22,490	10,021
<b>Noncurrent assets:</b>		
Capital assets, net of accumulated depreciation	<u>1,489,672</u>	<u>1,564,705</u>
Total assets	<u>1,609,094</u>	<u>1,692,451</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension charge	<u>14,776</u>	<u>7,212</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	649	3,996
Accrued payroll and benefits	1,161	483
Customer deposits	<u>3,525</u>	<u>3,855</u>
Bond payable, current portion	<u>4,172</u>	<u>4,028</u>
Total current liabilities	<u>9,507</u>	<u>12,362</u>
<b>Long-term liabilities:</b>		
Net pension liability	61,151	50,320
Bond payable, long-term portion	<u>276,017</u>	<u>280,190</u>
Total long-term liabilities	<u>337,168</u>	<u>330,510</u>
Total liabilities	<u>346,675</u>	<u>342,872</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension charge	<u>17,405</u>	<u>21,734</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	1,209,483	1,280,487
Unrestricted	<u>50,307</u>	<u>54,570</u>
Total net position	<u>\$ 1,259,790</u>	<u>\$ 1,335,057</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance- Positive (Negative)	
	Budget	Actual		2016
<b>Operating revenues:</b>				
Water	\$ 55,000	\$ 54,483	\$ (517)	\$ 53,870
<b>Operating expenses:</b>				
Salaries and wages	25,000	18,129	6,871	21,352
Employee benefits	15,000	7,754	7,246	2,484
Services and supplies	19,000	19,164	(164)	12,678
Depreciation	76,000	75,033	967	75,031
Total operating expenses	<u>135,000</u>	<u>120,080</u>	<u>14,920</u>	<u>111,545</u>
Operating income (loss)	<u>(80,000)</u>	<u>(65,597)</u>	<u>14,403</u>	<u>(57,675)</u>
<b>Nonoperating revenues (expenses):</b>				
Investment income	800	210	(590)	2,093
Other income	-	15	15	170
Interest expense	<u>(10,067)</u>	<u>(9,895)</u>	<u>172</u>	<u>(10,033)</u>
Total nonoperating revenues (expenses)	<u>(9,267)</u>	<u>(9,670)</u>	<u>(403)</u>	<u>(7,770)</u>
Change in net position	<u>\$ (89,267)</u>	<u>(75,267)</u>	<u>\$ 14,000</u>	<u>(65,445)</u>
<b>Net position:</b>				
Beginning of year		<u>1,335,057</u>		<u>1,400,502</u>
End of year		<u>\$ 1,259,790</u>		<u>\$ 1,335,057</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2017 and 2016**

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	2017	2016
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 54,594	\$ 53,049
Cash paid for salaries and employee benefits	(26,267)	(28,557)
Cash paid for services and supplies	<u>(22,511)</u>	<u>(9,565)</u>
Net cash provided (used) by operating activities	<u>5,816</u>	<u>14,927</u>
<b>Cash flows from capital and related financing activities:</b>		
Other income	15	170
Principal payments - bonds	(4,029)	(3,890)
Interest paid	<u>(9,895)</u>	<u>(10,033)</u>
Net cash provided (used) by capital and related financing activities	<u>(13,909)</u>	<u>(13,753)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>135</u>	<u>2,198</u>
Net increase (decrease) in pooled cash and investments	(7,958)	3,372
<b>Pooled cash and investments:</b>		
Beginning of year	<u>123,012</u>	<u>119,640</u>
End of year	<u>\$ 115,054</u>	<u>\$ 123,012</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>		
Operating income (loss)	<u>\$ (65,597)</u>	<u>\$ (57,675)</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
Depreciation expense	75,033	75,031
(Increase) decrease in accounts receivable	441	939
Increase (decrease) in customer deposits	(330)	(1,760)
Increase (decrease) in accrued payroll and benefits	678	(987)
Increase (decrease) in accounts payable	(3,347)	3,113
Increase (decrease) in net pension liability	10,831	5,142
Increase (decrease) in pension expenses	<u>(11,893)</u>	<u>(8,876)</u>
Total adjustments	<u>71,413</u>	<u>72,602</u>
Net cash provided (used) by operating activities	<u>\$ 5,816</u>	<u>\$ 14,927</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)**  
**COMPARATIVE SCHEDULE OF NET POSITION**  
**June 30, 2017 and 2016**

