

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019

NYE COUNTY, NEVADA

JUNE 30, 2019

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2019:

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

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Road Fund, and Grants Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 76, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on Page 77, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 78 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 combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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, 2018, 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, 2018, 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 2018 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 2018 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 11, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Daniel M. Gustafson". The signature is fluid and cursive, with a large initial "D" and "G".

Las Vegas, Nevada
February 11, 2020

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019. 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 \$54,032,091 to \$61,093,584.

The primary revenue sources for governmental activities were property taxes of \$20,867,842, consolidated taxes of \$17,411,111, and Fuel Taxes of \$7,835,299. These revenue sources comprised 27.56%, 22.99%, and 10.35%, respectively, or 60.90%, of total governmental activities revenues.

The total government-wide expenses were \$76,075,335. The greatest expenses were in the General Government function for \$20,232,567 and the Public Safety function for \$23,605,475. Business-type activities contributed an additional \$6,211,763 of expenses.

At the end of fiscal year 2019, the governmental funds reported a combined fund balance of \$64,335,035, an increase of \$1,809,376 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$10,389,003 an increase of \$214,395 over the prior year.

Overview of the Financial Statements

Government-Wide Financial Statements

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

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

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

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

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019**

Fund Financial Statements

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

Governmental Funds:

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

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

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

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

Proprietary Funds:

Two distinct types of proprietary funds are maintained.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and sewer activities in the Town of Gabbs, water activities in the Town of Manhattan, ambulance services for the Town of Pahrump, 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 and 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, 2019

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, 2019, is summarized and analyzed below:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and other assets	\$ 72,528,987	\$ 67,624,677	\$ 16,850,792	\$ 14,992,732	\$ 89,379,779	\$ 82,617,409
Net capital assets	<u>129,237,935</u>	<u>125,197,156</u>	<u>5,082,750</u>	<u>4,881,929</u>	<u>134,320,685</u>	<u>130,079,085</u>
Total Assets	<u>201,766,922</u>	<u>192,821,833</u>	<u>21,933,542</u>	<u>19,874,661</u>	<u>223,700,464</u>	<u>212,696,494</u>
Deferred Outflows of Resources	<u>13,274,637</u>	<u>6,918,421</u>	<u>772,923</u>	<u>594,877</u>	<u>14,047,560</u>	<u>7,513,298</u>
Liabilities:						
Current liabilities	7,283,758	9,260,526	197,171	264,059	7,480,929	9,524,585
Long-term liabilities	<u>150,663,226</u>	<u>135,468,869</u>	<u>6,524,055</u>	<u>6,116,007</u>	<u>157,187,281</u>	<u>141,584,876</u>
Total Liabilities	<u>157,946,984</u>	<u>144,729,395</u>	<u>6,721,226</u>	<u>6,380,066</u>	<u>164,668,210</u>	<u>151,109,461</u>
Deferred Inflows of Resources	<u>11,238,931</u>	<u>14,135,895</u>	<u>747,299</u>	<u>932,345</u>	<u>11,986,230</u>	<u>15,068,240</u>
Net Position:						
Invested in capital assets, net of related debt	107,446,424	103,800,761	4,518,751	4,292,931	111,965,175	108,093,692
Restricted	52,809,203	50,336,995	9,950,676	9,339,224	62,759,879	59,676,219
Unrestricted	<u>(114,399,983)</u>	<u>(113,262,792)</u>	<u>768,513</u>	<u>(475,028)</u>	<u>(113,631,470)</u>	<u>(113,737,820)</u>
Total Net Position	<u>\$ 45,855,644</u>	<u>\$ 40,874,964</u>	<u>\$ 15,237,940</u>	<u>\$ 13,157,127</u>	<u>\$ 61,093,584</u>	<u>\$ 54,032,091</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$61,093,584 as of June 30, 2019.

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 \$45,855,644 includes negative unrestricted net assets totaling \$(114,399,983). 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 \$14,225,230, general government of \$9,254,729, judicial of \$2,258,087, public safety of \$6,334,257, public works of \$13,634,405, community support of \$3,419,090, culture and recreation of \$1,503,345, and for other purposes of \$2,180,060.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

	Governmental		Business-type		Total	
	Activities		Activities		Primary Governmental	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 9,816,578	\$ 8,538,873	\$ 6,767,017	\$ 6,173,970	\$ 16,583,595	\$ 14,712,843
Operating grants and contributions	3,288,632	3,450,816	-	-	3,288,632	3,450,816
Capital grants and contributions	2,364,768	1,351,074	-	-	2,364,768	1,351,074
General Revenues:						
Property taxes	20,867,842	19,305,013	-	-	20,867,842	19,305,013
Net proceeds tax	2,346,633	3,436,588	-	-	2,346,633	3,436,588
Fuel tax	7,835,299	7,878,671	-	-	7,835,299	7,878,671
Room tax	1,170,612	1,317,734	117,044	-	1,287,656	1,317,734
Gaming tax	132,045	134,621	-	-	132,045	134,621
Water tax assessments	281,553	286,819	-	-	281,553	286,819
Public safety sales tax	3,365,224	3,475,911	-	-	3,365,224	3,475,911
Federal-in-lieu	3,331,286	3,326,751	-	-	3,331,286	3,326,751
Consolidated tax	17,411,111	17,788,214	-	-	17,411,111	17,788,214
NRS 361.610 trust property proceeds	528,895	308,658	-	-	528,895	308,658
Tax penalties	362,033	687,442	-	-	362,033	687,442
Investment income	1,930,325	(145,724)	518,599	(52,964)	2,448,924	(198,688)
Rent	147,787	267,573	-	-	147,787	267,573
Interest subsidy	398,732	404,716	-	-	398,732	404,716
Miscellaneous	93,282	433,904	3,757	35,646	97,039	469,550
Gain on disposal of assets	12,134	18,900	3,884	-	16,018	18,900
Tax sale proceeds	38,471	106,535	-	-	38,471	106,535
Division of wildlife	3,285	2,868	-	-	3,285	2,868
Total revenues	<u>75,726,527</u>	<u>72,375,957</u>	<u>7,410,301</u>	<u>6,156,652</u>	<u>83,136,828</u>	<u>78,532,609</u>
Expenses:						
General government	20,232,567	19,302,984	-	-	20,232,567	19,302,984
Judicial	9,110,636	8,322,245	-	-	9,110,636	8,322,245
Public safety	23,605,475	23,195,844	-	-	23,605,475	23,195,844
Public works	9,527,570	7,138,798	-	-	9,527,570	7,138,798
Health	703,112	1,129,265	-	-	703,112	1,129,265
Sanitation	87,927	10,116	-	-	87,927	10,116
Welfare	1,851,092	1,633,338	-	-	1,851,092	1,633,338
Culture and recreation	781,310	692,820	-	-	781,310	692,820
Community support	1,025,051	941,320	-	-	1,025,051	941,320
Capital projects	923,091	521,859	-	-	923,091	521,859
Debt service - interest	1,274,900	1,273,584	-	-	1,274,900	1,273,584
Intergovernmental	709,549	767,602	-	-	709,549	767,602
Other	-	-	6,211,763	5,537,912	6,211,763	5,537,912
Loss on disposal of assets	31,292	5,579	-	151,361	31,292	156,940
Total expenses	<u>69,863,572</u>	<u>64,935,354</u>	<u>6,211,763</u>	<u>5,689,273</u>	<u>76,075,335</u>	<u>70,624,627</u>
Increase in net position before transfers	5,862,955	7,440,603	1,198,538	467,379	7,061,493	7,907,982
Transfers	(882,275)	-	882,275	-	-	-
Increase in net position	4,980,680	7,440,603	2,080,813	467,379	7,061,493	7,907,982
Net position - beginning	40,874,964	33,434,361	13,157,127	12,689,748	54,032,091	46,124,109
Net position - ending	<u>\$ 45,855,644</u>	<u>\$ 40,874,964</u>	<u>\$ 15,237,940</u>	<u>\$ 13,157,127</u>	<u>\$ 61,093,584</u>	<u>\$ 54,032,091</u>

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

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019**

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 \$64,335,035 an increase of \$1,809,376, or 2.89%, 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 \$52,809,203, or 82.08%, 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 \$14,225,230 for capital projects, \$13,634,405 for public works, and \$9,254,729 for general government.

Committed fund balance is \$8,335,820, or 12.96%, 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), \$1,251,659 for general government, and \$1,129,346 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 \$10,389,003, an increase of \$214,395 from the prior year.

Revenues increased by \$561,617, or 1.39%. Tax revenue increased by \$230,545, or 1.47%, due primarily to an increase in ad valorem taxes offset by a decrease in taxes collected for net proceeds (mining tax). Intergovernmental revenues increased by \$172,260, or 0.87%, due to a decrease in consolidated (sales) tax and an increase in grant revenue. Licenses and permits increased \$132,332, or 16.32%, primarily due to an increase in marijuana licenses.

Expenditures increased by \$3,095,531, or 8.66%. General government expenditures increased by \$1,124,239, or 8.07%, primarily due to an increase in salaries and benefits in the various departments. Judicial expenditures increased by \$675,852, or 9.66%, primarily due to an increase in salaries and benefits in the various departments. Public safety expenditures increased by \$1,296,314, or 8.95%, primarily due to an increase in employee compensation and service and supplies for the sheriff's department related to grant revenue.

Road Fund: The Road Fund had a fund balance at the end of the year of \$4,882,117, an increase of \$1,119,264, or 29.75%. Revenues increased by \$214,970, or 5.79%, due to an increase in investment and other revenue. Operating transfers in decreased \$727,373. Expenditures increased by \$866,685, or 11.78%, primarily due to an increase in services and supplies.

Grant Fund: The Grant Fund revenues decreased by \$158,775, or 4.18%, due to a decrease in grant revenues which were moved to the General Fund.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$10,714,118, an increase of \$83,520, or 0.79%. Revenues increased by \$178,902, or 92.62%, due to investment income. Expenditures increased by \$244,997, or 22.77%, primarily due to an increase in capital projects this year. Transfers out of the fund for the year of \$1,572,941 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 \$11,654,524, an increase of \$1,074,238 over the prior year. Operating revenues increased by \$350,307, or 16.30%. Operating expenditures increased by \$311,009, or 19.68%, 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 \$1,180,641, an increase of \$382,253 over the prior year after restatement. Operating revenues decreased by \$13,949, or 0.36%. Operating expenditures decreased by \$82,351, or 2.29%, primarily due to a decrease in services and supplies, depreciation, and bad debt.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019**

General Fund Budgetary Highlights

Original budget compared to final budget: During the year there was an amendment to increase the original estimated revenues for federal in lieu taxes by \$600,000, taxes by \$404,348, and beginning fund balance by \$1,249,568.

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 \$957,765. Revenues received for taxes, licenses and permits, fines and forfeitures, and miscellaneous were more than budgeted for the year by \$478,677, \$261,310, \$35,076, and \$258,272 respectively.

Taxes were more than budgeted due to an increase in property tax revenues received. Licenses and permits were higher than budgeted due to the increase in marijuana licenses. Fines and forfeitures were higher than budgeted due to an increase in legal aid and fines and forfeited bail. Miscellaneous revenues were higher than budgeted due to tax trust sales and investment income.

Total actual expenditures for the General Fund during fiscal year 2019 were approximately \$2,644,049 less than budgeted. All functions of the general fund were under budget. The largest functions under budget were general government by \$1,089,454, and judicial by \$393,530. 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, 2019, was \$129,237,935 for the governmental activities and \$5,082,750 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, 2019, follows:

Governmental Activities:

	Balance				Balance
	June 30, 2018	Additions	Deletions	Transfers	June 30, 2019
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ -	\$ 8,846,411
Construction in progress	1,894,496	4,013,648	-	(928,619)	4,979,525
Total capital assets not being depreciated	<u>10,740,907</u>	<u>4,013,648</u>	<u>-</u>	<u>(928,619)</u>	<u>13,825,936</u>
Capital assets being depreciated:					
Buildings and improvements	93,971,206	152,776	42,618	22,602	94,103,966
Equipment	56,940,397	2,899,874	492,125	551,417	59,899,563
Infrastructure	46,115,230	2,754,517	-	-	48,869,747
Total capital assets being depreciated	<u>197,026,833</u>	<u>5,807,167</u>	<u>534,743</u>	<u>574,019</u>	<u>202,873,276</u>
Less accumulated depreciation for:					
Buildings and improvements	32,806,364	2,217,311	41,286	-	34,982,389
Equipment	39,801,647	2,065,525	462,165	-	41,405,007
Infrastructure	9,962,573	1,111,308	-	-	11,073,881
Total accumulated depreciation	<u>82,570,584</u>	<u>5,394,144</u>	<u>503,451</u>	<u>-</u>	<u>87,461,277</u>
Total capital assets being depreciated, net	<u>114,456,249</u>	<u>413,023</u>	<u>31,292</u>	<u>574,019</u>	<u>115,411,999</u>
Governmental activities assets, net	<u>\$ 125,197,156</u>	<u>\$ 4,426,671</u>	<u>\$ 31,292</u>	<u>\$ (354,600)</u>	<u>\$ 129,237,935</u>

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

- Construction in progress on the Tonopah Airport Taxiway, Beatty Airport Reconstruct Apron and Fence, Beatty Airport Fueling Station, FBO Building Relocation, Jail Front Remodel, One Stop Shop at Calvada, land improvements, and technology.
- Equipment for various general government, public works, and public safety equipment and vehicles.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

Capital Assets and Debt Administration (Continued)

Business-type Activities:

	Balance June 30, 2018	Additions	Deletions	Transfers	Balance June 30, 2019
Capital assets not being depreciated:					
Land	\$ 120,000	\$ -	\$ -	\$ 184,600	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,530,108	23,095	-	-	6,553,203
Golf course buildings and equipment	-	32,500	-	170,000	202,500
Ambulance buildings and equipment	2,217,810	28,301	362,080	-	1,884,031
Total capital assets being depreciated	9,955,939	83,896	362,080	170,000	9,847,755
Less accumulated depreciation for:					
Solid waste equipment	1,170,377	5,974	-	-	1,176,351
Utility infrastructure and equipment	2,099,709	164,404	-	-	2,264,113
Golf course buildings and equipment	-	13,167	-	-	13,167
Ambulance buildings and equipment	1,923,924	41,543	349,493	-	1,615,974
Total accumulated depreciation	5,194,010	225,088	349,493	-	5,069,605
Total capital assets being depreciated, net	4,761,929	(141,192)	12,587	170,000	4,778,150
Business-type activities assets, net	\$ 4,881,929	\$ (141,192)	\$ 12,587	\$ 354,600	\$ 5,082,750

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

- Ambulance equipment and utility equipment were purchased during the year.
- Golf course operations including land, building, and sprinkler systems.

Debt Administration (See note D9)

At June 30, 2019, debt consisted of the following:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019	Due within one year
Governmental Activities:					
Bonds	\$ 20,680,000	\$ 0	\$ (595,000)	\$ 20,085,000	\$ 610,000
Less: bond discounts	(2,211)	0	96	(2,115)	0
Total bonds payable	20,677,789	0	(594,904)	20,082,885	610,000
Loan payable	362,329	0	(76,472)	285,857	78,766
Capital lease	611,505	799,497	(328,775)	1,082,227	357,973
Compensated absences	3,699,749	166,091	0	3,865,840	3,597,740
OPEB obligation	65,781,068	8,350,499	0	74,131,567	0
Net pension obligation	48,529,204	2,685,646	0	51,214,850	0
Total Governmental					
Long - Term Liabilities	<u>\$ 139,661,644</u>	<u>\$12,001,733</u>	<u>\$ (1,000,151)</u>	<u>\$ 150,663,226</u>	<u>\$ 4,644,479</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019**

Capital Assets and Debt Administration (Continued)

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 1,911,239	\$ 100,365	\$ 0	\$ 2,011,604	\$ 0
Revenue Bonds	588,998	0	(24,999)	563,999	26,677
Compensated Absences	106,131	19,378	0	125,509	81,727
Net Pension Obligation	3,603,747	219,196	0	3,822,943	0
Total Business-Type Activities Long-Term Liabilities	<u>\$ 6,210,115</u>	<u>\$ 338,939</u>	<u>\$ (24,999)</u>	<u>\$ 6,524,055</u>	<u>\$ 108,404</u>

The debt increased by \$11,001,582 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations, OPEB obligations, new capital leases, and compensated absences.

The debt increased by \$313,940 for business-type activities during the current fiscal year. The reason for the increase was an increase in net pension obligations, landfill closure costs, and compensated absences offset by a decrease in revenue bonds due to principal reduction.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2019, was \$177,544,410. 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 \$4,913,011, Gabbs Town \$2,606,044, Manhattan Town \$741,803 and Pahrump Town \$291,381,409.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2019-2020 year on May 29, 2019. The following factors were considered in the development of the budget.

- Assessed valuation for the County increased approximately 245 million with tax rates remaining unchanged.
- Revenues are anticipated to increase for property taxes, consolidated taxes, and grants.
- Expenditures are anticipated to remain constant.
- 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, 2019

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2019	2019	2019
Assets:			
Pooled cash and investments	\$ 63,126,339	\$ 5,646,054	\$ 68,772,393
Interest receivable	111,138	21,247	132,385
Taxes receivable	541,493	8,272	549,765
Due from other governments	7,877,713	-	7,877,713
Accounts receivable	217,318	1,224,543	1,441,861
Due from others	458,894	-	458,894
Prepaid expense	114,452	-	114,452
Inventory	81,640	-	81,640
Restricted assets - cash	-	9,950,676	9,950,676
Capital assets, net of accumulated depreciation	129,237,935	5,082,750	134,320,685
Total assets	201,766,922	21,933,542	223,700,464
Deferred Outflows of Resources:			
Pension charges	9,106,449	772,923	9,879,372
OPEB charges	4,168,188	-	4,168,188
Total deferred outflows of resources	13,274,637	772,923	14,047,560
Liabilities:			
Accounts payable	3,865,562	109,055	3,974,617
Accrued payroll and benefits	2,578,729	84,521	2,663,250
Due to other governments	57,795	-	57,795
Unearned revenue	441,130	-	441,130
Customer deposits	-	3,595	3,595
Interest payable	340,542	-	340,542
Noncurrent liabilities:			
Due or payable within one year:	4,644,479	108,404	4,752,883
Due or payable after one year:	146,018,747	6,415,651	152,434,398
Total liabilities	157,946,984	6,721,226	164,668,210
Deferred Inflows of Resources:			
Pension charges	8,594,070	747,299	9,341,369
OPEB charges	2,644,861	-	2,644,861
Total deferred inflows of resources	11,238,931	747,299	11,986,230
Net Position:			
Invested in capital assets, net of debt	107,446,424	4,518,751	111,965,175
Restricted for:			
Debt service	-	71,854	71,854
Capital projects	14,225,230	327,132	14,552,362
General government	9,254,729	-	9,254,729
Judicial	2,258,087	-	2,258,087
Public safety	6,334,257	-	6,334,257
Public works	13,634,405	-	13,634,405
Culture and recreation	1,503,345	-	1,503,345
Community support	3,419,090	-	3,419,090
Landfill closure costs	-	9,551,690	9,551,690
Other purposes	2,180,060	-	2,180,060
Unrestricted	(114,399,983)	768,513	(113,631,470)
Total net position	\$ 45,855,644	\$ 15,237,940	\$ 61,093,584

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Changes in Net Position		
		Charges for	Operating	Capital	Governmental	Business-type	Total
		Service	Grants and	Grants and	Activities	Activities	
			Contributions	Contributions			
Primary governments:							
General government	\$ (20,232,567)	\$ 4,464,702	\$ 513,148	\$ 2,069,009	\$ (13,185,708)	\$ -	\$ (13,185,708)
Judicial	(9,110,636)	1,696,947	733,311	-	(6,680,378)	-	(6,680,378)
Public safety	(23,605,475)	1,609,212	1,127,496	295,759	(20,573,008)	-	(20,573,008)
Public works	(9,527,570)	1,041,273	124,000	-	(8,362,297)	-	(8,362,297)
Health	(703,112)	732,580	-	-	29,468	-	29,468
Sanitation	(87,927)	42,961	-	-	(44,966)	-	(44,966)
Welfare	(1,851,092)	-	491,425	-	(1,359,667)	-	(1,359,667)
Culture and recreation	(781,310)	157,332	-	-	(623,978)	-	(623,978)
Community support	(1,025,051)	71,571	299,252	-	(654,228)	-	(654,228)
Capital projects	(923,091)	-	-	-	(923,091)	-	(923,091)
Debt service: Interest	(1,274,900)	-	-	-	(1,274,900)	-	(1,274,900)
Intergovernmental	(709,549)	-	-	-	(709,549)	-	(709,549)
Loss on disposal of assets	(31,292)	-	-	-	(31,292)	-	(31,292)
Total governmental activities	<u>(69,863,572)</u>	<u>9,816,578</u>	<u>3,288,632</u>	<u>2,364,768</u>	<u>(54,393,594)</u>	<u>-</u>	<u>(54,393,594)</u>
Business-type activities:							
Water	(352,782)	151,537	-	-	-	(201,245)	(201,245)
Sewer	(27,909)	11,239	-	-	-	(16,670)	(16,670)
Ambulance	(3,511,957)	3,858,710	-	-	-	346,753	346,753
Gold course	(428,116)	246,055	-	-	-	(182,061)	(182,061)
Solid Waste	<u>(1,890,999)</u>	<u>2,499,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>608,477</u>	<u>608,477</u>
Total business-type activities	<u>(6,211,763)</u>	<u>6,767,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,254</u>	<u>555,254</u>
Total primary governments	<u>\$ (76,075,335)</u>	<u>\$ 16,583,595</u>	<u>\$ 3,288,632</u>	<u>\$ 2,364,768</u>	<u>(54,393,594)</u>	<u>555,254</u>	<u>(53,838,340)</u>
General Revenues:							
Property taxes					20,867,842	-	20,867,842
Net proceeds tax					2,346,633	-	2,346,633
Fuel tax					7,835,299	-	7,835,299
Room tax					1,170,612	117,044	1,287,656
Gaming tax					132,045	-	132,045
Water tax assessments					281,553	-	281,553
Public safety sales tax					3,365,224	-	3,365,224
Division of Wildlife					3,285	-	3,285
Federal in-lieu tax					3,331,286	-	3,331,286
Consolidated tax					17,411,111	-	17,411,111
Tax sales					38,471	-	38,471
Tax penalties					362,033	-	362,033
NRS 361.610 trust property proceeds					528,895	-	528,895
Investment income					1,930,325	518,599	2,448,924
Gain (loss) on disposal of assets					12,134	3,884	16,018
Rent					147,787	-	147,787
Interest subsidy					398,732	-	398,732
Miscellaneous					93,282	3,757	97,039
Capital asset transfers					(354,600)	354,600	-
Operating transfers					<u>(527,675)</u>	<u>527,675</u>	<u>-</u>
Total general revenues					<u>59,374,274</u>	<u>1,525,559</u>	<u>60,899,833</u>
Change in net position					4,980,680	2,080,813	7,061,493
Net position - beginning of year					40,874,964	13,157,127	54,032,091
Net position - end of year					<u>\$ 45,855,644</u>	<u>\$ 15,237,940</u>	<u>\$ 61,093,584</u>

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

**NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
<u>ASSETS</u>				
Pooled cash and investments	\$ 9,801,063	\$ 4,397,298	\$ -	\$ 10,300,937
Interest receivable	17,514	6,194	-	22,067
Taxes receivable	286,993	-	-	-
Due from other governments	3,502,836	842,739	1,493,830	-
Accounts receivable, net	-	-	-	-
Due from others	9,194	-	-	427,883
Due from other funds	270,832	-	-	-
Prepaid expense	57,250	-	-	-
Inventory	47,141	34,499	-	-
Total assets	<u>\$ 13,992,823</u>	<u>\$ 5,280,730</u>	<u>\$ 1,493,830</u>	<u>\$ 10,750,887</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,079,949	\$ 187,906	\$ 801,636	\$ 33,131
Accrued payroll and benefits	1,892,346	210,707	103,147	3,638
Due to other funds	-	-	270,832	-
Due to other governments	-	-	-	-
Unearned revenues	138,427	-	221,114	-
Total liabilities	<u>3,110,722</u>	<u>398,613</u>	<u>1,396,729</u>	<u>36,769</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - taxes	240,718	-	-	-
Unavailable revenue - grants	252,380	-	477,236	-
Total deferred inflows of resources	<u>493,098</u>	<u>-</u>	<u>477,236</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	104,391	34,499	-	-
Restricted for:				
Capital projects	-	-	-	10,714,118
Debt service	-	-	-	-
General government	-	-	(380,135)	-
Judicial	85,584	-	-	-
Public safety	-	-	-	-
Public works	-	4,847,618	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Unincorporated towns	1,328,887	-	-	-
Committed for:				
Fund stabilization	5,800,000	-	-	-
General government	3,134	-	-	-
Judicial	24	-	-	-
Public safety	27,391	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Culture and recreation	45,672	-	-	-
Community support	-	-	-	-
Assigned for subsequent year	2,993,920	-	-	-
Total fund balance	<u>10,389,003</u>	<u>4,882,117</u>	<u>(380,135)</u>	<u>10,714,118</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,992,823</u>	<u>\$ 5,280,730</u>	<u>\$ 1,493,830</u>	<u>\$ 10,750,887</u>

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

Other Governmental Funds		Totals
\$	38,442,987	\$ 62,942,285
	65,048	110,823
	254,500	541,493
	2,038,308	7,877,713
	217,318	217,318
	21,817	458,894
	-	270,832
	57,202	114,452
	-	81,640
<u>\$</u>	<u>41,097,180</u>	<u>\$ 72,615,450</u>
\$	1,693,853	\$ 3,796,475
	368,891	2,578,729
	-	270,832
	57,795	57,795
	81,589	441,130
	<u>2,202,128</u>	<u>7,144,961</u>
	165,120	405,838
	-	729,616
	<u>165,120</u>	<u>1,135,454</u>
	57,202	196,092
	3,511,112	14,225,230
	25,450	25,450
	9,634,864	9,254,729
	2,172,503	2,258,087
	6,334,257	6,334,257
	8,786,787	13,634,405
	190,029	190,029
	635,694	635,694
	1,503,345	1,503,345
	3,419,090	3,419,090
	-	1,328,887
	-	5,800,000
	1,248,525	1,251,659
	-	24
	-	27,391
	13,097	13,097
	1,129,346	1,129,346
	-	45,672
	68,631	68,631
	-	2,993,920
	<u>38,729,932</u>	<u>64,335,035</u>
<u>\$</u>	<u>41,097,180</u>	<u>\$ 72,615,450</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total fund balance - governmental funds	\$ 64,335,035
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets net of the related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net position.	129,237,935
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,135,454
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.	(25,657,351)
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.	115,282
The County's other post-employment benefits liabilities as well as other post-employment benefits-related deferred outflows and deferred inflows of resources are recognized in the government-wide statements and include:	
Deferred outflows from other post-employment benefits.	4,168,188
Deferred inflows from other post-employment benefits.	(2,644,861)
Total other post-employment benefits liability.	(74,131,567)
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	9,106,449
Net pension liability	(51,214,850)
Deferred inflows from pension activity	<u>(8,594,070)</u>
Total net position - governmental activities	<u>\$ 45,855,644</u>

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Revenues:				
Taxes	\$ 15,877,239	\$ -	\$ -	\$ 23
Licenses and permits	943,310	53,000	-	-
Intergovernmental	20,012,304	3,559,046	3,636,751	-
Charges for services	1,988,882	59,607	-	-
Fines and forfeitures	845,076	-	-	-
Miscellaneous	1,165,272	256,796	-	372,036
Total revenues	<u>40,832,083</u>	<u>3,928,449</u>	<u>3,636,751</u>	<u>372,059</u>
Expenditures:				
Current:				
General government	15,060,172	-	789,278	-
Judicial	7,670,874	-	266,990	-
Public safety	15,784,443	-	676,184	-
Public works	90,489	8,226,624	2,193,009	-
Health	137,411	-	-	-
Sanitation	-	-	-	-
Welfare	50,000	-	491,425	-
Culture and recreation	-	-	-	-
Community support	27,168	-	-	-
Intergovernmental	-	-	-	-
Capital projects	-	-	-	1,320,894
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>38,820,557</u>	<u>8,226,624</u>	<u>4,416,886</u>	<u>1,320,894</u>
Excess (deficiency) of				
revenues over expenditures	<u>2,011,526</u>	<u>(4,298,175)</u>	<u>(780,135)</u>	<u>(948,835)</u>
Other financing sources (uses):				
Operating transfers in	30,414	5,417,439	-	1,805,799
Operating transfers out	(1,827,545)	-	-	(1,572,941)
Capital lease proceeds	-	-	-	799,497
Total other financing sources (uses)	<u>(1,797,131)</u>	<u>5,417,439</u>	<u>-</u>	<u>1,032,355</u>
Net change in fund balance	214,395	1,119,264	(780,135)	83,520
Fund balance:				
Beginning of year	<u>10,174,608</u>	<u>3,762,853</u>	<u>400,000</u>	<u>10,630,598</u>
End of year	<u>\$ 10,389,003</u>	<u>\$ 4,882,117</u>	<u>\$ (380,135)</u>	<u>\$ 10,714,118</u>

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

Other Governmental			
Funds		Totals	
\$ 9,177,427	\$	25,054,689	
3,354,490		4,350,800	
9,799,078		37,007,179	
1,843,328		3,891,817	
51,333		896,409	
1,933,364		3,727,468	
<u>26,159,020</u>		<u>74,928,362</u>	
4,947,089		20,796,539	
485,223		8,423,087	
6,796,027		23,256,654	
157,237		10,667,359	
584,582		721,993	
17,589		17,589	
1,256,949		1,798,374	
802,571		802,571	
969,026		996,194	
709,549		709,549	
1,599,014		2,919,908	
1,000,247		1,000,247	
1,280,744		1,280,744	
<u>20,605,847</u>		<u>73,390,808</u>	
<u>5,553,173</u>		<u>1,537,554</u>	
3,028,344		10,281,996	
(7,409,185)		(10,809,671)	
-		799,497	
<u>(4,380,841)</u>		<u>271,822</u>	
1,172,332		1,809,376	
<u>37,557,600</u>		<u>62,525,659</u>	
<u>\$ 38,729,932</u>	<u>\$</u>	<u>64,335,035</u>	

NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Net Change in Fund Balance - Governmental Funds	\$ 1,809,376
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over the estimated useful lives as annual depreciation expense in the statement of activities.	4,040,779
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Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	64,816
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Grants that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	729,616
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	200,750
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.	(160,247)
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Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis.	78,555
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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.	(3,655,490)
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Net differences between pension system contributions recognized in the fund statement of revenues, expenditures, and changes in fund balance and the statement of activities.

Pension contributions made after measurement date (2019 contributions).	3,720,045
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Net pension expense.	<u>(1,847,520)</u>
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Change in net position of governmental activities	<u>\$ 4,980,680</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 13,382,833	\$ 13,508,985	\$ 13,987,150	\$ 478,165
Net proceeds	<u>1,611,381</u>	<u>1,889,577</u>	<u>1,890,089</u>	<u>512</u>
 Total taxes	 <u>14,994,214</u>	 <u>15,398,562</u>	 <u>15,877,239</u>	 <u>478,677</u>
 Licenses and permits:				
Liquor licenses	42,000	42,000	48,270	6,270
Special registration	60,000	60,000	25,247	(34,753)
Marijuana licenses	350,000	350,000	681,387	331,387
Concealed weapons permits	135,000	135,000	98,558	(36,442)
Gaming licenses	<u>95,000</u>	<u>95,000</u>	<u>89,848</u>	<u>(5,152)</u>
 Total licenses and permits	 <u>682,000</u>	 <u>682,000</u>	 <u>943,310</u>	 <u>261,310</u>
 Intergovernmental:				
Federal in lieu tax	2,400,000	3,000,000	3,331,286	331,286
Fish and game in lieu	2,800	2,800	2,664	(136)
State gaming license fee	135,000	135,000	132,045	(2,955)
Consolidated tax	15,800,000	15,800,000	15,705,289	(94,711)
Grants	<u>350,000</u>	<u>1,139,053</u>	<u>841,020</u>	<u>(298,033)</u>
 Total intergovernmental	 <u>18,687,800</u>	 <u>20,076,853</u>	 <u>20,012,304</u>	 <u>(64,549)</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 150,000	\$ 150,000	\$ 153,153	\$ 3,153
Recorder's fees	525,000	525,000	480,672	(44,328)
Assessor's collection fees	865,000	865,000	899,252	34,252
Planning and zoning fees	125,000	125,000	150,881	25,881
County surveyor fees	25,000	25,000	5,755	(19,245)
Administration fees	1,000	1,000	581	(419)
GIS Products	10,000	10,000	-	(10,000)
Courier service	29,403	29,403	24,235	(5,168)
Returned check fees	3,000	3,000	1,432	(1,568)
Other-general government	3,000	3,000	128	(2,872)
Justice court fees	105,000	105,000	102,737	(2,263)
Public defender and discovery fees	15,000	15,000	18,884	3,884
Restitution fees	5,000	5,000	840	(4,160)
Court security fees	12,000	12,000	16,250	4,250
Sheriff's fees	80,000	80,000	80,499	499
Investigation fees	12,500	12,500	10,000	(2,500)
Forensic services	15,000	15,000	16,758	1,758
Solid waste fees	10,000	10,000	8,336	(1,664)
Analysis fee	5,000	5,000	11,393	6,393
Cemetery receipts	-	-	2,960	2,960
Animal shelter fees	2,500	2,500	2,796	296
Animal control fees	1,500	1,500	1,340	(160)
Total charges for services	<u>1,999,903</u>	<u>1,999,903</u>	<u>1,988,882</u>	<u>(11,021)</u>
Fines and forfeitures:				
Fines and forfeited bail	670,000	670,000	676,341	6,341
Legal aid	65,000	65,000	85,584	20,584
Court fines	<u>75,000</u>	<u>75,000</u>	<u>83,151</u>	<u>8,151</u>
Total fines and forfeitures	<u>810,000</u>	<u>810,000</u>	<u>845,076</u>	<u>35,076</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (continued):				
Miscellaneous:				
Rent	\$ -	\$ -	\$ 1,900	\$ 1,900
Investment income	25,000	25,000	218,958	193,958
Tax penalties	450,000	450,000	362,033	(87,967)
Donations	500	500	100	(400)
Extraditions	1,500	1,500	850	(650)
Other revenue	65,000	65,000	14,065	(50,935)
Tax trust sales (NRS 361.610)	330,000	330,000	528,895	198,895
Tax sale costs	<u>35,000</u>	<u>35,000</u>	<u>38,471</u>	<u>3,471</u>
 Total miscellaneous	 <u>907,000</u>	 <u>907,000</u>	 <u>1,165,272</u>	 <u>258,272</u>
 Total revenues	 <u>38,080,917</u>	 <u>39,874,318</u>	 <u>40,832,083</u>	 <u>957,765</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 154,376	\$ 154,376	\$ 155,588	\$ (1,212)
Employee benefits	94,237	94,237	92,203	2,034
Services and supplies	67,750	67,750	43,218	24,532
Total commissioners	316,363	316,363	291,009	25,354
County administrator:				
Salaries and wages	566,075	620,347	595,205	25,142
Employee benefits	271,453	300,994	279,019	21,975
Services and supplies	157,760	157,760	131,171	26,589
Capital outlay	-	-	6,578	(6,578)
Total county administrator	995,288	1,079,101	1,011,973	67,128
Comptroller:				
Salaries and wages	403,031	403,031	381,986	21,045
Employee benefits	216,331	216,331	186,898	29,433
Services and supplies	178,700	178,700	150,764	27,936
Total comptroller	798,062	798,062	719,648	78,414
Clerk:				
Salaries and wages	586,179	614,679	644,589	(29,910)
Employee benefits	309,821	316,071	322,552	(6,481)
Services and supplies	92,583	141,563	102,967	38,596
Total clerk	988,583	1,072,313	1,070,108	2,205
Information systems:				
Salaries and wages	638,583	667,636	672,076	(4,440)
Employee benefits	301,972	303,000	293,822	9,178
Services and supplies	796,979	796,979	599,974	197,005
Capital outlay	-	-	26,183	(26,183)
Total information systems	1,737,534	1,767,615	1,592,055	175,560
County planner:				
Salaries and wages	533,790	533,790	480,850	52,940
Employee benefits	255,774	255,774	214,420	41,354
Services and supplies	87,447	87,447	51,488	35,959
Total county planner	877,011	877,011	746,758	130,253
HR/Risk management:				
Salaries and wages	298,324	298,324	277,119	21,205
Employee benefits	144,463	144,463	136,907	7,556
Services and supplies	70,650	70,650	88,796	(18,146)
Total HR/Risk management	513,437	513,437	502,822	10,615

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ 1,715,000	\$ 1,715,000	\$ 1,280,983	\$ 434,017
Services and supplies	<u>2,300,000</u>	<u>2,710,000</u>	<u>2,710,716</u>	<u>(716)</u>
Total miscellaneous overhead	<u>4,015,000</u>	<u>4,425,000</u>	<u>3,991,699</u>	<u>433,301</u>
Recorder:				
Salaries and wages	342,579	354,579	356,407	(1,828)
Employee benefits	173,961	177,561	174,066	3,495
Services and supplies	<u>116,052</u>	<u>116,052</u>	<u>102,650</u>	<u>13,402</u>
Total recorder	<u>632,592</u>	<u>648,192</u>	<u>633,123</u>	<u>15,069</u>
Treasurer:				
Salaries and wages	340,000	357,500	353,979	3,521
Employee benefits	180,000	180,875	152,309	28,566
Services and supplies	<u>61,034</u>	<u>63,584</u>	<u>69,932</u>	<u>(6,348)</u>
Total treasurer	<u>581,034</u>	<u>601,959</u>	<u>576,220</u>	<u>25,739</u>
Assessor:				
Salaries and wages	786,679	786,679	781,740	4,939
Employee benefits	400,522	400,522	395,258	5,264
Services and supplies	<u>124,188</u>	<u>124,188</u>	<u>89,699</u>	<u>34,489</u>
Total assessor	<u>1,311,389</u>	<u>1,311,389</u>	<u>1,266,697</u>	<u>44,692</u>
Buildings and grounds:				
Salaries and wages	586,809	660,081	667,788	(7,707)
Employee benefits	328,126	343,637	322,483	21,154
Services and supplies	<u>1,482,719</u>	<u>1,592,719</u>	<u>1,531,552</u>	<u>61,167</u>
Total buildings and grounds	<u>2,397,654</u>	<u>2,596,437</u>	<u>2,521,823</u>	<u>74,614</u>
Federal & State Facilities:				
Salaries and wages	80,318	83,818	83,659	159
Employee benefits	30,929	33,929	35,162	(1,233)
Services and supplies	<u>25,000</u>	<u>25,000</u>	<u>17,416</u>	<u>7,584</u>
Total federal & state facilities	<u>136,247</u>	<u>142,747</u>	<u>136,237</u>	<u>6,510</u>
Total general government	<u>15,300,194</u>	<u>16,149,626</u>	<u>15,060,172</u>	<u>1,089,454</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,122,298	\$ 2,143,485	\$ 2,141,273	\$ 2,212
Employee benefits	1,030,801	1,035,905	968,384	67,521
Services and supplies	110,900	110,900	136,190	(25,290)
Total district attorney	3,263,999	3,290,290	3,245,847	44,443
District court:				
Salaries and wages	506,652	508,927	475,406	33,521
Employee benefits	271,847	271,880	213,890	57,990
Services and supplies	220,951	220,951	185,780	35,171
Total district court	999,450	1,001,758	875,076	126,682
Tonopah justice court:				
Salaries and wages	394,395	396,591	401,760	(5,169)
Employee benefits	187,945	187,976	186,890	1,086
Services and supplies	25,689	25,689	22,071	3,618
Total Tonopah justice court	608,029	610,256	610,721	(465)
Pahrump justice court:				
Salaries and wages	838,580	908,898	914,487	(5,589)
Employee benefits	440,041	466,955	436,969	29,986
Services and supplies	130,500	134,000	149,090	(15,090)
Total Pahrump justice court	1,409,121	1,509,853	1,500,546	9,307
Beatty justice court:				
Salaries and wages	265,357	271,057	272,632	(1,575)
Employee benefits	95,359	105,185	104,802	383
Services and supplies	26,745	26,745	21,851	4,894
Total Beatty justice court	387,461	402,987	399,285	3,702
Other judicial:				
Services and supplies:				
Services and supplies	1,125,000	1,125,000	929,279	195,721

