

NYE COUNTY, NEVADA

**REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
AND INFORMATION PERTAINING TO
FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2018

NYE COUNTY, NEVADA

JUNE 30, 2018

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2018:

Commissioners	John Koenig, Chairperson
	Dan Schinhofen, Vice Chairperson
	Butch Borasky, Member
	Lorinda Wichman, Member
	Donna Cox, Member
Clerk	Sandra Merlino
Treasurer	Pam Webster
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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2018, 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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Road Fund, and Grants Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Correction of Errors

As described in Note D-18 to the financial statements, certain errors occurred in the determination or classification of payments to satisfy employee contribution requirements in the adoption, as of July 1, 2016, of Governmental Accounting Standards Board (GASB) Statement No. 82, *Pension Issues – An Amendment of GASB No. 67, No. 68, and No. 73*. Net position as of July 1, 2017, has been restated to reflect the correction of deferred outflows of resources. Our opinions are not modified with respect to this matter.

Emphasis of Matter - Change in Accounting Principle

As described in Note D-17 to the financial statements, in 2018, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 71, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on Page 72, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

Prior Year Comparative Information

We 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, 2017, which are not presented with the accompanying financial statements and we 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, 2017, 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 2017 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 our opinion, the 2017 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*, we have also issued our report dated February 5, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Las Vegas, Nevada
February 5, 2019

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018. 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 restated net position increased during the year from \$46,124,109 to \$54,032,091.

The primary revenue sources for governmental activities were property taxes of \$19,305,013, consolidated taxes of \$17,788,214, and Fuel Taxes of \$7,878,671. These revenue sources comprised 26.67%, 24.58%, and 10.89%, respectively, or 62.14%, of total governmental activities revenues.

The total government-wide expenses were \$70,624,627. The greatest expenses were in the General Government function for \$19,302,984 and the Public Safety function for \$23,195,844. Business-type activities contributed an additional \$5,689,273 of expenses.

At the end of fiscal year 2018, the governmental funds reported a combined fund balance of \$62,525,659, an increase of \$4,694,294 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$10,174,608 an increase of \$2,861,641 over the prior year.

For the year ending June 30, 2018, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. GASB No. 75 addresses accounting and financial reporting for other postemployment benefits provided to the District's employees through the Nevada Public Employees' Benefit Plan (PEBP). The statement also requires various note disclosures and required supplementary information. The effect of implementing this statement resulted in a restatement of beginning net position as detailed in note D-17 to the financial statements.

Overview of the Financial Statements

Government-Wide Financial Statements

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

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

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

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

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

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

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

Proprietary Funds:

Two distinct types of proprietary funds are maintained.

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

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

Fiduciary Funds:

The County's fiduciary funds consist of 19 agency funds, a private trust fund an investment trust fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Property, Habitat Conservation and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Beatty General Improvement District, Victim Restitution, Brownfields Revolving Loan, Nye Regional Hospital, and Endangered Species Act.

Notes to Financial Statements

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

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018, is summarized and analyzed below:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets:						
Current and other assets	\$ 67,624,677	\$62,905,590	\$14,992,732	\$14,150,092	\$ 82,617,409	\$77,055,682
Net capital assets	<u>125,197,156</u>	<u>121,133,378</u>	<u>4,881,929</u>	<u>5,277,279</u>	<u>130,079,085</u>	<u>126,410,657</u>
Total Assets	<u>192,821,833</u>	<u>184,038,968</u>	<u>19,874,661</u>	<u>19,427,371</u>	<u>212,696,494</u>	<u>203,466,339</u>
Deferred Outflows of Resources	<u>6,918,421</u>	<u>12,273,864</u>	<u>594,877</u>	<u>1,043,713</u>	<u>7,513,298</u>	<u>13,317,577</u>
Liabilities:						
Current liabilities	9,260,526	8,737,614	264,059	224,902	9,524,585	8,962,516
Long-term liabilities	<u>135,468,869</u>	<u>100,899,545</u>	<u>6,116,007</u>	<u>6,329,814</u>	<u>141,584,876</u>	<u>107,229,359</u>
Total Liabilities	<u>144,729,395</u>	<u>109,637,159</u>	<u>6,380,066</u>	<u>6,554,716</u>	<u>151,109,461</u>	<u>116,191,875</u>
Deferred Inflows of Resources	<u>14,135,895</u>	<u>10,184,098</u>	<u>932,345</u>	<u>866,008</u>	<u>15,068,240</u>	<u>11,050,106</u>
Net Position:						
Invested in capital assets, net of related debt	103,800,761	99,736,983	4,292,931	4,664,886	108,093,692	104,401,869
Restricted	50,336,995	48,896,282	9,339,224	8,161,714	59,676,219	57,057,996
Unrestricted	<u>(113,262,792)</u>	<u>(72,141,690)</u>	<u>(475,028)</u>	<u>223,760</u>	<u>(113,737,820)</u>	<u>(71,917,930)</u>
Total Net Position	<u>\$ 40,874,964</u>	<u>\$76,491,575</u>	<u>\$13,157,127</u>	<u>\$13,050,360</u>	<u>\$ 54,032,091</u>	<u>\$89,541,935</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$54,032,091 as of June 30, 2018.

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 \$40,874,964 includes negative unrestricted net assets totaling \$(113,262,792). 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 \$14,973,885, general government of \$9,146,249 judicial of \$1,979,384, public safety of \$6,000,861, public works of \$12,602,413, community support of \$3,415,026, culture and recreation of \$1,513,348, and for other purposes of \$705,829.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental		Business-type		Total	
	Activities		Activities		Primary	Governmental
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for services	\$ 8,538,873	\$ 6,673,415	\$ 6,173,970	\$ 6,077,760	\$ 14,712,843	\$ 12,751,175
Operating grants and contributions	3,450,816	2,685,570	-	-	3,450,816	2,685,570
Capital grants and contributions	1,351,074	2,574,352	-	489,126	1,351,074	3,063,478
General Revenues:						
Property taxes	19,305,013	19,169,194	-	-	19,305,013	19,169,194
Net proceeds tax	3,436,588	-	-	-	3,436,588	-
Fuel tax	7,878,671	6,633,105	-	-	7,878,671	6,633,105
Room tax	1,317,734	1,164,019	-	-	1,317,734	1,164,019
Gaming tax	134,621	137,003	-	-	134,621	137,003
Water tax assessments	286,819	281,613	-	-	286,819	281,613
Public safety sales tax	3,475,911	2,820,430	-	-	3,475,911	2,820,430
Federal-in-lieu	3,326,751	3,153,811	-	-	3,326,751	3,153,811
Consolidated tax	17,788,214	14,839,398	-	-	17,788,214	14,839,398
NRS 361.610 trust property proceeds	308,658	374,714	-	-	308,658	374,714
Tax penalties	687,442	523,213	-	-	687,442	523,213
Investment income	(145,724)	105,004	(52,964)	22,749	(198,688)	127,753
Rent	267,573	278,123	-	-	267,573	278,123
Interest subsidy	404,716	-	-	-	404,716	-
Miscellaneous	433,904	216,950	35,646	15	469,550	216,965
Gain on disposal of assets	18,900	-	-	-	18,900	-
Tax sale proceeds	106,535	-	-	-	106,535	-
Division of wildlife	2,868	3,525	-	-	2,868	3,525
Total revenues	72,375,957	61,633,439	6,156,652	6,589,650	78,532,609	68,223,089
Expenses:						
General government	19,302,984	16,180,868	-	-	19,302,984	16,180,868
Judicial	8,322,245	8,166,354	-	-	8,322,245	8,166,354
Public safety	23,195,844	21,011,199	-	-	23,195,844	21,011,199
Public works	7,138,798	8,370,843	-	-	7,138,798	8,370,843
Health	1,129,265	542,837	-	-	1,129,265	542,837
Sanitation	10,116	131,981	-	-	10,116	131,981
Welfare	1,633,338	1,787,317	-	-	1,633,338	1,787,317
Culture and recreation	692,820	541,762	-	-	692,820	541,762
Community support	941,320	1,174,670	-	-	941,320	1,174,670
Capital projects	521,859	-	-	-	521,859	-
Debt service - interest	1,273,584	856,814	-	-	1,273,584	856,814
Intergovernmental	767,602	669,967	-	-	767,602	669,967
Other	-	-	5,537,912	5,172,974	5,537,912	5,172,974
Loss on disposal of assets	5,579	25,055	151,361	123,682	156,940	148,737
Total expenses	64,935,354	59,459,667	5,689,273	5,296,656	70,624,627	64,756,323
Increase in net position	7,440,603	2,173,772	467,379	1,292,994	7,907,982	3,466,766
Net position - beginning	76,491,575	74,317,803	13,050,360	11,757,366	89,541,935	86,075,169
Prior period restatement	(43,057,214)	-	(360,612)	-	(43,417,826)	-
Net position - beginning restated	33,434,361	74,317,803	12,689,748	11,757,366	46,124,109	86,075,169
Net position - ending	\$ 40,874,964	\$ 76,491,575	\$ 13,157,127	\$ 13,050,360	\$ 54,032,091	\$ 89,541,935

Program revenues included charges for services, fines and forfeitures, certain licenses and permits, special assessments, and operating and capital grants and contributions. General revenues consist of taxes, miscellaneous, and investment income. For governmental activities, the largest revenues were ad valorem taxes and consolidated taxes. The business-type revenues are from charges for services related to Gabbs Utility, Manhattan Utility, Pahrump Ambulance, and Solid Waste.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

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 \$62,525,659, an increase of \$4,694,294, or 8.12%, 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 \$51,125,177, or 81.77%, 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 \$14,973,885 for capital projects, \$12,602,413 for public works, and \$9,146,249 for general government.

Committed fund balance is \$7,735,617, or 12.37%, 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), \$1,059,413 for general government, and \$765,052 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 \$10,174,608, an increase of \$2,861,641 from the prior year.

Revenues increased by \$6,774,374, or 20.22%. Tax revenue increased by \$2,892,376, or 22.68%, due primarily to an increase in taxes collected for net proceeds (mining tax). Intergovernmental revenues increased by \$2,840,234, or 16.71%, due to an increase in consolidated (sales) tax. Charges for services increased \$423,005, or 28.27%, primarily due to an increase in assessor's collection fees which is driven by the increase in net proceeds tax.

Expenditures increased by \$3,078,944, or 9.43%. General government expenditures increased by \$1,375,211, or 10.95%, primarily due to an increase in county administration related to a change in administration. In addition, insurance costs for property and retiree insurance increased. Public safety expenditures increased by \$1,383,790, or 10.56%, primarily due to an increase in employee compensation and service and supplies for the sheriff's department.

Road Fund: The Road Fund had a fund balance at the end of the year of \$3,762,853, an increase of \$2,497,352, or 197.34%. Revenues increased by \$787,987, or 26.94%, due to an increase in national forest revenue. Operating transfers in also increased \$2,853,079. Expenditures decreased by \$61,146, or 0.82%, primarily due to a decrease of capital outlay.

Grant Fund: The Grant Fund revenues and expenditures decreased by \$596,443, or 13.58%, due to a decrease in grant revenue.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$10,630,598, a decrease of \$948,504, or 8.19%. Revenues increased by \$115,075, or 147.38%, due to grant revenue. Expenditures increased by \$879,205, or 447.00%, primarily due to an increase in capital projects this year. Transfers out of the fund for the year of \$1,421,321 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 \$10,580,286, an increase of \$519,713 over the prior year after restatement. Operating revenues increased by \$115,319, or 5.67%. Operating expenditures increased by \$199,864, or 14.48%, due to an increase in service and supplies expenses.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$1,562,894, an increase of \$151,404 over the prior year after restatement. Operating revenues decreased by \$8,459, or 0.22%. Operating expenditures increased by \$144,926, or 4.20%, primarily due to an increase in salaries and benefits.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

General Fund Budgetary Highlights

Original budget compared to final budget: During the year there was an amendment to increase the original estimated revenues for consolidated taxes by \$1,000,000, and net proceeds by \$942,063.

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 \$1,837,643. Revenues received for intergovernmental, licenses and permits, and miscellaneous were more than budgeted for the year by \$2,033,555, \$253,278, and \$485,567 respectively.

Taxes were less than budget due to a decrease in property tax revenues received.

Intergovernmental revenue was higher than budgeted due to increased consolidated (sales) taxes and federal in lieu taxes.

Licenses and permits were higher than budgeted due to the increase in marijuana licenses.

Miscellaneous revenues were higher than budgeted due to tax penalties, tax sales costs, and other revenues.

Total actual expenditures for the General Fund during fiscal year 2018 were approximately \$1,066,914 less than budgeted. All functions of the general fund were under budget except public safety. The largest functions under budget were general government by \$626,731, and judicial by \$570,994. Within the general government function, all departments were under budget.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2018, was \$125,197,156 for the governmental activities and \$4,881,929 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, 2018, follows:

Governmental Activities:

	Balance	Balance			
	June 30, 2017	Additions	Deletions	Transfers	June 30, 2018
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ -	\$ 8,846,411
Construction in progress	5,652,196	4,086,848	3,525	(7,841,023)	1,894,496
Total capital assets not being depreciated	14,498,607	4,086,848	3,525	(7,841,023)	10,740,907
Capital assets being depreciated:					
Buildings and improvements	92,785,387	868,418	-	317,401	93,971,206
Equipment	52,656,220	4,127,371	4,108	160,914	56,940,397
Infrastructure	38,752,522	-	-	7,362,708	46,115,230
Total capital assets being depreciated	184,194,129	4,995,789	4,108	7,841,023	197,026,833
Less accumulated depreciation for:					
Buildings and improvements	30,616,063	2,190,301	-	-	32,806,364
Equipment	37,837,181	1,966,520	2,054	-	39,801,647
Infrastructure	9,106,114	856,459	-	-	9,962,573
Total accumulated depreciation	77,559,358	5,013,280	2,054	-	82,570,584
Total capital assets being depreciated, net	106,634,771	(17,491)	2,054	7,841,023	114,456,249
Governmental activities assets, net	\$ 121,133,378	\$ 4,069,357	\$ 5,579	\$ -	\$ 125,197,156

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

- Construction in progress on the Tonopah Airport Taxiway, One Stop Shop at Calvada, Land improvements, and Software System.
- Infrastructure was completed and moved out of construction in progress for Gabbs and Beatty Airports, Homestead Road improvements and various other road projects.
- Equipment for various public works, public safety, and ambulance equipment and vehicles.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

Capital Assets and Debt Administration (Continued)

Business-type Activities:

	Balance					Balance
	June 30, 2017	Additions	Deletions	Transfers	June 30, 2018	
Capital assets not being depreciated:						
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	- - -	- - -	- - -	- - -	- - -	- - -
Total capital assets not being depreciated	120,000	- - -	- - -	- - -	- - -	120,000
Capital assets being depreciated:						
Solid waste equipment	1,208,021	- - -	- - -	- - -	- - -	1,208,021
Utility infrastructure and equipment	6,530,108	- - -	- - -	- - -	- - -	6,530,108
Ambulance buildings and equipment	2,460,750	15,290	258,230	- - -	- - -	2,217,810
Total capital assets being depreciated	10,198,879	15,290	258,230	- - -	- - -	9,955,939
Less accumulated depreciation for:						
Solid waste equipment	1,164,601	5,776	- - -	- - -	- - -	1,170,377
Utility infrastructure and equipment	1,924,690	175,019	- - -	- - -	- - -	2,099,709
Ambulance buildings and equipment	1,952,309	78,484	106,869	- - -	- - -	1,923,924
Total accumulated depreciation	5,041,600	259,279	106,869	- - -	- - -	5,194,010
Total capital assets being depreciated, net	5,157,279	(243,989)	151,361	- - -	- - -	4,761,929
Business-type activities assets, net	\$ 5,277,279	\$ (243,989)	\$ 151,361	\$ - - -	\$ - - -	\$ 4,881,929

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

- Ambulance equipment was purchased during the year.

See note D4 for construction commitments at year-end.

Debt Administration (See note D9)

At June 30, 2018, debt consisted of the following:

	Balance					Balance	Due within
	June 30, 2017	Additions	Deletions			June 30, 2018	one year
Governmental Activities:							
Bonds	\$ 21,260,000	\$ 0	\$ (580,000)	\$ 20,680,000	\$ 595,000		
Less: bond discounts	(2,307)	0	96	(2,211)	0		
Total bonds payable	21,257,693	0	(579,904)	20,677,789	595,000		
Loan payable	200,000	200,000	(37,671)	362,329	76,472		
Capital lease	429,691	320,516	(138,702)	611,505	206,967		
Compensated absences	3,411,914	287,835	0	3,699,749	3,314,336		
OPEB obligation	66,125,978	0	(344,910)	65,781,068	0		
Net pension obligation	52,004,248	0	(3,475,044)	48,529,204	0		
Total Governmental Activities							
Long-Term Liabilities	<u>\$ 143,429,524</u>	<u>\$ 808,351</u>	<u>\$ (4,576,231)</u>	<u>\$ 139,661,644</u>	<u>\$ 4,192,775</u>		

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

Capital Assets and Debt Administration (Continued)

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 1,810,874	\$ 100,365	\$ 0	\$ 1,911,239	\$ 0
Revenue Bonds	612,393	0	(23,395)	588,998	24,999
Compensated Absences	93,118	13,013	0	106,131	69,109
Net Pension Obligation	<u>3,899,249</u>	<u>0</u>	<u>(295,502)</u>	<u>3,603,747</u>	<u>0</u>
Total Business-Type Activities	<u>\$ 6,415,634</u>	<u>\$ 113,378</u>	<u>\$ (318,897)</u>	<u>\$ 6,210,115</u>	<u>\$ 94,108</u>
Long-Term Liabilities	<u>\$ 6,415,634</u>	<u>\$ 113,378</u>	<u>\$ (318,897)</u>	<u>\$ 6,210,115</u>	<u>\$ 94,108</u>

The debt decreased by \$3,767,880 for governmental activities during the current fiscal year. The reason for the decrease was a decrease in net pension obligations, OPEB obligations, and revenue bonds.

The debt decreased by \$205,519 for business-type activities during the current fiscal year. The reason for the decrease was a decrease in net pension obligations and revenue bonds due to principal reduction.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2018, was \$191,035,882. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns, which cannot exceed 25% of assessed valuation of property within the town are as follows: Beatty Town \$4,315,215, Gabbs Town \$2,377,946, Manhattan Town \$687,799 and Pahrump Town \$236,755,810.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2018-2019 year on May 22, 2018. The following factors were considered in the development of the budget.

- Assessed valuation for the County increased approximately 1.0 million dollars with tax rates remaining unchanged.
- Revenues are anticipated to remain unchanged.
- Expenditures anticipated to increase due to increased service and supply costs and employee additions.
- The number of full-time employees is anticipated to increase.

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, 2018

	Primary Government		
	Governmental Activities		Business-type Activities
	2018	2018	Total 2018
Assets:			
Pooled cash and investments	\$ 59,769,963	\$ 4,931,199	\$ 64,701,162
Interest receivable	89,973	19,649	109,622
Taxes receivable	484,244	-	484,244
Due from other governments	6,274,498	-	6,274,498
Accounts receivable	215,516	702,660	918,176
Due from others	436,462	-	436,462
Prepaid expense	274,490	-	274,490
Inventory	79,531	-	79,531
Restricted assets - cash	-	9,339,224	9,339,224
Capital assets, net of accumulated depreciation	<u>125,197,156</u>	<u>4,881,929</u>	<u>130,079,085</u>
Total assets	<u>192,821,833</u>	<u>19,874,661</u>	<u>212,696,494</u>
Deferred Outflows of Resources:			
Pension charges	<u>6,918,421</u>	<u>594,877</u>	<u>7,513,298</u>
Liabilities:			
Accounts payable	2,161,311	55,931	2,217,242
Accrued payroll and benefits	2,149,155	110,055	2,259,210
Due to other governments	62,042	-	62,042
Unearned revenue	348,761	-	348,761
Customer deposits	-	3,965	3,965
Interest payable	346,482	-	346,482
Noncurrent liabilities:			
Due or payable within one year:	4,192,775	94,108	4,286,883
Due or payable after one year:	<u>135,468,869</u>	<u>6,116,007</u>	<u>141,584,876</u>
Total liabilities	<u>144,729,395</u>	<u>6,380,066</u>	<u>151,109,461</u>
Deferred Inflows of Resources:			
Pension charges	<u>10,964,213</u>	<u>932,345</u>	<u>11,896,558</u>
OPEB charges	<u>3,171,682</u>	<u>-</u>	<u>3,171,682</u>
Net Position:			
Invested in capital assets, net of debt	103,800,761	4,292,931	108,093,692
Restricted for:			
Debt service	-	68,433	68,433
Capital projects	14,973,885	312,640	15,286,525
General government	9,146,249	-	9,146,249
Judicial	1,979,384	-	1,979,384
Public safety	6,000,861	-	6,000,861
Public works	12,602,413	-	12,602,413
Culture and recreation	1,513,348	-	1,513,348
Community support	3,415,026	-	3,415,026
Landfill closure costs	-	8,958,151	8,958,151
Other purposes	705,829	-	705,829
Unrestricted	<u>(113,262,792)</u>	<u>(475,028)</u>	<u>(113,737,820)</u>
Total net position	<u>\$ 40,874,964</u>	<u>\$ 13,157,127</u>	<u>\$ 54,032,091</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
June 30, 2018

Functions/Programs	Program Revenues				Changes in Net Position		
	Expenses	Charges for Service	Operating	Capital	Governmental Activities	Business-type Activities	Total
			Grants and Contributions	Grants and Contributions			
Primary governments:							
General government	<u><u>\$ (19,302,984)</u></u>	<u><u>\$ 4,068,505</u></u>	<u><u>\$ 582,007</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (14,652,472)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (14,652,472)</u></u>
Judicial	<u><u>(8,322,245)</u></u>	<u><u>1,657,727</u></u>	<u><u>766,924</u></u>	<u><u>27,720</u></u>	<u><u>(5,869,874)</u></u>	<u><u>\$ -</u></u>	<u><u>(5,869,874)</u></u>
Public safety	<u><u>(23,195,844)</u></u>	<u><u>1,072,007</u></u>	<u><u>1,279,418</u></u>	<u><u>25,821</u></u>	<u><u>(20,818,598)</u></u>	<u><u>\$ -</u></u>	<u><u>(20,818,598)</u></u>
Public works	<u><u>(7,138,798)</u></u>	<u><u>728,175</u></u>	<u><u>-</u></u>	<u><u>1,272,760</u></u>	<u><u>(5,137,863)</u></u>	<u><u>\$ -</u></u>	<u><u>(5,137,863)</u></u>
Health	<u><u>(1,129,265)</u></u>	<u><u>791,736</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(337,529)</u></u>	<u><u>\$ -</u></u>	<u><u>(337,529)</u></u>
Sanitation	<u><u>(10,116)</u></u>	<u><u>33,847</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>23,731</u></u>	<u><u>\$ -</u></u>	<u><u>23,731</u></u>
Welfare	<u><u>(1,633,338)</u></u>	<u><u>-</u></u>	<u><u>455,979</u></u>	<u><u>24,773</u></u>	<u><u>(1,152,586)</u></u>	<u><u>\$ -</u></u>	<u><u>(1,152,586)</u></u>
Culture and recreation	<u><u>(692,820)</u></u>	<u><u>112,731</u></u>	<u><u>4,219</u></u>	<u><u>-</u></u>	<u><u>(575,870)</u></u>	<u><u>\$ -</u></u>	<u><u>(575,870)</u></u>
Community support	<u><u>(941,320)</u></u>	<u><u>74,145</u></u>	<u><u>362,269</u></u>	<u><u>-</u></u>	<u><u>(504,906)</u></u>	<u><u>\$ -</u></u>	<u><u>(504,906)</u></u>
Capital projects	<u><u>(521,859)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(521,859)</u></u>	<u><u>\$ -</u></u>	<u><u>(521,859)</u></u>
Debt service:							
Interest	<u><u>(1,273,584)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(1,273,584)</u></u>	<u><u>\$ -</u></u>	<u><u>(1,273,584)</u></u>
Intergovernmental	<u><u>(767,602)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(767,602)</u></u>	<u><u>\$ -</u></u>	<u><u>(767,602)</u></u>
Loss on disposal of assets	<u><u>(5,579)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(5,579)</u></u>	<u><u>\$ -</u></u>	<u><u>(5,579)</u></u>
Total governmental activities	<u><u><u><u>(64,935,354)</u></u></u></u>	<u><u><u><u>8,538,873</u></u></u></u>	<u><u><u><u>3,450,816</u></u></u></u>	<u><u><u><u>1,351,074</u></u></u></u>	<u><u><u><u>(51,594,591)</u></u></u></u>	<u><u><u><u>\$ -</u></u></u></u>	<u><u><u><u>(51,594,591)</u></u></u></u>
Business-type activities:							
Water	<u><u>(324,205)</u></u>	<u><u>142,580</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(181,625)</u></u>	<u><u>(181,625)</u></u>
Sewer	<u><u>(39,409)</u></u>	<u><u>9,562</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(29,847)</u></u>	<u><u>(29,847)</u></u>
Ambulance	<u><u>(3,594,308)</u></u>	<u><u>3,872,659</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>278,351</u></u>	<u><u>278,351</u></u>
Solid Waste	<u><u>(1,579,990)</u></u>	<u><u>2,149,169</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>569,179</u></u>	<u><u>569,179</u></u>
Total business-type activities	<u><u><u><u>(5,537,912)</u></u></u></u>	<u><u><u><u>6,173,970</u></u></u></u>	<u><u><u><u>-</u></u></u></u>	<u><u><u><u>-</u></u></u></u>	<u><u><u><u>-</u></u></u></u>	<u><u><u><u>636,058</u></u></u></u>	<u><u><u><u>636,058</u></u></u></u>
Total primary governments	<u><u><u><u><u>\$ (70,473,266)</u></u></u></u></u>	<u><u><u><u><u>14,712,843</u></u></u></u></u>	<u><u><u><u><u>3,450,816</u></u></u></u></u>	<u><u><u><u><u>1,351,074</u></u></u></u></u>	<u><u><u><u><u>(51,594,591)</u></u></u></u></u>	<u><u><u><u><u>636,058</u></u></u></u></u>	<u><u><u><u><u>(50,958,533)</u></u></u></u></u>
General Revenues:							
Property taxes					<u><u>19,305,013</u></u>	<u><u>\$ -</u></u>	<u><u>19,305,013</u></u>
Net proceeds tax					<u><u>3,436,588</u></u>	<u><u>\$ -</u></u>	<u><u>3,436,588</u></u>
Fuel tax					<u><u>7,878,671</u></u>	<u><u>\$ -</u></u>	<u><u>7,878,671</u></u>
Room tax					<u><u>1,317,734</u></u>	<u><u>\$ -</u></u>	<u><u>1,317,734</u></u>
Gaming tax					<u><u>134,621</u></u>	<u><u>\$ -</u></u>	<u><u>134,621</u></u>
Water tax assessments					<u><u>286,819</u></u>	<u><u>\$ -</u></u>	<u><u>286,819</u></u>
Public safety sales tax					<u><u>3,475,911</u></u>	<u><u>\$ -</u></u>	<u><u>3,475,911</u></u>
Division of Wildlife					<u><u>2,868</u></u>	<u><u>\$ -</u></u>	<u><u>2,868</u></u>
Federal in-lieu tax					<u><u>3,326,751</u></u>	<u><u>\$ -</u></u>	<u><u>3,326,751</u></u>
Consolidated tax					<u><u>17,788,214</u></u>	<u><u>\$ -</u></u>	<u><u>17,788,214</u></u>
Tax sales					<u><u>106,535</u></u>	<u><u>\$ -</u></u>	<u><u>106,535</u></u>
Tax penalties					<u><u>687,442</u></u>	<u><u>\$ -</u></u>	<u><u>687,442</u></u>
NRS 361.610 trust property proceeds					<u><u>308,658</u></u>	<u><u>\$ -</u></u>	<u><u>308,658</u></u>
Investment income					<u><u>(145,724)</u></u>	<u><u>(52,964)</u></u>	<u><u>(198,688)</u></u>
Gain (loss) on disposal of assets					<u><u>18,900</u></u>	<u><u>(151,361)</u></u>	<u><u>(132,461)</u></u>
Rent					<u><u>267,573</u></u>	<u><u>\$ -</u></u>	<u><u>267,573</u></u>
Interest subsidy					<u><u>404,716</u></u>	<u><u>\$ -</u></u>	<u><u>404,716</u></u>
Miscellaneous					<u><u>433,904</u></u>	<u><u>35,646</u></u>	<u><u>469,550</u></u>
Total general revenues					<u><u><u><u>59,035,194</u></u></u></u>	<u><u><u><u>(168,679)</u></u></u></u>	<u><u><u><u>58,866,515</u></u></u></u>
Change in net position					<u><u>7,440,603</u></u>	<u><u>467,379</u></u>	<u><u>7,907,982</u></u>
Net position - beginning of year - restated					<u><u>33,434,361</u></u>	<u><u>12,689,748</u></u>	<u><u>46,124,109</u></u>
Net position - end of year					<u><u><u><u>\$ 40,874,964</u></u></u></u>	<u><u><u><u>\$ 13,157,127</u></u></u></u>	<u><u><u><u>\$ 54,032,091</u></u></u></u>

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	Major Funds					
	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	Totals
ASSETS						
Pooled cash and investments	\$ 9,214,195	\$ 3,483,754	\$ -	\$ 10,214,920	\$ 36,820,424	\$ 59,733,293
Interest receivable	13,022	5,107	-	15,755	56,032	89,916
Taxes receivable	256,982	-	-	-	227,262	484,244
Due from other governments	2,952,098	612,123	1,070,054	-	1,640,223	6,274,498
Accounts receivable, net	-	-	-	-	215,516	215,516
Due from others	6,394	-	-	427,883	2,185	436,462
Due from other funds	-	-	-	-	247,090	247,090
Interfund receivable	-	-	-	-	-	-
Prepaid expense	249,164	-	-	-	25,326	274,490
Inventory	44,408	35,123	-	-	-	79,531
Total assets	<u>\$ 12,736,263</u>	<u>\$ 4,136,107</u>	<u>\$ 1,070,054</u>	<u>\$ 10,658,558</u>	<u>\$ 39,234,058</u>	<u>\$ 67,835,040</u>
LIABILITIES						
Accounts payable	\$ 855,055	\$ 179,707	\$ 112,859	\$ 27,960	\$ 985,730	\$ 2,161,311
Accrued payroll and benefits	1,501,657	193,547	76,468	-	377,483	2,149,155
Due to other funds	-	-	247,090	-	-	247,090
Due to other governments	-	-	-	-	62,042	62,042
Unearned revenues	6,035	-	233,637	-	109,089	348,761
Total liabilities	<u>2,362,747</u>	<u>373,254</u>	<u>670,054</u>	<u>27,960</u>	<u>1,534,344</u>	<u>4,968,359</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - taxes	198,908	-	-	-	142,114	341,022
FUND BALANCES						
Nonspendable	293,572	35,123	-	-	25,326	354,021
Restricted for:						
Capital projects	-	-	-	10,630,598	4,343,287	14,973,885
Debt service	-	-	-	-	25,399	25,399
General government	-	-	400,000	-	8,746,249	9,146,249
Judicial	81,711	-	-	-	1,897,673	1,979,384
Public safety	-	-	-	-	6,000,861	6,000,861
Public works	-	3,727,730	-	-	8,874,683	12,602,413
Health	-	-	-	-	170,789	170,789
Welfare	-	-	-	-	509,641	509,641
Culture and recreation	-	-	-	-	1,513,348	1,513,348
Community support	-	-	-	-	3,415,026	3,415,026
Unincorporated towns	788,182	-	-	-	-	788,182
Committed for:						
Fund stabilization	5,800,000	-	-	-	-	5,800,000
General government	3,127	-	-	-	1,056,286	1,059,413
Judicial	13,100	-	-	-	-	13,100
Public safety	11,955	-	-	-	-	11,955
Public works	-	-	-	-	12,362	12,362
Health	-	-	-	-	765,052	765,052
Culture and recreation	45,580	-	-	-	-	45,580
Community support	-	-	-	-	28,155	28,155
Assigned for subsequent year	3,137,381	-	-	-	-	3,137,381
Unassigned	-	-	-	-	173,463	173,463
Total fund balance	<u>10,174,608</u>	<u>3,762,853</u>	<u>400,000</u>	<u>10,630,598</u>	<u>37,557,600</u>	<u>62,525,659</u>
Total liabilities, deferred inflows resources, and fund balance	<u>\$ 12,736,263</u>	<u>\$ 4,136,107</u>	<u>\$ 1,070,054</u>	<u>\$ 10,658,558</u>	<u>\$ 39,234,058</u>	<u>\$ 67,835,040</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, 2018

Total fund balance - governmental funds \$ **62,525,659**

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. **125,197,156**

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. **341,022**

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. **(25,697,854)**

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. **36,727**

The County's other post-employment benefits liabilities as well as other post-employment benefits-related deferred outflows and deferred inflows of resources are recognized in the government-wide statements and include:

Deferred inflows from other post-employment benefits. **(3,171,682)**

Total other post-employment benefits liability. **(65,781,068)**

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 **6,918,421**

Net pension liability **(48,529,204)**

Deferred inflows from pension activity **(10,964,213)**

Total net position - governmental activities \$ **40,874,964**

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, 2018

	Major Funds					Other Governmental Funds	Totals
	General Fund	Road Fund	Grants Fund	Capital Projects Fund			
Revenues:							
Taxes	\$ 15,646,694	\$ 678	\$ -	\$ 1,061	\$ 8,854,028	\$ 24,502,461	
Licenses and permits	810,978	42,500	-	-	2,685,634	3,539,112	
Intergovernmental	19,840,044	3,599,388	3,795,526	217,520	10,059,483	37,511,961	
Charges for services	1,919,537	46,900	-	-	1,908,199	3,874,636	
Fines and forfeitures	782,629	-	-	-	41,686	824,315	
Miscellaneous	1,270,584	24,013	-	(25,424)	859,580	2,128,753	
Total revenues	<u>40,270,466</u>	<u>3,713,479</u>	<u>3,795,526</u>	<u>193,157</u>	<u>24,408,610</u>	<u>72,381,238</u>	
Expenditures:							
Current:							
General government	13,935,933	-	462,051	-	5,769,563	20,167,547	
Judicial	6,995,022	-	361,361	-	677,242	8,033,625	
Public safety	14,488,129	-	1,236,126	-	6,276,732	22,000,987	
Public works	121,150	7,359,939	1,055,239	-	179,890	8,716,218	
Health	116,035	-	-	-	933,242	1,049,277	
Sanitation	-	-	-	-	13,766	13,766	
Welfare	60,183	-	480,749	-	1,098,607	1,639,539	
Culture and recreation	-	-	-	-	558,122	558,122	
Community support	8,574	-	-	-	961,177	969,751	
Intergovernmental	-	-	-	-	767,602	767,602	
Capital projects	-	-	-	1,075,897	1,198,824	2,274,721	
Debt service:							
Principal	-	-	-	-	756,373	756,373	
Interest	-	-	-	-	1,259,932	1,259,932	
Total expenditures	<u>35,725,026</u>	<u>7,359,939</u>	<u>3,595,526</u>	<u>1,075,897</u>	<u>20,451,072</u>	<u>68,207,460</u>	
Excess (deficiency) of revenues over expenditures	<u>4,545,440</u>	<u>(3,646,460)</u>	<u>200,000</u>	<u>(882,740)</u>	<u>3,957,538</u>	<u>4,173,778</u>	
Other financing sources (uses):							
Operating transfers in	28,706	6,144,812	-	1,355,557	2,477,054	10,006,129	
Operating transfers out	(1,712,505)	(1,000)	-	(1,421,321)	(6,871,303)	(10,006,129)	
Debt proceeds	-	-	200,000	-	320,516	520,516	
Total other financing sources (uses)	<u>(1,683,799)</u>	<u>6,143,812</u>	<u>200,000</u>	<u>(65,764)</u>	<u>(4,073,733)</u>	<u>520,516</u>	
Net change in fund balance	<u>2,861,641</u>	<u>2,497,352</u>	<u>400,000</u>	<u>(948,504)</u>	<u>(116,195)</u>	<u>4,694,294</u>	
Fund balance:							
Beginning of year	<u>7,312,967</u>	<u>1,265,501</u>	<u>-</u>	<u>11,579,102</u>	<u>37,673,795</u>	<u>57,831,365</u>	
End of year	<u>\$ 10,174,608</u>	<u>\$ 3,762,853</u>	<u>\$ 400,000</u>	<u>\$ 10,630,598</u>	<u>\$ 37,557,600</u>	<u>\$ 62,525,659</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, 2018

Net Change in Fund Balance - Governmental Funds \$ 4,694,294

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. 4,063,778

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. (5,166)

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. 235,857

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. (301,487)

Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis. (115)

Net differences between other post-employment benefits contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities:

Net other post-employment benefits expense. (2,826,772)

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 (2018 contributions). 3,420,264

Net pension expense. (1,840,050)

Change in net position of governmental activities \$ 7,440,603

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, 2018

	Budget		Actual	Variance With Final Budget Positive (Negative)		
	Original	Final				
Revenues:						
Taxes:						
Property taxes	\$ 13,375,683	\$ 13,375,683	\$ 12,871,375	\$ (504,308)		
Net proceeds	<u>1,821,283</u>	<u>2,763,346</u>	<u>2,775,319</u>	<u>11,973</u>		
Total taxes	<u>15,196,966</u>	<u>16,139,029</u>	<u>15,646,694</u>	<u>(492,335)</u>		
Licenses and permits:						
Liquor licenses	55,000	55,000	44,142	(10,858)		
Special registration	99,000	99,000	29,704	(69,296)		
Marijuana licenses	117,700	117,700	524,954	407,254		
Concealed weapons permits	198,000	198,000	127,603	(70,397)		
Gaming licenses	<u>88,000</u>	<u>88,000</u>	<u>84,575</u>	<u>(3,425)</u>		
Total licenses and permits	<u>557,700</u>	<u>557,700</u>	<u>810,978</u>	<u>253,278</u>		
Intergovernmental:						
Federal in lieu tax	2,400,000	2,400,000	3,326,751	926,751		
Fish and game in lieu	2,750	2,750	2,325	(425)		
State gaming license fee	215,364	215,364	134,621	(80,743)		
Consolidated tax	13,750,000	14,750,000	16,045,448	1,295,448		
Grants	<u>438,375</u>	<u>438,375</u>	<u>330,899</u>	<u>(107,476)</u>		
Total intergovernmental	<u>16,806,489</u>	<u>17,806,489</u>	<u>19,840,044</u>	<u>2,033,555</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, 2018

	Budget			Variance With Final Budget	
	Original	Final	Actual		
Revenues (continued):					
Charges for services:					
Clerk's fees	\$ 106,430	\$ 106,430	\$ 135,644	\$ 29,214	
Recorder's fees	392,649	392,649	490,417	97,768	
Assessor's collection fees	867,287	867,287	848,785	(18,502)	
Planning and zoning fees	728,395	728,395	118,400	(609,995)	
County surveyor fees	12,407	12,407	19,980	7,573	
Administration fees	3,727	3,727	-	(3,727)	
GIS Products	16,176	16,176	6,000	(10,176)	
Courier service	29,403	29,403	24,235	(5,168)	
Returned check fees	3,200	3,200	2,283	(917)	
Other-general government	5,419	5,419	1,020	(4,399)	
Justice court fees	83,757	83,757	110,560	26,803	
Public defender and discovery fees	12,105	12,105	13,816	1,711	
Restitution fees	7,077	7,077	275	(6,802)	
Court security fees	14,882	14,882	16,220	1,338	
Sheriff's fees	49,513	49,513	81,015	31,502	
Investigation fees	11,728	11,728	17,500	5,772	
Forensic services	16,642	16,642	18,771	2,129	
Solid waste fees	-	-	6,768	6,768	
Cemetery receipts	2,993	2,993	3,100	107	
Animal shelter fees	4,076	4,076	3,135	(941)	
Animal control fees	1,147	1,147	1,613	466	
Total charges for services	<u>2,369,013</u>	<u>2,369,013</u>	<u>1,919,537</u>	<u>(449,476)</u>	
Fines and forfeitures:					
Fines and forfeited bail	684,399	684,399	642,717	(41,682)	
Legal aid	18,377	18,377	81,711	63,334	
Court fines	72,799	72,799	58,201	(14,598)	
Total fines and forfeitures	<u>775,575</u>	<u>775,575</u>	<u>782,629</u>	<u>7,054</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, 2018

	Budget			Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)	
Revenues (continued):					
Miscellaneous:					
Investment income	\$ 32,117	\$ 32,117	\$ (16,416)	\$ (48,533)	
Tax penalties	339,442	339,442	687,442	348,000	
Donations	396	396	205	(191)	
Extraditions	6,608	6,608	225	(6,383)	
Other revenue	5,151	5,151	183,935	178,784	
Tax trust sales (NRS 361.610)	330,000	330,000	308,658	(21,342)	
Tax sale costs	<u>71,303</u>	<u>71,303</u>	<u>106,535</u>	<u>35,232</u>	
Total miscellaneous	<u>785,017</u>	<u>785,017</u>	<u>1,270,584</u>	<u>485,567</u>	
Total revenues	<u>36,490,760</u>	<u>38,432,823</u>	<u>40,270,466</u>	<u>1,837,643</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, 2018