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	2017	2016
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 36,782	\$ 36,742
Interest receivable	<u>60</u>	<u>33</u>
 Total assets	 36,842	 36,775
<b><u>LIABILITIES</u></b>		
Accounts payable	—	—
<b><u>NET POSITION</u></b>		
Unrestricted	<u>\$ 36,842</u>	<u>\$ 36,775</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, 2017**  
**(With Comparative Actual Amounts for Year Ended June 30, 2016)**

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016
				Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
<b>Operating expenses:</b>				
Service and supplies	_____ -	_____ -	_____ -	_____ -
Operating income (loss)	- - -	- - -	- - -	- - -
<b>Other financing sources (uses):</b>				
Investment income	_____ -	67	67	630
Changes in net position	\$ _____ -	67	\$ 67	630
<b>Net position:</b>				
Beginning of year		36,775		36,145
End of year	\$ 36,842			\$ 36,775

**NYE COUNTY, NEVADA**  
**NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)**  
**COMPARATIVE SCHEDULE OF CASH FLOWS**  
**For the Years Ended June 30, 2017 and 2016**

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	2017	2016
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ -	\$ -
Cash paid for services and supplies	<u>-</u>	<u>-</u>
Net cash (used) by operating activities	-	-
<b>Cash flows from investing activities:</b>		
Investment income	<u>40</u>	<u>597</u>
Net increase (decrease) in pooled cash and investments	40	597
<b>Pooled cash and investments:</b>		
Beginning of year	<u>36,742</u>	<u>36,145</u>
End of year	<u>\$ 36,782</u>	<u>\$ 36,742</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	\$ -	\$ -
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Increase (decrease) in accounts payable	<u>-</u>	<u>-</u>
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ -</u>

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2017**  
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	Property	State of Nevada	State Medical Indigent	Improvement District	Range
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 548,521	\$ 938,561	\$ 159,014	\$ 107,489	
Interest receivable	895	-	-	-	-
Taxes receivable	-	40,480	3,550	-	-
Due from other governments	-	-	178	-	-
Accounts receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 549,416</u>	<u>\$ 979,041</u>	<u>\$ 162,742</u>	<u>\$ 107,489</u>	
<b><u>LIABILITIES</u></b>					
Unavailable revenue - taxes	\$ -	\$ 33,416	\$ 2,932	\$ -	-
Amounts held for others	<u>\$ 549,416</u>	<u>\$ 945,625</u>	<u>\$ 159,810</u>	<u>\$ 107,489</u>	
Total liabilities	<u>\$ 549,416</u>	<u>\$ 979,041</u>	<u>\$ 162,742</u>	<u>\$ 107,489</u>	

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 6,002	\$ 6,111	\$ 1,407,346	\$ 2,996,799	\$ 5,585,366	\$ 1,747,644
-	-	1,576	5,528	7,790	2,584
-	-	4,898	895	44,092	19,655
-	-	1,838	71,389	99,182	21,070
-	-	-	30,970	116,441	-
-	-	-	-	4,467	16,512
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 1,415,658</u>	<u>\$ 3,105,581</u>	<u>\$ 5,857,338</u>	<u>\$ 1,807,465</u>
\$ -	\$ -	\$ 3,986	\$ 728	\$ 5,034	\$ 16,332
<u>6,002</u>	<u>6,111</u>	<u>1,411,672</u>	<u>3,104,853</u>	<u>5,852,304</u>	<u>1,791,133</u>
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 1,415,658</u>	<u>\$ 3,105,581</u>	<u>\$ 5,857,338</u>	<u>\$ 1,807,465</u>