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Judicial (Continued):				
Public guardian:				
Salaries and wages	\$ 72,549	\$ 72,549	\$ 64,443	\$ 8,106
Employee benefits	41,261	41,261	36,382	4,879
Services and supplies	10,450	10,450	9,295	1,155
Total public guardian	124,260	124,260	110,120	14,140
 Total judicial	 7,917,320	 8,064,404	 7,670,874	 393,530
 Public safety:				
Sheriff:				
Salaries and wages	7,230,694	8,307,335	8,595,218	(287,883)
Employee benefits	4,779,687	5,107,273	4,793,639	313,634
Services and supplies	1,468,502	2,023,377	1,968,501	54,876
Capital outlay	-	-	4,350	(4,350)
Total sheriff	13,478,883	15,437,985	15,361,708	76,277
 Emergency management:				
Salaries and wages	292,465	238,193	183,581	54,612
Employee benefits	138,924	109,383	67,870	41,513
Services and supplies	217,000	217,000	153,924	63,076
Capital outlay	-	-	17,360	(17,360)
Total emergency management	648,389	564,576	422,735	141,841
 Total public safety	 14,127,272	 16,002,561	 15,784,443	 218,118
 Public works:				
Salaries and wages	74,278	74,278	47,117	27,161
Employee benefits	35,707	35,707	24,519	11,188
Services and supplies	32,600	32,600	18,853	13,747
Total public works	142,585	142,585	90,489	52,096

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

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Health:				
Animal control:				
Salaries and wages	\$ 76,901	\$ 76,901	\$ 83,792	\$ (6,891)
Employee benefits	32,929	32,929	36,477	(3,548)
Services and supplies	30,600	30,600	17,142	13,458
Total health	<u>140,430</u>	<u>140,430</u>	<u>137,411</u>	<u>3,019</u>
Welfare:				
Senior nutrition program:				
Services and supplies	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Community support:				
Natural resources				
Services and supplies	-	100,000	18,955	81,045
Smoky Valley Television:				
Services and supplies	<u>15,000</u>	<u>15,000</u>	<u>8,213</u>	<u>6,787</u>
Total community support	<u>15,000</u>	<u>115,000</u>	<u>27,168</u>	<u>87,832</u>
Contingency	<u>800,000</u>	<u>800,000</u>	<u>-</u>	<u>800,000</u>
 Total expenditures	 <u>38,492,801</u>	 <u>41,464,606</u>	 <u>38,820,557</u>	 <u>2,644,049</u>
 Excess (deficiency) of revenues over expenditures	 <u>(411,884)</u>	 <u>(1,590,288)</u>	 <u>2,011,526</u>	 <u>3,601,814</u>
Other financing sources (uses):				
Operating transfers in	5,625	5,625	30,414	24,789
Operating transfers out	<u>(1,756,381)</u>	<u>(1,827,545)</u>	<u>(1,827,545)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,750,756)</u>	<u>(1,821,920)</u>	<u>(1,797,131)</u>	<u>24,789</u>
 Net change in fund balance	 (2,162,640)	 (3,412,208)	 214,395	 3,626,603
Fund balance:				
Beginning of year	<u>8,925,040</u>	<u>10,174,608</u>	<u>10,174,608</u>	<u>-</u>
End of year	<u>\$ 6,762,400</u>	<u>\$ 6,762,400</u>	<u>\$ 10,389,003</u>	<u>\$ 3,626,603</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Licenses and permits:				
Encroachment permit fee	\$ 41,500	\$ 41,500	\$ 53,000	\$ 11,500
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,144	847,286	1,142
Optional \$1.75	60,736	60,736	62,574	1,838
Gas tax \$2.35	1,590,756	1,590,756	1,592,898	2,142
Optional \$.01	251,918	251,918	259,081	7,163
National forest receipts	75,000	75,000	797,207	722,207
Total intergovernmental	2,824,554	2,824,554	3,559,046	734,492
Charges for services:				
Reimbursement from Tonopah	5,000	5,000	52,047	47,047
Reimbursement from Amargosa	7,329	7,329	7,560	231
Total charges for services	12,329	12,329	59,607	47,278
Miscellaneous:				
Investment income	2,500	2,500	76,864	74,364
Other	2,500	2,500	179,932	177,432
Total miscellaneous	5,000	5,000	256,796	251,796
Total revenues	2,883,383	2,883,383	3,928,449	1,045,066

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Public works:				
Salaries and wages	\$ 2,917,425	\$ 2,917,425	\$ 2,647,415	\$ 270,010
Employee benefits	1,570,192	1,570,192	1,274,649	295,543
Services and supplies	5,425,105	5,425,105	4,245,624	1,179,481
Capital outlay	<u>500,000</u>	<u>500,000</u>	<u>58,936</u>	<u>441,064</u>
Total expenditures	<u>10,412,722</u>	<u>10,412,722</u>	<u>8,226,624</u>	<u>2,186,098</u>
Excess (deficiency) of revenues over expenditures	(7,529,339)	(7,529,339)	(4,298,175)	3,231,164
Other financing sources (uses):				
Operating transfers in	<u>5,150,000</u>	<u>5,150,000</u>	<u>5,417,439</u>	<u>267,439</u>
Net change in fund balance	(2,379,339)	(2,379,339)	1,119,264	3,498,603
Fund balance:				
Beginning of year	<u>2,517,936</u>	<u>2,517,936</u>	<u>3,762,853</u>	<u>1,244,917</u>
End of year	<u>\$ 138,597</u>	<u>\$ 138,597</u>	<u>\$ 4,882,117</u>	<u>\$ 4,743,520</u>

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

NYE COUNTY, NEVADA
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Grant	\$ 5,000,000	\$ 5,000,000	\$ 3,636,751	\$ (1,363,249)
Expenditures:				
General government:				
Salaries and wages	150,000	113,635	113,635	-
Employee benefits	70,000	47,873	47,873	-
Services and supplies	1,980,000	627,770	627,770	-
Total general government	2,200,000	789,278	789,278	-
Judicial:				
Salaries and wages	80,000	45,000	44,850	150
Employee benefits	40,000	8,000	7,303	697
Services and supplies	100,000	293,275	214,837	78,438
Total judicial	220,000	346,275	266,990	79,285
Public safety:				
Salaries and wages	600,000	200,000	180,288	19,712
Employee benefits	325,000	101,000	100,266	734
Services and supplies	410,000	90,000	81,925	8,075
Capital outlay	-	360,073	313,705	46,368
Total public safety	1,335,000	751,073	676,184	74,889
Public works:				
Services and supplies	750,000	124,000	124,000	-
Capital outlay	-	2,069,009	2,069,009	-
Total public works	750,000	2,193,009	2,193,009	-
Welfare:				
Salaries and wages	175,000	200,000	195,159	4,841
Employee benefits	95,000	97,000	96,035	965
Services and supplies	225,000	207,663	200,231	7,432
Total welfare	495,000	504,663	491,425	13,238

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

NYE COUNTY, NEVADA
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Total expenditures	\$ 5,000,000	\$ 4,584,298	\$ 4,416,886	\$ 167,412
Net change in fund balance	-	415,702	(780,135)	(1,195,837)
Fund balance:				
Beginning of year	-	-	400,000	400,000
End of year	\$ -	\$ 415,702	\$ (380,135)	\$ (795,837)

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	<u>Solid Waste</u>	<u>Pahrump Ambulance</u>	<u>Enterprise Funds</u>
<u>ASSETS</u>			
Current assets:			
Pooled cash and investments	\$ 3,826,113	\$ 1,181,339	\$ 638,602
Interest receivable	18,902	1,765	580
Room tax receivable	-	-	8,272
Accounts receivable, net	462,485	752,804	9,254
Due from sewer fund	-	-	34,204
Restricted cash	9,551,690	296,874	102,112
Total current assets	13,859,190	2,232,782	793,024
Noncurrent assets:			
Capital assets, net of accumulated depreciation	31,670	388,057	4,663,023
Total assets	13,890,860	2,620,839	5,456,047
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension charge	29,862	721,948	21,113
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	76,957	18,339	13,759
Accrued payroll and benefits	8,110	69,664	6,747
Customer deposits	-	-	3,595
Due to water fund	-	-	34,204
Accrued compensated absences	-	81,727	-
Bonds payable, current portion	-	-	26,677
Total current liabilities	85,067	169,730	84,982
Long-term payable from restricted assets			
Landfill closure and postclosure costs	2,011,604	-	-
Long-term liabilities:			
Net pension liability	141,481	3,608,592	72,870
Accrued compensated absences	-	43,782	-
Bonds payable, long- term portion	-	-	537,322
Total long-term liabilities	2,153,085	3,652,374	610,192
Total liabilities	2,238,152	3,822,104	695,174
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension charge	28,046	701,324	17,929
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	31,670	388,057	4,099,024
Restricted for landfill closure costs	9,551,690	-	-
Restricted for debt service	-	-	71,854
Restricted for capital projects	-	296,874	30,258
Unrestricted	2,071,164	(1,865,572)	562,921
Total net position	\$ 11,654,524	\$ (1,180,641)	\$ 4,764,057

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

		Governmental	
Total		Activities -	
Enterprise		Internal	
Funds		Service Funds	
\$	5,646,054	\$	184,054
	21,247		315
	8,272		-
	1,224,543		-
	34,204		-
	9,950,676		-
	<u>16,876,724</u>		<u>184,369</u>
	5,082,750		-
	<u>21,967,746</u>		<u>184,369</u>
	772,923		-
	109,055		69,087
	84,521		-
	3,595		-
	34,204		-
	81,727		-
	26,677		-
	<u>339,779</u>		<u>69,087</u>
	2,011,604		-
	3,822,943		-
	43,782		-
	<u>537,322</u>		<u>-</u>
	<u>6,415,651</u>		<u>-</u>
	<u>6,755,430</u>		<u>69,087</u>
	747,299		-
	4,518,751		-
	9,551,690		-
	71,854		-
	327,132		-
	<u>768,513</u>		<u>115,282</u>
\$	<u>15,237,940</u>	\$	<u>115,282</u>

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Business-type Activities-Enterprise Funds		
	Major Funds		Nonmajor
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Operating revenues:			
Charges for services	\$ 2,499,476	\$ 3,858,710	\$ 408,831
Operating expenses:			
Salaries and wages	89,224	1,924,912	90,082
Employee benefits	52,763	858,429	32,571
Services and supplies	1,642,673	329,197	476,682
Closure and postclosure landfill costs	100,365	-	-
Depreciation	5,974	41,543	177,571
Bad debt	-	357,876	-
Total operating expenses	1,890,999	3,511,957	776,906
Operating income (loss)	608,477	346,753	(368,075)
Non-operating revenues (expenses):			
Investment income	465,761	31,616	21,222
Gain (loss) on disposal of assets	-	3,884	-
Room tax	-	-	117,044
Other income	-	-	3,757
Interest expense	-	-	(31,901)
Total nonoperating revenues (expenses)	465,761	35,500	110,122
Net income (loss) before transfers and contributions	1,074,238	382,253	(257,953)
Operating transfers in	-	-	527,675
Contribution from governmental activities	-	-	354,600
Changes in net position	1,074,238	382,253	624,322
Net position:			
Beginning of year	10,580,286	(1,562,894)	4,139,735
End of year	\$ 11,654,524	\$ (1,180,641)	\$ 4,764,057

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
<u>\$ 6,767,017</u>	<u>\$ 499,743</u>
2,104,218	-
943,763	-
2,448,552	426,121
100,365	-
225,088	-
357,876	-
<u>6,179,862</u>	<u>426,121</u>
<u>587,155</u>	<u>73,622</u>
518,599	4,933
3,884	-
117,044	-
3,757	-
(31,901)	-
<u>611,383</u>	<u>4,933</u>
1,198,538	78,555
527,675	-
<u>354,600</u>	<u>-</u>
2,080,813	78,555
<u>13,157,127</u>	<u>36,727</u>
<u>\$ 15,237,940</u>	<u>\$ 115,282</u>

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Page 1 of 2

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Cash flows from operating activities:			
Cash received from customers	\$ 2,186,882	\$ 3,291,914	\$ 408,092
Cash paid for salaries and employee benefits	(147,193)	(2,923,412)	(127,428)
Cash paid for services and supplies	(1,594,483)	(332,375)	(468,570)
Net cash provided (used) by operating activities	<u>445,206</u>	<u>36,127</u>	<u>(187,906)</u>
Cash flows from noncapital financing activities:			
Room tax	-	-	108,772
Operating transfers	-	-	527,675
Net cash provided by noncapital financing activities:	<u>-</u>	<u>-</u>	<u>636,447</u>
Cash flows from capital and related financing activities:			
Purchase of capital assets	-	(28,301)	(55,595)
Sale of capital assets	-	16,471	-
Other income	-	-	3,757
Principal payments - bonds	-	-	(24,999)
Interest paid	-	-	(31,901)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(11,830)</u>	<u>(108,738)</u>
Cash flows from investing activities:			
Investment income	<u>464,667</u>	<u>31,121</u>	<u>21,213</u>
Net increase (decrease) in pooled cash and investments	909,873	55,418	361,016
Pooled cash and investments:			
Beginning of year	<u>12,467,930</u>	<u>1,422,795</u>	<u>379,698</u>
End of year	<u>\$ 13,377,803</u>	<u>\$ 1,478,213</u>	<u>\$ 740,714</u>

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 5,886,888	\$ 499,743
(3,198,033)	-
<u>(2,395,428)</u>	<u>(357,034)</u>
<u>293,427</u>	<u>142,709</u>
108,772	-
<u>527,675</u>	<u>-</u>
<u>636,447</u>	<u>-</u>
(83,896)	-
16,471	-
3,757	-
(24,999)	-
<u>(31,901)</u>	<u>-</u>
<u>(120,568)</u>	<u>-</u>
<u>517,001</u>	<u>4,675</u>

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Page 2 of 2

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income (loss)	\$ 608,477	\$ 346,753	\$ (368,075)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	5,974	41,543	177,571
Closure and postclosure landfill costs	100,365	-	-
Bad debt	-	357,876	-
(Increase)Decrease in accounts receivable	(312,594)	(566,796)	(369)
(Increase)Decrease in deferred outflows - pension	(6,848)	(163,863)	(7,335)
(Increase)Decrease in customer deposits	-	-	(370)
Increase(Decrease) in compensated absences	-	19,378	-
Increase(Decrease) in accrued payroll and benefits	1,049	(27,830)	1,247
Increase(Decrease) in accounts payable	48,190	(3,178)	8,112
Increase(Decrease) in net pension liability	9,695	205,296	4,205
(Increase)Decrease in deferred inflows - pension	(9,102)	(173,052)	(2,892)
Total adjustments	(163,271)	(310,626)	180,169
Net cash provided (used) by operating activities	\$ 445,206	\$ 36,127	\$ (187,906)

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

<u>Total</u> <u>Enterprise</u> <u>Funds</u>	<u>Governmental</u> <u>Activities -</u> <u>Internal</u> <u>Service Funds</u>
---	---

\$ 587,155	\$ 73,622
------------	-----------

225,088	-
100,365	-
357,876	-
(879,759)	-
(178,046)	-
(370)	-
19,378	-
(25,534)	-
53,124	69,087
219,196	-
(185,046)	-

(293,728)	69,087
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\$ 293,427	\$ 142,709
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NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2019

	F.H. Flint Scholarship Trust Fund	Agency Funds	Investment Trust Fund
<u>ASSETS</u>			
Pooled cash and investments	\$ 26,402	\$ 15,242,435	\$ 15,836,468
Interest receivable	-	54,671	-
Taxes receivable	-	552,233	-
Due from other governments	-	433,592	-
Loan receivable	-	362,329	-
Accounts receivable	-	143,225	-
Prepaid expense	-	50,347	-
	<hr/>	<hr/>	<hr/>
Total assets	26,402	16,838,832	15,836,468
	<hr/>	<hr/>	<hr/>
<u>LIABILITIES</u>			
Unavailable revenue - property taxes	-	383,921	-
Amounts held for others	-	16,454,911	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	16,838,832	-
	<hr/>	<hr/>	<hr/>
<u>NET POSITION</u>			
Held in trust	\$ 26,402	\$ -	\$ 15,836,468
	<hr/>	<hr/>	<hr/>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019

	F.H. Flint Scholarship Trust Fund	Investment Trust Fund
Additions:		
Investment income	\$ 77	\$ 292,801
Net change in fair value of investments	<u>-</u>	<u>307,189</u>
Total additions	77	599,990
Deductions:		
Expenditures	<u>-</u>	<u>-</u>
Change in net position resulting from operation	77	599,990
Capital transactions:		
Net capital share transactions	<u>-</u>	<u>-</u>
Change in net position	77	599,990
Net position:		
Beginning of year	<u>26,325</u>	<u>15,236,479</u>
End of year	<u><u>\$ 26,402</u></u>	<u><u>\$ 15,836,469</u></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, 2019

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, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Basis of Presentation - Fund Financial Statements

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

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

The County reports the following major governmental funds:

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

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

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

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

The County reports the following major proprietary funds:

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

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

The County reports the following internal service funds:

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

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

Additionally, the County reports the following fiduciary funds:

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

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

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

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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, 2019

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	Internal Service Funds
General Fund	Airport	County Special Ad Valorem	Solid Waste	Health Self Insurance
	Emergency 911		Pahrump Golf Course	
	State and County Room Tax		Gabbs Water Utility	
	Juvenile Probation		Manhattan Water Utility	
	County PSST Sheriff			
	Building Fund			
	Medical and General Indigent			
	Pahrump Town			
	Pahrump 3/10 Tourism Room Tax			
	Pahrump Town PSST Sheriff			

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Information (Continued)

- f.** The Grants Fund and General Fund were augmented during the year due to additional grant revenue received.
- g.** Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year.
- h.** All appropriations lapse at the end of the fiscal year.

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

a. Cash and Cash Equivalents

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

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

b. Investments

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

Nevada Revised Statutes authorize the County to invest in:

- 1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
- 2. Negotiable certificates of deposit issued by commercial banks or insured savings and loan associations.
- 3. Nonnegotiable certificates of deposit issued by insured commercial banks, insured credit unions or insured savings and loans collateralized for amounts in excess of depository insurance.
- 4. 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, 2019

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.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

f. Deferred Outflows/Inflows of Resources (Continued)

The County governmental funds have 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, 2019, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2019.

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, 2019

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, 2019

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, 2019, through December 31, 2019, 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, 2018, through December 31, 2018. Additional amounts due, based on actual business for the period ending December 31, 2019, are determined subsequent to December 31, 2019. Credits for overpayments of estimated tax received for the production year ending December 31, 2019, 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, 2019 and is not reflected in the financial statement. (**See Note D2**)

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Revenues and Expenditures/Expenses (Continued)

c. Compensated Absences

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

d. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Bond payable	\$(20,085,000)
Capital lease payable	(1,082,227)
Loan payable	(285,857)
Less: deferred charge on bond discounts (net of amortization)	2,115
Interest payable	(340,542)
Compensated absences	<u>(3,865,840)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$(25,657,351)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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

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

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

Capital outlay	\$ 9,820,815
Transfer of assets	(354,600)
Retirements	(31,292)
Depreciation expense	<u>(5,394,144)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 4,040,779</u>

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

Capital lease proceeds	\$ (799,497)
General obligation debt payments	<u>1,000,247</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 200,750</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	\$ 5,940
Amortization of bond discount	(96)
Compensated absences	<u>(166,091)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (160,247)</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, 2019, the following functions exceeded budget appropriations:

Intergovernmental Fund Functions in the Special Revenue and Capital Projects Funds:	
Juvenile Probation – Intergovernmental (10230)	\$ 5,240

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

1. Compliance and Accountability (Continued)

Juvenile Probation Fund – Statute requires the fund to distribute to the State its share of juvenile probation costs. Although the intergovernmental function expenditures were in excess of budget, guidance from the Nevada Department of Taxation indicates that the over expenditure is not a violation of Nevada Revised Statutes.

2. Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$1,180,641
County Grant Special Revenue Fund	\$ 380,135

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 \$3,608,592. See Note D-14 of the financial statements.

County Grant Special Revenue Fund –The County Grant 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. Revenues are considered to be “available” if collected within 60 days after the end of the fiscal year. Receivables not collected within 60 days after year end reported as “unavailable revenue” totaled \$477,236 for the year ended June 30, 2019, which caused the deficit fund balance. The subsequent collection of the receivables will cure the fund deficit.

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, 2019

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, 2019, 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	\$ 1,625,996
Carrying amount of deposits	19,037,369
Pooled investments	88,378,217
State Treasurer Investment pool	<u>786,792</u>
Cash and cash equivalents	<u>\$ 109,828,374</u>

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

Statement of Net Position	\$ 68,772,393
Statement of Net Position restricted	9,950,676
Private purpose trust fund	26,402
External investment trust fund	15,836,468
Agency funds	<u>15,242,435</u>
Pooled cash and investments	<u>\$ 109,828,374</u>

Except for financial reporting purposes, the cash balances of \$15,836,468 in the External Investment Trust fund and \$15,242,435 in Agency funds are not normally considered part of the County's pooled cash and investments. These amounts represent cash held in an agency capacity by the County and cannot be used in the County's normal operations.

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

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

Cash and investment are subject to the following risks:

Interest Rate Risk: Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. Nevada Revised Statutes limits bankers' acceptances to 180 days of maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days maturity. The approximate weighted average maturity of investments in the Nye County Treasurer's investment pool was 1.80 years.

As of June 30, 2019, 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	\$37,923,194	\$ 14,944,483	\$22,430,464	\$ 502,818	\$ 45,429
Negotiable Certificates of Deposit	47,036,453	9,852,941	37,183,512	0	0
NV Local Government Investment Pool	786,792	786,792	0	0	0
Money Market Mutual Fund	<u>3,418,570</u>	<u>3,418,570</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$89,165,009</u>	<u>\$ 29,002,786</u>	<u>\$59,613,976</u>	<u>\$ 502,818</u>	<u>\$ 45,429</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, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2019, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Aaa	N/A
U.S. Agencies	\$37,923,194	\$ 0
Money market mutual fund	0	3,418,570
Negotiable Certificates of Deposit	0	47,036,453
NV Local Government Investment Pool	0	786,792
	<u>\$37,923,194</u>	<u>\$51,241,815</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 \$19,037,369 and the bank balance was \$19,785,609. Of the bank balance, \$250,000 was covered by federal depository insurance. Of the remaining balance, \$19,535,609 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, 2019, are as follows:

Federal Farm Credit Bank	16.61%
Federal Home Loan Bank	8.93%
Fannie Mae	8.11%
Freddie Mac	5.60%

The County implemented GASB Statement No. 72, Fair Value Measurement and Application, in 2017 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, 2019:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Level 1	Level 2	Level 3	N/A
U.S. Agencies	\$37,923,194	\$37,923,194	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	47,036,453	0	0	0	47,036,453
NV Local Government Investment Pool	786,792	145,006	641,786	0	0
Money Market Mutual Fund	3,418,570	0	0	0	3,418,570
	<u>\$89,165,009</u>	<u>\$38,068,200</u>	<u>\$ 641,786</u>	<u>\$ 0</u>	<u>\$50,455,023</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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, 2019, is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
U.S. Agencies	\$ 37,031,744	\$ 37,070,000	Variable
Negotiable Certificates of Deposit	45,235,659	45,280,000	Variable
NV Local Government Investment Pool	786,792	786,792	Variable
Money Market Mutual Fund	<u>3,327,404</u>	<u>3,327,404</u>	Variable
Total Investments	<u>\$ 86,381,599</u>	<u>\$ 86,464,196</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2019

Assets:

Investments in securities	
U.S. agencies	\$ 37,031,744
NV Local Government Investment Pool	786,792
Money market funds	3,327,404
Negotiable certificates of deposit	<u>45,235,659</u>
Total investments held in external investment pools	<u>\$ 86,381,599</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$ 70,545,131
External participants	<u>15,836,468</u>
Total net position held in trust for pool participants	
(Participant's units' outstanding, \$1.00/par)	<u>\$ 86,381,599</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2019

Additions:

Investment earnings	\$ 1,381,287
Net change in fair value of investments	<u>1,449,167</u>
Change in net position resulting from operations	2,830,454
Net capital share transactions	<u>(5,305,596)</u>
Change in net position	(2,475,142)
Net position, beginning of year	<u>88,856,741</u>
Net position, end of year	<u>\$ 86,381,599</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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	\$ 136
	Special Fuel Tax Special Revenue Fund	108
	Museum Special Revenue Fund	1,305
	County Owned Building Special Revenue Fund	14,123
	Building Department Special Revenue Fund	14,742
		<u>\$ 30,414</u>

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 6,891
	911 Emergency Medical System Special Revenue Fund	1,452
	Justice Court Fines Special Revenue Fund	13,490
	JP Court Facility Assessment Special Revenue Fund	14,880
	Court Collection Fees Special Revenue Fund	29,467
	Drug Court Proceeds Special Revenue Fund	1,923
	State/County Room Tax Special Revenue Fund	151
		<u>\$ 68,254</u>

2. Receivables

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

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

	<u>General Fund</u>	<u>Road Fund</u>	<u>Grants Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Totals</u>
Interest receivable	\$ 17,514	\$ 6,194	\$ 0	\$ 22,067	\$ 65,048	\$ 21,247	\$ 132,070
Taxes receivable	286,993	0	0	0	254,500	8,272	549,765
Due from other Governments	3,502,836	842,739	1,493,830	0	2,038,308	0	7,877,713
Accounts receivable, net	0	0	0	0	217,318	1,224,543	1,441,861
Due from others	9,194	0	0	427,883	21,817	0	458,894
	<u>\$ 3,816,537</u>	<u>\$848,933</u>	<u>\$ 1,493,830</u>	<u>\$ 449,950</u>	<u>\$ 2,596,991</u>	<u>\$1,254,062</u>	<u>\$10,460,303</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital assets activity for the year ended June 30, 2019, was as follows:

Governmental Activities:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2019</u>
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ -	\$ 8,846,411
Construction in progress	1,894,496	4,013,648	-	(928,619)	4,979,525
Total capital assets not being depreciated	<u>10,740,907</u>	<u>4,013,648</u>	<u>-</u>	<u>(928,619)</u>	<u>13,825,936</u>
Capital assets being depreciated:					
Buildings and improvements	93,971,206	152,776	42,618	22,602	94,103,966
Equipment	56,940,397	2,899,874	492,125	551,417	59,899,563
Infrastructure	46,115,230	2,754,517	-	-	48,869,747
Total capital assets being depreciated	<u>197,026,833</u>	<u>5,807,167</u>	<u>534,743</u>	<u>574,019</u>	<u>202,873,276</u>
Less accumulated depreciation for:					
Buildings and improvements	32,806,364	2,217,311	41,286	-	34,982,389
Equipment	39,801,647	2,065,525	462,165	-	41,405,007
Infrastructure	9,962,573	1,111,308	-	-	11,073,881
Total accumulated depreciation	<u>82,570,584</u>	<u>5,394,144</u>	<u>503,451</u>	<u>-</u>	<u>87,461,277</u>
Total capital assets being depreciated, net	<u>114,456,249</u>	<u>413,023</u>	<u>31,292</u>	<u>574,019</u>	<u>115,411,999</u>
Governmental activities assets, net	<u>\$ 125,197,156</u>	<u>\$ 4,426,671</u>	<u>\$ 31,292</u>	<u>\$ (354,600)</u>	<u>\$ 129,237,935</u>

Business-type Activities:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2019</u>
Capital assets not being depreciated:					
Land	\$ 120,000	\$ -	\$ -	\$ 184,600	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,530,108	23,095	-	-	6,553,203
Golf course buildings and equipment	-	32,500	-	170,000	202,500
Ambulance buildings and equipment	2,217,810	28,301	362,080	-	1,884,031
Total capital assets being depreciated	<u>9,955,939</u>	<u>83,896</u>	<u>362,080</u>	<u>170,000</u>	<u>9,847,755</u>
Less accumulated depreciation for:					
Solid waste equipment	1,170,377	5,974	-	-	1,176,351
Utility infrastructure and equipment	2,099,709	164,404	-	-	2,264,113
Golf course buildings and equipment	-	13,167	-	-	13,167
Ambulance buildings and equipment	1,923,924	41,543	349,493	-	1,615,974
Total accumulated depreciation	<u>5,194,010</u>	<u>225,088</u>	<u>349,493</u>	<u>-</u>	<u>5,069,605</u>
Total capital assets being depreciated, net	<u>4,761,929</u>	<u>(141,192)</u>	<u>12,587</u>	<u>170,000</u>	<u>4,778,150</u>
Business-type activities assets, net	<u>\$ 4,881,929</u>	<u>\$ (141,192)</u>	<u>\$ 12,587</u>	<u>\$ 354,600</u>	<u>\$ 5,082,750</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets (Continued)

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

- Construction in progress on the Tonopah Airport Taxiway, Beatty Airport Reconstruct Apron and Fence, Beatty Airport Fueling Station, FBO Building Relocation, Jail Front Remodel, One Stop Shop at Calvada, land improvements, and technology.
- Equipment for various general government, public works, and public safety equipment and vehicles.

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

- Ambulance equipment and utility equipment were purchased during the year.
- Golf course operations including land, building, and sprinkler systems.

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

Governmental activities:

General government	\$ 1,577,475
Public safety	1,633,961
Judicial	307,441
Public works	1,420,046
Health and sanitation	76,726
Community support	46,931
Culture and recreation	331,564
	<u>\$ 5,394,144</u>

Business-type activities:

Solid Waste	\$ 5,974
Ambulance	41,543
Golf course	13,167
Sewer system	23,628
Water system	140,776
	<u>\$ 225,088</u>

4. Construction and Other Significant Commitments

Construction commitments: The County has active construction projects as of June 30, 2019. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Tonopah Airport Taxiway	\$ 1,854,892	\$ 2,112,082
Beatty Airport Apron/Fence	50,062	68,000
Tonopah Airport Beacon/Tower	6,786	20,570
VHF West Site Upgrade	40,194	160,776
Software Systems	664,109	1,151,858
Kellogg Park	529,356	582,244
Total governmental activities	<u>\$ 3,145,399</u>	<u>\$ 4,095,530</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2019, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 1,892,346	\$ 0	\$ 1,892,346
Road	210,707	0	210,707
Grants	103,147	0	103,147
Capital Projects	3,638	0	3,638
Other Governmental	368,891	0	368,891
Major Enterprise	77,774	0	77,774
Nonmajor Enterprise	6,747	3,595	10,342
Total Accrued Liabilities	<u>\$ 2,663,250</u>	<u>\$ 3,595</u>	<u>\$ 2,666,845</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	\$ 9,551,690	\$ 0	\$ 0	\$ 9,551,690
Pahrump Ambulance	0	0	296,874	296,874
Nonmajor Enterprise	0	71,854	30,258	102,112
Total Restricted Assets	<u>\$ 9,551,690</u>	<u>\$ 71,854</u>	<u>\$ 327,132</u>	<u>\$ 9,950,676</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, 2019, are as follows:

General Fund	Grants	Other Governmental	Total
<u>\$ 138,427</u>	<u>\$ 221,114</u>	<u>\$ 81,589</u>	<u>\$ 441,130</u>

8. Unavailable Revenue

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

General	Other Governmental	Total
<u>\$ 240,718</u>	<u>\$ 165,120</u>	<u>\$ 405,838</u>

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

General	Grants	Total
<u>\$ 252,380</u>	<u>\$ 477,236</u>	<u>\$ 729,616</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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 \$62,456. The current outstanding principal balance at June 30, 2019, is \$292,266.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	29,515	13,761	43,276
2025-2028	141,492	32,405	173,897
2029	22,126	1,577	23,703
	<u>\$ 292,266</u>	<u>\$ 121,071</u>	<u>\$ 413,337</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, 2019, is \$9,398. The balance in the reserve account was \$9,398 as of June 30, 2019. 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 \$30,258. The outstanding balance of bonds payable at June 30, 2019, was \$271,733.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	5,142	8,782	13,924
2025-2029	28,577	41,043	69,620
2030-2034	34,017	35,603	69,620
2035-2039	40,492	29,128	69,620
2040-2044	48,199	21,421	69,620
2045-2049	57,373	12,247	69,620
2050-2052	39,067	2,702	41,769
	<u>\$ 271,733</u>	<u>\$ 187,756</u>	<u>\$ 459,489</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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
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	690,000	1,083,150	1,773,150	(379,102)	1,394,048
2025-2029	3,845,000	4,696,716	8,541,716	(1,643,850)	6,897,865
2030-2034	4,665,000	3,407,206	8,072,206	(1,192,522)	6,879,684
2035-2039	5,700,000	1,779,273	7,479,273	(622,745)	6,856,527
2034-2041	2,625,000	169,760	2,794,760	(59,416)	2,735,344
	<u>\$ 20,085,000</u>	<u>\$ 15,725,864</u>	<u>\$ 35,810,864</u>	<u>\$ (5,504,051)</u>	<u>\$ 30,306,813</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,	Principal Portion	Amount Representing Interest	Total Payment
2020	<u>\$ 147,808</u>	<u>\$ 4,773</u>	<u>\$ 152,581</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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,	Principal Portion	Amount Representing Interest	Total Payment
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
	\$ 256,730	\$ 20,850	\$ 277,580

Fleet - The County entered into a lease agreement for the financing of vehicles valued at \$799,497. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a five-year estimated useful life. This year, \$0 was included in depreciation expense. Payments are due monthly of \$15,415.67 including principal and interest at 5.89%. Annual payments are as follows:

Future minimum lease payments are as follows:

Year Ended June 30,	Principal	Interest	Total
2020	148,981	36,007	184,988
2021	158,089	26,899	184,988
2022	167,614	17,374	184,988
2023	177,758	7,230	184,988
2024	25,247	296	25,543
	\$ 677,689	\$ 87,806	\$ 765,495

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
2020	39,965	3,706	43,671
2021	41,164	2,507	43,671
2022	42,399	1,272	43,671
	\$ 123,528	\$ 7,485	\$ 131,013

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

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

Annual debt service requirements to maturity are as follows:

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

During the year ended June 30, 2019, the following changes occurred in long-term debt:

	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>	<u>Due within one year</u>
Governmental Activities:					
Bonds	\$ 20,680,000	\$ 0	\$ (595,000)	\$ 20,085,000	\$ 610,000
Less: bond discounts	(2,211)	0	96	(2,115)	0
Total bonds payable	20,677,789	0	(594,904)	20,082,885	610,000
Loan payable	362,329	0	(76,472)	285,857	78,766
Capital lease	611,505	799,497	(328,775)	1,082,227	357,973
Compensated absences	3,699,749	166,091	0	3,865,840	3,597,740
OPEB obligation	65,781,068	8,350,499	0	74,131,567	0
Net pension obligation	48,529,204	2,685,646	0	51,214,850	0
Total Governmental Long - Term Liabilities	<u>\$ 139,661,644</u>	<u>\$12,001,733</u>	<u>\$ (1,000,151)</u>	<u>\$ 150,663,226</u>	<u>\$ 4,644,479</u>
	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>	<u>Due within one year</u>
Business-Type Activities:					
Landfill closure costs	\$ 1,911,239	\$ 100,365	\$ 0	\$ 2,011,604	\$ 0
Revenue Bonds	588,998	0	(24,999)	563,999	26,677
Compensated Absences	106,131	19,378	0	125,509	81,727
Net Pension Obligation	3,603,747	219,196	0	3,822,943	0
Total Business-Type Activities Long-Term Liabilities	<u>\$ 6,210,115</u>	<u>\$ 338,939</u>	<u>\$ (24,999)</u>	<u>\$ 6,524,055</u>	<u>\$ 108,404</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, 2019, was \$177,544,410. 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 \$4,913,011, Gabbs Town \$2,606,044, Manhattan Town \$741,803 and Pahrump Town \$291,381,409.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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, 2019, were:

	Transfers In	Transfers Out			
		General Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 30,414	\$ -	\$ -	\$ 30,414	\$ -
Major Road Fund	5,417,439	-	-	5,417,439	-
Major Capital Projects Fund	1,805,799	1,737,545	-	68,254	-
Nonmajor Debt Service Funds	1,794,917	-	1,572,941	152,581	69,395
Nonmajor Special Revenue Funds	1,167,675	90,000	-	1,077,675	-
Nonmajor Capital Projects Funds	65,752	-	-	-	65,752
Nonmajor Enterprise Funds	<u>527,675</u>	<u>-</u>	<u>-</u>	<u>527,675</u>	<u>-</u>
Totals	<u>\$ 10,809,671</u>	<u>\$ 1,827,545</u>	<u>\$ 1,572,941</u>	<u>\$ 7,274,038</u>	<u>\$ 135,147</u>

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

\$5,417,439 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$3,150,000, the Public Transit Fund in the amount of \$2,000,000, and the Pahrump Town Road Fund of \$267,439.

\$1,572,941 was transferred from the Capital Projects Fund, \$152,581 from the 911 Emergency Medical System Fund, and \$69,395 from the Special Ad Valorem Capital Projects Fund to the Debt Service Fund to meet annual debt service requirements.

\$65,752 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.

\$550,000 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 \$500,000; \$50,000 was transferred from Pahrump Town to Pahrump Cemetery.

\$1,827,545 was transferred from the General Fund to help cover expenses in some special revenue funds; \$50,000 to the Agriculture Extension Fund; \$20,000 to the Airport Fund; \$20,000 to the Room Tax Fund; and \$1,737,545 to the Capital Projects Fund.

\$1,055,350 was transferred from the Pahrump Airport Fund to close out the fund with \$527,675 to the Pahrump 1/10 Fairgrounds Room Tax Fund and \$527,675 to the Pahrump Lake View Golf Course Enterprise Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2019, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Grants	<u>\$ 270,832</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 34,204</u>

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

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

12. Risk Management

Property, Casualty, Crime, and Machinery Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County 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, 2019

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, 2019, the estimated liability to date for closure and post-closure costs is \$2,011,604. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$2,901,931 as the remaining capacity is used. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County operates several landfills with estimated remaining life of 16 to 25 years.

The County currently assess a \$5 fee for each parcel of land to be used for landfill opening costs as long as the balance set aside for closure and post-closure costs is sufficient. As of June 30, 2019, \$9,551,690 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 \$2,783,410.

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:

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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 01/01/10-07/01/15		Hired After 7/1/15	
	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.50%
10 years	55	2.50%	55	2.67%	60	2.50%	60	2.50%
20 years	50	2.50%	50	2.67%	50	2.50%	50	2.50%
25 years	Any	2.50%	Any	2.67%				
30 years					Any	2.50%	Any	2.50%

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

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

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

Contributions: Benefits for plan members are funded under the employer pay contribution plan. The County is required to contribute all amounts due under the plan. PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The County's required contribution rates for the year ending June 30, 2019, 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, 2019. 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, 2019, the County reported a liability of \$55,037,793 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018. The County's proportionate share of the net pension liability increased from 0.39198 percent at June 30, 2017 to 0.40357 percent at June 30, 2018.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2019, the County recognized pension expense of \$2,008,171. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,714,224	\$ 2,539,947
Net difference between projected and actual earnings on pension plan investments	0	260,520
Changes of assumptions	2,883,397	0
Changes in proportion	1,257,159	6,540,902
County Contributions subsequent to measurement date	4,024,592	0
Total	<u>\$ 9,879,372</u>	<u>\$ 9,341,369</u>

\$4,024,592 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, 2020. 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:	
2020	\$(103,390)
2021	(1,282,523)
2022	(2,477,917)
2023	(306,316)
2024	553,907
2025	129,650
	<u>\$ (3,486,589)</u>

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2018, 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%
Other assumptions	Same as those used in the June 30, 2018 funding actuarial valuation

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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, 2018, valuation was 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, 2018:

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

*As of June 30, 2018, 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, 2018. 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, 2018, 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, 2018.

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

	<u>1.0% Decrease (6.5%)</u>	<u>Discount Rate (7.5%)</u>	<u>1.0% Increase (8.5%)</u>
County's proportionate share of the net pension liability	\$ 83,929,518	\$ 55,037,793	\$ 31,029,385

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, 2019, was \$1,450,052.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	48
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u>48</u>

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

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.

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 2019, the County contributed \$37,779 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, 2019

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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	167
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>355</u>
	<u>522</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 2019, the County contributed \$1,877,549 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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>1</u>
	<u>5</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 2019, the Town contributed \$32,298 to the plan.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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, 2019
Measurement Period:	June 30, 2018 to June 30, 2019
Fiscal Year End:	June 30, 2019

Significant Results and Differences from the Prior Valuation:

The assumptions used to develop the information in this report are the same assumptions used for the July 1, 2017 valuation. The valuation does reflect the phased-in increase in subsidy levels for pre-Medicare retirees as required by SB 552. Updates were made to the mortality assumptions, and to assumed future healthcare trend.