	Budget			Variance With Final Budget	
	Original	Final	Actual		
Expenditures:					
General government:					
Commissioners:					
Salaries and wages	\$ 148,385	\$ 148,885	\$ 148,968	\$ (83)	
Employee benefits	90,260	93,460	93,061	399	
Services and supplies	<u>59,000</u>	<u>64,800</u>	<u>42,049</u>	<u>22,751</u>	
Total commissioners	<u>297,645</u>	<u>307,145</u>	<u>284,078</u>	<u>23,067</u>	
County administrator:					
Salaries and wages	526,169	649,169	606,238	42,931	
Employee benefits	244,048	270,748	263,910	6,838	
Services and supplies	<u>119,260</u>	<u>126,760</u>	<u>122,748</u>	<u>4,012</u>	
Total county administrator	<u>889,477</u>	<u>1,046,677</u>	<u>992,896</u>	<u>53,781</u>	
Comptroller:					
Salaries and wages	335,662	327,862	308,851	19,011	
Employee benefits	182,684	179,484	159,118	20,366	
Services and supplies	<u>133,500</u>	<u>156,500</u>	<u>149,084</u>	<u>7,416</u>	
Total comptroller	<u>651,846</u>	<u>663,846</u>	<u>617,053</u>	<u>46,793</u>	
Clerk:					
Salaries and wages	569,947	615,266	564,325	50,941	
Employee benefits	281,367	305,731	285,890	19,841	
Services and supplies	<u>84,083</u>	<u>84,083</u>	<u>77,929</u>	<u>6,154</u>	
Total clerk	<u>935,397</u>	<u>1,005,080</u>	<u>928,144</u>	<u>76,936</u>	
Information systems:					
Salaries and wages	568,152	571,357	561,492	9,865	
Employee benefits	267,683	269,513	242,329	27,184	
Services and supplies	<u>569,321</u>	<u>721,779</u>	<u>597,504</u>	<u>124,275</u>	
Total information systems	<u>1,405,156</u>	<u>1,562,649</u>	<u>1,401,325</u>	<u>161,324</u>	
County planner:					
Salaries and wages	332,011	378,511	364,606	13,905	
Employee benefits	106,459	148,959	158,940	(9,981)	
Services and supplies	<u>89,347</u>	<u>74,347</u>	<u>61,066</u>	<u>13,281</u>	
Total county planner	<u>527,817</u>	<u>601,817</u>	<u>584,612</u>	<u>17,205</u>	
HR/Risk management:					
Salaries and wages	245,868	246,868	242,888	3,980	
Employee benefits	118,942	119,442	119,728	(286)	
Services and supplies	<u>15,500</u>	<u>65,500</u>	<u>69,115</u>	<u>(3,615)</u>	
Total HR/Risk management	<u>380,310</u>	<u>431,810</u>	<u>431,731</u>	<u>79</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, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ 1,550,000	\$ 1,550,000	\$ 1,699,232	\$ (149,232)
Services and supplies	<u>2,200,000</u>	<u>2,525,000</u>	<u>2,324,842</u>	<u>200,158</u>
Total miscellaneous overhead	<u>3,750,000</u>	<u>4,075,000</u>	<u>4,024,074</u>	<u>50,926</u>
Recorder:				
Salaries and wages	324,426	331,226	331,372	(146)
Employee benefits	163,941	167,441	168,188	(747)
Services and supplies	<u>101,554</u>	<u>101,554</u>	<u>79,180</u>	<u>22,374</u>
Total recorder	<u>589,921</u>	<u>600,221</u>	<u>578,740</u>	<u>21,481</u>
Treasurer:				
Salaries and wages	338,315	354,765	345,317	9,448
Employee benefits	172,461	175,461	156,359	19,102
Services and supplies	<u>38,284</u>	<u>58,834</u>	<u>45,759</u>	<u>13,075</u>
Total treasurer	<u>549,060</u>	<u>589,060</u>	<u>547,435</u>	<u>41,625</u>
Assessor:				
Salaries and wages	701,354	712,354	686,313	26,041
Employee benefits	326,608	342,308	339,855	2,453
Services and supplies	<u>122,588</u>	<u>122,588</u>	<u>105,857</u>	<u>16,731</u>
Total assessor	<u>1,150,550</u>	<u>1,177,250</u>	<u>1,132,025</u>	<u>45,225</u>
Veterans services:				
Services and supplies	<u>65,000</u>	-	-	-
Buildings and grounds:				
Salaries and wages	682,256	691,256	570,220	121,036
Employee benefits	327,284	332,384	300,564	31,820
Services and supplies	<u>1,482,469</u>	<u>1,439,969</u>	<u>1,506,432</u>	<u>(66,463)</u>
Total buildings and grounds	<u>2,492,009</u>	<u>2,463,609</u>	<u>2,377,216</u>	<u>86,393</u>
Federal & State Facilities:				
Salaries and wages	-	21,500	21,341	159
Employee benefits	-	9,500	8,719	781
Services and supplies	-	7,500	6,544	956
Total general services	-	<u>38,500</u>	<u>36,604</u>	<u>1,896</u>
Total general government	<u>13,684,188</u>	<u>14,562,664</u>	<u>13,935,933</u>	<u>626,731</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, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,017,174	\$ 2,054,174	\$ 2,039,111	\$ 15,063
Employee benefits	933,526	946,026	917,626	28,400
Services and supplies	<u>110,300</u>	<u>110,300</u>	<u>100,562</u>	<u>9,738</u>
Total district attorney	<u>3,061,000</u>	<u>3,110,500</u>	<u>3,057,299</u>	<u>53,201</u>
District court:				
Salaries and wages	505,380	461,180	429,293	31,887
Employee benefits	273,026	260,726	207,545	53,181
Services and supplies	<u>209,201</u>	<u>223,401</u>	<u>199,640</u>	<u>23,761</u>
Total district court	<u>987,607</u>	<u>945,307</u>	<u>836,478</u>	<u>108,829</u>
Tonopah justice court:				
Salaries and wages	335,420	346,120	340,812	5,308
Employee benefits	153,690	157,609	158,694	(1,085)
Services and supplies	<u>17,939</u>	<u>17,939</u>	<u>16,207</u>	<u>1,732</u>
Total Tonopah justice court	<u>507,049</u>	<u>521,668</u>	<u>515,713</u>	<u>5,955</u>
Pahrump justice court:				
Salaries and wages	787,860	799,860	786,679	13,181
Employee benefits	409,773	413,773	398,670	15,103
Services and supplies	<u>129,300</u>	<u>129,300</u>	<u>93,341</u>	<u>35,959</u>
Total Pahrump justice court	<u>1,326,933</u>	<u>1,342,933</u>	<u>1,278,690</u>	<u>64,243</u>
Beatty justice court:				
Salaries and wages	266,255	269,755	255,745	14,010
Employee benefits	102,833	104,133	93,706	10,427
Services and supplies	<u>26,745</u>	<u>26,745</u>	<u>21,251</u>	<u>5,494</u>
Total Beatty justice court	<u>395,833</u>	<u>400,633</u>	<u>370,702</u>	<u>29,931</u>
Other judicial:				
Services and supplies:				
Salaries and wages	-	-	2,685	(2,685)
Services and supplies	<u>1,075,000</u>	<u>1,175,000</u>	<u>864,745</u>	<u>310,255</u>
Total other judicial	<u>1,075,000</u>	<u>1,175,000</u>	<u>867,430</u>	<u>307,570</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, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Judicial (Continued):				
Public guardian:				
Salaries and wages	\$ 31,834	\$ 41,334	\$ 42,063	\$ (729)
Employee benefits	17,141	23,391	23,326	65
Services and supplies	2,500	5,250	3,321	1,929
Total public guardian	<u>51,475</u>	<u>69,975</u>	<u>68,710</u>	<u>1,265</u>
Total judicial	<u>7,404,897</u>	<u>7,566,016</u>	<u>6,995,022</u>	<u>570,994</u>
Public safety:				
Sheriff:				
Salaries and wages	7,086,387	7,549,454	7,701,573	(152,119)
Employee benefits	4,562,269	4,282,941	4,249,108	33,833
Services and supplies	1,190,022	1,576,880	1,835,313	(258,433)
Capital outlay	-	-	63,474	(63,474)
Total sheriff	<u>12,838,678</u>	<u>13,409,275</u>	<u>13,849,468</u>	<u>(440,193)</u>
Emergency management:				
Salaries and wages	303,787	323,787	296,369	27,418
Employee benefits	122,025	134,175	159,524	(25,349)
Services and supplies	208,500	208,276	182,545	25,731
Capital outlay	-	224	223	1
Total emergency management	<u>634,312</u>	<u>666,462</u>	<u>638,661</u>	<u>27,801</u>
Total public safety	<u>13,472,990</u>	<u>14,075,737</u>	<u>14,488,129</u>	<u>(412,392)</u>
Public works:				
Salaries and wages	59,497	73,497	66,847	6,650
Employee benefits	29,147	33,147	30,543	2,604
Services and supplies	32,600	32,600	23,760	8,840
Total public works	<u>121,244</u>	<u>139,244</u>	<u>121,150</u>	<u>18,094</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, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Health:				
Animal control:				
Salaries and wages	\$ 75,554	\$ 76,554	\$ 75,101	\$ 1,453
Employee benefits	31,561	31,303	31,919	(616)
Services and supplies	<u>30,000</u>	<u>30,000</u>	<u>9,015</u>	<u>20,985</u>
Total health	<u>137,115</u>	<u>137,857</u>	<u>116,035</u>	<u>21,822</u>
Welfare:				
Senior nutrition program:				
Services and supplies	<u>50,000</u>	<u>75,390</u>	<u>60,183</u>	<u>15,207</u>
Community support:				
Smoky Valley Television:				
Services and supplies	<u>-</u>	<u>28,706</u>	<u>8,574</u>	<u>20,132</u>
Contingency	<u>200,000</u>	<u>206,326</u>	<u>-</u>	<u>206,326</u>
Total expenditures	<u>35,070,434</u>	<u>36,791,940</u>	<u>35,725,026</u>	<u>1,066,914</u>
Excess (deficiency) of revenues over expenditures	<u>1,420,326</u>	<u>1,640,883</u>	<u>4,545,440</u>	<u>2,904,557</u>
Other financing sources (uses):				
Operating transfers in	43,092	43,092	28,706	(14,386)
Operating transfers out	<u>(1,650,000)</u>	<u>(1,770,557)</u>	<u>(1,712,505)</u>	<u>58,052</u>
Total other financing sources (uses)	<u>(1,606,908)</u>	<u>(1,727,465)</u>	<u>(1,683,799)</u>	<u>43,666</u>
Net change in fund balance	(186,582)	(86,582)	2,861,641	2,948,223
Fund balance:				
Beginning of year	<u>7,348,233</u>	<u>7,348,233</u>	<u>7,312,967</u>	<u>(35,266)</u>
End of year	<u>\$ 7,161,651</u>	<u>\$ 7,261,651</u>	<u>\$ 10,174,608</u>	<u>\$ 2,912,957</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ 676	\$ 676
Net proceeds of mines	- -	- -	2	2
Total taxes	- -	- -	678	678
Licenses and permits:				
Encroachment permit fee	<u>25,000</u>	<u>25,000</u>	<u>42,500</u>	<u>17,500</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	850,000	850,000	846,147	(3,853)
Optional \$1.75	145,000	145,000	96,522	(48,478)
Gas tax \$2.35	1,600,000	1,600,000	1,590,756	(9,244)
Optional \$.01	250,000	250,000	256,550	6,550
National forest receipts	<u>165,000</u>	<u>165,000</u>	<u>809,413</u>	<u>644,413</u>
Total intergovernmental	<u>3,010,000</u>	<u>3,010,000</u>	<u>3,599,388</u>	<u>589,388</u>
Charges for services:				
Reimbursement from Pahrump	10,000	10,000	-	(10,000)
Reimbursement from Tonopah	10,000	10,000	38,913	28,913
Reimbursement from Amargosa	<u>10,000</u>	<u>10,000</u>	<u>7,987</u>	<u>(2,013)</u>
Total charges for services	<u>30,000</u>	<u>30,000</u>	<u>46,900</u>	<u>16,900</u>
Miscellaneous:				
Investment income	10,000	10,000	(8,520)	(18,520)
Other	- -	- -	32,533	32,533
Total miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>24,013</u>	<u>14,013</u>
Total revenues	<u>3,075,000</u>	<u>3,075,000</u>	<u>3,713,479</u>	<u>638,479</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, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures:				
Public works:				
Salaries and wages	\$ 2,738,837	\$ 2,738,837	\$ 2,607,206	\$ 131,631
Employee benefits	1,436,389	1,436,389	1,274,810	161,579
Services and supplies	4,950,000	5,813,145	3,397,452	2,415,693
Capital outlay	<u>500,000</u>	<u>574,600</u>	<u>80,471</u>	<u>494,129</u>
Total expenditures	<u>9,625,226</u>	<u>10,562,971</u>	<u>7,359,939</u>	<u>3,203,032</u>
Excess (deficiency) of revenues over expenditures	<u>(6,550,226)</u>	<u>(7,487,971)</u>	<u>(3,646,460)</u>	<u>3,841,511</u>
Other financing sources (uses):				
Operating transfers in	5,200,000	6,625,105	6,144,812	(480,293)
Operating transfers out	<u>(5,500)</u>	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>
Total other financing sources (uses)	<u>5,194,500</u>	<u>6,625,105</u>	<u>6,143,812</u>	<u>(481,293)</u>
Net change in fund balance	(1,355,726)	(862,866)	2,497,352	3,360,218
Fund balance:				
Beginning of year	<u>1,758,361</u>	<u>1,265,501</u>	<u>1,265,501</u>	<u>-</u>
End of year	<u>\$ 402,635</u>	<u>\$ 402,635</u>	<u>\$ 3,762,853</u>	<u>\$ 3,360,218</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2018

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental:				
Grant	\$ 5,000,000	\$ 5,000,000	\$ 3,795,526	\$ (1,204,474)
Expenditures:				
General government:				
Salaries and wages	100,000	107,000	106,834	166
Employee benefits	100,000	46,500	46,352	148
Services and supplies	2,025,000	1,636,768	308,865	1,327,903
Capital outlay	-	-	-	-
Total general government	<u>2,225,000</u>	<u>1,790,268</u>	<u>462,051</u>	<u>1,328,217</u>
Judicial:				
Salaries and wages	100,000	37,820	37,820	-
Employee benefits	100,000	9,486	9,486	-
Services and supplies	100,000	286,335	286,335	-
Capital outlay	-	27,720	27,720	-
Total judicial	<u>300,000</u>	<u>361,361</u>	<u>361,361</u>	<u>-</u>
Public safety:				
Salaries and wages	600,000	650,000	631,154	18,846
Employee benefits	350,000	350,000	333,987	16,013
Services and supplies	200,000	306,939	266,385	40,554
Capital outlay	200,000	5,000	4,600	400
Total public safety	<u>1,350,000</u>	<u>1,311,939</u>	<u>1,236,126</u>	<u>75,813</u>
Public works:				
Salaries and wages	-	976	976	-
Employee benefits	-	342	342	-
Services and supplies	500,000	-	-	-
Capital outlay	-	1,053,921	1,053,921	-
Total public works	<u>500,000</u>	<u>1,055,239</u>	<u>1,055,239</u>	<u>-</u>
Welfare:				
Salaries and wages	200,000	183,000	182,806	194
Employee benefits	100,000	95,550	95,536	14
Services and supplies	250,000	177,643	177,641	2
Capital outlay	75,000	25,000	24,766	234
Total welfare	<u>625,000</u>	<u>481,193</u>	<u>480,749</u>	<u>444</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2018

	Budget				Variance With Final Budget
	Original	Final	Actual		Positive (Negative)
Expenditures (Continued):					
Total expenditures	\$ 5,000,000	\$ 5,000,000	\$ 3,595,526		\$ 1,404,474
Excess (deficiency) of revenues over expenditures	-	-	200,000		200,000
Other financing sources (uses):					
Debt proceeds	_____	-	200,000		<u>200,000</u>
Net change in fund balance	-	-	400,000		400,000
Fund balance:					
Beginning of year	_____	-	_____	-	_____
End of year	\$ _____	-	\$ 400,000		<u>\$ 400,000</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, 2018

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	Major Funds		Nonmajor	Total	
	Pahrump	Ambulance	Enterprise Funds	Enterprise Funds	
ASSETS					
Current assets:					
Pooled cash and investments	\$ 3,509,779	\$ 1,135,565	\$ 285,855	\$ 4,931,199	\$ 36,670
Interest receivable	17,808	1,270	571	19,649	57
Accounts receivable, net	149,891	543,884	8,885	702,660	-
Due from sewer fund	-	-	27,185	27,185	-
Total current assets	3,677,478	1,680,719	322,496	5,680,693	36,727
Restricted assets:					
Restricted cash	8,958,151	287,230	93,843	9,339,224	-
Noncurrent assets:					
Total capital assets, net of accumulated depreciation	37,644	413,886	4,430,399	4,881,929	-
Total assets	12,673,273	2,381,835	4,846,738	19,901,846	36,727
DEFERRED OUTFLOWS OF RESOURCES					
Pension charge	23,014	558,085	13,778	594,877	-
LIABILITIES					
Current liabilities:					
Accounts payable	28,767	21,517	5,647	55,931	-
Accrued payroll and benefits	7,061	97,494	5,500	110,055	-
Customer deposits	-	-	3,965	3,965	-
Due to water fund	-	-	27,185	27,185	-
Accrued compensated absences	-	69,109	-	69,109	-
Bonds payable, current portion	-	-	24,999	24,999	-
Total current liabilities	35,828	188,120	67,296	291,244	-
Long-term payable from restricted assets					
Landfill closure and postclosure costs	1,911,239	-	-	1,911,239	-
Long-term liabilities:					
Net pension liability	131,786	3,403,296	68,665	3,603,747	-
Accrued compensated absences	-	37,022	-	37,022	-
Bonds payable, long- term portion	-	-	563,999	563,999	-
Total long-term liabilities	2,043,025	3,440,318	632,664	6,116,007	-
Total liabilities	2,078,853	3,628,438	699,960	6,407,251	-
DEFERRED INFLOWS OF RESOURCES					
Pension charge	37,148	874,376	20,821	932,345	-
NET POSITION					
Invested in capital assets, net of related debt	37,644	413,886	3,841,401	4,292,931	-
Restricted for landfill closure costs	8,958,151	-	-	8,958,151	-
Restricted for debt service	-	-	68,433	68,433	-
Restricted for capital projects	-	287,230	25,410	312,640	-
Unrestricted	1,584,491	(2,264,010)	204,491	(475,028)	36,727
Total net position	<u>\$10,580,286</u>	<u>\$(1,562,894)</u>	<u>\$4,139,735</u>	<u>\$13,157,127</u>	<u>\$ 36,727</u>

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2018

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds
	Major Funds		Nonmajor	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
Operating revenues:					
Charges for services	<u>\$ 2,149,169</u>	<u>\$ 3,872,659</u>	<u>\$ 152,142</u>	<u>\$ 6,173,970</u>	<u>\$ -</u>
Operating expenses:					
Salaries and wages	85,921	1,786,385	58,312	1,930,618	-
Employee benefits	41,041	878,954	24,207	944,202	-
Services and supplies	1,346,887	413,485	72,618	1,832,990	-
Closure and postclosure landfill costs	100,365	-	-	100,365	-
Depreciation	5,776	78,484	175,019	259,279	-
Bad debt	-	437,000	-	437,000	-
Total operating expenses	<u>1,579,990</u>	<u>3,594,308</u>	<u>330,156</u>	<u>5,504,454</u>	<u>-</u>
Operating income (loss)	<u>569,179</u>	<u>278,351</u>	<u>(178,014)</u>	<u>669,516</u>	<u>-</u>
Non-operating revenues (expenses):					
Investment income	(49,466)	(2,149)	(1,349)	(52,964)	(115)
Gain (loss) on disposal of assets	-	(151,361)	-	(151,361)	-
Other income	-	26,563	9,083	35,646	-
Interest expense	-	-	(33,458)	(33,458)	-
Total nonoperating revenues (expenses)	<u>(49,466)</u>	<u>(126,947)</u>	<u>(25,724)</u>	<u>(202,137)</u>	<u>(115)</u>
Changes in net position	<u>519,713</u>	<u>151,404</u>	<u>(203,738)</u>	<u>467,379</u>	<u>(115)</u>
Net position:					
Beginning of year	10,074,941	(1,376,107)	4,351,526	13,050,360	36,842
Prior period restatement	<u>(14,368)</u>	<u>(338,191)</u>	<u>(8,053)</u>	<u>(360,612)</u>	<u>-</u>
Beginning of year as restated	<u>10,060,573</u>	<u>(1,714,298)</u>	<u>4,343,473</u>	<u>12,689,748</u>	<u>36,842</u>
End of year	<u>\$ 10,580,286</u>	<u>\$ (1,562,894)</u>	<u>\$ 4,139,735</u>	<u>\$ 13,157,127</u>	<u>\$ 36,727</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, 2018

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental	
	Major Funds		Nonmajor	Total	Activities -
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 2,163,693	\$ 3,671,291	\$ 152,980	\$ 5,987,964	\$ -
Cash paid for salaries and employee benefits	(129,292)	(2,778,914)	(84,262)	(2,992,468)	-
Cash paid for services and supplies	(1,331,015)	(410,346)	(71,544)	(1,812,905)	-
Net cash provided (used) by operating activities	<u>703,386</u>	<u>482,031</u>	<u>(2,826)</u>	<u>1,182,591</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(15,290)	-	(15,290)	-
Other income	-	26,563	9,083	35,646	-
Principal payments - bonds	-	-	(23,395)	(23,395)	-
Interest paid	-	-	(33,458)	(33,458)	-
Net cash provided (used) by capital financing activities	<u>-</u>	<u>11,273</u>	<u>(47,770)</u>	<u>(36,497)</u>	<u>-</u>
Cash flows from investing activities:					
Investment income	(48,063)	(2,743)	(1,227)	(52,033)	(112)
Net cash provided by investing activities:	<u>(48,063)</u>	<u>(2,743)</u>	<u>(1,227)</u>	<u>(52,033)</u>	<u>(112)</u>
Net increase (decrease) in pooled cash and investments					
	655,323	490,561	(51,823)	1,094,061	(112)
Pooled cash and investments:					
Beginning of year	<u>11,812,607</u>	<u>932,234</u>	<u>431,521</u>	<u>13,176,362</u>	<u>36,782</u>
End of year	<u>\$ 12,467,930</u>	<u>\$ 1,422,795</u>	<u>\$ 379,698</u>	<u>\$ 14,270,423</u>	<u>\$ 36,670</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, 2018

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds	
	Major Funds		Nonmajor	Total	Activities - Internal
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 569,179	\$ 278,351	\$ (178,014)	\$ 669,516	\$ -
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	5,776	78,484	175,019	259,279	-
Closure and postclosure landfill costs	100,365	-	-	100,365	-
Bad debt	-	437,000	-	437,000	-
(Increase)Decrease in accounts receivable	14,524	(201,368)	398	(186,446)	-
(Increase)Decrease in deferred outflows - pension	18,571	420,735	9,530	448,836	-
(Increase)Decrease in customer deposits	-	-	440	440	-
Increase(Decrease) in compensated absences	-	13,013	-	13,013	-
Increase(Decrease) in accrued payroll and benefits	2,598	5,784	1,898	10,280	-
Increase(Decrease) in accounts payable	15,872	3,139	1,074	20,085	-
Increase(Decrease) in net pension liability	(26,142)	(615,319)	(14,653)	(656,114)	-
(Increase)Decrease in deferred inflows - pension	2,643	62,212	1,482	66,337	-
Total adjustments	<u>134,207</u>	<u>203,680</u>	<u>175,188</u>	<u>513,075</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>\$ 703,386</u>	<u>\$ 482,031</u>	<u>\$ (2,826)</u>	<u>\$ 1,182,591</u>	<u>\$ -</u>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2018

	F.H. Flint Scholarship Trust Fund	Agency Funds	Investment Trust Fund
<u>ASSETS</u>			
Pooled cash and investments	\$ 26,325	\$ 12,071,930	\$ 15,236,479
Interest receivable	-	40,217	-
Taxes receivable	-	471,758	-
Due from other governments	-	326,800	-
Loan receivable	-	362,329	-
Accounts receivable	-	276,683	-
Prepaid expense	<u>-</u>	<u>16,384</u>	<u>-</u>
Total assets	<u>26,325</u>	<u>13,566,101</u>	<u>15,236,479</u>
<u>LIABILITIES</u>			
Unavailable revenue - property taxes	-	317,038	-
Amounts held for others	<u>-</u>	<u>13,249,063</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>13,566,101</u>	<u>-</u>
<u>NET POSITION</u>			
Held in trust	<u>\$ 26,325</u>	<u>\$ -</u>	<u>\$ 15,236,479</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, 2018

	F.H. Flint Scholarship Trust Fund	Investment Trust Fund
Additions:		
Investment income	\$ 42	\$ 231,782
Net change in fair value of investments	_____ -	(251,273)
Total additions	42	(19,491)
Deductions:		
Expenditures	_____ -	_____ -
Change in net position resulting from operation	42	(19,491)
Capital transactions:		
Net capital share transactions	_____ -	2,614,070
Change in net position	42	2,594,579
Net position:		
Beginning of year	<u>26,283</u>	<u>12,641,900</u>
End of year	<u>\$ 26,325</u>	<u>\$ 15,236,479</u>

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Basis of Presentation - Fund Financial Statements

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

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

The County reports the following major governmental funds:

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

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

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

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

The County reports the following major proprietary funds:

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

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

The County reports the following internal service 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.

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

6. Measurement Focus and Basis of Accounting

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

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

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

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

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue for the Self Insurance Fund is insurance proceeds for damage claims. Expenses are for property repair or replacement. The principal operating revenues of the Gabbs and Manhattan Utility Funds are customer charges. Expenses are those required to provide the service. The principal operating revenues of the Solid Waste Fund are fees charged for use of the landfill. Expenses are those required to provide the service. The principal operating revenues of the Pahrump Ambulance Fund are fees charged for ambulance services. Expenses are those required to provide the Ambulance service. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Information

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

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

- (i) Before April 15, the County submits to the Nevada State Department of Taxation a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures and the means to finance them.
- (ii) A public hearing must be held by the County Commissioners no sooner than the third Monday in May and no later than the last day in May. Notice of the public hearing must be published once in the local newspaper not more than fourteen nor less than seven days before the hearing.
- (iii) On or before June 1, the County Commissioners must adopt a final budget.

b. Nevada Revised Statutes Chapter 354.598005 (1) - provides that the County Commissioners may augment the budget of any fund that receives ad valorem tax at any time by a majority vote of the Commissioners providing the Commissioners publish notice of its intention to act in a newspaper of general circulation in the county at least three days before the date set for adoption of the resolution. If it is desired to augment a fund that does not receive ad valorem tax or an enterprise or internal service fund, the Commissioners may do so by adopting a resolution by majority vote authorizing the augmentation.

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

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

e. The following funds were augmented during the year:

General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds
General Fund	Road	County Special Ad Valorem Capital Projects	Pahrump Ambulance
	Airport		Gabbs Water Utility
	Veteran's Services		Gabbs Sewer Utility
	Emergency 911		
	Agricultural Extension		
	State and County Room Tax		
	County PSST Sheriff		
	Building Fund		
	Renewable Energy		
	Senior Nutrition		
	Ambulance		
	Medical and General Indigent		
	Dedicated County Medical Indigent		
	Smoky Valley Television District		
	Gabbs PSST Sheriff		
	Pahrump Town		
	Pahrump 3/10 Tourism Room Tax		
	Pahrump Town PSST Sheriff		

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

- A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
- 7. Budgetary Information (Continued)**
 - f.** The Grants and County Capital Projects Funds were augmented during the year due to additional grant revenue received and the Ambulance and Health Fund was augmented during the year due to the receipt of loan proceeds.
 - 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. Negotiable notes or short-term negotiable bonds 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, 2018

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

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

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

- d. Restricted Assets**

Certain cash assets of the Enterprise Funds are from revenue for specific use by the Enterprise Funds and are classified as restricted assets because their use is restricted by agreement. **(See Note D6)**

- e. Capital Assets**

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

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

The County is required to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. 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

- f. Deferred Outflows/Inflows of Resources**

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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

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 governmental funds have 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. Changes of assumptions are related to the deferred inflows of other post-employment benefits and the calculation of the net other post-employment benefits liability reported on the statement of net position.

- g. Pensions**

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

- h. Accrued Salaries and Benefits**

County salaries earned but not paid by June 30, 2018, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2018.

- i. Interfund Activity**

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

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

- j. Long-term Obligations**

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

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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

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

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

l. Fund Balance Flow Assumptions

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

m. Net Position Policies

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

- (i) **Invested in Capital Assets, Net of Related Debt**
This is the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.
- (ii) **Restricted Assets**
This is the component of net position that reports the constraints placed on the use of assets by either external parties and/or enabling legislation. Currently, the County restricts assets as follow:
 - a) NRS 354.598155 Special Ad Valorem Capital Projects
 - b) NRS 354.6113 Capital Projects Fund
 - c) NRS 365.190 Road Improvements
 - d) NRS 269 Unincorporated Towns
 - e) Special Acts - NRS 545 Public Safety Sales Tax for Sheriff and Fire
 - f) NRS 19.01 Judicial – Legal Aid Services.
 - g) NRS 350.020 Debt Service
 - h) LCB Opinion Marijuana License fees – Unincorporated Towns
 - i) NRS 176 Judicial Fees
 - j) NRS 428 Indigent Health and Welfare
- (iii) **Unrestricted**
This is the component of net position that is the difference between the assets and liabilities not reported in Invested in Capital Assets, Net of Related Debt and Restricted Assets.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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

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

- o. Comparative Data/Reclassifications**

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

- p. Use of Estimates**

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

- 9. Revenues and Expenditures/Expenses**

- a. Property Taxes**

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

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

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

- b. Net Proceeds Tax**

Taxes for the net proceeds of mines are paid on an annual and quarterly basis. Payments for net proceeds received on estimated business from January 1, 2018, through December 31, 2018, 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, 2017, through December 31, 2017. Additional amounts due, based on actual business for the period ending December 31, 2018, are determined subsequent to December 31, 2018. Credits for overpayments of estimated tax received for the production year ending December 31, 2018, 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, 2018 and is not reflected in the financial statement. (See Note D2)

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Revenues and Expenditures/Expenses (Continued)

c. Compensated Absences

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

d. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between fund balances - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains that “certain liabilities (such as bonds payable and capital 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	\$(20,680,000)
Capital lease payable	(611,505)
Loan payable	(362,329)
Less: deferred charge on bond discounts (net of amortization)	2,211
Interest payable	(346,482)
Compensated absences	<u>(3,699,749)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$(25,697,854)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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	\$ 9,082,637
Retirements	(5,579)
Depreciation expense	<u>(5,013,280)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 4,063,778</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:

Loan proceeds	\$ (200,000)
Capital lease proceeds	(320,516)
General obligation debt payments	<u>756,373</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 235,857</u>

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

Accrued interest	\$ (13,556)
Amortization of bond discount	(96)
Compensated absences	<u>(287,835)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (301,487)</u>

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Compliance and Accountability

Nevada Revised Statutes Chapter 354.626 requires the County to report expenditures that exceeded budgeted appropriations at the function level for the General Fund, Special Revenue Funds, and Capital Project Funds. Enterprise funds may not exceed budget appropriations at the fund level. For the year ending June 30, 2018, the following functions exceeded budget appropriations:

General Fund – Public Safety (10101) \$ 412,392

Intergovernmental Fund Functions in the Special Revenue and Capital Projects Funds:

State and County Room Tax – Intergovernmental (10220)	\$ 7,690
Public Safety Sales Tax Distribution – Intergovernmental (10233)	\$ 73,937
County Special Ad Valorem – Intergovernmental (10402)	\$ 4,203

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

1. Compliance and Accountability

General Fund -Public Safety—Expenditures for Sheriff exceeded the authorized budget causing the public safety function to be over budget. Departmental expenditures were not provided to the Comptroller's office for audit and approval prior to yearend eliminating the possibility of correcting the budget over expenditure.

State and County Room Tax Fund – Statute requires the fund to distribute to the State a portion of the tax collected. The tax collected for the year, including payments received after June 30, 2018, were higher than anticipated. The portion of the tax that must be distributed to the State was higher than the estimated budget. The intergovernmental function disbursements were in excess of the approved budget. Although the intergovernmental function expenditures were in excess of budget, guidance from the Nevada Department of Taxation indicates the over expenditure is not a technical violation of Nevada Revised Statutes.

Public Safety Sales Tax Distribution Fund – The Distribution fund is used to account for public safety tax received and distributed to towns within Nye County. The distribution of the tax to the towns is based on the actual tax collected. The tax collected for the year, including payments received after June 30, 2018, were higher than anticipated. Although this was a distribution of money to the local governments that have responsibility for the expenditure of the money, the expenditures for intergovernmental payments to the towns exceeded the approved budget. The expenditures in excess of the approved budget are not a technical violation of Nevada Revised Statutes according to guidance from the Nevada Department of Taxation.

County Special Ad Valorem Capital Projects Fund – Statute requires the fund to distribute a portion of the tax collected to towns within the county that have the responsibility for the expenditure of the money. The portion of the tax that was required to be distributed to the towns was higher than the estimated budget. The expenditures in excess of the approved budget are not a technical violation of Nevada Revised Statutes according to guidance from the Nevada Department of Taxation.

2. Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$1,562,894
State and County Room Tax Special Revenue Fund	\$ 5,602

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 \$3,403,296. See Note D-14 of the financial statements.

State and County Room Tax Special Revenue Fund - The deficit fund balance is due to an increase in services and supplies over the past three years. The deficit will be corrected in the following year through a reduction of service and supply expenditures.

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, 2018

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, 2018, 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	\$ 1,374,432
Carrying amount of deposits	8,460,668
Pooled investments	90,771,202
State Treasurer Investment pool	<u>768,818</u>
Cash and cash equivalents	<u>\$ 101,375,120</u>

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

Statement of Net Position	\$ 64,701,162
Statement of Net Position restricted	9,339,224
Private purpose trust fund	26,325
External investment trust fund	15,236,479
Agency funds	<u>12,071,930</u>
Pooled cash and investments	<u>\$ 101,375,120</u>

Except for financial reporting purposes, the cash balances of \$27,308,409 in the External Investment Trust fund and 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 1.82 years.

As of June 30, 2018, 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	\$26,538,402	\$ 1,997,449	\$24,486,053	\$ 54,900	\$ 0
Negotiable Certificates of Deposit	45,957,153	6,248,505	39,708,648	0	0
NV Local Government Investment Pool	768,818	768,818	0	0	0
Asset Backed Securities	339,111	239,099	100,009	0	3
Money Market Mutual Fund	<u>17,936,536</u>	<u>17,936,536</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$91,540,020</u>	<u>\$ 27,190,407</u>	<u>\$64,294,710</u>	<u>\$ 54,900</u>	<u>\$ 3</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, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2018, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Aaa	N/A
U.S. Agencies	\$26,538,402	\$ 0
Money market mutual fund	0	17,936,536
Negotiable Certificates of Deposit	0	45,957,153
NV Local Government Investment Pool	0	768,818
Asset Backed Securities	0	339,111 *
	<u>\$26,538,402</u>	<u>\$65,001,618</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 \$8,460,668 and the bank balance was \$9,012,865. Of the bank balance, \$276,283 was covered by federal depository insurance. Of the remaining balance, \$8,736,582 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, 2018, are as follows:

Federal Farm Credit Bank	11.48%
Fannie Mae	6.47%
Federal Home Loan Bank	5.63%

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, 2018:

Investment Type	Fair Value	Investment Maturities (in Years)					
		Level 1	Level 2	Level 3	N/A		
U.S. Agencies	\$26,538,402	\$26,538,402	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	45,957,153	0	0	0	0	0	45,957,153
NV Local Government Investment Pool	768,818	211,579	557,239	0	0	0	0
Asset Backed Securities	339,111	0	339,111	0	0	0	0
Money Market Mutual Fund	17,936,536	0	0	0	0	0	17,936,536
	<u>\$91,540,020</u>	<u>\$26,749,981</u>	<u>\$ 896,350</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$63,893,689</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

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

A summary of investments held in external investment pools at June 30, 2018, is as follows:

Investment Type	Fair Value	Principal Amount	Interest Rate
U.S. Agencies	\$ 26,538,402	\$ 26,984,739	Variable
Negotiable Certificates of Deposit	43,496,426	44,691,875	Variable
NV Local Government Investment Pool	768,818	768,818	Variable
Asset Backed Securities	339,111	339,231	Variable
Money Market Mutual Fund	<u>17,713,984</u>	<u>17,713,984</u>	Variable
Total Investments	<u>\$ 88,856,741</u>	<u>\$ 90,498,647</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2018

Assets:	
Investments in securities	
U.S. agencies	\$ 26,538,402
Asset backed securities	339,111
NV Local Government Investment Pool	768,818
Money market funds	17,713,984
Negotiable certificates of deposit	<u>43,496,426</u>
Total investments held in external investment pools	<u>\$ 88,856,741</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$ 73,620,262
External participants	<u>15,236,479</u>
Total net position held in trust for pool participants (Participant's units' outstanding, \$1.00/par)	<u>\$ 88,856,741</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2018

Additions:	
Investment earnings	\$ 1,351,715
Net change in fair value of investments	<u>(1,465,385)</u>
Change in net position resulting from operations	<u>(113,670)</u>
Net capital share transactions	<u>4,524,176</u>
Change in net position	<u>4,410,506</u>
Net position, beginning of year	<u>84,446,235</u>
Net position, end of year	<u>\$ 88,856,741</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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	\$ 21
	Special Fuel Tax Special Revenue Fund	2
	Museum Special Revenue Fund	280
	County Owned Building Special Revenue Fund	1,402
	Building Department Special Revenue Fund	243
		<u><u>\$ 1,948</u></u>

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 631
	911 Emergency Medical System Special Revenue Fund	244
	Justice Court Fines Special Revenue Fund	983
	JP Court Facility Assessment Special Revenue Fund	1,409
	Court Collection Fees Special Revenue Fund	2,596
	Drug Court Proceeds Special Revenue Fund	86
	State/County Room Tax Special Revenue Fund	35
		<u><u>\$ 5,984</u></u>

2. Receivables

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

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

	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	Enterprise Funds	Totals
Interest receivable	\$ 13,022	\$ 5,107	\$ 0	\$ 15,755	\$ 56,032	\$ 19,649	\$ 109,565
Taxes receivable	256,982	0	0	0	227,262	0	484,244
Due from other Governments Accounts	2,952,098	612,123	1,070,054	0	1,640,223	0	6,274,498
receivable, net	0	0	0	0	215,516	702,660	918,176
Due from others	6,394	0	0	427,883	2,185	0	436,462
	<u><u>\$ 3,228,496</u></u>	<u><u>\$ 617,230</u></u>	<u><u>\$ 1,070,054</u></u>	<u><u>\$ 443,638</u></u>	<u><u>\$ 2,141,218</u></u>	<u><u>\$ 722,309</u></u>	<u><u>\$ 8,222,945</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital assets activity for the year ended June 30, 2018, was as follows:

Governmental Activities:

	Balance				Balance
	June 30, 2017	Additions	Deletions	Transfers	June 30, 2018
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ -	\$ 8,846,411
Construction in progress	5,652,196	4,086,848	3,525	(7,841,023)	1,894,496
Total capital assets not being depreciated	14,498,607	4,086,848	3,525	(7,841,023)	10,740,907
Capital assets being depreciated:					
Buildings and improvements	92,785,387	868,418	-	317,401	93,971,206
Equipment	52,656,220	4,127,371	4,108	160,914	56,940,397
Infrastructure	38,752,522	-	-	7,362,708	46,115,230
Total capital assets being depreciated	184,194,129	4,995,789	4,108	7,841,023	197,026,833
Less accumulated depreciation for:					
Buildings and improvements	30,616,063	2,190,301	-	-	32,806,364
Equipment	37,837,181	1,966,520	2,054	-	39,801,647
Infrastructure	9,106,114	856,459	-	-	9,962,573
Total accumulated depreciation	77,559,358	5,013,280	2,054	-	82,570,584
Total capital assets being depreciated, net	106,634,771	(17,491)	2,054	7,841,023	114,456,249
Governmental activities assets, net	\$ 121,133,378	\$ 4,069,357	\$ 5,579	\$ -	\$ 125,197,156

Business-type Activities:

	Balance				Balance
	June 30, 2017	Additions	Deletions	Transfers	June 30, 2018
Capital assets not being depreciated:					
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	-	-	-	-	-
Total capital assets not being depreciated	120,000	-	-	-	120,000
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,530,108	-	-	-	6,530,108
Ambulance buildings and equipment	2,460,750	15,290	258,230	-	2,217,810
Total capital assets being depreciated	10,198,879	15,290	258,230	-	9,955,939
Less accumulated depreciation for:					
Solid waste equipment	1,164,601	5,776	-	-	1,170,377
Utility infrastructure and equipment	1,924,690	175,019	-	-	2,099,709
Ambulance buildings and equipment	1,952,309	78,484	106,869	-	1,923,924
Total accumulated depreciation	5,041,600	259,279	106,869	-	5,194,010
Total capital assets being depreciated, net	5,157,279	(243,989)	151,361	-	4,761,929
Business-type activities assets, net	\$ 5,277,279	\$ (243,989)	\$ 151,361	\$ -	\$ 4,881,929

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets (Continued)

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

- Construction in progress on the Tonopah Airport Taxiway, One Stop Shop at Calvada, land improvements, and technology.
- Infrastructure was completed and moved out of construction in progress for Gabbs and Beatty Airports, Homestead Road improvements and various other road projects.
- Equipment for various public works, public safety, and ambulance equipment and vehicles.

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

- Ambulance equipment purchases and equipment dispositions.

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

Governmental activities:

General government	\$ 1,354,944
Public safety	1,577,388
Judicial	308,103
Public works	1,349,110
Health and sanitation	76,511
Community support	47,511
Culture and recreation	<u>299,713</u>
	<u><u>\$ 5,013,280</u></u>

Business-type activities:

Solid Waste	\$ 5,776
Ambulance	78,484
Sewer system	34,180
Water system	<u>140,839</u>
	<u><u>\$ 259,279</u></u>

4. Construction and Other Significant Commitments

Construction commitments: The County has active construction projects as of June 30, 2018. At year-end, the County's commitments are as follows:

Governmental Activities

Project	Spent-to-Date	Commitment
Tonopah Airport Taxiway Design	\$ 107,578	\$ 168,800
Software System	314,142	1,016,858
Pahrump Simkins Park Lighting	10,985	13,500
Total governmental activities	<u>\$ 432,705</u>	<u>\$ 1,199,158</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2018, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 1,501,657	\$ 0	\$ 1,501,657
Road	193,547	0	193,547
Grants	76,468	0	76,468
Other Governmental	377,483	0	377,483
Major Enterprise	104,555	0	104,555
Nonmajor Enterprise	5,500	3,965	9,465
Total Accrued Liabilities	<u>\$ 2,259,210</u>	<u>\$ 3,965</u>	<u>\$ 2,263,175</u>

6. Restricted Assets

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

Fund	Landfill Open/Close	Debt Reserve	Capital Projects	Totals
Solid Waste	\$ 8,958,151	\$ 0	\$ 0	\$ 8,958,151
Pahrump Ambulance	0	0	287,230	287,230
Nonmajor Enterprise	0	68,433	25,410	93,843
Total Restricted Assets	<u>\$ 8,958,151</u>	<u>\$ 68,433</u>	<u>\$ 312,640</u>	<u>\$ 9,339,224</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, 2018, are as follows:

Other			
General Fund	Grants	Governmental	Total
\$ 6,035	\$ 233,637	\$ 109,089	\$ 348,761

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
\$ 198,908	\$ 142,114	\$ 341,022

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt

Revenue Bonds

Gabbs Water Bond-The Town of Gabbs' 1989 Water Revenue Bonds were issued in the amount of \$575,100 payable to Farmers Home Administration (FMHA). The bonds are to be repaid over 40 years requiring one semiannual payment of interest only and one payment of principal and interest at an interest rate of 7.125%. The FMHA bond covenant requires the Town to deposit into the Reserve Account a yearly increase of 1/10th of the annual payment until the reserve amount is achieved. Currently, the County's loan reserve balance is \$60,427. The current outstanding principal balance at June 30, 2018, is \$312,945.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
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	27,488	15,719	43,207
2024-2028	171,007	46,166	217,173
2029	22,126	1,577	23,703
	<u>\$ 312,945</u>	<u>\$ 143,368</u>	<u>\$ 456,313</u>

Manhattan Water Bond- The Town of Manhattan Water Revenue Bonds were issued in the amount of \$299,000 payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of \$3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month (\$116) over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2018, is \$8,006. The balance in the reserve account was \$8,006 as of June 30, 2018. 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 \$25,410. The outstanding balance of bonds payable at June 30, 2018, was \$276,053.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
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	4,966	8,958	13,924
2024-2028	27,599	42,021	69,620
2029-2033	32,852	36,768	69,620
2034-2038	39,105	30,515	69,620
2039-2043	46,548	23,072	69,620
2044-2048	55,408	14,212	69,620
2049-2052	51,355	4,375	55,730
	<u>\$ 276,053</u>	<u>\$ 197,397</u>	<u>\$ 473,450</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

General Obligation (Limited Tax) Bond Series 2010B

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

Year Ended June 30,	Principal	Interest	Debt Service	Interest Subsidy	Net Annual Debt Service
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	670,000	1,100,704	1,770,704	(385,246)	1,385,458
2024-2028	3,705,000	4,916,517	8,621,517	(1,720,781)	6,900,736
2029-2033	4,485,000	3,690,006	8,175,006	(1,291,502)	6,883,504
2034-2038	5,475,000	2,134,223	7,609,223	(746,978)	6,862,245
2039-2041	3,860,000	377,280	4,237,280	(132,048)	4,105,232
	<u>\$ 20,680,000</u>	<u>\$ 16,924,943</u>	<u>\$ 37,604,943</u>	<u>\$ (5,923,729)</u>	<u>\$ 31,681,214</u>

Capital Leases

911 System- The County entered into a lease agreement for financing the acquisition of a 911 system valued at \$696,479. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a ten-year estimated useful life. This year, \$69,648 was included in depreciation expense. Payments are due annually on July 15 \$152,581 including principal and interest at 3.23%. Annual payments are as follows:

Future minimum lease payments are as follows:

Year Ended June 30,	Amount		
	Principal	Representing	Total
		Interest	
2019	\$ 143,181	\$ 9,400	\$ 152,581
2020	147,808	4,773	152,581
	<u>\$ 290,989</u>	<u>\$ 14,173</u>	<u>\$ 305,162</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Capital Leases (Continued)

Ambulance - The County entered into a lease agreement for financing the acquisition of an ambulance valued at \$320,516. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a ten-year estimated useful life. This year, \$0 was included in depreciation expense. Payments are due annually on August 1 of \$69,395 including principal and interest at 3.00%. Annual payments are as follows:

Future minimum lease payments are as follows:

Year Ended June 30,	Amount		
	Principal Portion	Representing Interest	Total Payment
2019	\$ 63,786	\$ 5,609	\$ 69,395
2020	61,184	8,211	69,395
2021	63,141	6,254	69,395
2022	65,160	4,235	69,395
2023	67,245	2,150	69,395
	<u>\$ 320,516</u>	<u>\$ 26,459</u>	<u>\$ 346,975</u>

Loan Payable

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

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
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>\$ 162,329</u>	<u>\$ 12,355</u>	<u>\$ 174,684</u>

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

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	\$ 37,671	\$ 6,000	\$ 43,671
2020	38,801	4,870	43,671
2021	39,965	3,706	43,671
2022	41,164	2,507	43,671
2023	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, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

During the year ended June 30, 2018, the following changes occurred in long-term debt:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Due within</u> <u>one year</u>
Governmental Activities:					
Bonds	\$ 21,260,000	\$ 0	\$ (580,000)	\$ 20,680,000	\$ 595,000
Less: bond discounts	<u>(2,307)</u>	<u>0</u>	<u>96</u>	<u>(2,211)</u>	<u>0</u>
Total bonds payable	21,257,693	0	(579,904)	20,677,789	595,000
Loan payable	200,000	200,000	(37,671)	362,329	76,472
Capital lease	429,691	320,516	(138,702)	611,505	206,967
Compensated absences	3,411,914	287,835	0	3,699,749	3,314,336
OPEB obligation	66,125,978	0	(344,910)	65,781,068	0
Net pension obligation	<u>52,004,248</u>	<u>0</u>	<u>(3,475,044)</u>	<u>48,529,204</u>	<u>0</u>
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 143,429,524</u>	<u>\$ 808,351</u>	<u>\$ (4,576,231)</u>	<u>\$139,661,644</u>	<u>\$ 4,192,775</u>
 Business-Type Activities:					
Landfill closure costs	\$ 1,810,874	\$ 100,365	\$ 0	\$ 1,911,239	\$ 0
Revenue Bonds	612,393	0	(23,395)	588,998	24,999
Compensated Absences	93,118	13,013	0	106,131	69,109
Net Pension Obligation	<u>3,899,249</u>	<u>0</u>	<u>(295,502)</u>	<u>3,603,747</u>	<u>0</u>
Total Business-Type Activities					
Long-Term Liabilities	<u>\$ 6,415,634</u>	<u>\$ 113,378</u>	<u>\$ (318,897)</u>	<u>\$ 6,210,115</u>	<u>\$ 94,108</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, 2018, was \$191,035,882. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns, which cannot exceed 25% of assessed valuation of property within the town are as follows: Beatty Town \$4,315,215, Gabbs Town \$2,377,946, Manhattan Town \$687,799 and Pahrump Town \$236,755,810.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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, 2018, were:

	Transfers In	Transfers Out				
		General Fund	Road	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 28,706	\$ -	\$ -	\$ -	\$ 28,706	\$ -
Major Road Fund	6,144,812	-	-	-	6,144,812	-
Major Capital Projects Fund	1,355,557	1,355,557	-	-	-	-
Nonmajor Debt Service Funds	1,567,918	-	-	1,415,337	152,581	-
Nonmajor Special Revenue Funds	843,932	356,948	1,000	5,984	480,000	-
Nonmajor Capital Projects Funds	65,204	-	-	-	-	65,204
Totals	<u>\$ 10,006,129</u>	<u>\$ 1,712,505</u>	<u>\$ 1,000</u>	<u>\$ 1,421,321</u>	<u>\$ 6,806,099</u>	<u>\$ 65,204</u>

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

\$6,144,812 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$1,800,000, the Public Transit Fund in the amount of \$3,400,000, the Pahrump Town Road Fund of \$220,097, and the Public Improvement Fund in the amount of \$724,715.

\$ 1,415,337 was transferred from the Capital Projects Fund and \$152,581 from the 911 Emergency Medical System Fund to the Debt Service Fund to meet annual debt service requirements.

\$65,204 was transferred from the County Special Ad Valorem Capital Projects Fund to Special Ad Valorem Capital Projects Funds of the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump as required by Nevada Revised Statutes 354.598155(2) to distribute property taxes levied for capital expenditures.