**NYE COUNTY, NEVADA**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2017**  
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	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<b><u>ASSETS</u></b>				
Pooled cash and investments	\$ 315,646	\$ 410,345	\$ 164,326	\$ 36,611
Interest receivable	2,026	544	255	61
Taxes receivable	360	2,776	2,696	1,412
Due from other governments	-	591	2,728	1,351
Accounts receivable	-	-	-	-
Prepaid expense	<u>14,260</u>	<u>-</u>	<u>2,253</u>	<u>2,503</u>
Total assets	<u><u>\$ 332,292</u></u>	<u><u>\$ 414,256</u></u>	<u><u>\$ 172,258</u></u>	<u><u>\$ 41,938</u></u>
<b><u>LIABILITIES</u></b>				
Unavailable revenue - taxes	\$ 1,674	\$ 2,510	\$ 3,323	\$ 1,030
Amounts held for others	<u>330,618</u>	<u>411,746</u>	<u>168,935</u>	<u>40,908</u>
Total liabilities	<u><u>\$ 332,292</u></u>	<u><u>\$ 414,256</u></u>	<u><u>\$ 172,258</u></u>	<u><u>\$ 41,938</u></u>

Nye County School District	Beatty			Totals	
	General Improvement	Amargosa Town	Victim Restitution	2017	2016
\$ 7,111,842	\$ 254,539	\$ 832,268	\$ 627	\$ 22,629,057	\$ 23,269,638
17,813	302	1,191	-	40,565	21,569
318,309	14,083	4,885	-	458,091	484,258
15,804	-	42,035	-	256,166	233,490
-	-	-	-	147,411	193,250
-	-	-	-	39,995	17,865
<u>\$ 7,463,768</u>	<u>\$ 268,924</u>	<u>\$ 880,379</u>	<u>\$ 627</u>	<u>\$ 23,571,285</u>	<u>\$ 24,220,070</u>
\$ 262,718	\$ -	\$ 3,976	\$ -	\$ 337,659	\$ 344,273
<u>7,201,050</u>	<u>268,924</u>	<u>876,403</u>	<u>627</u>	<u>23,233,626</u>	<u>23,875,797</u>
<u>\$ 7,463,768</u>	<u>\$ 268,924</u>	<u>\$ 880,379</u>	<u>\$ 627</u>	<u>\$ 23,571,285</u>	<u>\$ 24,220,070</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
**ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**Year Ended June 30, 2017**