Total Other Post-Employment Benefits (OPEB) Liability

The County's OPEB liability of \$74,131,567 was measured as of June 30, 2019 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 July 1, 2018, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

	<u>Nye County</u>	<u>Pahrump</u>
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	3.87%	3.87%
Measurement Date	3.51%	3.51%
Healthcare Cost Trend Rates	5.40% for 2020 decreasing to an ultimate rate of 5.16% by 2076	5.75% for 2020 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 General Obligation 20-year Municipal Index.

Actuarial assumptions used in the July 1, 2018 valuation was 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, 2019

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	\$ 2,780,749	\$ 0	\$ 2,780,749
Interest	2,586,740	29,971	2,616,711
Changes of benefit terms	0	0	0
Differences between expected and actual experience	0	0	0
Changes in assumptions or other inputs	4,797,825	65,061	4,862,886
Benefit payments	<u>(1,877,549)</u>	<u>(32,298)</u>	<u>(1,909,847)</u>
Net changes	8,287,765	62,734	8,350,499
Net OPEB obligation - beginning of the year	<u>64,989,933</u>	<u>791,135</u>	<u>65,781,068</u>
Net OPEB obligation - end of year	<u>\$ 73,277,698</u>	<u>\$ 853,869</u>	<u>\$ 74,131,567</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% as of June 30, 2018, to 3.51% as of June 30, 2019.

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 (2.51%)	Discount Rate (3.51%)	1.0% Increase (4.51%)
Nye County	\$ 88,642,245	\$ 73,277,698	\$ 61,436,946
Pahrump Town	<u>987,077</u>	<u>853,869</u>	<u>816,749</u>
Total OPEB Liability	<u>\$ 89,629,322</u>	<u>\$ 74,131,567</u>	<u>\$ 62,253,695</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	\$ 59,789,765	\$ 73,277,698	\$ 91,592,602
Pahrump Town	<u>813,227</u>	<u>853,869</u>	<u>989,471</u>
Total OPEB Liability	<u>\$ 60,602,992</u>	<u>\$ 74,131,567</u>	<u>\$ 92,582,073</u>

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

For the year ended June 30, 2019, the County recognized OPEB expense of \$3,655,490. At June 30, 2019, 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	4,168,188	2,644,861
County Contributions subsequent to measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 4,168,188</u>	<u>\$ 2,644,861</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

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:	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Total Liability</u>
2020	\$ 184,995	\$ (17,118)	\$ 167,877
2020	184,995	(17,118)	167,877
2021	184,995	(17,118)	167,877
2022	184,995	(17,118)	167,877
2023	184,997	(17,118)	167,879
Thereafter	<u>685,401</u>	<u>(1,461)</u>	<u>683,940</u>
	<u>\$ 1,610,378</u>	<u>\$ (87,051)</u>	<u>\$ 1,523,327</u>

16. TAX ABATEMENT

For the year ended June 30, 2019, the amount of tax abatements is \$1,342,087. The tax revenues abated were property tax revenues under agreements with the State of Nevada.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2019

	6/30/2019	6/30/2018
Total OPEB Liability		
Service cost	\$ 2,780,749	\$ 2,872,197
Interest	2,616,711	2,431,280
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions or other inputs	4,862,886	(3,698,574)
Benefit Payments	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in total OPEB liability	8,350,499	(344,910)
Total OPEB liability - beginning	<u>65,781,068</u>	<u>66,125,978</u>
Total OPEB liability - ending	<u><u>\$ 74,131,567</u></u>	<u><u>\$ 65,781,068</u></u>
 Covered-employee payroll	 \$ 24,422,790	 \$ 21,272,330
 Total OPEB liability as a percentage of covered- employee payroll	 303.53%	 309.23%

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

6/30/2019	3.51
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, 2019

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

Information prior to 2013 is not available.

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

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
JUNE 30, 2019

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

Fiscal year 2015 was the first year of implementation. Therefore, only five 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, 2019

Note 1 – Net Pension Liability

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

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

Note 2 – Other Post-Employment Benefits Liability

Changes in benefit terms. 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, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,801,063	\$ 9,214,195
Interest receivable	17,514	13,022
Taxes receivable	286,993	256,982
Due from other governments	3,502,836	2,952,098
Due from others	9,194	6,394
Due from other funds	270,832	-
Prepaid expense	57,250	249,164
Inventory	47,141	44,408
Total assets	<u>\$ 13,992,823</u>	<u>\$ 12,736,263</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,079,949	\$ 855,055
Accrued payroll and benefits	1,892,346	1,501,657
Unearned revenue	138,427	6,035
Total liabilities	<u>3,110,722</u>	<u>2,362,747</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	240,718	198,908
Unavailable revenue - grants	252,380	-
Total deferred inflows of resources	<u>493,098</u>	<u>198,908</u>
<u>FUND BALANCE</u>		
Nonspendable	104,391	293,572
Restricted for:		
Judicial	85,584	81,711
Unincorporated towns	1,328,887	788,182
Committed for:		
Fund stabilization	5,800,000	5,800,000
General government	3,134	3,127
Judicial	24	13,100
Public safety	27,391	11,955
Culture and recreation	45,672	45,580
Assigned for subsequent year	2,993,920	3,137,381
Total fund balance	<u>10,389,003</u>	<u>10,174,608</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,992,823</u>	<u>\$ 12,736,263</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 15,398,562	\$ 15,877,239	\$ 478,677	\$ 15,646,694
Licenses and permits	682,000	943,310	261,310	810,978
Intergovernmental	20,076,853	20,012,304	(64,549)	19,840,044
Charges for services	1,999,903	1,988,882	(11,021)	1,919,537
Fines and forfeitures	810,000	845,076	35,076	782,629
Miscellaneous	<u>907,000</u>	<u>1,165,272</u>	<u>258,272</u>	<u>1,270,584</u>
Total revenues	<u>39,874,318</u>	<u>40,832,083</u>	<u>957,765</u>	<u>40,270,466</u>
Expenditures:				
General government	16,149,626	15,060,172	1,089,454	13,935,933
Judicial	8,064,404	7,670,874	393,530	6,995,022
Public safety	16,002,561	15,784,443	218,118	14,488,129
Public works	142,585	90,489	52,096	121,150
Health	140,430	137,411	3,019	116,035
Welfare	50,000	50,000	-	60,183
Community support	115,000	27,168	87,832	8,574
Contingency	<u>800,000</u>	<u>-</u>	<u>800,000</u>	<u>-</u>
Total expenditures	<u>41,464,606</u>	<u>38,820,557</u>	<u>2,644,049</u>	<u>35,725,026</u>
Excess (deficiency) of revenues over expenditures	<u>(1,590,288)</u>	<u>2,011,526</u>	<u>3,601,814</u>	<u>4,545,440</u>
Other financing sources (uses):				
Operating transfers in	5,625	30,414	24,789	28,706
Operating transfers out	<u>(1,827,545)</u>	<u>(1,827,545)</u>	<u>-</u>	<u>(1,712,505)</u>
Total other financing sources (uses)	<u>(1,821,920)</u>	<u>(1,797,131)</u>	<u>24,789</u>	<u>(1,683,799)</u>
Net change in fund balance	(3,412,208)	214,395	3,626,603	2,861,641
Fund balance:				
Beginning of year	<u>10,174,608</u>	<u>10,174,608</u>	<u>-</u>	<u>7,312,967</u>
End of year	<u>\$ 6,762,400</u>	<u>\$ 10,389,003</u>	<u>\$ 3,626,603</u>	<u>\$ 10,174,608</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Taxes:				
Property taxes	\$ 13,508,985	\$ 13,987,150	\$ 478,165	\$ 12,871,375
Net proceeds	<u>1,889,577</u>	<u>1,890,089</u>	<u>512</u>	<u>2,775,319</u>
Total taxes	<u>15,398,562</u>	<u>15,877,239</u>	<u>478,677</u>	<u>15,646,694</u>
Licenses and permits:				
Liquor licenses	42,000	48,270	6,270	44,142
Special registration	60,000	25,247	(34,753)	29,704
Marijuana licenses	350,000	681,387	331,387	524,954
Concealed weapons permits	135,000	98,558	(36,442)	127,603
Gaming licenses	<u>95,000</u>	<u>89,848</u>	<u>(5,152)</u>	<u>84,575</u>
Total licenses and permits	<u>682,000</u>	<u>943,310</u>	<u>261,310</u>	<u>810,978</u>
Intergovernmental:				
Federal in lieu tax	3,000,000	3,331,286	331,286	3,326,751
Fish and game in lieu	2,800	2,664	(136)	2,325
State gaming license fee	135,000	132,045	(2,955)	134,621
Consolidated tax	15,800,000	15,705,289	(94,711)	16,045,448
Grants	<u>1,139,053</u>	<u>841,020</u>	<u>(298,033)</u>	<u>330,899</u>
Total intergovernmental	<u>20,076,853</u>	<u>20,012,304</u>	<u>(64,549)</u>	<u>19,840,044</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for services:				
Clerk's fees	\$ 150,000	\$ 153,153	\$ 3,153	\$ 135,644
Recorder's fees	525,000	480,672	(44,328)	490,417
Assessor's collections fees	865,000	899,252	34,252	848,785
Planning and zoning fees	125,000	150,881	25,881	118,400
County surveyor fees	25,000	5,755	(19,245)	19,980
Administration fees	1,000	581	(419)	-
GIS products	10,000	-	(10,000)	6,000
Courier service	29,403	24,235	(5,168)	24,235
Returned check fees	3,000	1,432	(1,568)	2,283
Other-general government	3,000	128	(2,872)	1,020
Justice court fees	105,000	102,737	(2,263)	110,560
Public defender and discovery fees	15,000	18,884	3,884	13,816
Restitution fees	5,000	840	(4,160)	275
Court security fees	12,000	16,250	4,250	16,220
Sheriff's fees	80,000	80,499	499	81,015
Investigation fees	12,500	10,000	(2,500)	17,500
Forensic services	15,000	16,758	1,758	18,771
Solid waste fees	10,000	8,336	(1,664)	6,768
Analysis fee	5,000	11,393	6,393	-
Cemetery receipts	-	2,960	2,960	3,100
Animal shelter fees	2,500	2,796	296	3,135
Animal control fees	1,500	1,340	(160)	1,613
Total charges for services	<u>1,999,903</u>	<u>1,988,882</u>	<u>(11,021)</u>	<u>1,919,537</u>
Fines and forfeitures:				
Fines and forfeited bail	670,000	676,341	6,341	642,717
Legal aid	65,000	85,584	20,584	81,711
Court fines	<u>75,000</u>	<u>83,151</u>	<u>8,151</u>	<u>58,201</u>
Total fines and forfeitures	<u>810,000</u>	<u>845,076</u>	<u>35,076</u>	<u>782,629</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Miscellaneous:				
Rent	\$ -	\$ 1,900	\$ 1,900	\$ -
Investment income	25,000	218,958	193,958	(16,416)
Tax penalties	450,000	362,033	(87,967)	687,442
Donations	500	100	(400)	205
Extraditions	1,500	850	(650)	225
Other revenue	65,000	14,065	(50,935)	183,935
Tax trust sales (NRS 361.610)	330,000	528,895	198,895	308,658
Tax sale costs	<u>35,000</u>	<u>38,471</u>	<u>3,471</u>	<u>106,535</u>
 Total miscellaneous	 <u>907,000</u>	 <u>1,165,272</u>	 <u>258,272</u>	 <u>1,270,584</u>
 Total revenues	 <u>39,874,318</u>	 <u>40,832,083</u>	 <u>957,765</u>	 <u>40,270,466</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 154,376	\$ 155,588	\$ (1,212)	\$ 148,968
Employee benefits	94,237	92,203	2,034	93,061
Services and supplies	67,750	43,218	24,532	42,049
Total commissioners	316,363	291,009	25,354	284,078
County administrator:				
Salaries and wages	620,347	595,205	25,142	606,238
Employee benefits	300,994	279,019	21,975	263,910
Services and supplies	157,760	131,171	26,589	122,748
Capital outlay	-	6,578	(6,578)	-
Total county administrator	1,079,101	1,011,973	67,128	992,896
Comptroller:				
Salaries and wages	403,031	381,986	21,045	308,851
Employee benefits	216,331	186,898	29,433	159,118
Services and supplies	178,700	150,764	27,936	149,084
Total comptroller	798,062	719,648	78,414	617,053
Clerk:				
Salaries and wages	614,679	644,589	(29,910)	564,325
Employee benefits	316,071	322,552	(6,481)	285,890
Services and supplies	141,563	102,967	38,596	77,929
Total clerk	1,072,313	1,070,108	2,205	928,144
Information systems:				
Salaries and wages	667,636	672,076	(4,440)	561,492
Employee benefits	303,000	293,822	9,178	242,329
Services and supplies	796,979	599,974	197,005	597,504
Capital outlay	-	26,183	(26,183)	-
Total information systems	1,767,615	1,592,055	175,560	1,401,325
County planner:				
Salaries and wages	533,790	480,850	52,940	364,606
Employee benefits	255,774	214,420	41,354	158,940
Services and supplies	87,447	51,488	35,959	61,066
Total county planner	877,011	746,758	130,253	584,612
HR/Risk management:				
Salaries and wages	298,324	277,119	21,205	242,888
Employee benefits	144,463	136,907	7,556	119,728
Services and supplies	70,650	88,796	(18,146)	69,115
Total HR/Risk management	513,437	502,822	10,615	431,731

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019	Variance-	2018
	Budget	Positive (Negative)	Actual
Expenditures (Continued):			
General government (Continued):			
Miscellaneous overhead:			
Employee benefits	\$ 1,715,000	\$ 434,017	\$ 1,699,232
Services and supplies	2,710,000	(716)	2,324,842
Total miscellaneous overhead	4,425,000	433,301	4,024,074
Recorder:			
Salaries and wages	354,579	(1,828)	331,372
Employee benefits	177,561	3,495	168,188
Services and supplies	116,052	13,402	79,180
Total recorder	648,192	15,069	578,740
Treasurer:			
Salaries and wages	357,500	3,521	345,317
Employee benefits	180,875	28,566	156,359
Services and supplies	63,584	(6,348)	45,759
Total treasurer	601,959	25,739	547,435
Assessor:			
Salaries and wages	786,679	4,939	686,313
Employee benefits	400,522	5,264	339,855
Services and supplies	124,188	34,489	105,857
Total assessor	1,311,389	44,692	1,132,025
Buildings and grounds:			
Salaries and wages	660,081	(7,707)	570,220
Employee benefits	343,637	21,154	300,564
Services and supplies	1,592,719	61,167	1,506,432
Total buildings and grounds	2,596,437	74,614	2,377,216
Federal & State facilities:			
Salaries and wages	83,818	159	21,341
Employee benefits	33,929	(1,233)	8,719
Services and supplies	25,000	7,584	6,544
Total general services	142,747	6,510	36,604
Total general government	16,149,626	1,089,454	13,935,933

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,143,485	\$ 2,141,273	\$ 2,212	\$ 2,039,111
Employee benefits	1,035,905	968,384	67,521	917,626
Services and supplies	110,900	136,190	(25,290)	100,562
Total district attorney	<u>3,290,290</u>	<u>3,245,847</u>	<u>44,443</u>	<u>3,057,299</u>
District court:				
Salaries and wages	508,927	475,406	33,521	429,293
Employee benefits	271,880	213,890	57,990	207,545
Services and supplies	220,951	185,780	35,171	199,640
Total district court	<u>1,001,758</u>	<u>875,076</u>	<u>126,682</u>	<u>836,478</u>
Tonopah justice court:				
Salaries and wages	396,591	401,760	(5,169)	340,812
Employee benefits	187,976	186,890	1,086	158,694
Services and supplies	25,689	22,071	3,618	16,207
Total Tonopah justice court	<u>610,256</u>	<u>610,721</u>	<u>(465)</u>	<u>515,713</u>
Pahrump justice court:				
Salaries and wages	908,898	914,487	(5,589)	786,679
Employee benefits	466,955	436,969	29,986	398,670
Services and supplies	134,000	149,090	(15,090)	93,341
Total Pahrump justice court	<u>1,509,853</u>	<u>1,500,546</u>	<u>9,307</u>	<u>1,278,690</u>
Beatty justice court:				
Salaries and wages	271,057	272,632	(1,575)	255,745
Employee benefits	105,185	104,802	383	93,706
Services and supplies	26,745	21,851	4,894	21,251
Total Beatty justice court	<u>402,987</u>	<u>399,285</u>	<u>3,702</u>	<u>370,702</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 2,685
Services and supplies	1,125,000	929,279	195,721	864,745
Total other judicial	1,125,000	929,279	195,721	867,430
Public guardian:				
Salaries and wages	72,549	64,443	8,106	42,063
Employee benefits	41,261	36,382	4,879	23,326
Services and supplies	10,450	9,295	1,155	3,321
Total public guardian	124,260	110,120	14,140	68,710
Total judicial	8,064,404	7,670,874	393,530	6,995,022
Public Safety:				
Sheriff:				
Salaries and wages	8,307,335	8,595,218	(287,883)	7,701,573
Employee benefits	5,107,273	4,793,639	313,634	4,249,108
Services and supplies	2,023,377	1,968,501	54,876	1,835,313
Capital outlay	-	4,350	(4,350)	63,474
Total sheriff	15,437,985	15,361,708	76,277	13,849,468
Emergency management:				
Salaries and wages	238,193	183,581	54,612	296,369
Employee benefits	109,383	67,870	41,513	159,524
Services and supplies	217,000	153,924	63,076	182,545
Capital outlay	-	17,360	(17,360)	223
Total emergency management	564,576	422,735	141,841	638,661
Total public safety	16,002,561	15,784,443	218,118	14,488,129
Public works:				
Salaries and wages	74,278	47,117	27,161	66,847
Employee benefits	35,707	24,519	11,188	30,543
Services and supplies	32,600	18,853	13,747	23,760
Total public works	142,585	90,489	52,096	121,150

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Health (Continued):				
Animal control:				
Salaries and wages	\$ 76,901	\$ 83,792	\$ (6,891)	\$ 75,101
Employee benefits	32,929	36,477	(3,548)	31,919
Services and supplies	30,600	17,142	13,458	9,015
Total animal control	<u>140,430</u>	<u>137,411</u>	<u>3,019</u>	<u>116,035</u>
Welfare:				
Senior nutrition program:				
Services and supplies	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>60,183</u>
Community support:				
Natural Resources:				
Services and supplies	100,000	18,955	81,045	-
Smoky Valley Television:				
Services and supplies	<u>15,000</u>	<u>8,213</u>	<u>6,787</u>	<u>8,574</u>
Total community support	<u>115,000</u>	<u>27,168</u>	<u>87,832</u>	<u>8,574</u>
Contingency	<u>800,000</u>	<u>-</u>	<u>800,000</u>	<u>-</u>
Total expenditures	<u>41,464,606</u>	<u>38,820,557</u>	<u>2,644,049</u>	<u>35,725,026</u>
Excess (deficiency) of revenues over expenditures	<u>(1,590,288)</u>	<u>2,011,526</u>	<u>3,601,814</u>	<u>4,545,440</u>
Other financing sources (uses):				
Operating transfers in	5,625	30,414	24,789	28,706
Operating transfers out	<u>(1,827,545)</u>	<u>(1,827,545)</u>	<u>-</u>	<u>(1,712,505)</u>
Total other financing sources (uses)	<u>(1,821,920)</u>	<u>(1,797,131)</u>	<u>24,789</u>	<u>(1,683,799)</u>
Net change in fund balance	(3,412,208)	214,395	3,626,603	2,861,641
Fund balance:				
Beginning of year	<u>10,174,608</u>	<u>10,174,608</u>	<u>-</u>	<u>7,312,967</u>
End of year	<u>\$ 6,762,400</u>	<u>\$ 10,389,003</u>	<u>\$ 3,626,603</u>	<u>\$ 10,174,608</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,397,298	\$ 3,483,754
Interest receivable	6,194	5,107
Due from other governments	842,739	612,123
Inventory	<u>34,499</u>	<u>35,123</u>
Total assets	<u>\$ 5,280,730</u>	<u>\$ 4,136,107</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 187,906	\$ 179,707
Accrued payroll and benefits	<u>210,707</u>	<u>193,547</u>
Total liabilities	<u>398,613</u>	<u>373,254</u>
<u>FUND BALANCE</u>		
Nonspendable	34,499	35,123
Restricted for public works	<u>4,847,618</u>	<u>3,727,730</u>
Total fund balance	<u>4,882,117</u>	<u>3,762,853</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,280,730</u>	<u>\$ 4,136,107</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ 676
Net proceeds of mines	-	-	-	2
Total taxes	-	-	-	678
Licenses and permits:				
Encroachment permit fee	41,500	53,000	11,500	42,500
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	847,286	1,142	846,147
Optional \$1.75	60,736	62,574	1,838	96,522
Gas tax \$2.35	1,590,756	1,592,898	2,142	1,590,756
Optional \$.01	251,918	259,081	7,163	256,550
National forest receipts	75,000	797,207	722,207	809,413
Total intergovernmental	2,824,554	3,559,046	734,492	3,599,388
Charges for services:				
Reimbursement from Tonopah	5,000	52,047	47,047	38,913
Reimbursement from Amargosa	7,329	7,560	231	7,987
Total charges for services	12,329	59,607	47,278	46,900
Miscellaneous:				
Investment income	2,500	76,864	74,364	(8,520)
Other	2,500	179,932	177,432	32,533
Total miscellaneous	5,000	256,796	251,796	24,013
Total revenues	2,883,383	3,928,449	1,045,066	3,713,479

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,917,425	\$ 2,647,415	\$ 270,010	\$ 2,607,206
Employee benefits	1,570,192	1,274,649	295,543	1,274,810
Services and supplies	5,425,105	4,245,624	1,179,481	3,397,452
Capital outlay	<u>500,000</u>	<u>58,936</u>	<u>441,064</u>	<u>80,471</u>
Total expenditures	<u>10,412,722</u>	<u>8,226,624</u>	<u>2,186,098</u>	<u>7,359,939</u>
Excess (deficiency) of revenues over expenditures	<u>(7,529,339)</u>	<u>(4,298,175)</u>	<u>3,231,164</u>	<u>(3,646,460)</u>
Other financing sources (uses):				
Operating transfers in	5,150,000	5,417,439	267,439	6,144,812
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000)</u>
Total other financing sources (uses)	<u>5,150,000</u>	<u>5,417,439</u>	<u>267,439</u>	<u>6,143,812</u>
Net change in fund balance	(2,379,339)	1,119,264	3,498,603	2,497,352
Fund balance:				
Beginning of year	<u>2,517,936</u>	<u>3,762,853</u>	<u>1,244,917</u>	<u>1,265,501</u>
End of year	<u>\$ 138,597</u>	<u>\$ 4,882,117</u>	<u>\$ 4,743,520</u>	<u>\$ 3,762,853</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Due from other governments	<u>\$ 1,493,830</u>	<u>\$ 1,070,054</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 801,636	\$ 112,859
Accrued payroll and benefits	103,147	76,468
Due to other funds	270,832	247,090
Unearned revenue	<u>221,114</u>	<u>233,637</u>
Total liabilities	1,396,729	670,054
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - grants	477,236	-
<u>FUND BALANCE</u>		
Restricted for general government	<u>(380,135)</u>	<u>400,000</u>
Total liabilities and fund balance	<u>\$ 1,493,830</u>	<u>\$ 1,070,054</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 5,000,000	\$ 3,636,751	\$ (1,363,249)	\$ 3,795,526
Expenditures:				
General government:				
Salaries and wages	113,635	113,635	-	106,834
Employee benefits	47,873	47,873	-	46,352
Services and supplies	627,770	627,770	-	308,865
Total general government	789,278	789,278	-	462,051
Judicial:				
Salaries and wages	45,000	44,850	150	37,820
Employee benefits	8,000	7,303	697	9,486
Services and supplies	293,275	214,837	78,438	286,335
Capital outlay	-	-	-	27,720
Total judicial	346,275	266,990	79,285	361,361
Public safety:				
Salaries and wages	200,000	180,288	19,712	631,154
Employee benefits	101,000	100,266	734	333,987
Services and supplies	90,000	81,925	8,075	266,385
Capital outlay	360,073	313,705	46,368	4,600
Total public safety	751,073	676,184	74,889	1,236,126
Public works:				
Salaries and wages	-	-	-	976
Employee benefits	-	-	-	342
Services and supplies	124,000	124,000	-	-
Capital outlay	2,069,009	2,069,009	-	1,053,921
Total public works	2,193,009	2,193,009	-	1,055,239
Welfare:				
Salaries and wages	200,000	195,159	4,841	182,806
Employee benefits	97,000	96,035	965	95,536
Services and supplies	207,663	200,231	7,432	177,641
Capital outlay	-	-	-	24,766
Total welfare	504,663	491,425	13,238	480,749

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Expenditures (Continued):				
Total expenditures	\$ 4,584,298	\$ 4,416,886	\$ 167,412	\$ 3,595,526
Excess (deficiency) of revenues over expenditures	415,702	(780,135)	(1,195,837)	200,000
Other financing sources (uses):				
Debt proceeds	-	-	-	200,000
Net change in fund balance	415,702	(780,135)	(1,195,837)	400,000
Fund balance:				
Beginning of year	-	400,000	400,000	-
End of year	\$ 415,702	\$ (380,135)	\$ (795,837)	\$ 400,000

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 10,300,937	\$ 10,214,920
Interest receivable	22,067	15,755
Due from others	<u>427,883</u>	<u>427,883</u>
 Total assets	 <u>\$ 10,750,887</u>	 <u>\$ 10,658,558</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 33,131	\$ 27,960
Accrued payroll and benefits	<u>3,638</u>	<u>-</u>
 Total liabilities	 36,769	 27,960
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>10,714,118</u>	<u>10,630,598</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 10,750,887</u>	 <u>\$ 10,658,558</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND(10401)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ -	\$ 23	\$ 23	\$ 1,055
Net proceeds of mines	-	-	-	6
Total taxes	-	23	23	1,061
Intergovernmental:				
Grants	-	-	-	217,520
Miscellaneous:				
Investment income	135,000	359,902	224,902	(25,424)
Sale of capital assets	-	12,134	12,134	-
Total miscellaneous	135,000	372,036	237,036	(25,424)
Total revenues	135,000	372,059	237,059	193,157
Expenditures:				
Capital outlay:				
General government	1,650,000	1,320,894	329,106	1,075,897
Excess (deficiency) of revenues over expenditures	(1,515,000)	(948,835)	566,165	(882,740)
Other financing sources (uses):				
Operating transfers in	1,611,381	1,805,799	194,418	1,355,557
Operating transfers out	(1,650,000)	(1,572,941)	77,059	(1,421,321)
Capital lease proceeds	-	799,497	799,497	-
Total other financing sources (uses)	(38,619)	1,032,355	1,070,974	(65,764)
Net change in fund balance	(1,553,619)	83,520	1,637,139	(948,504)
Fund balance:				
Beginning of year	10,592,435	10,630,598	38,163	11,579,102
End of year	\$ 9,038,816	\$ 10,714,118	\$ 1,675,302	\$ 10,630,598

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 3,826,113	\$ 3,509,779
Interest receivable	18,902	17,808
Accounts receivable	<u>462,485</u>	<u>149,891</u>
Total current assets	4,307,500	3,677,478
Restricted assets:		
Cash	9,551,690	8,958,151
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>31,670</u>	<u>37,644</u>
Total capital assets, net of accumulated depreciation	<u>9,583,360</u>	<u>8,995,795</u>
Total assets	<u>13,890,860</u>	<u>12,673,273</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charges	<u>29,862</u>	<u>23,014</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	76,957	28,767
Accrued payroll and benefits	<u>8,110</u>	<u>7,061</u>
Total current liabilities	<u>85,067</u>	<u>35,828</u>
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	2,011,604	1,911,239
Long-term liabilities:		
Net pension liability	<u>141,481</u>	<u>131,786</u>
Total long-term liabilities	<u>2,153,085</u>	<u>2,043,025</u>
Total liabilities	<u>2,238,152</u>	<u>2,078,853</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charges	<u>28,046</u>	<u>37,148</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	31,670	37,644
Reserved for landfill closure costs	9,551,690	8,958,151
Unrestricted	<u>2,071,164</u>	<u>1,584,491</u>
Total net position	<u>\$ 11,654,524</u>	<u>\$ 10,580,286</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Operating revenues:				
Charges for services	\$ 2,675,000	\$ 2,499,476	\$ (175,524)	\$ 2,149,169
Operating expenses:				
Salaries and wages	95,000	89,224	5,776	85,921
Employee benefits	50,000	52,763	(2,763)	41,041
Services and supplies	2,000,000	1,642,673	357,327	1,346,887
Closure and postclosure landfill costs	100,000	100,365	(365)	100,365
Depreciation	<u>10,000</u>	<u>5,974</u>	<u>4,026</u>	<u>5,776</u>
Total operating expenses	<u>2,255,000</u>	<u>1,890,999</u>	<u>364,001</u>	<u>1,579,990</u>
Operating income	420,000	608,477	188,477	569,179
Nonoperating revenues (expenses):				
Investment income	<u>25,000</u>	<u>465,761</u>	<u>440,761</u>	<u>(49,466)</u>
Changes in net position	<u>\$ 445,000</u>	1,074,238	<u>\$ 629,238</u>	519,713
Net position:				
Beginning of year		<u>10,580,286</u>		<u>10,060,573</u>
End of year		<u>\$ 11,654,524</u>		<u>\$ 10,580,286</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ 2,186,882	\$ 2,163,693
Cash paid for salaries and employee benefits	(147,193)	(129,292)
Cash paid for services and supplies	<u>(1,594,483)</u>	<u>(1,331,015)</u>
Net cash provided by operating activities	445,206	703,386
Cash flows from investing activities:		
Investment income	<u>464,667</u>	<u>(48,063)</u>
Net increase (decrease) in pooled cash and investments	909,873	655,323
Pooled cash and investments:		
Beginning of year	<u>12,467,930</u>	<u>11,812,607</u>
End of year	<u>\$ 13,377,803</u>	<u>\$ 12,467,930</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	<u>\$ 608,477</u>	<u>\$ 569,179</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	5,974	5,776
Closure and postclosure landfill costs	100,365	100,365
(Increase) decrease in accounts receivable	(312,594)	14,524
(Increase) decrease in deferred outflows - pension	(6,848)	18,571
Increase (decrease) in accrued payroll and benefits	1,049	2,598
Increase (decrease) in accounts payable	48,190	15,872
Increase (decrease) in net pension liability	9,695	(26,142)
Increase (decrease) in deferred inflows - pension	<u>(9,102)</u>	<u>2,643</u>
Total adjustments	<u>(163,271)</u>	<u>134,207</u>
Net cash provided by operating activities	<u>\$ 445,206</u>	<u>\$ 703,386</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 1,181,339	\$ 1,135,565
Interest receivable	1,765	1,270
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>752,804</u>	<u>543,884</u>
Total current assets	<u>1,935,908</u>	<u>1,680,719</u>
Restricted assets:		
Cash	<u>296,874</u>	<u>287,230</u>
Noncurrent assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,110,364	1,468,564
Equipment	293,668	269,247
Less accumulated depreciation	<u>(1,615,975)</u>	<u>(1,923,925)</u>
Total capital assets, net of accumulated depreciation	<u>388,057</u>	<u>413,886</u>
Total assets	<u>2,620,839</u>	<u>2,381,835</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>721,948</u>	<u>558,085</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	18,339	21,517
Accrued payroll and benefits	69,664	97,494
Accrued compensated absences	<u>81,727</u>	<u>69,109</u>
Total current liabilities	<u>169,730</u>	<u>188,120</u>
Long-term liabilities:		
Net pension liability	3,608,592	3,403,296
Accrued compensated absences	<u>43,782</u>	<u>37,022</u>
Total long-term liabilities	<u>3,652,374</u>	<u>3,440,318</u>
Total liabilities	<u>3,822,104</u>	<u>3,628,438</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>701,324</u>	<u>874,376</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	388,057	413,886
Restricted for capital projects	296,874	287,230
Unrestricted	<u>(1,865,572)</u>	<u>(2,264,010)</u>
Total net position	<u>\$ (1,180,641)</u>	<u>\$ (1,562,894)</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Operating revenues:				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,750,000	\$ 3,858,710	\$ 108,710	\$ 3,872,659
Operating expenses:				
Salaries and wages	1,599,390	1,924,912	(325,522)	1,786,385
Employee benefits	1,070,936	858,429	212,507	878,954
Services and supplies	537,236	329,197	208,039	413,485
Depreciation	120,000	41,543	78,457	78,484
Bad debt	250,000	357,876	(107,876)	437,000
Total operating expenses	3,577,562	3,511,957	65,605	3,594,308
Operating income (loss)	172,438	346,753	174,315	278,351
Non-operating revenue (expense):				
Investment income	1,000	31,616	30,616	(2,149)
Other income	-	-	-	26,563
Gain (loss) on disposal of assets	-	3,884	3,884	(151,361)
Operating transfers in	100,000	-	(100,000)	-
Total non-operating revenue (expense)	101,000	35,500	(65,500)	(126,947)
Changes in net position	\$ 273,438	382,253	\$ 108,815	151,404
Net position:				
Beginning of year		(1,562,894)		(1,714,298)
End of year		\$ (1,180,641)		\$ (1,562,894)

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ 3,291,914	\$ 3,671,291
Cash paid for salaries and employee benefits	(2,923,412)	(2,778,914)
Cash paid for services and supplies	(332,375)	(410,346)
Net cash provided (used) by operating activities	<u>36,127</u>	<u>482,031</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(28,301)	(15,290)
Sale of fixed assets	16,471	-
Other income	-	26,563
Net cash provided (used) by capital and related financing activities	<u>(11,830)</u>	<u>11,273</u>
Cash flows from investing activities:		
Investment income	<u>31,121</u>	<u>(2,743)</u>
Net increase (decrease) in pooled cash and investments	55,418	490,561
Pooled cash and investments:		
Beginning of year	<u>1,422,795</u>	<u>932,234</u>
End of year	<u>\$ 1,478,213</u>	<u>\$ 1,422,795</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 346,753</u>	<u>\$ 278,351</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	41,543	78,484
Bad debt	357,876	437,000
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(566,796)	(201,368)
(Increase) decrease in deferred outflows - pension	(163,863)	420,735
Increase (decrease) in compensated absences	19,378	13,013
Increase (decrease) in accrued payroll and benefits	(27,830)	5,784
Increase (decrease) in accounts payable	(3,178)	3,139
Increase (decrease) in net pension liability	205,296	(615,319)
Increase (decrease) in deferred inflows - pension	(173,052)	62,212
Total adjustments	<u>(310,626)</u>	<u>203,680</u>
Net cash (used) by operating activities	<u>\$ 36,127</u>	<u>\$ 482,031</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<u>ASSETS</u>				
Pooled cash and investments	\$ 34,570,864	\$ 25,404	\$ 3,846,719	\$ 38,442,987
Interest receivable	57,929	46	7,073	65,048
Taxes receivable	239,150	-	15,350	254,500
Due from other governments	2,011,540	-	26,768	2,038,308
Accounts receivable	217,318	-	-	217,318
Due from others	21,817	-	-	21,817
Prepaid expense	57,202	-	-	57,202
Total assets	<u>\$ 37,175,820</u>	<u>\$ 25,450</u>	<u>\$ 3,895,910</u>	<u>\$ 41,097,180</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,320,280	\$ -	\$ 373,573	\$ 1,693,853
Accrued payroll and benefits	368,843	-	48	368,891
Due to other governments	57,795	-	-	57,795
Unearned revenue	81,589	-	-	81,589
Total liabilities	<u>1,828,507</u>	<u>-</u>	<u>373,621</u>	<u>2,202,128</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - taxes	<u>153,943</u>	<u>-</u>	<u>11,177</u>	<u>165,120</u>
<u>FUND BALANCE</u>				
Nonspendable	57,202	-	-	57,202
Restricted for:				
Capital projects	-	-	3,511,112	3,511,112
Debt service	-	25,450	-	25,450
General government	9,634,864	-	-	9,634,864
Judicial	2,172,503	-	-	2,172,503
Public safety	6,334,257	-	-	6,334,257
Public works	8,786,787	-	-	8,786,787
Health	190,029	-	-	190,029
Welfare	635,694	-	-	635,694
Culture and recreation	1,503,345	-	-	1,503,345
Community support	3,419,090	-	-	3,419,090
Committed for:				
General government	1,248,525	-	-	1,248,525
Public works	13,097	-	-	13,097
Health	1,129,346	-	-	1,129,346
Community support	68,631	-	-	68,631
Total fund balance	<u>35,193,370</u>	<u>25,450</u>	<u>3,511,112</u>	<u>38,729,932</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 37,175,820</u>	<u>\$ 25,450</u>	<u>\$ 3,895,910</u>	<u>\$ 41,097,180</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 8,418,096	\$ -	\$ 759,331	\$ 9,177,427
Licenses and permits	3,354,490	-	-	3,354,490
Intergovernmental	9,772,186	-	26,892	9,799,078
Charges for services	1,843,328	-	-	1,843,328
Fines and forfeitures	51,333	-	-	51,333
Miscellaneous	1,335,006	398,783	199,575	1,933,364
Total revenues	<u>24,774,439</u>	<u>398,783</u>	<u>985,798</u>	<u>26,159,020</u>
Expenditures:				
Current:				
General government	4,947,089	-	-	4,947,089
Judicial	485,223	-	-	485,223
Public safety	6,796,027	-	-	6,796,027
Public works	157,237	-	-	157,237
Health	584,582	-	-	584,582
Sanitation	17,589	-	-	17,589
Welfare	1,256,949	-	-	1,256,949
Culture and recreation	802,571	-	-	802,571
Community support	969,026	-	-	969,026
Intergovernmental	647,327	-	62,222	709,549
Capital projects	-	-	1,599,014	1,599,014
Debt service:				
Principal	-	923,775	76,472	1,000,247
Interest	-	1,269,874	10,870	1,280,744
Total expenditures	<u>16,663,620</u>	<u>2,193,649</u>	<u>1,748,578</u>	<u>20,605,847</u>
Excess (deficiency) of revenues over expenditures	<u>8,110,819</u>	<u>(1,794,866)</u>	<u>(762,780)</u>	<u>5,553,173</u>
Other financing sources (uses):				
Operating transfers in	1,167,675	1,794,917	65,752	3,028,344
Operating transfers out	<u>(7,274,038)</u>	-	<u>(135,147)</u>	<u>(7,409,185)</u>
Total other financing sources (uses)	<u>(6,106,363)</u>	<u>1,794,917</u>	<u>(69,395)</u>	<u>(4,380,841)</u>
Net change in fund balance	2,004,456	51	(832,175)	1,172,332
Fund balance:				
Beginning of year	<u>33,188,914</u>	<u>25,399</u>	<u>4,343,287</u>	<u>37,557,600</u>
End of year	<u>\$ 35,193,370</u>	<u>\$ 25,450</u>	<u>\$ 3,511,112</u>	<u>\$ 38,729,932</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2019 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2018)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
<u>ASSETS</u>					
Pooled cash and investments	\$ 305,219	\$ 4,707	\$ 661,726	\$ 4,630	\$ 3,915,429
Interest receivable	2,175	-	1,931	-	6,904
Taxes receivable	-	-	-	-	-
Due from other governments	602,773	1,148	318,122	10,622	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	120	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 910,167</u>	<u>\$ 5,855</u>	<u>\$ 981,779</u>	<u>\$ 15,372</u>	<u>\$ 3,922,333</u>
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,976	\$ 6,035
Accrued payroll and benefits	-	-	-	299	927
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,275</u>	<u>6,962</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	910,167	5,855	981,779	-	3,915,371
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	13,097	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>910,167</u>	<u>5,855</u>	<u>981,779</u>	<u>13,097</u>	<u>3,915,371</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 910,167</u>	<u>\$ 5,855</u>	<u>\$ 981,779</u>	<u>\$ 15,372</u>	<u>\$ 3,922,333</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Museum
\$ 2,967,896	\$ 718,717	\$ 533,245	\$ 156,655	\$ 192,302	\$ 25,374	\$ 3,995	\$ 43,205
5,719	1,200	1,285	230	346	45	4	-
-	-	21,225	5,345	2,888	-	-	2,093
-	-	160	-	-	-	-	-
-	190,660	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	10,296	-	-	-	-	-	-
<u>\$ 2,973,615</u>	<u>\$ 920,873</u>	<u>\$ 555,915</u>	<u>\$ 162,230</u>	<u>\$ 195,536</u>	<u>\$ 25,419</u>	<u>\$ 3,999</u>	<u>\$ 45,298</u>
\$ -	\$ 16,893	\$ 3,067	\$ 37,604	\$ 278	\$ -	\$ -	\$ 2,152
-	10,361	19,488	-	2,803	-	-	13,539
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	81,589	-	-	-	-	-	-
-	108,843	22,555	37,604	3,081	-	-	15,691
-	-	17,805	4,487	2,426	-	-	1,757
-	10,296	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,973,615	-	-	-	-	-	-	-
-	-	-	-	190,029	-	-	-
-	-	515,555	120,139	-	-	-	-
-	-	-	-	-	-	-	27,850
-	-	-	-	-	-	3,999	-
-	-	-	-	-	25,419	-	-
-	-	-	-	-	-	-	-
-	801,734	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,973,615</u>	<u>812,030</u>	<u>515,555</u>	<u>120,139</u>	<u>190,029</u>	<u>25,419</u>	<u>3,999</u>	<u>27,850</u>
<u>\$ 2,973,615</u>	<u>\$ 920,873</u>	<u>\$ 555,915</u>	<u>\$ 162,230</u>	<u>\$ 195,536</u>	<u>\$ 25,419</u>	<u>\$ 3,999</u>	<u>\$ 45,298</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2019 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2018)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
<u>ASSETS</u>					
Pooled cash and investments	\$ 615,151	\$ 200,068	\$ 194,425	\$ 111,906	\$ 417,329
Interest receivable	-	-	342	199	742
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	40,683	-
Accounts receivable	-	-	-	-	-
Due from others	-	4,321	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 615,151</u>	<u>\$ 204,389</u>	<u>\$ 194,767</u>	<u>\$ 152,788</u>	<u>\$ 418,071</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 176,751	\$ 3,495	\$ 1,360	\$ 99,431	\$ 19,154
Accrued payroll and benefits	3,835	400	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>180,586</u>	<u>3,895</u>	<u>1,360</u>	<u>99,431</u>	<u>19,154</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	-	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	193,407	-	398,917
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	53,357	-
Committed for:					
General government	434,565	200,494	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>434,565</u>	<u>200,494</u>	<u>193,407</u>	<u>53,357</u>	<u>398,917</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 615,151</u>	<u>\$ 204,389</u>	<u>\$ 194,767</u>	<u>\$ 152,788</u>	<u>\$ 418,071</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
\$ 1,876 3	\$ 526,152 920	\$ 35,606 -	\$ 75,257 -	\$ 234,755 -	\$ 71,583 127	\$ - -	\$ 25,666 63	\$ 262,582 462
-	-	11,335	1,331	20,841	-	-	-	-
-	-	-	-	10,314	-	57,795	11,330	11,329
-	-	-	-	-	-	-	-	-
-	-	-	17,376	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	46,753	-
<u>\$ 1,879</u>	<u>\$ 527,072</u>	<u>\$ 46,941</u>	<u>\$ 93,964</u>	<u>\$ 265,910</u>	<u>\$ 71,710</u>	<u>\$ 57,795</u>	<u>\$ 83,812</u>	<u>\$ 274,373</u>
\$ -	\$ -	\$ 34,695	\$ 5,267	\$ 26,559	\$ -	\$ -	\$ 2,329	\$ -
-	-	-	-	60,011	-	-	5,869	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	57,795	-	-
-	-	-	-	-	-	-	-	-
-	-	34,695	5,267	86,570	-	57,795	8,198	-
-	-	-	1,121	17,487	-	-	-	-
-	-	-	-	-	-	-	46,753	-
1,879	527,072	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	87,576	161,853	71,710	-	28,861	274,373
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	12,246	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,879</u>	<u>527,072</u>	<u>12,246</u>	<u>87,576</u>	<u>161,853</u>	<u>71,710</u>	<u>-</u>	<u>75,614</u>	<u>274,373</u>
<u>\$ 1,879</u>	<u>\$ 527,072</u>	<u>\$ 46,941</u>	<u>\$ 93,964</u>	<u>\$ 265,910</u>	<u>\$ 71,710</u>	<u>\$ 57,795</u>	<u>\$ 83,812</u>	<u>\$ 274,373</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2019 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2018)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
<u>ASSETS</u>					
Pooled cash and investments	\$ 982,805	\$ 434,319	\$ 466,581	\$ 58,613	\$ 127,594
Interest receivable	-	-	-	82	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 982,805</u>	<u>\$ 434,319</u>	<u>\$ 466,581</u>	<u>\$ 58,695</u>	<u>\$ 127,594</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 1,930	\$ 13,074	\$ 1,564	\$ 598	\$ 5,096
Accrued payroll and benefits	-	-	-	-	5,803
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,930</u>	<u>13,074</u>	<u>1,564</u>	<u>598</u>	<u>10,899</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	-	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	980,875	421,245	465,017	58,097	116,695
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>980,875</u>	<u>421,245</u>	<u>465,017</u>	<u>58,097</u>	<u>116,695</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 982,805</u>	<u>\$ 434,319</u>	<u>\$ 466,581</u>	<u>\$ 58,695</u>	<u>\$ 127,594</u>

Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ 128,795	\$ 1,550	\$ 15,208	\$ 397,013	\$ 79,227	\$ 4,056	\$2,536,883	\$ 162,253
226	3	27	692	26	15	4,470	288
-	-	-	-	-	-	311	10,117
-	-	-	-	-	-	95,212	-
-	-	-	26,658	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 129,021</u>	<u>\$ 1,553</u>	<u>\$ 15,235</u>	<u>\$ 424,363</u>	<u>\$ 79,253</u>	<u>\$ 4,071</u>	<u>\$2,636,876</u>	<u>\$ 172,658</u>
\$ -	\$ -	\$ -	\$ 1,231	\$ 10,620	\$ -	\$ 17,996	\$ 9,854
-	-	-	9,512	2	-	19,042	4,041
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	10,743	10,622	-	37,038	13,895
-	-	-	24,748	-	-	246	-
-	-	-	-	-	-	-	-
-	-	-	388,872	-	4,071	2,599,592	-
129,021	1,553	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	158,763
-	-	-	-	-	-	-	-
-	-	15,235	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	68,631	-	-	-
<u>129,021</u>	<u>1,553</u>	<u>15,235</u>	<u>388,872</u>	<u>68,631</u>	<u>4,071</u>	<u>2,599,592</u>	<u>158,763</u>
<u>\$ 129,021</u>	<u>\$ 1,553</u>	<u>\$ 15,235</u>	<u>\$ 424,363</u>	<u>\$ 79,253</u>	<u>\$ 4,071</u>	<u>\$2,636,876</u>	<u>\$ 172,658</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2019 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2018)

	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
<u>ASSETS</u>					
Pooled cash and investments	\$ 88,359	\$ 107,090	\$ 592,261	\$ 25,735	\$ 35,894
Interest receivable	172	188	1,039	45	63
Taxes receivable	-	-	820	-	-
Due from other governments	6,465	6,465	23,121	1,460	1,460
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Interfund receivable	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 94,996</u>	<u>\$ 113,743</u>	<u>\$ 617,241</u>	<u>\$ 27,240</u>	<u>\$ 37,417</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 177	\$ 14,000	\$ 1,501	\$ 28	\$ -
Accrued payroll and benefits	-	-	6,118	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>177</u>	<u>14,000</u>	<u>7,619</u>	<u>28</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	-	-	819	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	608,803	-	-
Judicial	-	-	-	-	-
Public safety	94,819	99,743	-	27,212	37,417
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>94,819</u>	<u>99,743</u>	<u>608,803</u>	<u>27,212</u>	<u>37,417</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 94,996</u>	<u>\$ 113,743</u>	<u>\$ 617,241</u>	<u>\$ 27,240</u>	<u>\$ 37,417</u>

Manhattan Town	Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
\$ 123,488	\$ 8,313	\$ 20,630	\$ 5,080,598	\$ 90,917	\$ 577,006	\$ 217,545	\$ 103,126	\$ 2,436,970
218	22	36	9,060	302	935	375	181	4,260
184	-	-	96,085	-	-	3,505	5,169	16,543
1,300	850	850	189,838	67,968	-	15,029	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	153	-	-	-	-	-
<u>\$ 125,190</u>	<u>\$ 9,185</u>	<u>\$ 21,516</u>	<u>\$ 5,375,734</u>	<u>\$ 159,187</u>	<u>\$ 577,941</u>	<u>\$ 236,454</u>	<u>\$ 108,476</u>	<u>\$ 2,457,773</u>
\$ 252	\$ 14	\$ -	\$ 416,165	\$ 159,187	\$ 552	\$ 6,224	\$ -	\$ 1,764
-	-	-	91,971	-	4,577	15,546	116	1,396
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>252</u>	<u>14</u>	<u>-</u>	<u>508,136</u>	<u>159,187</u>	<u>5,129</u>	<u>21,770</u>	<u>116</u>	<u>3,160</u>
<u>177</u>	<u>-</u>	<u>-</u>	<u>79,955</u>	<u>-</u>	<u>-</u>	<u>2,915</u>	<u>-</u>	<u>-</u>
-	-	-	153	-	-	-	-	-
124,761	-	-	4,787,490	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,171	21,516	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	211,769	-	-
-	-	-	-	-	-	-	108,360	2,454,613
-	-	-	-	-	572,812	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>124,761</u>	<u>9,171</u>	<u>21,516</u>	<u>4,787,643</u>	<u>-</u>	<u>572,812</u>	<u>211,769</u>	<u>108,360</u>	<u>2,454,613</u>
<u>\$ 125,190</u>	<u>\$ 9,185</u>	<u>\$ 21,516</u>	<u>\$ 5,375,734</u>	<u>\$ 159,187</u>	<u>\$ 577,941</u>	<u>\$ 236,454</u>	<u>\$ 108,476</u>	<u>\$ 2,457,773</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2019 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2018)

	Pahrump 2/10				
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10
	Tourism	Development	Parks	Arena	Airport
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax
<u>ASSETS</u>					
Pooled cash and investments	\$ 204,388	\$ 553,853	\$ 141,134	\$ 562,888	\$ 11,860
Interest receivable	375	980	421	997	-
Taxes receivable	33,086	-	4,136	4,136	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Total assets	<u>\$ 237,849</u>	<u>\$ 554,833</u>	<u>\$ 145,691</u>	<u>\$ 568,021</u>	<u>\$ 11,860</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 10,513	\$ -	\$ 393	\$ -	\$ -
Accrued payroll and benefits	7,514	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>18,027</u>	<u>-</u>	<u>393</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	-	-	-	-	-
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	145,298	568,021	-
Community support	219,822	554,833	-	-	11,860
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>219,822</u>	<u>554,833</u>	<u>145,298</u>	<u>568,021</u>	<u>11,860</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 237,849</u>	<u>\$ 554,833</u>	<u>\$ 145,691</u>	<u>\$ 568,021</u>	<u>\$ 11,860</u>

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals	
						2019	2018
\$ 136,435	\$ 191,590	\$ 471,275	\$ 754,650	\$ 638,145	\$ 3,696,361	\$ 34,570,864	\$ 32,458,245
241	338	635	1,111	1,115	6,294	57,929	49,130
-	-	-	-	-	-	239,150	213,814
-	-	-	-	268,623	268,623	2,011,540	1,640,223
-	-	-	-	-	-	217,318	215,516
-	-	-	-	-	-	21,817	2,185
-	-	-	-	-	-	-	247,090
-	-	-	-	-	-	57,202	25,326
<u>\$ 136,676</u>	<u>\$ 191,928</u>	<u>\$ 471,910</u>	<u>\$ 755,761</u>	<u>\$ 907,883</u>	<u>\$ 3,971,278</u>	<u>\$ 37,175,820</u>	<u>\$ 34,851,529</u>
\$ 40	\$ -	\$ 80,266	\$ 7,681	\$ 122,514	\$ -	\$ 1,320,280	\$ 981,177
952	-	-	-	47,824	36,897	368,843	377,435
-	-	-	-	-	-	57,795	62,042
-	-	-	-	-	-	81,589	109,089
<u>992</u>	<u>-</u>	<u>80,266</u>	<u>7,681</u>	<u>170,338</u>	<u>36,897</u>	<u>1,828,507</u>	<u>1,529,743</u>
-	-	-	-	-	-	153,943	132,872
-	-	-	-	-	-	57,202	25,326
-	-	-	-	-	-	9,634,864	8,746,249
-	-	-	-	-	-	2,172,503	1,897,673
-	-	-	748,080	737,545	3,934,381	6,334,257	6,000,861
-	-	-	-	-	-	8,786,787	8,874,683
-	-	-	-	-	-	190,029	170,789
-	-	-	-	-	-	635,694	509,641
-	-	391,644	-	-	-	1,503,345	1,513,348
-	-	-	-	-	-	3,419,090	3,415,026
-	-	-	-	-	-	1,248,525	1,229,749
-	-	-	-	-	-	13,097	12,362
135,684	191,928	-	-	-	-	1,129,346	765,052
-	-	-	-	-	-	68,631	28,155
<u>135,684</u>	<u>191,928</u>	<u>391,644</u>	<u>748,080</u>	<u>737,545</u>	<u>3,934,381</u>	<u>35,193,370</u>	<u>33,188,914</u>
<u>\$ 136,676</u>	<u>\$ 191,928</u>	<u>\$ 471,910</u>	<u>\$ 755,761</u>	<u>\$ 907,883</u>	<u>\$ 3,971,278</u>	<u>\$ 37,175,820</u>	<u>\$ 34,851,529</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	167,895
Intergovernmental	2,322,098	4,421	1,686,761	983	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	43,298	108	33,681	6,247	127,657
Total revenues	<u>2,365,396</u>	<u>4,529</u>	<u>1,720,442</u>	<u>7,230</u>	<u>295,552</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	26,359	111,463
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,359</u>	<u>111,463</u>
Excess (deficiency) of revenues over expenditures	<u>2,365,396</u>	<u>4,529</u>	<u>1,720,442</u>	<u>(19,129)</u>	<u>184,089</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	20,000	-
Operating transfers out	(3,150,000)	(108)	(2,000,000)	(136)	-
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	<u>(3,150,000)</u>	<u>(108)</u>	<u>(2,000,000)</u>	<u>19,864</u>	<u>-</u>
Net change in fund balance	(784,604)	4,421	(279,558)	735	184,089
Fund balance:					
Beginning 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>
End of year	<u>\$ 910,167</u>	<u>\$ 5,855</u>	<u>\$ 981,779</u>	<u>\$ 13,097</u>	<u>\$ 3,915,371</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County		Health Clinics	Special Projects	Agricultural Extension	Museum
			Medical Indigent	County Indigent				
\$ -	\$ -	\$ 1,171,810	\$ 295,943	\$ 159,886	\$ -	\$ -	\$ 116,176	
692,926	124,375	-	-	-	-	-	-	-
-	-	197	50	27	-	-	-	20
-	567,757	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
94,830	24,200	16,586	10,916	6,172	831	69	1,305	
<u>787,756</u>	<u>716,332</u>	<u>1,188,593</u>	<u>306,909</u>	<u>166,085</u>	<u>831</u>	<u>69</u>	<u>117,501</u>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	383,642	-	-	146,845	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	630,672	626,277	-	-	-	-	-
-	-	-	-	-	-	-	-	109,320
-	-	-	-	-	-	50,000	-	-
-	-	-	112,500	-	-	-	-	-
<u>-</u>	<u>383,642</u>	<u>630,672</u>	<u>738,777</u>	<u>146,845</u>	<u>-</u>	<u>50,000</u>	<u>109,320</u>	
<u>787,756</u>	<u>332,690</u>	<u>557,921</u>	<u>(431,868)</u>	<u>19,240</u>	<u>831</u>	<u>(49,931)</u>	<u>8,181</u>	
-	-	-	500,000	-	-	50,000	-	-
-	-	(500,000)	-	-	-	-	(1,305)	
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(500,000)</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>(1,305)</u>	
787,756	332,690	57,921	68,132	19,240	831	69	6,876	
<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>\$ 2,973,615</u>	<u>\$ 812,030</u>	<u>\$ 515,555</u>	<u>\$ 120,139</u>	<u>\$ 190,029</u>	<u>\$ 25,419</u>	<u>\$ 3,999</u>	<u>\$ 27,850</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2019 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,330,824	-	-	-	-
Intergovernmental	-	-	-	235,543	-
Charges for services	-	-	38,231	-	362,649
Fines and forfeitures	-	-	-	-	-
Miscellaneous	14,742	141,874	5,980	2,568	11,991
Total revenues	<u>1,345,566</u>	<u>141,874</u>	<u>44,211</u>	<u>238,111</u>	<u>374,640</u>
Expenditures:					
Current:					
General government	1,069,722	421,355	21,559	-	279,058
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	242,121	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,069,722</u>	<u>421,355</u>	<u>21,559</u>	<u>242,121</u>	<u>279,058</u>
Excess (deficiency) of revenues over expenditures	<u>275,844</u>	<u>(279,481)</u>	<u>22,652</u>	<u>(4,010)</u>	<u>95,582</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(14,742)	(14,123)	-	-	-
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	<u>(14,742)</u>	<u>(14,123)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	261,102	(293,604)	22,652	(4,010)	95,582
Fund balance:					
Beginning of year	<u>173,463</u>	<u>494,098</u>	<u>170,755</u>	<u>57,367</u>	<u>303,335</u>
End of year	<u>\$ 434,565</u>	<u>\$ 200,494</u>	<u>\$ 193,407</u>	<u>\$ 53,357</u>	<u>\$ 398,917</u>

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
\$ -	\$ -	\$ 135,002	\$ 526,459	\$ 1,148,618	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	12	29,945	-	343,830	60,544	60,544
325	86,134	-	-	-	-	-	-	-
-	-	-	-	22,232	-	-	-	-
57	16,108	151	1,612	6,971	2,346	-	2,521	7,846
382	102,242	135,153	528,083	1,207,766	2,346	343,830	63,065	68,390
-	830	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	294,132	1,101,274	-	-	79,075	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	43,397	-	-	-	-	-	-
-	-	93,757	-	97,240	-	343,830	-	-
-	830	137,154	294,132	1,198,514	-	343,830	79,075	-
382	101,412	(2,001)	233,951	9,252	2,346	-	(16,010)	68,390
-	-	20,000	-	-	-	-	-	-
-	-	(151)	(154,033)	(6,891)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	19,849	(154,033)	(6,891)	-	-	-	-
382	101,412	17,848	79,918	2,361	2,346	-	(16,010)	68,390
1,497	425,660	(5,602)	7,658	159,492	69,364	-	91,624	205,983
\$ 1,879	\$ 527,072	\$ 12,246	\$ 87,576	\$ 161,853	\$ 71,710	\$ -	\$ 75,614	\$ 274,373

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
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AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2019 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	119,992
Charges for services	153,550	62,239	122,762	86,626	189,123
Fines and forfeitures	-	-	-	-	-
Miscellaneous	29,532	13,490	14,880	2,306	1,923
Total revenues	<u>183,082</u>	<u>75,729</u>	<u>137,642</u>	<u>88,932</u>	<u>311,038</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	35,697	34,999	60,488	105,985	245,894
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>35,697</u>	<u>34,999</u>	<u>60,488</u>	<u>105,985</u>	<u>245,894</u>
Excess (deficiency) of revenues over expenditures	<u>147,385</u>	<u>40,730</u>	<u>77,154</u>	<u>(17,053)</u>	<u>65,144</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(29,467)	(13,490)	(14,880)	-	(1,923)
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	<u>(29,467)</u>	<u>(13,490)</u>	<u>(14,880)</u>	<u>-</u>	<u>(1,923)</u>
Net change in fund balance	117,918	27,240	62,274	(17,053)	63,221
Fund balance:					
Beginning of year	<u>862,957</u>	<u>394,005</u>	<u>402,743</u>	<u>75,150</u>	<u>53,474</u>
End of year	<u>\$ 980,875</u>	<u>\$ 421,245</u>	<u>\$ 465,017</u>	<u>\$ 58,097</u>	<u>\$ 116,695</u>

Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ -	\$ -	\$ -	\$ 281,553	\$ -	\$ -	\$ 34,589	\$ 119,378
-	-	-	-	-	-	19,598	-
-	-	392	-	-	-	500,573	-
19,590	432	-	-	65,000	-	950	-
-	-	-	-	-	-	26,773	-
3,323	45	488	14,565	84	2,272	78,504	4,826
<u>22,913</u>	<u>477</u>	<u>880</u>	<u>296,118</u>	<u>65,084</u>	<u>2,272</u>	<u>660,987</u>	<u>124,204</u>
-	-	-	225,661	-	-	200,501	-
2,160	-	-	-	-	-	-	-
-	-	-	-	-	-	193,089	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,208	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,831	83,279
-	-	-	-	24,608	-	17,456	19,440
-	-	-	-	-	-	-	-
<u>2,160</u>	<u>-</u>	<u>-</u>	<u>225,661</u>	<u>24,608</u>	<u>-</u>	<u>418,085</u>	<u>102,719</u>
<u>20,753</u>	<u>477</u>	<u>880</u>	<u>70,457</u>	<u>40,476</u>	<u>2,272</u>	<u>242,902</u>	<u>21,485</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>-</u>
20,753	477	880	70,457	40,476	2,272	242,902	21,485
<u>108,268</u>	<u>1,076</u>	<u>14,355</u>	<u>318,415</u>	<u>28,155</u>	<u>1,799</u>	<u>2,356,690</u>	<u>137,278</u>
<u>\$ 129,021</u>	<u>\$ 1,553</u>	<u>\$ 15,235</u>	<u>\$ 388,872</u>	<u>\$ 68,631</u>	<u>\$ 4,071</u>	<u>\$ 2,599,592</u>	<u>\$ 158,763</u>

NYE COUNTY, NEVADA
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YEAR ENDED JUNE 30, 2019 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	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	\$ -	\$ -	\$ 45,920	\$ -	\$ -
Licenses and permits	-	-	1,716	-	-
Intergovernmental	35,769	35,769	122,088	9,204	9,204
Charges for services	-	-	42,961	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	3,176	3,026	18,947	900	1,059
Total revenues	<u>38,945</u>	<u>38,795</u>	<u>231,632</u>	<u>10,104</u>	<u>10,263</u>
Expenditures:					
Current:					
General government	-	-	90,006	-	-
Judicial	-	-	-	-	-
Public safety	33,350	14,000	-	13,634	-
Public works	-	-	19,415	-	-
Health	-	-	-	-	-
Sanitation	-	-	17,589	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>33,350</u>	<u>14,000</u>	<u>127,010</u>	<u>13,634</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,595</u>	<u>24,795</u>	<u>104,622</u>	<u>(3,530)</u>	<u>10,263</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	5,595	24,795	104,622	(3,530)	10,263
Fund balance:					
Beginning of year	<u>89,224</u>	<u>74,948</u>	<u>504,181</u>	<u>30,742</u>	<u>27,154</u>
End of year	<u>\$ 94,819</u>	<u>\$ 99,743</u>	<u>\$ 608,803</u>	<u>\$ 27,212</u>	<u>\$ 37,417</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff	Manhattan Town Public Sales Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
\$ 6,282	\$ -	\$ -	\$ -	\$3,361,292	\$ -	\$ -	\$ 122,827	\$ 73,167	\$ 234,051
1,140	-	-	-	429,681	-	161,312	-	-	149,000
6,836	4,653	4,653	4,653	997,308	261,990	-	79,017	38,709	-
-	-	-	-	15,405	-	-	9,379	-	-
-	-	-	-	2,328	-	-	-	-	-
3,844	481	618	618	193,703	5,449	16,562	9,360	2,826	63,606
<u>18,102</u>	<u>5,134</u>	<u>5,271</u>	<u>5,271</u>	<u>4,999,717</u>	<u>267,439</u>	<u>177,874</u>	<u>220,583</u>	<u>114,702</u>	<u>446,657</u>
-	-	-	-	2,510,090	-	128,307	-	-	-
-	-	-	-	-	-	-	-	-	-
384	8,875	-	-	2,167,658	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,692	-	-	-	38,508	-	-	185,026	-	-
-	-	-	-	-	-	-	-	100,914	38,018
-	-	-	-	-	-	-	-	-	-
<u>3,076</u>	<u>8,875</u>	<u>-</u>	<u>-</u>	<u>4,716,256</u>	<u>-</u>	<u>128,307</u>	<u>185,026</u>	<u>100,914</u>	<u>38,018</u>
<u>15,026</u>	<u>(3,741)</u>	<u>5,271</u>	<u>5,271</u>	<u>283,461</u>	<u>267,439</u>	<u>49,567</u>	<u>35,557</u>	<u>13,788</u>	<u>408,639</u>
-	-	-	-	-	-	-	-	-	527,675
-	-	-	-	(50,000)	(267,439)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(267,439)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>527,675</u>
15,026	(3,741)	5,271	5,271	233,461	-	49,567	35,557	13,788	936,314
<u>109,735</u>	<u>12,912</u>	<u>16,245</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>\$ 124,761</u>	<u>\$ 9,171</u>	<u>\$ 21,516</u>	<u>\$ 21,516</u>	<u>\$4,787,643</u>	<u>\$ -</u>	<u>\$ 572,812</u>	<u>\$ 211,769</u>	<u>\$ 108,360</u>	<u>\$2,454,613</u>

NYE COUNTY, NEVADA
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(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Pahrump 2/10				
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10
	Tourism	Development	Parks	Arena	Airport
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax
Revenues:					
Taxes	\$ 468,061	\$ -	\$ 58,541	\$ 58,541	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	5,331	43,225	10,376	17,646	11,860
Total revenues	473,392	43,225	68,917	76,187	11,860
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	220,679	276	-
Community support	417,957	15,115	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	417,957	15,115	220,679	276	-
Excess (deficiency) of revenues over expenditures	55,435	28,110	(151,762)	75,911	11,860
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	(1,055,350)
Loan proceeds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(1,055,350)
Net change in fund balance	55,435	28,110	(151,762)	75,911	(1,043,490)
Fund balance:					
Beginning of year	164,387	526,723	297,060	492,110	1,055,350
End of year	\$ 219,822	\$ 554,833	\$ 145,298	\$ 568,021	\$ 11,860

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals 2019	Totals 2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,418,096	\$ 8,102,497
-	-	147,953	128,070	-	-	3,354,490	2,685,634
-	-	-	-	1,400,527	1,400,527	9,772,186	9,978,134
13,544	6,671	-	-	-	-	1,843,328	1,908,199
-	-	-	-	-	-	51,333	41,686
4,251	6,180	12,937	21,205	19,269	112,264	1,335,006	353,251
<u>17,795</u>	<u>12,851</u>	<u>160,890</u>	<u>149,275</u>	<u>1,419,796</u>	<u>1,512,791</u>	<u>24,774,439</u>	<u>23,069,401</u>
-	-	-	-	-	-	4,947,089	5,769,563
-	-	-	-	-	-	485,223	677,242
-	-	-	48,865	1,456,218	1,385,473	6,796,027	6,276,732
-	-	-	-	-	-	157,237	179,890
50,887	-	-	-	-	-	584,582	933,242
-	-	-	-	-	-	17,589	13,766
-	-	-	-	-	-	1,256,949	1,098,607
-	-	158,960	-	-	-	802,571	558,122
-	-	-	-	-	-	969,026	961,177
-	-	-	-	-	-	647,327	705,899
<u>50,887</u>	<u>-</u>	<u>158,960</u>	<u>48,865</u>	<u>1,456,218</u>	<u>1,385,473</u>	<u>16,663,620</u>	<u>17,174,240</u>
<u>(33,092)</u>	<u>12,851</u>	<u>1,930</u>	<u>100,410</u>	<u>(36,422)</u>	<u>127,318</u>	<u>8,110,819</u>	<u>5,895,161</u>
50,000	-	-	-	-	-	1,167,675	843,932
-	-	-	-	-	-	(7,274,038)	(6,806,099)
-	-	-	-	-	-	-	320,516
<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,106,363)</u>	<u>(5,641,651)</u>
16,908	12,851	1,930	100,410	(36,422)	127,318	2,004,456	253,510
<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>\$ 135,684</u>	<u>\$ 191,928</u>	<u>\$ 391,644</u>	<u>\$ 748,080</u>	<u>\$ 737,545</u>	<u>\$ 3,934,381</u>	<u>\$ 35,193,370</u>	<u>\$ 33,188,914</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 305,219	\$ 1,293,061
Interest receivable	2,175	1,999
Due from other governments	<u>602,773</u>	<u>399,711</u>
Total assets	<u><u>\$ 910,167</u></u>	<u><u>\$ 1,694,771</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>910,167</u>	<u>1,694,771</u>
Total liabilities and fund balance	<u><u>\$ 910,167</u></u>	<u><u>\$ 1,694,771</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,000,000	\$ 2,322,098	\$ 322,098	\$ 2,299,716
Miscellaneous:				
Investment income	<u>2,000</u>	<u>43,298</u>	<u>41,298</u>	<u>(3,339)</u>
Total revenues	2,002,000	2,365,396	363,396	2,296,377
Expenditures:				
Public works:				
Services and supplies	<u>748,394</u>	<u>-</u>	<u>748,394</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,253,606	2,365,396	1,111,790	2,296,377
Other financing sources (uses):				
Operating transfers out	<u>(3,150,000)</u>	<u>(3,150,000)</u>	<u>-</u>	<u>(1,800,000)</u>
Net change in fund balance	(1,896,394)	(784,604)	1,111,790	496,377
Fund balance:				
Beginning of year	<u>1,901,894</u>	<u>1,694,771</u>	<u>(207,123)</u>	<u>1,198,394</u>
End of year	<u>\$ 5,500</u>	<u>\$ 910,167</u>	<u>\$ 904,667</u>	<u>\$ 1,694,771</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,707	\$ 672
Due from other governments	<u>1,148</u>	<u>762</u>
Total assets	<u>\$ 5,855</u>	<u>\$ 1,434</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>5,855</u>	<u>1,434</u>
Total liabilities and fund balance	<u>\$ 5,855</u>	<u>\$ 1,434</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 4,500	\$ 4,421	\$ (79)	\$ 4,377
Miscellaneous:				
Investment income	<u>100</u>	<u>108</u>	<u>8</u>	<u>(2)</u>
Total revenues	4,600	4,529	(71)	4,375
Expenditures:				
Public works:				
Services and supplies	<u>4,581</u>	<u>-</u>	<u>4,581</u>	<u>17,424</u>
Excess (deficiency) of revenues over expenditures	<u>19</u>	<u>4,529</u>	<u>4,510</u>	<u>(13,049)</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	1,002
Operating transfers out	<u>(100)</u>	<u>(108)</u>	<u>(8)</u>	<u>-</u>
Total other financing sources (uses)	<u>(100)</u>	<u>(108)</u>	<u>(8)</u>	<u>1,002</u>
Net change in fund balance	(81)	4,421	4,502	(12,047)
Fund balance:				
Beginning of year	<u>81</u>	<u>1,434</u>	<u>1,353</u>	<u>13,481</u>
End of year	<u>\$ -</u>	<u>\$ 5,855</u>	<u>\$ 5,855</u>	<u>\$ 1,434</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 661,726	\$ 968,084
Interest receivable	1,931	1,489
Due from other governments	<u>318,122</u>	<u>291,764</u>
Total assets	<u>\$ 981,779</u>	<u>\$ 1,261,337</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>981,779</u>	<u>1,261,337</u>
Total liabilities and fund balance	<u>\$ 981,779</u>	<u>\$ 1,261,337</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,500,000	\$ 1,686,761	\$ 186,761	\$ 1,753,826
Miscellaneous:				
Investment income	<u>4,000</u>	<u>33,681</u>	<u>29,681</u>	<u>(641)</u>
Total revenues	1,504,000	1,720,442	216,442	1,753,185
Expenditures:				
Public works:				
Services and supplies	<u>658,152</u>	<u>-</u>	<u>658,152</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	845,848	1,720,442	874,594	1,753,185
Other financing sources (uses):				
Operating transfers out	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(3,400,000)</u>
Net change in fund balance	(1,154,152)	(279,558)	874,594	(1,646,815)
Fund balance:				
Beginning of year	<u>1,161,952</u>	<u>1,261,337</u>	<u>99,385</u>	<u>2,908,152</u>
End of year	<u>\$ 7,800</u>	<u>\$ 981,779</u>	<u>\$ 973,979</u>	<u>\$ 1,261,337</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,630	\$ 3,136
Interest receivable	-	5
Due from other governments	10,622	10,648
Due from others	<u>120</u>	<u>-</u>
Total assets	<u>\$ 15,372</u>	<u>\$ 13,789</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,976	\$ 1,427
Accrued payroll and benefits	<u>299</u>	<u>-</u>
Total liabilities	2,275	1,427
<u>FUND BALANCE</u>		
Committed for public works	<u>13,097</u>	<u>12,362</u>
Total liabilities and fund balance	<u>\$ 15,372</u>	<u>\$ 13,789</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 700	\$ 983	\$ 283	\$ 876
Miscellaneous:				
Investment income	25	136	111	(21)
Rent	7,500	6,111	(1,389)	6,483
Total miscellaneous	7,525	6,247	(1,278)	6,462
Total revenues	8,225	7,230	(995)	7,338
Expenditures:				
Public Works:				
Salaries and wages	-	2,079	(2,079)	-
Employee benefits	-	969	(969)	-
Services and supplies	40,562	23,311	17,251	26,364
Total expenditures	40,562	26,359	14,203	26,364
Excess (deficiency) of revenues over expenditures	(32,337)	(19,129)	13,208	(19,026)
Other financing sources (uses):				
Operating transfers in	20,000	20,000	-	5,021
Operating transfers out	(25)	(136)	(111)	-
Total other financing sources (uses)	19,975	19,864	(111)	5,021
Net change in fund balance	(12,362)	735	13,097	(14,005)
Fund balance:				
Beginning of year	12,362	12,362	-	26,367
End of year	\$ -	\$ 13,097	\$ 13,097	\$ 12,362

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,915,429	\$ 3,736,104
Interest receivable	<u>6,904</u>	<u>5,761</u>
Total assets	<u>\$ 3,922,333</u>	<u>\$ 3,741,865</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,035	\$ 9,339
Accrued payroll and benefits	<u>927</u>	<u>1,244</u>
Total liabilities	6,962	10,583
<u>FUND BALANCE</u>		
Restricted for public works	<u>3,915,371</u>	<u>3,731,282</u>
Total liabilities and fund balance	<u>\$ 3,922,333</u>	<u>\$ 3,741,865</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 425,000	\$ 167,895	\$ (257,105)	\$ 201,062
Miscellaneous:				
Investment income	<u>30,000</u>	<u>127,657</u>	<u>97,657</u>	<u>(8,206)</u>
Total revenues	<u>455,000</u>	<u>295,552</u>	<u>(159,448)</u>	<u>192,856</u>
Expenditures:				
Public works:				
Salaries and wages	50,000	12,369	37,631	18,301
Employee benefits	25,000	4,110	20,890	6,097
Service and supplies	664,665	94,984	569,681	44,731
Capital outlay	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>
Total expenditures	<u>3,739,665</u>	<u>111,463</u>	<u>3,628,202</u>	<u>69,129</u>
Excess (deficiency) of revenues over expenditures	(3,284,665)	184,089	3,468,754	123,727
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(724,715)</u>
Net change in fund balance	(3,284,665)	184,089	3,468,754	(600,988)
Fund balance:				
Beginning of year	<u>3,284,665</u>	<u>3,731,282</u>	<u>446,617</u>	<u>4,332,270</u>
End of year	<u>\$ -</u>	<u>\$ 3,915,371</u>	<u>\$ 3,915,371</u>	<u>\$ 3,731,282</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,967,896	\$ 2,182,487
Interest receivable	<u>5,719</u>	<u>3,372</u>
Total assets	<u>\$ 2,973,615</u>	<u>\$ 2,185,859</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>2,973,615</u>	<u>2,185,859</u>
Total liabilities and fund balance	<u>\$ 2,973,615</u>	<u>\$ 2,185,859</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 60,000	\$ 112,087	\$ 52,087	\$ 59,366
Streets impact fees	<u>400,000</u>	<u>580,839</u>	<u>180,839</u>	<u>424,080</u>
Total licenses and permits	460,000	692,926	232,926	483,446
Miscellaneous:				
Investment income	<u>5,000</u>	<u>94,830</u>	<u>89,830</u>	<u>(6,742)</u>
Total revenues	<u>465,000</u>	<u>787,756</u>	<u>322,756</u>	<u>476,704</u>
Expenditures:				
Public works:				
Services and supplies	50,000	-	50,000	-
Capital outlay	<u>2,188,062</u>	<u>-</u>	<u>2,188,062</u>	<u>48,907</u>
Total public works	<u>2,238,062</u>	<u>-</u>	<u>2,238,062</u>	<u>48,907</u>
Excess (deficiency) of revenues over expenditures	(1,773,062)	787,756	2,560,818	427,797
Fund balance:				
Beginning of year	<u>1,773,062</u>	<u>2,185,859</u>	<u>412,797</u>	<u>1,758,062</u>
End of year	<u>\$ -</u>	<u>\$ 2,973,615</u>	<u>\$ 2,973,615</u>	<u>\$ 2,185,859</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 718,717	\$ 413,696
Interest receivable	1,200	583
Accounts receivable	190,660	190,660
Prepaid expense	<u>10,296</u>	<u>12,141</u>
 Total assets	 <u>\$ 920,873</u>	 <u>\$ 617,080</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 16,893	\$ 16,928
Accrued payroll and benefits	10,361	11,723
Unearned revenue	<u>81,589</u>	<u>109,089</u>
 Total liabilities	 <u>108,843</u>	 <u>137,740</u>
 <u>FUND BALANCE</u>		
Nonspendable	10,296	12,141
Committed for health	<u>801,734</u>	<u>467,199</u>
 Total fund balance	 <u>812,030</u>	 <u>479,340</u>
 Total liabilities and fund balance	 <u>\$ 920,873</u>	 <u>\$ 617,080</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 85,000	\$ 124,375	\$ 39,375	\$ 110,313
Charges for services:				
Ambulance fees	450,000	567,757	117,757	585,074
Miscellaneous:				
Investment income	500	19,009	18,509	(1,286)
Other	-	5,191	5,191	60,392
Total miscellaneous	500	24,200	23,700	59,106
Total revenues	535,500	716,332	180,832	754,493
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	180,000	138,188	41,812	157,339
Employee benefits	75,000	36,234	38,766	41,578
Services and supplies	475,549	209,220	266,329	235,785
Capital outlay	-	-	-	320,516
Total health	730,549	383,642	346,907	755,218
Excess (deficiency) of revenues over expenditures	(195,049)	332,690	527,739	(725)
Other financing sources (uses):				
Loan proceeds	-	-	-	320,516
Net change in fund balance	(195,049)	332,690	527,739	319,791
Fund balance:				
Beginning of year	195,049	479,340	284,291	159,549
End of year	\$ -	\$ 812,030	\$ 812,030	\$ 479,340