\$480,000 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 \$450,000; \$30,000 was transferred from Pahrump Town to Pahrump Cemetery.

\$28,706 was transferred from Smoky Valley Television District to close out the fund to the General Fund.

\$1,710,557 was transferred from the General Fund to help cover expenses in some special revenue funds; \$150,000 to the 911 Medical Emergency System Fund; \$5,000 to the Airport Fund; \$200,000 to the Building Department; and \$1,355,557 to the Capital Projects Fund.

As listed in note D-1, investment earnings earned by one fund assigned to another fund include \$1,948 transferred to the General Fund from nonmajor funds and \$5,984 transferred to the nonmajor capital projects fund from other nonmajor funds.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2018, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Owned Building Fund	Grants	\$ 247,090
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	\$ 27,185

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 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, 2018

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, 2018, the estimated liability to date for closure and post-closure costs is \$1,911,239. 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 currently assess a \$5 fee for each parcel of land to be used for landfill opening costs as long as the balance set aside for closure and post-closure costs is sufficient. As of June 30, 2018, \$8,958,151 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 \$2,682,758.

14. Defined Benefit Pension Plan

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

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, 2018, 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, 2018. For purposes of GASB No. 82, the County recognized only the employer portion as a deferred outflow.

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

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

At June 30, 2018, the County reported a liability of \$52,132,951 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017. At June 30, 2017, the County's proportion was 0.39198 percent.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2018, the County recognized pension expense of \$1,992,149. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 0	\$ 3,419,722
Net difference between projected and actual earnings on pension plan investments	338,367	0
Changes in proportion and differences between County contributions and proportionate share of contributions	0	8,476,836
Changes of assumptions	3,457,257	
County Contributions subsequent to measurement date	<u>3,717,674</u>	<u>0</u>
Total	<u>\$ 7,513,298</u>	<u>\$ 11,896,558</u>

\$3,717,674 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, 2019. 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:	
2019	\$ 2,995,160
2020	332,213
2021	1,511,343
2022	2,706,738
2023	520,068
2024	35,412
<u>\$ 8,100,934</u>	

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll Growth	5.00%, including inflation
Investment Rate of Return	7.5%
Productivity pay increase	0.50%
Projected Salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases
Consumer Price Index	2.75%

Changes of assumptions and other inputs reflect a change in the discount rate from 8.00% as of June 30, 2016, to 7.50% as of June 30, 2017.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

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, 2017, valuation were based on the results of the experience review completed in 2017. The System's policies which determine the investment portfolio target asset allocation are established by the Public Employees' Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Board adopted policy target asset allocation as of June 30, 2017:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
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, 2017, PERS' long-term inflation assumption was 2.75%

Discount Rate: The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017. 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, 2017, 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, 2017.

Sensitivity of the County's proportionate share of the net pension liability to change in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percent higher or lower than the current rate.

	1.0% Decrease (6.5%)	Discount Rate (7.5%)	1.0% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 78,809,748	\$ 52,132,951	\$ 29,976,583

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, 2018, was \$865,762.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan

Plan Descriptions: The County administers a single-employer defined benefit healthcare plan, Nye County Employee Health Benefits Plan (NCEHBP). Additionally, the County contributes to an agent multiple-employer defined benefit post-employment healthcare plan, Public Employees' Benefits Plan (PEBP). Each plan provides medical, vision, dental, and life insurance benefits to eligible retired County employees and beneficiaries. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Public Employees' Benefits Plan (PEBP)

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

Employees covered by benefit terms. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	46
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u><u>46</u></u>

Funding Policy NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired County employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Effective July 2015, the subsidy provided to pre-Medicare retirees varies based on the type of plan selected (PPO or HMO) and by the level of coverage taken (e.g., single, two party, family, etc.). The chart below shows our understanding of monthly amounts currently payable for those with 15 years of PERS service.

Coverage Level	PPO CDHP 15 Years of PERS Service	Standard HMO	
		Alternate HMO	
Retiree Only	\$ 709.19	\$ 429.26	\$412.43
Retiree + Spouse	1,158.03	678.83	645.18
Retiree + Child(ren)	1,098.13	557.66	530.78
Retiree + Family	1,546.96	807.23	763.52

All Medicare eligible retirees participate in a Medicare Exchange with PEBP providing a service-related contribution to a Health Reimbursement Arrangement (HRA) equal to \$12 per month, per year of service (maximum \$240 per month). The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it.

For fiscal year 2018, the County contributed \$37,296 to the plan for current premiums. The County did not prefund any future benefits.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Nye County Employee Health Benefits Plan (NCEHBP)

Benefit provisions for the NCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The County contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. NCEHBP does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Employees covered by benefit terms. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	169
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>355</u>
	<u><u>524</u></u>

Funding Policy: Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The County pays 100% of the costs of current-year premiums for eligible retired plan members. 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. For fiscal year 2018, the County contributed \$1,876,841 to the plan.

Pahrump Town Employee Health Benefits Plan

Plan Description: The Town administers a single-employer defined benefit healthcare plan. The plan provides medical, dental, prescription, and life insurance benefits to eligible retired Town employees. Benefit provisions for the plan are established pursuant to NRS 287.023 and amended through negotiations between the Town and its employees. NRS 288.150 assigns the authority to establish benefit provisions to the County Commissioners. The plan provides healthcare insurance for eligible retirees through the Town's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The plan does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Employees covered by benefit terms. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>2</u>
	<u><u>7</u></u>

Funding Policy: Contribution requirements of the plan members and the Town are established and may be amended through negotiations between the Town and employees. The Town pays 100% of the costs of current-year premiums for eligible retired plan members. 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. For fiscal year 2018, the Town contributed \$35,676 to the plan.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Important Dates used in the Valuation:

Valuation Date:	July 1, 2018
Measurement Date:	June 30, 2018
Measurement Period:	June 30, 2017 to June 30, 2018
Fiscal Year End:	June 30, 2018

Significant Results and Differences from the Prior Valuation:

This is the first report reflecting the requirements of Governmental Accounting Standards Board Statement No. 75. The assumptions used to develop the information in this report are similar to those used for the June 30, 2016, valuation. The only difference is the discount rate applied to develop the liability at the beginning of the measurement period, as required by Governmental Accounting Standards Board Statement No. 75. The beginning of the period liability is based on the July 1, 2018, valuation, actuarially rolled-back to June 30, 2017, on a “no gain/loss” basis.

Total Other Post-Employment Benefits (OPEB) Liability

The County’s OPEB liability of \$65,781,068 was measured as of June 30, 2018 and determined by actuarial valuation as of July 1, 2018.

Pahrump Town has elected to calculate the total OPEB liability and related information using the alternative measurement method permitted by Governmental Accounting Standards Board Statement No. 75 for employers in plans with fewer than one hundred total plan members.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

	Nye County	Pahrump
Inflation rate	3.50%	3.50%
Salary Increase	Non-Law Enforcement: Varies from 22.0% to 6.9% Law Enforcement: Varies from 17.8% to 8.5%	Varies from 22.0% to 6.9%
Discount Rate		
Prior Measurement Date	3.58%	3.58%
Measurement Date	3.87%	3.87%
Healthcare Cost Trend Rates	5.50% for 2019 decreasing to an ultimate rate of 5.16% by 2076	6% for 2019 decreasing to an ultimate rate of 5.00% by 2023
Mortality Rates	RPH-2006 Total Dataset Mortality Table for non-disabled and Disabled Mortality Table for disabled, projected fully generationally using MP-2018.	Social security administration’s actuarial life tables.
Retirees’ share of benefit-related costs	0%-50% depending on years of service	0%

The discount rate was based on the Bond Buyer 20-Bond GO Index.

Actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period of June 30, 2017, to June 30, 2018.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Changes in the Total OPEB Liability

	Nye County	Pahrump Town	Totals
Service cost	\$ 2,872,197	\$ 0	\$ 2,872,197
Interest	2,400,663	30,617	2,431,280
Changes of benefit terms	0	0	0
Differences between expected and actual experience	0	0	0
Changes in assumptions or other inputs	(3,502,861)	(195,713)	(3,698,574)
Benefit payments	(1,914,137)	(35,676)	(1,949,813)
Net changes	(144,138)	(200,772)	(344,910)
Net OPEB obligation - beginning of the year	27,294,140	215,352	27,509,492
Restated for GASB 75	37,839,931	776,555	38,616,486
Net OPEB obligation - beginning of the year	65,134,071	991,907	66,125,978
Net OPEB obligation - end of year	<u>\$ 64,989,933</u>	<u>\$ 791,135</u>	<u>\$ 65,781,068</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58% as of June 30, 2017, to 3.87% as of June 30, 2018. For Pahrump Town, changes of assumptions and other inputs also reflects the termination of an eligible employee.

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

	1.0% Decrease (2.87%)	Discount Rate (3.87%)	1.0% Increase (4.87%)
Nye County	\$ 78,287,528	\$ 64,989,933	\$ 54,714,435
Pahrump Town	<u>861,466</u>	<u>791,135</u>	<u>728,981</u>
Total OPEB Liability	<u>\$ 79,148,994</u>	<u>\$ 65,781,068</u>	<u>\$ 55,443,416</u>

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

	1.0% Decrease	Discount Rate	1.0% Increase
Nye County	\$ 53,850,665	\$ 64,989,933	\$ 79,679,311
Pahrump Town	<u>725,653</u>	<u>791,135</u>	<u>863,972</u>
Total OPEB Liability	<u>\$ 54,576,318</u>	<u>\$ 65,781,068</u>	<u>\$ 80,543,283</u>

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

For the year ended June 30, 2018, the County recognized OPEB expense of \$2,826,772. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 0	\$ 0
Changes of assumptions or other inputs	0	3,171,682
County Contributions subsequent to measurement date	0	0
Total	<u>\$ 0</u>	<u>\$ 3,171,682</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

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

Year ended June 30:	Nye County	Pahrump Town	Total Liability
2019	\$ (500,409)	\$ (26,412)	\$ (526,821)
2020	(500,409)	(26,412)	(526,821)
2021	(500,409)	(26,412)	(526,821)
2022	(500,409)	(26,412)	(526,821)
2023	(500,409)	(26,412)	(526,821)
Thereafter	(500,407)	(37,170)	(537,577)
	\$ (3,002,452)	\$ (169,230)	\$ (3,171,682)

16. TAX ABATEMENT

For the year ended June 30, 2018, the amount of tax abatements is \$1,366,227. The tax revenues abated were property tax revenues under agreements with the State of Nevada.

17. CHANGE IN ACCOUNTING PRINCIPLE

Effective July 1, 2017, the County adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Governmental Accounting Standards Board Statement No.75 addresses accounting and financial reporting for other postemployment benefits provided to the County's employees through the Nye County Employee Health Benefits Plan (NCEHBP) and through the Nevada Public Employees' Benefit Plan (PEBP), and through the Pahrump Town Employee Health Benefits Plan. The statement also requires various note disclosures and required supplementary information. The effect of the implementation of this standard on beginning net position is disclosed in Note D-20.

18. CORRECTION OF ERRORS

Governmental Accounting Standards Board (GASB) Statement No. 82, *Pension Issues – An Amendment of GASB No. 67, No. 68, and No. 73*. was effective for periods beginning after June 15, 2016. GASB No. 82 addresses some issues raised with previous GASB statements including No. 68. More specifically, GASB No. 82 addressed the following issues: (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

Certain errors occurred in the determination or classification of payments to satisfy employee contribution requirements in the adoption, as of July 1, 2016, of GASB Statement No. 82, *Pension Issues – An Amendment of GASB No. 67, No. 68, and No. 73* resulting in the overstatement of amounts previously reported for deferred outflows of resources, net pension liability-related amounts for the year ended June 30, 2017. Corrections of the amounts for deferred outflows of resources have resulted in a restatement of net position as of July 1, 2017.

Because PERS is a state-wide multi-employer plan that covers substantially all employees of the State, its agencies, and its political subdivisions, including the employees of the County, it is the responsibility of the State Controller's office to perform the GASB calculations according to the applicable pension related statements and disseminate that information to the applicable agencies and political subdivisions for inclusion in their audited financial statements. The eventual dissemination of the GASB No. 82 information occurred after most of the State's political subdivisions had already issued and filed their audited financial statements.

The County did not receive the GASB No. 82 information in time to include it in its fiscal year 2017 audited financial statements; accordingly, the County implemented GASB No. 82 in fiscal year 2018. The effect of the implementation of these standards on beginning net position is disclosed in Note D-20.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2018

D. DETAILED NOTES ON ALL FUNDS (Continued)

19. Funds Opened and Closed

The Brownfields Revolving Loan Special Revenue Fund was transferred to the Brownfields Revolving Loan Agency Fund. This fund classification requires a change to beginning net position which is reflected in note D-20.

The Smoky Valley TV District Special Revenue Fund was closed with the remaining fund balance transferred to the County General Fund.

20. Change in Net Position

As of July 1, 2017, the County adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* and Governmental Accounting Standards Board Statement No. 82, *Pension Issues*. The effect of the implementation of these standards results in a restatement of beginning net position as follows:

	<u>Governmental</u>	<u>Business-Type</u>
Net position previously reported, July 1, 2017	\$ 76,491,575	\$ 13,050,360
Brownfields Revolving Loan Changes	(200,000)	0
Change in total OPEB liability (GASB 75-OPEB)	(38,616,486)	0
Deferred outflows of resources for contributions made subsequent to the measurement date (GASB 82-Pension)	(3,245,135)	(275,950)
Deferred outflows of resources for differences between employer contributions and proportionate share of contributions (GASB 82-Pension)	(995,593)	(84,662)
Net position as restated	<u>\$ 33,434,361</u>	<u>\$ 12,689,748</u>

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2018

6/30/2018

Total OPEB Liability

Service cost	\$ 2,872,197
Interest	2,431,280
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	(3,698,574)
Benefit Payments	<u>(1,949,813)</u>
Net Change in total OPEB liability	(344,910)
Total OPEB liability - beginning	<u>66,125,978</u>
Total OPEB liability - ending	<u><u>\$ 65,781,068</u></u>

Covered-employee payroll \$ -

Total OPEB liability as a percentage of covered-employee payroll 0.00%

Note: PEBP closed to new County participants as of November 1, 2008; therefore, covered payroll is zero.

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

6/30/2018	3.87
6/30/2017	3.58

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, 2018

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

Information previous to 2013 is not available.

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

NYE COUNTY, NEVADA

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
JUNE 30, 2018**

Reporting Year Ended June 30:	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered- employee payroll	County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.48660%	50,712,928	23,921,084	212.00%	76.31%
2016	0.46040%	52,759,681	23,254,092	226.88%	75.10%
2017	0.41542%	55,903,497	21,986,212	254.27%	72.20%
2018	0.39198%	52,132,951	21,751,234	239.68%	74.40%

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

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

NYE COUNTY, NEVADA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018

Note 1 – Net Pension Liability

Changes in benefit terms. Legislation passed in the 2015 Legislative session made changes to a number of plan provisions. These changes were effective July 1, 2015 and apply only to members whose effective date of membership is on or after July 1, 2015. Changes to certain survivor benefit provisions were made effective for survivors of members killed in the line of duty or in the course of employment on or after July 1, 2013, for payments on or after July 1, 2015. The July 1, 2015, sunset on the critical labor shortage exception to the reemployment restriction was repealed. There have been no changes in benefit terms since the last valuation.

Changes in assumptions. Based on the June 30, 2016, Actuarial Experience Study, the following assumptions were changed. Previously, these assumptions were as follows:

<i>Net Investment Return:</i>	8.00% (including 3.50% for inflation).	
<i>Consumer Price Index:</i>	Increase of 3.50% per year.	
<i>Salary Increases:</i>	<i>Inflation:</i>	3.50% Plus
	<i>Productive pay increases:</i>	0.75% Plus

Note 2 – Other Post-Employment Benefits Liability

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

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,214,195	\$ 6,351,243
Interest receivable	13,022	9,351
Taxes receivable	256,982	253,738
Due from other governments	2,952,098	2,504,572
Due from others	6,394	13,650
Due from other funds	-	-
Prepaid expense	249,164	189,800
Inventory	44,408	63,077
Total assets	<u>\$ 12,736,263</u>	<u>\$ 9,385,431</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 855,055	\$ 505,424
Accrued payroll and benefits	1,501,657	1,353,415
Unearned revenue	6,035	4,194
Total liabilities	<u>2,362,747</u>	<u>1,863,033</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>198,908</u>	<u>209,431</u>
<u>FUND BALANCE</u>		
Nonspendable	293,572	252,877
Restricted for:		
Unincorporated towns	788,182	350,744
Judicial	81,711	17,147
Committed for:		
Fund stabilization	5,800,000	5,800,000
General government	3,127	3,130
Judicial	13,100	13,119
Public safety	11,955	1,251
Culture and recreation	45,580	45,580
Assigned for subsequent year	<u>3,137,381</u>	<u>829,119</u>
Total fund balance	<u>10,174,608</u>	<u>7,312,967</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 12,736,263</u>	<u>\$ 9,385,431</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 16,139,029	\$ 15,646,694	\$ (492,335)	\$ 12,754,318
Licenses and permits	557,700	810,978	253,278	529,765
Intergovernmental	17,806,489	19,840,044	2,033,555	16,999,810
Charges for services	2,369,013	1,919,537	(449,476)	1,496,532
Fines and forfeitures	775,575	782,629	7,054	747,735
Miscellaneous	<u>785,017</u>	<u>1,270,584</u>	<u>485,567</u>	<u>967,932</u>
Total revenues	<u>38,432,823</u>	<u>40,270,466</u>	<u>1,837,643</u>	<u>33,496,092</u>
Expenditures:				
General government	14,562,664	13,935,933	626,731	12,560,722
Judicial	7,566,016	6,995,022	570,994	6,716,762
Public safety	14,075,737	14,488,129	(412,392)	13,104,339
Public works	139,244	121,150	18,094	126,117
Health	137,857	116,035	21,822	138,142
Welfare	75,390	60,183	15,207	-
Community support	28,706	8,574	20,132	-
Contingency	<u>206,326</u>	<u>-</u>	<u>206,326</u>	<u>-</u>
Total expenditures	<u>36,791,940</u>	<u>35,725,026</u>	<u>1,066,914</u>	<u>32,646,082</u>
Excess (deficiency) of revenues over expenditures	<u>1,640,883</u>	<u>4,545,440</u>	<u>2,904,557</u>	<u>850,010</u>
Other financing sources (uses):				
Operating transfers in	43,092	28,706	(14,386)	1,429
Operating transfers out	<u>(1,770,557)</u>	<u>(1,712,505)</u>	<u>58,052</u>	<u>(228,000)</u>
Total other financing sources (uses)	<u>(1,727,465)</u>	<u>(1,683,799)</u>	<u>43,666</u>	<u>(226,571)</u>
Net change in fund balance	(86,582)	2,861,641	2,948,223	623,439
Fund balance:				
Beginning of year	<u>7,348,233</u>	<u>7,312,967</u>	<u>(35,266)</u>	<u>6,689,528</u>
End of year	<u>\$ 7,261,651</u>	<u>\$ 10,174,608</u>	<u>\$ 2,912,957</u>	<u>\$ 7,312,967</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property taxes	\$ 13,375,683	\$ 12,871,375	\$ (504,308)	\$ 12,110,875
Net proceeds	<u>2,763,346</u>	<u>2,775,319</u>	<u>11,973</u>	<u>643,443</u>
Total taxes	<u>16,139,029</u>	<u>15,646,694</u>	<u>(492,335)</u>	<u>12,754,318</u>
Licenses and permits:				
Liquor licenses	55,000	44,142	(10,858)	37,860
Special registration	99,000	29,704	(69,296)	56,779
Marijuana licenses	117,700	524,954	407,254	217,848
Concealed weapons permits	198,000	127,603	(70,397)	125,166
Gaming licenses	<u>88,000</u>	<u>84,575</u>	<u>(3,425)</u>	<u>92,112</u>
Total licenses and permits	<u>557,700</u>	<u>810,978</u>	<u>253,278</u>	<u>529,765</u>
Intergovernmental:				
Federal in lieu tax	2,400,000	3,326,751	926,751	3,153,811
Fish and game in lieu	2,750	2,325	(425)	2,858
State gaming license fee	215,364	134,621	(80,743)	137,003
Consolidated tax	14,750,000	16,045,448	1,295,448	13,364,034
Grants	<u>438,375</u>	<u>330,899</u>	<u>(107,476)</u>	<u>342,104</u>
Total intergovernmental	<u>17,806,489</u>	<u>19,840,044</u>	<u>2,033,555</u>	<u>16,999,810</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017 Actual
Revenues (Continued):				
Charges for services:				
Clerk's fees	\$ 106,430	\$ 135,644	\$ 29,214	\$ 109,838
Recorder's fees	392,649	490,417	97,768	361,239
Assessor's collections fees	867,287	848,785	(18,502)	679,872
Planning and zoning fees	728,395	118,400	(609,995)	99,456
County surveyor fees	12,407	19,980	7,573	9,420
Administration fees	3,727	-	(3,727)	-
GIS products	16,176	6,000	(10,176)	10,000
Courier service	29,403	24,235	(5,168)	24,235
Returned check fees	3,200	2,283	(917)	2,648
Other-general government	5,419	1,020	(4,399)	-
Justice court fees	83,757	110,560	26,803	80,293
Public defender and discovery fees	12,105	13,816	1,711	13,718
Restitution fees	7,077	275	(6,802)	4,735
Court security fees	14,882	16,220	1,338	-
Sheriff's fees	49,513	81,015	31,502	48,222
Investigation fees	11,728	17,500	5,772	15,000
Forensic services	16,642	18,771	2,129	16,716
Solid waste fees	-	6,768	6,768	12,824
Cemetery receipts	2,993	3,100	107	4,300
Animal shelter fees	4,076	3,135	(941)	2,778
Animal control fees	<u>1,147</u>	<u>1,613</u>	<u>466</u>	<u>1,238</u>
Total charges for services	<u>2,369,013</u>	<u>1,919,537</u>	<u>(449,476)</u>	<u>1,496,532</u>
Fines and forfeitures:				
Fines and forfeited bail	684,399	642,717	(41,682)	657,239
Legal aid	18,377	81,711	63,334	17,147
Court fines	<u>72,799</u>	<u>58,201</u>	<u>(14,598)</u>	<u>73,349</u>
Total fines and forfeitures	<u>775,575</u>	<u>782,629</u>	<u>7,054</u>	<u>747,735</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	2017
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Miscellaneous:				
Investment income	\$ 32,117	\$ (16,416)	\$ (48,533)	\$ 10,949
Tax penalties	339,442	687,442	348,000	523,213
Donations	396	205	(191)	595
Extraditions	6,608	225	(6,383)	9,395
Other revenue	5,151	183,935	178,784	49,066
Tax trust sales (NRS 361.610)	330,000	308,658	(21,342)	338,411
Tax sale costs	<u>71,303</u>	<u>106,535</u>	<u>35,232</u>	<u>36,303</u>
 Total miscellaneous	 <u>785,017</u>	 <u>1,270,584</u>	 <u>485,567</u>	 <u>967,932</u>
 Total revenues	 <u>38,432,823</u>	 <u>40,270,466</u>	 <u>1,837,643</u>	 <u>33,496,092</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 148,885	\$ 148,968	\$ (83)	\$ 144,187
Employee benefits	93,460	93,061	399	90,314
Services and supplies	<u>64,800</u>	<u>42,049</u>	<u>22,751</u>	<u>51,633</u>
Total commissioners	<u>307,145</u>	<u>284,078</u>	<u>23,067</u>	<u>286,134</u>
County administrator:				
Salaries and wages	649,169	606,238	42,931	440,500
Employee benefits	270,748	263,910	6,838	188,412
Services and supplies	<u>126,760</u>	<u>122,748</u>	<u>4,012</u>	<u>62,942</u>
Total county administrator	<u>1,046,677</u>	<u>992,896</u>	<u>53,781</u>	<u>691,854</u>
Comptroller:				
Salaries and wages	327,862	308,851	19,011	281,893
Employee benefits	179,484	159,118	20,366	138,369
Services and supplies	<u>156,500</u>	<u>149,084</u>	<u>7,416</u>	<u>82,901</u>
Total comptroller	<u>663,846</u>	<u>617,053</u>	<u>46,793</u>	<u>503,163</u>
Clerk:				
Salaries and wages	615,266	564,325	50,941	486,253
Employee benefits	305,731	285,890	19,841	238,537
Services and supplies	<u>84,083</u>	<u>77,929</u>	<u>6,154</u>	<u>73,461</u>
Total clerk	<u>1,005,080</u>	<u>928,144</u>	<u>76,936</u>	<u>798,251</u>
Information systems:				
Salaries and wages	571,357	561,492	9,865	590,530
Employee benefits	269,513	242,329	27,184	224,460
Services and supplies	<u>721,779</u>	<u>597,504</u>	<u>124,275</u>	<u>660,678</u>
Capital outlay	-	-	-	8,595
Total information systems	<u>1,562,649</u>	<u>1,401,325</u>	<u>161,324</u>	<u>1,484,263</u>
County planner:				
Salaries and wages	378,511	364,606	13,905	279,270
Employee benefits	148,959	158,940	(9,981)	121,854
Services and supplies	<u>74,347</u>	<u>61,066</u>	<u>13,281</u>	<u>40,420</u>
Total county planner	<u>601,817</u>	<u>584,612</u>	<u>17,205</u>	<u>441,544</u>
HR/Risk management:				
Salaries and wages	246,868	242,888	3,980	216,509
Employee benefits	119,442	119,728	(286)	103,834
Services and supplies	<u>65,500</u>	<u>69,115</u>	<u>(3,615)</u>	<u>17,031</u>
Total HR/Risk management	<u>431,810</u>	<u>431,731</u>	<u>79</u>	<u>337,374</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ 1,550,000	\$ 1,699,232	\$ (149,232)	\$ 1,543,710
Services and supplies	<u>2,525,000</u>	<u>2,324,842</u>	<u>200,158</u>	<u>2,066,985</u>
Total miscellaneous overhead	<u>4,075,000</u>	<u>4,024,074</u>	<u>50,926</u>	<u>3,610,695</u>
Recorder:				
Salaries and wages	331,226	331,372	(146)	316,513
Employee benefits	167,441	168,188	(747)	157,156
Services and supplies	<u>101,554</u>	<u>79,180</u>	<u>22,374</u>	<u>91,262</u>
Total recorder	<u>600,221</u>	<u>578,740</u>	<u>21,481</u>	<u>564,931</u>
Treasurer:				
Salaries and wages	354,765	345,317	9,448	335,162
Employee benefits	175,461	156,359	19,102	163,709
Services and supplies	<u>58,834</u>	<u>45,759</u>	<u>13,075</u>	<u>31,933</u>
Total treasurer	<u>589,060</u>	<u>547,435</u>	<u>41,625</u>	<u>530,804</u>
Assessor:				
Salaries and wages	712,354	686,313	26,041	642,531
Employee benefits	342,308	339,855	2,453	302,054
Services and supplies	<u>122,588</u>	<u>105,857</u>	<u>16,731</u>	<u>119,627</u>
Total assessor	<u>1,177,250</u>	<u>1,132,025</u>	<u>45,225</u>	<u>1,064,212</u>
Veterans services:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
Buildings and grounds:				
Salaries and wages	691,256	570,220	121,036	554,828
Employee benefits	332,384	300,564	31,820	282,286
Services and supplies	<u>1,439,969</u>	<u>1,506,432</u>	<u>(66,463)</u>	<u>1,406,383</u>
Total buildings and grounds	<u>2,463,609</u>	<u>2,377,216</u>	<u>86,393</u>	<u>2,243,497</u>
Federal & State Facilities:				
Salaries and wages	21,500	21,341	159	-
Employee benefits	9,500	8,719	781	-
Services and supplies	<u>7,500</u>	<u>6,544</u>	<u>956</u>	<u>-</u>
Total general services	<u>38,500</u>	<u>36,604</u>	<u>1,896</u>	<u>-</u>
Total general government	<u>14,562,664</u>	<u>13,935,933</u>	<u>626,731</u>	<u>12,560,722</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,054,174	\$ 2,039,111	\$ 15,063	\$ 1,899,219
Employee benefits	946,026	917,626	28,400	862,511
Services and supplies	110,300	100,562	9,738	94,645
Total district attorney	<u>3,110,500</u>	<u>3,057,299</u>	<u>53,201</u>	<u>2,856,375</u>
District court:				
Salaries and wages	461,180	429,293	31,887	418,010
Employee benefits	260,726	207,545	53,181	208,666
Services and supplies	223,401	199,640	23,761	206,025
Total district court	<u>945,307</u>	<u>836,478</u>	<u>108,829</u>	<u>832,701</u>
Tonopah justice court:				
Salaries and wages	346,120	340,812	5,308	307,054
Employee benefits	157,609	158,694	(1,085)	145,452
Services and supplies	17,939	16,207	1,732	9,013
Total Tonopah justice court	<u>521,668</u>	<u>515,713</u>	<u>5,955</u>	<u>461,519</u>
Pahrump justice court:				
Salaries and wages	799,860	786,679	13,181	775,904
Employee benefits	413,773	398,670	15,103	388,594
Services and supplies	129,300	93,341	35,959	89,302
Total Pahrump justice court	<u>1,342,933</u>	<u>1,278,690</u>	<u>64,243</u>	<u>1,253,800</u>
Beatty justice court:				
Salaries and wages	269,755	255,745	14,010	277,608
Employee benefits	104,133	93,706	10,427	105,598
Services and supplies	26,745	21,251	5,494	17,882
Total Beatty justice court	<u>400,633</u>	<u>370,702</u>	<u>29,931</u>	<u>401,088</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Salaries and wages	\$ -	\$ 2,685	\$ (2,685)	\$ -
Services and supplies	<u>1,175,000</u>	<u>864,745</u>	<u>310,255</u>	<u>896,527</u>
Total other judicial	<u>1,175,000</u>	<u>867,430</u>	<u>307,570</u>	<u>896,527</u>
Public guardian:				
Salaries and wages	41,334	42,063	(729)	11,109
Employee benefits	23,391	23,326	65	3,499
Services and supplies	<u>5,250</u>	<u>3,321</u>	<u>1,929</u>	<u>144</u>
Total public guardian	<u>69,975</u>	<u>68,710</u>	<u>1,265</u>	<u>14,752</u>
Total judicial	<u>7,566,016</u>	<u>6,995,022</u>	<u>570,994</u>	<u>6,716,762</u>
Public Safety:				
Sheriff:				
Salaries and wages	7,549,454	7,701,573	(152,119)	6,988,906
Employee benefits	4,282,941	4,249,108	33,833	4,076,742
Services and supplies	<u>1,576,880</u>	<u>1,835,313</u>	<u>(258,433)</u>	<u>1,455,948</u>
Capital outlay	<u>-</u>	<u>63,474</u>	<u>(63,474)</u>	<u>21,024</u>
Total sheriff	<u>13,409,275</u>	<u>13,849,468</u>	<u>(440,193)</u>	<u>12,542,620</u>
Emergency management:				
Salaries and wages	323,787	296,369	27,418	268,666
Employee benefits	134,175	159,524	(25,349)	128,754
Services and supplies	<u>208,276</u>	<u>182,545</u>	<u>25,731</u>	<u>153,899</u>
Capital outlay	<u>224</u>	<u>223</u>	<u>1</u>	<u>10,400</u>
Total emergency management	<u>666,462</u>	<u>638,661</u>	<u>27,801</u>	<u>561,719</u>
Total public safety	<u>14,075,737</u>	<u>14,488,129</u>	<u>(412,392)</u>	<u>13,104,339</u>
Public works:				
Salaries and wages	73,497	66,847	6,650	73,536
Employee benefits	33,147	30,543	2,604	28,122
Services and supplies	<u>32,600</u>	<u>23,760</u>	<u>8,840</u>	<u>24,459</u>
Total public works	<u>139,244</u>	<u>121,150</u>	<u>18,094</u>	<u>126,117</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Positive (Negative)	2017		
	Budget	Actual				
Expenditures (Continued):						
Health (Continued):						
Animal control:						
Salaries and wages	\$ 76,554	\$ 75,101	\$ 1,453	\$ 86,160		
Employee benefits	31,303	31,919	(616)	38,284		
Services and supplies	<u>30,000</u>	<u>9,015</u>	<u>20,985</u>	<u>13,698</u>		
Total animal control	<u>137,857</u>	<u>116,035</u>	<u>21,822</u>	<u>138,142</u>		
Welfare:						
Senior nutrition program:						
Services and supplies	<u>75,390</u>	<u>60,183</u>	<u>15,207</u>	<u>-</u>		
Community support:						
Smoky Valley Television:						
Services and supplies	<u>28,706</u>	<u>8,574</u>	<u>20,132</u>	<u>-</u>		
Contingency	<u>206,326</u>	<u>-</u>	<u>206,326</u>	<u>-</u>		
Total expenditures	<u>36,791,940</u>	<u>35,725,026</u>	<u>1,066,914</u>	<u>32,646,082</u>		
Excess (deficiency) of revenues over expenditures	<u>1,640,883</u>	<u>4,545,440</u>	<u>2,904,557</u>	<u>850,010</u>		
Other financing sources (uses):						
Operating transfers in	43,092	28,706	(14,386)	1,429		
Operating transfers out	<u>(1,770,557)</u>	<u>(1,712,505)</u>	<u>58,052</u>	<u>(228,000)</u>		
Total other financing sources (uses)	<u>(1,727,465)</u>	<u>(1,683,799)</u>	<u>43,666</u>	<u>(226,571)</u>		
Net change in fund balance	(86,582)	2,861,641	2,948,223	623,439		
Fund balance:						
Beginning of year	<u>7,348,233</u>	<u>7,312,967</u>	<u>(35,266)</u>	<u>6,689,528</u>		
End of year	<u>\$ 7,261,651</u>	<u>\$ 10,174,608</u>	<u>\$ 2,912,957</u>	<u>\$ 7,312,967</u>		

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,483,754	\$ 1,100,421
Interest receivable	5,107	1,812
Due from other governments	612,123	615,343
Prepaid expense	-	1,805
Inventory	<u>35,123</u>	<u>41,312</u>
 Total assets	 <u>\$ 4,136,107</u>	 <u>\$ 1,760,693</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 179,707	\$ 312,589
Accrued payroll and benefits	<u>193,547</u>	<u>182,603</u>
 Total liabilities	 <u>373,254</u>	 <u>495,192</u>
 <u>FUND BALANCE</u>		
Nonspendable	35,123	43,117
Restricted for public works	<u>3,727,730</u>	<u>1,222,384</u>
Total fund balance	<u>3,762,853</u>	<u>1,265,501</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 4,136,107</u>	 <u>\$ 1,760,693</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
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 676	\$ 676	\$ 339
Net proceeds of mines	- -	2	2	-
Total taxes	- -	678	678	339
Licenses and permits:				
Encroachment permit fee	25,000	42,500	17,500	24,705
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	850,000	846,147	(3,853)	846,147
Optional \$1.75	145,000	96,522	(48,478)	136,647
Gas tax \$2.35	1,600,000	1,590,756	(9,244)	1,590,756
Optional \$.01	250,000	256,550	6,550	236,489
National forest receipts	165,000	809,413	644,413	76,307
Total intergovernmental	<u>3,010,000</u>	<u>3,599,388</u>	<u>589,388</u>	<u>2,886,346</u>
Charges for services:				
Reimbursement from Pahrump	10,000	-	(10,000)	-
Reimbursement from Tonopah	10,000	38,913	28,913	2,037
Reimbursement from Amargosa	10,000	7,987	(2,013)	7,989
Total charges for services	<u>30,000</u>	<u>46,900</u>	<u>16,900</u>	<u>10,026</u>
Miscellaneous:				
Investment income	10,000	(8,520)	(18,520)	2,016
Other	- -	32,533	32,533	2,060
Total miscellaneous	<u>10,000</u>	<u>24,013</u>	<u>14,013</u>	<u>4,076</u>
Total revenues	<u>3,075,000</u>	<u>3,713,479</u>	<u>638,479</u>	<u>2,925,492</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,738,837	\$ 2,607,206	\$ 131,631	\$ 2,657,818
Employee benefits	1,436,389	1,274,810	161,579	1,220,385
Services and supplies	5,813,145	3,397,452	2,415,693	3,099,187
Capital outlay	574,600	80,471	494,129	443,695
Total expenditures	<u>10,562,971</u>	<u>7,359,939</u>	<u>3,203,032</u>	<u>7,421,085</u>
Excess (deficiency) of revenues over expenditures	<u>(7,487,971)</u>	<u>(3,646,460)</u>	<u>3,841,511</u>	<u>(4,495,593)</u>
Other financing sources (uses):				
Operating transfers in	6,625,105	6,144,812	(480,293)	3,291,733
Operating transfers out	-	(1,000)	(1,000)	-
Total other financing sources (uses)	<u>6,625,105</u>	<u>6,143,812</u>	<u>(481,293)</u>	<u>3,291,733</u>
Net change in fund balance	(862,866)	2,497,352	3,360,218	(1,203,860)
Fund balance:				
Beginning of year	<u>1,265,501</u>	<u>1,265,501</u>	<u>-</u>	<u>2,469,361</u>
End of year	<u>\$ 402,635</u>	<u>\$ 3,762,853</u>	<u>\$ 3,360,218</u>	<u>\$ 1,265,501</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Due from other governments	<u>\$ 1,070,054</u>	<u>\$ 482,129</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 112,859	\$ 85,315
Accrued payroll and benefits	76,468	75,286
Due to other funds	247,090	152,412
Unearned revenue	<u>233,637</u>	<u>169,116</u>
Total liabilities	670,054	482,129
<u>FUND BALANCE</u>		
Restricted for general government	<u>400,000</u>	-
Total liabilities and fund balance	<u>\$ 1,070,054</u>	<u>\$ 482,129</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
				Actual
Revenues:				
Intergovernmental:				
Grant	\$ 5,000,000	\$ 3,795,526	\$ (1,204,474)	\$ 4,391,969
Expenditures:				
General government:				
Salaries and wages	107,000	106,834	166	86,302
Employee benefits	46,500	46,352	148	37,943
Services and supplies	1,636,768	308,865	1,327,903	296,206
Capital outlay	-	-	-	14,039
Total general government	<u>1,790,268</u>	<u>462,051</u>	<u>1,328,217</u>	<u>434,490</u>
Judicial:				
Salaries and wages	37,820	37,820	-	-
Employee benefits	9,486	9,486	-	-
Services and supplies	286,335	286,335	-	12,873
Capital outlay	27,720	27,720	-	46,256
Total judicial	<u>361,361</u>	<u>361,361</u>	<u>-</u>	<u>59,129</u>
Public safety:				
Salaries and wages	650,000	631,154	18,846	530,004
Employee benefits	350,000	333,987	16,013	274,675
Services and supplies	306,939	266,385	40,554	75,256
Capital outlay	5,000	4,600	400	100,276
Total public safety	<u>1,311,939</u>	<u>1,236,126</u>	<u>75,813</u>	<u>980,211</u>
Public works:				
Salaries and wages	976	976	-	1,600
Employee benefits	342	342	-	473
Services and supplies	-	-	-	-
Capital outlay	1,053,921	1,053,921	-	2,413,216
Total public works	<u>1,055,239</u>	<u>1,055,239</u>	<u>-</u>	<u>2,415,289</u>
Welfare:				
Salaries and wages	183,000	182,806	194	159,853
Employee benefits	95,550	95,536	14	87,130
Services and supplies	177,643	177,641	2	255,867
Capital outlay	25,000	24,766	234	-
Total welfare	<u>481,193</u>	<u>480,749</u>	<u>444</u>	<u>502,850</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Expenditures (Continued):				
Total expenditures	\$ 5,000,000	\$ 3,595,526	\$ 1,404,474	\$ 4,391,969
Excess (deficiency) of revenues over expenditures	-	200,000	200,000	-
Other financing sources (uses):				
Debt proceeds	_____	200,000	200,000	_____
Net change in fund balance	-	400,000	400,000	-
Fund balance:				
Beginning of year	_____	-	_____	-
End of year	\$ _____	\$ 400,000	\$ 400,000	\$ _____

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 10,214,920	\$ 11,133,116
Interest receivable	15,755	18,103
Due from others	<u>427,883</u>	<u>427,883</u>
 Total assets	 <u>\$ 10,658,558</u>	 <u>\$ 11,579,102</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 27,960	\$ -
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	-	-
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>10,630,598</u>	<u>11,579,102</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 10,658,558</u>	 <u>\$ 11,579,102</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ -	\$ 1,055	\$ 1,055	\$ 47,464
Net proceeds of mines	- -	6	6	-
Total taxes	- -	1,061	1,061	47,464
Intergovernmental:				
Grants	217,520	217,520	-	-
Miscellaneous:				
Investment income	135,000	(25,424)	(160,424)	20,138
Miscellaneous	- -	- -	- -	10,480
Total miscellaneous	135,000	(25,424)	(160,424)	30,618
Total revenues	352,520	193,157	(159,363)	78,082
Expenditures:				
Current:				
General government	- -	- -	- -	1,000
Capital outlay:				
General government	2,052,520	1,075,897	976,623	195,692
Total expenditures	2,052,520	1,075,897	976,623	196,692
Excess (deficiency) of revenues over expenditures	(1,700,000)	(882,740)	817,260	(118,610)
Other financing sources (uses):				
Operating transfers in	1,650,000	1,355,557	(294,443)	3,575
Operating transfers out	(1,615,000)	(1,421,321)	193,679	(1,419,699)
Total other financing sources (uses)	35,000	(65,764)	(100,764)	(1,416,124)
Net change in fund balance	(1,665,000)	(948,504)	716,496	(1,534,734)
Fund balance:				
Beginning of year	11,592,636	11,579,102	(13,534)	13,113,836
End of year	\$ 9,927,636	\$ 10,630,598	\$ 702,962	\$ 11,579,102

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2018 and 2017

	2018	2017
ASSETS		
Current assets:		
Pooled cash and investments	\$ 3,509,779	\$ 3,998,640
Interest receivable	17,808	19,211
Accounts receivable	<u>149,891</u>	<u>164,415</u>
Total current assets	<u>3,677,478</u>	<u>4,182,266</u>
Restricted assets:		
Cash	8,958,151	7,813,967
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>37,644</u>	<u>43,420</u>
Total capital assets, net of accumulated depreciation	<u>8,995,795</u>	<u>7,857,387</u>
Total assets	<u>12,673,273</u>	<u>12,039,653</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charges	<u>23,014</u>	<u>41,585</u>
LIABILITIES		
Current liabilities:		
Accounts payable	28,767	12,895
Accrued payroll and benefits	<u>7,061</u>	<u>4,463</u>
Total current liabilities	<u>35,828</u>	<u>17,358</u>
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	1,911,239	1,810,874
Long-term liabilities:		
Net pension liability	<u>131,786</u>	<u>143,560</u>
Total long-term liabilities	<u>2,043,025</u>	<u>1,954,434</u>
Total liabilities	<u>2,078,853</u>	<u>1,971,792</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charges	<u>37,148</u>	<u>34,505</u>
NET POSITION		
Invested in capital assets, net of related debt	37,644	43,420
Reserved for landfill closure costs	8,958,151	7,813,967
Unrestricted	<u>1,584,491</u>	<u>2,217,554</u>
Total net position	<u>\$ 10,580,286</u>	<u>\$ 10,074,941</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Operating revenues:				
Charges for services	<u>\$ 2,200,000</u>	<u>\$ 2,149,169</u>	<u>\$ (50,831)</u>	<u>\$ 2,033,850</u>
Operating expenses:				
Salaries and wages	82,273	85,921	(3,648)	91,801
Employee benefits	47,472	41,041	6,431	41,099
Services and supplies	1,700,000	1,346,887	353,113	1,140,872
Closure and postclosure landfill costs	300,000	100,365	199,635	100,364
Depreciation	<u>40,000</u>	<u>5,776</u>	<u>34,224</u>	<u>5,990</u>
Total operating expenses	<u>2,169,745</u>	<u>1,579,990</u>	<u>589,755</u>	<u>1,380,126</u>
Operating income	30,255	569,179	538,924	653,724
Nonoperating revenues (expenses):				
Investment income	<u>150,000</u>	<u>(49,466)</u>	<u>(199,466)</u>	<u>21,369</u>
Changes in net position	<u>\$ 180,255</u>	<u>519,713</u>	<u>\$ 339,458</u>	<u>675,093</u>
Net position:				
Beginning of year		10,074,941		9,399,848
Prior year restatement		<u>(14,368)</u>		-
Beginning of year as restated		<u>10,060,573</u>		<u>9,399,848</u>
End of year		<u>\$ 10,580,286</u>		<u>\$ 10,074,941</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 2,163,693	\$ 1,961,875
Cash paid for salaries and employee benefits	(129,292)	(135,100)
Cash paid for services and supplies	<u>(1,331,015)</u>	<u>(1,142,994)</u>
Net cash provided by operating activities	703,386	683,781
Cash flows from investing activities:		
Investment income	<u>(48,063)</u>	<u>11,529</u>
Net increase (decrease) in pooled cash and investments	655,323	695,310
Pooled cash and investments:		
Beginning of year	<u>11,812,607</u>	<u>11,117,297</u>
End of year	<u>\$ 12,467,930</u>	<u>\$ 11,812,607</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	<u>\$ 569,179</u>	<u>\$ 653,724</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	5,776	5,990
Closure and postclosure landfill costs	100,365	100,364
(Increase) decrease in accounts receivable	14,524	(71,975)
(Increase) decrease in deferred outflows - pension	18,571	-
Increase (decrease) in accrued payroll and benefits	2,598	(680)
Increase (decrease) in accounts payable	15,872	(2,122)
Increase (decrease) in net pension liability	(26,142)	11,932
Increase (decrease) in deferred inflows - pension	<u>2,643</u>	<u>(13,452)</u>
Total adjustments	<u>134,207</u>	<u>30,057</u>
Net cash provided by operating activities	<u>\$ 703,386</u>	<u>\$ 683,781</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2018 AND 2017