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	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
<b>Property:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 519,997	\$ 495,004	\$ 466,480	\$ 548,521
Interest receivable	480	895	480	895
	<u>\$ 520,477</u>	<u>\$ 495,899</u>	<u>\$ 466,960</u>	<u>\$ 549,416</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ 520,477	\$ 495,899	\$ 466,960	\$ 549,416
<b>State of Nevada:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 857,432	\$ 4,284,784	\$ 4,203,655	\$ 938,561
Taxes receivable	40,107	40,480	40,107	40,480
	<u>\$ 897,539</u>	<u>\$ 4,325,264</u>	<u>\$ 4,243,762</u>	<u>\$ 979,041</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 38,113	\$ 33,416	\$ 38,113	\$ 33,416
Amounts held for others	859,426	4,291,848	4,205,649	945,625
	<u>\$ 897,539</u>	<u>\$ 4,325,264</u>	<u>\$ 4,243,762</u>	<u>\$ 979,041</u>
<b>State Medical Indigent:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 140,918	\$ 179,172	\$ 161,076	\$ 159,014
Taxes receivable	3,521	3,550	3,521	3,550
Due from other governments	-	178	-	178
	<u>\$ 144,439</u>	<u>\$ 182,900</u>	<u>\$ 164,597</u>	<u>\$ 162,742</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 2,929	\$ 2,932	\$ 2,929	\$ 2,932
Amounts held for others	141,510	179,968	161,668	159,810
	<u>\$ 144,439</u>	<u>\$ 182,900</u>	<u>\$ 164,597</u>	<u>\$ 162,742</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
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	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
<b>Range Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 92,099</u>	<u>\$ 18,399</u>	<u>\$ 3,009</u>	<u>\$ 107,489</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 92,099</u>	<u>\$ 18,399</u>	<u>\$ 3,009</u>	<u>\$ 107,489</u>
<b>Endangered Species Act:</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 6,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,002</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,002</u>
<b>Habitat Conservation and Mitigation:</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 6,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,111</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,111</u>
<b>Nye Regional Hospital District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 708,050</u>	<u>\$ 732,082</u>	<u>\$ 32,786</u>	<u>\$ 1,407,346</u>
Interest receivable	<u>654</u>	<u>1,576</u>	<u>654</u>	<u>1,576</u>
Taxes receivable	<u>-</u>	<u>4,898</u>	<u>-</u>	<u>4,898</u>
Due from other governments	<u>-</u>	<u>1,838</u>	<u>-</u>	<u>1,838</u>
	<u><b>\$ 708,704</b></u>	<u><b>\$ 740,394</b></u>	<u><b>\$ 33,440</b></u>	<u><b>\$ 1,415,658</b></u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	<u>\$ 2,966</u>	<u>\$ 3,986</u>	<u>\$ 2,966</u>	<u>\$ 3,986</u>
Amounts held for others	<u>705,738</u>	<u>736,408</u>	<u>30,474</u>	<u>1,411,672</u>
	<u><b>\$ 708,704</b></u>	<u><b>\$ 740,394</b></u>	<u><b>\$ 33,440</b></u>	<u><b>\$ 1,415,658</b></u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
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	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
<b>Round Mountain Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 4,462,516	\$ 829,136	\$ 2,294,853	\$ 2,996,799
Interest receivable	4,138	5,528	4,138	5,528
Taxes receivable	672	895	672	895
Due from other governments	74,209	71,389	74,209	71,389
Accounts receivable	25,497	30,970	25,497	30,970
	<u>\$ 4,567,032</u>	<u>\$ 937,918</u>	<u>\$ 2,399,369</u>	<u>\$ 3,105,581</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 614	\$ 728	\$ 614	\$ 728
Amounts held for others	<u>4,566,418</u>	<u>937,190</u>	<u>2,398,755</u>	<u>3,104,853</u>
	<u>\$ 4,567,032</u>	<u>\$ 937,918</u>	<u>\$ 2,399,369</u>	<u>\$ 3,105,581</u>
<b>Tonopah Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 5,096,819	\$ 3,468,218	\$ 2,979,671	\$ 5,585,366
Interest receivable	4,800	7,790	4,800	7,790
Taxes receivable	71,251	44,092	71,251	44,092
Due from other governments	92,658	99,182	92,658	99,182
Accounts receivable	167,753	116,441	167,753	116,441
Prepaid expense	-	4,467	-	4,467
	<u>\$ 5,433,281</u>	<u>\$ 3,740,190</u>	<u>\$ 3,316,133</u>	<u>\$ 5,857,338</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 6,583	\$ 5,034	\$ 6,583	\$ 5,034
Amounts held for others	<u>5,426,698</u>	<u>3,735,156</u>	<u>3,309,550</u>	<u>5,852,304</u>
	<u>\$ 5,433,281</u>	<u>\$ 3,740,190</u>	<u>\$ 3,316,133</u>	<u>\$ 5,857,338</u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
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	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
<b>Pahrump Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 1,567,493	\$ 829,745	\$ 649,594	\$ 1,747,644
Interest receivable	1,439	2,584	1,439	2,584
Taxes receivable	18,350	19,655	18,350	19,655
Due from other governments	19,658	21,070	19,658	21,070
Prepaid expense	<u>16,525</u>	<u>16,512</u>	<u>16,525</u>	<u>16,512</u>
	<u><u>\$ 1,623,465</u></u>	<u><u>\$ 889,566</u></u>	<u><u>\$ 705,566</u></u>	<u><u>\$ 1,807,465</u></u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 15,363	\$ 16,332	\$ 15,363	\$ 16,332
Amounts held for others	<u>1,608,102</u>	<u>873,234</u>	<u>690,203</u>	<u>1,791,133</u>
	<u><u>\$ 1,623,465</u></u>	<u><u>\$ 889,566</u></u>	<u><u>\$ 705,566</u></u>	<u><u>\$ 1,807,465</u></u>
<b>Smoky Valley Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 263,670	\$ 695,282	\$ 643,306	\$ 315,646
Interest receivable	1,374	2,026	1,374	2,026
Taxes receivable	231	360	231	360
Due from other governments	5,053	-	5,053	-
Prepaid expense	<u>1,340</u>	<u>14,260</u>	<u>1,340</u>	<u>14,260</u>
	<u><u>\$ 271,668</u></u>	<u><u>\$ 711,928</u></u>	<u><u>\$ 651,304</u></u>	<u><u>\$ 332,292</u></u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 1,213	\$ 1,674	\$ 1,213	\$ 1,674
Amounts held for others	<u>270,455</u>	<u>710,254</u>	<u>650,091</u>	<u>330,618</u>
	<u><u>\$ 271,668</u></u>	<u><u>\$ 711,928</u></u>	<u><u>\$ 651,304</u></u>	<u><u>\$ 332,292</u></u>
<b>Tonopah Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 323,420	\$ 188,983	\$ 102,058	\$ 410,345
Interest receivable	298	544	298	544
Taxes receivable	3,366	2,776	3,366	2,776
Due from other governments	<u>545</u>	<u>591</u>	<u>545</u>	<u>591</u>
	<u><u>\$ 327,629</u></u>	<u><u>\$ 192,894</u></u>	<u><u>\$ 106,267</u></u>	<u><u>\$ 414,256</u></u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 2,892	\$ 2,510	\$ 2,892	\$ 2,510
Amounts held for others	<u>324,737</u>	<u>190,384</u>	<u>103,375</u>	<u>411,746</u>
	<u><u>\$ 327,629</u></u>	<u><u>\$ 192,894</u></u>	<u><u>\$ 106,267</u></u>	<u><u>\$ 414,256</u></u>