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 533,245	\$ 479,133
Interest receivable	1,285	767
Taxes receivable	21,225	19,024
Due from other governments	<u>160</u>	<u>-</u>
Total assets	<u>\$ 555,915</u>	<u>\$ 498,924</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,067	\$ 10,003
Accrued payroll and benefits	<u>19,488</u>	<u>16,550</u>
Total liabilities	22,555	26,553
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	17,805	14,737
<u>FUND BALANCE</u>		
Restricted for welfare	<u>515,555</u>	<u>457,634</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 555,915</u>	<u>\$ 498,924</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 988,903	\$ 1,032,141	\$ 43,238	\$ 956,341
Net proceeds of mines	119,074	139,669	20,595	205,087
Total taxes	<u>1,107,977</u>	<u>1,171,810</u>	<u>63,833</u>	<u>1,161,428</u>
Intergovernmental:				
Fish and wildlife	-	197	197	172
Miscellaneous:				
Investment income	750	16,586	15,836	(1,190)
Other	<u>6,500</u>	<u>-</u>	<u>(6,500)</u>	<u>4,523</u>
Total miscellaneous	<u>7,250</u>	<u>16,586</u>	<u>9,336</u>	<u>3,333</u>
Total revenues	<u>1,115,227</u>	<u>1,188,593</u>	<u>73,366</u>	<u>1,164,933</u>
Expenditures:				
Welfare:				
Salaries and wages	275,000	221,506	53,494	191,382
Employee benefits	165,000	158,596	6,404	105,348
Services and supplies:	<u>489,619</u>	<u>250,570</u>	<u>239,049</u>	<u>202,561</u>
Total expenditures	<u>929,619</u>	<u>630,672</u>	<u>298,947</u>	<u>499,291</u>
Excess (deficiency) of revenues over expenditures	185,608	557,921	372,313	665,642
Other financing sources (uses):				
Operating transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>(450,000)</u>
Net change in fund balance	(314,392)	57,921	372,313	215,642
Fund balance:				
Beginning of year	<u>314,392</u>	<u>457,634</u>	<u>143,242</u>	<u>241,992</u>
End of year	<u>\$ -</u>	<u>\$ 515,555</u>	<u>\$ 515,555</u>	<u>\$ 457,634</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 156,655	\$ 243,318
Interest receivable	230	291
Taxes receivable	<u>5,345</u>	<u>4,800</u>
Total assets	<u>\$ 162,230</u>	<u>\$ 248,409</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 37,604	\$ 192,692
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	4,487	3,710
<u>FUND BALANCE</u>		
Restricted for welfare	<u>120,139</u>	<u>52,007</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 162,230</u>	<u>\$ 248,409</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 315,592	\$ 260,588	\$ (55,004)	\$ 242,280
Net proceeds of mines	<u>35,492</u>	<u>35,355</u>	<u>(137)</u>	<u>51,914</u>
Total taxes	351,084	295,943	(55,141)	294,194
Intergovernmental:				
Fish and wildlife	-	50	50	43
Miscellaneous:				
Investment income	<u>-</u>	<u>10,916</u>	<u>10,916</u>	<u>(583)</u>
Total revenues	<u>351,084</u>	<u>306,909</u>	<u>(44,175)</u>	<u>293,654</u>
Expenditures:				
Welfare:				
Services and supplies	753,091	626,277	126,814	599,316
Intergovernmental:				
Payments to state	<u>150,000</u>	<u>112,500</u>	<u>37,500</u>	<u>150,000</u>
Total expenditures	<u>903,091</u>	<u>738,777</u>	<u>164,314</u>	<u>749,316</u>
Excess (deficiency) of revenues over expenditures	(552,007)	(431,868)	120,139	(455,662)
Other financing sources (uses):				
Operating transfer in	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>450,000</u>
Net change in fund balance	(52,007)	68,132	120,139	(5,662)
Fund balance:				
Beginning of year	<u>52,007</u>	<u>52,007</u>	<u>-</u>	<u>57,669</u>
End of year	<u>\$ -</u>	<u>\$ 120,139</u>	<u>\$ 120,139</u>	<u>\$ 52,007</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 192,302	\$ 171,582
Interest receivable	346	264
Taxes receivable	<u>2,888</u>	<u>2,581</u>
Total assets	<u>\$ 195,536</u>	<u>\$ 174,427</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 278	\$ 230
Accrued payroll and benefits	<u>2,803</u>	<u>1,407</u>
Total liabilities	3,081	1,637
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,426	2,001
<u>FUND BALANCE</u>		
Restricted for health	<u>190,029</u>	<u>170,789</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 195,536</u>	<u>\$ 174,427</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 135,075	\$ 140,808	\$ 5,733	\$ 135,447
Net proceeds of mines	<u>16,265</u>	<u>19,078</u>	<u>2,813</u>	<u>28,022</u>
Total taxes	151,340	159,886	8,546	163,469
Intergovernmental:				
Fish and wildlife	-	27	27	24
Miscellaneous:				
Investment income	<u>200</u>	<u>6,172</u>	<u>5,972</u>	<u>(816)</u>
Total revenues	<u>151,540</u>	<u>166,085</u>	<u>14,545</u>	<u>162,677</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	27,500	26,482	1,018	22,279
Employee benefits	8,500	14,004	(5,504)	7,290
Services and supplies	<u>221,435</u>	<u>106,359</u>	<u>115,076</u>	<u>109,014</u>
Total public health nurse	<u>257,435</u>	<u>146,845</u>	<u>110,590</u>	<u>138,583</u>
Excess (deficiency) of revenues over expenditures	(105,895)	19,240	125,135	24,094
Fund balance:				
Beginning of year	<u>105,895</u>	<u>170,789</u>	<u>64,894</u>	<u>146,695</u>
End of year	<u>\$ -</u>	<u>\$ 190,029</u>	<u>\$ 190,029</u>	<u>\$ 170,789</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,374	\$ 24,550
Interest receivable	<u>45</u>	<u>38</u>
Total assets	<u>\$ 25,419</u>	<u>\$ 24,588</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>25,419</u>	<u>24,588</u>
Total liabilities and fund balance	<u>\$ 25,419</u>	<u>\$ 24,588</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 831	\$ 781	\$ (77)
Expenditures:				
Capital outlay:				
General government	24,765	-	24,765	-
Excess (deficiency) of revenues over expenditures	(24,715)	831	25,546	(77)
Fund balance:				
Beginning of year	24,715	24,588	(127)	24,665
End of year	\$ -	\$ 25,419	\$ 25,419	\$ 24,588

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,995	\$ 3,924
Interest receivable	<u>4</u>	<u>6</u>
Total assets	<u>\$ 3,999</u>	<u>\$ 3,930</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	-	-
<u>FUND BALANCE</u>		
Restricted for community support	<u>3,999</u>	<u>3,930</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,999</u>	<u>\$ 3,930</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ 2,459
Net proceeds of mines	-	-	-	5
Total taxes	-	-	-	2,464
Miscellaneous:				
Investment income	-	69	69	(297)
Total revenues	-	69	69	2,167
Expenditures:				
Community support:				
Tonopah office:				
Services and supplies	25,000	-	25,000	-
Pahrump office:				
Services and supplies	25,000	50,000	(25,000)	293
Total expenditures	50,000	50,000	-	293
Excess (deficiency) of revenues over expenditures	(50,000)	(49,931)	69	1,874
Other financing sources (uses):				
Operating transfers in	50,000	50,000	-	-
Net change in fund balance	-	69	69	1,874
Fund balance:				
Beginning of year	-	3,930	3,930	2,056
End of year	\$ -	\$ 3,999	\$ 3,999	\$ 3,930

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 43,205	\$ 31,682
Interest receivable	-	44
Taxes receivable	<u>2,093</u>	<u>1,877</u>
Total assets	<u>\$ 45,298</u>	<u>\$ 33,603</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,152	\$ 1,715
Accrued payroll and benefits	<u>13,539</u>	<u>9,460</u>
Total liabilities	15,691	11,175
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,757	1,454
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>27,850</u>	<u>20,974</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 45,298</u>	<u>\$ 33,603</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 97,899	\$ 102,349	\$ 4,450	\$ 95,249
Net proceeds of mines	11,788	13,827	2,039	20,303
Total taxes	109,687	116,176	6,489	115,552
Intergovernmental:				
Fish and wildlife	-	20	20	17
Miscellaneous:				
Investment income	100	1,305	1,205	(280)
Other	-	-	-	407
Total miscellaneous	100	1,305	1,205	127
Total revenues	109,787	117,501	7,714	115,696
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	40,000	18,921	21,079	17,396
Employee benefits	7,500	6,004	1,496	7,704
Services and supplies	16,307	20,352	(4,045)	10,760
Total Tonopah museum	63,807	45,277	18,530	35,860
Pahrump museum:				
Salaries and wages	40,000	55,197	(15,197)	52,335
Employee benefits	7,500	4,361	3,139	6,100
Services and supplies	16,307	4,485	11,822	1,534
Total Pahrump museum	63,807	64,043	(236)	59,969
Total expenditures	127,614	109,320	18,294	95,829
Excess (deficiency) of revenues over expenditures	(17,827)	8,181	26,008	19,867
Other financing sources (uses):				
Operating transfer in	-	-	-	280
Operating transfer out	(100)	(1,305)	(1,205)	-
Total other financing sources (uses)	(100)	(1,305)	(1,205)	280
Net change in fund balance	(17,927)	6,876	24,803	20,147
Fund balance:				
Beginning of year	17,927	20,974	3,047	827
End of year	\$ -	\$ 27,850	\$ 27,850	\$ 20,974

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 615,151	\$ 319,180
Interest receivable	<u>-</u>	<u>172</u>
Total assets	<u>\$ 615,151</u>	<u>\$ 319,352</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 176,751	\$ 138,134
Accrued payroll and benefits	<u>3,835</u>	<u>7,755</u>
Total liabilities	180,586	145,889
<u>FUND BALANCE</u>		
Committed for general government	<u>434,565</u>	<u>173,463</u>
Total fund balance	<u>434,565</u>	<u>173,463</u>
Total liabilities and fund balance	<u>\$ 615,151</u>	<u>\$ 319,352</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits:				
Permit fees	\$ 1,170,000	\$ 1,294,771	\$ 124,771	\$ 911,297
Dust control plan fees	25,000	36,053	11,053	31,650
Total licenses and permits	1,195,000	1,330,824	135,824	942,947
Miscellaneous:				
Investment income	1,500	14,742	13,242	(243)
Total revenues	1,196,500	1,345,566	149,066	942,704
Expenditures:				
General government:				
Salaries and wages	165,000	61,459	103,541	133,150
Employee benefits	65,000	32,651	32,349	62,484
Services and supplies	1,138,463	975,612	162,851	728,542
Total expenditures	1,368,463	1,069,722	298,741	924,176
Excess (deficiency) of revenues over expenditures	(171,963)	275,844	447,807	18,528
Other financing sources (uses):				
Operating transfers in	-	-	-	200,243
Operating transfers out	(1,500)	(14,742)	(13,242)	-
Total other financing sources (uses)	(1,500)	(14,742)	(13,242)	200,243
Net change in fund balance	(173,463)	261,102	434,565	218,771
Fund balance:				
Beginning of year	173,463	173,463	-	(45,308)
End of year	\$ -	\$ 434,565	\$ 434,565	\$ 173,463

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 200,068	\$ 249,411
Interest receivable	-	763
Due from others	4,321	2,185
Due from other funds	<u>-</u>	<u>247,090</u>
Total assets	<u>\$ 204,389</u>	<u>\$ 499,449</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,495	\$ 4,716
Accrued payroll and benefits	<u>400</u>	<u>635</u>
Total liabilities	3,895	5,351
<u>FUND BALANCE</u>		
Committed for general government	<u>200,494</u>	<u>494,098</u>
Total liabilities and fund balance	<u>\$ 204,389</u>	<u>\$ 499,449</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 230,000	\$ 114,821	\$ (115,179)	\$ 224,667
Investment income	1,500	14,123	12,623	(1,402)
Other	35,000	12,930	(22,070)	8,443
Total revenues	<u>266,500</u>	<u>141,874</u>	<u>(124,626)</u>	<u>231,708</u>
Expenditures:				
General government:				
Salaries and wages	40,000	14,078	25,922	22,663
Benefits	18,000	5,698	12,302	9,628
Services and supplies	541,121	380,009	161,112	377,842
Capital outlay	-	21,570	(21,570)	-
Total expenditures	<u>599,121</u>	<u>421,355</u>	<u>177,766</u>	<u>410,133</u>
Excess (deficiency) of revenues over expenditures	<u>(332,621)</u>	<u>(279,481)</u>	<u>53,140</u>	<u>(178,425)</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	1,402
Operating transfers out	<u>(1,500)</u>	<u>(14,123)</u>	<u>(12,623)</u>	<u>-</u>
Total other financing sources (uses):	<u>(1,500)</u>	<u>(14,123)</u>	<u>(12,623)</u>	<u>1,402</u>
Net change in fund balance	(334,121)	(293,604)	40,517	(177,023)
Fund balance:				
Beginning of year	<u>334,121</u>	<u>494,098</u>	<u>159,977</u>	<u>671,121</u>
End of year	<u>\$ -</u>	<u>\$ 200,494</u>	<u>\$ 200,494</u>	<u>\$ 494,098</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 194,425	\$ 173,300
Interest receivable	<u>342</u>	<u>260</u>
Total assets	<u>\$ 194,767</u>	<u>\$ 173,560</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,360	\$ 2,805
<u>FUND BALANCE</u>		
Restricted for general government	<u>193,407</u>	<u>170,755</u>
Total liabilities and fund balance	<u>\$ 194,767</u>	<u>\$ 173,560</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Charges for services:				
Map fees	\$ 65,000	\$ 38,231	\$ (26,769)	\$ 73,668
Miscellaneous:				
Investment income	<u>700</u>	<u>5,980</u>	<u>5,280</u>	<u>(676)</u>
Total revenue	65,700	44,211	(21,489)	72,992
Expenditures:				
General government:				
Services and supplies	<u>227,036</u>	<u>21,559</u>	<u>205,477</u>	<u>47,873</u>
Excess (deficiency) of revenues over expenditures	(161,336)	22,652	183,988	25,119
Fund balance:				
Beginning of year	<u>161,336</u>	<u>170,755</u>	<u>9,419</u>	<u>145,636</u>
End of year	<u>\$ -</u>	<u>\$ 193,407</u>	<u>\$ 193,407</u>	<u>\$ 170,755</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 111,906	\$ 84,719
Interest receivable	199	131
Due from other governments	<u>40,683</u>	<u>12,820</u>
Total assets	<u>\$ 152,788</u>	<u>\$ 97,670</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 99,431	\$ 40,303
<u>FUND BALANCE</u>		
Restricted for community support	<u>53,357</u>	<u>57,367</u>
Total liabilities and fund balance	<u>\$ 152,788</u>	<u>\$ 97,670</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grants	\$ 400,000	\$ 235,543	\$ (164,457)	\$ 243,918
Miscellaneous:				
Investment income	<u>400</u>	<u>2,568</u>	<u>2,168</u>	<u>(263)</u>
 Total revenues	 400,400	 238,111	 (162,289)	 243,655
 Community support:				
Services and supplies	<u>479,899</u>	<u>242,121</u>	<u>237,778</u>	<u>265,387</u>
 Excess (deficiency) of revenues over expenditures	 (79,499)	 (4,010)	 75,489	 (21,732)
 Fund balance:				
Beginning of year	<u>79,499</u>	<u>57,367</u>	<u>(22,132)</u>	<u>79,099</u>
 End of year	 <u>\$ -</u>	 <u>\$ 53,357</u>	 <u>\$ 53,357</u>	 <u>\$ 57,367</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 417,329	\$ 303,982
Interest receivable	<u>742</u>	<u>471</u>
Total assets	<u>\$ 418,071</u>	<u>\$ 304,453</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 19,154	\$ 1,118
<u>FUND BALANCE</u>		
Restricted for general government	<u>398,917</u>	<u>303,335</u>
Total liabilities and fund balance	<u>\$ 418,071</u>	<u>\$ 304,453</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Charges for services:				
Technology fees	\$ 250,000	\$ 362,649	\$ 112,649	\$ 376,059
Miscellaneous:				
Investment income	<u>750</u>	<u>11,991</u>	<u>11,241</u>	<u>(833)</u>
Total revenues	<u>250,750</u>	<u>374,640</u>	<u>123,890</u>	<u>375,226</u>
Expenditures:				
General government:				
Services and supplies	352,821	279,058	73,763	274,212
Capital outlay	<u>76,000</u>	<u>-</u>	<u>76,000</u>	<u>-</u>
Total general government	<u>428,821</u>	<u>279,058</u>	<u>149,763</u>	<u>274,212</u>
Excess (deficiency) of revenues over expenditures	(178,071)	95,582	273,653	101,014
Fund balance:				
Beginning of year	<u>178,071</u>	<u>303,335</u>	<u>125,264</u>	<u>202,321</u>
End of year	<u>\$ -</u>	<u>\$ 398,917</u>	<u>\$ 398,917</u>	<u>\$ 303,335</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,876	\$ 1,495
Interest receivable	<u>3</u>	<u>2</u>
Total assets	<u>\$ 1,879</u>	<u>\$ 1,497</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>1,879</u>	<u>1,497</u>
Total liabilities and fund balance	<u>\$ 1,879</u>	<u>\$ 1,497</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Technology fee	\$ 350	\$ 325	\$ (25)	\$ 285
Miscellaneous:				
Investment income	<u>-</u>	<u>57</u>	<u>57</u>	<u>(5)</u>
Total revenues	350	382	32	280
 General government:				
Services and supplies	<u>1,922</u>	<u>-</u>	<u>1,922</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,572)	382	1,954	280
 Fund balance:				
Beginning of year	<u>1,572</u>	<u>1,497</u>	<u>(75)</u>	<u>1,217</u>
End of year	<u>\$ -</u>	<u>\$ 1,879</u>	<u>\$ 1,879</u>	<u>\$ 1,497</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 526,152	\$ 425,016
Interest receivable	<u>920</u>	<u>644</u>
Total assets	<u>\$ 527,072</u>	<u>\$ 425,660</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>527,072</u>	<u>425,660</u>
Total liabilities and fund balance	<u>\$ 527,072</u>	<u>\$ 425,660</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Charges for services:				
Technology fees	\$ 70,000	\$ 86,134	\$ 16,134	\$ 93,855
Miscellaneous:				
Investment income	<u>750</u>	<u>16,108</u>	<u>15,358</u>	<u>(1,284)</u>
Total revenues	70,750	102,242	31,492	92,571
Expenditures:				
General government:				
Services and supplies	<u>391,303</u>	<u>830</u>	<u>390,473</u>	<u>66,714</u>
Excess (deficiency) of revenues over expenditures	(320,553)	101,412	421,965	25,857
Fund balance:				
Beginning of year	<u>320,553</u>	<u>425,660</u>	<u>105,107</u>	<u>399,803</u>
End of year	<u>\$ -</u>	<u>\$ 527,072</u>	<u>\$ 527,072</u>	<u>\$ 425,660</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 35,606	\$ 11,767
Interest receivable	-	18
Taxes receivable	<u>11,335</u>	<u>9,299</u>
Total assets	<u>\$ 46,941</u>	<u>\$ 21,084</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 34,695	\$ 26,686
<u>FUND BALANCE</u>		
Restricted for community support	<u>12,246</u>	<u>(5,602)</u>
Total liabilities and fund balance	<u>\$ 46,941</u>	<u>\$ 21,084</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room taxes	\$ 130,000	\$ 135,002	\$ 5,002	\$ 134,669
Miscellaneous:				
Investment income	<u>100</u>	<u>151</u>	<u>51</u>	<u>(35)</u>
Total revenues	<u>130,100</u>	<u>135,153</u>	<u>5,053</u>	<u>134,634</u>
Expenditures:				
Community support:				
Service and supplies	43,398	43,397	1	50,749
Intergovernmental:				
Payment to state	<u>101,000</u>	<u>93,757</u>	<u>7,243</u>	<u>94,690</u>
Total expenditures	<u>144,398</u>	<u>137,154</u>	<u>7,244</u>	<u>145,439</u>
Excess (deficiency) of revenues over expenditures	<u>(14,298)</u>	<u>(2,001)</u>	<u>12,297</u>	<u>(10,805)</u>
Other financing sources (uses):				
Operating transfers in	20,000	20,000	-	35
Operating transfers out	<u>(100)</u>	<u>(151)</u>	<u>(51)</u>	<u>-</u>
Total other financing sources (uses):	<u>19,900</u>	<u>19,849</u>	<u>(51)</u>	<u>35</u>
Net change in fund balance	5,602	17,848	12,246	(10,770)
Fund balance:				
Beginning of year	<u>(5,602)</u>	<u>(5,602)</u>	<u>-</u>	<u>5,168</u>
End of year	<u>\$ -</u>	<u>\$ 12,246</u>	<u>\$ 12,246</u>	<u>\$ (5,602)</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 75,257	\$ 19,502
Interest receivable	-	25
Taxes receivable	1,331	1,194
Due from others	<u>17,376</u>	<u>-</u>
Total assets	<u>\$ 93,964</u>	<u>\$ 20,721</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,267	\$ 12,137
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,121	926
<u>FUND BALANCE</u>		
Restricted for public safety	<u>87,576</u>	<u>7,658</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 93,964</u>	<u>\$ 20,721</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 81,961	\$ 64,843	\$ (17,118)	\$ 60,101
Net proceeds of mines	7,463	8,751	1,288	12,850
Phone surcharge	420,000	452,865	32,865	151,141
Total taxes	509,424	526,459	17,035	224,092
Intergovernmental:				
Fish and wildlife	-	12	12	11
Miscellaneous:				
Investment income	500	1,612	1,112	(244)
Total revenues	509,924	528,083	18,159	223,859
Expenditures:				
Public safety:				
Services and supplies	364,501	294,132	70,369	363,365
Excess (deficiency) of revenues over expenditures	145,423	233,951	88,528	(139,506)
Other financing sources (uses):				
Operating transfers in	-	-	-	150,244
Operating transfers out	(153,081)	(154,033)	(952)	(152,581)
Total other financing sources (uses)	(153,081)	(154,033)	(952)	(2,337)
Net change in fund balance	(7,658)	79,918	87,576	(141,843)
Fund balance:				
Beginning of year	7,658	7,658	-	149,501
End of year	\$ -	\$ 87,576	\$ 87,576	\$ 7,658

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 234,755	\$ 284,700
Interest receivable	-	347
Taxes receivable	20,841	18,654
Due from other governments	<u>10,314</u>	<u>16</u>
Total assets	<u>\$ 265,910</u>	<u>\$ 303,717</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 26,559	\$ 80,435
Accrued payroll and benefits	<u>60,011</u>	<u>49,348</u>
Total liabilities	86,570	129,783
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	17,487	14,442
<u>FUND BALANCE</u>		
Restricted for public safety	<u>161,853</u>	<u>159,492</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 265,910</u>	<u>\$ 303,717</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 968,619	\$ 1,011,924	\$ 43,305	\$ 941,821
Net proceeds of mines	<u>116,631</u>	<u>136,694</u>	<u>20,063</u>	<u>200,724</u>
Total taxes	<u>1,085,250</u>	<u>1,148,618</u>	<u>63,368</u>	<u>1,142,545</u>
Intergovernmental:				
Fish and wildlife	-	192	192	168
Reimbursements	<u>45,000</u>	<u>29,753</u>	<u>(15,247)</u>	<u>31,879</u>
Total intergovernmental	<u>45,000</u>	<u>29,945</u>	<u>(15,055)</u>	<u>32,047</u>
Fines and forfeitures:				
Fines	18,000	17,771	(229)	17,685
Restitution fees	<u>1,000</u>	<u>4,461</u>	<u>3,461</u>	<u>-</u>
Total fines and forfeitures	<u>19,000</u>	<u>22,232</u>	<u>3,232</u>	<u>17,685</u>
Miscellaneous:				
Investment income	200	6,891	6,691	(631)
Truancy officer	28,000	-	(28,000)	31,792
Clerk fees	<u>-</u>	<u>80</u>	<u>80</u>	<u>35</u>
Total miscellaneous	<u>28,200</u>	<u>6,971</u>	<u>(21,229)</u>	<u>31,196</u>
Total revenues	<u>1,177,450</u>	<u>1,207,766</u>	<u>30,316</u>	<u>1,223,473</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	584,272	522,544	61,728	493,640
Employee benefits	339,665	278,219	61,446	269,188
Services and supplies-regular	<u>320,805</u>	<u>300,511</u>	<u>20,294</u>	<u>263,947</u>
Total public safety	<u>1,244,742</u>	<u>1,101,274</u>	<u>143,468</u>	<u>1,026,775</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Intergovernmental:				
Payment to state	\$ 92,000	\$ 97,240	\$ (5,240)	\$ 91,372
 Total expenditures	<u>1,336,742</u>	<u>1,198,514</u>	<u>138,228</u>	<u>1,118,147</u>
 Excess (deficiency) of revenues over expenditures	<u>(159,292)</u>	<u>9,252</u>	<u>168,544</u>	<u>105,326</u>
 Other financing sources (uses):				
Operating transfers in	-	-	-	631
Operating transfers out	<u>(200)</u>	<u>(6,891)</u>	<u>(6,691)</u>	<u>-</u>
 Total other financing sources (uses)	<u>(200)</u>	<u>(6,891)</u>	<u>(6,691)</u>	<u>631</u>
 Net change in fund balance	(159,492)	2,361	161,853	105,957
 Fund balance:				
Beginning of year	<u>159,492</u>	<u>159,492</u>	<u>-</u>	<u>53,535</u>
 End of year	<u>\$ -</u>	<u>\$ 161,853</u>	<u>\$ 161,853</u>	<u>\$ 159,492</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 71,583	\$ 69,257
Interest receivable	<u>127</u>	<u>107</u>
Total assets	<u>\$ 71,710</u>	<u>\$ 69,364</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>71,710</u>	<u>69,364</u>
Total liabilities and fund balance	<u>\$ 71,710</u>	<u>\$ 69,364</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 100	\$ 2,346	\$ 2,246	\$ (315)
Expenditures:				
Public safety:				
Services and supplies	<u>69,879</u>	<u>-</u>	<u>69,879</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(69,779)	2,346	72,125	(315)
Fund balance:				
Beginning of year	<u>69,779</u>	<u>69,364</u>	<u>(415)</u>	<u>69,679</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ 71,710</u></u>	<u><u>\$ 71,710</u></u>	<u><u>\$ 69,364</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Due from other governments	<u>\$ 57,795</u>	<u>\$ 62,042</u>
<u>LIABILITIES</u>		
Due to other governments	\$ 57,795	\$ 62,042
<u>FUND BALANCE</u>		
Restricted for public safety	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 57,795</u>	<u>\$ 62,042</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 3,645,971	\$ 343,830	\$ (3,302,141)	\$ 369,837
Expenditures:				
Intergovernmental:				
Amargosa Town	123,471	98,860	24,611	104,277
Round Mountain Town	76,550	59,750	16,800	63,957
Tonopah Town	229,550	185,220	44,330	201,603
Total intergovernmental	429,571	343,830	85,741	369,837
Excess (deficiency) of revenues over expenditures	3,216,400	-	(3,216,400)	-
Other financing sources (uses):				
Operating transfers out	(3,216,400)	-	3,216,400	-
Net change in fund balance	-	-	-	-
Fund balance:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,666	\$ 89,815
Interest receivable	63	142
Due from other governments	11,330	10,525
Prepaid expense	<u>46,753</u>	<u>531</u>
 Total assets	 <u><u>\$ 83,812</u></u>	 <u><u>\$ 101,013</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,329	\$ 3,520
Accrued payroll and benefits	<u>5,869</u>	<u>5,869</u>
 Total liabilities	 <u>8,198</u>	 <u>9,389</u>
<u>FUND BALANCE</u>		
Nonspendable	46,753	531
Restricted for public safety	<u>28,861</u>	<u>91,093</u>
 Total fund balance	 <u>75,614</u>	 <u>91,624</u>
 Total liabilities and fund balance	 <u><u>\$ 83,812</u></u>	 <u><u>\$ 101,013</u></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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 69,300	\$ 60,544	\$ (8,756)	\$ 62,740
Miscellaneous:				
Investment income	200	2,521	2,321	(160)
Total revenues	<u>69,500</u>	<u>63,065</u>	<u>(6,435)</u>	<u>62,580</u>
Expenditures:				
Public safety - County:				
Salaries and wages	-	-	-	14,467
Services and supplies	10,840	8,705	2,135	4,385
Capital outlay	<u>172,072</u>	<u>70,370</u>	<u>101,702</u>	<u>44,016</u>
Total public safety	<u>182,912</u>	<u>79,075</u>	<u>103,837</u>	<u>62,868</u>
 Total expenses	 <u>182,912</u>	 <u>79,075</u>	 <u>103,837</u>	 <u>62,868</u>
 Excess (deficiency) of revenues over expenditures	 (113,412)	 (16,010)	 97,402	 (288)
Fund balance:				
Beginning of year	<u>113,412</u>	<u>91,624</u>	<u>(21,788)</u>	<u>91,912</u>
 End of year	 <u>\$ -</u>	 <u>\$ 75,614</u>	 <u>\$ 75,614</u>	 <u>\$ 91,624</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 262,582	\$ 195,157
Interest receivable	462	301
Due from other governments	<u>11,329</u>	<u>10,525</u>
 Total assets	 <u>\$ 274,373</u>	 <u>\$ 205,983</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>274,373</u>	<u>205,983</u>
 Total liabilities and fund balance	 <u>\$ 274,373</u>	 <u>\$ 205,983</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ -	\$ 60,544	\$ 60,544	\$ 62,740
Miscellaneous:				
Investment income	<u>350</u>	<u>7,846</u>	<u>7,496</u>	<u>(346)</u>
Total revenues	350	68,390	68,040	62,394
Expenditures:				
Public safety:				
Capital outlay	<u>276,489</u>	<u>-</u>	<u>276,489</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(276,139)	68,390	344,529	62,394
Other financing sources (uses):				
Operating transfers in	<u>69,300</u>	<u>-</u>	<u>(69,300)</u>	<u>-</u>
Net change in fund balance	(206,839)	68,390	275,229	62,394
Fund balance:				
Beginning of year	<u>206,839</u>	<u>205,983</u>	<u>(856)</u>	<u>143,589</u>
End of year	<u>\$ -</u>	<u>\$ 274,373</u>	<u>\$ 274,373</u>	<u>\$ 205,983</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 982,805	\$ 866,436
Interest receivable	<u>-</u>	<u>1,315</u>
Total assets	<u>\$ 982,805</u>	<u>\$ 867,751</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,930	\$ 4,794
<u>FUND BALANCE</u>		
Restricted for judicial	<u>980,875</u>	<u>862,957</u>
Total liabilities and fund balance	<u>\$ 982,805</u>	<u>\$ 867,751</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 22,500	\$ 15,352	\$ (7,148)	\$ 13,160
Pahrump	85,000	69,179	(15,821)	75,882
Tonopah	92,500	69,019	(23,481)	75,779
Total charges for services	<u>200,000</u>	<u>153,550</u>	<u>(46,450)</u>	<u>164,821</u>
Miscellaneous:				
Investment income	500	29,467	28,967	(2,596)
Other	<u>-</u>	<u>65</u>	<u>65</u>	<u>45</u>
Total miscellaneous	<u>500</u>	<u>29,532</u>	<u>29,032</u>	<u>(2,551)</u>
 Total revenues	 <u>200,500</u>	 <u>183,082</u>	 <u>(17,418)</u>	 <u>162,270</u>
Expenditures:				
Judicial:				
Services and supplies	1,038,686	28,697	1,009,989	28,716
Capital outlay	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>	<u>11,879</u>
Total expenditures	<u>1,038,686</u>	<u>35,697</u>	<u>1,002,989</u>	<u>40,595</u>
 Excess (deficiency) of revenues over expenditures	 <u>(838,186)</u>	 <u>147,385</u>	 <u>985,571</u>	 <u>121,675</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	2,596
Operating transfers out	<u>(500)</u>	<u>(29,467)</u>	<u>(28,967)</u>	<u>-</u>
Total other financing sources (uses)	<u>(500)</u>	<u>(29,467)</u>	<u>(28,967)</u>	<u>2,596</u>
 Net change in fund balance	 (838,686)	 117,918	 956,604	 124,271
Fund balance:				
Beginning of year	<u>838,686</u>	<u>862,957</u>	<u>24,271</u>	<u>738,686</u>
End of year	<u>\$ -</u>	<u>\$ 980,875</u>	<u>\$ 980,875</u>	<u>\$ 862,957</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 434,319	\$ 394,867
Interest receivable	<u>-</u>	<u>599</u>
Total assets	<u>\$ 434,319</u>	<u>\$ 395,466</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 13,074	\$ 1,461
<u>FUND BALANCE</u>		
Restricted for judicial	<u>421,245</u>	<u>394,005</u>
Total liabilities and fund balance	<u>\$ 434,319</u>	<u>\$ 395,466</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 14,000	\$ 10,632	\$ (3,368)	\$ 7,096
Pahrump	30,000	29,873	(127)	28,551
Tonopah	32,000	21,734	(10,266)	26,264
Total charges for services	76,000	62,239	(13,761)	61,911
Miscellaneous:				
Investment income	500	13,490	12,990	(983)
Total revenues	76,500	75,729	(771)	60,928
Expenditures:				
Judicial:				
Justice court:				
Services and supplies	383,246	34,999	348,247	35,869
Capital outlay	-	-	-	55,283
Total expenditures	383,246	34,999	348,247	91,152
Excess (deficiency) of revenues over expenditures	(306,746)	40,730	347,476	(30,224)
Other financing sources (uses):				
Operating transfers in	-	-	-	983
Operating transfers out	(500)	(13,490)	(12,990)	-
Total other financing sources (uses):	(500)	(13,490)	(12,990)	983
Net change in fund balance	(307,246)	27,240	334,486	(29,241)
Fund balance:				
Beginning of year	307,246	394,005	86,759	423,246
End of year	\$ -	\$ 421,245	\$ 421,245	\$ 394,005

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 466,581	\$ 428,147
Interest receivable	<u>-</u>	<u>643</u>
Total assets	<u>\$ 466,581</u>	<u>\$ 428,790</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,564	\$ 26,047
<u>FUND BALANCE</u>		
Restricted for judicial	<u>465,017</u>	<u>402,743</u>
Total liabilities and fund balance	<u>\$ 466,581</u>	<u>\$ 428,790</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Beatty	\$ 17,000	\$ 15,944	\$ (1,056)	\$ 10,956
Pahrump	60,000	65,609	5,609	63,154
Tonopah	47,000	41,209	(5,791)	45,207
Total charges for services	124,000	122,762	(1,238)	119,317
Miscellaneous:				
Investment income	300	14,880	14,580	(1,409)
Total revenues	124,300	137,642	13,342	117,908
Expenditures:				
Judicial:				
Justice Court:				
Services and supplies	495,223	23,720	471,503	88,155
Capital outlay	38,328	36,768	1,560	3,970
Total expenditures	533,551	60,488	473,063	92,125
Excess (deficiency) of revenues over expenditures	(409,251)	77,154	486,405	25,783
Other financing sources (uses):				
Operating transfers in	-	-	-	1,409
Operating transfers out	(300)	(14,880)	(14,580)	-
Total other financing sources (uses)	(300)	(14,880)	(14,580)	1,409
Net change in fund balance	(409,551)	62,274	471,825	27,192
Fund balance:				
Beginning of year	409,551	402,743	(6,808)	375,551
End of year	\$ -	\$ 465,017	\$ 465,017	\$ 402,743

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 58,613	\$ 75,336
Interest receivable	<u>82</u>	<u>105</u>
Total assets	<u>\$ 58,695</u>	<u>\$ 75,441</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 598	\$ 291
<u>FUND BALANCE</u>		
Restricted for judicial	<u>58,097</u>	<u>75,150</u>
Total liabilities and fund balance	<u>\$ 58,695</u>	<u>\$ 75,441</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	
Revenues:				
Charges for services	\$ 85,000	\$ 86,626	\$ 1,626	\$ 88,305
Miscellaneous:				
Investment income	<u>500</u>	<u>2,306</u>	<u>1,806</u>	<u>(480)</u>
Total revenues	85,500	88,932	3,432	87,825
Expenditures:				
Judicial:				
Services and supplies	<u>177,968</u>	<u>105,985</u>	<u>71,983</u>	<u>149,643</u>
Excess (deficiency) of revenues over expenditures	(92,468)	(17,053)	75,415	(61,818)
Fund balance:				
Beginning of year	<u>92,468</u>	<u>75,150</u>	<u>(17,318)</u>	<u>136,968</u>
End of year	<u>\$ -</u>	<u>\$ 58,097</u>	<u>\$ 58,097</u>	<u>\$ 75,150</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 127,594	\$ 96,441
Interest receivable	<u>-</u>	<u>61</u>
Total assets	<u>\$ 127,594</u>	<u>\$ 96,502</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,096	\$ 39,816
Accrued payroll and benefits	<u>5,803</u>	<u>3,212</u>
Total liabilities	10,899	43,028
<u>FUND BALANCE</u>		
Restricted for judicial	<u>116,695</u>	<u>53,474</u>
Total liabilities and fund balance	<u>\$ 127,594</u>	<u>\$ 96,502</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 135,000	\$ 119,992	\$ (15,008)	\$ 102,384
Charges for services:				
Drug court proceeds	175,000	189,123	14,123	177,468
Miscellaneous:				
Investment income	300	1,923	1,623	(86)
Other	-	-	-	200
Total other	300	1,923	1,623	114
Total revenue	310,300	311,038	738	279,966
Expenditures:				
Judicial:				
Salaries and wages	74,404	82,787	(8,383)	79,642
Employee benefits	43,124	45,523	(2,399)	37,987
Services and supplies	243,621	117,584	126,037	186,098
Total judicial	361,149	245,894	115,255	303,727
Excess (deficiency) of revenues over expenditures	(50,849)	65,144	115,993	(23,761)
Other financing sources (uses):				
Operating transfers in	-	-	-	86
Operating transfers out	(300)	(1,923)	(1,623)	-
Total other financing sources (uses):	(300)	(1,923)	(1,623)	86
Net change in fund balance	(51,149)	63,221	114,370	(23,675)
Fund balance:				
Beginning of year	51,149	53,474	2,325	77,149
End of year	\$ -	\$ 116,695	\$ 116,695	\$ 53,474

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 128,795	\$ 108,104
Interest receivable	<u>226</u>	<u>164</u>
Total assets	<u>\$ 129,021</u>	<u>\$ 108,268</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	<u>129,021</u>	<u>108,268</u>
Total liabilities and fund balance	<u>\$ 129,021</u>	<u>\$ 108,268</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 22,000	\$ 19,590	\$ (2,410)	\$ 19,590
Miscellaneous:				
Investment income	<u>150</u>	<u>3,323</u>	<u>3,173</u>	<u>(257)</u>
Total revenue	22,150	22,913	763	19,333
Expenditures:				
Judicial:				
Services and supplies	<u>133,235</u>	<u>2,160</u>	<u>131,075</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(111,085)	20,753	131,838	19,333
Fund balance:				
Beginning of year	<u>111,085</u>	<u>108,268</u>	<u>(2,817)</u>	<u>88,935</u>
End of year	<u>\$ -</u>	<u>\$ 129,021</u>	<u>\$ 129,021</u>	<u>\$ 108,268</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,550	\$ 1,074
Interest receivable	<u>3</u>	<u>2</u>
Total assets	<u>\$ 1,553</u>	<u>\$ 1,076</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	<u>1,553</u>	<u>1,076</u>
Total liabilities and fund balance	<u>\$ 1,553</u>	<u>\$ 1,076</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Charges for services:				
Technology fees	\$ 400	\$ 432	\$ 32	\$ 392
Miscellaneous:				
Investment income	<u>-</u>	<u>45</u>	<u>45</u>	<u>(3)</u>
Total revenues	400	477	77	389
Expenditures:				
Judicial:				
Service and supplies	<u>1,487</u>	<u>-</u>	<u>1,487</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,087)	477	1,564	389
Fund balance:				
Beginning of year	<u>1,087</u>	<u>1,076</u>	<u>(11)</u>	<u>687</u>
End of year	<u>\$ -</u>	<u>\$ 1,553</u>	<u>\$ 1,553</u>	<u>\$ 1,076</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 15,208	\$ 14,333
Interest receivable	<u>27</u>	<u>22</u>
Total assets	<u>\$ 15,235</u>	<u>\$ 14,355</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>15,235</u>	<u>14,355</u>
Total liabilities and fund balance	<u>\$ 15,235</u>	<u>\$ 14,355</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Geothermal lease	\$ 100	\$ 392	\$ 292	\$ 375
Miscellaneous:				
Investment income	<u>50</u>	<u>488</u>	<u>438</u>	<u>(42)</u>
Total revenues	150	880	730	333
Expenditures:				
General government:				
Services and supplies	<u>14,322</u>	<u>-</u>	<u>14,322</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(14,172)	880	15,052	333
Fund balance:				
Beginning of year	<u>14,172</u>	<u>14,355</u>	<u>183</u>	<u>14,022</u>
End of year	<u>\$ -</u>	<u>\$ 15,235</u>	<u>\$ 15,235</u>	<u>\$ 14,355</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 397,013	\$ 334,848
Interest receivable	692	507
Assessments receivable	<u>26,658</u>	<u>24,856</u>
Total assets	<u>\$ 424,363</u>	<u>\$ 360,211</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,231	\$ 11,777
Accrued payroll and benefits	<u>9,512</u>	<u>6,766</u>
	-	-
Total liabilities	10,743	18,543
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue-property taxes	24,748	23,253
<u>FUND BALANCE</u>		
Restricted for general government	<u>388,872</u>	<u>318,415</u>
Total liabilities and fund balance	<u>\$ 424,363</u>	<u>\$ 360,211</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Tax assessment	\$ 285,000	\$ 281,553	\$ (3,447)	\$ 286,819
Miscellaneous:				
Investment income	<u>1,000</u>	<u>14,565</u>	<u>13,565</u>	<u>(1,787)</u>
Total revenues	<u>286,000</u>	<u>296,118</u>	<u>10,118</u>	<u>285,032</u>
Expenditures:				
General government:				
Salaries and wages	90,000	87,822	2,178	91,029
Employee benefits	42,000	45,787	(3,787)	38,988
Services and supplies	<u>400,000</u>	<u>92,052</u>	<u>307,948</u>	<u>123,568</u>
Total general government	532,000	225,661	306,339	253,585
Contingency	<u>15,960</u>	<u>-</u>	<u>15,960</u>	<u>-</u>
Total expenditures	<u>547,960</u>	<u>225,661</u>	<u>322,299</u>	<u>253,585</u>
Excess (deficiency) of revenues over expenditures	(261,960)	70,457	332,417	31,447
Fund balance:				
Beginning of year	<u>292,691</u>	<u>318,415</u>	<u>25,724</u>	<u>286,968</u>
End of year	<u>\$ 30,731</u>	<u>\$ 388,872</u>	<u>\$ 358,141</u>	<u>\$ 318,415</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
BALANCE SHEET
JUNE 30, 2019