	2018	2017
ASSETS		
Current assets:		
Pooled cash and investments	\$ 1,135,565	\$ 644,487
Interest receivable	1,270	676
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>543,884</u>	<u>719,516</u>
Total current assets	<u>1,680,719</u>	<u>1,364,679</u>
Restricted assets:		
Cash	287,230	287,747
Accounts receivable	<u>-</u>	<u>60,000</u>
Total restricted assets	<u>287,230</u>	<u>347,747</u>
Noncurrent assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,468,564	1,468,564
Equipment	269,247	512,186
Less accumulated depreciation	<u>(1,923,925)</u>	<u>(1,952,309)</u>
Total capital assets, net of accumulated depreciation	<u>413,886</u>	<u>628,441</u>
Total assets	<u>2,381,835</u>	<u>2,340,867</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charge	<u>558,085</u>	<u>978,820</u>
LIABILITIES		
Current liabilities:		
Accounts payable	21,517	18,378
Accrued payroll and benefits	97,494	91,710
Accrued compensated absences	<u>69,109</u>	<u>62,389</u>
Total current liabilities	<u>188,120</u>	<u>172,477</u>
Long-term liabilities:		
Net pension liability	3,403,296	3,680,424
Accrued compensated absences	<u>37,022</u>	<u>30,729</u>
Total long-term liabilities	<u>3,440,318</u>	<u>3,711,153</u>
Total liabilities	<u>3,628,438</u>	<u>3,883,630</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charge	<u>874,376</u>	<u>812,164</u>
NET POSITION		
Invested in capital assets, net of related debt	413,886	628,441
Restricted for capital projects	287,230	347,747
Unrestricted	<u>(2,264,010)</u>	<u>(2,352,295)</u>
Total net position	<u>\$ (1,562,894)</u>	<u>\$ (1,376,107)</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Operating revenues:				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,735,000	\$ 3,872,659	\$ 137,659	\$ 3,881,118
Operating expenses:				
Salaries and wages	1,571,202	1,786,385	(215,183)	1,655,259
Employee benefits	1,056,044	878,954	177,090	827,579
Services and supplies	638,706	413,485	225,221	405,471
Depreciation	-	78,484	(78,484)	115,154
Bad debt	<u>523,454</u>	<u>437,000</u>	<u>86,454</u>	<u>445,919</u>
Total operating expenses	<u>3,789,406</u>	<u>3,594,308</u>	<u>195,098</u>	<u>3,449,382</u>
Operating income (loss)	<u>(54,406)</u>	<u>278,351</u>	<u>332,757</u>	<u>431,736</u>
Non-operating revenue (expense):				
Investment income	3,000	(2,149)	(5,149)	608
Other income	1,000	26,563	25,563	-
Loss on disposal of assets	-	<u>(151,361)</u>	<u>(151,361)</u>	<u>(123,682)</u>
Total non-operating revenue (expense)	<u>4,000</u>	<u>(126,947)</u>	<u>(130,947)</u>	<u>(123,074)</u>
Changes in net position	<u>\$ (50,406)</u>	<u>151,404</u>	<u>\$ 201,810</u>	<u>308,662</u>
Net position:				
Beginning of year		(1,376,107)		(1,684,769)
Prior year restatement		<u>(338,191)</u>		<u>-</u>
Beginning of year as restated		<u>(1,714,298)</u>		<u>(1,684,769)</u>
End of year		<u>\$ (1,562,894)</u>		<u>\$ (1,376,107)</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 3,671,291	\$ 3,296,206
Cash paid for salaries and employee benefits	(2,778,914)	(2,714,204)
Cash paid for services and supplies	<u>(410,346)</u>	<u>(414,480)</u>
Net cash provided (used) by operating activities	<u>482,031</u>	<u>167,522</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(15,290)	-
Other income	<u>26,563</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>11,273</u>	<u>-</u>
Cash flows from investing activities:		
Investment income	<u>(2,743)</u>	<u>433</u>
Net increase (decrease) in pooled cash and investments	490,561	167,955
Pooled cash and investments:		
Beginning of year	<u>932,234</u>	<u>764,279</u>
End of year	<u>\$ 1,422,795</u>	<u>\$ 932,234</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 278,351</u>	<u>\$ 431,736</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	78,484	115,154
Bad debt	437,000	445,919
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(201,368)	(584,912)
(Increase) decrease in deferred outflows - pension	420,735	-
Increase (decrease) in compensated absences	13,013	(926)
Increase (decrease) in accrued payroll and benefits	5,784	(105,554)
Increase (decrease) in accounts payable	3,139	(9,009)
Increase (decrease) in net pension liability	(615,319)	167,743
Increase (decrease) in deferred inflows - pension	<u>62,212</u>	<u>(292,629)</u>
Total adjustments	<u>203,680</u>	<u>(264,214)</u>
Net cash (used) by operating activities	<u>\$ 482,031</u>	<u>\$ 167,522</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

June 30, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Pooled cash and investments	\$ 32,458,245	\$ 25,399	\$ 4,336,780	\$ 36,820,424
Interest receivable	49,130	-	6,902	56,032
Taxes receivable	213,814	-	13,448	227,262
Due from other governments	1,640,223	-	-	1,640,223
Accounts receivable	215,516	-	-	215,516
Due from others	2,185	-	-	2,185
Due from other funds	247,090	-	-	247,090
Prepaid expense	25,326	-	-	25,326
Total assets	<u>\$ 34,851,529</u>	<u>\$ 25,399</u>	<u>\$ 4,357,130</u>	<u>\$ 39,234,058</u>
LIABILITIES				
Accounts payable	\$ 981,177	\$ -	\$ 4,553	\$ 985,730
Accrued payroll and benefits	377,435	-	48	377,483
Due to other funds	-	-	-	-
Due to other governments	62,042			62,042
Unearned revenue	109,089	-	-	109,089
Total liabilities	<u>1,529,743</u>	<u>-</u>	<u>4,601</u>	<u>1,534,344</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	<u>132,872</u>	<u>-</u>	<u>9,242</u>	<u>142,114</u>
FUND BALANCE				
Nonspendable	25,326	-	-	25,326
Restricted for:				
Capital projects	-	-	4,343,287	4,343,287
Debt service	-	25,399	-	25,399
General government	8,746,249	-	-	8,746,249
Judicial	1,897,673	-	-	1,897,673
Public safety	6,000,861	-	-	6,000,861
Public works	8,874,683	-	-	8,874,683
Health	170,789	-	-	170,789
Welfare	509,641	-	-	509,641
Culture and recreation	1,513,348	-	-	1,513,348
Community support	3,415,026	-	-	3,415,026
Committed for:				
General government	1,056,286	-	-	1,056,286
Public works	12,362	-	-	12,362
Health	765,052	-	-	765,052
Community support	28,155	-	-	28,155
Unassigned	<u>173,463</u>	<u>-</u>	<u>-</u>	<u>173,463</u>
Total fund balance	<u>33,188,914</u>	<u>25,399</u>	<u>4,343,287</u>	<u>37,557,600</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 34,851,529</u>	<u>\$ 25,399</u>	<u>\$ 4,357,130</u>	<u>\$ 39,234,058</u>

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

Year Ended June 30, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 8,102,497	\$ -	\$ 751,531	\$ 8,854,028
Licenses and permits	2,685,634	-	-	2,685,634
Intergovernmental	9,978,134	-	81,349	10,059,483
Charges for services	1,908,199	-	-	1,908,199
Fines and forfeitures	41,686	-	-	41,686
Miscellaneous	353,251	404,706	101,623	859,580
Total revenues	<u>23,069,401</u>	<u>404,706</u>	<u>934,503</u>	<u>24,408,610</u>
Expenditures:				
Current:				
General government	5,769,563	-	-	5,769,563
Judicial	677,242	-	-	677,242
Public safety	6,276,732	-	-	6,276,732
Public works	179,890	-	-	179,890
Health	933,242	-	-	933,242
Sanitation	13,766	-	-	13,766
Welfare	1,098,607	-	-	1,098,607
Culture and recreation	558,122	-	-	558,122
Community support	961,177	-	-	961,177
Intergovernmental	705,899	-	61,703	767,602
Capital projects	-	-	1,198,824	1,198,824
Debt service:				
Principal	-	718,702	37,671	756,373
Interest	-	1,253,932	6,000	1,259,932
Total expenditures	<u>17,174,240</u>	<u>1,972,634</u>	<u>1,304,198</u>	<u>20,451,072</u>
Excess (deficiency) of revenues over expenditures	<u>5,895,161</u>	<u>(1,567,928)</u>	<u>(369,695)</u>	<u>3,957,538</u>
Other financing sources (uses):				
Operating transfers in	843,932	1,567,918	65,204	2,477,054
Operating transfers out	(6,806,099)	-	(65,204)	(6,871,303)
Loan proceeds	<u>320,516</u>	<u>-</u>	<u>-</u>	<u>320,516</u>
Total other financing sources (uses)	<u>(5,641,651)</u>	<u>1,567,918</u>	<u>-</u>	<u>(4,073,733)</u>
Net change in fund balance	253,510	(10)	(369,695)	(116,195)
Fund balance:				
Beginning of year	<u>32,935,404</u>	<u>25,409</u>	<u>4,712,982</u>	<u>37,673,795</u>
End of year	<u>\$ 33,188,914</u>	<u>\$ 25,399</u>	<u>\$ 4,343,287</u>	<u>\$ 37,557,600</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2018 (Page 1 of 5)
(With Comparative Actual Amounts for June 30, 2017)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
ASSETS					
Pooled cash and investments	\$ 1,293,061	\$ 672	\$ 968,084	\$ 3,136	\$ 3,736,104
Interest receivable	1,999	-	1,489	5	5,761
Taxes receivable	-	-	-	-	-
Due from other governments	399,711	762	291,764	10,648	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 1,694,771</u>	<u>\$ 1,434</u>	<u>\$ 1,261,337</u>	<u>\$ 13,789</u>	<u>\$ 3,741,865</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,427	\$ 9,339
Accrued payroll and benefits	-	-	-	-	1,244
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,427</u>	<u>10,583</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	-	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	1,694,771	1,434	1,261,337	-	3,731,282
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	12,362	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>1,694,771</u>	<u>1,434</u>	<u>1,261,337</u>	<u>12,362</u>	<u>3,731,282</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,694,771</u>	<u>\$ 1,434</u>	<u>\$ 1,261,337</u>	<u>\$ 13,789</u>	<u>\$ 3,741,865</u>

Impact Fees	Dedicated							
	Ambulance and Health	Medical and General Indigent	County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Museum	
\$ 2,182,487	\$ 413,696	\$ 479,133	\$ 243,318	\$ 171,582	\$ 24,550	\$ 3,924	\$ 31,682	
3,372	583	767	291	264	38	6	44	
-	-	19,024	4,800	2,581	-	-	1,877	
-	-	-	-	-	-	-	-	
-	190,660	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	12,141	-	-	-	-	-	-	
<u>\$ 2,185,859</u>	<u>\$ 617,080</u>	<u>\$ 498,924</u>	<u>\$ 248,409</u>	<u>\$ 174,427</u>	<u>\$ 24,588</u>	<u>\$ 3,930</u>	<u>\$ 33,603</u>	
\$ -	\$ 16,928	\$ 10,003	\$ 192,692	\$ 230	\$ -	\$ -	\$ 1,715	
-	11,723	16,550	-	1,407	-	-	9,460	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	109,089	-	-	-	-	-	-	
<u>-</u>	<u>137,740</u>	<u>26,553</u>	<u>192,692</u>	<u>1,637</u>	<u>-</u>	<u>-</u>	<u>11,175</u>	
<u>-</u>	<u>-</u>	<u>14,737</u>	<u>3,710</u>	<u>2,001</u>	<u>-</u>	<u>-</u>	<u>1,454</u>	
-	12,141	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
2,185,859	-	-	-	-	-	-	-	
-	-	-	-	170,789	-	-	-	
-	-	457,634	52,007	-	-	-	-	
-	-	-	-	-	-	-	20,974	
-	-	-	-	-	-	3,930	-	
-	-	-	-	-	24,588	-	-	
-	-	-	-	-	-	-	-	
-	467,199	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<u>2,185,859</u>	<u>479,340</u>	<u>457,634</u>	<u>52,007</u>	<u>170,789</u>	<u>24,588</u>	<u>3,930</u>	<u>20,974</u>	
<u>\$ 2,185,859</u>	<u>\$ 617,080</u>	<u>\$ 498,924</u>	<u>\$ 248,409</u>	<u>\$ 174,427</u>	<u>\$ 24,588</u>	<u>\$ 3,930</u>	<u>\$ 33,603</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2018 (Page 2 of 5)
(With Comparative Actual Amounts for June 30, 2017)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
ASSETS					
Pooled cash and investments	\$ 319,180	\$ 249,411	\$ 173,300	\$ 84,719	\$ 303,982
Interest receivable	172	763	260	131	471
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	12,820	-
Accounts receivable	-	-	-	-	-
Due from others	-	2,185	-	-	-
Due from other funds	-	247,090	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 319,352</u>	<u>\$ 499,449</u>	<u>\$ 173,560</u>	<u>\$ 97,670</u>	<u>\$ 304,453</u>
LIABILITIES					
Accounts payable	\$ 138,134	\$ 4,716	\$ 2,805	\$ 40,303	\$ 1,118
Accrued payroll and benefits	7,755	635	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>145,889</u>	<u>5,351</u>	<u>2,805</u>	<u>40,303</u>	<u>1,118</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	-	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	170,755	-	303,335
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	57,367	-
Committed for:					
General government	-	494,098	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>173,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>173,463</u>	<u>494,098</u>	<u>170,755</u>	<u>57,367</u>	<u>303,335</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 319,352</u>	<u>\$ 499,449</u>	<u>\$ 173,560</u>	<u>\$ 97,670</u>	<u>\$ 304,453</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
\$ 1,495	\$ 425,016	\$ 11,767	\$ 19,502	\$ 284,700	\$ 69,257	\$ -	\$ 89,815	\$ 195,157
2	644	18	25	347	107	-	142	301
-	-	9,299	1,194	18,654	-	-	-	-
-	-	-	-	16	-	62,042	10,525	10,525
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	531	-
<u>\$ 1,497</u>	<u>\$ 425,660</u>	<u>\$ 21,084</u>	<u>\$ 20,721</u>	<u>\$ 303,717</u>	<u>\$ 69,364</u>	<u>\$ 62,042</u>	<u>\$ 101,013</u>	<u>\$ 205,983</u>
\$ -	\$ -	\$ 26,686	\$ 12,137	\$ 80,435	\$ -	\$ -	\$ 3,520	\$ -
-	-	-	-	49,348	-	-	5,869	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	62,042	-	-
-	-	-	-	-	-	-	-	-
-	-	<u>26,686</u>	<u>12,137</u>	<u>129,783</u>	<u>-</u>	<u>62,042</u>	<u>9,389</u>	<u>-</u>
-	-	-	-	926	14,442	-	-	-
-	-	-	-	-	-	-	531	-
1,497	425,660	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	7,658	159,492	69,364	-	91,093	205,983
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(5,602)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,497</u>	<u>425,660</u>	<u>(5,602)</u>	<u>7,658</u>	<u>159,492</u>	<u>69,364</u>	<u>-</u>	<u>91,624</u>	<u>205,983</u>
<u>\$ 1,497</u>	<u>\$ 425,660</u>	<u>\$ 21,084</u>	<u>\$ 20,721</u>	<u>\$ 303,717</u>	<u>\$ 69,364</u>	<u>\$ 62,042</u>	<u>\$ 101,013</u>	<u>\$ 205,983</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2018 (Page 3 of 5)
(With Comparative Actual Amounts for June 30, 2017)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
ASSETS					
Pooled cash and investments	\$ 866,436	\$ 394,867	\$ 428,147	\$ 75,336	\$ 96,441
Interest receivable	1,315	599	643	105	61
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 867,751</u>	<u>\$ 395,466</u>	<u>\$ 428,790</u>	<u>\$ 75,441</u>	<u>\$ 96,502</u>
LIABILITIES					
Accounts payable	\$ 4,794	\$ 1,461	\$ 26,047	\$ 291	\$ 39,816
Accrued payroll and benefits	-	-	-	-	3,212
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>4,794</u>	<u>1,461</u>	<u>26,047</u>	<u>291</u>	<u>43,028</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	-	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	862,957	394,005	402,743	75,150	53,474
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>862,957</u>	<u>394,005</u>	<u>402,743</u>	<u>75,150</u>	<u>53,474</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 867,751</u>	<u>\$ 395,466</u>	<u>\$ 428,790</u>	<u>\$ 75,441</u>	<u>\$ 96,502</u>

		District								Beatty	
Law Library	Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Room Tax				
\$ 108,104	\$ 1,074	\$ 14,333	\$ 334,848	\$ 38,513	\$ 1,797	\$ 2,296,719	\$ 141,782				
164	2	22	507	59	2	3,512	214				
-	-	-	-	-	-	676	7,533				
-	-	-	-	-	-	87,892	-				
-	-	-	24,856	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
\$ 108,268	\$ 1,076	\$ 14,355	\$ 360,211	\$ 38,572	\$ 1,799	\$ 2,388,799	\$ 149,529				
\$ -	\$ -	\$ -	\$ 11,777	\$ 10,409	\$ -	\$ 14,864	\$ 8,662				
-	-	-	6,766	8	-	16,735	3,589				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
-	-	-	18,543	10,417	-	31,599	12,251				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
-	-	-	23,253	-	-	510	-				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
-	-	-	318,415	-	1,799	2,356,690	-				
108,268	1,076	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	137,278				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
-	-	14,355	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	28,155	-	-	-				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
108,268	1,076	14,355	318,415	28,155	1,799	2,356,690	137,278				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>				
\$ 108,268	\$ 1,076	\$ 14,355	\$ 360,211	\$ 38,572	\$ 1,799	\$ 2,388,799	\$ 149,529				

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2018 (Page 4 of 5)
(With Comparative Actual Amounts for June 30, 2017)

	Beatty Town Public Safety Sales Tax Sheriff	Beatty Town Public Safety Sales Tax Fire	Gabbs Town	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire
ASSETS					
Pooled cash and investments	\$ 83,563	\$ 68,510	\$ 488,413	\$ 28,918	\$ 25,424
Interest receivable	139	140	743	45	39
Taxes receivable	-	-	988	-	-
Due from other governments	6,298	6,298	21,408	1,691	1,691
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	324	-	-	88	-
Total assets	\$ 90,324	\$ 74,948	\$ 511,552	\$ 30,742	\$ 27,154
LIABILITIES					
Accounts payable	\$ 1,100	\$ -	\$ 1,385	\$ -	\$ -
Accrued payroll and benefits	-	-	5,276	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	1,100	-	6,661	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	-	-	710	-	-
FUND BALANCE					
Nonspendable	324	-	-	88	-
Restricted for:					
General government	-	-	504,181	-	-
Judicial	-	-	-	-	-
Public safety	88,900	74,948	-	30,654	27,154
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	89,224	74,948	504,181	30,742	27,154
Total liabilities, deferred inflows of resources, and fund balance	\$ 90,324	\$ 74,948	\$ 511,552	\$ 30,742	\$ 27,154

		Manhattan		Manhattan							
		Town	Public	Town	Public	Pahrump	Pahrump	Pahrump	Pahrump	Pahrump	1/10
Manhattan	Town	Safety	Sales	Safety	Sales	Town	Road	Business	Swimming	State	Fairgrounds
		Tax	Sheriff	Tax	Fire			License	Pool	Room	Room Tax
\$ 108,622	\$ 12,033	\$ 15,405	\$ 4,565,475	\$ 115,302	\$ 529,594	\$ 183,534	\$ 87,072	\$ 1,514,603			
168	19	24	6,792	178	781	229	134	2,267			
217	-	-	81,009	-	-	2,897	4,570	7,311			
1,196	816	816	174,504	38,258	-	13,828	4,312	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	44	-	-	-	-	-	-	-			
<u>\$ 110,203</u>	<u>\$ 12,912</u>	<u>\$ 16,245</u>	<u>\$ 4,827,780</u>	<u>\$ 153,738</u>	<u>\$ 530,375</u>	<u>\$ 200,488</u>	<u>\$ 96,088</u>	<u>\$ 1,524,181</u>			
\$ 254	\$ -	\$ -	\$ 100,774	\$ 153,738	\$ 1,478	\$ 5,808	\$ 1,458	\$ 4,228			
-	-	-	104,357	-	5,652	16,020	58	1,654			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
<u>254</u>	<u>-</u>	<u>-</u>	<u>205,131</u>	<u>153,738</u>	<u>7,130</u>	<u>21,828</u>	<u>1,516</u>	<u>5,882</u>			
214	-	-	68,467	-	-	2,448	-	-			
-	44	-	-	-	-	-	-	-			
109,735	-	-	4,554,182	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	12,868	16,245	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	176,212	-	-			
-	-	-	-	-	-	-	-	94,572	1,518,299		
-	-	-	-	-	523,245	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
<u>109,735</u>	<u>12,912</u>	<u>16,245</u>	<u>4,554,182</u>	<u>-</u>	<u>523,245</u>	<u>176,212</u>	<u>94,572</u>	<u>1,518,299</u>			
<u>\$ 110,203</u>	<u>\$ 12,912</u>	<u>\$ 16,245</u>	<u>\$ 4,827,780</u>	<u>\$ 153,738</u>	<u>\$ 530,375</u>	<u>\$ 200,488</u>	<u>\$ 96,088</u>	<u>\$ 1,524,181</u>			

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
June 30, 2018 (Page 5 of 5)
(With Comparative Actual Amounts for June 30, 2017)

	Pahrump 2/10				
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10
	Tourism	Development	Parks	Arena	Airport
	Room Tax				
ASSETS					
Pooled cash and investments	\$ 165,685	\$ 525,729	\$ 293,291	\$ 487,715	\$ 1,039,120
Interest receivable	248	812	453	754	1,605
Taxes receivable	21,935	7,312	3,656	3,656	14,625
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 187,868</u>	<u>\$ 533,853</u>	<u>\$ 297,400</u>	<u>\$ 492,125</u>	<u>\$ 1,055,350</u>
LIABILITIES					
Accounts payable	\$ 18,563	\$ 7,130	\$ 340	\$ 15	\$ -
Accrued payroll and benefits	4,918	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>23,481</u>	<u>7,130</u>	<u>340</u>	<u>15</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	-	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	297,060	492,110	-
Community support	164,387	526,723	-	-	1,055,350
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>164,387</u>	<u>526,723</u>	<u>297,060</u>	<u>492,110</u>	<u>1,055,350</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 187,868</u>	<u>\$ 533,853</u>	<u>\$ 297,400</u>	<u>\$ 492,125</u>	<u>\$ 1,055,350</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	2018	2017
\$ 128,164	\$ 178,802	\$ 389,113	\$ 646,671	\$ 590,625	\$ 3,609,735	\$ 32,458,245	\$ 32,346,331
195	275	601	999	797	5,486	49,130	51,823
-	-	-	-	-	-	213,814	217,517
-	-	-	-	241,201	241,201	1,640,223	1,512,078
-	-	-	-	-	-	215,516	267,747
-	-	-	-	-	-	2,185	3,177
-	-	-	-	-	-	247,090	614,514
-	-	-	-	-	-	-	-
-	-	-	-	12,198	-	25,326	186,541
<u>\$ 128,359</u>	<u>\$ 179,077</u>	<u>\$ 389,714</u>	<u>\$ 647,670</u>	<u>\$ 844,821</u>	<u>\$ 3,856,422</u>	<u>\$ 34,851,529</u>	<u>\$ 35,199,728</u>
\$ 8,986	\$ -	\$ -	\$ -	\$ 14,276	\$ 1,335	\$ 981,177	\$ 1,154,465
597	-	-	-	56,578	48,024	377,435	281,093
-	-	-	-	-	-	-	462,102
-	-	-	-	-	-	62,042	55,022
-	-	-	-	-	-	109,089	184,695
<u>9,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,854</u>	<u>49,359</u>	<u>1,529,743</u>	<u>2,137,377</u>
-	-	-	-	-	-	<u>132,872</u>	<u>126,947</u>
-	-	-	-	12,198	-	25,326	186,541
-	-	-	-	-	-	8,746,249	8,940,116
-	-	-	-	-	-	1,897,673	1,838,368
-	-	-	647,670	761,769	3,807,063	6,000,861	5,438,280
-	-	-	-	-	-	8,874,683	10,172,044
-	-	-	-	-	-	170,789	146,695
-	-	-	-	-	-	509,641	299,661
-	-	389,714	-	-	-	1,513,348	1,424,660
-	-	-	-	-	-	3,415,026	2,896,581
-	-	-	-	-	-	1,056,286	1,167,455
-	-	-	-	-	-	12,362	26,367
118,776	179,077	-	-	-	-	765,052	443,944
-	-	-	-	-	-	28,155	-
-	-	-	-	-	-	173,463	(45,308)
<u>118,776</u>	<u>179,077</u>	<u>389,714</u>	<u>647,670</u>	<u>773,967</u>	<u>3,807,063</u>	<u>33,188,914</u>	<u>32,935,404</u>
<u>\$ 128,359</u>	<u>\$ 179,077</u>	<u>\$ 389,714</u>	<u>\$ 647,670</u>	<u>\$ 844,821</u>	<u>\$ 3,856,422</u>	<u>\$ 34,851,529</u>	<u>\$ 35,199,728</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2018 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	- -	- -	- -	- -	201,062 -
Intergovernmental	2,299,716	4,377	1,753,826	876	- -
Charges for services	- -	- -	- -	- -	- -
Fines and forfeitures	- -	- -	- -	- -	- -
Miscellaneous	<u>(3,339)</u>	<u>(2)</u>	<u>(641)</u>	<u>6,462</u>	<u>(8,206)</u>
Total revenues	<u>2,296,377</u>	<u>4,375</u>	<u>1,753,185</u>	<u>7,338</u>	<u>192,856</u>
Expenditures:					
Current:					
General government	- -	- -	- -	- -	- -
Judicial	- -	- -	- -	- -	- -
Public safety	- -	- -	- -	- -	- -
Public works	- 17,424	- -	- 26,364	- 69,129	- -
Health	- -	- -	- -	- -	- -
Sanitation	- -	- -	- -	- -	- -
Welfare	- -	- -	- -	- -	- -
Culture and recreation	- -	- -	- -	- -	- -
Community support	- -	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -	- -
Debt Service:					
Principal	- -	- -	- -	- -	- -
Interest	- -	- -	- -	- -	- -
Total expenditures	<u>- 17,424</u>	<u>- -</u>	<u>- 26,364</u>	<u>- 69,129</u>	<u>- -</u>
Excess (deficiency) of revenues over expenditures	<u>2,296,377</u>	<u>(13,049)</u>	<u>1,753,185</u>	<u>(19,026)</u>	<u>123,727</u>
Other financing sources (uses):					
Operating transfers in	- 1,002	- -	- 5,021	- -	- -
Operating transfers out	<u>(1,800,000)</u>	- -	<u>(3,400,000)</u>	- -	<u>(724,715)</u>
Loan proceeds	- -	- -	- -	- -	- -
Total other financing sources (uses)	<u>(1,800,000)</u>	<u>1,002</u>	<u>(3,400,000)</u>	<u>5,021</u>	<u>(724,715)</u>
Net change in fund balance	496,377	(12,047)	(1,646,815)	(14,005)	(600,988)
Fund balance:					
Beginning of year	<u>1,198,394</u>	<u>13,481</u>	<u>2,908,152</u>	<u>26,367</u>	<u>4,332,270</u>
End of year	<u>\$ 1,694,771</u>	<u>\$ 1,434</u>	<u>\$ 1,261,337</u>	<u>\$ 12,362</u>	<u>\$ 3,731,282</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 2018 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	942,947	-	-	-	-
Intergovernmental	-	-	-	243,918	-
Charges for services	-	-	73,668	-	376,059
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(243)	231,708	(676)	(263)	(833)
Total revenues	942,704	231,708	72,992	243,655	375,226
Expenditures:					
Current:					
General government	924,176	410,133	47,873	-	274,212
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	265,387	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	924,176	410,133	47,873	265,387	274,212
Excess (deficiency) of revenues over expenditures	18,528	(178,425)	25,119	(21,732)	101,014
Other financing sources (uses):					
Operating transfers in	200,243	1,402	-	-	-
Operating transfers out	-	-	-	-	-
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	200,243	1,402	-	-	-
Net change in fund balance	218,771	(177,023)	25,119	(21,732)	101,014
Fund balance:					
Beginning of year	(45,308)	671,121	145,636	79,099	202,321
End of year	\$ 173,463	\$ 494,098	\$ 170,755	\$ 57,367	\$ 303,335

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
\$ -	\$ -	\$ 134,669	\$ 224,092	\$ 1,142,545	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	11	32,047	-	369,837	62,740	62,740
285	93,855	-	-	-	-	-	-	-
-	-	-	-	17,685	-	-	-	-
(5)	(1,284)	(35)	(244)	31,196	(315)	-	(160)	(346)
<u>280</u>	<u>92,571</u>	<u>134,634</u>	<u>223,859</u>	<u>1,223,473</u>	<u>(315)</u>	<u>369,837</u>	<u>62,580</u>	<u>62,394</u>
-	66,714	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	363,365	1,026,775	-	-	62,868	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	50,749	-	-	-	-	-	-	-
-	94,690	-	91,372	-	369,837	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	66,714	<u>145,439</u>	<u>363,365</u>	<u>1,118,147</u>	<u>-</u>	<u>369,837</u>	<u>62,868</u>	<u>-</u>
<u>280</u>	<u>25,857</u>	<u>(10,805)</u>	<u>(139,506)</u>	<u>105,326</u>	<u>(315)</u>	<u>-</u>	<u>(288)</u>	<u>62,394</u>
-	-	35	150,244	631	-	-	-	-
-	-	-	(152,581)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	35	(2,337)	631	-	-	-	-
280	25,857	(10,770)	(141,843)	105,957	(315)	-	(288)	62,394
1,217	399,803	5,168	149,501	53,535	69,679	-	91,912	143,589
\$ 1,497	\$ 425,660	\$ (5,602)	\$ 7,658	\$ 159,492	\$ 69,364	\$ -	\$ 91,624	\$ 205,983

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2018 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	102,384
Charges for services	164,821	61,911	119,317	88,305	177,468
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(2,551)	(983)	(1,409)	(480)	114
Total revenues	162,270	60,928	117,908	87,825	279,966
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	40,595	91,152	92,125	149,643	303,727
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	40,595	91,152	92,125	149,643	303,727
Excess (deficiency) of revenues over expenditures	121,675	(30,224)	25,783	(61,818)	(23,761)
Other financing sources (uses):					
Operating transfers in	2,596	983	1,409	-	86
Operating transfers out	-	-	-	-	-
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	2,596	983	1,409	-	86
Net change in fund balance	124,271	(29,241)	27,192	(61,818)	(23,675)
Fund balance:					
Beginning of year	738,686	423,246	375,551	136,968	77,149
End of year	\$ 862,957	\$ 394,005	\$ 402,743	\$ 75,150	\$ 53,474

Law Library	District Court Technology	Renewable Energy	Water District	Smoky Valley Television District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ -	\$ -	\$ -	\$ 286,819	\$ -	\$ -	\$ -	\$ 34,477	\$ 110,913
-	-	-	-	-	-	-	22,315	-
-	-	375	-	-	-	-	511,414	-
19,590	392	-	-	-	65,000	-	2,456	-
-	-	-	-	-	-	-	21,032	-
(257)	(3)	(42)	(1,787)	-	(11)	1,799	(3,829)	(414)
<u>19,333</u>	<u>389</u>	<u>333</u>	<u>285,032</u>	<u>-</u>	<u>64,989</u>	<u>1,799</u>	<u>587,865</u>	<u>110,499</u>
<hr/>								
-	-	-	253,585	-	-	-	184,615	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	188,864	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,444	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,881	81,676
-	-	-	-	-	36,834	-	20,935	19,500
-	-	-	-	-	-	-	-	-
<hr/>								
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>253,585</u>	<u>-</u>	<u>36,834</u>	<u>-</u>	<u>401,739</u>	<u>101,176</u>
<hr/>								
<u>19,333</u>	<u>389</u>	<u>333</u>	<u>31,447</u>	<u>-</u>	<u>28,155</u>	<u>1,799</u>	<u>186,126</u>	<u>9,323</u>
<hr/>								
-	-	-	-	-	-	-	-	-
-	-	-	-	(28,706)	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,706)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>19,333</u>	<u>389</u>	<u>333</u>	<u>31,447</u>	<u>(28,706)</u>	<u>28,155</u>	<u>1,799</u>	<u>186,126</u>	<u>9,323</u>
<hr/>								
<u>88,935</u>	<u>687</u>	<u>14,022</u>	<u>286,968</u>	<u>28,706</u>	<u>-</u>	<u>-</u>	<u>2,170,564</u>	<u>127,955</u>
<u>\$ 108,268</u>	<u>\$ 1,076</u>	<u>\$ 14,355</u>	<u>\$ 318,415</u>	<u>\$ -</u>	<u>\$ 28,155</u>	<u>\$ 1,799</u>	<u>\$ 2,356,690</u>	<u>\$ 137,278</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2018 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	Beatty Town Public Safety Sales Tax Sheriff	Beatty Town Public Safety Sales Tax Fire	Gabbs Town	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire
Revenues:					
Taxes	\$ -	\$ -	\$ 44,373	\$ -	\$ -
Licenses and permits	-	-	1,492	-	-
Intergovernmental	37,540	37,540	124,732	10,080	10,080
Charges for services	-	-	33,847	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(509)	(35)	3,109	(111)	(135)
Total revenues	37,031	37,505	207,553	9,969	9,945
Expenditures:					
Current:					
General government	-	-	84,472	-	-
Judicial	-	-	-	-	-
Public safety	33,031	912	-	4,814	10,408
Public works	-	-	18,066	-	-
Health	-	-	-	-	-
Sanitation	-	-	13,766	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	33,031	912	116,304	4,814	10,408
Excess (deficiency) of revenues over expenditures	4,000	36,593	91,249	5,155	(463)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	4,000	36,593	91,249	5,155	(463)
Fund balance:					
Beginning of year	85,224	38,355	412,932	25,587	27,617
End of year	<u>\$ 89,224</u>	<u>\$ 74,948</u>	<u>\$ 504,181</u>	<u>\$ 30,742</u>	<u>\$ 27,154</u>

	Manhattan Town Safety Town Tax Sheriff	Manhattan Public Safety Sales Tax Fire				Pahrump Town 1,088,025	Pahrump Road 220,488	Pahrump Business License 162,577	Pahrump Swimming Pool 80,728	Pahrump State Room 32,066	Pahrump Fairgrounds Room 139,950
\$ 8,158	\$ -	\$ -	\$ 3,212,297	\$ -	\$ -	\$ 117,078	\$ 77,011	\$ 121,607			
1,130	-	-	444,760	-	-	-	-	-	-	-	139,950
6,984	4,866	4,866	1,088,025	220,488	-	-	80,728	-	32,066	-	-
-	-	-	15,955	-	-	-	9,698	-	-	-	-
-	-	-	2,969	-	-	-	-	-	-	-	-
(334)	(41)	(47)	48,660	(391)	(1,399)	3,806	(277)	(3,955)			
<u>15,938</u>	<u>4,825</u>	<u>4,819</u>	<u>4,812,666</u>	<u>220,097</u>	<u>161,178</u>	<u>211,310</u>	<u>108,800</u>	<u>257,602</u>			
			3,428,203	-	95,580	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
384	2,324	-	2,178,736	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
2,621	-	-	28,302	-	-	295,587	-	-	-	-	-
-	-	-	-	-	-	-	-	-	83,244	95,265	
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>3,005</u>	<u>2,324</u>	<u>-</u>	<u>5,635,241</u>	<u>-</u>	<u>95,580</u>	<u>295,587</u>	<u>-</u>	<u>-</u>	<u>83,244</u>	<u>95,265</u>	
12,933	2,501	4,819	(822,575)	220,097	65,598	(84,277)	25,556	162,337			
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	(30,000)	(220,097)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	(30,000)	(220,097)	-	-	-	-	-	-	-
12,933	2,501	4,819	(852,575)	-	65,598	(84,277)	25,556	162,337			
96,802	10,411	11,426	5,406,757	-	457,647	260,489	69,016	1,355,962			
\$ 109,735	\$ 12,912	\$ 16,245	\$ 4,554,182	\$ -	\$ 523,245	\$ 176,212	\$ 94,572	\$ 1,518,299			

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2018 (Page 5 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	Pahrump 2/10				
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10
	Tourism	Development	Parks	Arena	Airport
	Room Tax				
Revenues:					
Taxes	\$ 364,859	\$ 121,620	\$ 60,810	\$ 60,810	\$ 243,252
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(241)	23,504	(863)	(1,410)	(2,844)
Total revenues	<u>364,618</u>	<u>145,124</u>	<u>59,947</u>	<u>59,400</u>	<u>240,408</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	28,206	9,901	-
Community support	353,847	35,108	-	-	15
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>353,847</u>	<u>35,108</u>	<u>28,206</u>	<u>9,901</u>	<u>15</u>
Excess (deficiency) of revenues over expenditures	<u>10,771</u>	<u>110,016</u>	<u>31,741</u>	<u>49,499</u>	<u>240,393</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10,771	110,016	31,741	49,499	240,393
Fund balance:					
Beginning of year	<u>153,616</u>	<u>416,707</u>	<u>265,319</u>	<u>442,611</u>	<u>814,957</u>
End of year	<u>\$ 164,387</u>	<u>\$ 526,723</u>	<u>\$ 297,060</u>	<u>\$ 492,110</u>	<u>\$ 1,055,350</u>

Pahrump Cemetery	Pahrump Cemetery	Pahrump Parks	Pahrump Fire	Pahrump Public Safety	Pahrump Town Public Safety	Pahrump Town Sales Tax	Pahrump Town Fire	Totals
	Perpetual	Impact Fee	Impact Fee	Sales Tax Sheriff	Sales Tax	2018	2017	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,102,497	\$ 7,342,713	
		103,033	72,609			2,685,634	1,997,930	
		-	-	1,437,811	1,437,811	9,978,134	8,592,338	
13,734	6,764	-	-	-	-	1,908,199	1,525,367	
-	-	-	-	-	-	41,686	63,406	
(321)	(525)	(953)	(1,789)	(1,554)	(5,066)	353,251	584,755	
<u>13,413</u>	<u>6,239</u>	<u>102,080</u>	<u>70,820</u>	<u>1,436,257</u>	<u>1,432,745</u>	<u>23,069,401</u>	<u>20,106,509</u>	
	-	-	-	-	-	5,769,563	4,138,064	
	-	-	-	-	-	677,242	1,085,036	
	-	-	-	1,863,491	540,760	6,276,732	5,051,663	
	-	-	-	-	-	179,890	257,530	
36,997	-	-	-	-	-	933,242	608,840	
-	-	-	-	-	-	13,766	13,808	
-	-	-	-	-	-	1,098,607	1,224,577	
-	-	11,119	-	-	-	558,122	698,363	
-	-	-	-	-	-	961,177	1,168,099	
-	-	-	-	-	-	705,899	619,402	
	-	-	-	-	-	-	-	134,362
	-	-	-	-	-	-	-	18,219
<u>36,997</u>	<u>-</u>	<u>11,119</u>	<u>-</u>	<u>1,863,491</u>	<u>540,760</u>	<u>17,174,240</u>	<u>15,017,963</u>	
<u>(23,584)</u>	<u>6,239</u>	<u>90,961</u>	<u>70,820</u>	<u>(427,234)</u>	<u>891,985</u>	<u>5,895,161</u>	<u>5,088,546</u>	
30,000	-	-	-	-	-	843,932	3,120,940	
-	-	-	-	-	-	(6,806,099)	(6,189,677)	
-	-	-	-	-	-	320,516	-	
<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,641,651)</u>	<u>(3,068,737)</u>	
6,416	6,239	90,961	70,820	(427,234)	891,985	253,510	2,019,809	
112,360	172,838	298,753	576,850	1,201,201	2,915,078	32,935,404	30,915,595	
<u>\$ 118,776</u>	<u>\$ 179,077</u>	<u>\$ 389,714</u>	<u>\$ 647,670</u>	<u>\$ 773,967</u>	<u>\$ 3,807,063</u>	<u>\$ 33,188,914</u>	<u>\$ 32,935,404</u>	