**NYE COUNTY, NEVADA**  
**COMBINING SCHEDULE OF CHANGES IN**  
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	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
<b>Amargosa Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 182,223	\$ 138,409	\$ 156,306	\$ 164,326
Interest receivable	167	255	167	255
Taxes receivable	5,913	2,696	5,913	2,696
Due from other governments	1,789	2,728	1,789	2,728
Prepaid expense	-	2,253	-	2,253
	<u>\$ 190,092</u>	<u>\$ 146,341</u>	<u>\$ 164,175</u>	<u>\$ 172,258</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 4,134	\$ 3,323	\$ 4,134	\$ 3,323
Amounts held for others	185,958	143,018	160,041	168,935
	<u>\$ 190,092</u>	<u>\$ 146,341</u>	<u>\$ 164,175</u>	<u>\$ 172,258</u>
<b>Beatty Library:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 36,011	\$ 74,526	\$ 73,926	\$ 36,611
Interest receivable	31	61	31	61
Taxes receivable	1,395	1,412	1,395	1,412
Due from other governments	1,269	1,351	1,269	1,351
Prepaid expense	-	2,503	-	2,503
	<u>\$ 38,706</u>	<u>\$ 79,853</u>	<u>\$ 76,621</u>	<u>\$ 41,938</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 1,295	\$ 1,030	\$ 1,295	\$ 1,030
Amounts held for others	37,411	78,823	75,326	40,908
	<u>\$ 38,706</u>	<u>\$ 79,853</u>	<u>\$ 76,621</u>	<u>\$ 41,938</u>
<b>Nye County School District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 8,072,162	\$ 17,133,798	\$ 18,094,118	\$ 7,111,842
Interest receivable	7,314	17,813	7,314	17,813
Taxes receivable	315,299	318,309	315,299	318,309
Due from other governments	-	15,804	-	15,804
	<u>\$ 8,394,775</u>	<u>\$ 17,485,724</u>	<u>\$ 18,416,731</u>	<u>\$ 7,463,768</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 261,896	\$ 262,718	\$ 261,896	\$ 262,718
Amounts held for others	8,132,879	17,223,006	18,154,835	7,201,050
	<u>\$ 8,394,775</u>	<u>\$ 17,485,724</u>	<u>\$ 18,416,731</u>	<u>\$ 7,463,768</u>