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 79,227	\$ 38,513
Interest receivable	<u>26</u>	<u>59</u>
Total assets	<u>\$ 79,253</u>	<u>\$ 38,572</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,620	\$ 10,409
Accrued payroll and benefits	<u>2</u>	<u>8</u>
Total liabilities	10,622	10,417
<u>FUND BALANCE</u>		
Committed for community support	<u>68,631</u>	<u>28,155</u>
Total liabilities and fund balance	<u>\$ 79,253</u>	<u>\$ 38,572</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, 2019

	2019 Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Charges for services:				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Miscellaneous:				
Investment income	<u>-</u>	<u>84</u>	<u>84</u>	<u>(11)</u>
Total revenues	<u>65,000</u>	<u>65,084</u>	<u>84</u>	<u>64,989</u>
Expenditures:				
Community support:				
Salaries and wages	-	-	-	437
Employee benefits	-	-	-	126
Services and supplies	<u>65,000</u>	<u>24,608</u>	<u>40,392</u>	<u>36,271</u>
Total expenditures	<u>65,000</u>	<u>24,608</u>	<u>40,392</u>	<u>36,834</u>
Excess (deficiency) of revenues over expenditures	-	40,476	40,476	28,155
Fund balance:				
Beginning of year	<u>-</u>	<u>28,155</u>	<u>28,155</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 68,631</u>	<u>\$ 68,631</u>	<u>\$ 28,155</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
BALANCE SHEET
JUNE 30, 2019

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,056	\$ 1,797
Interest receivable	<u>15</u>	<u>2</u>
Total assets	<u>\$ 4,071</u>	<u>\$ 1,799</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for general government	<u>4,071</u>	<u>1,799</u>
Total liabilities and fund balance	<u>\$ 4,071</u>	<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, 2019

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Miscellaneous:				
Other	\$ -	\$ 2,198	\$ 2,198	\$ 1,800
Investment income	<u>-</u>	<u>74</u>	<u>74</u>	<u>(1)</u>
Total revenues	-	2,272	2,272	1,799
Expenditures:				
General government:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	2,272	2,272	1,799
Fund balance:				
Beginning of year	<u>-</u>	<u>1,799</u>	<u>1,799</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 4,071</u>	<u>\$ 4,071</u>	<u>\$ 1,799</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,536,883	\$ 2,296,719
Interest receivable	4,470	3,512
Taxes receivable	311	676
Due from other governments	<u>95,212</u>	<u>87,892</u>
Total assets	<u>\$ 2,636,876</u>	<u>\$ 2,388,799</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 17,996	\$ 14,864
Accrued payroll and benefits	<u>19,042</u>	<u>16,735</u>
Total liabilities	37,038	31,599
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	246	510
<u>FUND BALANCE</u>		
Restricted for general government	<u>2,599,592</u>	<u>2,356,690</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,636,876</u>	<u>\$ 2,388,799</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 34,588	\$ 34,331	\$ (257)	\$ 34,477
Net proceeds of mines	11	258	247	-
Total taxes	<u>34,599</u>	<u>34,589</u>	<u>(10)</u>	<u>34,477</u>
Licenses and permits:				
Gaming licenses	14,000	16,808	2,808	19,620
Marijuana licenses	-	-	-	1,255
Liquor licenses	<u>1,500</u>	<u>2,790</u>	<u>1,290</u>	<u>1,440</u>
Total licenses and permits	<u>15,500</u>	<u>19,598</u>	<u>4,098</u>	<u>22,315</u>
Intergovernmental:				
Consolidated taxes	<u>450,000</u>	<u>500,573</u>	<u>50,573</u>	<u>511,414</u>
Charges for services:				
Cemetery receipts	<u>1,000</u>	<u>950</u>	<u>(50)</u>	<u>2,456</u>
Fines and forfeitures:	<u>23,500</u>	<u>26,773</u>	<u>3,273</u>	<u>21,032</u>
Miscellaneous:				
Investment income	5,000	78,044	73,044	(7,166)
Other	1,000	-	(1,000)	675
Community center	<u>1,000</u>	<u>460</u>	<u>(540)</u>	<u>2,662</u>
Total miscellaneous	<u>7,000</u>	<u>78,504</u>	<u>71,504</u>	<u>(3,829)</u>
Total revenues	<u>531,599</u>	<u>660,987</u>	<u>129,388</u>	<u>587,865</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	110,000	112,442	(2,442)	102,973
Employee benefits	55,000	50,916	4,084	49,751
Services and supplies	200,000	37,143	162,857	31,891
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total general government	<u>465,000</u>	<u>200,501</u>	<u>264,499</u>	<u>184,615</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 91,000	\$ 86,541	\$ 4,459	\$ 91,220
Employee benefits	55,000	49,042	5,958	47,830
Services and supplies	125,000	57,506	67,494	49,814
Total public safety	<u>271,000</u>	<u>193,089</u>	<u>77,911</u>	<u>188,864</u>
Health:				
Cemetery:				
Service and Supplies	<u>10,000</u>	<u>3,208</u>	<u>6,792</u>	<u>2,444</u>
Culture and recreation:				
Television:				
Service and Supplies	<u>10,000</u>	<u>3,831</u>	<u>6,169</u>	<u>4,881</u>
Community support:				
Community center:				
Service and supplies	<u>200,000</u>	<u>17,456</u>	<u>182,544</u>	<u>20,935</u>
Contingency:	<u>28,680</u>	<u>-</u>	<u>28,680</u>	<u>-</u>
Total expenditures	<u>984,680</u>	<u>418,085</u>	<u>566,595</u>	<u>401,739</u>
Excess (deficiency) of revenues over expenditures	(453,081)	242,902	695,983	186,126
Other financing sources (uses):				
Operating transfers out	<u>(27,000)</u>	<u>-</u>	<u>27,000</u>	<u>-</u>
Net change in fund balance	(480,081)	242,902	722,983	186,126
Fund balance:				
Beginning of year	<u>2,317,764</u>	<u>2,356,690</u>	<u>38,926</u>	<u>2,170,564</u>
End of year	<u>\$ 1,837,683</u>	<u>\$ 2,599,592</u>	<u>\$ 761,909</u>	<u>\$ 2,356,690</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	162,253	\$ 141,782
Interest receivable	288	214
Taxes receivable	<u>10,117</u>	<u>7,533</u>
Total assets	<u>\$ 172,658</u>	<u>\$ 149,529</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 9,854	\$ 8,662
Accrued payroll and benefits	<u>4,041</u>	<u>3,589</u>
Total liabilities	13,895	12,251
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>158,763</u>	<u>137,278</u>
Total liabilities and fund balance	<u>\$ 172,658</u>	<u>\$ 149,529</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Taxes:				
Room taxes	\$ 110,000	\$ 119,378	\$ 9,378	\$ 110,913
Miscellaneous:				
Investment income	<u>1,000</u>	<u>4,826</u>	<u>3,826</u>	<u>(414)</u>
Total revenues	<u>111,000</u>	<u>124,204</u>	<u>13,204</u>	<u>110,499</u>
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	25,000	24,175	825	20,174
Employee benefits	8,500	6,863	1,637	6,317
Service and supplies	<u>10,000</u>	<u>13,596</u>	<u>(3,596)</u>	<u>12,260</u>
Total Museum	<u>43,500</u>	<u>44,634</u>	<u>(1,134)</u>	<u>38,751</u>
Chamber of Commerce:				
Salaries and wages	25,000	22,504	2,496	26,612
Employee benefits	8,500	6,491	2,009	7,696
Service and supplies	<u>10,000</u>	<u>9,650</u>	<u>350</u>	<u>8,617</u>
Total Chamber of Commerce	<u>43,500</u>	<u>38,645</u>	<u>4,855</u>	<u>42,925</u>
Total culture and recreation	87,000	83,279	3,721	81,676
Community support:				
Service and supplies	<u>149,055</u>	<u>19,440</u>	<u>129,615</u>	<u>19,500</u>
Total expenditures	<u>236,055</u>	<u>102,719</u>	<u>133,336</u>	<u>101,176</u>
Excess (deficiency) of revenues over expenditures	(125,055)	21,485	146,540	9,323
Fund balance:				
Beginning of year	<u>125,055</u>	<u>137,278</u>	<u>12,223</u>	<u>127,955</u>
End of year	<u>\$ -</u>	<u>\$ 158,763</u>	<u>\$ 158,763</u>	<u>\$ 137,278</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 88,359	\$ 83,563
Interest receivable	172	139
Due from other governments	6,465	6,298
Prepaid expense	<u>-</u>	<u>324</u>
 Total assets	 <u>\$ 94,996</u>	 <u>\$ 90,324</u>
 <u>LIABILITIES</u>		
Accounts payable	<u>\$ 177</u>	<u>\$ 1,100</u>
 <u>FUND BALANCE</u>		
Nonspendable	-	324
Restricted for public safety	<u>94,819</u>	<u>88,900</u>
 Total fund balance	 <u>94,819</u>	 <u>89,224</u>
 Total liabilities and fund balance	 <u>\$ 94,996</u>	 <u>\$ 90,324</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 32,000	\$ 35,769	\$ 3,769	\$ 37,540
Miscellaneous:				
Investment income	<u>200</u>	<u>3,176</u>	<u>2,976</u>	<u>(509)</u>
Total revenues	<u>32,200</u>	<u>38,945</u>	<u>6,745</u>	<u>37,031</u>
Expenditures:				
Public safety:				
Services and supplies	119,391	4,658	114,733	1,100
Capital outlay	<u>-</u>	<u>28,692</u>	<u>(28,692)</u>	<u>31,931</u>
Total public safety	<u>119,391</u>	<u>33,350</u>	<u>86,041</u>	<u>33,031</u>
Excess (deficiency) of revenues over expenditures	(87,191)	5,595	92,786	4,000
Fund balance:				
Beginning of year	<u>87,191</u>	<u>89,224</u>	<u>2,033</u>	<u>85,224</u>
End of year	<u>\$ -</u>	<u>\$ 94,819</u>	<u>\$ 94,819</u>	<u>\$ 89,224</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 107,090	\$ 68,510
Interest receivable	188	140
Due from other governments	<u>6,465</u>	<u>6,298</u>
Total assets	<u>\$ 113,743</u>	<u>\$ 74,948</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 14,000	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>99,743</u>	<u>74,948</u>
Total liabilities and fund balance	<u>\$ 113,743</u>	<u>\$ 74,948</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 32,000	\$ 35,769	\$ 3,769	\$ 37,540
Miscellaneous:				
Investment income	<u>200</u>	<u>3,026</u>	<u>2,826</u>	<u>(35)</u>
Total revenues	32,200	38,795	6,595	37,505
Expenditures:				
Public safety:				
Capital outlay	<u>91,755</u>	<u>14,000</u>	<u>77,755</u>	<u>912</u>
Excess (deficiency) of revenues over expenditures	(59,555)	24,795	84,350	36,593
Fund balance:				
Beginning of year	<u>59,555</u>	<u>74,948</u>	<u>15,393</u>	<u>38,355</u>
End of year	<u>\$ -</u>	<u>\$ 99,743</u>	<u>\$ 99,743</u>	<u>\$ 74,948</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 592,261	\$ 488,413
Interest receivable	1,039	743
Taxes receivable	820	988
Due from other governments	<u>23,121</u>	<u>21,408</u>
Total assets	<u>\$ 617,241</u>	<u>\$ 511,552</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,501	\$ 1,385
Accrued payroll and benefits	<u>6,118</u>	<u>5,276</u>
Total liabilities	7,619	6,661
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	819	710
<u>FUND BALANCE</u>		
Restricted for general government	<u>608,803</u>	<u>504,181</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 617,241</u>	<u>\$ 511,552</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	
	Budget	Actual	Positive (Negative)	2018 Actual
Revenues:				
Taxes:				
Property tax	\$ 31,445	\$ 30,520	\$ (925)	\$ 30,517
Net proceeds	<u>15,276</u>	<u>15,400</u>	<u>124</u>	<u>13,856</u>
Total taxes	<u>46,721</u>	<u>45,920</u>	<u>(801)</u>	<u>44,373</u>
Licenses and permits:				
Business licenses	500	1,256	756	1,212
Liquor licenses	<u>800</u>	<u>460</u>	<u>(340)</u>	<u>280</u>
Total licenses and permits	<u>1,300</u>	<u>1,716</u>	<u>416</u>	<u>1,492</u>
Intergovernmental:				
Consolidated taxes	<u>110,000</u>	<u>122,088</u>	<u>12,088</u>	<u>124,732</u>
Charges for services:				
Sanitation	<u>45,000</u>	<u>42,961</u>	<u>(2,039)</u>	<u>33,847</u>
Miscellaneous:				
Rent	1,200	1,100	(100)	1,200
Other	275	438	163	3,383
Investment income	<u>450</u>	<u>17,409</u>	<u>16,959</u>	<u>(1,474)</u>
Total miscellaneous	<u>1,925</u>	<u>18,947</u>	<u>17,022</u>	<u>3,109</u>
Total revenues	<u>204,946</u>	<u>231,632</u>	<u>26,686</u>	<u>207,553</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	83,000	55,113	27,887	52,127
Employee benefits	27,750	27,759	(9)	27,129
Services and supplies	<u>50,000</u>	<u>7,134</u>	<u>42,866</u>	<u>5,216</u>
Total general government	<u>160,750</u>	<u>90,006</u>	<u>70,744</u>	<u>84,472</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 20,000	\$ 7,976	\$ 12,024	\$ 6,848
Employee benefits	10,000	1,066	8,934	913
Services and supplies	25,000	10,373	14,627	10,305
Total public works	55,000	19,415	35,585	18,066
Sanitation:				
Salaries and wages	15,000	7,976	7,024	6,848
Employee benefits	3,000	1,067	1,933	913
Services and supplies	25,000	8,546	16,454	6,005
Total sanitation	43,000	17,589	25,411	13,766
Culture and recreation:				
Parks:				
Services and supplies	20,000	-	20,000	-
Contingency	8,363	-	8,363	-
Total expenditures	287,113	127,010	160,103	116,304
Excess (deficiency) of revenues over expenditures	(82,167)	104,622	186,789	91,249
Other financing sources (uses):				
Operating transfers out	(100,000)	-	100,000	-
Net change in fund balance	(182,167)	104,622	286,789	91,249
Fund balance:				
Beginning of year	457,554	504,181	46,627	412,932
End of year	\$ 275,387	\$ 608,803	\$ 333,416	\$ 504,181

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,735	\$ 28,918
Interest receivable	45	45
Due from other governments	1,460	1,691
Prepaid Expense	<u>-</u>	<u>88</u>
 Total assets	 <u>\$ 27,240</u>	 <u>\$ 30,742</u>
 <u>LIABILITIES</u>		
Accounts payable	<u>\$ 28</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>		
Nonspendable	-	88
Restricted for public safety	<u>27,212</u>	<u>30,654</u>
 Total fund balance	 <u>27,212</u>	 <u>30,742</u>
 Total liabilities and fund balance	 <u>\$ 27,240</u>	 <u>\$ 30,742</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,000	\$ 9,204	\$ 204	\$ 10,080
Miscellaneous:				
Investment income	<u>100</u>	<u>900</u>	<u>800</u>	<u>(111)</u>
Total revenues	<u>9,100</u>	<u>10,104</u>	<u>1,004</u>	<u>9,969</u>
Expenditures:				
Public safety:				
Services and supplies	14,000	1,300	12,700	-
Capital outlay	<u>-</u>	<u>12,334</u>	<u>(12,334)</u>	<u>4,814</u>
Total public safety	<u>14,000</u>	<u>13,634</u>	<u>366</u>	<u>4,814</u>
Excess (deficiency) of revenues over expenditures	(4,900)	(3,530)	1,370	5,155
Fund balance:				
Beginning of year	<u>5,687</u>	<u>30,742</u>	<u>25,055</u>	<u>25,587</u>
End of year	<u>\$ 787</u>	<u>\$ 27,212</u>	<u>\$ 26,425</u>	<u>\$ 30,742</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 35,894	\$ 25,424
Interest receivable	63	39
Due from other governments	<u>1,460</u>	<u>1,691</u>
 Total assets	 <u>\$ 37,417</u>	 <u>\$ 27,154</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>37,417</u>	<u>27,154</u>
 Total liabilities and fund balance	 <u>\$ 37,417</u>	 <u>\$ 27,154</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,000	\$ 9,204	\$ 204	\$ 10,080
Miscellaneous:				
Investment income	<u>100</u>	<u>1,059</u>	<u>959</u>	<u>(135)</u>
Total revenues	9,100	10,263	1,163	9,945
Expenditures:				
Public safety:				
Services and supplies	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>10,408</u>
Excess (deficiency) of revenues over expenditures	(20,900)	10,263	31,163	(463)
Fund balance:				
Beginning of year	<u>22,717</u>	<u>27,154</u>	<u>4,437</u>	<u>27,617</u>
End of year	<u>\$ 1,817</u>	<u>\$ 37,417</u>	<u>\$ 35,600</u>	<u>\$ 27,154</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 123,488	\$ 108,622
Interest receivable	218	168
Taxes receivable	184	217
Due from other governments	<u>1,300</u>	<u>1,196</u>
Total assets	<u>\$ 125,190</u>	<u>\$ 110,203</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 252	\$ 254
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	177	214
<u>FUND BALANCE</u>		
Restricted for general government	<u>124,761</u>	<u>109,735</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 125,190</u>	<u>\$ 110,203</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property taxes:				
Property tax	\$ 12,768	\$ 6,282	\$ (6,486)	\$ 8,158
Licenses and permits:				
Gaming licenses	800	720	(80)	810
Liquor licenses	400	420	20	320
Total licenses and permits	1,200	1,140	(60)	1,130
Intergovernmental:				
Consolidated taxes	5,800	6,836	1,036	6,984
Miscellaneous:				
Investment income	250	3,844	3,594	(334)
Total revenues	20,018	18,102	(1,916)	15,938
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	-
Culture and recreation:				
Television:				
Services and supplies	6,500	2,692	3,808	2,621
Contingency:	2,400	-	2,400	-
Total expenditures	82,400	3,076	79,324	3,005
Excess (deficiency) of revenues over expenditures	(62,382)	15,026	77,408	12,933
Fund balance:				
Beginning of year	86,702	109,735	23,033	96,802
End of year	\$ 24,320	\$ 124,761	\$ 100,441	\$ 109,735

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND(27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 8,313	\$ 12,033
Interest receivable	22	19
Due from other governments	850	816
Prepaid Expense	<u>-</u>	<u>44</u>
 Total assets	 <u>\$ 9,185</u>	 <u>\$ 12,912</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 14	\$ -
 <u>FUND BALANCE</u>		
Nonspendable	-	44
Restricted for public safety	<u>9,171</u>	<u>12,868</u>
 Total fund balance	 <u>9,171</u>	 <u>12,912</u>
 Total liabilities and fund balance	 <u>\$ 9,185</u>	 <u>\$ 12,912</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 4,500	\$ 4,653	\$ 153	\$ 4,866
Miscellaneous:				
Investment income	<u>25</u>	<u>481</u>	<u>456</u>	<u>(41)</u>
Total revenues	<u>4,525</u>	<u>5,134</u>	<u>609</u>	<u>4,825</u>
Expenditures:				
Public safety:				
Services and supplies	11,036	460	10,576	-
Capital outlay	<u>-</u>	<u>8,415</u>	<u>(8,415)</u>	<u>2,324</u>
Total public safety	<u>11,036</u>	<u>8,875</u>	<u>2,161</u>	<u>2,324</u>
Excess (deficiency) of revenues over expenditures	(6,511)	(3,741)	2,770	2,501
Fund balance:				
Beginning of year	<u>6,511</u>	<u>12,912</u>	<u>6,401</u>	<u>10,411</u>
End of year	<u>\$ -</u>	<u>\$ 9,171</u>	<u>\$ 9,171</u>	<u>\$ 12,912</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 20,630	\$ 15,405
Interest receivable	36	24
Due from other governments	<u>850</u>	<u>816</u>
 Total assets	 <u>\$ 21,516</u>	 <u>\$ 16,245</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>21,516</u>	<u>16,245</u>
 Total liabilities and fund balance	 <u>\$ 21,516</u>	 <u>\$ 16,245</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 4,500	\$ 4,653	\$ 153	\$ 4,866
Miscellaneous:				
Investment income	<u>25</u>	<u>618</u>	<u>593</u>	<u>(47)</u>
Total revenues	4,525	5,271	746	4,819
Expenditures:				
Public safety:				
Capital outlay	<u>20,451</u>	<u>-</u>	<u>20,451</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(15,926)	5,271	21,197	4,819
Fund balance:				
Beginning of year	<u>15,926</u>	<u>16,245</u>	<u>319</u>	<u>11,426</u>
End of year	<u>\$ -</u>	<u>\$ 21,516</u>	<u>\$ 21,516</u>	<u>\$ 16,245</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,080,598	\$ 4,565,475
Interest receivable	9,060	6,792
Taxes receivable	96,085	81,009
Due from other governments	189,838	174,504
Prepaid expenses	<u>153</u>	<u>-</u>
Total assets	<u>\$ 5,375,734</u>	<u>\$ 4,827,780</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 416,165	\$ 100,774
Accrued payroll and benefits	<u>91,971</u>	<u>104,357</u>
Total liabilities	<u>508,136</u>	<u>205,131</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>79,955</u>	<u>68,467</u>
<u>FUND BALANCE</u>		
Nonspendable	153	-
Restricted for general government	<u>4,787,490</u>	<u>4,554,182</u>
Total fund balance	<u>4,787,643</u>	<u>4,554,182</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,375,734</u>	<u>\$ 4,827,780</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive- (Negative)	Actual
Revenues:				
Taxes	\$ 3,341,659	\$ 3,361,292	\$ 19,633	\$ 3,212,297
Licenses and permits	360,000	429,681	69,681	444,760
Intergovernmental	1,146,782	997,308	(149,474)	1,088,025
Charges for services	25,000	15,405	(9,595)	15,955
Fines and forfeitures	2,000	2,328	328	2,969
Miscellaneous	<u>25,000</u>	<u>193,703</u>	<u>168,703</u>	<u>48,660</u>
 Total revenues	 <u>4,900,441</u>	 <u>4,999,717</u>	 <u>99,276</u>	 <u>4,812,666</u>
Expenditures:				
Current:				
General government	3,544,143	2,510,090	1,034,053	3,428,203
Public safety	3,264,115	2,167,658	1,096,457	2,178,736
Culture and recreation	144,000	38,508	105,492	28,302
Contingency	<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>-</u>
 Total expenditures	 <u>7,047,258</u>	 <u>4,716,256</u>	 <u>2,331,002</u>	 <u>5,635,241</u>
 Excess (deficiency) of revenues over expenditures	 (2,146,817)	 283,461	 2,430,278	 (822,575)
Other financing sources (uses):				
Operating transfers out	<u>(150,000)</u>	<u>(50,000)</u>	<u>100,000</u>	<u>(30,000)</u>
 Net change in fund balance	 (2,296,817)	 233,461	 2,530,278	 (852,575)
Fund balance:				
Beginning of year	<u>2,815,694</u>	<u>4,554,182</u>	<u>1,738,488</u>	<u>5,406,757</u>
 End of year	 <u>\$ 518,877</u>	 <u>\$ 4,787,643</u>	 <u>\$ 4,268,766</u>	 <u>\$ 4,554,182</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 3,341,659	\$ 3,361,292	\$ 19,633	\$ 3,212,297
Licenses and permits:				
Franchise fees	150,000	197,255	47,255	182,375
Gaming licenses	197,000	213,626	16,626	196,935
Marijuana licenses	-	-	-	50,946
Liquor licenses	13,000	18,800	5,800	14,504
Total licenses and permits	360,000	429,681	69,681	444,760
Intergovernmental:				
Consolidated tax	1,146,782	997,308	(149,474)	1,018,908
Grants	-	-	-	69,117
Total intergovernmental	1,146,782	997,308	(149,474)	1,088,025
Charges for services	25,000	15,405	(9,595)	15,955
Fines and forfeitures	2,000	2,328	328	2,969
Miscellaneous:				
Investment income	-	162,183	162,183	(9,231)
Rental	-	30,866	30,866	40,056
Other	25,000	654	(24,346)	17,835
Total miscellaneous	25,000	193,703	168,703	48,660
Total revenues	\$ 4,900,441	\$ 4,999,717	\$ 99,276	\$ 4,812,666

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 289,446	\$ 235,473	\$ 53,973	\$ 184,856
Employee benefits	205,873	102,875	102,998	125,517
Services and supplies	695,500	447,279	248,221	408,197
Capital outlay	40,000	20,775	19,225	351,704
Total administration	<u>1,230,819</u>	<u>806,402</u>	<u>424,417</u>	<u>1,070,274</u>
Buildings and grounds:				
Salaries and wages	707,004	537,215	169,789	648,218
Employee benefits	405,882	355,101	50,781	345,811
Services and supplies	372,500	341,213	31,287	339,899
Capital outlay	827,938	470,159	357,779	1,024,001
Total buildings and grounds	<u>2,313,324</u>	<u>1,703,688</u>	<u>609,636</u>	<u>2,357,929</u>
Total general government	<u>3,544,143</u>	<u>2,510,090</u>	<u>1,034,053</u>	<u>3,428,203</u>
Public safety:				
Fire department:				
Salaries and wages	1,005,145	897,053	108,092	827,519
Employee benefits	669,142	474,554	194,588	513,646
Services and supplies	350,450	204,075	146,375	208,013
Capital outlay	1,239,378	591,976	647,402	629,558
Total public safety	<u>3,264,115</u>	<u>2,167,658</u>	<u>1,096,457</u>	<u>2,178,736</u>
Culture and recreation:				
Television:				
Services and supplies	15,000	9,010	5,990	8,395
Capital outlay	5,000	-	5,000	-
Total television	<u>20,000</u>	<u>9,010</u>	<u>10,990</u>	<u>8,395</u>
Arena and fair activities:				
Salaries and wages	16,000	10,804	5,196	4,351
Employee benefits	6,000	3,356	2,644	1,333
Services and supplies	97,000	15,338	81,662	14,223
Capital outlay	5,000	-	5,000	-
Total arena and fair activities	<u>124,000</u>	<u>29,498</u>	<u>94,502</u>	<u>19,907</u>
Total culture and recreation	<u>144,000</u>	<u>38,508</u>	<u>105,492</u>	<u>28,302</u>
Contingency	<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>-</u>
Total expenditures	<u>\$ 7,047,258</u>	<u>\$ 4,716,256</u>	<u>\$ 2,331,002</u>	<u>\$ 5,635,241</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 90,917	\$ 115,302
Interest receivable	302	178
Due from other governments	<u>67,968</u>	<u>38,258</u>
Total assets	<u>\$ 159,187</u>	<u>\$ 153,738</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 159,187	\$ 153,738
<u>FUND BALANCE</u>		
Restricted for public works	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 159,187</u>	<u>\$ 153,738</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 275,000	\$ 261,990	\$ (13,010)	\$ 220,488
Miscellaneous:				
Investment income	-	5,449	5,449	(391)
Total revenues	275,000	267,439	(7,561)	220,097
Expenditures:				
Public works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	275,000	267,439	(7,561)	220,097
Other financing sources (uses):				
Operating transfers out	(275,000)	(267,439)	7,561	(220,097)
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, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 577,006	\$ 529,594
Interest receivable	<u>935</u>	<u>781</u>
Total assets	<u>\$ 577,941</u>	<u>\$ 530,375</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 552	\$ 1,478
Accrued payroll and benefits	<u>4,577</u>	<u>5,652</u>
Total liabilities	5,129	7,130
<u>FUND BALANCE</u>		
Committed for general government	<u>572,812</u>	<u>523,245</u>
Total liabilities and fund balance	<u>\$ 577,941</u>	<u>\$ 530,375</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Licenses and permits	\$ 145,000	\$ 161,312	\$ 16,312	\$ 162,577
Miscellaneous:				
Investment income	<u>500</u>	<u>16,562</u>	<u>16,062</u>	<u>(1,399)</u>
Total revenues	<u>145,500</u>	<u>177,874</u>	<u>32,374</u>	<u>161,178</u>
Expenditures:				
General government:				
Salaries and wages	80,524	64,122	16,402	61,500
Employee benefits	47,854	24,836	23,018	24,370
Services and supplies	31,000	6,677	24,323	9,710
Capital outlay	<u>350,000</u>	<u>32,672</u>	<u>317,328</u>	<u>-</u>
Total expenditures	<u>509,378</u>	<u>128,307</u>	<u>381,071</u>	<u>95,580</u>
Excess (deficiency) of revenues over expenditures	(363,878)	49,567	413,445	65,598
Fund balance:				
Beginning of year	<u>405,942</u>	<u>523,245</u>	<u>117,303</u>	<u>457,647</u>
End of year	<u>\$ 42,064</u>	<u>\$ 572,812</u>	<u>\$ 530,748</u>	<u>\$ 523,245</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 217,545	\$ 183,534
Interest receivable	375	229
Taxes receivable	3,505	2,897
Due from other governments	<u>15,029</u>	<u>13,828</u>
Total assets	<u>\$ 236,454</u>	<u>\$ 200,488</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 6,224	\$ 5,808
Accrued payroll and benefits	<u>15,546</u>	<u>16,020</u>
Total liabilities	21,770	21,828
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,915	2,448
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>211,769</u>	<u>176,212</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 236,454</u>	<u>\$ 200,488</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 120,274	\$ 122,827	\$ 2,553	\$ 117,078
Intergovernmental:				
Consolidated tax	80,345	79,017	(1,328)	80,728
Charges for services:				
Pool receipts	10,000	9,379	(621)	9,698
Miscellaneous:				
Investment income	500	6,860	6,360	(413)
Grants	-	-	-	2,500
Other	2,000	2,500	500	1,719
Total miscellaneous	2,500	9,360	6,860	3,806
 Total revenues	 213,119	 220,583	 7,464	 211,310
Expenditures:				
Culture and recreation:				
Salaries and wages	136,607	97,664	38,943	109,989
Employee benefits	43,003	12,993	30,010	15,567
Services and supplies	65,500	74,369	(8,869)	57,188
Capital outlay	38,000	-	38,000	112,843
 Total expenditures	 283,110	 185,026	 98,084	 295,587
 Excess (deficiency) of revenues over expenditures	 (69,991)	 35,557	 105,548	 (84,277)
Fund balance:				
Beginning of year	85,041	176,212	91,171	260,489
 End of year	 \$ 15,050	 \$ 211,769	 \$ 196,719	 \$ 176,212

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 103,126	\$ 87,072
Interest receivable	181	134
Taxes receivable	5,169	4,570
Due from other governments	<u>-</u>	<u>4,312</u>
 Total assets	 <u>\$ 108,476</u>	 <u>\$ 96,088</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 1,458
Accrued payroll and benefits	<u>116</u>	<u>58</u>
 Total liabilities	 116	 1,516
 <u>FUND BALANCE</u>		
Restricted for community support	<u>108,360</u>	<u>94,572</u>
 Total liabilities and fund balance	 <u>\$ 108,476</u>	 <u>\$ 96,088</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 70,000	\$ 73,167	\$ 3,167	\$ 77,011
Intergovernmental:				
Grants	39,000	38,709	(291)	32,066
Miscellaneous:				
Investment income	<u>500</u>	<u>2,826</u>	<u>2,326</u>	<u>(277)</u>
Total revenues	<u>109,500</u>	<u>114,702</u>	<u>5,202</u>	<u>108,800</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	786	1,214	384
Employee benefits	750	241	509	121
Services and supplies	<u>165,000</u>	<u>99,887</u>	<u>65,113</u>	<u>82,739</u>
Total community support	<u>167,750</u>	<u>100,914</u>	<u>66,836</u>	<u>83,244</u>
Excess (deficiency) of revenues over expenditures	(58,250)	13,788	72,038	25,556
Fund balance:				
Beginning of year	<u>62,616</u>	<u>94,572</u>	<u>31,956</u>	<u>69,016</u>
End of year	<u>\$ 4,366</u>	<u>\$ 108,360</u>	<u>\$ 103,994</u>	<u>\$ 94,572</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,436,970	\$ 1,514,603
Interest receivable	4,260	2,267
Taxes receivable	<u>16,543</u>	<u>7,311</u>
Total assets	<u>\$ 2,457,773</u>	<u>\$ 1,524,181</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,764	\$ 4,228
Accrued payroll and benefits	<u>1,396</u>	<u>1,654</u>
Total liabilities	3,160	5,882
<u>FUND BALANCE</u>		
Restricted for community support	<u>2,454,613</u>	<u>1,518,299</u>
Total liabilities and fund balance	<u>\$ 2,457,773</u>	<u>\$ 1,524,181</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 60,000	\$ 234,051	\$ 174,051	\$ 121,607
Licenses and permits:				
Fireworks fees	140,000	149,000	9,000	139,950
Miscellaneous:				
Investment income	<u>1,000</u>	<u>63,606</u>	<u>62,606</u>	<u>(3,955)</u>
 Total revenues	<u>201,000</u>	<u>446,657</u>	<u>245,657</u>	<u>257,602</u>
 Expenditures:				
Community support:				
Salaries and wages	20,000	6,294	13,706	6,939
Employee benefits	10,000	1,556	8,444	1,392
Services and supplies	95,000	19,264	75,736	17,981
Capital outlay	<u>1,190,000</u>	<u>10,904</u>	<u>1,179,096</u>	<u>68,953</u>
 Total expenditures	<u>1,315,000</u>	<u>38,018</u>	<u>1,276,982</u>	<u>95,265</u>
 Excess (deficiency) of revenues over expenditures	(1,114,000)	408,639	1,522,639	162,337
 Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>527,675</u>	<u>527,675</u>	<u>-</u>
 Net change in fund balance	(1,114,000)	936,314	2,050,314	162,337
 Fund balance:				
Beginning of year	<u>1,116,962</u>	<u>1,518,299</u>	<u>401,337</u>	<u>1,355,962</u>
 End of year	<u>\$ 2,962</u>	<u>\$ 2,454,613</u>	<u>\$ 2,451,651</u>	<u>\$ 1,518,299</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 204,388	\$ 165,685
Interest receivable	375	248
Taxes receivable	<u>33,086</u>	<u>21,935</u>
Total assets	<u><u>\$ 237,849</u></u>	<u><u>\$ 187,868</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,513	\$ 18,563
Accrued payroll and benefits	<u>7,514</u>	<u>4,918</u>
Total liabilities	18,027	23,481
<u>FUND BALANCE</u>		
Restricted for community support	<u>219,822</u>	<u>164,387</u>
Total liabilities and fund balance	<u><u>\$ 237,849</u></u>	<u><u>\$ 187,868</u></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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 450,000	\$ 468,061	\$ 18,061	\$ 364,859
Miscellaneous:				
Investment income	<u>1,000</u>	<u>5,331</u>	<u>4,331</u>	<u>(241)</u>
 Total revenues	 <u>451,000</u>	 <u>473,392</u>	 <u>22,392</u>	 <u>364,618</u>
Expenditures:				
Community support:				
Salaries and wages	119,190	98,381	20,809	87,736
Employee benefits	64,787	45,832	18,955	34,512
Service and supplies	<u>320,000</u>	<u>273,744</u>	<u>46,256</u>	<u>231,599</u>
Total community support	<u>503,977</u>	<u>417,957</u>	<u>86,020</u>	<u>353,847</u>
 Excess (deficiency) of revenues over expenditures	 (52,977)	 55,435	 108,412	 10,771
Fund balance:				
Beginning of year	<u>63,482</u>	<u>164,387</u>	<u>100,905</u>	<u>153,616</u>
 End of year	 <u>\$ 10,505</u>	 <u>\$ 219,822</u>	 <u>\$ 209,317</u>	 <u>\$ 164,387</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 553,853	\$ 525,729
Interest receivable	980	812
Taxes receivable	<u>-</u>	<u>7,312</u>
Total assets	<u>\$ 554,833</u>	<u>\$ 533,853</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 7,130
<u>FUND BALANCE</u>		
Restricted for community support	<u>554,833</u>	<u>526,723</u>
Total liabilities and fund balance	<u>\$ 554,833</u>	<u>\$ 533,853</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 105,000	\$ -	\$ (105,000)	\$ 121,620
Miscellaneous:				
Investment income	500	18,225	17,725	(1,496)
Donations	25,000	25,000	-	25,000
Total miscellaneous	25,500	43,225	17,725	23,504
 Total revenues	 130,500	 43,225	 (87,275)	 145,124
Expenditures:				
Community support:				
Salaries and wages	2,000	73	1,927	86
Employee benefits	750	23	727	26
Services and supplies	450,000	15,019	434,981	34,996
Capital outlay	100,000	-	100,000	-
Total expenditures	552,750	15,115	537,635	35,108
 Excess (deficiency) of revenues over expenditures	 (422,250)	 28,110	 450,360	 110,016
Fund balance:				
Beginning of year	429,457	526,723	97,266	416,707
 End of year	 \$ 7,207	 \$ 554,833	 \$ 547,626	 \$ 526,723