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,293,061	\$ 831,921
Interest receivable	1,999	1,355
Due from other governments	<u>399,711</u>	<u>365,118</u>
Total assets	<u><u>\$ 1,694,771</u></u>	<u><u>\$ 1,198,394</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>1,694,771</u>	<u>1,198,394</u>
Total liabilities and fund balance	<u><u>\$ 1,694,771</u></u>	<u><u>\$ 1,198,394</u></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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
				Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 1,700,000	\$ 2,299,716	\$ 599,716	\$ 2,113,265
Miscellaneous:				
Investment income	<u>5,000</u>	<u>(3,339)</u>	<u>(8,339)</u>	<u>1,507</u>
Total revenues	1,705,000	2,296,377	591,377	2,114,772
Expenditures:				
Public works:				
Services and supplies	<u>600,000</u>	<u>-</u>	<u>600,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,105,000	2,296,377	1,191,377	2,114,772
Other financing sources (uses):				
Operating transfers out	<u>(1,800,000)</u>	<u>(1,800,000)</u>	<u>-</u>	<u>(1,900,000)</u>
Net change in fund balance	(695,000)	496,377	1,191,377	214,772
Fund balance:				
Beginning of year	<u>758,622</u>	<u>1,198,394</u>	<u>439,772</u>	<u>983,622</u>
End of year	<u>\$ 63,622</u>	<u>\$ 1,694,771</u>	<u>\$ 1,631,149</u>	<u>\$ 1,198,394</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 672	\$ 12,764
Interest receivable	- 21	21
Due from other governments	<u>762</u>	<u>696</u>
 Total assets	 <u>\$ 1,434</u>	 <u>\$ 13,481</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public works	<u>1,434</u>	<u>13,481</u>
 Total liabilities and fund balance	 <u>\$ 1,434</u>	 <u>\$ 13,481</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 3,000	\$ 4,377	\$ 1,377	\$ 4,023
Miscellaneous:				
Investment income	500	(2)	(502)	23
Total revenues	<u>3,500</u>	<u>4,375</u>	<u>875</u>	<u>4,046</u>
Expenditures:				
Public works:				
Services and supplies	23,000	17,424	5,576	25,817
Capital Outlay	-	-	-	-
Total expenditures	<u>23,000</u>	<u>17,424</u>	<u>5,576</u>	<u>25,817</u>
Excess (deficiency) of revenues over expenditures	<u>(19,500)</u>	<u>(13,049)</u>	<u>6,451</u>	<u>(21,771)</u>
Other financing sources (uses):				
Operating transfers in	-	1,002	1,002	-
Operating transfers out	<u>(500)</u>	<u>-</u>	<u>500</u>	<u>(23)</u>
Total other financing sources (uses)	<u>(500)</u>	<u>1,002</u>	<u>1,502</u>	<u>(23)</u>
Net change in fund balance	<u>(20,000)</u>	<u>(12,047)</u>	<u>7,953</u>	<u>(21,794)</u>
Fund balance:				
Beginning of year	<u>20,175</u>	<u>13,481</u>	<u>(6,694)</u>	<u>35,275</u>
End of year	<u>\$ 175</u>	<u>\$ 1,434</u>	<u>\$ 1,259</u>	<u>\$ 13,481</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 968,084	\$ 2,644,148
Interest receivable	1,489	4,330
Due from other governments	<u>291,764</u>	<u>259,674</u>
 Total assets	 <u>\$ 1,261,337</u>	 <u>\$ 2,908,152</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>1,261,337</u>	<u>2,908,152</u>
 Total liabilities and fund balance	 <u>\$ 1,261,337</u>	 <u>\$ 2,908,152</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,200,000	\$ 1,753,826	\$ 553,826	\$ 1,417,186
Miscellaneous:				
Investment income	<u>15,000</u>	<u>(641)</u>	<u>(15,641)</u>	<u>4,816</u>
Total revenues	1,215,000	1,753,185	538,185	1,422,002
Expenditures:				
Public works:				
Services and supplies	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	815,000	1,753,185	938,185	1,422,002
Other financing sources (uses):				
Operating transfers out	<u>(3,400,000)</u>	<u>(3,400,000)</u>	<u>-</u>	<u>(1,180,000)</u>
Net change in fund balance	(2,585,000)	(1,646,815)	938,185	242,002
Fund balance:				
Beginning of year	<u>2,622,130</u>	<u>2,908,152</u>	<u>286,022</u>	<u>2,666,150</u>
End of year	<u>\$ 37,130</u>	<u>\$ 1,261,337</u>	<u>\$ 1,224,207</u>	<u>\$ 2,908,152</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,136	\$ 18,210
Interest receivable	5	29
Due from other governments	<u>10,648</u>	<u>10,629</u>
 Total assets	 <u>\$ 13,789</u>	 <u>\$ 28,868</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,427	\$ 2,501
 <u>FUND BALANCE</u>		
Committed for public works	<u>12,362</u>	<u>26,367</u>
 Total liabilities and fund balance	 <u>\$ 13,789</u>	 <u>\$ 28,868</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 750	\$ 876	\$ 126	\$ 902
Miscellaneous:				
Investment income	100	(21)	(121)	33
Rent	<u>19,000</u>	<u>6,483</u>	<u>(12,517)</u>	<u>34,805</u>
Total miscellaneous	<u>19,100</u>	<u>6,462</u>	<u>(12,638)</u>	<u>34,838</u>
Total revenues	<u>19,850</u>	<u>7,338</u>	<u>(12,512)</u>	<u>35,740</u>
Expenditures:				
Public Works:				
Employee benefits	2,478	-	2,478	-
Services and supplies	<u>48,111</u>	<u>26,364</u>	<u>21,747</u>	<u>23,435</u>
Total expenditures	<u>50,589</u>	<u>26,364</u>	<u>24,225</u>	<u>23,435</u>
Excess (deficiency) of revenues over expenditures	<u>(30,739)</u>	<u>(19,026)</u>	<u>11,713</u>	<u>12,305</u>
Other financing sources (uses):				
Operating transfers in	5,500	5,021	(479)	-
Operating transfers out	<u>(100)</u>	<u>-</u>	<u>100</u>	<u>(33)</u>
Total other financing sources (uses)	<u>5,400</u>	<u>5,021</u>	<u>(379)</u>	<u>(33)</u>
Net change in fund balance	<u>(25,339)</u>	<u>(14,005)</u>	<u>11,334</u>	<u>12,272</u>
Fund balance:				
Beginning of year	<u>26,367</u>	<u>26,367</u>	<u>-</u>	<u>14,095</u>
End of year	<u>\$ 1,028</u>	<u>\$ 12,362</u>	<u>\$ 11,334</u>	<u>\$ 26,367</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,736,104	\$ 4,338,341
Interest receivable	<u>5,761</u>	<u>7,055</u>
 Total assets	 <u>\$ 3,741,865</u>	 <u>\$ 4,345,396</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 9,339	\$ 12,988
Accrued payroll and benefits	<u>1,244</u>	<u>138</u>
 Total liabilities	 10,583	 13,126
<u>FUND BALANCE</u>		
Restricted for public works	<u>3,731,282</u>	<u>4,332,270</u>
 Total liabilities and fund balance	 <u>\$ 3,741,865</u>	 <u>\$ 4,345,396</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 350,000	\$ 201,062	\$ (148,938)	\$ 271,506
Miscellaneous:				
Investment income	<u>45,000</u>	<u>(8,206)</u>	<u>(53,206)</u>	<u>7,847</u>
Total revenues	<u>395,000</u>	<u>192,856</u>	<u>(202,144)</u>	<u>279,353</u>
Expenditures:				
Public works:				
Salaries and wages	25,000	18,301	6,699	367
Employee benefits	5,850	6,097	(247)	125
Service and supplies	<u>3,144,045</u>	<u>44,731</u>	<u>3,099,314</u>	<u>44,241</u>
Total expenditures	<u>3,174,895</u>	<u>69,129</u>	<u>3,105,766</u>	<u>44,733</u>
Excess (deficiency) of revenues over expenditures	(2,779,895)	123,727	2,903,622	234,620
Other financing sources (uses):				
Operating transfers out	<u>(1,425,105)</u>	<u>(724,715)</u>	<u>700,390</u>	<u>-</u>
Net change in fund balance	(4,205,000)	(600,988)	3,604,012	234,620
Fund balance:				
Beginning of year	<u>4,377,650</u>	<u>4,332,270</u>	<u>(45,380)</u>	<u>4,097,650</u>
End of year	<u>\$ 172,650</u>	<u>\$ 3,731,282</u>	<u>\$ 3,558,632</u>	<u>\$ 4,332,270</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,182,487	\$ 1,757,574
Interest receivable	<u>3,372</u>	<u>2,868</u>
 Total assets	 <u>\$ 2,185,859</u>	 <u>\$ 1,760,442</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ _____ -	\$ 2,380
 <u>FUND BALANCE</u>		
Restricted for public safety	- _____	38,315
Restricted for public works	<u>2,185,859</u>	<u>1,719,747</u>
 Total fund balance	 <u>2,185,859</u>	 <u>1,758,062</u>
 Total liabilities and fund balance	 <u>\$ 2,185,859</u>	 <u>\$ 1,760,442</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 55,000	\$ 59,366	\$ 4,366	\$ 33,088
Streets impact fees	<u>200,000</u>	<u>424,080</u>	<u>224,080</u>	<u>281,916</u>
Total licenses and permits	<u>255,000</u>	<u>483,446</u>	<u>228,446</u>	<u>315,004</u>
Miscellaneous:				
Investment income	<u>20,000</u>	<u>(6,742)</u>	<u>(26,742)</u>	<u>3,190</u>
Total revenues	<u>275,000</u>	<u>476,704</u>	<u>201,704</u>	<u>318,194</u>
Expenditures:				
Public works:				
Capital outlay	<u>2,000,000</u>	<u>48,907</u>	<u>1,951,093</u>	<u>128,350</u>
Excess (deficiency) of revenues over expenditures	<u>(1,725,000)</u>	<u>427,797</u>	<u>2,152,797</u>	<u>189,844</u>
Fund balance:				
Beginning of year	<u>1,778,218</u>	<u>1,758,062</u>	<u>(20,156)</u>	<u>1,568,218</u>
End of year	<u>\$ 53,218</u>	<u>\$ 2,185,859</u>	<u>\$ 2,132,641</u>	<u>\$ 1,758,062</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 413,696	\$ 175,258
Interest receivable	583	286
Accounts receivable	190,660	261,090
Prepaid expense	<u>12,141</u>	<u>803</u>
 Total assets	 <u>\$ 617,080</u>	 <u>\$ 437,437</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 16,928	\$ 79,257
Accrued payroll and benefits	11,723	13,936
Unearned revenue	<u>109,089</u>	<u>184,695</u>
 Total liabilities	 <u>137,740</u>	 <u>277,888</u>
 <u>FUND BALANCE</u>		
Nonspendable	12,141	803
Committed for health	<u>467,199</u>	<u>158,746</u>
 Total fund balance	 <u>479,340</u>	 <u>159,549</u>
 Total liabilities and fund balance	 <u>\$ 617,080</u>	 <u>\$ 437,437</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 95,000	\$ 110,313	\$ 15,313	\$ 85,000
Charges for services:				
Ambulance fees	<u>425,000</u>	<u>585,074</u>	<u>160,074</u>	<u>435,353</u>
Miscellaneous:				
Investment income	1,250	(1,286)	(2,536)	319
Donations	-	-	-	250
Other	<u>-</u>	<u>60,392</u>	<u>60,392</u>	<u>1,242</u>
Total miscellaneous	<u>1,250</u>	<u>59,106</u>	<u>57,856</u>	<u>1,811</u>
Total revenues	<u>521,250</u>	<u>754,493</u>	<u>233,243</u>	<u>522,164</u>
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	175,000	157,339	17,661	157,136
Employee benefits	75,000	41,578	33,422	36,431
Services and supplies	416,449	235,785	180,664	262,898
Capital outlay	<u>320,516</u>	<u>320,516</u>	<u>-</u>	<u>-</u>
Total health	<u>986,965</u>	<u>755,218</u>	<u>231,747</u>	<u>456,465</u>
Excess (deficiency) of revenues over expenditures	(465,715)	(725)	464,990	65,699
Other financing sources (uses):				
Loan proceeds	<u>320,516</u>	<u>320,516</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(145,199)	319,791	464,990	65,699
Fund balance:				
Beginning of year	<u>159,549</u>	<u>159,549</u>	<u>-</u>	<u>93,850</u>
End of year	<u>\$ 14,350</u>	<u>\$ 479,340</u>	<u>\$ 464,990</u>	<u>\$ 159,549</u>

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 479,133	\$ 350,823
Interest receivable	767	554
Taxes receivable	19,024	18,950
Due from other governments	<u>-</u>	<u>945</u>
 Total assets	 <u>\$ 498,924</u>	 <u>\$ 371,272</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,003	\$ 106,232
Accrued payroll and benefits	<u>16,550</u>	<u>7,403</u>
 Total liabilities	 26,553	 113,635
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	14,737	15,645
<u>FUND BALANCE</u>		
Restricted for welfare	<u>457,634</u>	<u>241,992</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 498,924</u>	 <u>\$ 371,272</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ 988,406	\$ 956,341	\$ (32,065)	\$ 904,332
Net proceeds of mines	<u>204,203</u>	<u>205,087</u>	<u>884</u>	<u>47,548</u>
Total taxes	<u>1,192,609</u>	<u>1,161,428</u>	<u>(31,181)</u>	<u>951,880</u>
Intergovernmental:				
Fish and wildlife	175	172	(3)	211
Miscellaneous:				
Investment income	2,300	(1,190)	(3,490)	615
Other	<u>1,500</u>	<u>4,523</u>	<u>3,023</u>	<u>6,790</u>
Total miscellaneous	<u>3,800</u>	<u>3,333</u>	<u>(467)</u>	<u>7,405</u>
Total revenues	<u>1,196,584</u>	<u>1,164,933</u>	<u>(31,651)</u>	<u>959,496</u>
Expenditures:				
Welfare:				
Salaries and wages	291,257	191,382	99,875	311,438
Employee benefits	140,300	105,348	34,952	121,050
Services and supplies:	<u>514,618</u>	<u>202,561</u>	<u>312,057</u>	<u>266,704</u>
Total expenditures	<u>946,175</u>	<u>499,291</u>	<u>446,884</u>	<u>699,192</u>
Excess (deficiency) of revenues over expenditures	250,409	665,642	415,233	260,304
Other financing sources (uses):				
Operating transfers out	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>	<u>(350,000)</u>
Net change in fund balance	(199,591)	215,642	415,233	(89,696)
Fund balance:				
Beginning of year	<u>280,663</u>	<u>241,992</u>	<u>(38,671)</u>	<u>331,688</u>
End of year	<u>\$ 81,072</u>	<u>\$ 457,634</u>	<u>\$ 376,562</u>	<u>\$ 241,992</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 243,318	\$ 254,194
Interest receivable	291	413
Taxes receivable	4,800	4,773
Due from other governments	-	239
 Total assets	 <u>\$ 248,409</u>	 <u>\$ 259,619</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 192,692	\$ 198,007
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,710	3,943
 <u>FUND BALANCE</u>		
Restricted for welfare	52,007	57,669
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 248,409</u>	 <u>\$ 259,619</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018	Variance-		
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ 282,198	\$ 242,280	\$ (39,918)	\$ 229,152
Net proceeds of mines	<u>51,568</u>	<u>51,914</u>	<u>346</u>	<u>12,036</u>
Total taxes	333,766	294,194	(39,572)	241,188
Intergovernmental:				
Fish and wildlife	-	43	43	53
Miscellaneous:				
Investment income	-	(583)	(583)	459
Total revenues	333,766	293,654	(40,112)	241,700
Expenditures:				
Welfare:				
Services and supplies	799,500	599,316	200,184	525,385
Intergovernmental:				
Payments to state	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total expenditures	949,500	749,316	200,184	675,385
Excess (deficiency) of revenues over expenditures	(615,734)	(455,662)	160,072	(433,685)
Other financing sources (uses):				
Operating transfer in	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>350,000</u>
Net change in fund balance	(165,734)	(5,662)	160,072	(83,685)
Fund balance:				
Beginning of year	<u>191,404</u>	<u>57,669</u>	<u>(133,735)</u>	<u>141,354</u>
End of year	<u>\$ 25,670</u>	<u>\$ 52,007</u>	<u>\$ 26,337</u>	<u>\$ 57,669</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 171,582	\$ 148,054
Interest receivable	264	241
Taxes receivable	2,581	3,387
Due from other governments	<u>-</u>	<u>129</u>
 Total assets	 <u>\$ 174,427</u>	 <u>\$ 151,811</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 230	\$ 993
Accrued payroll and benefits	<u>1,407</u>	<u>1,271</u>
 Total liabilities	 1,637	 2,264
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,001	2,852
 <u>FUND BALANCE</u>		
Restricted for health	<u>170,789</u>	<u>146,695</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 174,427</u>	 <u>\$ 151,811</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ 135,008	\$ 135,447	\$ 439	\$ 127,288
Net proceeds of mines	<u>18,383</u>	<u>28,022</u>	<u>9,639</u>	<u>6,495</u>
Total taxes	153,391	163,469	10,078	133,783
Intergovernmental:				
Fish and wildlife	25	24	(1)	29
Miscellaneous:				
Investment income	<u>500</u>	<u>(816)</u>	<u>(1,316)</u>	<u>267</u>
Total revenues	<u>153,916</u>	<u>162,677</u>	<u>8,761</u>	<u>134,079</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	23,014	22,279	735	19,548
Employee benefits	7,029	7,290	(261)	6,506
Services and supplies	<u>250,000</u>	<u>109,014</u>	<u>140,986</u>	<u>96,461</u>
Total public health nurse	<u>280,043</u>	<u>138,583</u>	<u>141,460</u>	<u>122,515</u>
Excess (deficiency) of revenues over expenditures	(126,127)	24,094	150,221	11,564
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,000</u>
Net change in fund balance	(126,127)	24,094	150,221	54,564
Fund balance:				
Beginning of year	<u>142,156</u>	<u>146,695</u>	<u>4,539</u>	<u>92,131</u>
End of year	<u>\$ 16,029</u>	<u>\$ 170,789</u>	<u>\$ 154,760</u>	<u>\$ 146,695</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 24,550	\$ 24,625
Interest receivable	<u>38</u>	<u>40</u>
Total assets	<u><u>\$ 24,588</u></u>	<u><u>\$ 24,665</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>24,588</u>	<u>24,665</u>
Total liabilities and fund balance	<u><u>\$ 24,588</u></u>	<u><u>\$ 24,665</u></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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 150	\$ (77)	\$ (227)	\$ 45
Expenditures:				
Capital outlay:				
General government	<u>24,920</u>	-	<u>24,920</u>	-
Excess (deficiency) of revenues over expenditures	(24,770)	(77)	24,693	45
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Net change in fund balance	(24,770)	(77)	24,693	45
Fund balance:				
Beginning of year	<u>24,770</u>	<u>24,665</u>	<u>(105)</u>	<u>24,620</u>
End of year	<u>\$ -</u>	<u>\$ 24,588</u>	<u>\$ 24,588</u>	<u>\$ 24,665</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,924	\$ 1,993
Interest receivable	6	1
Taxes receivable	-	593
 Total assets	<u>\$ 3,930</u>	<u>\$ 2,587</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	-	531
 <u>FUND BALANCE</u>		
Restricted for community support	<u>3,930</u>	<u>2,056</u>
 Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,930</u>	<u>\$ 2,587</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 2,459	\$ 2,459	\$ 2,055
Net proceeds of mines	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
Total taxes	-	2,464	2,464	2,055
Miscellaneous:				
Investment income	<u>-</u>	<u>(297)</u>	<u>(297)</u>	<u>1</u>
Total revenues	-	2,167	2,167	2,056
Expenditures:				
Community support:				
Pahrump office:				
Services and supplies	<u>2,056</u>	<u>293</u>	<u>1,763</u>	<u>68,306</u>
Excess (deficiency) of revenues over expenditures	(2,056)	1,874	3,930	(66,250)
Fund balance:				
Beginning of year	<u>2,056</u>	<u>2,056</u>	<u>-</u>	<u>68,306</u>
End of year	<u>\$ -</u>	<u>\$ 3,930</u>	<u>\$ 3,930</u>	<u>\$ 2,056</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2017	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 31,682	\$ 4,181
Interest receivable	44	7
Taxes receivable	1,877	1,868
Due from other governments	-	92
 Total assets	 \$ 33,603	 \$ 6,148
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,715	\$ -
Accrued payroll and benefits	9,460	3,777
 Total liabilities	 11,175	 3,777
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,454	1,544
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	20,974	827
 Total liabilities, deferred inflows of resources, and fund balance	 \$ 33,603	 \$ 6,148

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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ 97,850	\$ 95,249	\$ (2,601)	\$ 89,848
Net proceeds of mines	<u>13,324</u>	<u>20,303</u>	<u>6,979</u>	<u>4,707</u>
Total taxes	<u>111,174</u>	<u>115,552</u>	<u>4,378</u>	<u>94,555</u>
Intergovernmental:				
Fish and wildlife	-	17	17	21
Grants	<u>19,419</u>	<u>-</u>	<u>(19,419)</u>	<u>-</u>
Total intergovernmental	<u>19,419</u>	<u>17</u>	<u>(19,402)</u>	<u>21</u>
Miscellaneous:				
Investment income	1,000	(280)	(1,280)	7
Other	<u>-</u>	<u>407</u>	<u>407</u>	<u>15,740</u>
Total miscellaneous	<u>1,000</u>	<u>127</u>	<u>(873)</u>	<u>15,747</u>
Total revenues	<u>131,593</u>	<u>115,696</u>	<u>(15,897)</u>	<u>110,323</u>
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	40,000	17,396	22,604	39,335
Employee benefits	<u>15,000</u>	<u>7,704</u>	<u>7,296</u>	<u>22,356</u>
Services and supplies	<u>12,500</u>	<u>10,760</u>	<u>1,740</u>	<u>-</u>
Total Tonopah museum	<u>67,500</u>	<u>35,860</u>	<u>31,640</u>	<u>61,691</u>
Pahrump museum:				
Salaries and wages	48,000	52,335	(4,335)	49,827
Employee benefits	<u>8,500</u>	<u>6,100</u>	<u>2,400</u>	<u>8,962</u>
Services and supplies	<u>11,000</u>	<u>1,534</u>	<u>9,466</u>	<u>14</u>
Total Pahrump museum	<u>67,500</u>	<u>59,969</u>	<u>7,531</u>	<u>58,803</u>
Total expenditures	<u>135,000</u>	<u>95,829</u>	<u>39,171</u>	<u>120,494</u>
Excess (deficiency) of revenues over expenditures	<u>(3,407)</u>	<u>19,867</u>	<u>23,274</u>	<u>(10,171)</u>
Other financing sources (uses):				
Operating transfer in	-	280	280	-
Operating transfer out	<u>(1,000)</u>	<u>-</u>	<u>1,000</u>	<u>(7)</u>
Total other financing sources (uses)	<u>(1,000)</u>	<u>280</u>	<u>1,280</u>	<u>(7)</u>
Net change in fund balance	<u>(4,407)</u>	<u>20,147</u>	<u>24,554</u>	<u>(10,178)</u>
Fund balance:				
Beginning of year	<u>18,472</u>	<u>827</u>	<u>(17,645)</u>	<u>11,005</u>
End of year	<u>\$ 14,065</u>	<u>\$ 20,974</u>	<u>\$ 6,909</u>	<u>\$ 827</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 319,180	\$ 17,594
Interest receivable	172	29
Due from other governments	<u>-</u>	<u>4,373</u>
 Total assets	 <u>\$ 319,352</u>	 <u>\$ 21,996</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 138,134	\$ 55,998
Accrued payroll and benefits	<u>7,755</u>	<u>11,306</u>
 Total liabilities	 145,889	 67,304
 <u>FUND BALANCE</u>		
Unassigned	<u>173,463</u>	<u>(45,308)</u>
 Total liabilities and fund balance	 <u>\$ 319,352</u>	 <u>\$ 21,996</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Licenses and permits:				
Permit fees	\$ 970,000	\$ 911,297	\$ (58,703)	\$ 544,950
Dust control plan fees	-	31,650	31,650	24,750
Total licenses and permits	<u>970,000</u>	<u>942,947</u>	<u>(27,053)</u>	<u>569,700</u>
Miscellaneous:				
Investment income	1,750	(243)	(1,993)	32
Other	-	-	-	4
Total miscellaneous	<u>1,750</u>	<u>(243)</u>	<u>(1,993)</u>	<u>36</u>
Total revenues	<u>971,750</u>	<u>942,704</u>	<u>(29,046)</u>	<u>569,736</u>
Expenditures:				
General government:				
Salaries and wages	258,676	133,150	125,526	142,482
Employee benefits	130,754	62,484	68,270	61,031
Services and supplies	<u>805,000</u>	<u>728,542</u>	<u>76,458</u>	<u>469,544</u>
Total expenditures	<u>1,194,430</u>	<u>924,176</u>	<u>270,254</u>	<u>673,057</u>
Excess (deficiency) of revenues over expenditures	<u>(222,680)</u>	<u>18,528</u>	<u>241,208</u>	<u>(103,321)</u>
Other financing sources (uses):				
Operating transfers in	200,000	200,243	243	-
Operating transfers out	(1,750)	-	1,750	(32)
Total other financing sources (uses)	<u>198,250</u>	<u>200,243</u>	<u>1,993</u>	<u>(32)</u>
Net change in fund balance	(24,430)	218,771	243,201	(103,353)
Fund balance:				
Beginning of year	<u>46,045</u>	<u>(45,308)</u>	<u>(91,353)</u>	<u>58,045</u>
End of year	<u>\$ 21,615</u>	<u>\$ 173,463</u>	<u>\$ 151,848</u>	<u>\$ (45,308)</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 249,411	\$ 522,218
Interest receivable	763	1,199
Due from others	2,185	2,185
Due from other funds	<u>247,090</u>	<u>152,412</u>
 Total assets	 <u>\$ 499,449</u>	 <u>\$ 678,014</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,716	\$ 4,521
Accrued payroll and benefits	<u>635</u>	<u>2,372</u>
 Total liabilities	 5,351	 6,893
<u>FUND BALANCE</u>		
Committed for general government	<u>494,098</u>	<u>671,121</u>
 Total liabilities and fund balance	 <u>\$ 499,449</u>	 <u>\$ 678,014</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Miscellaneous:				
Rent	\$ 210,000	\$ 224,667	\$ 14,667	\$ 227,353
Investment income	11,000	(1,402)	(12,402)	1,334
Other	<u>75,000</u>	<u>8,443</u>	<u>(66,557)</u>	<u>35,740</u>
Total revenues	<u>296,000</u>	<u>231,708</u>	<u>(64,292)</u>	<u>264,427</u>
Expenditures:				
General government:				
Salaries and wages	35,000	22,663	12,337	28,278
Benefits	15,000	9,628	5,372	11,477
Services and supplies	835,000	377,842	457,158	284,551
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,197</u>
Total expenditures	<u>885,000</u>	<u>410,133</u>	<u>474,867</u>	<u>330,503</u>
Excess (deficiency) of revenues over expenditures	<u>(589,000)</u>	<u>(178,425)</u>	<u>410,575</u>	<u>(66,076)</u>
Other financing sources (uses):				
Operating transfers in	-	1,402	1,402	-
Operating transfers out	<u>(11,000)</u>	<u>-</u>	<u>11,000</u>	<u>(1,334)</u>
Total other financing sources (uses):	<u>(11,000)</u>	<u>1,402</u>	<u>12,402</u>	<u>(1,334)</u>
Net change in fund balance	(600,000)	(177,023)	422,977	(67,410)
Fund balance:				
Beginning of year	<u>613,531</u>	<u>671,121</u>	<u>57,590</u>	<u>738,531</u>
End of year	<u>\$ 13,531</u>	<u>\$ 494,098</u>	<u>\$ 480,567</u>	<u>\$ 671,121</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 173,300	\$ 154,333
Interest receivable	<u>260</u>	<u>228</u>
 Total assets	 <u>\$ 173,560</u>	 <u>\$ 154,561</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,805	\$ 8,925
 <u>FUND BALANCE</u>	 	
Restricted for general government	<u>170,755</u>	<u>145,636</u>
 Total liabilities and fund balance	 <u>\$ 173,560</u>	 <u>\$ 154,561</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Map fees	\$ 40,000	\$ 73,668	\$ 33,668	\$ 58,436
Miscellaneous:				
Investment income	<u>1,300</u>	<u>(676)</u>	<u>(1,976)</u>	<u>253</u>
Total revenue	<u>41,300</u>	<u>72,992</u>	<u>31,692</u>	<u>58,689</u>
Expenditures:				
General government:				
Services and supplies	145,000	47,873	97,127	35,329
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,440</u>
Total expenditures	<u>145,000</u>	<u>47,873</u>	<u>97,127</u>	<u>54,769</u>
Excess (deficiency) of revenues over expenditures	<u>(103,700)</u>	<u>25,119</u>	<u>128,819</u>	<u>3,920</u>
Fund balance:				
Beginning of year	<u>107,416</u>	<u>145,636</u>	<u>38,220</u>	<u>141,716</u>
End of year	<u>\$ 3,716</u>	<u>\$ 170,755</u>	<u>\$ 167,039</u>	<u>\$ 145,636</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 84,719	\$ 76,878
Interest receivable	131	125
Due from other governments	<u>12,820</u>	<u>28,047</u>
Total assets	<u>\$ 97,670</u>	<u>\$ 105,050</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 40,303	\$ 25,951
<u>FUND BALANCE</u>		
Restricted for community support	<u>57,367</u>	<u>79,099</u>
Total liabilities and fund balance	<u>\$ 97,670</u>	<u>\$ 105,050</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Grants	\$ 400,000	\$ 243,918	\$ (156,082)	\$ 339,286
Miscellaneous:				
Investment income	1,000	(263)	(1,263)	139
Other	-	-	-	50,000
Total miscellaneous	<u>1,000</u>	<u>(263)</u>	<u>(1,263)</u>	<u>50,139</u>
Total revenues	401,000	243,655	(157,345)	389,425
Community support:				
Services and supplies	<u>464,778</u>	<u>265,387</u>	<u>199,391</u>	<u>318,847</u>
Excess (deficiency) of revenues over expenditures	(63,778)	(21,732)	42,046	70,578
Fund balance:				
Beginning of year	<u>79,099</u>	<u>79,099</u>	<u>-</u>	<u>8,521</u>
End of year	<u>\$ 15,321</u>	<u>\$ 57,367</u>	<u>\$ 42,046</u>	<u>\$ 79,099</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 303,982	\$ 202,000
Interest receivable	<u>471</u>	<u>321</u>
 Total assets	 <u>\$ 304,453</u>	 <u>\$ 202,321</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,118	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>303,335</u>	<u>202,321</u>
 Total liabilities and fund balance	 <u>\$ 304,453</u>	 <u>\$ 202,321</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Technology fees	\$ 365,000	\$ 376,059	\$ 11,059	\$ 248,429
Miscellaneous:				
Investment income	<u>1,500</u>	<u>(833)</u>	<u>(2,333)</u>	<u>357</u>
Total revenues	366,500	375,226	8,726	248,786
Expenditures:				
General government:				
Services and supplies	<u>500,000</u>	<u>274,212</u>	<u>225,788</u>	<u>202,333</u>
Excess (deficiency) of revenues over expenditures	(133,500)	101,014	234,514	46,453
Fund balance:				
Beginning of year	<u>147,368</u>	<u>202,321</u>	<u>54,953</u>	<u>155,868</u>
End of year	<u>\$ 13,868</u>	<u>\$ 303,335</u>	<u>\$ 289,467</u>	<u>\$ 202,321</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,495	\$ 1,215
Interest receivable	<u>2</u>	<u>2</u>
 Total assets	 <u>\$ 1,497</u>	 <u>\$ 1,217</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>1,497</u>	<u>1,217</u>
 Total liabilities and fund balance	 <u>\$ 1,497</u>	 <u>\$ 1,217</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Technology fee	\$ 300	\$ 285	\$ (15)	\$ 330
Miscellaneous:				
Investment income	<u>100</u>	<u>(5)</u>	<u>(105)</u>	<u>2</u>
Total revenues	400	280	(120)	332
General government:				
Services and supplies	<u>1,600</u>	<u>-</u>	<u>1,600</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,200)	280	1,480	332
Fund balance:				
Beginning of year	<u>1,275</u>	<u>1,217</u>	<u>(58)</u>	<u>885</u>
End of year	<u>\$ 75</u>	<u>\$ 1,497</u>	<u>\$ 1,422</u>	<u>\$ 1,217</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 425,016	\$ 399,164
Interest receivable	<u>644</u>	<u>639</u>
 Total assets	 <u>\$ 425,660</u>	 <u>\$ 399,803</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for general government	<u>425,660</u>	<u>399,803</u>
 Total liabilities and fund balance	 <u>\$ 425,660</u>	 <u>\$ 399,803</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Technology fees	\$ 48,000	\$ 93,855	\$ 45,855	\$ 52,693
Miscellaneous:				
Investment income	<u>1,500</u>	<u>(1,284)</u>	<u>(2,784)</u>	<u>711</u>
Total revenues	<u>49,500</u>	<u>92,571</u>	<u>43,071</u>	<u>53,404</u>
Expenditures:				
General government:				
Services and supplies	405,000	66,714	338,286	19,968
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,295</u>
Total expenditures	<u>405,000</u>	<u>66,714</u>	<u>338,286</u>	<u>30,263</u>
Excess (deficiency) of revenues over expenditures	(355,500)	25,857	381,357	23,141
Fund balance:				
Beginning of year	<u>365,962</u>	<u>399,803</u>	<u>33,841</u>	<u>376,662</u>
End of year	<u>\$ 10,462</u>	<u>\$ 425,660</u>	<u>\$ 415,198</u>	<u>\$ 399,803</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 11,767	\$ 10,753
Interest receivable	18	18
Taxes receivable	<u>9,299</u>	<u>7,917</u>
 Total assets	 <u>\$ 21,084</u>	 <u>\$ 18,688</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 26,686	\$ 13,520
 <u>FUND BALANCE</u>		
Restricted for community support	<u>(5,602)</u>	<u>5,168</u>
 Total liabilities and fund balance	 <u>\$ 21,084</u>	 <u>\$ 18,688</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room taxes	\$ 132,500	\$ 134,669	\$ 2,169	\$ 116,067
Miscellaneous:				
Investment income	750	(35)	(785)	19
Total revenues	<u>133,250</u>	<u>134,634</u>	<u>1,384</u>	<u>116,086</u>
Expenditures:				
Community support:				
Service and supplies	64,908	50,749	14,159	70,069
Intergovernmental:				
Payment to state	87,000	94,690	(7,690)	83,238
Total expenditures	<u>151,908</u>	<u>145,439</u>	<u>6,469</u>	<u>153,307</u>
Excess (deficiency) of revenues over expenditures	<u>(18,658)</u>	<u>(10,805)</u>	<u>7,853</u>	<u>(37,221)</u>
Other financing sources (uses):				
Operating transfers in	-	35	35	-
Operating transfers out	<u>(750)</u>	<u>-</u>	<u>750</u>	<u>(19)</u>
Total other financing sources (uses):	<u>(750)</u>	<u>35</u>	<u>785</u>	<u>(19)</u>
Net change in fund balance	(19,408)	(10,770)	8,638	(37,240)
Fund balance:				
Beginning of year	<u>19,408</u>	<u>5,168</u>	<u>(14,240)</u>	<u>42,408</u>
End of year	<u>\$ -</u>	<u>\$ (5,602)</u>	<u>\$ (5,602)</u>	<u>\$ 5,168</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 19,502	\$ 157,392
Interest receivable	25	239
Taxes receivable	1,194	1,186
Due from other governments	<u>-</u>	<u>60</u>
 Total assets	 <u>\$ 20,721</u>	 <u>\$ 158,877</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 12,137	\$ 8,396
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	926	980
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>7,658</u>	<u>149,501</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 20,721</u>	 <u>\$ 158,877</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND(10213)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property taxes	\$ 85,730	\$ 60,101	\$ (25,629)	\$ 56,833
Net proceeds of mines	12,733	12,850	117	2,979
Phone surcharge	<u>165,000</u>	<u>151,141</u>	<u>(13,859)</u>	<u>124,735</u>
Total taxes	263,463	224,092	(39,371)	184,547
Intergovernmental:				
Fish and wildlife	-	11	11	13
Miscellaneous:				
Investment income	<u>1,600</u>	<u>(244)</u>	<u>(1,844)</u>	<u>266</u>
Total revenues	<u>265,063</u>	<u>223,859</u>	<u>(41,204)</u>	<u>184,826</u>
Expenditures:				
Public safety:				
Services and supplies	395,166	363,365	31,801	257,940
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>26,692</u>
Total public safety	<u>400,166</u>	<u>363,365</u>	<u>36,801</u>	<u>284,632</u>
Debt service:				
Principal	-	-	-	134,362
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,219</u>
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,581</u>
Total expenditures	<u>400,166</u>	<u>363,365</u>	<u>36,801</u>	<u>437,213</u>
Excess (deficiency) of revenues over expenditures	<u>(135,103)</u>	<u>(139,506)</u>	<u>(4,403)</u>	<u>(252,387)</u>
Other financing sources (uses):				
Operating transfers in	150,000	150,244	244	185,000
Operating transfers out	<u>(154,181)</u>	<u>(152,581)</u>	<u>1,600</u>	<u>(266)</u>
Total other financing sources (uses)	<u>(4,181)</u>	<u>(2,337)</u>	<u>1,844</u>	<u>184,734</u>
Net change in fund balance	(139,284)	(141,843)	(2,559)	(67,653)
Fund balance:				
Beginning of year	<u>149,501</u>	<u>149,501</u>	<u>-</u>	<u>217,154</u>
End of year	<u>\$ 10,217</u>	<u>\$ 7,658</u>	<u>\$ (2,559)</u>	<u>\$ 149,501</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 284,700	\$ 94,630
Interest receivable	347	153
Taxes receivable	18,654	17,314
Due from other governments	<u>16</u>	<u>20,201</u>
 Total assets	 <u>\$ 303,717</u>	 <u>\$ 132,298</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 80,435	\$ 23,379
Accrued payroll and benefits	<u>49,348</u>	<u>41,093</u>
 Total liabilities	 129,783	 64,472
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	14,442	14,291
<u>FUND BALANCE</u>		
Restricted for public safety	<u>159,492</u>	<u>53,535</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 303,717</u>	 <u>\$ 132,298</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ 967,350	\$ 941,821	\$ (25,529)	\$ 889,488
Net proceeds of mines	<u>131,718</u>	<u>200,724</u>	<u>69,006</u>	<u>46,535</u>
Total taxes	<u>1,099,068</u>	<u>1,142,545</u>	<u>43,477</u>	<u>936,023</u>
Intergovernmental:				
Fish and wildlife	-	168	168	207
Reimbursements	<u>40,000</u>	<u>31,879</u>	<u>(8,121)</u>	<u>48,492</u>
Total intergovernmental	<u>40,000</u>	<u>32,047</u>	<u>(7,953)</u>	<u>48,699</u>
Fines and forfeitures:				
Fines	30,000	17,685	(12,315)	19,813
Restitution fees	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>6,970</u>
Total fines and forfeitures	<u>30,500</u>	<u>17,685</u>	<u>(12,815)</u>	<u>26,783</u>
Miscellaneous:				
Investment income	3,250	(631)	(3,881)	170
Truancy officer	<u>27,750</u>	<u>31,792</u>	<u>4,042</u>	<u>55,172</u>
Clerk fees	<u>1,750</u>	<u>35</u>	<u>(1,715)</u>	<u>-</u>
Total miscellaneous	<u>32,750</u>	<u>31,196</u>	<u>(1,554)</u>	<u>55,342</u>
Total revenues	<u>1,202,318</u>	<u>1,223,473</u>	<u>21,155</u>	<u>1,066,847</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	551,532	493,640	57,892	475,902
Employee benefits	<u>287,035</u>	<u>269,188</u>	<u>17,847</u>	<u>257,265</u>
Services and supplies-regular	<u>410,500</u>	<u>263,947</u>	<u>146,553</u>	<u>219,543</u>
Total public safety	<u>1,249,067</u>	<u>1,026,775</u>	<u>222,292</u>	<u>952,710</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Intergovernmental:				
Payment to state	\$ 91,783	\$ 91,372	\$ 411	\$ 86,070
Total expenditures	<u>1,340,850</u>	<u>1,118,147</u>	<u>222,703</u>	<u>1,038,780</u>
Excess (deficiency) of revenues over expenditures	<u>(138,532)</u>	<u>105,326</u>	<u>243,858</u>	<u>28,067</u>
Other financing sources (uses):				
Operating transfers in	-	631	631	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(170)</u>
Total other financing sources (uses)	<u>-</u>	<u>631</u>	<u>631</u>	<u>(170)</u>
Net change in fund balance	<u>(138,532)</u>	<u>105,957</u>	<u>244,489</u>	<u>27,897</u>
Fund balance:				
Beginning of year	<u>161,638</u>	<u>53,535</u>	<u>(108,103)</u>	<u>25,638</u>
End of year	<u>\$ 23,106</u>	<u>\$ 159,492</u>	<u>\$ 136,386</u>	<u>\$ 53,535</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 69,257	\$ 69,565
Interest receivable	<u>107</u>	<u>114</u>
 Total assets	 <u>\$ 69,364</u>	 <u>\$ 69,679</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>69,364</u>	<u>69,679</u>
 Total liabilities and fund balance	 <u>\$ 69,364</u>	 <u>\$ 69,679</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
				Actual
Revenues:				
Fines and forfeitures:				
Fines	\$ 15,000	\$ -	\$ (15,000)	\$ 3,328
Miscellaneous:				
Investment income	1,000	(315)	(1,315)	126
Total revenues	16,000	(315)	(16,315)	3,454
Expenditures:				
Public safety:				
Services and supplies	70,000	-	70,000	4,908
Excess (deficiency) of revenues over expenditures	(54,000)	(315)	53,685	(1,454)
Fund balance:				
Beginning of year	56,883	69,679	12,796	71,133
End of year	\$ 2,883	\$ 69,364	\$ 66,481	\$ 69,679

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Due from other governments	<u>\$ 62,042</u>	<u>\$ 517,124</u>
<u>LIABILITIES</u>		
Due to other funds	\$ -	\$ 462,102
Due to other governments	<u>62,042</u>	<u>55,022</u>
Total liabilities	62,042	517,124
<u>FUND BALANCE</u>		
Restricted for public safety	_____ -	_____ -
Total liabilities and fund balance	<u>\$ 62,042</u>	<u>\$ 517,124</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 2,895,500	\$ 369,837	\$ (2,525,663)	\$ 2,820,430
Expenditures:				
Intergovernmental:				
Amargosa Town	88,450	104,277	(15,827)	84,612
Round Mountain Town	52,450	63,957	(11,507)	51,896
Tonopah Town	<u>155,000</u>	<u>201,603</u>	<u>(46,603)</u>	<u>163,586</u>
Total intergovernmental	<u>295,900</u>	<u>369,837</u>	<u>(73,937)</u>	<u>300,094</u>
Excess (deficiency) of revenues over expenditures	2,599,600	-	(2,599,600)	2,520,336
Other financing sources (uses):				
Operating transfers out	<u>(2,599,600)</u>	<u>-</u>	<u>2,599,600</u>	<u>(2,520,336)</u>
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 89,815	\$ 127,981
Interest receivable	142	1,764
Due from other governments	10,525	9,333
Prepaid expense	<u>531</u>	<u>-</u>
 Total assets	 <u>\$ 101,013</u>	 <u>\$ 139,078</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,520	\$ 15,304
Accrued payroll and benefits	<u>5,869</u>	<u>31,862</u>
 Total liabilities	 <u>9,389</u>	 <u>47,166</u>
<u>FUND BALANCE</u>		
Nonspendable	531	-
Restricted for public safety	<u>91,093</u>	<u>91,912</u>
 Total fund balance	 <u>91,624</u>	 <u>91,912</u>
 Total liabilities and fund balance	 <u>\$ 101,013</u>	 <u>\$ 139,078</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Public safety tax	\$ -	\$ 62,740	\$ 62,740	\$ 50,909
Tonopah Town	83,500	-	(83,500)	-
Amargosa Valley	23,970	-	(23,970)	-
Round Mountain	<u>47,063</u>	<u>-</u>	<u>(47,063)</u>	<u>-</u>
Total intergovernmental	154,533	62,740	(91,793)	50,909
Miscellaneous:				
Investment income	<u>1,500</u>	<u>(160)</u>	<u>(1,660)</u>	<u>1,961</u>
Total revenues	<u>156,033</u>	<u>62,580</u>	<u>(93,453)</u>	<u>52,870</u>
Expenditures:				
Public safety - County:				
Salaries and wages	654,952	14,467	640,485	-
Employee benefits	501,561	-	501,561	-
Services and supplies	-	4,385	(4,385)	-
Capital outlay	<u>539,837</u>	<u>44,016</u>	<u>495,821</u>	<u>8,793</u>
Total public safety	<u>1,696,350</u>	<u>62,868</u>	<u>1,633,482</u>	<u>8,793</u>
Total expenses	<u>1,696,350</u>	<u>62,868</u>	<u>1,633,482</u>	<u>8,793</u>
Excess (deficiency) of revenues over expenditures	(1,540,317)	(288)	1,540,029	44,077
Other financing sources (uses):				
Operating transfers in	<u>1,498,941</u>	<u>-</u>	<u>(1,498,941)</u>	<u>-</u>
Net change in fund balance	(41,376)	(288)	41,088	44,077
Fund balance:				
Beginning of year	<u>90,912</u>	<u>91,912</u>	<u>1,000</u>	<u>47,835</u>
End of year	<u>\$ 49,536</u>	<u>\$ 91,624</u>	<u>\$ 42,088</u>	<u>\$ 91,912</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 195,157	\$ 134,050
Interest receivable	301	206
Due from other governments	<u>10,525</u>	<u>9,333</u>
 Total assets	 <u>\$ 205,983</u>	 <u>\$ 143,589</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>205,983</u>	<u>143,589</u>
 Total liabilities and fund balance	 <u>\$ 205,983</u>	 <u>\$ 143,589</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Public safety tax	\$ -	\$ 62,740	\$ 62,740	\$ -
Miscellaneous:				
Investment income	<u>1,000</u>	<u>(346)</u>	<u>(1,346)</u>	<u>228</u>
Total revenues	1,000	62,394	61,394	228
Expenditures:				
Public safety:				
Capital outlay	<u>185,000</u>	<u>-</u>	<u>185,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(184,000)	62,394	246,394	228
Other financing sources (uses):				
Operating transfers in	<u>55,000</u>	<u>-</u>	<u>(55,000)</u>	<u>50,909</u>
Net change in fund balance	(129,000)	62,394	191,394	51,137
Fund balance:				
Beginning of year	<u>142,952</u>	<u>143,589</u>	<u>637</u>	<u>92,452</u>
End of year	<u>\$ 13,952</u>	<u>\$ 205,983</u>	<u>\$ 192,031</u>	<u>\$ 143,589</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 866,436	\$ 739,247
Interest receivable	<u>1,315</u>	<u>1,188</u>
 Total assets	 <u>\$ 867,751</u>	 <u>\$ 740,435</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,794	\$ 1,749
<u>FUND BALANCE</u>		
Restricted for judicial	<u>862,957</u>	<u>738,686</u>
 Total liabilities and fund balance	 <u>\$ 867,751</u>	 <u>\$ 740,435</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017 Actual
Revenues:				
Charges for services:				
Beatty	\$ 28,500	\$ 13,160	\$ (15,340)	\$ 22,340
Pahrump	77,500	75,882	(1,618)	63,378
Tonopah	<u>87,500</u>	<u>75,779</u>	<u>(11,721)</u>	<u>78,806</u>
Total charges for services	<u>193,500</u>	<u>164,821</u>	<u>(28,679)</u>	<u>164,524</u>
Miscellaneous:				
Investment income	2,000	(2,596)	(4,596)	1,322
Other	<u>-</u>	<u>45</u>	<u>45</u>	<u>45</u>
Total miscellaneous	<u>2,000</u>	<u>(2,551)</u>	<u>(4,551)</u>	<u>1,367</u>
Total revenues	<u>195,500</u>	<u>162,270</u>	<u>(33,230)</u>	<u>165,891</u>
Expenditures:				
Judicial:				
Services and supplies	850,000	28,716	821,284	28,587
Capital outlay	<u>-</u>	<u>11,879</u>	<u>(11,879)</u>	<u>-</u>
Total expenditures	<u>850,000</u>	<u>40,595</u>	<u>809,405</u>	<u>28,587</u>
Excess (deficiency) of revenues over expenditures	<u>(654,500)</u>	<u>121,675</u>	<u>776,175</u>	<u>137,304</u>
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>2,596</u>	<u>2,596</u>	<u>-</u>
Operating transfers out	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>	<u>(1,322)</u>
Total other financing sources (uses)	<u>(2,000)</u>	<u>2,596</u>	<u>4,596</u>	<u>(1,322)</u>
Net change in fund balance	<u>(656,500)</u>	<u>124,271</u>	<u>780,771</u>	<u>135,982</u>
Fund balance:				
Beginning of year	<u>706,204</u>	<u>738,686</u>	<u>32,482</u>	<u>602,704</u>
End of year	<u>\$ 49,704</u>	<u>\$ 862,957</u>	<u>\$ 813,253</u>	<u>\$ 738,686</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 394,867	\$ 422,922
Interest receivable	599	681
Prepaid expense	<u>-</u>	<u>1,249</u>
 Total assets	 <u>\$ 395,466</u>	 <u>\$ 424,852</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,461	\$ 1,606
<u>FUND BALANCE</u>		
Nonspendable	-	1,249
Restricted for judicial	<u>394,005</u>	<u>421,997</u>
 Total fund balance	 <u>394,005</u>	 <u>423,246</u>
 Total liabilities and fund balance	 <u>\$ 395,466</u>	 <u>\$ 424,852</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Beatty	\$ 20,000	\$ 7,096	\$ (12,904)	\$ 11,082
Pahrump	36,000	28,551	(7,449)	29,420
Tonopah	<u>35,000</u>	<u>26,264</u>	<u>(8,736)</u>	<u>28,844</u>
Total charges for services	91,000	61,911	(29,089)	69,346
Miscellaneous:				
Investment income	1,500	(983)	(2,483)	757
Total revenues	<u>92,500</u>	<u>60,928</u>	<u>(31,572)</u>	<u>70,103</u>
Expenditures:				
Judicial:				
Justice court:				
Services and supplies	270,000	35,869	234,131	39,329
Capital outlay	-	55,283	(55,283)	7,955
Total expenditures	<u>270,000</u>	<u>91,152</u>	<u>178,848</u>	<u>47,284</u>
Excess (deficiency) of revenues over expenditures	<u>(177,500)</u>	<u>(30,224)</u>	<u>147,276</u>	<u>22,819</u>
Other financing sources (uses):				
Operating transfers in	-	983	983	-
Operating transfers out	<u>(1,500)</u>	<u>-</u>	<u>1,500</u>	<u>(757)</u>
Total other financing sources (uses):	<u>(1,500)</u>	<u>983</u>	<u>2,483</u>	<u>(757)</u>
Net change in fund balance	(179,000)	(29,241)	149,759	22,062
Fund balance:				
Beginning of year	<u>188,184</u>	<u>423,246</u>	<u>235,062</u>	<u>401,184</u>
End of year	<u>\$ 9,184</u>	<u>\$ 394,005</u>	<u>\$ 384,821</u>	<u>\$ 423,246</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 428,147	\$ 375,226
Interest receivable	<u>643</u>	<u>595</u>
 Total assets	 <u>\$ 428,790</u>	 <u>\$ 375,821</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 26,047	\$ 270
<u>FUND BALANCE</u>		
Restricted for judicial	<u>402,743</u>	<u>375,551</u>
 Total liabilities and fund balance	 <u>\$ 428,790</u>	 <u>\$ 375,821</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Beatty	\$ 22,500	\$ 10,956	\$ (11,544)	\$ 16,100
Pahrump	55,000	63,154	8,154	59,961
Tonopah	<u>45,000</u>	<u>45,207</u>	207	<u>47,368</u>
Total charges for services	122,500	119,317	(3,183)	123,429
Miscellaneous:				
Investment income	<u>1,500</u>	<u>(1,409)</u>	<u>(2,909)</u>	661
Total revenues	<u>124,000</u>	<u>117,908</u>	<u>(6,092)</u>	<u>124,090</u>
Expenditures:				
Judicial:				
 Justice Court:				
Services and supplies	500,000	88,155	411,845	50,402
Capital outlay	<u>-</u>	<u>3,970</u>	<u>(3,970)</u>	<u>39,985</u>
Total expenditures	<u>500,000</u>	<u>92,125</u>	<u>407,875</u>	<u>90,387</u>
Excess (deficiency) of revenues over expenditures	<u>(376,000)</u>	<u>25,783</u>	<u>401,783</u>	<u>33,703</u>
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>1,409</u>	<u>1,409</u>	<u>-</u>
Operating transfers out	<u>(1,500)</u>	<u>-</u>	<u>1,500</u>	<u>(661)</u>
Total other financing sources (uses)	<u>(1,500)</u>	<u>1,409</u>	<u>2,909</u>	<u>(661)</u>
Net change in fund balance	(377,500)	27,192	404,692	33,042
Fund balance:				
Beginning of year	<u>394,009</u>	<u>375,551</u>	<u>(18,458)</u>	<u>342,509</u>
End of year	<u>\$ 16,509</u>	<u>\$ 402,743</u>	<u>\$ 386,234</u>	<u>\$ 375,551</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 75,336	\$ 138,668
Interest receivable	105	215
Prepaid expense	- <hr/>	1,605
Total assets	<u>\$ 75,441</u>	<u>\$ 140,488</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 291	\$ 3,520
<u>FUND BALANCE</u>		
Nonspendable	- <hr/>	1,605
Restricted for judicial	<u>75,150</u>	<u>135,363</u>
Total fund balance	<u>75,150</u>	<u>136,968</u>
Total liabilities and fund balance	<u>\$ 75,441</u>	<u>\$ 140,488</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		
Revenues:				
Charges for services	\$ 95,000	\$ 88,305	\$ (6,695)	\$ 90,281
Miscellaneous:				
Investment income	1,500	(480)	(1,980)	239
Other	-	-	-	100
Total other	<u>1,500</u>	<u>(480)</u>	<u>(1,980)</u>	<u>339</u>
Total revenues	<u>96,500</u>	<u>87,825</u>	<u>(8,675)</u>	<u>90,620</u>
Expenditures:				
Judicial:				
Services and supplies	315,000	149,643	165,357	42,357
Capital outlay	-	-	-	298,495
Total expenditures	<u>315,000</u>	<u>149,643</u>	<u>165,357</u>	<u>340,852</u>
Excess (deficiency) of revenues over expenditures	(218,500)	(61,818)	156,682	(250,232)
Fund balance:				
Beginning of year	<u>233,700</u>	<u>136,968</u>	<u>(96,732)</u>	<u>387,200</u>
End of year	<u>\$ 15,200</u>	<u>\$ 75,150</u>	<u>\$ 59,950</u>	<u>\$ 136,968</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 96,441	\$ 115,155
Interest receivable	61	342
Due from others	<u>-</u>	<u>992</u>
Total assets	<u>\$ 96,502</u>	<u>\$ 116,489</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 39,816	\$ 33,190
Accrued payroll and benefits	<u>3,212</u>	<u>6,150</u>
Total liabilities	43,028	39,340
<u>FUND BALANCE</u>		
Restricted for judicial	<u>53,474</u>	<u>77,149</u>
Total liabilities and fund balance	<u>\$ 96,502</u>	<u>\$ 116,489</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 175,000	\$ 102,384	\$ (72,616)	\$ 122,152
Charges for services:				
Drug court proceeds	<u>155,000</u>	<u>177,468</u>	<u>22,468</u>	<u>169,661</u>
Miscellaneous:				
Investment income	2,500	(86)	(2,586)	380
Other	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>
Total other	<u>2,500</u>	<u>114</u>	<u>(2,386)</u>	<u>380</u>
 Total revenue	 <u>332,500</u>	 <u>279,966</u>	 <u>(52,534)</u>	 <u>292,193</u>
 Expenditures:				
Judicial:				
Salaries and wages	85,000	79,642	5,358	96,085
Employee benefits	45,000	37,987	7,013	43,283
Services and supplies	375,000	186,098	188,902	353,148
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,410</u>
Total judicial	<u>505,000</u>	<u>303,727</u>	<u>201,273</u>	<u>577,926</u>
 Excess (deficiency) of revenues over expenditures	 <u>(172,500)</u>	 <u>(23,761)</u>	 <u>148,739</u>	 <u>(285,733)</u>
 Other financing sources (uses):				
Operating transfers in	-	86	86	-
Operating transfers out	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	<u>(380)</u>
Total other financing sources (uses):	<u>(2,500)</u>	<u>86</u>	<u>2,586</u>	<u>(380)</u>
 Net change in fund balance	 <u>(175,000)</u>	 <u>(23,675)</u>	 <u>151,325</u>	 <u>(286,113)</u>
 Fund balance:				
Beginning of year	<u>211,262</u>	<u>77,149</u>	<u>(134,113)</u>	<u>363,262</u>
End of year	<u>\$ 36,262</u>	<u>\$ 53,474</u>	<u>\$ 17,212</u>	<u>\$ 77,149</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 108,104	\$ 88,793
Interest receivable	<u>164</u>	<u>142</u>
 Total assets	 <u>\$ 108,268</u>	 <u>\$ 88,935</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for judicial	<u>108,268</u>	<u>88,935</u>
 Total liabilities and fund balance	 <u>\$ 108,268</u>	 <u>\$ 88,935</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017 Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 22,500	\$ 19,590	\$ (2,910)	\$ 19,050
Miscellaneous:				
Investment income	<u>150</u>	<u>(257)</u>	<u>(407)</u>	<u>158</u>
Total revenue	22,650	19,333	(3,317)	19,208
Expenditures:				
Judicial:				
Services and supplies	<u>110,000</u>	<u>-</u>	<u>110,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(87,350)	19,333	106,683	19,208
Fund balance:				
Beginning of year	<u>92,377</u>	<u>88,935</u>	<u>(3,442)</u>	<u>69,727</u>
End of year	<u>\$ 5,027</u>	<u>\$ 108,268</u>	<u>\$ 103,241</u>	<u>\$ 88,935</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,074	\$ 686
Interest receivable	<u>2</u>	<u>1</u>
 Total assets	 <u>\$ 1,076</u>	 <u>\$ 687</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	1,076	687
 Total liabilities and fund balance	 <u>\$ 1,076</u>	 <u>\$ 687</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Technology fees	\$ 400	\$ 392	\$ (8)	\$ 384
Miscellaneous:				
Investment income	- -	(3)	(3)	1
Total revenues	400	389	(11)	385
Expenditures:				
Judicial:				
Service and supplies	1,000	- -	1,000	- -
Excess (deficiency) of revenues over expenditures	(600)	389	989	385
Fund balance:				
Beginning of year	<u>682</u>	<u>687</u>	<u>5</u>	<u>302</u>
End of year	<u>\$ 82</u>	<u>\$ 1,076</u>	<u>\$ 994</u>	<u>\$ 687</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 14,333	\$ 14,012
Interest receivable	<u>22</u>	<u>10</u>
 Total assets	 <u>\$ 14,355</u>	 <u>\$ 14,022</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>14,355</u>	<u>14,022</u>
 Total liabilities and fund balance	 <u>\$ 14,355</u>	 <u>\$ 14,022</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	2017	
	Budget	Actual	Positive (Negative)	2017	
Revenues:					
Intergovernmental:					
Geothermal lease	\$ -	\$ 375	\$ 375	\$ 160	
Miscellaneous:					
Investment income	<u>250</u>	<u>(42)</u>	<u>(292)</u>	<u>11</u>	
Total revenues	250	333	83	171	
Expenditures:					
General government:					
Services and supplies	<u>14,272</u>	<u>-</u>	<u>14,272</u>	<u>8,088</u>	
Excess (deficiency) of revenues over expenditures	(14,022)	333	14,355	(7,917)	
Fund balance:					
Beginning of year	<u>14,022</u>	<u>14,022</u>	<u>-</u>	<u>21,939</u>	
End of year	<u>\$ -</u>	<u>\$ 14,355</u>	<u>\$ 14,355</u>	<u>\$ 14,022</u>	