**NYE COUNTY, NEVADA**  
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	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
<b>Beatty General Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 181,210	\$ 203,246	\$ 129,917	\$ 254,539
Interest receivable	170	302	170	302
Taxes receivable	15,365	14,083	15,365	14,083
	<u>\$ 196,745</u>	<u>\$ 217,631</u>	<u>\$ 145,452</u>	<u>\$ 268,924</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 196,745</u>	<u>\$ 217,631</u>	<u>\$ 145,452</u>	<u>\$ 268,924</u>
<b>Amargosa Town:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 753,078	\$ 485,509	\$ 406,319	\$ 832,268
Interest receivable	704	1,191	704	1,191
Taxes receivable	8,788	4,885	8,788	4,885
Due from other governments	38,309	42,035	38,309	42,035
	<u>\$ 800,879</u>	<u>\$ 533,620</u>	<u>\$ 454,120</u>	<u>\$ 880,379</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 6,275	\$ 3,976	\$ 6,275	\$ 3,976
Amounts held for others	<u>794,604</u>	<u>529,644</u>	<u>447,845</u>	<u>876,403</u>
	<u>\$ 800,879</u>	<u>\$ 533,620</u>	<u>\$ 454,120</u>	<u>\$ 880,379</u>
<b>Victim Restitution</b>				
<b>ASSETS</b>				
Pooled cash and investments	<u>\$ 427</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 627</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 427</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 627</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 23,269,638	\$ 29,756,493	\$ 30,397,074	\$ 22,629,057
Interest receivable	21,569	40,565	21,569	40,565
Taxes receivable	484,258	458,091	484,258	458,091
Due from other governments	233,490	256,166	233,490	256,166
Accounts receivable	193,250	147,411	193,250	147,411
Prepaid expense	17,865	39,995	17,865	39,995
	<u>\$ 24,220,070</u>	<u>\$ 30,698,721</u>	<u>\$ 31,347,506</u>	<u>\$ 23,571,285</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 344,273	\$ 337,659	\$ 344,273	\$ 337,659
Amounts held for others	<u>23,875,797</u>	<u>30,361,062</u>	<u>31,003,233</u>	<u>23,233,626</u>
	<u>\$ 24,220,070</u>	<u>\$ 30,698,721</u>	<u>\$ 31,347,506</u>	<u>\$ 23,571,285</u>

# 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, 2017, 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 2, 2018.

### **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.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiency described in the accompanying schedule of findings to be a material weakness. 2017-01.

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. I consider the deficiency described in the accompanying schedule of findings to be a significant deficiency. 2017-02.

### **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*.

## Nye County Nevada's Response to Findings

The County's response to the findings identified in my audit is described in the accompanying schedule of findings. The County's response was not subjected to 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.

A handwritten signature in black ink, appearing to read "Daniel M. Clark".

Las Vegas, Nevada  
January 2, 2018

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND RESPONSES**

**2017-01 Pooled Cash and Investment Reconciliation**  
**Material Weakness in Internal Control Over Financial Reporting**

**Criteria:** Reconciliation of bank and investment accounts to pooled cash and investments in the general ledger should be prepared monthly. The bank and investment account balances listed on the reconciliation should agree with the amounts on the reconciliation. The reconciliation should be reviewed by an official independent of the reconciliation process. The review and approval process should be documented.

**Condition:** Investment balances as listed on the monthly statements for one investment account did not agree with the reconciliation and there was no documentation of the review and approval process.

**Cause:** Errors were made recording market value changes in an investment account. The statement balance of the investment account each month was not agreed to the reconciliation. Bank and investment statement documentation supporting the monthly reconciliation was not made available to the Comptroller's office for review.

**Effect:** Pooled cash and investment balances listed on the general ledger for monthly market value adjustments were overstated causing financial statements to include misstatements. These conditions increase the risk of errors or irregularities and the risk of material misstatement of pooled cash and investments.

**Context:** The County Treasurer maintains seventeen bank and investment accounts. One of the seventeen account statements did not agree with the monthly bank and investment reconciliation. The balances were overstated by \$1,049,295. Investment income of individual funds was overstated and varied between \$5 and \$122,601.

**Recommendation:** Procedures should be implemented requiring the review of month-end cash account reconciliations with bank and investment statement balances and reconciling items identified and agreed to supporting documentation. This review should be properly documented including the signature or initials of the individual performing the review and the date the review was completed. The County Treasurer should provide to the County Comptroller copies of the monthly bank and investment statements for review or the County Comptroller should be provided read only on-line access to the bank and investment statements. Adjustments to the general ledger as necessary should be made for reconciling items.