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 141,134	\$ 293,291
Interest receivable	421	453
Taxes receivable	<u>4,136</u>	<u>3,656</u>
Total assets	<u>\$ 145,691</u>	<u>\$ 297,400</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 393	\$ 340
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>145,298</u>	<u>297,060</u>
Total liabilities and fund balance	<u>\$ 145,691</u>	<u>\$ 297,400</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 58,541	\$ 3,541	\$ 60,810
Intergovernmental:				
Grant	211,519	-	(211,519)	-
Miscellaneous:				
Investment income	<u>500</u>	<u>10,376</u>	<u>9,876</u>	<u>(863)</u>
Total revenues	<u>267,019</u>	<u>68,917</u>	<u>(198,102)</u>	<u>59,947</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	1,000	117	883	79
Employee benefits	500	36	464	25
Service and supplies	25,000	14,869	10,131	9,588
Capital outlay	<u>400,000</u>	<u>205,657</u>	<u>194,343</u>	<u>18,514</u>
Total expenditures	<u>426,500</u>	<u>220,679</u>	<u>205,821</u>	<u>28,206</u>
Excess (deficiency) of revenues over expenditures	(159,481)	(151,762)	7,719	31,741
Fund balance:				
Beginning of year	<u>163,319</u>	<u>297,060</u>	<u>133,741</u>	<u>265,319</u>
End of year	<u>\$ 3,838</u>	<u>\$ 145,298</u>	<u>\$ 141,460</u>	<u>\$ 297,060</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 562,888	\$ 487,715
Interest receivable	997	754
Taxes receivable	<u>4,136</u>	<u>3,656</u>
Total assets	<u>\$ 568,021</u>	<u>\$ 492,125</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 15
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>568,021</u>	<u>492,110</u>
Total liabilities and fund balance	<u>\$ 568,021</u>	<u>\$ 492,125</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 58,541	\$ 3,541	\$ 60,810
Miscellaneous:				
Investment income	<u>1,000</u>	<u>17,646</u>	<u>16,646</u>	<u>(1,410)</u>
Total revenues	<u>56,000</u>	<u>76,187</u>	<u>20,187</u>	<u>59,400</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	276	24,724	2,301
Capital outlay	<u>450,000</u>	<u>-</u>	<u>450,000</u>	<u>7,600</u>
Total expenditures	<u>475,000</u>	<u>276</u>	<u>474,724</u>	<u>9,901</u>
Excess (deficiency) of revenues over expenditures	(419,000)	75,911	494,911	49,499
Fund balance:				
Beginning of year	<u>428,611</u>	<u>492,110</u>	<u>63,499</u>	<u>442,611</u>
End of year	<u>\$ 9,611</u>	<u>\$ 568,021</u>	<u>\$ 558,410</u>	<u>\$ 492,110</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 11,860	\$ 1,039,120
Interest receivable	-	1,605
Taxes receivable	<u>-</u>	<u>14,625</u>
Total assets	<u>\$ 11,860</u>	<u>\$ 1,055,350</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>11,860</u>	<u>1,055,350</u>
Total liabilities and fund balance	<u>\$ 11,860</u>	<u>\$ 1,055,350</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 215,000	\$ -	\$ (215,000)	\$ 243,252
Miscellaneous:				
Investment income	<u>1,000</u>	<u>11,860</u>	<u>10,860</u>	<u>(2,844)</u>
Total revenues	216,000	11,860	(204,140)	240,408
Expenditures:				
Community support:				
Services and supplies	<u>19,650</u>	<u>-</u>	<u>19,650</u>	<u>15</u>
Excess (deficiency) of revenues over expenditures	196,350	11,860	(184,490)	240,393
Other financing sources (uses):				
Transfers out	<u>(1,055,350)</u>	<u>(1,055,350)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(859,000)	(1,043,490)	(184,490)	240,393
Fund balance:				
Beginning of year	<u>880,957</u>	<u>1,055,350</u>	<u>174,393</u>	<u>814,957</u>
End of year	<u>\$ 21,957</u>	<u>\$ 11,860</u>	<u>\$ (10,097)</u>	<u>\$ 1,055,350</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 136,435	\$ 128,164
Interest receivable	<u>241</u>	<u>195</u>
Total assets	<u>\$ 136,676</u>	<u>\$ 128,359</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 40	\$ 8,986
Accrued payroll and benefits	<u>952</u>	<u>597</u>
Total liabilities	992	9,583
<u>FUND BALANCE</u>		
Committed for health	<u>135,684</u>	<u>118,776</u>
Total liabilities and fund balance	<u>\$ 136,676</u>	<u>\$ 128,359</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 13,544	\$ 3,544	\$ 13,734
Miscellaneous:				
Investment income	<u>100</u>	<u>4,251</u>	<u>4,151</u>	<u>(321)</u>
Total revenue	<u>10,100</u>	<u>17,795</u>	<u>7,695</u>	<u>13,413</u>
Expenditures:				
Health:				
Salaries and wages	20,000	10,636	9,364	7,395
Employee benefits	8,000	3,104	4,896	2,120
Services and supplies	21,000	14,404	6,596	7,090
Capital outlay	<u>45,000</u>	<u>22,743</u>	<u>22,257</u>	<u>20,392</u>
Total expenditures	<u>94,000</u>	<u>50,887</u>	<u>43,113</u>	<u>36,997</u>
Excess (deficiency) of revenues over expenditures	(83,900)	(33,092)	50,808	(23,584)
Other financing sources (uses):				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	(33,900)	16,908	50,808	6,416
Fund balance:				
Beginning of year	<u>73,460</u>	<u>118,776</u>	<u>45,316</u>	<u>112,360</u>
End of year	<u>\$ 39,560</u>	<u>\$ 135,684</u>	<u>\$ 96,124</u>	<u>\$ 118,776</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 191,590	\$ 178,802
Interest receivable	<u>338</u>	<u>275</u>
Total assets	<u>\$ 191,928</u>	<u>\$ 179,077</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for health	<u>191,928</u>	<u>179,077</u>
Total liabilities and fund balance	<u>\$ 191,928</u>	<u>\$ 179,077</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 6,671	\$ 1,671	\$ 6,764
Miscellaneous:				
Investment income	<u>100</u>	<u>6,180</u>	<u>6,080</u>	<u>(525)</u>
Total revenues	5,100	12,851	7,751	6,239
Expenditures:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	12,851	7,751	6,239
Fund balance:				
Beginning of year	<u>177,938</u>	<u>179,077</u>	<u>1,139</u>	<u>172,838</u>
End of year	<u>\$ 183,038</u>	<u>\$ 191,928</u>	<u>\$ 8,890</u>	<u>\$ 179,077</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 471,275	\$ 389,113
Interest receivable	<u>635</u>	<u>601</u>
Total assets	<u>\$ 471,910</u>	<u>\$ 389,714</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 80,266	\$ -
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>391,644</u>	<u>389,714</u>
Total liabilities and fund balance	<u>\$ 471,910</u>	<u>\$ 389,714</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 80,000	\$ 147,953	\$ 67,953	\$ 103,033
Miscellaneous:				
Investment income	<u>500</u>	<u>12,937</u>	<u>12,437</u>	<u>(953)</u>
Total revenues	80,500	160,890	80,390	102,080
Expenditures:				
Culture and recreation:				
Capital outlay	<u>185,000</u>	<u>158,960</u>	<u>26,040</u>	<u>11,119</u>
Excess (deficiency) of revenues over expenditures	(104,500)	1,930	106,430	90,961
Fund balance:				
Beginning of year	<u>169,253</u>	<u>389,714</u>	<u>220,461</u>	<u>298,753</u>
End of year	<u>\$ 64,753</u>	<u>\$ 391,644</u>	<u>\$ 326,891</u>	<u>\$ 389,714</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 754,650	\$ 646,671
Interest receivable	<u>1,111</u>	<u>999</u>
Total assets	<u>\$ 755,761</u>	<u>\$ 647,670</u>
<u>Liabilities</u>		
Accounts payable	\$ 7,681	\$ -
<u>FUND BALANCE</u>		
Restricted for public safety	<u>748,080</u>	<u>647,670</u>
Total liabilities and fund balance	<u>\$ 755,761</u>	<u>\$ 647,670</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and permits	\$ 60,000	\$ 128,070	\$ 68,070	\$ 72,609
Miscellaneous:				
Investment income	<u>1,500</u>	<u>21,205</u>	<u>19,705</u>	<u>(1,789)</u>
Total revenues	61,500	149,275	87,775	70,820
Expenditures:				
Public safety:				
Capital outlay	<u>570,000</u>	<u>48,865</u>	<u>521,135</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(508,500)	100,410	608,910	70,820
Fund balance:				
Beginning of year	<u>553,350</u>	<u>647,670</u>	<u>94,320</u>	<u>576,850</u>
End of year	<u>\$ 44,850</u>	<u>\$ 748,080</u>	<u>\$ 703,230</u>	<u>\$ 647,670</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 638,145	\$ 590,625
Interest receivable	1,115	797
Due from other governments	268,623	241,201
Prepaid expense	<u>-</u>	<u>12,198</u>
 Total assets	 <u>\$ 907,883</u>	 <u>\$ 844,821</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 122,514	\$ 14,276
Accrued payroll and benefits	<u>47,824</u>	<u>56,578</u>
 Total liabilities	 <u>170,338</u>	 <u>70,854</u>
 <u>FUND BALANCE</u>		
Nonspendable	-	12,198
Restricted for public safety	<u>737,545</u>	<u>761,769</u>
 Total fund balance	 <u>737,545</u>	 <u>773,967</u>
 Total liabilities and fund balance	 <u>\$ 907,883</u>	 <u>\$ 844,821</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,300,000	\$ 1,400,527	\$ 100,527	\$ 1,437,811
Miscellaneous:				
Investment income	<u>2,500</u>	<u>19,269</u>	<u>16,769</u>	<u>(1,554)</u>
Total revenues	<u>1,302,500</u>	<u>1,419,796</u>	<u>117,296</u>	<u>1,436,257</u>
Expenditures:				
Public safety:				
Salaries and wages	675,000	656,085	18,915	589,116
Employee benefits	510,000	381,485	128,515	337,312
Services and supplies	247,117	198,657	48,460	229,136
Capital outlay	<u>644,350</u>	<u>219,991</u>	<u>424,359</u>	<u>707,927</u>
Total public safety	<u>2,076,467</u>	<u>1,456,218</u>	<u>620,249</u>	<u>1,863,491</u>
Excess (deficiency) of revenues over expenditures	(773,967)	(36,422)	737,545	(427,234)
Fund balance:				
Beginning of year	<u>773,967</u>	<u>773,967</u>	<u>-</u>	<u>1,201,201</u>
End of year	<u>\$ -</u>	<u>\$ 737,545</u>	<u>\$ 737,545</u>	<u>\$ 773,967</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,696,361	\$ 3,609,735
Interest receivable	6,294	5,486
Due from other governments	<u>268,623</u>	<u>241,201</u>
Total assets	<u>\$ 3,971,278</u>	<u>\$ 3,856,422</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 1,335
Accrued payroll and benefits	<u>36,897</u>	<u>48,024</u>
Total liabilities	36,897	49,359
<u>FUND BALANCE</u>		
Restricted for public safety	<u>3,934,381</u>	<u>3,807,063</u>
Total liabilities and fund balance	<u>\$ 3,971,278</u>	<u>\$ 3,856,422</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,300,000	\$ 1,400,527	\$ 100,527	\$ 1,437,811
Miscellaneous:				
Investment income	<u>2,500</u>	<u>112,264</u>	<u>109,764</u>	<u>(5,066)</u>
Total revenues	<u>1,302,500</u>	<u>1,512,791</u>	<u>210,291</u>	<u>1,432,745</u>
Expenditures:				
Public safety:				
Salaries and wages	410,322	437,260	(26,938)	243,644
Employee benefits	284,996	272,160	12,836	163,630
Services and supplies	66,000	62,713	3,287	39,807
Capital outlay	<u>2,900,000</u>	<u>613,340</u>	<u>2,286,660</u>	<u>93,679</u>
Total expenses	<u>3,661,318</u>	<u>1,385,473</u>	<u>2,275,845</u>	<u>540,760</u>
Excess (deficiency) of revenues over expenditures	(2,358,818)	127,318	2,486,136	891,985
Fund balance:				
Beginning of year	<u>2,423,671</u>	<u>3,807,063</u>	<u>1,383,392</u>	<u>2,915,078</u>
End of year	<u>\$ 64,853</u>	<u>\$ 3,934,381</u>	<u>\$ 3,869,528</u>	<u>\$ 3,807,063</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 25,404	\$ 25,399
Interest receivable	<u>46</u>	<u>-</u>
Total assets	<u>\$ 25,450</u>	<u>\$ 25,399</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for debt service	<u>25,450</u>	<u>25,399</u>
Total liabilities and fund balance	<u>\$ 25,450</u>	<u>\$ 25,399</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 51	\$ 1	\$ (10)
Interest subsidy	<u>387,665</u>	<u>398,732</u>	<u>11,067</u>	<u>404,716</u>
Total miscellaneous	<u>387,715</u>	<u>398,783</u>	<u>11,068</u>	<u>404,706</u>
Expenditures:				
Debt service:				
Principal	1,033,032	923,775	109,257	718,702
Interest	<u>1,288,473</u>	<u>1,269,874</u>	<u>18,599</u>	<u>1,253,932</u>
Total expenditures	<u>2,321,505</u>	<u>2,193,649</u>	<u>127,856</u>	<u>1,972,634</u>
Excess (deficiency) of revenues over expenditures	(1,933,790)	(1,794,866)	138,924	(1,567,928)
Other financing sources (uses):				
Operating transfers in	<u>1,959,318</u>	<u>1,794,917</u>	<u>(164,401)</u>	<u>1,567,918</u>
Net change in fund balance	25,528	51	(25,477)	(10)
Fund balance:				
Beginning of year	<u>50,362</u>	<u>25,399</u>	<u>(24,963)</u>	<u>25,409</u>
End of year	<u>\$ 75,890</u>	<u>\$ 25,450</u>	<u>\$ (50,440)</u>	<u>\$ 25,399</u>

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

June 30, 2019

(With Comparative Actual Amounts for June 30, 2018)

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
<u>ASSETS</u>					
Pooled cash and investments	\$ 1,116,000	\$ 1,177,739	\$ 534,063	\$ 222,481	\$ 104,887
Interest receivable	2,432	2,085	850	356	186
Taxes receivable	13,326	-	-	-	2,024
Due from other governments	<u>26,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,158,526</u>	<u>\$ 1,179,824</u>	<u>\$ 534,913</u>	<u>\$ 222,837</u>	<u>\$ 107,097</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 325,378	\$ -	\$ -	\$ 4,695	\$ -
Accrued payroll and benefits	<u>48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	325,426	-	-	4,695	-
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue - taxes	11,177	-	-	-	-
<u>FUND BALANCE</u>					
Restricted for capital projects	<u>821,923</u>	<u>1,179,824</u>	<u>534,913</u>	<u>218,142</u>	<u>107,097</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,158,526</u>	<u>\$ 1,179,824</u>	<u>\$ 534,913</u>	<u>\$ 222,837</u>	<u>\$ 107,097</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2019	Totals 2018
\$ 23,939	\$ 43,256	\$ 373,728	\$ 118,195	\$ 51,254	\$ 81,177	\$ 3,846,719	\$ 4,336,780
36	71	679	143	91	144	7,073	6,902
-	-	-	-	-	-	15,350	13,448
-	-	-	-	-	-	26,768	-
<u>\$ 23,975</u>	<u>\$ 43,327</u>	<u>\$ 374,407</u>	<u>\$ 118,338</u>	<u>\$ 51,345</u>	<u>\$ 81,321</u>	<u>\$ 3,895,910</u>	<u>\$ 4,357,130</u>
\$ -	\$ -	\$ -	\$ 43,500	\$ -	\$ -	\$ 373,573	\$ 4,553
-	-	-	-	-	-	48	48
-	-	-	43,500	-	-	373,621	4,601
-	-	-	-	-	-	11,177	9,242
<u>23,975</u>	<u>43,327</u>	<u>374,407</u>	<u>74,838</u>	<u>51,345</u>	<u>81,321</u>	<u>3,511,112</u>	<u>4,343,287</u>
<u>\$ 23,975</u>	<u>\$ 43,327</u>	<u>\$ 374,407</u>	<u>\$ 118,338</u>	<u>\$ 51,345</u>	<u>\$ 81,321</u>	<u>\$ 3,895,910</u>	<u>\$ 4,357,130</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues:					
Taxes	\$ 735,460	\$ -	\$ -	\$ -	\$ 23,871
Intergovernmental	26,892	-	-	-	-
Miscellaneous	<u>106,359</u>	<u>38,596</u>	<u>15,585</u>	<u>6,617</u>	<u>3,121</u>
Total revenues	<u>868,711</u>	<u>38,596</u>	<u>15,585</u>	<u>6,617</u>	<u>26,992</u>
Expenditures:					
Current:					
Intergovernmental	62,222	-	-	-	-
Capital projects	1,035,696	701	3,736	4,695	-
Debt service:					
Principal	76,472	-	-	-	-
Interest	<u>10,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,185,260</u>	<u>701</u>	<u>3,736</u>	<u>4,695</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(316,549)</u>	<u>37,895</u>	<u>11,849</u>	<u>1,922</u>	<u>26,992</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	21,476	-
Operating transfers out	<u>(135,147)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(135,147)</u>	<u>-</u>	<u>-</u>	<u>21,476</u>	<u>-</u>
Net change in fund balance	(451,696)	37,895	11,849	23,398	26,992
Fund balance:					
Beginning of year	<u>1,273,619</u>	<u>1,141,929</u>	<u>523,064</u>	<u>194,744</u>	<u>80,105</u>
End of year	<u>\$ 821,923</u>	<u>\$ 1,179,824</u>	<u>\$ 534,913</u>	<u>\$ 218,142</u>	<u>\$ 107,097</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2019	Totals 2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759,331	\$ 751,531
-	-	-	-	-	-	26,892	81,349
<u>674</u>	<u>1,321</u>	<u>19,285</u>	<u>2,695</u>	<u>1,680</u>	<u>3,642</u>	<u>199,575</u>	<u>101,623</u>
<u>674</u>	<u>1,321</u>	<u>19,285</u>	<u>2,695</u>	<u>1,680</u>	<u>3,642</u>	<u>985,798</u>	<u>934,503</u>
-	-	-	-	-	-	62,222	61,703
-	-	510,686	43,500	-	-	1,599,014	1,198,824
-	-	-	-	-	-	76,472	37,671
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,870</u>	<u>6,000</u>
<u>-</u>	<u>-</u>	<u>510,686</u>	<u>43,500</u>	<u>-</u>	<u>-</u>	<u>1,748,578</u>	<u>1,304,198</u>
<u>674</u>	<u>1,321</u>	<u>(491,401)</u>	<u>(40,805)</u>	<u>1,680</u>	<u>3,642</u>	<u>(762,780)</u>	<u>(369,695)</u>
3,530	3,089	-	37,657	-	-	65,752	65,204
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(135,147)</u>	<u>(65,204)</u>
<u>3,530</u>	<u>3,089</u>	<u>-</u>	<u>37,657</u>	<u>-</u>	<u>-</u>	<u>(69,395)</u>	<u>-</u>
4,204	4,410	(491,401)	(3,148)	1,680	3,642	(832,175)	(369,695)
<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>
<u>\$ 23,975</u>	<u>\$ 43,327</u>	<u>\$ 374,407</u>	<u>\$ 74,838</u>	<u>\$ 51,345</u>	<u>\$ 81,321</u>	<u>\$ 3,511,112</u>	<u>\$ 4,343,287</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,116,000	\$ 1,273,317
Interest receivable	2,432	2,204
Taxes receivable	13,326	11,941
Due from other governments	<u>26,768</u>	<u>-</u>
Total assets	<u>\$ 1,158,526</u>	<u>\$ 1,287,462</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 325,378	\$ 4,553
Accrued payroll and benefits	<u>48</u>	<u>48</u>
Total liabilities	325,426	4,601
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	11,177	9,242
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>821,923</u>	<u>1,273,619</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,158,526</u>	<u>\$ 1,287,462</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 695,062	\$ 647,948	\$ (47,114)	\$ 600,848
Net proceeds of mines	87,489	87,512	23	128,500
Total taxes	<u>782,551</u>	<u>735,460</u>	<u>(47,091)</u>	<u>729,348</u>
Intergovernmental:				
Grant	-	26,769	26,769	19,956
Fish and wildlife	-	123	123	108
Total intergovernmental	<u>-</u>	<u>26,892</u>	<u>26,892</u>	<u>20,064</u>
Miscellaneous:				
Investment income	3,500	46,009	42,509	(5,105)
Donations	-	-	-	100,000
Other	-	60,350	60,350	14,646
Total miscellaneous	<u>3,500</u>	<u>106,359</u>	<u>102,859</u>	<u>109,541</u>
Total revenues	<u>786,051</u>	<u>868,711</u>	<u>82,660</u>	<u>858,953</u>
Expenditures:				
Intergovernmental:				
Round Mountain	55,000	26,845	28,155	26,621
Tonopah	65,000	31,847	33,153	31,581
Amargosa	10,000	3,530	6,470	3,501
Total intergovernmental	<u>130,000</u>	<u>62,222</u>	<u>67,778</u>	<u>61,703</u>
Capital projects:				
General government	<u>1,402,607</u>	<u>1,035,696</u>	<u>366,911</u>	<u>940,020</u>
Debt service:				
Principal	-	76,472	(76,472)	37,671
Interest	-	10,870	(10,870)	6,000
Total debt service	<u>-</u>	<u>87,342</u>	<u>(87,342)</u>	<u>43,671</u>
Total expenditures	<u>1,532,607</u>	<u>1,185,260</u>	<u>347,347</u>	<u>1,045,394</u>
Excess (deficiency) of revenues over expenditures	(746,556)	(316,549)	430,007	(186,441)
Other financing sources (uses):				
Operating transfers out	<u>(288,237)</u>	<u>(135,147)</u>	<u>153,090</u>	<u>(65,204)</u>
Net change in fund balance	(1,034,793)	(451,696)	583,097	(251,645)
Fund balance:				
Beginning of year	<u>1,034,793</u>	<u>1,273,619</u>	<u>238,826</u>	<u>1,525,264</u>
End of year	<u>\$ -</u>	<u>\$ 821,923</u>	<u>\$ 821,923</u>	<u>\$ 1,273,619</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,177,739	\$ 1,140,167
Interest receivable	<u>2,085</u>	<u>1,762</u>
Total assets	<u>\$ 1,179,824</u>	<u>\$ 1,141,929</u>
<u>LIABILITIES</u>		
Accrued payroll and benefits	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,179,824</u>	<u>1,141,929</u>
Total liabilities and fund balance	<u>\$ 1,179,824</u>	<u>\$ 1,141,929</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 5,000	\$ 38,596	\$ 33,596	\$ (3,506)
Expenditures:				
Capital projects:				
General government	<u>1,099,428</u>	<u>701</u>	<u>1,098,727</u>	<u>20,493</u>
Excess (deficiency) of revenues over expenditures	(1,094,428)	37,895	1,132,323	(23,999)
Fund balance:				
Beginning of year	<u>1,094,428</u>	<u>1,141,929</u>	<u>47,501</u>	<u>1,165,928</u>
End of year	<u>\$ -</u>	<u>\$ 1,179,824</u>	<u>\$ 1,179,824</u>	<u>\$ 1,141,929</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 534,063	\$ 522,201
Interest receivable	<u>850</u>	<u>863</u>
Total assets	<u>\$ 534,913</u>	<u>\$ 523,064</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>534,913</u>	<u>523,064</u>
Total liabilities and fund balance	<u>\$ 534,913</u>	<u>\$ 523,064</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,000	\$ 15,585	\$ 14,585	\$ (1,322)
Expenditures:				
Capital projects:				
General government	<u>538,386</u>	<u>3,736</u>	<u>534,650</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(537,386)	11,849	549,235	(1,322)
Other financing sources (uses):				
Operating transfers in	<u>27,000</u>	<u>-</u>	<u>(27,000)</u>	<u>-</u>
Net change in fund balance	(510,386)	11,849	522,235	(1,322)
Fund balance:				
Beginning of year	<u>510,386</u>	<u>523,064</u>	<u>12,678</u>	<u>524,386</u>
End of year	<u>\$ -</u>	<u>\$ 534,913</u>	<u>\$ 534,913</u>	<u>\$ 523,064</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 222,481	\$ 194,476
Interest receivable	<u>356</u>	<u>268</u>
Total assets	<u>\$ 222,837</u>	<u>\$ 194,744</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,695	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>218,142</u>	<u>194,744</u>
Total liabilities and fund balance	<u>\$ 222,837</u>	<u>\$ 194,744</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 400	\$ 6,617	\$ 6,217	\$ (559)
Expenditures:				
Capital projects:				
General government	<u>204,221</u>	<u>4,695</u>	<u>199,526</u>	<u>20,465</u>
Excess (deficiency) of revenues over expenditures	(203,821)	1,922	205,743	(21,024)
Other financing sources (uses):				
Operating transfers in	<u>17,000</u>	<u>21,476</u>	<u>4,476</u>	<u>21,297</u>
Net change in fund balance	(186,821)	23,398	210,219	273
Fund balance:				
Beginning of year	<u>186,821</u>	<u>194,744</u>	<u>7,923</u>	<u>194,471</u>
End of year	<u>\$ -</u>	<u>\$ 218,142</u>	<u>\$ 218,142</u>	<u>\$ 194,744</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 104,887	\$ 78,466
Interest receivable	186	132
Taxes receivable	<u>2,024</u>	<u>1,507</u>
Total assets	<u>\$ 107,097</u>	<u>\$ 80,105</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>107,097</u>	<u>80,105</u>
Total liabilities and fund balance	<u>\$ 107,097</u>	<u>\$ 80,105</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 20,000	\$ 23,871	\$ 3,871	\$ 22,183
Intergovernmental:				
Grant	-	-	-	61,285
Miscellaneous:				
Investment income	<u>600</u>	<u>3,121</u>	<u>2,521</u>	<u>(264)</u>
Total revenues	20,600	26,992	6,392	83,204
Expenditures:				
Capital projects:				
Community support	<u>36,501</u>	<u>-</u>	<u>36,501</u>	<u>23,400</u>
Excess (deficiency) of revenues over expenditures	(15,901)	26,992	42,893	59,804
Fund balance:				
Beginning of year	<u>15,901</u>	<u>80,105</u>	<u>64,204</u>	<u>20,301</u>
End of year	<u>\$ -</u>	<u>\$ 107,097</u>	<u>\$ 107,097</u>	<u>\$ 80,105</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 23,939	\$ 19,746
Interest receivable	<u>36</u>	<u>25</u>
Total assets	<u>\$ 23,975</u>	<u>\$ 19,771</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>23,975</u>	<u>19,771</u>
Total liabilities and fund balance	<u>\$ 23,975</u>	<u>\$ 19,771</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Budget	2019 Actual	Variance- Positive (Negative)	2018 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 150	\$ 674	\$ 524	\$ (55)
Expenditures:				
Capital projects:				
General government	<u>21,000</u>	<u>-</u>	<u>21,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(20,850)	674	21,524	(55)
Other financing sources (uses):				
Operating transfers in	<u>2,800</u>	<u>3,530</u>	<u>730</u>	<u>3,501</u>
Net change in fund balance	(18,050)	4,204	22,254	3,446
Fund balance:				
Beginning of year	<u>18,925</u>	<u>19,771</u>	<u>846</u>	<u>16,325</u>
End of year	<u>\$ 875</u>	<u>\$ 23,975</u>	<u>\$ 23,100</u>	<u>\$ 19,771</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 43,256	\$ 38,862
Interest receivable	<u>71</u>	<u>55</u>
Total assets	<u>\$ 43,327</u>	<u>\$ 38,917</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>43,327</u>	<u>38,917</u>
Total liabilities and fund balance	<u>\$ 43,327</u>	<u>\$ 38,917</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 100	\$ 1,321	\$ 1,221	\$ (116)
Expenditures:				
Capital projects:				
General government	<u>41,520</u>	<u>-</u>	<u>41,520</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(41,420)	1,321	42,741	(116)
Other financing sources (uses):				
Operating transfers in	<u>2,900</u>	<u>3,089</u>	<u>189</u>	<u>3,063</u>
Net change in fund balance	(38,520)	4,410	42,930	2,947
Fund balance:				
Beginning of year	<u>38,520</u>	<u>38,917</u>	<u>397</u>	<u>35,970</u>
End of year	<u>\$ -</u>	<u>\$ 43,327</u>	<u>\$ 43,327</u>	<u>\$ 38,917</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 373,728	\$ 864,472
Interest receivable	<u>679</u>	<u>1,336</u>
Total assets	<u><u>\$ 374,407</u></u>	<u><u>\$ 865,808</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>374,407</u>	<u>865,808</u>
Total liabilities and fund balance	<u><u>\$ 374,407</u></u>	<u><u>\$ 865,808</u></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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 4,000	\$ 19,285	\$ 15,285	\$ (3,224)
Expenditures:				
Capital projects:				
General government	<u>685,000</u>	<u>510,686</u>	<u>174,314</u>	<u>186,122</u>
Excess (deficiency) of revenues over expenditures	(681,000)	(491,401)	189,599	(189,346)
Fund balance:				
Beginning of year	<u>689,154</u>	<u>865,808</u>	<u>176,654</u>	<u>1,055,154</u>
End of year	<u>\$ 8,154</u>	<u>\$ 374,407</u>	<u>\$ 366,253</u>	<u>\$ 865,808</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 118,195	\$ 77,923
Interest receivable	<u>143</u>	<u>63</u>
Total assets	<u>\$ 118,338</u>	<u>\$ 77,986</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 43,500	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>74,838</u>	<u>77,986</u>
Total liabilities and fund balance	<u>\$ 118,338</u>	<u>\$ 77,986</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 400	\$ 2,695	\$ 2,295	\$ (145)
Expenditures:				
Capital projects:				
General government	<u>50,000</u>	<u>43,500</u>	<u>6,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(49,600)	(40,805)	8,795	(145)
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>37,657</u>	<u>7,657</u>	<u>37,343</u>
Net change in fund balance	(19,600)	(3,148)	16,452	37,198
Fund balance:				
Beginning of year	<u>21,188</u>	<u>77,986</u>	<u>56,798</u>	<u>40,788</u>
End of year	<u>\$ 1,588</u>	<u>\$ 74,838</u>	<u>\$ 73,250</u>	<u>\$ 77,986</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 51,254	\$ 49,589
Interest receivable	<u>91</u>	<u>76</u>
Total assets	<u>\$ 51,345</u>	<u>\$ 49,665</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>51,345</u>	<u>49,665</u>
Total liabilities and fund balance	<u>\$ 51,345</u>	<u>\$ 49,665</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 1,680	\$ 1,480	\$ (148)
Expenditures:				
Capital projects:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	8,324
Capital outlay	25,000	-	25,000	-
Total expenditures	30,000	-	30,000	8,324
Excess (deficiency) of revenues over expenditures	(29,800)	1,680	31,480	(8,472)
Fund balance:				
Beginning of year	33,337	49,665	16,328	58,137
End of year	\$ 3,537	\$ 51,345	\$ 47,808	\$ 49,665

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 81,177	\$ 77,561
Interest receivable	<u>144</u>	<u>118</u>
Total assets	<u>\$ 81,321</u>	<u>\$ 77,679</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>81,321</u>	<u>77,679</u>
Total liabilities and fund balance	<u>\$ 81,321</u>	<u>\$ 77,679</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income	\$ 500	\$ 2,642	\$ 2,142	\$ (229)
Rent	<u>2,500</u>	<u>1,000</u>	<u>(1,500)</u>	<u>1,650</u>
Total revenues	3,000	3,642	642	1,421
Expenditures:				
Capital projects:				
Culture and recreation	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(57,000)	3,642	60,642	1,421
Fund balance:				
Beginning of year	<u>69,258</u>	<u>77,679</u>	<u>8,421</u>	<u>76,258</u>
End of year	<u>\$ 12,258</u>	<u>\$ 81,321</u>	<u>\$ 69,063</u>	<u>\$ 77,679</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(With Comparative Actual Amounts for June 30, 2018)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
<u>ASSETS</u>			
Current assets:			
Pooled cash and investments	\$ 161,385	\$ -	\$ 26,719
Interest receivable	442	12	126
Room tax receivable	-	-	-
Accounts receivable	4,675	469	4,110
Due from sewer fund	34,204	-	-
Restricted cash	62,456	-	39,656
Total current assets	263,162	481	70,611
Noncurrent assets:			
Total capital assets, net of accumulated depreciation	1,422,524	1,522,694	1,343,872
Total assets	1,685,686	1,523,175	1,414,483
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension charge	12,095	-	9,018
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	4,720	-	3,547
Accrued payroll and benefits	3,975	-	2,772
Customer deposits	-	-	3,595
Due to water fund	-	34,204	-
Bonds payable, current portion	22,204	-	4,473
Total current liabilities	30,899	34,204	14,387
Long-term liabilities:			
Net pension liability	9,066	-	63,804
Bonds payable, long-term portion	270,062	-	267,260
Total long-term liabilities	279,128	-	331,064
Total liabilities	310,027	34,204	345,451
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension charge	10,438	-	7,491
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	1,130,258	1,522,694	1,072,139
Restricted for debt service	62,456	-	9,398
Restricted for capital projects	-	-	30,258
Unrestricted	184,602	(33,723)	(41,236)
Total net position	\$ 1,377,316	\$ 1,488,971	\$ 1,070,559

Pahrump Lake View Golf Course		Totals	
		2019	2018
\$ 450,498	\$ 638,602	\$ 285,855	
-	580	571	
8,272	8,272	-	
-	9,254	8,885	
-	34,204	27,185	
-	102,112	93,843	
458,770	793,024	416,339	
373,933	4,663,023	4,430,399	
832,703	5,456,047	4,846,738	
-	21,113	13,778	
5,492	13,759	5,647	
-	6,747	5,500	
-	3,595	3,965	
-	34,204	27,185	
-	26,677	24,999	
5,492	84,982	67,296	
-	72,870	68,665	
-	537,322	563,999	
-	610,192	632,664	
5,492	695,174	699,960	
-	17,929	20,821	
373,933	4,099,024	3,841,401	
-	71,854	68,433	
-	30,258	25,410	
453,278	562,921	204,491	
\$ 827,211	\$ 4,764,057	\$ 4,139,735	

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2019

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Operating revenues:			
Charges for services	\$ 99,657	\$ 11,239	\$ 51,880
Operating expenses:			
Salaries and wages	47,272	-	37,290
Employee benefits	17,743	-	13,148
Services and supplies	47,513	4,281	17,139
Depreciation	67,876	23,628	72,900
Total operating expenses	180,404	27,909	140,477
Operating income (loss)	(80,747)	(16,670)	(88,597)
Nonoperating revenues (expenses):			
Investment income	8,432	209	2,628
Room tax	-	-	-
Other income	3,757	-	-
Interest expense	(22,297)	-	(9,604)
Total nonoperating revenues (expenses)	(10,108)	209	(6,976)
Income before contributions and transfers	(90,855)	(16,461)	(95,573)
Capital contributions	-	-	-
Transfers in	-	-	-
Change in net position	(90,855)	(16,461)	(95,573)
Net position:			
Beginning of year	1,468,171	1,505,432	1,166,132
End of year	\$ 1,377,316	\$ 1,488,971	\$ 1,070,559

Pahrump Lake View Golf Course	Totals	
	2019	2018
\$ 246,055	\$ 408,831	\$ 152,142
5,520	90,082	58,312
1,680	32,571	24,207
407,749	476,682	72,618
13,167	177,571	175,019
428,116	776,906	330,156
(182,061)	(368,075)	(178,014)
9,953	21,222	(1,349)
117,044	117,044	-
-	3,757	9,083
-	(31,901)	(33,458)
126,997	110,122	(25,724)
(55,064)	(257,953)	(203,738)
354,600	354,600	-
527,675	527,675	-
827,211	624,322	(203,738)
-	4,139,735	4,343,473
\$ 827,211	\$ 4,764,057	\$ 4,139,735

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course
Cash flows from operating activities:				
Cash received from customers	\$ 98,954	\$ 11,228	\$ 51,855	\$ 246,055
Cash paid for salaries and employee benefits	(67,283)	-	(52,945)	(7,200)
Cash paid for services and supplies	(47,545)	(4,281)	(14,487)	(402,257)
Net cash provided (used) by operating activities	(15,874)	6,947	(15,577)	(163,402)
Cash flows from noncapital financing activities:				
Room tax	-	-	-	108,772
Operating transfers in (out)	-	-	-	527,675
Due to (from) other funds	(7,019)	7,019	-	-
Net cash provided (used) by noncapital financing activities	(7,019)	7,019	-	636,447
Cash flows from capital and related financing activities:				
Purchase of capital assets	(8,919)	(14,176)	-	(32,500)
Other income	3,757	-	-	-
Principal payments - bonds	(20,679)	-	(4,320)	-
Interest paid	(22,297)	-	(9,604)	-
Net cash provided (used) by capital and related financing activities	(48,138)	(14,176)	(13,924)	(32,500)
Cash flows from investing activities:				
Investment income	8,403	210	2,647	9,953
Net increase (decrease) in pooled cash and investments	(62,628)	-	(26,854)	450,498
Pooled cash and investments:				
Beginning of year	286,469	-	93,229	-
End of year	\$ 223,841	\$ -	\$ 66,375	\$ 450,498
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	\$ (80,747)	\$ (16,670)	\$ (88,597)	\$ (182,061)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	67,876	23,628	72,900	13,167
(Increase) decrease in accounts receivable	(703)	(11)	345	-
(Increase) decrease in deferred outflows - pension	(7,277)	-	(58)	-
Increase (decrease) in customer deposits	-	-	(370)	-
Increase (decrease) in accrued payroll and benefits	1,041	-	206	-
Increase (decrease) in accounts payable	(32)	-	2,652	5,492
Increase (decrease) in net pension liability	(4,388)	-	8,593	-
Increase (decrease) in pension expenses	8,356	-	(11,248)	-
Total adjustments	64,873	23,617	73,020	18,659
Net cash provided (used) by operating activities	\$ (15,874)	\$ 6,947	\$ (15,577)	\$ (163,402)

Totals	
2019	2018
\$ 408,092	\$ 152,980
(127,428)	(84,262)
<u>(468,570)</u>	<u>(71,544)</u>
<u>(187,906)</u>	<u>(2,826)</u>
108,772	-
527,675	-
<u>-</u>	<u>-</u>
<u>636,447</u>	<u>-</u>
(55,595)	-
3,757	9,083
(24,999)	(23,395)
<u>(31,901)</u>	<u>(33,458)</u>
<u>(108,738)</u>	<u>(47,770)</u>
<u>21,213</u>	<u>(1,227)</u>
361,016	(51,823)
<u>379,698</u>	<u>431,521</u>
<u>\$ 740,714</u>	<u>\$ 379,698</u>
<u>\$ (368,075)</u>	<u>\$ (178,014)</u>
177,571	175,019
(369)	398
(7,335)	9,530
(370)	440
1,247	1,898
8,112	1,074
4,205	(14,653)
<u>(2,892)</u>	<u>1,482</u>
<u>180,169</u>	<u>175,188</u>
<u>\$ (187,906)</u>	<u>\$ (2,826)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 161,385	\$ 226,042
Interest receivable	442	413
Accounts receivable	4,675	3,972
Due from sewer fund	34,204	27,185
Restricted cash	<u>62,456</u>	<u>60,427</u>
Total current assets	263,162	318,039
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,422,524</u>	<u>1,481,481</u>
Total assets	<u>1,685,686</u>	<u>1,799,520</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	<u>12,095</u>	<u>4,818</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	4,720	4,752
Accrued payroll and benefits	3,975	2,934
Bond payable, current portion	<u>22,204</u>	<u>20,679</u>
Total current liabilities	<u>30,899</u>	<u>28,365</u>
Long-term liabilities:		
Net pension liability	9,066	13,454
Bond payable, long-term portion	<u>270,062</u>	<u>292,266</u>
Total long-term liabilities	<u>279,128</u>	<u>305,720</u>
Total liabilities	<u>310,027</u>	<u>334,085</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	<u>10,438</u>	<u>2,082</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,130,258	1,168,536
Restricted for debt service	62,456	60,427
Unrestricted	<u>184,602</u>	<u>239,208</u>
Total net position	<u>\$ 1,377,316</u>	<u>\$ 1,468,171</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Water	\$ 124,000	\$ 99,657	\$ (24,343)	\$ 88,820
Operating expenses:				
Salaries and wages	52,500	47,272	5,228	34,741
Employee benefits	21,500	17,743	3,757	15,927
Services and supplies	91,000	47,513	43,487	39,025
Depreciation	74,000	67,876	6,124	67,939
Total operating expenses	<u>239,000</u>	<u>180,404</u>	<u>58,596</u>	<u>157,632</u>
Operating income (loss)	<u>(115,000)</u>	<u>(80,747)</u>	<u>34,253</u>	<u>(68,812)</u>
Nonoperating revenues (expenses):				
Investment income	600	8,432	7,832	(964)
Other income	2,500	3,757	1,257	9,083
Interest expense	<u>(22,297)</u>	<u>(22,297)</u>	<u>-</u>	<u>(23,670)</u>
Total nonoperating revenues (expenses)	<u>(19,197)</u>	<u>(10,108)</u>	<u>9,089</u>	<u>(15,551)</u>
Income (loss) before transfers	(134,197)	(90,855)	43,342	(84,363)
Transfers:				
Operating transfers in	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
Change in net position	<u>\$ (34,197)</u>	(90,855)	<u>\$ (56,658)</u>	(84,363)
Net position:				
Beginning of year		<u>1,468,171</u>		<u>1,552,534</u>
End of year		<u>\$ 1,377,316</u>		<u>\$ 1,468,171</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ 98,954	\$ 89,377
Cash paid for salaries and employee benefits	(67,283)	(50,879)
Cash paid for services and supplies	(47,545)	(38,197)
Net cash provided by operating activities	<u>(15,874)</u>	<u>301</u>
Cash flows from noncapital financing activities:		
Due to (from) other funds	<u>(7,019)</u>	<u>4,429</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(8,919)	-
Other income	3,757	9,083
Principal payments - bonds	(20,679)	(19,259)
Interest paid	(22,297)	(23,670)
Net cash provided (used) by capital and related financing activities	<u>(48,138)</u>	<u>(33,846)</u>
Cash flows from investing activities:		
Investment income	<u>8,403</u>	<u>(882)</u>
Net increase (decrease) in pooled cash and investments	(62,628)	(29,998)
Pooled cash and investments:		
Beginning of year	<u>286,469</u>	<u>316,467</u>
End of year	<u>\$ 223,841</u>	<u>\$ 286,469</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (80,747)</u>	<u>\$ (68,812)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	67,876	67,939
(Increase) decrease in accounts receivable	(703)	557
(Increase) decrease in deferred outflows - pension	(7,277)	3,714
Increase (decrease) in accrued payroll and benefits	1,041	493
Increase (decrease) in accounts payable	(32)	828
Increase (decrease) in net pension liability	(4,388)	(4,566)
(Increase) decrease in deferred inflows - pension	8,356	148
Total adjustments	<u>64,873</u>	<u>69,113</u>
Net cash provided by operating activities	<u>\$ (15,874)</u>	<u>\$ 301</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Current assets:		
Interest receivable	\$ 12	\$ 13
Accounts receivable	<u>469</u>	<u>458</u>
Total current assets	481	471
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,522,694</u>	<u>1,532,146</u>
Total assets	<u>1,523,175</u>	<u>1,532,617</u>
<u>LIABILITIES</u>		
Current liabilities:		
Due to water fund	<u>34,204</u>	<u>27,185</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,522,694	1,532,146
Unrestricted	<u>(33,723)</u>	<u>(26,714)</u>
Total net position	<u>\$ 1,488,971</u>	<u>\$ 1,505,432</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Operating revenues:				
Sewer	\$ 10,200	\$ 11,239	\$ 1,039	\$ 9,562
Operating expenses:				
Services and supplies	6,500	4,281	2,219	5,229
Depreciation	40,000	23,628	16,372	34,180
Total operating expenses	46,500	27,909	18,591	39,409
Operating income (loss)	(36,300)	(16,670)	19,630	(29,847)
Nonoperating revenues (expenses):				
Interest income	30	209	179	(17)
Change in net position	\$ (36,270)	(16,461)	\$ 19,809	(29,864)
Net position:				
Beginning of year		1,505,432		1,535,296
End of year		\$ 1,488,971		\$ 1,505,432