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 334,848	\$ 295,209
Interest receivable	507	622
Assessments receivable	<u>24,856</u>	<u>6,657</u>
 Total assets	 <u>\$ 360,211</u>	 <u>\$ 302,488</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 11,777	\$ 3,903
Accrued payroll and benefits	<u>6,766</u>	<u>6,423</u>
 Total liabilities	 18,543	 10,326
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue-property taxes	23,253	5,194
<u>FUND BALANCE</u>		
Restricted for general government	<u>318,415</u>	<u>286,968</u>
 Total liabilities and fund balance	 <u>\$ 360,211</u>	 <u>\$ 302,488</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Tax assessment	\$ 275,000	\$ 286,819	\$ 11,819	\$ 281,613
Miscellaneous:				
Investment income	7,000	(1,787)	(8,787)	496
Other income	-	-	-	6,601
Total miscellaneous	<u>7,000</u>	<u>(1,787)</u>	<u>(8,787)</u>	<u>7,097</u>
Total revenues	<u>282,000</u>	<u>285,032</u>	<u>3,032</u>	<u>288,710</u>
Expenditures:				
General government:				
Salaries and wages	50,000	91,029	(41,029)	89,289
Employee benefits	20,000	38,988	(18,988)	31,806
Services and supplies	<u>525,000</u>	<u>123,568</u>	<u>401,432</u>	<u>202,921</u>
Total general government	<u>595,000</u>	<u>253,585</u>	<u>341,415</u>	<u>324,016</u>
Contingency	<u>17,850</u>	<u>-</u>	<u>17,850</u>	<u>-</u>
Total expenditures	<u>612,850</u>	<u>253,585</u>	<u>359,265</u>	<u>324,016</u>
Excess (deficiency) of revenues over expenditures	(330,850)	31,447	362,297	(35,306)
Fund balance:				
Beginning of year	<u>350,075</u>	<u>286,968</u>	<u>(63,107)</u>	<u>322,274</u>
End of year	<u>\$ 19,225</u>	<u>\$ 318,415</u>	<u>\$ 299,190</u>	<u>\$ 286,968</u>

NYE COUNTY, NEVADA
NONMAJOR - SMOKY VALLEY TELEVISION DISTRICT SPECIAL REVENUE FUND(68101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 28,655
Interest receivable	<u>-</u>	<u>51</u>
 Total assets	 <u>\$ -</u>	 <u>\$ 28,706</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>-</u>	<u>28,706</u>
 Total liabilities and fund balance	 <u>\$ -</u>	 <u>\$ 28,706</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Charges for services:				
Assessment fees	\$ -	\$ -	\$ -	\$ 20
Miscellaneous:				
Investment income	<u>-</u>	<u>-</u>	<u>-</u>	<u>402</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>422</u>
Expenditures:				
Culture and recreation:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,920</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,008</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,928</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,506)</u>
Other financing sources (uses):				
Operating transfers out	<u>(28,706)</u>	<u>(28,706)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(28,706)</u>	<u>(28,706)</u>	<u>-</u>	<u>(19,506)</u>
Fund balance:				
Beginning of year	<u>28,706</u>	<u>28,706</u>	<u>-</u>	<u>48,212</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,706</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
BALANCE SHEET
June 30, 2018

2018

ASSETS

Pooled cash and investments	\$ 38,513
Interest receivable	<u>59</u>
Total assets	<u><u>\$ 38,572</u></u>

LIABILITIES

Accounts payable	\$ 10,409
Accrued payroll and benefits	<u>8</u>
Total liabilities	10,417

FUND BALANCE

Committed for community support	<u>28,155</u>
Total liabilities and fund balance	<u><u>\$ 38,572</u></u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

	2018		Variance- Positive (Negative)
	Budget	Actual	
Revenues:			
Charges for services:			
Special registration	\$ 30,000	\$ 65,000	\$ 35,000
Miscellaneous:			
Investment income	_____ -	(11)	(11)
Total revenues	<u>30,000</u>	<u>64,989</u>	<u>34,989</u>
Expenditures:			
Community support:			
Salaries and wages	-	437	(437)
Employee benefits	-	126	(126)
Services and supplies	<u>65,000</u>	<u>36,271</u>	<u>28,729</u>
Total expenditures	<u>65,000</u>	<u>36,834</u>	<u>28,166</u>
Excess (deficiency) of revenues over expenditures	(35,000)	28,155	63,155
Other financing sources (uses):			
Operating transfers in	<u>35,000</u>	-	<u>(35,000)</u>
Net change in fund balance	-	28,155	28,155
Fund balance:			
Beginning of year	_____ -	_____ -	_____ -
End of year	\$ -	\$ 28,155	\$ 28,155

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
BALANCE SHEET
June 30, 2018

2018

ASSETS

Pooled cash and investments	\$ 1,797
Interest receivable	<u>2</u>
Total assets	<u>\$ 1,799</u>

LIABILITIES

Accounts payable	\$ -
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FUND BALANCE

Restricted for general government	<u>1,799</u>
Total liabilities and fund balance	<u>\$ 1,799</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

	2018		Variance- Positive (Negative)
	Budget	Actual	
Revenues:			
Miscellaneous:			
Other	\$ -	\$ 1,800	\$ 1,800
Investment income	<u> -</u>	<u> (1)</u>	<u> (1)</u>
Total revenues	-	1,799	1,799
Expenditures:			
General government:			
Services and supplies	<u> -</u>	<u> -</u>	<u> -</u>
Excess (deficiency) of revenues over expenditures	-	1,799	1,799
Fund balance:			
Beginning of year	<u> -</u>	<u> -</u>	<u> -</u>
End of year	<u> \$ -</u>	<u> \$ 1,799</u>	<u> \$ 1,799</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,296,719	\$ 2,108,451
Interest receivable	3,512	3,445
Taxes receivable	676	580
Due from other governments	<u>87,892</u>	<u>80,042</u>
 Total assets	 <u>\$ 2,388,799</u>	 <u>\$ 2,192,518</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 14,864	\$ 7,077
Accrued payroll and benefits	<u>16,735</u>	<u>14,442</u>
 Total liabilities	 31,599	 21,519
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	510	435
<u>FUND BALANCE</u>		
Restricted for general government	<u>2,356,690</u>	<u>2,170,564</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,388,799</u>	 <u>\$ 2,192,518</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
				Actual
Revenues:				
Taxes:				
Property tax	\$ 30,942	\$ 34,477	\$ 3,535	\$ 28,918
Licenses and permits:				
Gaming licenses	14,000	19,620	5,620	16,357
Marijuana licenses	-	1,255	1,255	-
Liquor licenses	1,500	1,440	(60)	1,460
Total licenses and permits	<u>15,500</u>	<u>22,315</u>	<u>6,815</u>	<u>17,817</u>
Intergovernmental:				
Consolidated taxes	<u>390,000</u>	<u>511,414</u>	<u>121,414</u>	<u>440,649</u>
Charges for services:				
Cemetery receipts	<u>1,000</u>	<u>2,456</u>	<u>1,456</u>	<u>520</u>
Fines and forfeitures:	<u>23,100</u>	<u>21,032</u>	<u>(2,068)</u>	<u>30,843</u>
Miscellaneous:				
Investment income	14,300	(7,166)	(21,466)	3,832
Other	1,500	675	(825)	952
Community center	1,200	2,662	1,462	1,179
Total miscellaneous	<u>17,000</u>	<u>(3,829)</u>	<u>(20,829)</u>	<u>5,963</u>
Total revenues	<u>477,542</u>	<u>587,865</u>	<u>110,323</u>	<u>524,710</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	94,642	102,973	(8,331)	95,823
Employee benefits	55,135	49,751	5,384	46,950
Services and supplies	200,000	31,891	168,109	38,684
Capital outlay	100,000	-	100,000	-
Total general government	<u>449,777</u>	<u>184,615</u>	<u>265,162</u>	<u>181,457</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 78,592	\$ 91,220	\$ (12,628)	\$ 75,340
Employee benefits	60,838	47,830	13,008	44,332
Services and supplies	<u>99,999</u>	<u>49,814</u>	<u>50,185</u>	<u>44,922</u>
Total public safety	<u>239,429</u>	<u>188,864</u>	<u>50,565</u>	<u>164,594</u>
Health:				
Cemetery:				
Service and Supplies	<u>10,000</u>	<u>2,444</u>	<u>7,556</u>	<u>2,711</u>
Culture and recreation:				
Television:				
Service and Supplies	5,000	4,881	119	4,512
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total television	<u>10,000</u>	<u>4,881</u>	<u>5,119</u>	<u>4,512</u>
Total culture and recreation	<u>20,000</u>	<u>7,325</u>	<u>12,675</u>	<u>7,223</u>
Community support:				
Community center:				
Service and supplies	<u>200,000</u>	<u>20,935</u>	<u>179,065</u>	<u>22,491</u>
Contingency:				
27,276	<u>-</u>	<u>27,276</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>936,482</u>	<u>401,739</u>	<u>534,743</u>	<u>375,765</u>
Excess (deficiency) of revenues over expenditures	(458,940)	186,126	645,066	148,945
Other financing sources (uses):				
Operating transfers out	<u>(27,000)</u>	<u>-</u>	<u>27,000</u>	<u>-</u>
Net change in fund balance	(485,940)	186,126	672,066	148,945
Fund balance:				
Beginning of year	<u>2,117,295</u>	<u>2,170,564</u>	<u>53,269</u>	<u>2,021,619</u>
End of year	<u>\$ 1,631,355</u>	<u>\$ 2,356,690</u>	<u>\$ 725,335</u>	<u>\$ 2,170,564</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	141,782	\$ 126,724
Interest receivable	214	207
Taxes receivable	<u>7,533</u>	<u>7,042</u>
 Total assets	 <u>\$ 149,529</u>	 <u>\$ 133,973</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 8,662	\$ 2,530
Accrued payroll and benefits	<u>3,589</u>	<u>3,488</u>
 Total liabilities	 12,251	 6,018
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>137,278</u>	<u>127,955</u>
 Total liabilities and fund balance	 <u>\$ 149,529</u>	 <u>\$ 133,973</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
				Actual
Revenues:				
Taxes:				
Room taxes	\$ 102,000	\$ 110,913	\$ 8,913	\$ 97,264
Miscellaneous:				
Investment income	<u>1,000</u>	<u>(414)</u>	<u>(1,414)</u>	<u>230</u>
Total revenues	<u>103,000</u>	<u>110,499</u>	<u>7,499</u>	<u>97,494</u>
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	25,000	20,174	4,826	19,080
Employee benefits	8,500	6,317	2,183	5,983
Service and supplies	<u>10,000</u>	<u>12,260</u>	<u>(2,260)</u>	<u>17,370</u>
Total Museum	<u>43,500</u>	<u>38,751</u>	<u>4,749</u>	<u>42,433</u>
Chamber of Commerce:				
Salaries and wages	25,000	26,612	(1,612)	19,961
Employee benefits	8,500	7,696	804	6,713
Service and supplies	<u>10,000</u>	<u>8,617</u>	<u>1,383</u>	<u>15,345</u>
Total Chamber of Commerce	<u>43,500</u>	<u>42,925</u>	<u>575</u>	<u>42,019</u>
Total culture and recreation	<u>87,000</u>	<u>81,676</u>	<u>5,324</u>	<u>84,452</u>
Community support:				
Service and supplies	<u>168,150</u>	<u>19,500</u>	<u>148,650</u>	<u>10,987</u>
Total expenditures	<u>255,150</u>	<u>101,176</u>	<u>153,974</u>	<u>95,439</u>
Excess (deficiency) of revenues over expenditures	(152,150)	9,323	161,473	2,055
Fund balance:				
Beginning of year	<u>152,150</u>	<u>127,955</u>	<u>(24,195)</u>	<u>125,900</u>
End of year	<u>\$ -</u>	<u>\$ 137,278</u>	<u>\$ 137,278</u>	<u>\$ 127,955</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 83,563	\$ 79,597
Interest receivable	139	42
Due from other governments	6,298	5,585
Prepaid expense	<u>324</u>	<u>-</u>
 Total assets	 <u>\$ 90,324</u>	 <u>\$ 85,224</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,100	\$ -
 <u>FUND BALANCE</u>		
Nonspendable	324	-
Restricted for public safety	<u>88,900</u>	<u>85,224</u>
 Total fund balance	 <u>89,224</u>	 <u>85,224</u>
 Total liabilities and fund balance	 <u>\$ 90,324</u>	 <u>\$ 85,224</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 33,000	\$ 37,540	\$ 4,540	\$ -
Miscellaneous:				
Investment income	<u>750</u>	<u>(509)</u>	<u>(1,259)</u>	<u>70</u>
Total revenues	<u>33,750</u>	<u>37,031</u>	<u>3,281</u>	<u>70</u>
Expenditures:				
Public safety:				
Services and supplies	- -	1,100	(1,100)	- -
Capital outlay	<u>34,233</u>	<u>31,931</u>	<u>2,302</u>	<u>7,513</u>
Total public safety	<u>34,233</u>	<u>33,031</u>	<u>1,202</u>	<u>7,513</u>
Excess (deficiency) of revenues over expenditures	(483)	4,000	4,483	(7,443)
Other financing sources (uses):				
Operating transfers in	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>30,461</u>
Net change in fund balance	<u>(483)</u>	<u>4,000</u>	<u>4,483</u>	<u>23,018</u>
Fund balance:				
Beginning of year	<u>483</u>	<u>85,224</u>	<u>84,741</u>	<u>62,206</u>
End of year	<u>\$ -</u>	<u>\$ 89,224</u>	<u>\$ 89,224</u>	<u>\$ 85,224</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 68,510	\$ 83,270
Interest receivable	140	94
Due from other governments	<u>6,298</u>	<u>5,585</u>
 Total assets	 <u>\$ 74,948</u>	 <u>\$ 88,949</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 50,594
<u>FUND BALANCE</u>		
Restricted for public safety	<u>74,948</u>	<u>38,355</u>
 Total liabilities and fund balance	 <u>\$ 74,948</u>	 <u>\$ 88,949</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 33,000	\$ 37,540	\$ 4,540	\$ -
Miscellaneous:				
Investment income	<u>750</u>	<u>(35)</u>	<u>(785)</u>	<u>81</u>
Total revenues	33,750	37,505	3,755	81
Expenditures:				
Public safety:				
Capital outlay	<u>63,207</u>	<u>912</u>	<u>62,295</u>	<u>54,394</u>
Excess (deficiency) of revenues over expenditures	(29,457)	36,593	66,050	(54,313)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,461</u>
Net change in fund balance	(29,457)	36,593	66,050	(23,852)
Fund balance:				
Beginning of year	<u>29,457</u>	<u>38,355</u>	<u>8,898</u>	<u>62,207</u>
End of year	<u>\$ -</u>	<u>\$ 74,948</u>	<u>\$ 74,948</u>	<u>\$ 38,355</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 488,413	\$ 399,795
Interest receivable	743	638
Taxes receivable	988	352
Due from other governments	<u>21,408</u>	<u>19,290</u>
 Total assets	 <u>\$ 511,552</u>	 <u>\$ 420,075</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,385	\$ 2,345
Accrued payroll and benefits	<u>5,276</u>	<u>4,519</u>
 Total liabilities	 6,661	 6,864
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	710	279
<u>FUND BALANCE</u>		
Restricted for general government	<u>504,181</u>	<u>412,932</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 511,552</u>	 <u>\$ 420,075</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 33,431	\$ 30,517	\$ (2,914)	\$ 33,117
Net proceeds	9,390	13,856	4,466	553
Total taxes	<u>42,821</u>	<u>44,373</u>	<u>1,552</u>	<u>33,670</u>
Licenses and permits:				
Business licenses	2,500	1,212	(1,288)	1,443
Liquor licenses	800	280	(520)	560
Total licenses and permits	<u>3,300</u>	<u>1,492</u>	<u>(1,808)</u>	<u>2,003</u>
Intergovernmental:				
Consolidated taxes	<u>95,000</u>	<u>124,732</u>	<u>29,732</u>	<u>106,368</u>
Charges for services:				
Sanitation	<u>45,000</u>	<u>33,847</u>	<u>(11,153)</u>	<u>40,937</u>
Miscellaneous:				
Rent	1,200	1,200	-	1,200
Other	275	3,383	3,108	270
Investment income	450	(1,474)	(1,924)	709
Total miscellaneous	<u>1,925</u>	<u>3,109</u>	<u>1,184</u>	<u>2,179</u>
Total revenues	<u>188,046</u>	<u>207,553</u>	<u>19,507</u>	<u>185,157</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	52,878	52,127	751	51,260
Employee benefits	27,622	27,129	493	25,509
Services and supplies	50,000	5,216	44,784	8,646
Capital outlay	-	-	-	3,417
Total general government	<u>130,500</u>	<u>84,472</u>	<u>46,028</u>	<u>88,832</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 23,568	\$ 6,848	\$ 16,720	\$ 7,020
Employee benefits	9,804	913	8,891	920
Services and supplies	<u>25,000</u>	<u>10,305</u>	<u>14,695</u>	<u>18,065</u>
Total public works	<u>58,372</u>	<u>18,066</u>	<u>40,306</u>	<u>26,005</u>
Sanitation:				
Salaries and wages	14,572	6,848	7,724	6,798
Employee benefits	1,781	913	868	912
Services and supplies	<u>25,000</u>	<u>6,005</u>	<u>18,995</u>	<u>6,098</u>
Total sanitation	<u>41,353</u>	<u>13,766</u>	<u>27,587</u>	<u>13,808</u>
Culture and recreation:				
Parks:				
Services and supplies	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Contingency	<u>7,507</u>	<u>-</u>	<u>7,507</u>	<u>-</u>
Total expenditures	<u>257,732</u>	<u>116,304</u>	<u>141,428</u>	<u>128,645</u>
Excess (deficiency) of revenues over expenditures	(69,686)	91,249	160,935	56,512
Fund balance:				
Beginning of year	<u>304,500</u>	<u>412,932</u>	<u>108,432</u>	<u>356,420</u>
End of year	<u>\$ 234,814</u>	<u>\$ 504,181</u>	<u>\$ 269,367</u>	<u>\$ 412,932</u>

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 28,918	\$ 24,066
Interest receivable	45	21
Due from other governments	1,691	1,500
Prepaid Expense	<u>88</u>	<u>-</u>
 Total assets	 <u>\$ 30,742</u>	 <u>\$ 25,587</u>
<u>LIABILITIES</u>		
Accounts payable	\$ _____ -	\$ _____ -
<u>FUND BALANCE</u>		
Nonspendable	88	-
Restricted for public safety	<u>30,654</u>	<u>25,587</u>
 Total fund balance	 <u>30,742</u>	 <u>25,587</u>
 Total liabilities and fund balance	 <u>\$ 30,742</u>	 <u>\$ 25,587</u>

NYE COUNTY, NEVADA

NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 8,000	\$ 10,080	\$ 2,080	\$ -
Miscellaneous:				
Investment income	_____ -	_____ (111)	_____ (111)	_____ 23
Total revenues	8,000	9,969	1,969	23
Expenditures:				
Public safety:				
Capital outlay	33,095	4,814	28,281	2,007
Excess (deficiency) of revenues over expenditures	(25,095)	5,155	30,250	(1,984)
Other financing sources (uses):				
Operating transfers in	_____ -	_____ -	_____ -	8,179
Net change in fund balance	(25,095)	5,155	30,250	6,195
Fund balance:				
Beginning of year	25,587	25,587	_____ -	19,392
End of year	\$ 492	\$ 30,742	\$ 30,250	\$ 25,587

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,424	\$ 26,075
Interest receivable	39	42
Due from other governments	<u>1,691</u>	<u>1,500</u>
 Total assets	 <u>\$ 27,154</u>	 <u>\$ 27,617</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>27,154</u>	<u>27,617</u>
 Total liabilities and fund balance	 <u>\$ 27,154</u>	 <u>\$ 27,617</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(23235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	8,000	10,080	2,080	-
Miscellaneous:				
Investment income	—	(135)	(135)	47
Total revenues	8,000	9,945	1,945	47
Expenditures:				
Public safety:				
Services and supplies	33,000	10,408	22,592	—
Excess (deficiency) of revenues over expenditures	(25,000)	(463)	24,537	47
Other financing sources (uses):				
Operating transfers in	—	—	—	8,179
Net change in fund balance	(25,000)	(463)	24,537	8,226
Fund balance:				
Beginning of year	26,891	27,617	726	19,391
End of year	\$ 1,891	\$ 27,154	\$ 25,263	\$ 27,617

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 108,622	\$ 95,814
Interest receivable	168	156
Taxes receivable	217	180
Due from other governments	<u>1,196</u>	<u>1,072</u>
 Total assets	 <u>\$ 110,203</u>	 <u>\$ 97,222</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 254	\$ 247
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	214	173
<u>FUND BALANCE</u>		
Restricted for general government	<u>109,735</u>	<u>96,802</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 110,203</u>	 <u>\$ 97,222</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Property taxes:				
Property tax	\$ 8,625	\$ 8,158	\$ (467)	\$ 8,235
Licenses and permits:				
Gaming licenses	800	810	10	810
Liquor licenses	400	320	(80)	240
Total licenses and permits	<u>1,200</u>	<u>1,130</u>	<u>(70)</u>	<u>1,050</u>
Intergovernmental:				
Consolidated taxes	<u>5,150</u>	<u>6,984</u>	<u>1,834</u>	<u>5,876</u>
Miscellaneous:				
Investment income	<u>250</u>	<u>(334)</u>	<u>(584)</u>	<u>174</u>
Total revenues	<u>15,225</u>	<u>15,938</u>	<u>713</u>	<u>15,335</u>
Expenditures:				
General government:				
Services and supplies	10,000	-	10,000	-
Public safety:				
Fire department:				
Services and supplies	8,500	384	8,116	384
Public works:				
Services and supplies	55,000	-	55,000	9,190
Culture and recreation:				
Television:				
Services and supplies	6,500	2,621	3,879	2,571
Contingency:	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>-</u>
Total expenditures	<u>82,400</u>	<u>3,005</u>	<u>79,395</u>	<u>12,145</u>
Excess (deficiency) of revenues over expenditures	(67,175)	12,933	80,108	3,190
Fund balance:				
Beginning of year	<u>79,912</u>	<u>96,802</u>	<u>16,890</u>	<u>93,612</u>
End of year	<u>\$ 12,737</u>	<u>\$ 109,735</u>	<u>\$ 96,998</u>	<u>\$ 96,802</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND(27234)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,033	\$ 9,683
Interest receivable	19	4
Due from other governments	816	724
Prepaid Expense	<u>44</u>	-
 Total assets	 <u>\$ 12,912</u>	 <u>\$ 10,411</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Nonspendable	44	-
Restricted for public safety	<u>12,868</u>	<u>10,411</u>
 Total fund balance	 <u>12,912</u>	 <u>10,411</u>
 Total liabilities and fund balance	 <u>\$ 12,912</u>	 <u>\$ 10,411</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND(27234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Public safety tax	\$ 3,750	\$ 4,866	\$ 1,116	\$ -
Miscellaneous:				
Investment income	<u>75</u>	<u>(41)</u>	<u>(116)</u>	<u>5</u>
Total revenues	3,825	4,825	1,000	5
Expenditures:				
Public safety:				
Capital outlay	<u>6,369</u>	<u>2,324</u>	<u>4,045</u>	<u>1,001</u>
Excess (deficiency) of revenues over expenditures	(2,544)	2,501	5,045	(996)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,948</u>
Net change in fund balance	(2,544)	2,501	5,045	2,952
Fund balance:				
Beginning of year	<u>2,544</u>	<u>10,411</u>	<u>7,867</u>	<u>7,459</u>
End of year	<u>\$ -</u>	<u>\$ 12,912</u>	<u>\$ 12,912</u>	<u>\$ 10,411</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(27235)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 15,405	\$ 10,685
Interest receivable	24	17
Due from other governments	<u>816</u>	<u>724</u>
 Total assets	 <u>\$ 16,245</u>	 <u>\$ 11,426</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>16,245</u>	<u>11,426</u>
 Total liabilities and fund balance	 <u>\$ 16,245</u>	 <u>\$ 11,426</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(27235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 3,500	\$ 4,866	\$ 1,366	\$ -
Miscellaneous:				
Investment income	<u>75</u>	<u>(47)</u>	<u>(122)</u>	<u>20</u>
Total revenues	3,575	4,819	1,244	20
Expenditures:				
Public safety:				
Capital outlay	<u>14,500</u>	<u>-</u>	<u>14,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(10,925)	4,819	15,744	20
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,948</u>
Net change in fund balance	(10,925)	4,819	15,744	3,968
Fund balance:				
Beginning of year	<u>11,033</u>	<u>11,426</u>	<u>393</u>	<u>7,458</u>
End of year	<u>\$ 108</u>	<u>\$ 16,245</u>	<u>\$ 16,137</u>	<u>\$ 11,426</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,565,475	\$ 5,297,360
Interest receivable	6,792	8,599
Taxes receivable	81,009	94,488
Due from other governments	174,504	155,496
Prepaid expenses	<u>-</u>	<u>182,884</u>
 Total assets	 <u>\$ 4,827,780</u>	 <u>\$ 5,738,827</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 100,774	\$ 159,139
Accrued payroll and benefits	<u>104,357</u>	<u>94,494</u>
 Total liabilities	 <u>205,131</u>	 <u>253,633</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>68,467</u>	<u>78,437</u>
<u>FUND BALANCE</u>		
Nonspendable	<u>-</u>	182,884
Restricted for general government	<u>4,554,182</u>	<u>5,223,873</u>
 Total fund balance	 <u>4,554,182</u>	 <u>5,406,757</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,827,780</u>	<u>\$ 5,738,827</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes	\$ 2,800,000	\$ 3,212,297	\$ 412,297	\$ 3,191,714
Licenses and permits	350,000	444,760	94,760	365,455
Intergovernmental	775,000	1,088,025	313,025	854,679
Charges for services	30,000	15,955	(14,045)	22,925
Fines and forfeitures	2,000	2,969	969	2,452
Miscellaneous	25,000	48,660	23,660	66,515
 Total revenues	 3,982,000	 4,812,666	 830,666	 4,503,740
 Expenditures:				
Current:				
General government	4,385,566	3,428,203	957,363	2,180,466
Public safety	3,154,899	2,178,736	976,163	2,027,647
Culture and recreation	68,000	28,302	39,698	42,386
Contingency	60,000	-	60,000	-
 Total expenditures	 7,668,465	 5,635,241	 2,033,224	 4,250,499
 Excess (deficiency) of revenues over expenditures	 (3,686,465)	 (822,575)	 2,863,890	 253,241
 Other financing sources (uses):				
Operating transfers out	(80,000)	(30,000)	50,000	-
 Net change in fund balance	 (3,766,465)	 (852,575)	 2,913,890	 253,241
 Fund balance:				
Beginning of year	5,406,757	5,406,757	-	5,153,516
 End of year	 \$ 1,640,292	 \$ 4,554,182	 \$ 2,913,890	 \$ 5,406,757

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	<u>\$ 2,800,000</u>	<u>\$ 3,212,297</u>	<u>\$ 412,297</u>	<u>\$ 3,191,714</u>
Licenses and permits:				
Franchise fees	100,000	182,375	82,375	164,168
Gaming licenses	237,000	196,935	(40,065)	188,707
Marijuana licenses	-	50,946	50,946	-
Liquor licenses	<u>13,000</u>	<u>14,504</u>	<u>1,504</u>	<u>12,580</u>
Total licenses and permits	<u>350,000</u>	<u>444,760</u>	<u>94,760</u>	<u>365,455</u>
Intergovernmental:				
Consolidated tax	775,000	1,018,908	243,908	854,679
Grants	-	<u>69,117</u>	<u>69,117</u>	-
Total intergovernmental	<u>775,000</u>	<u>1,088,025</u>	<u>313,025</u>	<u>854,679</u>
Charges for services	<u>30,000</u>	<u>15,955</u>	<u>(14,045)</u>	<u>22,925</u>
Fines and forfeitures	<u>2,000</u>	<u>2,969</u>	<u>969</u>	<u>2,452</u>
Miscellaneous:				
Investment income	-	(9,231)	(9,231)	10,454
Rental	-	40,056	40,056	47,580
Other	<u>25,000</u>	<u>17,835</u>	<u>(7,165)</u>	<u>8,481</u>
Total miscellaneous	<u>25,000</u>	<u>48,660</u>	<u>23,660</u>	<u>66,515</u>
Total revenues	<u>\$ 3,982,000</u>	<u>\$ 4,812,666</u>	<u>\$ 830,666</u>	<u>\$ 4,503,740</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 171,605	\$ 184,856	\$ (13,251)	\$ 136,596
Employee benefits	167,716	125,517	42,199	99,760
Services and supplies	669,000	408,197	260,803	289,940
Capital outlay	<u>30,401</u>	<u>351,704</u>	<u>(321,303)</u>	<u>6,197</u>
Total administration	<u>1,038,722</u>	<u>1,070,274</u>	<u>(31,552)</u>	<u>532,493</u>
Buildings and grounds:				
Salaries and wages	722,546	648,218	74,328	502,690
Employee benefits	361,798	345,811	15,987	297,955
Services and supplies	372,500	339,899	32,601	330,459
Capital outlay	<u>1,890,000</u>	<u>1,024,001</u>	<u>865,999</u>	<u>516,869</u>
Total buildings and grounds	<u>3,346,844</u>	<u>2,357,929</u>	<u>988,915</u>	<u>1,647,973</u>
Total general government	<u>4,385,566</u>	<u>3,428,203</u>	<u>957,363</u>	<u>2,180,466</u>
Public safety:				
Fire department:				
Salaries and wages	852,987	827,519	25,468	793,033
Employee benefits	542,962	513,646	29,316	447,091
Services and supplies	338,950	208,013	130,937	261,267
Capital outlay	<u>1,420,000</u>	<u>629,558</u>	<u>790,442</u>	<u>526,256</u>
Total public safety	<u>3,154,899</u>	<u>2,178,736</u>	<u>976,163</u>	<u>2,027,647</u>
Culture and recreation:				
Television:				
Services and supplies	15,000	8,395	6,605	12,493
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total television	<u>20,000</u>	<u>8,395</u>	<u>11,605</u>	<u>12,493</u>
Arena and fair activities:				
Salaries and wages	16,000	4,351	11,649	13,515
Employee benefits	5,000	1,333	3,667	4,359
Services and supplies	22,000	14,223	7,777	12,019
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total arena and fair activities	<u>48,000</u>	<u>19,907</u>	<u>28,093</u>	<u>29,893</u>
Total culture and recreation	<u>68,000</u>	<u>28,302</u>	<u>39,698</u>	<u>42,386</u>
Contingency	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Total expenditures	<u>\$ 7,668,465</u>	<u>\$ 5,635,241</u>	<u>\$ 2,033,224</u>	<u>\$ 4,250,499</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 AND 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 115,302	\$ 116,831
Interest receivable	178	233
Due from other governments	<u>38,258</u>	<u>36,526</u>
 Total assets	 <u>\$ 153,738</u>	 <u>\$ 153,590</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 153,738	\$ 153,590
<u>FUND BALANCE</u>		
Restricted for public works	- -	- -
 Total liabilities and fund balance	 <u>\$ 153,738</u>	 <u>\$ 153,590</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 250,000	\$ 220,488	\$ (29,512)	\$ 211,383
Miscellaneous:				
Investment income	_____ -	(391)	(391)	350
 Total revenues	 250,000	 220,097	 (29,903)	 211,733
 Expenditures:				
Public works:				
Services and supplies	_____ -	_____ -	_____ -	_____ -
 Excess (deficiency) of revenues over expenditures	 250,000	 220,097	 (29,903)	 211,733
 Other financing sources (uses):				
Operating transfers out	(250,000)	(220,097)	29,903	(211,733)
 Net change in fund balance	 -	 -	 -	 -
 Fund balance:				
Beginning of year	_____ -	_____ -	_____ -	_____ -
 End of year	 \$ _____ -	 \$ _____ -	 \$ _____ -	 \$ _____ -