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

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND RESPONSES**

**2017-02 Cross-Training Staff – Employee Succession Planning**  
**Internal Control Significant Deficiency Over Financial Reporting**

**Criteria:** A strong internal control environment includes attracting and retaining competent employees. Policies and procedures within the control environment include employee succession planning, documenting the responsibilities of each position and appropriate processes for succession planning, hands-on training of staff on key responsibilities, and cross-training of staff. The cross-training of staff helps protect against the operational impact of employee absences in the short or long term. Training is crucial for employees involved in accounting functions. Succession planning is important to the continuity of operations upon the voluntary or involuntary turnover of employees in key positions.

**Condition:** The Deputy County Treasurer performs several significant financial functions within the County Treasurer's Office. No other staff member has the ability to perform the functions of the Deputy County Treasurer in the absence of the Deputy Treasurer. Subsequent to June 30, 2017, the Deputy Treasurer resigned from employment with an effective date of December 31, 2017.

**Cause:** Staff have not been cross-trained to perform the functions of the Deputy County Treasurer.

**Effect:** Required tasks of the Treasurer's office may not be completed timely or accurately, which impact the preparation of monthly financial statements, cash and investment reports, investing activities, apportionment and deposit of cash receipts, monthly treasurer's reports, and various other reports as well as finance functions.

**Recommendation:** Policy and procedures for all county offices should be developed and implemented that include requirements for documenting the responsibilities of each position and the appropriate processes for succession planning, continuing education/training for each position, documentation that training has been provided at least annually, and cross-training of staff (training staff to perform the job duties of other staff). In addition, one person should be periodically required to perform the duties of another person to ensure that cross-training is adequate.

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

# DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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

## AUDITOR'S COMMENTS

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

In connection with my audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, nothing came to my attention that caused me to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes referenced below insofar as they relate to accounting matters, except as noted below. However, my audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had I performed additional procedures, other matters may have come to my attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes noted below, insofar as they relate to accounting matters.

## CURRENT YEAR RECOMMENDATIONS

Comments are noted on pages 309-310.

## PRIOR YEAR RECOMMENDATIONS

There were no prior year comments.

## CURRENT YEAR STATUTE COMPLIANCE

### *Deficit Fund Balance/Net Position*

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

Pahrump Town Ambulance Fund	\$1,376,107
Building Department Special Revenue Fund	\$ 45,308

*Pahrump Ambulance Fund* - The deficit net position of the Pahrump Ambulance Fund is due to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires the County to record its proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada.

*Building Department Special Revenue Fund* – The deficit fund balance is due to a shortfall of anticipated revenue.

### *Expenditures in Excess of Appropriations*

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, 2017, the following functions exceeded budget appropriations:

*Expenditures in Excess of Appropriations (continued)*

Fund Functions in the Special Revenue and Capital Projects Funds:		
Museum – Culture and Recreation (10214)	\$	1,712
Public Safety Sales Tax Distribution – Intergovernmental (10233)	\$	48,181
County Special Ad Valorem – Intergovernmental (10402)	\$	8,065
Funds in the Enterprise Funds:		
Gabbs Town – Sewer Utility Enterprise Fund (23503)	\$	6,153

*Museum Special Revenue Fund* - The Fund expenditures were higher than anticipated for salaries and benefits due to payments made for sick and annual leave to a retiring employee in the amount of \$4,511.

*Public Safety Sales Tax Distribution* - The Distribution fund is used to account for public safety tax received and distributed to towns within Nye County. Although this was a distribution of money to the local governments that have responsibility for the expenditure of the money, the budget for intergovernmental payments to the Towns was not adequate, causing the budget violation. Receipts were in excess of anticipated revenues by \$188,317 causing the distributions from the fund to be in excess of the authorized budget.

*County Special Ad Valorem Capital Projects Fund* - Statute requires the fund to distribute to towns within the county a portion of the tax collected. The budget for the fund was prepared without an intergovernmental function. Expenditures within the fund were all budgeted as capital outlay. The fund in total was not overspent. However, the intergovernmental function representing the distribution to towns within the County was overspent.

*Gabbs Sewer Utility Enterprise Fund* - The expenses in excess of budget for the Enterprise Fund was due to depreciation expense being higher than anticipated. 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 excess expenses did not cause a deficit in the fund. However, a report of augmentation of the budget of the fund was not presented to the Commission and included in the County's quarterly report filed with the Department of Taxation (NRS 354.598005(4)).

## PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

### *Interfund Loans*

An interfund loan/transfer was made to the General Fund from the PETT Emergency Fund in July of 2015. The interfund loan/transfer was not approved in a County Commission meeting. The County Commission approved an operating transfer from the PETT Emergency fund in October, 2016, effectively approving the interfund loan/transfer.

#### Status

There were no interfund loan findings for the year ending June 30, 2017.

### *Deficit Fund Balance/Net Position*

Prior year findings included one fund with deficit fund balance/net position.

Two funds had a deficit equity position in the current year.

## PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE (CONTINUED)

### *Expenditures in Excess of Appropriations*

Prior year findings included three funds/functions that had expenditures in excess of appropriations. As noted above, four funds/functions report expenditures in excess of appropriations in the current year.

### *Public Safety Sales Tax Expenditure Compliance*

#### *Governing Body Approval*

The approval process for expenditures of the public safety sales tax requires the governing body of each town within the County to approve expenditures. Expenditures were incurred during the year ended June 30, 2016. The governing body of certain towns did not approve the spending plans for 2016.

Expenditure plans were approved by the governing bodies of each town within the County for the year ending June 30, 2017.

#### *Expenditure Compliance*

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 2016 year in certain towns may not have been in compliance with this provision of the act.

Expenditures for the current year appear to be in compliance.

#### *Capital Assets Inventory*

An inventory of equipment is to be completed at least every two years. The required inventory had not been completed in prior years.

The County inventoried equipment and placed labels on the equipment in the current year.

## **NEVADA REVISED STATUTE 354.6115 - STABILIZATION FUND**

The County created a stabilization fund in accordance with Nevada Revised Statute 354.6115, "Fund to stabilize operations of local government and mitigate effects of natural disaster." The fund is inactive and had no assets or fund balance during the year. Funds may be deposited and accumulated in the fund in future years.

## **NEVADA REVISED STATUTE 354.5989 – BUSINESS LICENSES**

Nevada Revised Statutes 354.624 Sec 4(a) requires a schedule of all fees imposed by the County which are subject to the provisions of NRS 354.5989. The Unincorporated Town of Pahrump, Nevada, charges a business license fee that is subject to NRS 354.5989. During the year ended June 30, 2017, business licenses subject to the limitations of NRS 354.5989 were not raised. The annual business license fees are as follows:

Sole Proprietorship	\$ 50
Corporation	75
Large Corporation	100
Limited Liability Company	75
Large Limited Liability Company	100
Partnership	60
Non-Local Business	150
Non-Profit	5

## NEVADA REVISED STATUTE 354.598155 – SPECIAL AD VALOREM CAPITAL PROJECTS FUND

### *County Special Ad Valorem Capital Projects Fund*

The County established the County Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Intergovernmental	\$ 50,565
Building Improvements	7,844
Airport Improvements	156,814
Equipment	136,831
Vehicles	<u>117,473</u>
	<u><b>\$ 469,527</b></u>

### *Beatty Town Special Ad Valorem Capital Projects Fund*

The County established the Beatty Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Equipment	\$ 11,162
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### *Gabbs Town Special Ad Valorem Capital Projects Fund*

The County established the Gabbs Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

### *Manhattan Town Special Ad Valorem Capital Projects Fund*

The County established the Manhattan Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

### *Pahrump Town Special Ad Valorem Capital Projects Fund*

The County established the Pahrump Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

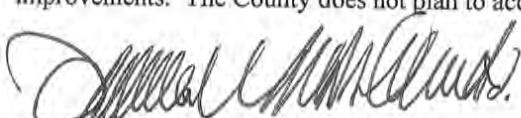
Vehicles	\$ 33,487
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## NEVADA REVISED STATUTE 354.6113-CAPITAL PROJECTS

### *Bond Proceeds Capital Projects Fund*

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. There were no projects funded during the year.

Planned sources of revenue for the following year are investment income and fund balance carryover. Planned expenditures are for improvements. The County does not plan to accumulate fund balance.



Las Vegas, Nevada  
January 2, 2018