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 529,594	\$ 462,440
Interest receivable	<u>781</u>	<u>567</u>
 Total assets	 <u>\$ 530,375</u>	 <u>\$ 463,007</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,478	\$ 819
Accrued payroll and benefits	<u>5,652</u>	<u>4,541</u>
 Total liabilities	 7,130	 5,360
<u>FUND BALANCE</u>		
Committed for general government	<u>523,245</u>	<u>457,647</u>
 Total liabilities and fund balance	 <u>\$ 530,375</u>	 <u>\$ 463,007</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Licenses and permits	\$ 145,000	\$ 162,577	\$ 17,577	\$ 149,369
Miscellaneous:				
Investment income	<u>500</u>	<u>(1,399)</u>	<u>(1,899)</u>	<u>959</u>
Total revenues	<u>145,500</u>	<u>161,178</u>	<u>15,678</u>	<u>150,328</u>
Expenditures:				
General government:				
Salaries and wages	77,262	61,500	15,762	41,260
Employee benefits	49,943	24,370	25,573	15,653
Services and supplies	<u>70,000</u>	<u>9,710</u>	<u>60,290</u>	<u>7,367</u>
Total expenditures	<u>197,205</u>	<u>95,580</u>	<u>101,625</u>	<u>64,280</u>
Excess (deficiency) of revenues over expenditures	(51,705)	65,598	117,303	86,048
Fund balance:				
Beginning of year	<u>337,774</u>	<u>457,647</u>	<u>119,873</u>	<u>371,599</u>
End of year	<u>\$ 286,069</u>	<u>\$ 523,245</u>	<u>\$ 237,176</u>	<u>\$ 457,647</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 183,534	\$ 269,087
Interest receivable	229	392
Taxes receivable	2,897	3,185
Due from other governments	<u>13,828</u>	<u>12,325</u>
 Total assets	 <u>\$ 200,488</u>	 <u>\$ 284,989</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,808	\$ 8,049
Accrued payroll and benefits	<u>16,020</u>	<u>13,808</u>
 Total liabilities	 21,828	 21,857
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,448	2,643
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>176,212</u>	<u>260,489</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 200,488</u>	 <u>\$ 284,989</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 95,000	\$ 117,078	\$ 22,078	\$ 109,966
Intergovernmental:				
Consolidated tax	60,000	80,728	20,728	67,792
Charges for services:				
Pool receipts	10,000	9,698	(302)	15,685
Miscellaneous:				
Investment income	500	(413)	(913)	636
Grants	2,000	2,500	500	4,000
Other	-	1,719	1,719	-
Total miscellaneous	2,500	3,806	1,306	4,636
Total revenues	<u>167,500</u>	<u>211,310</u>	<u>43,810</u>	<u>198,079</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	129,747	109,989	19,758	112,875
Employee benefits	28,701	15,567	13,134	16,188
Services and supplies	65,500	57,188	8,312	63,707
Capital outlay	119,000	112,843	6,157	6,050
Total expenditures	<u>342,948</u>	<u>295,587</u>	<u>47,361</u>	<u>198,820</u>
Excess (deficiency) of revenues over expenditures	(175,448)	(84,277)	91,171	(741)
Fund balance:				
Beginning of year	<u>187,673</u>	<u>260,489</u>	<u>72,816</u>	<u>261,230</u>
End of year	<u>\$ 12,225</u>	<u>\$ 176,212</u>	<u>\$ 163,987</u>	<u>\$ 260,489</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 87,072	\$ 64,902
Interest receivable	134	80
Taxes receivable	4,570	4,036
Due from other governments	<u>4,312</u>	<u>-</u>
 Total assets	 <u>\$ 96,088</u>	 <u>\$ 69,018</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,458	\$ 2
Accrued payroll and benefits	<u>58</u>	<u>-</u>
 Total liabilities	 1,516	 2
<u>FUND BALANCE</u>		
Restricted for community support	<u>94,572</u>	<u>69,016</u>
 Total liabilities and fund balance	 <u>\$ 96,088</u>	 <u>\$ 69,018</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 62,000	\$ 77,011	\$ 15,011	\$ 67,481
Intergovernmental:				
Grants	39,000	32,066	(6,934)	39,161
Miscellaneous:				
Investment income	<u>500</u>	<u>(277)</u>	<u>(777)</u>	<u>22</u>
Total revenues	<u>101,500</u>	<u>108,800</u>	<u>7,300</u>	<u>106,664</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	384	1,616	252
Employee benefits	750	121	629	80
Services and supplies	160,000	82,739	77,261	66,882
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,517</u>
Total community support	<u>162,750</u>	<u>83,244</u>	<u>79,506</u>	<u>97,731</u>
Excess (deficiency) of revenues over expenditures	(61,250)	25,556	86,806	8,933
Fund balance:				
Beginning of year	<u>65,333</u>	<u>69,016</u>	<u>3,683</u>	<u>60,083</u>
End of year	<u>\$ 4,083</u>	<u>\$ 94,572</u>	<u>\$ 90,489</u>	<u>\$ 69,016</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 AND 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,514,603	\$ 1,354,743
Interest receivable	2,267	1,939
Taxes receivable	<u>7,311</u>	<u>6,457</u>
Total assets	<u>\$ 1,524,181</u>	<u>\$ 1,363,139</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,228	\$ 5,096
Accrued payroll and benefits	<u>1,654</u>	<u>2,081</u>
Total liabilities	5,882	7,177
<u>FUND BALANCE</u>		
Restricted for community support	<u>1,518,299</u>	<u>1,355,962</u>
Total liabilities and fund balance	<u>\$ 1,524,181</u>	<u>\$ 1,363,139</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 60,000	\$ 121,607	\$ 61,607	\$ 107,958
Licenses and permits:				
Fireworks fees	100,000	139,950	39,950	133,680
Miscellaneous:				
Investment income	1,000	(3,955)	(4,955)	2,507
Total revenues	<u>161,000</u>	<u>257,602</u>	<u>96,602</u>	<u>244,145</u>
Expenditures:				
Community support:				
Salaries and wages	20,000	6,939	13,061	6,546
Employee benefits	10,000	1,392	8,608	1,759
Services and supplies	95,000	17,981	77,019	17,571
Capital outlay	<u>975,000</u>	<u>68,953</u>	<u>906,047</u>	<u>214,045</u>
Total expenditures	<u>1,100,000</u>	<u>95,265</u>	<u>1,004,735</u>	<u>239,921</u>
Excess (deficiency) of revenues over expenditures	(939,000)	162,337	1,101,337	4,224
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,302</u>
Net change in fund balance	(939,000)	162,337	1,101,337	15,526
Fund balance:				
Beginning of year	<u>955,030</u>	<u>1,355,962</u>	<u>400,932</u>	<u>1,340,436</u>
End of year	<u>\$ 16,030</u>	<u>\$ 1,518,299</u>	<u>\$ 1,502,269</u>	<u>\$ 1,355,962</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
ASSETS		
Pooled cash and investments	\$ 165,685	\$ 147,361
Interest receivable	248	224
Taxes receivable	<u>21,935</u>	<u>19,375</u>
 Total assets	 <u>\$ 187,868</u>	 <u>\$ 166,960</u>
LIABILITIES		
Accounts payable	\$ 18,563	\$ 9,312
Accrued payroll and benefits	<u>4,918</u>	<u>4,032</u>
 Total liabilities	 23,481	 13,344
FUND BALANCE		
Restricted for community support	<u>164,387</u>	<u>153,616</u>
 Total liabilities and fund balance	 <u>\$ 187,868</u>	 <u>\$ 166,960</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 300,000	\$ 364,859	\$ 64,859	\$ 323,908
Miscellaneous:				
Investment income	<u>1,000</u>	<u>(241)</u>	<u>(1,241)</u>	<u>343</u>
Total revenues	<u>301,000</u>	<u>364,618</u>	<u>63,618</u>	<u>324,251</u>
Expenditures:				
Community support:				
Salaries and wages	86,494	87,736	(1,242)	58,077
Employee benefits	36,340	34,512	1,828	25,535
Service and supplies	300,000	231,599	68,401	250,249
Capital outlay	<u>25,451</u>	<u>-</u>	<u>25,451</u>	<u>-</u>
Total community support	<u>448,285</u>	<u>353,847</u>	<u>94,438</u>	<u>333,861</u>
Excess (deficiency) of revenues over expenditures	(147,285)	10,771	158,056	(9,610)
Fund balance:				
Beginning of year	<u>153,616</u>	<u>153,616</u>	<u>-</u>	<u>163,226</u>
End of year	<u>\$ 6,331</u>	<u>\$ 164,387</u>	<u>\$ 158,056</u>	<u>\$ 153,616</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 525,729	\$ 409,735
Interest receivable	812	514
Taxes receivable	<u>7,312</u>	<u>6,458</u>
 Total assets	 <u>\$ 533,853</u>	 <u>\$ 416,707</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 7,130	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>526,723</u>	<u>416,707</u>
 Total liabilities and fund balance	 <u>\$ 533,853</u>	 <u>\$ 416,707</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 121,620	\$ 66,620	\$ 107,969
Miscellaneous:				
Investment income	500	(1,496)	(1,996)	935
Donations	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Total miscellaneous	<u>25,500</u>	<u>23,504</u>	<u>(1,996)</u>	<u>25,935</u>
Total revenues	<u>80,500</u>	<u>145,124</u>	<u>64,624</u>	<u>133,904</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	86	1,914	84
Employee benefits	750	26	724	27
Services and supplies	365,000	34,996	330,004	5,775
Capital outlay	<u>10,000</u>	-	<u>10,000</u>	-
Total expenditures	<u>377,750</u>	<u>35,108</u>	<u>342,642</u>	<u>5,886</u>
Excess (deficiency) of revenues over expenditures	(297,250)	110,016	407,266	128,018
Fund balance:				
Beginning of year	<u>307,689</u>	<u>416,707</u>	<u>109,018</u>	<u>288,689</u>
End of year	<u>\$ 10,439</u>	<u>\$ 526,723</u>	<u>\$ 516,284</u>	<u>\$ 416,707</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 293,291	\$ 268,609
Interest receivable	453	449
Taxes receivable	<u>3,656</u>	<u>3,230</u>
Total assets	<u><u>\$ 297,400</u></u>	<u><u>\$ 272,288</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 340	\$ 6,969
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>297,060</u>	<u>265,319</u>
Total liabilities and fund balance	<u><u>\$ 297,400</u></u>	<u><u>\$ 272,288</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 30,000	\$ 60,810	\$ 30,810	\$ 53,985
Intergovernmental:				
Grant	209,000	-	(209,000)	-
Miscellaneous:				
Investment income	<u>500</u>	<u>(863)</u>	<u>(1,363)</u>	<u>767</u>
Total revenues	<u>239,500</u>	<u>59,947</u>	<u>(179,553)</u>	<u>54,752</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	1,000	79	921	84
Employee benefits	500	25	475	27
Service and supplies	25,000	9,588	15,412	11,636
Capital outlay	<u>325,000</u>	<u>18,514</u>	<u>306,486</u>	<u>126,852</u>
Total expenditures	<u>351,500</u>	<u>28,206</u>	<u>323,294</u>	<u>138,599</u>
Excess (deficiency) of revenues over expenditures	(112,000)	31,741	143,741	(83,847)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,302</u>
Net change in fund balance	(112,000)	31,741	143,741	(72,545)
Fund balance:				
Beginning of year	<u>123,166</u>	<u>265,319</u>	<u>142,153</u>	<u>337,864</u>
End of year	<u>\$ 11,166</u>	<u>\$ 297,060</u>	<u>\$ 285,894</u>	<u>\$ 265,319</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 487,715	\$ 438,751
Interest receivable	754	631
Taxes receivable	<u>3,656</u>	<u>3,229</u>
 Total assets	 <u>\$ 492,125</u>	 <u>\$ 442,611</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 15	\$ -
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>492,110</u>	<u>442,611</u>
 Total liabilities and fund balance	 <u>\$ 492,125</u>	 <u>\$ 442,611</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 30,000	\$ 60,810	\$ 30,810	\$ 53,985
Miscellaneous:				
Investment income	<u>1,000</u>	<u>(1,410)</u>	<u>(2,410)</u>	<u>965</u>
Total revenues	<u>31,000</u>	<u>59,400</u>	<u>28,400</u>	<u>54,950</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	2,301	22,699	7,571
Capital outlay	<u>400,000</u>	<u>7,600</u>	<u>392,400</u>	<u>7,100</u>
Total expenditures	<u>425,000</u>	<u>9,901</u>	<u>415,099</u>	<u>14,671</u>
Excess (deficiency) of revenues over expenditures	<u>(394,000)</u>	<u>49,499</u>	<u>443,499</u>	<u>40,279</u>
Fund balance:				
Beginning of year	<u>403,332</u>	<u>442,611</u>	<u>39,279</u>	<u>402,332</u>
End of year	<u>\$ 9,332</u>	<u>\$ 492,110</u>	<u>\$ 482,778</u>	<u>\$ 442,611</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,039,120	\$ 801,017
Interest receivable	1,605	1,023
Taxes receivable	<u>14,625</u>	<u>12,917</u>
 Total assets	 <u>\$ 1,055,350</u>	 <u>\$ 814,957</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>1,055,350</u>	<u>814,957</u>
 Total liabilities and fund balance	 <u>\$ 1,055,350</u>	 <u>\$ 814,957</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Room tax	\$ 115,000	\$ 243,252	\$ 128,252	\$ 215,949
Miscellaneous:				
Investment income	<u>1,000</u>	<u>(2,844)</u>	<u>(3,844)</u>	<u>1,869</u>
Total revenues	116,000	240,408	124,408	217,818
Expenditures:				
Community support:				
Services and supplies	<u>50,000</u>	<u>15</u>	<u>49,985</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	66,000	240,393	174,393	217,818
Fund balance:				
Beginning of year	<u>663,139</u>	<u>814,957</u>	<u>151,818</u>	<u>597,139</u>
End of year	<u>\$ 729,139</u>	<u>\$ 1,055,350</u>	<u>\$ 326,211</u>	<u>\$ 814,957</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Intergovernmental:				
Grants	\$ 800,000	\$ -	\$ (800,000)	\$ -
Expenditures:				
Public works:				
Services and supplies	<u>800,000</u>	<u>-</u>	<u>800,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 128,164	\$ 112,735
Interest receivable	<u>195</u>	<u>192</u>
 Total assets	 <u>\$ 128,359</u>	 <u>\$ 112,927</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 8,986	\$ -
Accrued payroll and benefits	<u>597</u>	<u>567</u>
 Total liabilities	 9,583	 567
<u>FUND BALANCE</u>		
Committed for health	<u>118,776</u>	<u>112,360</u>
 Total liabilities and fund balance	 <u>\$ 128,359</u>	 <u>\$ 112,927</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 13,734	\$ 3,734	\$ 8,954
Miscellaneous:				
Investment income	<u>100</u>	<u>(321)</u>	<u>(421)</u>	<u>241</u>
Total revenue	<u>10,100</u>	<u>13,413</u>	<u>3,313</u>	<u>9,195</u>
Expenditures:				
Health:				
Salaries and wages	20,000	7,395	12,605	11,075
Employee benefits	8,000	2,120	5,880	3,485
Services and supplies	21,000	7,090	13,910	10,046
Capital outlay	<u>45,000</u>	<u>20,392</u>	<u>24,608</u>	<u>2,543</u>
Total expenditures	<u>94,000</u>	<u>36,997</u>	<u>57,003</u>	<u>27,149</u>
Excess (deficiency) of revenues over expenditures	(83,900)	(23,584)	60,316	(17,954)
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(53,900)	6,416	60,316	(17,954)
Fund balance:				
Beginning of year	<u>61,414</u>	<u>112,360</u>	<u>50,946</u>	<u>130,314</u>
End of year	<u>\$ 7,514</u>	<u>\$ 118,776</u>	<u>\$ 111,262</u>	<u>\$ 112,360</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 178,802	\$ 172,585
Interest receivable	<u>275</u>	<u>253</u>
Total assets	<u><u>\$ 179,077</u></u>	<u><u>\$ 172,838</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for health	<u>179,077</u>	<u>172,838</u>
Total liabilities and fund balance	<u><u>\$ 179,077</u></u>	<u><u>\$ 172,838</u></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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 6,764	\$ 1,764	\$ 4,410
Miscellaneous:				
Investment income	<u>100</u>	<u>(525)</u>	<u>(625)</u>	<u>395</u>
Total revenues	5,100	6,239	1,139	4,805
Expenditures:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	6,239	1,139	4,805
Fund balance:				
Beginning of year	<u>173,133</u>	<u>172,838</u>	<u>(295)</u>	<u>168,033</u>
End of year	<u>\$ 178,233</u>	<u>\$ 179,077</u>	<u>\$ 844</u>	<u>\$ 172,838</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 389,113	\$ 298,411
Interest receivable	<u>601</u>	<u>401</u>
 Total assets	 <u>\$ 389,714</u>	 <u>\$ 298,812</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 59
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>389,714</u>	<u>298,753</u>
 Total liabilities and fund balance	 <u>\$ 389,714</u>	 <u>\$ 298,812</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Licenses and permits	\$ 20,000	\$ 103,033	\$ 83,033	\$ 45,952
Miscellaneous:				
Investment income	<u>500</u>	<u>(953)</u>	<u>(1,453)</u>	<u>613</u>
Total revenues	20,500	102,080	81,580	46,565
Expenditures:				
Culture and recreation:				
Capital outlay	<u>150,000</u>	<u>11,119</u>	<u>138,881</u>	<u>71,930</u>
Excess (deficiency) of revenues over expenditures	(129,500)	90,961	220,461	(25,365)
Fund balance:				
Beginning of year	<u>144,618</u>	<u>298,753</u>	<u>154,135</u>	<u>324,118</u>
End of year	<u>\$ 15,118</u>	<u>\$ 389,714</u>	<u>\$ 374,596</u>	<u>\$ 298,753</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 646,671	\$ 576,086
Interest receivable	<u>999</u>	<u>764</u>
 Total assets	 <u>\$ 647,670</u>	 <u>\$ 576,850</u>
<u>Liabilities</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>647,670</u>	<u>576,850</u>
 Total liabilities and fund balance	 <u>\$ 647,670</u>	 <u>\$ 576,850</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
License and permints	\$ 25,000	\$ 72,609	\$ 47,609	\$ 41,394
Miscellaneous:				
Investment income	<u>1,500</u>	<u>(1,789)</u>	<u>(3,289)</u>	<u>1,254</u>
Total revenues	26,500	70,820	44,320	42,648
Expenditures:				
Public safety:				
Capital outlay	<u>530,000</u>	<u>-</u>	<u>530,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(503,500)	70,820	574,320	42,648
Fund balance:				
Beginning of year	<u>510,202</u>	<u>576,850</u>	<u>66,648</u>	<u>534,202</u>
End of year	<u>\$ 6,702</u>	<u>\$ 647,670</u>	<u>\$ 640,968</u>	<u>\$ 576,850</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 590,625	\$ 985,548
Interest receivable	797	1,744
Due from other governments	241,201	213,909
Prepaid expense	<u>12,198</u>	<u>-</u>
 Total assets	 <u>\$ 844,821</u>	 <u>\$ 1,201,201</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 14,276	\$ -
Accrued payroll and benefits	<u>56,578</u>	<u>-</u>
 Total liabilities	 <u>70,854</u>	 <u>-</u>
 <u>FUND BALANCE</u>		
Nonspendable	12,198	-
Restricted for public safety	<u>761,769</u>	<u>1,201,201</u>
 Total fund balance	 <u>773,967</u>	 <u>1,201,201</u>
 Total liabilities and fund balance	 <u>\$ 844,821</u>	 <u>\$ 1,201,201</u>

NYE COUNTY, NEVADA
NONMAJOR-PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,400,000	\$ 1,437,811	\$ 37,811	\$ -
Miscellaneous:				
Investment income	_____ -	(1,554)	(1,554)	1,017
Total revenues	<u>1,400,000</u>	<u>1,436,257</u>	<u>36,257</u>	<u>1,017</u>
Expenditures:				
Public safety:				
Salaries and wages	500,000	589,116	(89,116)	490,592
Employee benefits	401,201	337,312	63,889	324,009
Services and supplies	300,000	229,136	70,864	257,718
Capital outlay	<u>1,400,000</u>	<u>707,927</u>	<u>692,073</u>	<u>29,265</u>
Total public safety	<u>2,601,201</u>	<u>1,863,491</u>	<u>737,710</u>	<u>1,101,584</u>
Excess (deficiency) of revenues over expenditures	(1,201,201)	(427,234)	773,967	(1,100,567)
Other financing sources (uses):				
Operating transfers in	_____ -	_____ -	_____ -	1,166,671
Net change in fund balance	(1,201,201)	(427,234)	773,967	66,104
Fund balance:				
Beginning of year	<u>1,201,201</u>	<u>1,201,201</u>	<u>_____ -</u>	<u>1,135,097</u>
End of year	\$ _____ -	\$ 773,967	\$ 773,967	\$ 1,201,201

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,609,735	\$ 2,857,538
Interest receivable	5,486	3,068
Due from other governments	<u>241,201</u>	<u>213,909</u>
 Total assets	 <u>\$ 3,856,422</u>	 <u>\$ 3,074,515</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,335	\$ 146,047
Accrued payroll and benefits	<u>48,024</u>	<u>13,390</u>
 Total liabilities	 49,359	 159,437
<u>FUND BALANCE</u>		
Restricted for public safety	<u>3,807,063</u>	<u>2,915,078</u>
 Total liabilities and fund balance	 <u>\$ 3,856,422</u>	 <u>\$ 3,074,515</u>

NYE COUNTY, NEVADA

NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)

SCHEDULE OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,400,000	\$ 1,437,811	\$ 37,811	\$ -
Miscellaneous:				
Investment income	<u>1,000</u>	<u>(5,066)</u>	<u>(6,066)</u>	<u>4,579</u>
Total revenues	<u>1,401,000</u>	<u>1,432,745</u>	<u>31,745</u>	<u>4,579</u>
Expenditures:				
Public safety:				
Salaries and wages	190,872	243,644	(52,772)	46,387
Employee benefits	135,535	163,630	(28,095)	34,836
Services and supplies	66,000	39,807	26,193	29,950
Capital outlay	<u>2,285,000</u>	<u>93,679</u>	<u>2,191,321</u>	<u>330,323</u>
Total expenses	<u>2,677,407</u>	<u>540,760</u>	<u>2,136,647</u>	<u>441,496</u>
Excess (deficiency) of revenues over expenditures	(1,276,407)	891,985	2,168,392	(436,917)
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,166,671</u>
Net change in fund balance	(1,276,407)	891,985	2,168,392	729,754
Fund balance:				
Beginning of year	<u>1,295,093</u>	<u>2,915,078</u>	<u>1,619,985</u>	<u>2,185,324</u>
End of year	<u>\$ 18,686</u>	<u>\$ 3,807,063</u>	<u>\$ 3,788,377</u>	<u>\$ 2,915,078</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,399	\$ 25,368
Interest receivable	<u>-</u>	<u>41</u>
 Total assets	 <u>\$ 25,399</u>	 <u>\$ 25,409</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for debt service	<u>25,399</u>	<u>25,409</u>
 Total liabilities and fund balance	 <u>\$ 25,399</u>	 <u>\$ 25,409</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 2,500	\$ (10)	\$ (2,510)	\$ 46
Interest subsidy	- <hr/>	404,716 <hr/>	404,716 <hr/>	411,032 <hr/>
Total miscellaneous	<hr/> 2,500	<hr/> 404,706	<hr/> 402,206	<hr/> 411,078
Expenditures:				
Debt service:				
Principal	756,295	718,702	37,593	570,000
Interest	<hr/> 865,054	<hr/> 1,253,932	<hr/> (388,878)	<hr/> 1,260,731
Total expenditures	<hr/> 1,621,349	<hr/> 1,972,634	<hr/> (351,285)	<hr/> 1,830,731
Excess (deficiency) of revenues over expenditures	(1,618,849)	(1,567,928)	50,921	(1,419,653)
Other financing sources (uses):				
Operating transfers in	<hr/> 1,646,252	<hr/> 1,567,918	<hr/> (78,334)	<hr/> 1,419,699
Net change in fund balance	27,403	(10)	(27,413)	46
Fund balance:				
Beginning of year	<hr/> 27,863	<hr/> 25,409	<hr/> (2,454)	<hr/> 25,363
End of year	<hr/> \$ 55,266	<hr/> \$ 25,399	<hr/> \$ (29,867)	<hr/> \$ 25,409

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2018
(With Comparative Totals for June 30, 2017)

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty	Beatty Special Ad Valorem	Beatty Room Tax
<u>ASSETS</u>					
Pooled cash and investments	\$ 1,273,317	\$ 1,140,167	\$ 522,201	\$ 194,476	\$ 78,466
Interest receivable	2,204	1,762	863	268	132
Taxes receivable	11,941	-	-	-	1,507
Due from other governments	-	-	-	-	-
 Total assets	 <u>\$ 1,287,462</u>	 <u>\$ 1,141,929</u>	 <u>\$ 523,064</u>	 <u>\$ 194,744</u>	 <u>\$ 80,105</u>
 <u>LIABILITIES</u>					
Accounts payable	\$ 4,553	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	48	-	-	-	-
 Total liabilities	 4,601	 -	 -	 -	 -
 <u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	9,242	-	-	-	-
 <u>FUND BALANCE</u>					
Restricted for capital projects	<u>1,273,619</u>	<u>1,141,929</u>	<u>523,064</u>	<u>194,744</u>	<u>80,105</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,287,462</u>	<u>\$ 1,141,929</u>	<u>\$ 523,064</u>	<u>\$ 194,744</u>	<u>\$ 80,105</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues:					
Taxes	\$ 729,348	\$ -	\$ -	\$ -	\$ 22,183
Intergovernmental	20,064	-	-	-	61,285
Miscellaneous	<u>109,541</u>	<u>(3,506)</u>	<u>(1,322)</u>	<u>(559)</u>	<u>(264)</u>
Total revenues	<u>858,953</u>	<u>(3,506)</u>	<u>(1,322)</u>	<u>(559)</u>	<u>83,204</u>
Expenditures:					
Current:					
Intergovernmental	61,703	-	-	-	-
Capital projects	940,020	20,493	-	20,465	23,400
Debt service:					
Principal	37,671	-	-	-	-
Interest	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,045,394</u>	<u>20,493</u>	<u>-</u>	<u>20,465</u>	<u>23,400</u>
Excess (deficiency) of revenues over expenditures	<u>(186,441)</u>	<u>(23,999)</u>	<u>(1,322)</u>	<u>(21,024)</u>	<u>59,804</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	21,297	-
Operating transfers out	<u>(65,204)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(65,204)</u>	<u>-</u>	<u>-</u>	<u>21,297</u>	<u>-</u>
Net change in fund balance	(251,645)	(23,999)	(1,322)	273	59,804
Fund balance:					
Beginning of year	<u>1,525,264</u>	<u>1,165,928</u>	<u>524,386</u>	<u>194,471</u>	<u>20,301</u>
End of year	<u>\$ 1,273,619</u>	<u>\$ 1,141,929</u>	<u>\$ 523,064</u>	<u>\$ 194,744</u>	<u>\$ 80,105</u>

Gabbs Special	Manhattan Special	Pahrump Pahrump	Pahrump Special	Pahrump TV	Pahrump Construction	Pahrump Arena	Totals 2018	Totals 2017
Ad Valorem	Ad Valorem	Pahrump	Ad Valorem	Construction		Arena		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 751,531	\$ 617,154
-	-	-	-	-	-	-	81,349	133
(55)	(116)	(3,224)	(145)	(148)	1,421	1,421	101,623	11,527
<u>(55)</u>	<u>(116)</u>	<u>(3,224)</u>	<u>(145)</u>	<u>(148)</u>	<u>1,421</u>	<u>1,421</u>	<u>934,503</u>	<u>628,814</u>
-	-	-	-	-	-	-	61,703	50,565
-	-	186,122	-	8,324	-	-	1,198,824	631,374
-	-	-	-	-	-	-	37,671	-
-	-	-	-	-	-	-	6,000	-
<u>-</u>	<u>-</u>	<u>186,122</u>	<u>-</u>	<u>8,324</u>	<u>-</u>	<u>-</u>	<u>1,304,198</u>	<u>681,939</u>
<u>(55)</u>	<u>(116)</u>	<u>(189,346)</u>	<u>(145)</u>	<u>(8,472)</u>	<u>1,421</u>	<u>1,421</u>	<u>(369,695)</u>	<u>(53,125)</u>
3,501	3,063	-	37,343	-	-	-	65,204	53,434
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65,204)</u>	<u>(53,434)</u>
<u>3,501</u>	<u>3,063</u>	<u>-</u>	<u>37,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,446	2,947	(189,346)	37,198	(8,472)	1,421	1,421	(369,695)	(53,125)
<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>76,258</u>	<u>4,712,982</u>	<u>4,766,107</u>
<u>\$ 19,771</u>	<u>\$ 38,917</u>	<u>\$ 865,808</u>	<u>\$ 77,986</u>	<u>\$ 49,665</u>	<u>\$ 77,679</u>	<u>\$ 4,343,287</u>	<u>\$ 4,712,982</u>	

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,273,317	\$ 1,549,168
Interest receivable	2,204	2,528
Taxes receivable	11,941	11,886
Due from other governments	-	591
 Total assets	 <u>\$ 1,287,462</u>	 <u>\$ 1,564,173</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,553	\$ 28,772
Accrued payroll and benefits	48	327
 Total liabilities	 4,601	 29,099
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	9,242	9,810
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,273,619</u>	<u>1,525,264</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,287,462</u>	<u>\$ 1,564,173</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Property tax	\$ 619,302	\$ 600,848	\$ (18,454)	\$ 567,909
Net proceeds of mines	<u>84,326</u>	<u>128,500</u>	<u>44,174</u>	<u>29,792</u>
Total taxes	<u>703,628</u>	<u>729,348</u>	<u>25,720</u>	<u>597,701</u>
Intergovernmental:				
Grant	-	19,956	19,956	-
Fish and wildlife	<u>-</u>	<u>108</u>	<u>108</u>	<u>133</u>
Total intergovernmental	<u>-</u>	<u>20,064</u>	<u>20,064</u>	<u>133</u>
Miscellaneous:				
Investment income	6,000	(5,105)	(11,105)	2,812
Donations	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Other	<u>-</u>	<u>14,646</u>	<u>14,646</u>	<u>-</u>
Total miscellaneous	<u>106,000</u>	<u>109,541</u>	<u>3,541</u>	<u>2,812</u>
Total revenues	<u>809,628</u>	<u>858,953</u>	<u>49,325</u>	<u>600,646</u>
Expenditures:				
Intergovernmental:				
Round Mountain	25,000	26,621	(1,621)	21,816
Tonopah	<u>29,000</u>	<u>31,581</u>	<u>(2,581)</u>	<u>25,880</u>
Amargosa	<u>3,500</u>	<u>3,501</u>	<u>(1)</u>	<u>2,869</u>
Total intergovernmental	<u>57,500</u>	<u>61,703</u>	<u>(4,203)</u>	<u>50,565</u>
Capital projects:				
General government	<u>1,910,685</u>	<u>940,020</u>	<u>970,665</u>	<u>418,962</u>
Debt service:				
Principal	-	37,671	(37,671)	-
Interest	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>
Total debt service	<u>-</u>	<u>43,671</u>	<u>(43,671)</u>	<u>-</u>
Total expenditures	<u>1,968,185</u>	<u>1,045,394</u>	<u>922,791</u>	<u>469,527</u>
Excess (deficiency) of revenues over expenditures	<u>(1,158,557)</u>	<u>(186,441)</u>	<u>972,116</u>	<u>131,119</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(188,971)</u>	<u>(65,204)</u>	<u>123,767</u>	<u>(53,434)</u>
Total other financing sources (uses)	<u>(188,971)</u>	<u>(65,204)</u>	<u>123,767</u>	<u>(53,434)</u>
Net change in fund balance	(1,347,528)	(251,645)	1,095,883	77,685
Fund balance:				
Beginning of year	<u>1,525,264</u>	<u>1,525,264</u>	<u>-</u>	<u>1,447,579</u>
End of year	<u>\$ 177,736</u>	<u>\$ 1,273,619</u>	<u>\$ 1,095,883</u>	<u>\$ 1,525,264</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,140,167	\$ 1,164,029
Interest receivable	<u>1,762</u>	<u>1,899</u>
 Total assets	 <u>\$ 1,141,929</u>	 <u>\$ 1,165,928</u>
<u>LIABILITIES</u>		
Accrued payroll and benefits	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,141,929</u>	<u>1,165,928</u>
 Total liabilities and fund balance	 <u>\$ 1,141,929</u>	 <u>\$ 1,165,928</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 15,000	\$ (3,506)	\$ (18,506)	\$ 2,112
Expenditures:				
Capital projects:				
General government	<u>1,193,816</u>	<u>20,493</u>	<u>1,173,323</u>	-
Excess (deficiency) of revenues over expenditures	(1,178,816)	(23,999)	1,154,817	2,112
Fund balance:				
Beginning of year	<u>1,178,816</u>	<u>1,165,928</u>	<u>(12,888)</u>	<u>1,163,816</u>
End of year	<u>\$ -</u>	<u>\$ 1,141,929</u>	<u>\$ 1,141,929</u>	<u>\$ 1,165,928</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 522,201	\$ 523,532
Interest receivable	<u>863</u>	<u>854</u>
 Total assets	 <u>\$ 523,064</u>	 <u>\$ 524,386</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>523,064</u>	<u>524,386</u>
 Total liabilities and fund balance	 <u>\$ 523,064</u>	 <u>\$ 524,386</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 4,000	\$ (1,322)	\$ (5,322)	\$ 950
Unrealized investment gain (loss)	- -	- -	- -	- -
Total revenues	4,000	(1,322)	(5,322)	950
Expenditures:				
Capital projects:				
General government	<u>557,936</u>	- -	<u>557,936</u>	<u>8,470</u>
Excess (deficiency) of revenues over expenditures	(553,936)	(1,322)	552,614	(7,520)
Other financing sources (uses):				
Operating transfers in	<u>27,000</u>	- -	<u>(27,000)</u>	- -
Net change in fund balance	(526,936)	(1,322)	525,614	(7,520)
Fund balance:				
Beginning of year	<u>526,936</u>	<u>524,386</u>	<u>(2,550)</u>	<u>531,906</u>
End of year	<u>\$ - -</u>	<u>\$ 523,064</u>	<u>\$ 523,064</u>	<u>\$ 524,386</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 194,476	\$ 194,154
Interest receivable	<u>268</u>	<u>317</u>
 Total assets	 <u>\$ 194,744</u>	 <u>\$ 194,471</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>194,744</u>	<u>194,471</u>
 Total liabilities and fund balance	 <u>\$ 194,744</u>	 <u>\$ 194,471</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,500	\$ (559)	\$ (2,059)	\$ 352
Expenditures:				
Capital projects:				
General government	<u>211,489</u>	<u>20,465</u>	<u>191,024</u>	<u>11,162</u>
Excess (deficiency) of revenues over expenditures	(209,989)	(21,024)	188,965	(10,810)
Other financing sources (uses):				
Operating transfers in	<u>17,000</u>	<u>21,297</u>	<u>4,297</u>	<u>17,453</u>
Net change in fund balance	(192,989)	273	193,262	6,643
Fund balance:				
Beginning of year	<u>192,989</u>	<u>194,471</u>	<u>1,482</u>	<u>187,828</u>
End of year	<u>\$ -</u>	<u>\$ 194,744</u>	<u>\$ 194,744</u>	<u>\$ 194,471</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 78,466	\$ 117,580
Interest receivable	132	192
Taxes receivable	<u>1,507</u>	<u>1,408</u>
 Total assets	 <u>\$ 80,105</u>	 <u>\$ 119,180</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 98,879
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>80,105</u>	<u>20,301</u>
 Total liabilities and fund balance	 <u>\$ 80,105</u>	 <u>\$ 119,180</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Taxes:				
Room taxes	\$ 20,500	\$ 22,183	\$ 1,683	\$ 19,453
Intergovernmental:				
Grant	-	61,285	61,285	-
Miscellaneous:				
Investment income	<u>1,500</u>	<u>(264)</u>	<u>(1,764)</u>	<u>213</u>
Total revenues	22,000	83,204	61,204	19,666
Expenditures:				
Capital projects:				
Community support	<u>121,697</u>	<u>23,400</u>	<u>98,297</u>	<u>152,562</u>
Excess (deficiency) of revenues over expenditures	(99,697)	59,804	159,501	(132,896)
Fund balance:				
Beginning of year	<u>99,697</u>	<u>20,301</u>	<u>(79,396)</u>	<u>153,197</u>
End of year	<u>\$ -</u>	<u>\$ 80,105</u>	<u>\$ 80,105</u>	<u>\$ 20,301</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 19,746	\$ 16,298
Interest receivable	<u>25</u>	<u>27</u>
 Total assets	 <u>\$ 19,771</u>	 <u>\$ 16,325</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>19,771</u>	<u>16,325</u>
 Total liabilities and fund balance	 <u>\$ 19,771</u>	 <u>\$ 16,325</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 150	\$ (55)	\$ (205)	\$ 30
Expenditures:				
Capital projects:				
General government	<u>18,000</u>	-	<u>18,000</u>	-
Excess (deficiency) of revenues over expenditures	(17,850)	(55)	17,795	30
Other financing sources (uses):				
Operating transfers in	<u>2,500</u>	<u>3,501</u>	<u>1,001</u>	<u>2,869</u>
Net change in fund balance	(15,350)	3,446	18,796	2,899
Fund balance:				
Beginning of year	<u>16,047</u>	<u>16,325</u>	<u>278</u>	<u>13,426</u>
End of year	<u>\$ 697</u>	<u>\$ 19,771</u>	<u>\$ 19,074</u>	<u>\$ 16,325</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 38,862	\$ 35,911
Interest receivable	<u>55</u>	<u>59</u>
 Total assets	 <u>\$ 38,917</u>	 <u>\$ 35,970</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>38,917</u>	<u>35,970</u>
 Total liabilities and fund balance	 <u>\$ 38,917</u>	 <u>\$ 35,970</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ (116)	\$ (316)	\$ 65
Expenditures:				
Capital projects:				
General government	<u>39,170</u>	-	<u>39,170</u>	-
Excess (deficiency) of revenues over expenditures	(38,970)	(116)	38,854	65
Other financing sources (uses):				
Operating transfers in	<u>2,900</u>	<u>3,063</u>	<u>163</u>	<u>2,510</u>
Net change in fund balance	(36,070)	2,947	39,017	2,575
Fund balance:				
Beginning of year	<u>36,070</u>	<u>35,970</u>	<u>(100)</u>	<u>33,395</u>
End of year	<u>\$ -</u>	<u>\$ 38,917</u>	<u>\$ 38,917</u>	<u>\$ 35,970</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 AND 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 864,472	\$ 1,053,583
Interest receivable	<u>1,336</u>	<u>1,571</u>
 Total assets	 <u>\$ 865,808</u>	 <u>\$ 1,055,154</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>865,808</u>	<u>1,055,154</u>
 Total liabilities and fund balance	 <u>\$ 865,808</u>	 <u>\$ 1,055,154</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 4,000	\$ (3,224)	\$ (7,224)	\$ 2,396
Expenditures:				
Capital projects:				
General government	<u>545,000</u>	<u>186,122</u>	<u>358,878</u>	-
Excess (deficiency) of revenues over expenditures	(541,000)	(189,346)	351,654	2,396
Fund balance:				
Beginning of year	<u>596,758</u>	<u>1,055,154</u>	<u>458,396</u>	<u>1,052,758</u>
End of year	<u>\$ 55,758</u>	<u>\$ 865,808</u>	<u>\$ 810,050</u>	<u>\$ 1,055,154</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 77,923	\$ 40,732
Interest receivable	<u>63</u>	<u>56</u>
 Total assets	 <u>\$ 77,986</u>	 <u>\$ 40,788</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>77,986</u>	<u>40,788</u>
 Total liabilities and fund balance	 <u>\$ 77,986</u>	 <u>\$ 40,788</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Revenues:				
Miscellaneous:				
Investment income	\$ 400	\$ (145)	\$ (545)	\$ 294
Expenditures:				
Capital projects:				
General government	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>33,487</u>
Excess (deficiency) of revenues over expenditures	(49,600)	(145)	49,455	(33,193)
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>37,343</u>	<u>7,343</u>	<u>30,602</u>
Net change in fund balance	(19,600)	37,198	56,798	(2,591)
Fund balance:				
Beginning of year	<u>34,579</u>	<u>40,788</u>	<u>6,209</u>	<u>43,379</u>
End of year	<u>\$ 14,979</u>	<u>\$ 77,986</u>	<u>\$ 63,007</u>	<u>\$ 40,788</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 49,589	\$ 58,047
Interest receivable	<u>76</u>	<u>90</u>
Total assets	<u>\$ 49,665</u>	<u>\$ 58,137</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>49,665</u>	<u>58,137</u>
Total liabilities and fund balance	<u>\$ 49,665</u>	<u>\$ 58,137</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, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ (148)	\$ (348)	\$ 139
Expenditures:				
Capital projects:				
Culture and recreation:				
Services and supplies	5,000	8,324	(3,324)	6,731
Capital outlay	30,000	-	30,000	-
Total expenditures	<u>35,000</u>	<u>8,324</u>	<u>26,676</u>	<u>6,731</u>
Excess (deficiency) of revenues over expenditures	(34,800)	(8,472)	26,328	(6,592)
Fund balance:				
Beginning of year	<u>39,929</u>	<u>58,137</u>	<u>18,208</u>	<u>64,729</u>
End of year	<u>\$ 5,129</u>	<u>\$ 49,665</u>	<u>\$ 44,536</u>	<u>\$ 58,137</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 77,561	\$ 76,146
Interest receivable	<u>118</u>	<u>112</u>
Total assets	<u><u>\$ 77,679</u></u>	<u><u>\$ 76,258</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>77,679</u>	<u>76,258</u>
Total liabilities and fund balance	<u><u>\$ 77,679</u></u>	<u><u>\$ 76,258</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 500	\$ (229)	\$ (729)	\$ 174
Rent	<u>2,500</u>	<u>1,650</u>	<u>(850)</u>	<u>1,990</u>
Total revenues	3,000	1,421	(1,579)	2,164
Expenditures:				
Capital projects:				
Culture and recreation	<u>60,000</u>	-	<u>60,000</u>	-
Excess (deficiency) of revenues over expenditures	(57,000)	1,421	58,421	2,164
Fund balance:				
Beginning of year	<u>67,294</u>	<u>76,258</u>	<u>8,964</u>	<u>74,094</u>
End of year	<u>\$ 10,294</u>	<u>\$ 77,679</u>	<u>\$ 67,385</u>	<u>\$ 76,258</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2018
With Comparative Totals for June 30, 2017

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2018	2017
ASSETS					
Current assets:					
Pooled cash and investments	\$ 226,042	\$ -	\$ 59,813	\$ 285,855	\$ 348,604
Interest receivable	413	13	145	571	693
Accounts receivable	3,972	458	4,455	8,885	9,283
Due from sewer fund	27,185	-	-	27,185	31,614
Total current assets	257,612	471	64,413	322,496	390,130
Restricted assets:					
Restricted cash	60,427	-	33,416	93,843	82,917
Noncurrent assets:					
Total capital assets, net of accumulated depreciation	1,481,481	1,532,146	1,416,772	4,430,399	4,605,418
Total assets	1,799,520	1,532,617	1,514,601	4,846,738	5,078,465
DEFERRED OUTFLOWS OF RESOURCES					
Pension charge	4,818	-	8,960	13,778	23,308
LIABILITIES					
Current liabilities:					
Accounts payable	4,752	-	895	5,647	4,573
Accrued payroll and benefits	2,934	-	2,566	5,500	3,602
Customer deposits	-	-	3,965	3,965	3,525
Due to water fund	-	27,185	-	27,185	31,614
Bonds payable, current portion	20,679	-	4,320	24,999	23,431
Total current liabilities	28,365	27,185	11,746	67,296	66,681
Long-term liabilities:					
Net pension liability	13,454	-	55,211	68,665	75,265
Bonds payable, long-term portion	292,266	-	271,733	563,999	588,962
Total long-term liabilities	305,720	-	326,944	632,664	664,227
Total liabilities	334,085	27,185	338,690	699,960	730,908
DEFERRED INFLOWS OF RESOURCES					
Pension charge	2,082	-	18,739	20,821	19,339
NET POSITION					
Invested in capital assets, net of related debt	1,168,536	1,532,146	1,140,719	3,841,401	3,993,025
Restricted for debt service	60,427	-	8,006	68,433	-
Restricted for capital projects	-	-	25,410	25,410	
Unrestricted	239,208	(26,714)	(8,003)	204,491	358,501
Total net position	\$1,468,171	\$1,505,432	\$1,166,132	\$4,139,735	\$4,351,526

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
Year Ended June 30, 2018
With Comparative Totals for Year Ended June 30, 2017

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Totals	
				2018	2017
Operating revenues:					
Charges for services	\$ 88,820	\$ 9,562	\$ 53,760	\$ 152,142	\$ 162,792
Operating expenses:					
Salaries and wages	34,741	-	23,571	58,312	44,740
Employee benefits	15,927	-	8,280	24,207	25,646
Services and supplies	39,025	5,229	28,364	72,618	52,705
Depreciation	67,939	34,180	72,900	175,019	185,533
Total operating expenses	157,632	39,409	133,115	330,156	308,624
Operating income (loss)	(68,812)	(29,847)	(79,355)	(178,014)	(145,832)
Nonoperating revenues (expenses):					
Investment income	(964)	(17)	(368)	(1,349)	772
Grants	-	-	-	-	489,126
Other income	9,083	-	-	9,083	15
Interest expense	(23,670)	-	(9,788)	(33,458)	(34,842)
Total nonoperating revenues (expenses)	(15,551)	(17)	(10,156)	(25,724)	455,071
Change in net position	(84,363)	(29,864)	(89,511)	(203,738)	309,239
Net position:					
Beginning of year	1,556,440	1,535,296	1,259,790	4,351,526	4,042,287
Prior year restatement	(3,906)	-	(4,147)	(8,053)	-
Beginning of year as restated	1,552,534	1,535,296	1,255,643	4,343,473	4,042,287
End of year	\$ 1,468,171	\$ 1,505,432	\$ 1,166,132	\$ 4,139,735	\$ 4,351,526

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 2018

With Comparative Totals for Year Ended June 30, 2017

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	2018	Totals 2017
Cash flows from operating activities:					
Cash received from customers	\$ 89,377	\$ 9,678	\$ 53,925	\$ 152,980	\$ 166,899
Cash paid for salaries and employee benefits	(50,879)	-	(33,383)	(84,262)	(65,557)
Cash paid for services and supplies	(38,197)	(5,229)	(28,118)	(71,544)	(55,906)
Net cash provided (used) by operating activities	301	4,449	(7,576)	(2,826)	45,436
Cash flows from noncapital financing activities:					
Due to (from) other funds	4,429	(4,429)	-	-	-
Cash flows from capital and related financing activities:					
Grants	-	-	-	-	489,126
Other income	9,083	-	-	9,083	15
Debt issuance	-	-	-	-	(489,126)
Principal payments - bonds	(19,259)	-	(4,136)	(23,395)	(21,965)
Interest paid	(23,670)	-	(9,788)	(33,458)	(34,842)
Net cash provided (used) by capital and related financing activities	(33,846)	-	(13,924)	(47,770)	(56,792)
Cash flows from investing activities:					
Investment income	(882)	(20)	(325)	(1,227)	476
Net increase (decrease) in pooled cash and investments	(29,998)	-	(21,825)	(51,823)	(10,880)
Pooled cash and investments:					
Beginning of year	316,467	-	115,054	431,521	442,401
End of year	\$ 286,469	\$ -	\$ 93,229	\$ 379,698	\$ 431,521
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	\$ (68,812)	\$ (29,847)	\$ (79,355)	\$ (178,014)	\$ (145,832)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	67,939	34,180	72,900	175,019	185,533
(Increase) decrease in accounts receivable	557	116	(275)	398	4,437
(Increase) decrease in deferred outflows - pension	3,714	-	5,816	9,530	(3,863)
Increase (decrease) in customer deposits	-	-	440	440	(330)
Increase (decrease) in compensated absences	-	-	-	-	-
Increase (decrease) in accrued payroll and benefits	493	-	1,405	1,898	1,469
Increase (decrease) in accounts payable	828	-	246	1,074	(3,201)
Increase (decrease) in net pension liability	(4,566)	-	(10,087)	(14,653)	12,033
Increase (decrease) in pension expenses	148	-	1,334	1,482	(4,810)
Total adjustments	69,113	34,296	71,779	175,188	191,268
Net cash provided (used) by operating activities	\$ 301	\$ 4,449	\$ (7,576)	\$ (2,826)	\$ 45,436

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2018 and 2017

	2018	2017
ASSETS		
Current assets:		
Pooled cash and investments	\$ 226,042	\$ 256,040
Interest receivable	413	495
Accounts receivable	3,972	4,529
Due from sewer fund	<u>27,185</u>	<u>31,614</u>
Total current assets	257,612	292,678
Restricted assets:		
Restricted cash	60,427	60,427
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,481,481</u>	<u>1,549,420</u>
Total assets	<u>1,799,520</u>	<u>1,902,525</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charge	4,818	8,532
LIABILITIES		
Current liabilities:		
Accounts payable	4,752	3,924
Accrued payroll and benefits	2,934	2,441
Bond payable, current portion	<u>20,679</u>	<u>19,259</u>
Total current liabilities	<u>28,365</u>	<u>25,624</u>
Long-term liabilities:		
Net pension liability	13,454	14,114
Bond payable, long-term portion	<u>292,266</u>	<u>312,945</u>
Total long-term liabilities	<u>305,720</u>	<u>327,059</u>
Total liabilities	<u>334,085</u>	<u>352,683</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charge	2,082	1,934
NET POSITION		
Invested in capital assets, net of related debt	1,168,536	1,217,216
Restricted for debt service	60,427	60,427
Unrestricted	<u>239,208</u>	<u>278,797</u>
Total net position	<u>\$ 1,468,171</u>	<u>\$ 1,556,440</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2018

(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Operating revenues:				
Water	\$ 104,750	\$ 88,820	\$ (15,930)	\$ 98,130
Operating expenses:				
Salaries and wages	40,000	34,741	5,259	26,611
Employee benefits	17,000	15,927	1,073	17,892
Services and supplies	57,500	39,025	18,475	29,846
Depreciation	<u>90,000</u>	<u>67,939</u>	<u>22,061</u>	<u>73,042</u>
Total operating expenses	<u>204,500</u>	<u>157,632</u>	<u>46,868</u>	<u>147,391</u>
Operating income (loss)	<u>(99,750)</u>	<u>(68,812)</u>	<u>30,938</u>	<u>(49,261)</u>
Nonoperating revenues (expenses):				
Investment income	1,800	(964)	(2,764)	552
Other income	2,500	9,083	6,583	-
Interest expense	<u>(23,670)</u>	<u>(23,670)</u>	<u>-</u>	<u>(24,947)</u>
Total nonoperating revenues (expenses)	<u>(19,370)</u>	<u>(15,551)</u>	<u>3,819</u>	<u>(24,395)</u>
Change in net position	<u>\$ (119,120)</u>	<u>(84,363)</u>	<u>\$ 34,757</u>	<u>(73,656)</u>
Net position:				
Beginning of year		1,556,440		1,630,096
Prior year restatement		<u>(3,906)</u>		<u>-</u>
Beginning of year as restated		<u>1,552,534</u>		<u>1,630,096</u>
End of year		<u>\$ 1,468,171</u>		<u>\$ 1,556,440</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 89,377	\$ 101,649
Cash paid for salaries and employee benefits	(50,879)	(39,290)
Cash paid for services and supplies	<u>(38,197)</u>	<u>(29,022)</u>
Net cash provided by operating activities	<u>301</u>	<u>33,337</u>
Cash flows from noncapital financing activities:		
Due to (from) other funds	<u>4,429</u>	<u>6,283</u>
Cash flows from capital and related financing activities:		
Other income	9,083	-
Principal payments - bonds	(19,259)	(17,936)
Interest paid	<u>(23,670)</u>	<u>(24,947)</u>
Net cash provided (used) by capital and related financing activities	<u>(33,846)</u>	<u>(42,883)</u>
Cash flows from investing activities:		
Investment income	<u>(882)</u>	<u>341</u>
Net increase (decrease) in pooled cash and investments	<u>(29,998)</u>	<u>(2,922)</u>
Pooled cash and investments:		
Beginning of year	<u>316,467</u>	<u>319,389</u>
End of year	<u>\$ 286,469</u>	<u>\$ 316,467</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (68,812)</u>	<u>\$ (49,261)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	67,939	73,042
(Increase) decrease in accounts receivable	557	3,519
(Increase) decrease in deferred outflows - pension	3,714	3,701
Increase (decrease) in accrued payroll and benefits	493	791
Increase (decrease) in accounts payable	828	824
Increase (decrease) in net pension liability	(4,566)	1,202
(Increase) decrease in deferred inflows - pension	<u>148</u>	<u>(481)</u>
Total adjustments	<u>69,113</u>	<u>82,598</u>
Net cash provided by operating activities	<u>\$ 301</u>	<u>\$ 33,337</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current assets:		
Interest receivable	\$ 13	\$ 10
Accounts receivable	<u>458</u>	<u>574</u>
Total current assets	471	584
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,532,146</u>	<u>1,566,326</u>
Total assets	<u>1,532,617</u>	<u>1,566,910</u>
<u>LIABILITIES</u>		
Current liabilities:		
Due to water fund	<u>27,185</u>	<u>31,614</u>
Total current liabilities	<u>27,185</u>	<u>31,614</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,532,146	1,566,326
Unrestricted	<u>(26,714)</u>	<u>(31,030)</u>
Total net position	<u>\$ 1,505,432</u>	<u>\$ 1,535,296</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Operating revenues:				
Sewer	\$ 11,500	\$ 9,562	\$ (1,938)	\$ 10,179
Operating expenses:				
Services and supplies	6,500	5,229	1,271	3,695
Depreciation	<u>35,000</u>	<u>34,180</u>	<u>820</u>	<u>37,458</u>
Total operating expenses	<u>41,500</u>	<u>39,409</u>	<u>2,091</u>	<u>41,153</u>
Operating income (loss)	<u>(30,000)</u>	<u>(29,847)</u>	<u>153</u>	<u>(30,974)</u>
Nonoperating revenues (expenses):				
Interest income	-	(17)	(17)	10
Grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>489,126</u>
Total nonoperating revenues (expenses)	<u>-</u>	<u>(17)</u>	<u>(17)</u>	<u>489,136</u>
Change in net position	<u>\$ (30,000)</u>	<u>(29,864)</u>	<u>\$ 136</u>	<u>458,162</u>
Net position:				
Beginning of year		<u>1,535,296</u>		<u>1,077,134</u>
End of year		<u>\$ 1,505,432</u>		<u>\$ 1,535,296</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 9,678	\$ 10,656
Cash paid for salaries and benefits	-	-
Cash paid for services and supplies	<u>(5,229)</u>	<u>(4,373)</u>
Net cash provided by operating activities	<u>4,449</u>	<u>6,283</u>
Cash flows from noncapital financing activities:		
Due to (from) other funds	<u>(4,429)</u>	<u>(6,283)</u>
Cash flows from capital and related financing activities:		
Grants	-	489,126
Debt issuance	<u>-</u>	<u>(489,126)</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>
Cash flows from investing activities:		
Investment income	<u>(20)</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (29,847)</u>	<u>\$ (30,974)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	34,180	37,458
(Increase) decrease in accounts receivable	116	477
Increase (decrease) in accounts payable	<u>-</u>	<u>(678)</u>
Total adjustments	<u>34,296</u>	<u>37,257</u>
Net cash provided by operating activities	<u>\$ 4,449</u>	<u>\$ 6,283</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2018 and 2017

	2018	2017
ASSETS		
Current assets:		
Pooled cash and investments	\$ 59,813	\$ 92,564
Interest receivable	145	188
Accounts receivable	<u>4,455</u>	<u>4,180</u>
Total current assets	64,413	96,932
Restricted assets:		
Restricted cash	33,416	22,490
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,416,772</u>	<u>1,489,672</u>
Total assets	<u>1,514,601</u>	<u>1,609,094</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charge	<u>8,960</u>	<u>14,776</u>
LIABILITIES		
Current liabilities:		
Accounts payable	895	649
Accrued payroll and benefits	2,566	1,161
Customer deposits	3,965	3,525
Bond payable, current portion	<u>4,320</u>	<u>4,172</u>
Total current liabilities	<u>11,746</u>	<u>9,507</u>
Long-term liabilities:		
Net pension liability	55,211	61,151
Bond payable, long-term portion	<u>271,733</u>	<u>276,017</u>
Total long-term liabilities	<u>326,944</u>	<u>337,168</u>
Total liabilities	<u>338,690</u>	<u>346,675</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charge	<u>18,739</u>	<u>17,405</u>
NET POSITION		
Invested in capital assets, net of related debt	1,140,719	1,209,483
Restricted for debt service	8,006	6,676
Restricted for capital projects	25,410	15,814
Unrestricted	<u>(8,003)</u>	<u>27,817</u>
Total net position	<u>\$ 1,166,132</u>	<u>\$ 1,259,790</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance- Positive (Negative)	2017
	Budget	Actual		Actual
Operating revenues:				
Water	\$ 55,000	\$ 53,760	\$ (1,240)	\$ 54,483
Operating expenses:				
Salaries and wages	32,000	23,571	8,429	18,129
Employee benefits	17,000	8,280	8,720	7,754
Services and supplies	28,000	28,364	(364)	19,164
Depreciation	76,000	72,900	3,100	75,033
Total operating expenses	<u>153,000</u>	<u>133,115</u>	<u>19,885</u>	<u>120,080</u>
Operating income (loss)	<u>(98,000)</u>	<u>(79,355)</u>	<u>18,645</u>	<u>(65,597)</u>
Nonoperating revenues (expenses):				
Investment income	1,000	(368)	(1,368)	210
Other income	150	-	(150)	15
Interest expense	<u>(9,788)</u>	<u>(9,788)</u>	<u>-</u>	<u>(9,895)</u>
Total nonoperating revenues (expenses)	<u>(8,638)</u>	<u>(10,156)</u>	<u>(1,518)</u>	<u>(9,670)</u>
Change in net position	<u>\$ (106,638)</u>	<u>(89,511)</u>	<u>\$ 17,127</u>	<u>(75,267)</u>
Net position:				
Beginning of year		1,259,790		1,335,057
Prior year restatement		<u>(4,147)</u>		<u>-</u>
Beginning of year as restated		<u>1,255,643</u>		<u>1,335,057</u>
End of year		<u>\$ 1,166,132</u>		<u>\$ 1,259,790</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 53,925	\$ 54,594
Cash paid for salaries and employee benefits	(33,383)	(26,267)
Cash paid for services and supplies	<u>(28,118)</u>	<u>(22,511)</u>
Net cash provided (used) by operating activities	<u>(7,576)</u>	<u>5,816</u>
Cash flows from capital and related financing activities:		
Other income	-	15
Principal payments - bonds	(4,136)	(4,029)
Interest paid	<u>(9,788)</u>	<u>(9,895)</u>
Net cash provided (used) by capital and related financing activities	<u>(13,924)</u>	<u>(13,909)</u>
Cash flows from investing activities:		
Investment income	<u>(325)</u>	<u>135</u>
Net increase (decrease) in pooled cash and investments	(21,825)	(7,958)
Pooled cash and investments:		
Beginning of year	<u>115,054</u>	<u>123,012</u>
End of year	<u>\$ 93,229</u>	<u>\$ 115,054</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	<u>\$ (79,355)</u>	<u>\$ (65,597)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	72,900	75,033
(Increase) decrease in accounts receivable	(275)	441
(Increase) decrease in deferred outflows - pension	5,816	(7,564)
Increase (decrease) in customer deposits	440	(330)
Increase (decrease) in accrued payroll and benefits	1,405	678
Increase (decrease) in accounts payable	246	(3,347)
Increase (decrease) in net pension liability	(10,087)	10,831
(Increase) decrease in deferred inflows - pension	<u>1,334</u>	<u>(4,329)</u>
Total adjustments	<u>71,779</u>	<u>71,413</u>
Net cash provided (used) by operating activities	<u>\$ (7,576)</u>	<u>\$ 5,816</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
June 30, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Pooled cash and investments	\$ 36,670	\$ 36,782
Interest receivable	<u>57</u>	<u>60</u>
 Total assets	 36,727	 36,842
<u>LIABILITIES</u>		
Accounts payable	- <hr/>	- <hr/>
<u>NET POSITION</u>		
Unrestricted	<u>\$ 36,727</u>	<u>\$ 36,842</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, 2018
(With Comparative Actual Amounts for Year Ended June 30, 2017)

	2018		Variance-	
	Budget	Actual	Positive (Negative)	2017
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	_____ -	_____ -	_____ -	_____ -
Operating income (loss)	- - -	- - -	- - -	- - -
Other financing sources (uses):				
Investment income	_____ -	(115)	(115)	67
Changes in net position	\$ _____ -	(115)	\$ (115)	67
Net position:				
Beginning of year	_____ 36,842			36,775
End of year	\$ _____ 36,727			\$ 36,842

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ -
Cash paid for services and supplies	<u>-</u>	<u>-</u>
Net cash (used) by operating activities	-	-
Cash flows from investing activities:		
Investment income	<u>(112)</u>	<u>40</u>
Net increase (decrease) in pooled cash and investments	(112)	40
Pooled cash and investments:		
Beginning of year	<u>36,782</u>	<u>36,742</u>
End of year	<u>\$ 36,670</u>	<u>\$ 36,782</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ -	\$ -
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>-</u>	<u>-</u>
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2018
Page 1 of 2

	Property	State of Nevada	State Medical Indigent	Improvement District	Range
<u>ASSETS</u>					
Pooled cash and investments	\$ 544,797	\$ 1,103,733	\$ 246,204	\$ 114,094	
Interest receivable	839	-	-	-	
Taxes receivable	-	40,645	3,569	-	
Due from other governments	-	-	-	-	
Loan receivable	-	-	-	-	
Accounts receivable	-	-	-	-	
Prepaid expense	-	-	-	-	
Total assets	<u>\$ 545,636</u>	<u>\$ 1,144,378</u>	<u>\$ 249,773</u>	<u>\$ 114,094</u>	
<u>LIABILITIES</u>					
Unavailable revenue - taxes	\$ -	\$ 31,459	\$ 2,761	\$ -	
Amounts held for others	<u>545,636</u>	<u>1,112,919</u>	<u>247,012</u>	<u>114,094</u>	
Total liabilities	<u>\$ 545,636</u>	<u>\$ 1,144,378</u>	<u>\$ 249,773</u>	<u>\$ 114,094</u>	

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 6,002	\$ 6,111	\$ 307,231	\$ 505,693	\$ 760,888	\$ 254,879
-	-	3,796	6,098	9,182	3,109
-	-	8,854	660	61,646	7,901
-	-	-	86,239	154,010	26,651
-	-	-	-	-	-
-	-	-	30,970	245,713	-
-	-	-	-	855	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 319,881</u>	<u>\$ 629,660</u>	<u>\$ 1,232,294</u>	<u>\$ 292,540</u>
\$ -	\$ -	\$ 4,165	\$ 826	\$ 3,758	\$ 15,236
<u>6,002</u>	<u>6,111</u>	<u>315,716</u>	<u>628,834</u>	<u>1,228,536</u>	<u>277,304</u>
<u>\$ 6,002</u>	<u>\$ 6,111</u>	<u>\$ 319,881</u>	<u>\$ 629,660</u>	<u>\$ 1,232,294</u>	<u>\$ 292,540</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2018
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 83,849	\$ 56,097	\$ 21,583	\$ 17,479
Interest receivable	993	689	258	206
Taxes receivable	6,182	1,447	1,198	367
Due from other governments	6,098	864	5,121	2,450
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	<u>15,529</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 112,651</u>	<u>\$ 59,097</u>	<u>\$ 28,160</u>	<u>\$ 20,502</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ 2,025	\$ 1,871	\$ 2,736	\$ 918
Amounts held for others	<u>110,626</u>	<u>57,226</u>	<u>25,424</u>	<u>19,584</u>
Total liabilities	<u>\$ 112,651</u>	<u>\$ 59,097</u>	<u>\$ 28,160</u>	<u>\$ 20,502</u>

Nye County School District	Beatty	Amargosa Town	Victim Restitution	Brownfields Revolving Loan	Totals	
	General Improvement				2018	2017
\$ 7,830,466	\$ 42,794	\$ 126,276	\$ 625	\$ 43,129	\$ 12,071,930	\$ 9,987,157
12,625	507	1,539	-	376	40,217	38,899
319,444	15,065	4,780	-	-	471,758	459,757
-	-	45,367	-	-	326,800	256,166
-	-	-	-	362,329	362,329	-
-	-	-	-	-	276,683	147,411
-	-	-	-	-	16,384	39,995
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 8,162,535	\$ 58,366	\$ 177,962	\$ 625	\$ 405,834	\$ 13,566,101	\$ 10,929,385
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 247,216	\$ -	\$ 4,067	\$ -	\$ -	\$ 317,038	\$ 337,659
7,915,319	58,366	173,895	625	405,834	13,249,063	10,591,726
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 8,162,535	\$ 58,366	\$ 177,962	\$ 625	\$ 405,834	\$ 13,566,101	\$ 10,929,385

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2018

Page 1 of 6

	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Property:				
ASSETS				
Pooled cash and investments	\$ 548,521	\$ 217,871	\$ 221,595	\$ 544,797
Interest receivable	895	839	895	839
	<u>\$ 549,416</u>	<u>\$ 218,710</u>	<u>\$ 222,490</u>	<u>\$ 545,636</u>
LIABILITIES				
Amounts held for others	\$ 549,416	\$ 218,710	\$ 222,490	\$ 545,636
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 938,561	\$ 4,609,318	\$ 4,444,146	\$ 1,103,733
Taxes receivable	40,480	40,645	40,480	40,645
	<u>\$ 979,041</u>	<u>\$ 4,649,963</u>	<u>\$ 4,484,626</u>	<u>\$ 1,144,378</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 33,416	\$ 31,459	\$ 33,416	\$ 31,459
Amounts held for others	945,625	4,618,504	4,451,210	1,112,919
	<u>\$ 979,041</u>	<u>\$ 4,649,963</u>	<u>\$ 4,484,626</u>	<u>\$ 1,144,378</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 159,014	\$ 218,996	\$ 131,806	\$ 246,204
Taxes receivable	3,550	3,569	3,550	3,569
Due from other governments	178	-	178	-
	<u>\$ 162,742</u>	<u>\$ 222,565</u>	<u>\$ 135,534</u>	<u>\$ 249,773</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,932	\$ 2,761	\$ 2,932	\$ 2,761
Amounts held for others	159,810	219,804	132,602	247,012
	<u>\$ 162,742</u>	<u>\$ 222,565</u>	<u>\$ 135,534</u>	<u>\$ 249,773</u>
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 107,489	\$ 25,259	\$ 18,654	\$ 114,094
LIABILITIES				
Amounts held for others	\$ 107,489	\$ 25,259	\$ 18,654	\$ 114,094

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2018
Page 2 of 6

	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,002	\$ -	\$ -	\$ 6,002
LIABILITIES				
Amounts held for others	<u>\$ 6,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,002</u>
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,111	\$ -	\$ -	\$ 6,111
LIABILITIES				
Amounts held for others	<u>\$ 6,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,111</u>
Nye Regional Hospital District:				
ASSETS				
Pooled cash and investments	\$ 113,500	\$ 289,080	\$ 95,349	\$ 307,231
Interest receivable	1,576	3,796	1,576	3,796
Taxes receivable	4,898	8,854	4,898	8,854
Due from other governments	<u>1,838</u>	<u>-</u>	<u>1,838</u>	<u>-</u>
	<u>\$ 121,812</u>	<u>\$ 301,730</u>	<u>\$ 103,661</u>	<u>\$ 319,881</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,986	\$ 4,165	\$ 3,986	\$ 4,165
Amounts held for others	<u>117,826</u>	<u>297,565</u>	<u>99,675</u>	<u>315,716</u>
	<u>\$ 121,812</u>	<u>\$ 301,730</u>	<u>\$ 103,661</u>	<u>\$ 319,881</u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 241,688	\$ 1,309,618	\$ 1,045,613	\$ 505,693
Interest receivable	5,528	6,098	5,528	6,098
Taxes receivable	895	660	895	660
Due from other governments	71,389	86,239	71,389	86,239
Accounts receivable	<u>30,970</u>	<u>-</u>	<u>-</u>	<u>30,970</u>
	<u>\$ 350,470</u>	<u>\$ 1,402,615</u>	<u>\$ 1,123,425</u>	<u>\$ 629,660</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 728	\$ 826	\$ 728	\$ 826
Amounts held for others	<u>349,742</u>	<u>1,401,789</u>	<u>1,122,697</u>	<u>628,834</u>
	<u>\$ 350,470</u>	<u>\$ 1,402,615</u>	<u>\$ 1,123,425</u>	<u>\$ 629,660</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2018

Page 3 of 6

	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 450,452	\$ 4,273,158	\$ 3,962,722	\$ 760,888
Interest receivable	7,790	9,182	7,790	9,182
Taxes receivable	44,092	61,646	44,092	61,646
Due from other governments	99,182	154,010	99,182	154,010
Accounts receivable	116,441	129,272		245,713
Prepaid expense	4,467	855	4,467	855
	<u>\$ 722,424</u>	<u>\$ 4,628,123</u>	<u>\$ 4,118,253</u>	<u>\$ 1,232,294</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 5,034	\$ 3,758	\$ 5,034	\$ 3,758
Amounts held for others	717,390	4,624,365	4,113,219	1,228,536
	<u>\$ 722,424</u>	<u>\$ 4,628,123</u>	<u>\$ 4,118,253</u>	<u>\$ 1,232,294</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 140,945	\$ 948,751	\$ 834,817	\$ 254,879
Interest receivable	2,584	3,109	2,584	3,109
Taxes receivable	19,655	7,901	19,655	7,901
Due from other governments	21,070	26,651	21,070	26,651
Prepaid expense	16,512	-	16,512	-
	<u>\$ 200,766</u>	<u>\$ 986,412</u>	<u>\$ 894,638</u>	<u>\$ 292,540</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 16,332	\$ 15,236	\$ 16,332	\$ 15,236
Amounts held for others	184,434	971,176	878,306	277,304
	<u>\$ 200,766</u>	<u>\$ 986,412</u>	<u>\$ 894,638</u>	<u>\$ 292,540</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 25,456	\$ 965,991	\$ 907,598	\$ 83,849
Interest receivable	360	993	360	993
Taxes receivable	2,026	6,182	2,026	6,182
Due from other governments	-	6,098	-	6,098
Prepaid expense	14,260	15,529	14,260	15,529
	<u>\$ 42,102</u>	<u>\$ 994,793</u>	<u>\$ 924,244</u>	<u>\$ 112,651</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,674	\$ 2,025	\$ 1,674	\$ 2,025
Amounts held for others	40,428	992,768	922,570	110,626
	<u>\$ 42,102</u>	<u>\$ 994,793</u>	<u>\$ 924,244</u>	<u>\$ 112,651</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2018
Page 4 of 6

	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 33,094	\$ 196,975	\$ 173,972	\$ 56,097
Interest receivable	544	689	544	689
Taxes receivable	2,776	1,447	2,776	1,447
Due from other governments	591	864	591	864
	<u>\$ 37,005</u>	<u>\$ 199,975</u>	<u>\$ 177,883</u>	<u>\$ 59,097</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,510	\$ 1,871	\$ 2,510	\$ 1,871
Amounts held for others	34,495	198,104	175,373	57,226
	<u>\$ 37,005</u>	<u>\$ 199,975</u>	<u>\$ 177,883</u>	<u>\$ 59,097</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 13,253	\$ 146,246	\$ 137,916	\$ 21,583
Interest receivable	255	258	255	258
Taxes receivable	2,696	1,198	2,696	1,198
Due from other governments	2,728	5,121	2,728	5,121
Prepaid expense	2,253	-	2,253	-
	<u>\$ 21,185</u>	<u>\$ 152,823</u>	<u>\$ 145,848</u>	<u>\$ 28,160</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,323	\$ 2,736	\$ 3,323	\$ 2,736
Amounts held for others	17,862	150,087	142,525	25,424
	<u>\$ 21,185</u>	<u>\$ 152,823</u>	<u>\$ 145,848</u>	<u>\$ 28,160</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 2,953	\$ 99,220	\$ 84,694	\$ 17,479
Interest receivable	61	206	61	206
Taxes receivable	1,412	367	1,412	367
Due from other governments	1,351	2,450	1,351	2,450
Prepaid expense	2,503	-	2,503	-
	<u>\$ 8,280</u>	<u>\$ 102,243</u>	<u>\$ 90,021</u>	<u>\$ 20,502</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,030	\$ 918	\$ 1,030	\$ 918
Amounts held for others	7,250	101,325	88,991	19,584
	<u>\$ 8,280</u>	<u>\$ 102,243</u>	<u>\$ 90,021</u>	<u>\$ 20,502</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2018

Page 5 of 6

	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 7,111,842	\$ 21,985,430	\$ 21,266,806	\$ 7,830,466
Interest receivable	17,813	12,625	17,813	12,625
Taxes receivable	318,309	319,444	318,309	319,444
Due from other governments	15,804	-	15,804	-
	<u>\$ 7,463,768</u>	<u>\$ 22,317,499</u>	<u>\$ 21,618,732</u>	<u>\$ 8,162,535</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 262,718	\$ 247,216	\$ 262,718	\$ 247,216
Amounts held for others	<u>7,201,050</u>	<u>22,070,283</u>	<u>21,356,014</u>	<u>7,915,319</u>
	<u>\$ 7,463,768</u>	<u>\$ 22,317,499</u>	<u>\$ 21,618,732</u>	<u>\$ 8,162,535</u>
Beatty General Improvement District:				
ASSETS				
Pooled cash and investments	\$ 20,528	\$ 158,384	\$ 136,118	\$ 42,794
Interest receivable	302	507	302	507
Taxes receivable	14,083	15,065	14,083	15,065
	<u>\$ 34,913</u>	<u>\$ 173,956</u>	<u>\$ 150,503</u>	<u>\$ 58,366</u>
LIABILITIES				
Amounts held for others	<u>\$ 34,913</u>	<u>\$ 173,956</u>	<u>\$ 150,503</u>	<u>\$ 58,366</u>
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ 67,121	\$ 422,880	\$ 363,725	\$ 126,276
Interest receivable	1,191	1,539	1,191	1,539
Taxes receivable	4,885	4,780	4,885	4,780
Due from other governments	<u>42,035</u>	<u>45,367</u>	<u>42,035</u>	<u>45,367</u>
	<u>\$ 115,232</u>	<u>\$ 474,566</u>	<u>\$ 411,836</u>	<u>\$ 177,962</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,976	\$ 4,067	\$ 3,976	\$ 4,067
Amounts held for others	<u>111,256</u>	<u>470,499</u>	<u>407,860</u>	<u>173,895</u>
	<u>\$ 115,232</u>	<u>\$ 474,566</u>	<u>\$ 411,836</u>	<u>\$ 177,962</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
Year Ended June 30, 2018
Page 6 of 6

	Balance 06/30/17	Additions	Deletions	Balance 06/30/18
Victim Restitution				
ASSETS				
Pooled cash and investments	\$ 627	\$ -	\$ 2	\$ 625
LIABILITIES				
Amounts held for others	\$ 627	\$ -	\$ 2	\$ 625
Brownfields Revolving Loan:				
ASSETS				
Pooled cash and investments	\$ -	\$ 43,129	\$ -	\$ 43,129
Interest receivable	\$ -	\$ 376	\$ -	\$ 376
Loan receivable	\$ -	\$ 362,329	\$ -	\$ 362,329
	<u>\$ -</u>	<u>\$ 405,834</u>	<u>\$ -</u>	<u>\$ 405,834</u>
LIABILITIES				
Unavailable revenue - taxes	\$ -	\$ -	\$ -	\$ -
Amounts held for others	\$ -	\$ 405,834	\$ -	\$ 405,834
	<u>\$ -</u>	<u>\$ 405,834</u>	<u>\$ -</u>	<u>\$ 405,834</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 9,987,157	\$ 35,910,306	\$ 33,825,533	\$ 12,071,930
Interest receivable	\$ 38,899	\$ 40,217	\$ 38,899	\$ 40,217
Taxes receivable	\$ 459,757	\$ 471,758	\$ 459,757	\$ 471,758
Due from other governments	\$ 256,166	\$ 326,800	\$ 256,166	\$ 326,800
Interfund loan receivable	\$ -	\$ 362,329	\$ -	\$ 362,329
Accounts receivable	\$ 147,411	\$ 129,272	\$ -	\$ 276,683
Prepaid expense	\$ 39,995	\$ 16,384	\$ 39,995	\$ 16,384
	<u>\$ 10,929,385</u>	<u>\$ 37,257,066</u>	<u>\$ 34,620,350</u>	<u>\$ 13,566,101</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 337,659	\$ 317,038	\$ 337,659	\$ 317,038
Amounts held for others	\$ 10,591,726	\$ 36,940,028	\$ 34,282,691	\$ 13,249,063
	<u>\$ 10,929,385</u>	<u>\$ 37,257,066</u>	<u>\$ 34,620,350</u>	<u>\$ 13,566,101</u>

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Page 1 of 3

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Passed through State of Nevada, Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD# 15715	\$ -	\$ 47,101
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD# 16156	-	145,892
			-	192,993
Passed through State of Nevada, Office of the Controller:				
Schools and Roads - Grants to Counties	10.666	N/A	-	809,413
Total U.S. Department of Agriculture			\$ -	\$ 1,002,406
<u>U.S. Department of Defense</u>				
Direct Program:				
Airforce Agreement	12.Unknown	FA8240-17-P-R547	\$ -	\$ 57,025
Airforce Agreement	12.Unknown	FA8240-18-P-R621	-	28,171
			-	\$ 85,196
<u>U.S. Department of Housing & Urban Development</u>				
Passed through State of Nevada, Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	16/PF/13	\$ -	\$ 250,198
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	16/PS/12		24,773
Total U.S. Department of Housing & Urban Development				\$ 274,971
<u>U.S. Department of Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	N/A	\$ -	\$ 3,326,751
Fish and Wildlife - Refuge Revenue Sharing Act	15.Unknown	N/A	-	2,867
Passed through State of Nevada, Office of the Controller:				
Taylor Grazing Act	15.Unknown	N/A	-	18,654
Total U.S. Department of Interior			\$ -	\$ 3,348,272
<u>U.S. Department of Justice</u>				
Direct Programs:				
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0013		\$ 26,537
Bullet Proof Vest Partnership Program	16.607	N/A	-	9,189
Bullet Proof Vest Partnership Program	16.607	N/A	-	7,676
			-	16,865
Public Safety Partnership and Community Policing Grants	16.710	2016UMWX0235		127,150
Body Worn Camera Policy Implementation	16.835	2016-BC-BX-K034	-	155,817
Joint Terrorism Task Force	16.Unknown	N/A	-	18,676
Passed through State of Nevada, Office of the Attorney General				
Violence Against Women Formula Grants	16.588	2017-VAWA-48		99,610
Total U.S. Department of Justice			\$ -	\$ 444,655

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Page 2 of 3

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program	20.106	3-32-0029-009-2017	\$ -	\$ 163,914
Airport Improvement Program	20.106	3-32-0002-016-2017	-	540,273
Airport Improvement Program	20.106	3-32-0019-015-2018	-	100,855
			<hr/>	<hr/>
Passed through State of Nevada, Department of Transportation:				
Formula Grants for Rural Areas	20.509	PR512-17-802	-	46,679
Formula Grants for Rural Areas	20.509	PR613-16-802	-	55,654
			<hr/>	<hr/>
Passed through State of Nevada, Department of Public Safety				
Office of Traffic Safety:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	JF-2017-NYE CO SO-00007	-	4,376
State and Community Highway Safety	20.600	TS-2018-NYE CO SO-00091	-	6,849
State and Community Highway Safety	20.600	JF-2018-NYE CO SO-00037	-	14,527
			<hr/>	<hr/>
National Priority Safety Programs	20.616	JF-2017-NYE CO SO-00007	-	12,352
National Priority Safety Programs	20.616	JF-2018-NYE CO SO-00037	-	2,872
			<hr/>	<hr/>
				15,224
				<hr/>
Total Highway Safety Cluster				40,976
Passed through State of Nevada, Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	18-HMEP-13-01	-	19,119
			<hr/>	<hr/>
Total U.S. Department of Transportation			\$ -	\$ 967,470
<u>U.S. Environmental Protection Agency</u>				
Direct Programs:				
Environmental Workforce Development and Job Training				
Cooperative Agreement	66.815	99T44301	\$ 121,377	\$ 127,263
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	99T03101	-	50,628
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	99T22701		63,578
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	99T61801	-	27,103
			<hr/>	<hr/>
				141,309
			<hr/>	<hr/>
Total Environmental Protection Agency			\$ 121,377	\$ 268,572
<u>U.S. Department of Energy</u>				
Passed through State of Nevada, Department of Public Safety				
Division of Emergency Management:				
Environmental Remediation and Waste Processing and Disposal	81.104	81104.17	\$ -	\$ 61,409
Direct Programs:				
Environmental Remediation and Waste Processing and Disposal	81.104	DE-NA0002757	-	93,470
			<hr/>	<hr/>
			-	154,879
Direct Programs:				
Test Site Security	81.Unknown	DE-NA0002369	-	599,272
Payments Equal to Taxes (PETT)	81.Unknown	N/A	-	1,421,322
			<hr/>	<hr/>
Total U.S. Department of Energy			\$ -	\$ 2,175,473

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Page 3 of 3

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Health & Human Services</u>				
Aging Cluster				
Passed through State of Nevada, Department of Health and Human Services, Division for Aging and Disability Services:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	13-000-10-BC-18	\$ 5,167	\$ 5,167
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-17	13,000	13,000
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-18	15,064	15,064
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-13-17	16,603	16,603
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-1X-18	33,207	33,207
			<u>77,874</u>	<u>77,874</u>
Nutrition Services Incentive Program	93.053	13-000-57-NX-17	5,363	5,363
Nutrition Services Incentive Program	93.053	13-000-57-NX-18	4,877	4,877
Pass through State of Nevada Department of Agriculture				
Food Distribution Program:				
Nutrition Services Incentive Program	93.053	N/A	2,473	2,473
			<u>12,713</u>	<u>12,713</u>
Total Aging Cluster			<u>95,754</u>	<u>95,754</u>
Pass through the State of Nevada Fifth Judicial District Court:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026671-01	-	307,104
Passed through State of Nevada, Department of Health and Human Services:				
Child Support Enforcement	93.563	18349	-	245,927
Child Support Enforcement	93.563	12953	-	84,972
			<u>-</u>	<u>330,899</u>
Passed through State of Nevada, Department of Health and Human Services:				
Community Services Block Grant	93.569	G-17B1NVCOSR	70,049	123,500
Passed through Clark County, Nevada, Department of Social Services:				
HIV Emergency Relief Project Grants	93.914	604274-16	-	125,410
Total U.S. Department of Health and Human Services			<u>\$ 165,803</u>	<u>\$ 982,667</u>
<u>U.S. Department of Homeland Security</u>				
Passed through State of Nevada, Department of Public Safety				
Division of Emergency Management:				
Emergency Management Performance Grant	97.042	9704218	\$ -	\$ 30,000
Total Federal Financial Assistance			<u>\$ 287,180</u>	<u>\$ 9,579,682</u>

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

FINDINGS-FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2017-01 Pooled Cash and Investment Reconciliation
Material Weakness in Internal Control Over Financial Reporting

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. 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.

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.

Status: The County Comptroller has been provided read only on-line access to the bank and investment statements, however, bank reconciliations were not provided to the Comptroller for review.

SIGNIFICANT DEFICIENCY

2017-02 Cross-Training Staff – Employee Succession Planning
Internal Control Significant Deficiency Over Financial Reporting

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. Staff have not been cross-trained to perform the functions of the Deputy County Treasurer.

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.

Status: The drafting of job duties and procedures were started, but not completed.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

DANIEL C. McARTHUR, LTD
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 5, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness. 2018-01.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. 2018-02 and 2018-03.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nye County Nevada's Response to Findings and Questioned Costs

The County's response to the findings and questioned costs identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Danielle M. Glauk".

Las Vegas, Nevada
February 5, 2019

DANIEL C. McARTHUR, LTD
Certified Public Accountant

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on my audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Test Site Security

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA No. 81.Unknown Test Site Security as described in finding number 2018-04 for Allowable Costs/Cost Principles. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to the program.

Qualified Opinion on CFDA No. 81.Unknown Test Site Security

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA No. 81.Unknown Test Site Security for the year ended June 30, 2018.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

Other Matters

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-04, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Las Vegas, Nevada
February 5, 2019

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
Page 1 of 5

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency identified not considered to be material weakness	Yes
Noncompliance material to financial statements	No

Federal Awards

Internal control over major programs:	
Material weakness identified	Yes
Significant deficiency identified not considered to be material weakness	No
Type of auditor's report issued on compliance for major programs	Qualified for Test Site Security for Allowable Cost/Cost Principles. Unmodified for Remaining major Program.
Audit findings required to be reported in accordance with 2CFR 200.516(a)	Yes

Identification of Major Programs

Payments in Lieu of Taxes	CFDA No. 15.226
Test Site Security	CFDA No. 81Unknown
Dollar threshold to distinguishing types A and B programs	\$750,000
Auditee qualified as low-risk auditee	No

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
Page 2 of 5

FINDINGS-FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2018-01 Pooled Cash and Investment Reconciliation

Criteria: A reconciliation of bank and investment account activity to cash and investment activity in the general ledger should be prepared at least monthly. Reconciling items that require adjustment to the general ledger should be made timely. The reconciliation should be reviewed by an official independent of the reconciliation process. The review and approval process should be documented.

Condition: A complete and accurate reconciliation of bank and investment account activity to the cash and investment activity in the general ledger was not completed for the period of December 2017 through June 2018.

Cause: Errors were made when reconciling the checks written to the checks that cleared the bank. Errors were also made reconciling deposits posted to the general ledger to deposits listed on the bank and investment accounts. Bank and investment account reconciliations listing the differences between the general ledger cash and investment balances compared to the bank and investment statements were not completed.

Effect: Investment balances listed on the general ledger for monthly market value adjustments were improperly stated. Certain revenues received were not recorded on the general ledger. Certain electronic expenditures for payroll taxes were properly recorded as expenditures but were also recorded as interest income on the general ledger. Specific electronic debt payments were not recorded on the general ledger. These errors caused monthly financial statements to include misstatements. These conditions increase the risk of errors or irregularities and the risk of misstatement of financial statements.

Recommendation:

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- Procedures should be implemented requiring the monthly completion of bank and investment account reconciliations by the County Treasurer's office.
- The County Comptroller should be provided a copy of the completed bank and investment reconciliations within 25 days after the end of the month for review.
- Reconciliation preparation and review should be signed and dated by the preparer and reviewer to document the completion of the procedures.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely, at least monthly.
- Bank reconciliation reports and related fund balance reports should be presented to the County Commission within 30 days after the end of the month for Commission review.
- Follow up action should be taken by the Commission for untimely reports.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: County management agrees with the finding and recommendations. The County will implement the recommendations.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017
Page 3 of 5

FINDINGS-FINANCIAL STATEMENT AUDIT (CONTINUED)

SIGNIFICANT DEFICIENCY

2018-02 Cross-Training Staff – Employee Succession Planning

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: Employees are not cross trained within the County Treasures office in the performance of significant treasury financial functions. The monthly bank reconciliation was performed by the Deputy County Treasurer. The Deputy Treasurer resigned from employment with an effective date of December 31, 2017. No other staff member had the training to perform the bank reconciliation function.

Cause: Staff have not been cross-trained to perform the financial functions of the County Treasurer office.

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.

Recommendation: Policy and procedures should be developed and implemented that include requirements for documenting the responsibilities of each position and the appropriate processes for succession planning, continuing education/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.

Repeat Finding from Prior Year(s): Yes

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 QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
Page 4 of 5

FINDINGS-FINANCIAL STATEMENT AUDIT (CONTINUED)

SIGNIFICANT DEFICIENCY

2018-03 WIRE PAYMENTS

Criteria: Expenditures are audited and approved by the County Comptroller. The County Treasurer prepares checks and or wires for payment. Checks require two signatures, one from the County Comptroller and one from the County Treasurer. Checks are printed using facsimile signatures. Comptroller approved expenditures paid by wire payment originate in the Treasurer's office. One individual from each department should be required to approve wire payments (dual authorization).

Condition: The County Comptroller audits and approves expenditures to be paid by wire. The County Treasurer prints checks made payable to the County for the approved wire payments. The checks are then deposited into a County bank account. A wire payment from this bank account is then originated by an individual in the Treasurer's office with a second approval by another individual in the Treasurer's office. The current procedure does not provide adequate control over wire payments.

Cause: The origination and approval of a wire payment of expenditures by individuals in the Treasurer's office bypasses the Comptroller's approval of the payee and amount of the payment.

Effect: Wire payments could be made to an improper payee and/or for an incorrect amount.

Recommendation: Wire payments should require dual office authorization. Origination of the wire should be by the Comptroller's office with the second approval by the County Treasurer's office. Banking institutions should be notified of the required authorizations of both County offices.

Repeat Finding from Prior Year(s): No

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 QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018
Page 5 of 5

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

DEPARTMENT OF ENERGY

2018-04 Test Site Security

CFDA No. 81.Unknown

Grant No. DE-NA0002369

Grant Period: Year Ended June 30, 2018

Questioned Costs

Allowable Costs/Cost Principles

Material Noncompliance

Material Internal Control Weakness

Criteria: Reimbursement of law enforcement services provided for the Nevada Test Site by Nye County Sheriff Officers are to be based on services provided on location at the Site less any refunds or adjustments.

Condition: Reimbursements were requested and received by the County for Officer time that was not for services on location at the Nevada Test Site. Reimbursements were also requested for officer wages that had already been reimbursed from workers compensation claims.

Context: We tested all of the 26 law enforcement service reimbursement requests for the year. Of the dollar amount tested, \$31,497 were determined to be unallowable costs.

\$ 31,497

Cause: Reimbursement requests were based on payroll journals rather than expenditure postings to the general ledger which differentiate between allowable and unallowable contract costs.

Effect: Reimbursements were received for payroll costs in excess of allowable costs. The schedule of federal awards was adjusted to report the correct reimbursable grant expenditures, and an audit adjustment was posted to a liability.

Recommendation: Reimbursement for Nevada Test Site law enforcement services should be based on general ledger posting detail, approved each pay period by the Nye County Sheriff's office, County grants administrator and the County Controller.

Repeat Finding from Prior Year(s): No

Views of Responsible Officials: Management agrees with the finding and the recommendation.

Total Department of Energy

\$ 31,497

DANIEL C. McARTHUR, LTD
Certified Public Accountant

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

AUDITOR'S COMMENTS

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

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 2018, and the related notes to the basic financial statements, nothing came to our attention that caused us to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes referenced below insofar as they relate to accounting matters, except as noted below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes noted below, insofar as they relate to accounting matters.

CURRENT YEAR RECOMMENDATIONS

Comments are noted on pages 321-323.

PRIOR YEAR RECOMMENDATIONS

Pooled Cash and Investment Reconciliation

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.

Status

The County Comptroller has been provided read only on-line access to the bank and investment statements, however, bank reconciliations were not provided to the Comptroller for review.

Cross-Training Staff – Employee Succession Planning

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.

Status

The drafting of job duties and procedures were started, but not completed.

CURRENT YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$1,562,894
State and County Room Tax Special Revenue Fund	\$ 5,602

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.

State and County Room Tax Special Revenue Fund - The deficit fund balance is due an increase in services supplies over that past three years. The deficit will be corrected the following year through a reduction of service and supply expenditures.

Expenditures in Excess of Appropriations

Expenditures exceeded budgeted appropriations at the function level for the General Fund, Special Revenue Funds, and Capital Project Funds. Nevada Revised Statutes chapter 354.626 indicates that expenditure may not exceed amounts appropriated for a function. For the year ending June 30, 2018, the following functions exceeded budget appropriations:

General Fund – Public Safety (10101)	\$ 412,392
Fund Functions in the Special Revenue and Capital Projects Funds:	
State and County Room Tax – Intergovernmental (10220)	\$ 7,690
Public Safety Sales Tax Distribution – Intergovernmental (10233)	\$ 73,937
County Special Ad Valorem – Intergovernmental (10402)	\$ 4,203

Expenditures in Excess of Appropriations (continued)

General Fund -Public Safety—Expenditures for Sheriff exceeded the authorized budget causing the public safety function to be over budget. Departmental expenditures were not provided to the Comptroller's office for audit and approval prior to yearend eliminating the possibility of correcting the budget over expenditure.

State and County Room Tax Fund – Statute requires the fund to distribute to the State a portion of the tax collected. The tax collected for the year including payments received after June 30, 2018 were higher than anticipated. The portion of the tax that must be distributed to the State was higher than the estimated budget. The intergovernmental function disbursements were in excess of the approved budget. Although the intergovernmental function expenditures were in excess of budget, guidance from the Nevada Department of Taxation indicates the over expenditure is not a technical violation of Nevada Revised Statutes.

Public Safety Sales Tax Distribution Fund – The Distribution fund is used to account for public safety tax received and distributed to towns within Nye County. The distribution of the tax to the towns is based on the actual tax collected. The tax collected for the year including payments received after June 30, 2018 were higher than anticipated. Although this was a distribution of money to the local governments that have responsibility for the expenditure of the money, the expenditures for intergovernmental payments to the towns exceeded the approved budget. The expenditures in excess of the approved budget are not a technical violation of Nevada Revised Statutes according to guidance from the Nevada Department of Taxation.

County Special Ad Valorem Capital Projects Fund – Statute requires the fund to distribute a portion of the tax collected to towns within the county that have the responsibility for the expenditure of the money. The portion of the tax was required to be distributed to the towns was higher than the estimated budget. The expenditures in excess of the approved budget are not a technical violation of Nevada Revised Statutes according to guidance from the Nevada Department of Taxation.

Monthly Statement of Cash Balances

Chapter 354.280(2) of the Nevada Revised Statutes indicates that the Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the money on deposit, outstanding checks, and cash on hand. The statement was not submitted to the County Commission for the months of December 2017 through June 2018.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

Prior year findings included two funds with deficit fund balance/net position. Two funds had a deficit equity position in the current year.

Expenditures in Excess of Appropriations

Prior year findings included four 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.

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, 2018, 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	\$ 61,703
Building Improvements	70,849
Airport Improvements	43,942
Equipment	505,964
Vehicles	<u>319,265</u>
	<u>\$1,001,723</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:

Community Center Roof	\$ 20,465
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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. There were no projects funded during the year.

NEVADA REVISED STATUTE 354.6113-CAPITAL PROJECTS

Bond Proceeds Capital Projects Fund

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. Projects funded during the year were as follows:

One Stop Calvada	\$ 20,493
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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
February 5, 2019

Nye County Comptroller

Accounting – Contracts – Finance
Grants – Purchasing

Pahrump Office:
2101 E. Calvada Blvd., #200
Pahrump, NV 89048

Tonopah Office:
PO Box 3999 | 101 Radar Road
Tonopah, NV 89049



CORRECTIVE ACTION PLAN

March 28, 2019

U.S. Department of Energy

Nye County, Nevada, respectfully submits the following corrective action plan for the year ended June 30, 2018.

Daniel C. McArthur, LTD.
501 So. Rancho Dr., Ste. E-30
Las Vegas, NV 89106

Fiscal year ending June 30, 2018

The findings from the February 5, 2019 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2018-01 Pooled Cash and Investment Reconciliation Material Weakness in Internal Control over Financial Reporting

Recommendation:

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- Procedures should be implemented requiring the monthly completion of bank and investment account reconciliations by the County Treasurer's office.
- The County Comptroller should be provided a copy of the completed bank and investment reconciliations within 25 days after the end of the month for review.
- Reconciliation preparation and review should be signed and dated by the preparer and reviewer to document the completion of the procedures.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely, at least monthly.
- Bank reconciliation reports and related fund balance reports should be presented to the County Commission within 30 days after the end of the month for Commission review.
- Follow up action should be taken by the Commission for untimely reports.

Action Taken: We concur with the recommendation and are in the process of implementing the recommended changes.

Responsible Individual: Nye County Treasurer.

Anticipated Completion Date: 6/30/2019

SIGNIFICANT DEFICIENCY

2018-02 Cross-Training Staff – Employee Succession Planning Internal Control Significant Deficiency over Financial Reporting

Recommendation: Policy and procedures should be developed and implemented that include requirements for documenting the responsibilities of each position and the appropriate processes for succession planning, continuing education/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.

Action Taken: We concur with the recommendation and are in the process of implementing the recommended changes.

Responsible Individual: Nye County Treasurer.

Anticipated Completion Date: 6/30/2019

SIGNIFICANT DEFICIENCY

2018-03 WIRE PAYMENTS

Recommendation: Wire payments should require dual office authorization. Origination of the wire should be by the Comptroller's office with the second approval by the County Treasurer's office. Banking institutions should be notified of the required authorizations of both County offices.

Views of Responsible Officials: County management agrees with the finding and recommendations. The County will implement the recommendations.

Responsible Individual: Nye County Comptroller and Nye County Treasurer.

Anticipated Completion Date: 4/30/2019

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT
DEPARTMENT OF ENERGY**

**2018-04 Test Site Security
CFDA No. 81.Unknown
Grant No. DE-NA0002369
Grant Period: Year Ended June 30, 2018**

**Allowable Costs/Cost Principles
Material Noncompliance
Material Internal Control Weakness**

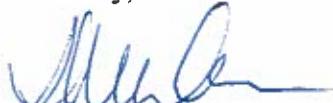
Recommendation: Reimbursement for Nevada Test Site law enforcement services should be based on general ledger posting detail, approved each pay period by the Nye County Sheriff's office, County grants administrator and the County Controller.

Action Taken: We concur with the recommendation and are in the process of implementing the recommended changes.

Responsible Individual: Nye County Finance Department, specifically the Nye County Contracts Administrator, Nye County Grants Administrator, also the Nye County Comptroller.

Anticipated Completion Date: 4/1/2019

Sincerely,



Savannah Rucker
Nye County Comptroller