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ 11,228	\$ 9,678
Cash paid for salaries and benefits	-	-
Cash paid for services and supplies	<u>(4,281)</u>	<u>(5,229)</u>
Net cash provided by operating activities	6,947	4,449
Cash flows from noncapital financing activities:		
Due to (from) other funds	7,019	(4,429)
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>(14,176)</u>	<u>-</u>
Cash flows from investing activities:		
Investment income	<u>210</u>	<u>(20)</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (16,670)</u>	<u>\$ (29,847)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	23,628	34,180
(Increase) decrease in accounts receivable	<u>(11)</u>	<u>116</u>
Total adjustments	<u>23,617</u>	<u>34,296</u>
Net cash provided by operating activities	<u><u>\$ 6,947</u></u>	<u><u>\$ 4,449</u></u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Current assets:		
Pooled cash and investments	\$ 26,719	\$ 59,813
Interest receivable	126	145
Accounts receivable	4,110	4,455
Restricted cash	39,656	33,416
Total current assets	70,611	97,829
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	1,343,872	1,416,772
Total assets	1,414,483	1,514,601
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	9,018	8,960
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	3,547	895
Accrued payroll and benefits	2,772	2,566
Customer deposits	3,595	3,965
Bond payable, current portion	4,473	4,320
Total current liabilities	14,387	11,746
Long-term liabilities:		
Net pension liability	63,804	55,211
Bond payable, long-term portion	267,260	271,733
Total long-term liabilities	331,064	326,944
Total liabilities	345,451	338,690
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	7,491	18,739
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,072,139	1,140,719
Restricted for debt service	9,398	8,006
Restricted for capital projects	30,258	25,410
Unrestricted	(41,236)	(8,003)
Total net position	\$ 1,070,559	\$ 1,166,132

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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance- Positive (Negative)	2018 Actual
	Budget	Actual		
Operating revenues:				
Water	\$ 72,000	\$ 51,880	\$ (20,120)	\$ 53,760
Operating expenses:				
Salaries and wages	47,000	37,290	9,710	23,571
Employee benefits	18,500	13,148	5,352	8,280
Services and supplies	29,500	17,139	12,361	28,364
Depreciation	76,000	72,900	3,100	72,900
Total operating expenses	171,000	140,477	30,523	133,115
Operating income (loss)	(99,000)	(88,597)	10,403	(79,355)
Nonoperating revenues (expenses):				
Investment income	500	2,628	2,128	(368)
Other income	50	-	(50)	-
Interest expense	(9,604)	(9,604)	-	(9,788)
Total nonoperating revenues (expenses)	(9,054)	(6,976)	2,078	(10,156)
Change in net position	\$ (108,054)	(95,573)	\$ 12,481	(89,511)
Net position:				
Beginning of year		1,166,132		1,255,643
End of year		\$ 1,070,559		\$ 1,166,132

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ 51,855	\$ 53,925
Cash paid for salaries and employee benefits	(52,945)	(33,383)
Cash paid for services and supplies	(14,487)	(28,118)
Net cash provided (used) by operating activities	(15,577)	(7,576)
Cash flows from capital and related financing activities:		
Other income	-	-
Principal payments - bonds	(4,320)	(4,136)
Interest paid	(9,604)	(9,788)
Net cash provided (used) by capital and related financing activities	(13,924)	(13,924)
Cash flows from investing activities:		
Investment income	2,647	(325)
Net increase (decrease) in pooled cash and investments	(26,854)	(21,825)
Pooled cash and investments:		
Beginning of year	93,229	115,054
End of year	\$ 66,375	\$ 93,229
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	\$ (88,597)	\$ (79,355)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	72,900	72,900
(Increase) decrease in accounts receivable	345	(275)
(Increase) decrease in deferred outflows - pension	(58)	5,816
Increase (decrease) in customer deposits	(370)	440
Increase (decrease) in accrued payroll and benefits	206	1,405
Increase (decrease) in accounts payable	2,652	246
Increase (decrease) in net pension liability	8,593	(10,087)
(Increase) decrease in deferred inflows - pension	(11,248)	1,334
Total adjustments	73,020	71,779
Net cash provided (used) by operating activities	\$ (15,577)	\$ (7,576)

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

2019

ASSETS

Current assets:

Pooled cash and investments	\$ 450,498
Room tax receivable	<u>8,272</u>
Total current assets	458,770

Noncurrent assets:

Total capital assets, net of accumulated depreciation	<u>373,933</u>
 Total assets	 <u>832,703</u>

LIABILITIES

Current liabilities:

Accounts payable	<u>5,492</u>
------------------	--------------

NET POSITION

Invested in capital assets, net of related debt	373,933
Unrestricted	<u>453,278</u>
 Total net position	 <u>\$ 827,211</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2019

	2019		Variance-
	Budget	Actual	Positive (Negative)
Operating revenues:			
Golf course sales and fees	\$ 430,000	\$ 246,055	\$ (183,945)
Operating expenses:			
Salaries and wages	200,000	5,520	194,480
Employee benefits	150,000	1,680	148,320
Services and supplies	493,500	407,749	85,751
Depreciation	35,000	13,167	21,833
Total operating expenses	878,500	428,116	450,384
Operating income (loss)	(448,500)	(182,061)	266,439
Nonoperating revenues (expenses):			
Investment income	500	9,953	9,453
Room tax	-	117,044	117,044
Other income	8,000	-	(8,000)
Total nonoperating revenues (expenses)	8,500	126,997	118,497
Income before contributions and transfers	(440,000)	(55,064)	384,936
Capital contributions	-	354,600	354,600
Transfers in	440,000	527,675	87,675
Change in net position	\$ -	827,211	\$ 827,211
Net position:			
Beginning of year		-	
End of year		\$ 827,211	

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

	2019
Cash flows from operating activities:	
Cash received from customers	\$ 246,055
Cash paid for salaries and employee benefits	(7,200)
Cash paid for services and supplies	<u>(402,257)</u>
Net cash provided (used) by operating activities	<u>(163,402)</u>
Cash flows from noncapital financing activities:	
Room tax	108,772
Transfer in	<u>527,675</u>
Net cash provided (used) by noncapital financing activities	<u>636,447</u>
Cash flows from capital and related financing activities:	
Purchase of capital assets	<u>(32,500)</u>
Cash flows from investing activities:	
Investment income	<u>9,953</u>
Net increase (decrease) in pooled cash and investments	450,498
Pooled cash and investments:	
Beginning of year	<u>-</u>
End of year	<u>\$ 450,498</u>
Reconciliation of operating income to net cash provided (used) by operating activities	
Operating income (loss)	<u>\$ (182,061)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	13,167
Increase (decrease) in accounts payable	<u>5,492</u>
Total adjustments	<u>18,659</u>
Net cash provided (used) by operating activities	<u>\$ (163,402)</u>

**NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019 AND 2018**

	Self Insurance	Health Self Insurance	Totals	
			2019	2018
<u>ASSETS</u>				
Pooled cash and investments	\$ 37,860	\$ 146,194	\$ 184,054	\$ 36,670
Interest receivable	<u>67</u>	<u>248</u>	<u>315</u>	<u>57</u>
Total assets	37,927	146,442	184,369	36,727
<u>LIABILITIES</u>				
Accounts payable	<u>-</u>	<u>69,087</u>	<u>69,087</u>	<u>-</u>
<u>NET POSITION</u>				
Unrestricted	<u>\$ 37,927</u>	<u>\$ 77,355</u>	<u>\$ 115,282</u>	<u>\$ 36,727</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	Self Insurance	Health Self Insurance	Totals	
			2019	2018
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ 499,743	\$ 499,743	\$ -
Operating expenses:				
Service and supplies	-	426,121	426,121	-
Operating income (loss)	-	73,622	73,622	-
Other financing sources (uses):				
Investment income	1,200	3,733	4,933	(115)
Changes in net position	1,200	77,355	78,555	(115)
Net position:				
Beginning of year	36,727	-	36,727	36,842
End of year	<u>\$ 37,927</u>	<u>\$ 77,355</u>	<u>\$ 115,282</u>	<u>\$ 36,727</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	Self Insurance	Health Self Insurance	Totals	
			2019	2018
Cash flows from operating activities:				
Cash received from customers	\$ -	\$ 499,743	\$ 499,743	\$ -
Cash paid for services and supplies	-	(357,034)	(357,034)	-
Net cash (used) by operating activities	-	142,709	142,709	-
Cash flows from investing activities:				
Investment income	1,190	3,485	4,675	(112)
Net increase (decrease) in pooled cash and invest	1,190	146,194	147,384	(112)
Pooled cash and investments:				
Beginning of year	36,670	-	36,670	36,782
End of year	\$ 37,860	\$ 146,194	\$ 184,054	\$ 36,670
Reconciliation of operating (loss) to net cash (used) by operating activities:				
Operating (loss)	\$ -	\$ 73,622	\$ 73,622	\$ -
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:				
Increase (decrease) in accounts payable	-	69,087	69,087	-
Net cash (used) by operating activities	\$ -	\$ 142,709	\$ 142,709	\$ -

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2019 AND 2018

	2019	2018
<u>ASSETS</u>		
Pooled cash and investments	\$ 37,860	\$ 36,670
Interest receivable	<u>67</u>	<u>57</u>
Total assets	37,927	36,727
<u>LIABILITIES</u>		
Accounts payable	<u>-</u>	<u>-</u>
<u>NET POSITION</u>		
Unrestricted	<u>\$ 37,927</u>	<u>\$ 36,727</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, 2019
(With Comparative Actual Amounts for Year Ended June 30, 2018)

	2019		Variance-	2018
	Budget	Actual	Positive (Negative)	Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating income (loss)	-	-	-	-
Other financing sources (uses):				
Investment income	<u>75</u>	<u>1,200</u>	<u>1,125</u>	<u>(115)</u>
Changes in net position	<u>\$ 75</u>	<u>1,200</u>	<u>\$ 1,125</u>	<u>(115)</u>
Net position:				
Beginning of year		<u>36,727</u>		<u>36,842</u>
End of year		<u>\$ 37,927</u>		<u>\$ 36,727</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ -
Cash flows from investing activities:		
Investment income	<u>1,190</u>	<u>(112)</u>
Net increase (decrease) in pooled cash and investments	1,190	(112)
Pooled cash and investments:		
Beginning of year	<u>36,670</u>	<u>36,782</u>
End of year	<u>\$ 37,860</u>	<u>\$ 36,670</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ -	\$ -
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>-</u>	<u>-</u>
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
SCHEDULE OF NET POSITION
JUNE 30, 2019 AND 2018

	2019
<u>ASSETS</u>	
Pooled cash and investments	\$ 146,194
Interest receivable	<u>248</u>
Total assets	146,442
<u>LIABILITIES</u>	
Accounts payable	<u>69,087</u>
<u>NET POSITION</u>	
Unrestricted	<u>\$ 77,355</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2019

	2019		Variance-
	Budget	Actual	Positive (Negative)
Operating revenues:			
Charges for services:			
Insurance premiums	\$ 515,000	\$ 499,743	\$ (15,257)
Operating expenses:			
Service and supplies	<u>515,000</u>	<u>426,121</u>	<u>88,879</u>
Operating income (loss)	<u>-</u>	<u>73,622</u>	<u>73,622</u>
Other financing sources (uses):			
Investment income	-	3,733	3,733
Operating transfers in	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total other financing sources (uses)	<u>25,000</u>	<u>3,733</u>	<u>(21,267)</u>
Changes in net position	<u><u>\$ 25,000</u></u>	77,355	<u><u>\$ 52,355</u></u>
Net position:			
Beginning of year		<u>-</u>	
End of year		<u><u>\$ 77,355</u></u>	

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	\$ 499,743	\$ -
Cash paid for services and supplies	<u>(357,034)</u>	<u>-</u>
Net cash (used) by operating activities	142,709	-
Cash flows from investing activities:		
Investment income	<u>3,485</u>	<u>-</u>
Net increase (decrease) in pooled cash and investments	146,194	-
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 146,194</u>	<u>\$ -</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ 73,622	\$ -
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>69,087</u>	<u>-</u>
Net cash (used) by operating activities	<u>\$ 142,709</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2019
Page 1 of 2

	Property	State of Nevada	State Medical Indigent	Range Improvement District
<u>ASSETS</u>				
Pooled cash and investments	\$ 635,786	\$ 1,245,002	\$ 293,590	\$ 96,850
Interest receivable	2,826	-	-	-
Taxes receivable	-	45,387	3,962	-
Due from other governments	-	24,026	-	-
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 638,612</u>	<u>\$ 1,314,415</u>	<u>\$ 297,552</u>	<u>\$ 96,850</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ -	\$ 38,078	\$ 3,340	\$ -
Amounts held for others	<u>638,612</u>	<u>1,276,337</u>	<u>294,212</u>	<u>96,850</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 638,612</u>	<u>\$ 1,314,415</u>	<u>\$ 297,552</u>	<u>\$ 96,850</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 6,006	\$ 6,116	\$ 384,968	\$ 1,197,014	\$ 1,037,182	\$ 494,288
-	-	4,834	8,607	11,286	4,180
-	-	7,616	1,072	75,639	21,553
-	-	-	94,135	230,084	25,693
-	-	-	-	-	-
-	-	-	32,673	110,552	-
-	-	-	38,170	-	-
<u>\$ 6,006</u>	<u>\$ 6,116</u>	<u>\$ 397,418</u>	<u>\$ 1,371,671</u>	<u>\$ 1,464,743</u>	<u>\$ 545,714</u>
\$ -	\$ -	\$ 6,814	\$ 972	\$ 6,304	\$ 17,940
<u>6,006</u>	<u>6,116</u>	<u>390,604</u>	<u>1,370,699</u>	<u>1,458,439</u>	<u>527,774</u>
<u>\$ 6,006</u>	<u>\$ 6,116</u>	<u>\$ 397,418</u>	<u>\$ 1,371,671</u>	<u>\$ 1,464,743</u>	<u>\$ 545,714</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2019
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	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
<u>ASSETS</u>				
Pooled cash and investments	\$ 162,409	\$ 92,779	\$ 33,859	\$ 9,933
Interest receivable	1,407	893	342	236
Taxes receivable	2,821	3,535	2,620	581
Due from other governments	6,640	765	2,302	1,618
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	<u>12,177</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 185,454</u>	<u>\$ 97,972</u>	<u>\$ 39,123</u>	<u>\$ 12,368</u>
<u>LIABILITIES</u>				
Unavailable revenue - taxes	\$ 2,683	\$ 3,090	\$ 1,998	\$ 459
Amounts held for others	<u>182,771</u>	<u>94,882</u>	<u>37,125</u>	<u>11,909</u>
Total liabilities	<u>\$ 185,454</u>	<u>\$ 97,972</u>	<u>\$ 39,123</u>	<u>\$ 12,368</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	Brownfields Revolving Loan	Totals	
					2019	2018
\$ 8,865,355	\$ 164,663	\$ 381,243	\$ 3,719	\$ 131,673	\$ 15,242,435	\$ 12,071,930
16,749	829	2,244	-	238	54,671	40,217
356,639	20,235	10,573	-	-	552,233	471,758
22	-	48,307	-	-	433,592	326,800
-	-	-	-	362,329	362,329	362,329
-	-	-	-	-	143,225	276,683
-	-	-	-	-	50,347	16,384
<u>\$ 9,238,765</u>	<u>\$ 185,727</u>	<u>\$ 442,367</u>	<u>\$ 3,719</u>	<u>\$ 494,240</u>	<u>\$ 16,838,832</u>	<u>\$ 13,566,101</u>
\$ 299,174	\$ -	\$ 3,069	\$ -	\$ -	\$ 383,921	\$ 317,038
<u>8,939,591</u>	<u>185,727</u>	<u>439,298</u>	<u>3,719</u>	<u>494,240</u>	<u>16,454,911</u>	<u>13,249,063</u>
<u>\$ 9,238,765</u>	<u>\$ 185,727</u>	<u>\$ 442,367</u>	<u>\$ 3,719</u>	<u>\$ 494,240</u>	<u>\$ 16,838,832</u>	<u>\$ 13,566,101</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

Page 1 of 6

	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Property:				
ASSETS				
Pooled cash and investments	\$ 544,797	\$ 609,536	\$ 518,547	\$ 635,786
Interest receivable	839	2,826	839	2,826
	<u>\$ 545,636</u>	<u>\$ 612,362</u>	<u>\$ 519,386</u>	<u>\$ 638,612</u>
LIABILITIES				
Amounts held for others	<u>\$ 545,636</u>	<u>\$ 612,362</u>	<u>\$ 519,386</u>	<u>\$ 638,612</u>
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 1,103,733	\$ 5,048,899	\$ 4,907,630	\$ 1,245,002
Taxes receivable	40,645	45,387	40,645	45,387
Due from other governments	-	24,026	-	24,026
	<u>\$ 1,144,378</u>	<u>\$ 5,118,312</u>	<u>\$ 4,948,275</u>	<u>\$ 1,314,415</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 31,459	\$ 38,078	\$ 31,459	\$ 38,078
Amounts held for others	1,112,919	5,080,234	4,916,816	1,276,337
	<u>\$ 1,144,378</u>	<u>\$ 5,118,312</u>	<u>\$ 4,948,275</u>	<u>\$ 1,314,415</u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 246,204	\$ 220,418	\$ 173,032	\$ 293,590
Taxes receivable	3,569	3,962	3,569	3,962
	<u>\$ 249,773</u>	<u>\$ 224,380</u>	<u>\$ 176,601</u>	<u>\$ 297,552</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,761	\$ 3,340	\$ 2,761	\$ 3,340
Amounts held for others	247,012	221,040	173,840	294,212
	<u>\$ 249,773</u>	<u>\$ 224,380</u>	<u>\$ 176,601</u>	<u>\$ 297,552</u>
Range Improvement District:				
ASSETS				
Pooled cash and investments	<u>\$ 114,094</u>	<u>\$ 28,135</u>	<u>\$ 45,379</u>	<u>\$ 96,850</u>
LIABILITIES				
Amounts held for others	<u>\$ 114,094</u>	<u>\$ 28,135</u>	<u>\$ 45,379</u>	<u>\$ 96,850</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

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	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,002	\$ 4	\$ -	\$ 6,006
LIABILITIES				
Amounts held for others	\$ 6,002	\$ 4	\$ -	\$ 6,006
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,111	\$ 5	\$ -	\$ 6,116
LIABILITIES				
Amounts held for others	\$ 6,111	\$ 5	\$ -	\$ 6,116
Nye Regional Hospital District:				
ASSETS				
Pooled cash and investments	\$ 307,231	\$ 1,067,414	\$ 989,677	\$ 384,968
Interest receivable	3,796	4,834	3,796	4,834
Taxes receivable	8,854	7,616	8,854	7,616
Due from other governments	-	-	-	-
	<u>\$ 319,881</u>	<u>\$ 1,079,864</u>	<u>\$ 1,002,327</u>	<u>\$ 397,418</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 4,165	\$ 6,814	\$ 4,165	\$ 6,814
Amounts held for others	315,716	1,073,050	998,162	390,604
	<u>\$ 319,881</u>	<u>\$ 1,079,864</u>	<u>\$ 1,002,327</u>	<u>\$ 397,418</u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 505,693	\$ 2,012,461	\$ 1,321,140	\$ 1,197,014
Interest receivable	6,098	8,607	6,098	8,607
Taxes receivable	660	1,072	660	1,072
Due from other governments	86,239	94,135	86,239	94,135
Accounts receivable	30,970	32,673	30,970	32,673
Prepaid expense	-	38,170	-	38,170
	<u>\$ 629,660</u>	<u>\$ 2,187,118</u>	<u>\$ 1,445,107</u>	<u>\$ 1,371,671</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 826	\$ 972	\$ 826	\$ 972
Amounts held for others	628,834	2,186,146	1,444,281	1,370,699
	<u>\$ 629,660</u>	<u>\$ 2,187,118</u>	<u>\$ 1,445,107</u>	<u>\$ 1,371,671</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

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	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 760,888	\$ 4,264,263	\$ 3,987,969	\$ 1,037,182
Interest receivable	9,182	11,286	9,182	11,286
Taxes receivable	61,646	75,639	61,646	75,639
Due from other governments	154,010	230,084	154,010	230,084
Accounts receivable	245,713	110,552	245,713	110,552
Prepaid expense	855	-	855	-
	<u>\$ 1,232,294</u>	<u>\$ 4,691,824</u>	<u>\$ 4,459,375</u>	<u>\$ 1,464,743</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,758	\$ 6,304	\$ 3,758	\$ 6,304
Amounts held for others	1,228,536	4,685,520	4,455,617	1,458,439
	<u>\$ 1,232,294</u>	<u>\$ 4,691,824</u>	<u>\$ 4,459,375</u>	<u>\$ 1,464,743</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 254,879	\$ 1,157,232	\$ 917,823	\$ 494,288
Interest receivable	3,109	4,180	3,109	4,180
Taxes receivable	7,901	21,553	7,901	21,553
Due from other governments	26,651	25,693	26,651	25,693
	<u>\$ 292,540</u>	<u>\$ 1,208,658</u>	<u>\$ 955,484</u>	<u>\$ 545,714</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 15,236	\$ 17,940	\$ 15,236	\$ 17,940
Amounts held for others	277,304	1,190,718	940,248	527,774
	<u>\$ 292,540</u>	<u>\$ 1,208,658</u>	<u>\$ 955,484</u>	<u>\$ 545,714</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 83,849	\$ 1,163,728	\$ 1,085,168	\$ 162,409
Interest receivable	993	1,407	993	1,407
Taxes receivable	6,182	2,821	6,182	2,821
Due from other governments	6,098	6,640	6,098	6,640
Prepaid expense	15,529	12,177	15,529	12,177
	<u>\$ 112,651</u>	<u>\$ 1,186,773</u>	<u>\$ 1,113,970</u>	<u>\$ 185,454</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,025	\$ 2,683	\$ 2,025	\$ 2,683
Amounts held for others	110,626	1,184,090	1,111,945	182,771
	<u>\$ 112,651</u>	<u>\$ 1,186,773</u>	<u>\$ 1,113,970</u>	<u>\$ 185,454</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

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	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 56,097	\$ 181,806	\$ 145,124	\$ 92,779
Interest receivable	689	893	689	893
Taxes receivable	1,447	3,535	1,447	3,535
Due from other governments	864	765	864	765
	<u>\$ 59,097</u>	<u>\$ 186,999</u>	<u>\$ 148,124</u>	<u>\$ 97,972</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,871	\$ 3,090	\$ 1,871	\$ 3,090
Amounts held for others	57,226	183,909	146,253	94,882
	<u>\$ 59,097</u>	<u>\$ 186,999</u>	<u>\$ 148,124</u>	<u>\$ 97,972</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 21,583	\$ 148,576	\$ 136,300	\$ 33,859
Interest receivable	258	342	258	342
Taxes receivable	1,198	2,620	1,198	2,620
Due from other governments	5,121	2,302	5,121	2,302
	<u>\$ 28,160</u>	<u>\$ 153,840</u>	<u>\$ 142,877</u>	<u>\$ 39,123</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,736	\$ 1,998	\$ 2,736	\$ 1,998
Amounts held for others	25,424	151,842	140,141	37,125
	<u>\$ 28,160</u>	<u>\$ 153,840</u>	<u>\$ 142,877</u>	<u>\$ 39,123</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 17,479	\$ 82,819	\$ 90,365	\$ 9,933
Interest receivable	206	236	206	236
Taxes receivable	367	581	367	581
Due from other governments	2,450	1,618	2,450	1,618
	<u>\$ 20,502</u>	<u>\$ 85,254</u>	<u>\$ 93,388</u>	<u>\$ 12,368</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 918	\$ 459	\$ 918	\$ 459
Amounts held for others	19,584	84,795	92,470	11,909
	<u>\$ 20,502</u>	<u>\$ 85,254</u>	<u>\$ 93,388</u>	<u>\$ 12,368</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

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	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 7,830,466	\$ 23,376,791	\$ 22,341,902	\$ 8,865,355
Interest receivable	12,625	16,749	12,625	16,749
Taxes receivable	319,444	356,639	319,444	356,639
Due from other governments	-	22	-	22
	<u>\$ 8,162,535</u>	<u>\$ 23,750,201</u>	<u>\$ 22,673,971</u>	<u>\$ 9,238,765</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 247,216	\$ 299,174	\$ 247,216	\$ 299,174
Amounts held for others	7,915,319	23,451,027	22,426,755	8,939,591
	<u>\$ 8,162,535</u>	<u>\$ 23,750,201</u>	<u>\$ 22,673,971</u>	<u>\$ 9,238,765</u>
Beatty General Improvement District:				
ASSETS				
Pooled cash and investments	\$ 42,794	\$ 235,246	\$ 113,377	\$ 164,663
Interest receivable	507	829	507	829
Taxes receivable	15,065	20,235	15,065	20,235
	<u>\$ 58,366</u>	<u>\$ 256,310</u>	<u>\$ 128,949</u>	<u>\$ 185,727</u>
LIABILITIES				
Amounts held for others	<u>\$ 58,366</u>	<u>\$ 256,310</u>	<u>\$ 128,949</u>	<u>\$ 185,727</u>
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ 126,276	\$ 602,003	\$ 347,036	\$ 381,243
Interest receivable	1,539	2,244	1,539	2,244
Taxes receivable	4,780	10,573	4,780	10,573
Due from other governments	45,367	48,307	45,367	48,307
	<u>\$ 177,962</u>	<u>\$ 663,127</u>	<u>\$ 398,722</u>	<u>\$ 442,367</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 4,067	\$ 3,069	\$ 4,067	\$ 3,069
Amounts held for others	173,895	660,058	394,655	439,298
	<u>\$ 177,962</u>	<u>\$ 663,127</u>	<u>\$ 398,722</u>	<u>\$ 442,367</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2019

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	Balance 06/30/18	Additions	Deletions	Balance 06/30/19
Victim Restitution				
ASSETS				
Pooled cash and investments	\$ 625	\$ 3,094	\$ -	\$ 3,719
LIABILITIES				
Amounts held for others	\$ 625	\$ 3,094	\$ -	\$ 3,719
Brownfields Revolving Loan:				
ASSETS				
Pooled cash and investments	\$ 43,129	\$ 88,544	\$ -	\$ 131,673
Interest receivable	376	238	376	238
Loan receivable	362,329	-	-	362,329
	<u>\$ 405,834</u>	<u>\$ 88,782</u>	<u>\$ 376</u>	<u>\$ 494,240</u>
LIABILITIES				
Amounts held for others	<u>\$ 405,834</u>	<u>\$ 88,782</u>	<u>\$ 376</u>	<u>\$ 494,240</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	\$ 12,071,930	\$ 40,290,974	\$ 37,120,469	\$ 15,242,435
Interest receivable	40,217	54,671	40,217	54,671
Taxes receivable	471,758	552,233	471,758	552,233
Due from other governments	326,800	433,592	326,800	433,592
Interfund loan receivable	362,329	-	-	362,329
Accounts receivable	276,683	143,225	276,683	143,225
Prepaid expense	16,384	50,347	16,384	50,347
	<u>\$ 13,566,101</u>	<u>\$ 41,525,042</u>	<u>\$ 38,252,311</u>	<u>\$ 16,838,832</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 317,038	\$ 383,921	\$ 317,038	\$ 383,921
Amounts held for others	13,249,063	41,141,121	37,935,273	16,454,911
	<u>\$ 13,566,101</u>	<u>\$ 41,525,042</u>	<u>\$ 38,252,311</u>	<u>\$ 16,838,832</u>

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

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, 2019, 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 11, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2019-01 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2019-02 through 2019-08 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "D. M. [unclear]".

Las Vegas, Nevada
February 11, 2020

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019
Page 1 of 8

2019-01 Pooled Cash and Investment Reconciliation

Material Weakness in Internal Control Over Financial Reporting

Criteria: Bank and investment account reconciliation should be prepared monthly. Reconciliation reports should be made available for review by an official independent of the reconciliation process. Reconciling items that require adjustment, which may include unrecorded transactions or bank errors, should be posted to the general ledger in a timely manner. Reconciliation completion, review and approval should be documented.

Condition: Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely and accurately for each of the twelve months ending June 30, 2019.

Cause of Condition: Employees with experience reconciling the bank and investment accounts ceased working in the County Treasurer's office. The remaining staff members of the Treasurer's office and new staff members did not have the necessary training to complete the monthly reconciliations accurately and timely.

Effect of Condition: Reconciling items and accompanying correcting entries to the general ledger were not recorded to the general ledger timely causing monthly financial statements to be misstated. Unrecorded transactions to the general ledger increase the risk that management will be unable to respond to financial information timely. Operational risks, including risk of misappropriation of assets, increase when financial information is not complete and timely reported.

Recommendation:

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- Procedures should be implemented requiring monthly completion of bank and investment account reconciliations to the general ledger.
- The Comptroller should be provided a copy of the completed bank and investment reconciliations in a timely manner after the end of the month for review.
- Reconciliation preparation and review should be signed and dated by the preparer and reviewer to document the completion of the procedures.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely, at least monthly.
- Bank reconciliation reports and related cash fund balance reports should be presented to the County Commission within a timely manner after the end of the month for Commission review.
- Follow up action should be taken by the Commission for untimely reports.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: County management agrees with the finding and recommendations. The recommendations are currently being implemented. Reconciliations through the month of December 2019 have been completed and provided to the County Comptroller and County Commission.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2019
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2019-02 Cross Training Staff – Employee Succession Planning
Significant Deficiency in Internal Control Over Financial Reporting

Criteria: A strong internal control environment includes attracting and retaining competent employees. Policies and procedures within the control environment include employee succession planning, documenting the responsibilities of each position, hands-on training of staff on key responsibilities, and cross-training of staff. The cross-training of staff helps protect against the operational impact of employee absences in the short or long term. Training is crucial for employees involved in accounting functions. Succession planning is important to the continuity of operations upon the voluntary or involuntary turnover of employees in key positions.

Condition: Employees have not been cross trained within the Treasurer's office in the performance of significant treasury financial functions.

Cause of Condition: Significant staff changes occurred during the last two years. Remaining staff members were not cross trained to perform the financial functions of the Treasurer's office.

Effect of Condition: Tasks of the Treasurer's office may not be completed timely or accurately, which impact the preparation of accurate monthly financial statements, cash and investment reports, investing activities, apportionment and deposit of cash receipts, monthly treasurer's reports, and various other reports necessary for the financial management of the County.

Recommendation: Policy and procedures should be developed and implemented that include requirements for documenting the responsibilities of each position and the appropriate processes for succession planning, continuing education/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 recommendation. Implementation of recommendations are in progress. The Treasurer's office has hired a new chief deputy with accounting experience and a project manager. Policy and procedure updates are in progress.

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2019-03 Electronic Payments

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Electronic payments should be approved by two independent departments. One individual from each department should be required to approve electronic payments through the bank (dual authorization).

Condition: The Comptroller did not have authority with the bank to approve/authorize an electronic payment.

Cause of Condition: The Treasurer's office authorizes the bank to make an electronic payment. One individual within the office originates the payment with a second approval by another individual in the Treasurer's office. The origination and approval of an electronic payment of expenditures by individuals in the Treasurer's office bypasses the Comptroller's approval of the payee and amount of the payment. The County Comptroller audits and approves expenditures to be paid by electronic payment. However, the Comptroller does not approve/sign off on the actual transfer of the money from the bank.

Effect of Condition: Electronic payments could be made to an improper payee and/or for an incorrect amount.

Recommendation: Electronic payments should require dual department authorization. Origination of the electronic payment should be by the Treasurer's office with the second approval by the Comptroller's office. Banking institutions should be notified of the required authorizations of both County departments.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: County management agrees with the finding and recommendation. Dual department authorization has been implemented with the bank.

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2019-04 Department Cash Receipts

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Cash receipts should be deposited daily. Daily receipts should be reconciled and agreed to daily deposits.

Condition: Deposits and related receipts of certain departments do not reconcile/agree.

Cause of Condition: Various County departments are responsible for the collection of revenues related to County activities. These departments deposit the revenue collected periodically rather than daily into the County Treasury. Daily receipts do not reconcile to deposits. Information provided to the Treasurer's office is inadequate.

Effect of Condition: These differences cause general ledger posting errors and bank reconciliation errors including improper revenue posting and unposted revenue. Errors such as these cause misstatements on the monthly financial statements.

Recommendation: Procedures for the daily collection, receipt and deposit of revenue should be updated and provided to offices that collect revenues that are deposited directly into the County Treasury. Receipts should be reconciled to deposits daily by the departments. This daily reconciliation information should be provided to the Treasurer. Training should be provided to employees concerning the receipt and deposit procedures.

Repeat Finding from Prior Year(s): No

Views of Responsible Officials: Management agrees with the finding and recommendations. Implementation is in progress.

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2019-05 Apportionment of Investment Income

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Investment income should be apportioned monthly to each fund that participates in the investment pool. A review of the apportionment should be performed by an another individual to verify the accuracy of the apportionment. Upon verification, the apportionment should be posted to the general ledger.

Condition: Investment income allocations are not completed timely. One individual is responsible for the apportionment of the investment income.

Cause of Condition: Employees with experience in managing the investment pool ceased working in the Treasurer's office. The remaining staff members and new staff members did not have the necessary training to apportion the investment income timely.

Effect of Condition: Investment income was not posted and reported monthly. The impact of changes in market value and related investment income was not available within monthly financial statements for use to manage County activities.

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

Repeat Finding from Prior Year(s): No

Views of Responsible Officials: Management agrees with the finding and recommendations. Implementation is in progress. Investment income is calculated by an individual within the Treasurer's office. The allocation is now checked by a second person within the Treasurer's office for accuracy. The information is then sent to the Comptroller's office for review and approval prior to posting to the general ledger.

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2019-06 Revenue Apportionment

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Receipts for revenues should be posted to revenue accounts. Receipts should be reviewed and approved by an independent department for accuracy prior to posting.

Condition: Revenues in some instances were posted to expenditure accounts.

Cause of Condition: Posting errors occurred due to the lack of staff training on the differences between an expenditure reimbursement versus a grant award or contract payment.

Effect of Condition: General ledger information may be inaccurate causing financial statements to include misstatements.

Recommendation: Treasurer receipts and related supporting documentation should be examined by a responsible official of the Treasurer's office and the Comptroller's office. The review should determine that the revenue is posted to the correct general ledger account. This review should be documented by the signature of the official and the date the review was performed. Documentation supporting the review should be filed for future reference. Training should be provided to employees of the Treasurer's office and the Comptroller's office concerning the proper posting of revenues and expenditure reimbursements.

Repeat Finding from Prior Year(s): No

Views of Responsible Officials: Management agrees with the finding and the recommendations. The County is in the process of updating the accounting policies and procedures manual which will address the recommendations. Implementation should be completed by year end.

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2019-07 Grant Reimbursement

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Grant reimbursement reports should be prepared and submitted monthly to granting agencies. The reimbursement reports should be reviewed by a second individual prior to submission. A list of receivables should be prepared monthly and reviewed by an individual independent of the preparation of reimbursement reports to follow up on unpaid amounts.

Condition: Requests for reimbursement of grant award/federal contract expenditures incurred by the County have not been made on a timely basis for some grants.

Cause of Condition: The County Grant Administrator position that is responsible for reimbursement requests has had several personnel changes during and after the year ending June 30, 2019. Currently, the position is unfilled. Other employees within the Comptroller's Office are assisting with the grant administration duties.

Effect of Condition: Grant receivables are high, causing the cash balance in the grants fund to be negative, which requires a temporary interfund loan from another fund. Untimely reimbursement requests may impact the collectability of grant awards.

Recommendation: Two individuals within the Comptroller's office should be trained on grant administration duties. Grant reimbursement requests should be prepared and submitted to grantors for reimbursement as often as is allowed by the grant agreement; if possible, monthly. A grants receivable listing should be prepared monthly which analyzes and categorized amounts due by age. The listing should be reviewed by management for amounts that are past due for follow up with the grantor concerning payment.

Repeat Finding from Prior Year(s): No

Views of Responsible Officials: County management agrees with the finding and recommendations. The vacant grant administrator position was recently filled. Policy and procedure are in the process of being updated to implement the recommendations. Implementation should be completed by year end.

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2019-08 Electronic Deposits

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Electronic deposits should be reconciled and receipted and posted in the general ledger in a timely manner.

Condition: Certain electronic deposits from many varying payors are received on a regular basis that are credited directly into the County Treasury deposit bank account. The deposits are not receipted and posted into the general ledger in a timely manner.

Cause of Condition: Many departments of the County request payment for various items, such as intergovernmental taxes, grants, fees, permits, fines, and medical fees as well as other revenues. However, information concerning anticipated electronic payment is not communicated to the Treasurer or Comptroller's offices in a timely manner by departments. Information from remittance advice received by the Treasurer's office is often limited as to the purpose of the deposit.

Effect of Condition: Lack of information causes untimely receipting and posting of the revenues into the general ledger. The unknown deposits are carried for several months on the bank reconciliation as research is done to determine the source of the deposits. Unrecorded deposits cause the monthly financial statements to be misstated.

Recommendation: Policy and procedures should be updated to require all departments that request payments to be made to the County that will be electronically deposited directly into the County Treasury to provide information to the Treasurer's office and the Comptroller's office including the amount, entity from which the payment will be received, purpose and fund to which the deposit should be applied. Periodically, the list of unreceived electronic payment requests should be reviewed with the requesting department to determine status of collectability.

Repeat Finding from Prior Year(s): No

Views of Responsible Officials: Management agrees with the finding and recommendations. Policy and procedure are in the process of being updated to implement the recommendations. Training will be provided to the staff of affected departments. Implementation should be completed by year end.

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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

AUDITOR'S COMMENTS

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

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 2019, 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 328-335

PRIOR YEAR RECOMMENDATIONS

Pooled Cash and Investment Reconciliation

A complete and accurate reconciliation of bank and investment account activity to the cash and investment activity in the general ledger was not completed timely.

Status

Similar problems were noted in the current year.

Cross Training Staff – Employee Succession Planning

Policy and procedures for 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

Similar problems were noted in the current year.

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	\$1,180,641
County Grant Special Revenue Fund	\$ 380,135

Pahrump Ambulance Fund - The deficit net position of the Pahrump Ambulance Fund is due to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires the County to record its proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada of \$3,608,592.

County Grant Special Revenue Fund –The County Grant 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. Revenues are considered “available” if collected within 60 days after the end of the fiscal year. Receivables not collected within 60 days after year end reported as “unavailable revenue” totaled \$477,236 for the year ended June 30, 2019, which caused the deficit fund balance. The subsequent collection of the receivables will cure the fund deficit.

Expenditures in Excess of Appropriations

Expenditures exceeded budgeted appropriations at the intergovernmental function level for the Juvenile Probation Special Revenue Fund, in the amount of \$5,240. Nevada Revised Statutes chapter 354.626 indicates that expenditures may not exceed amounts appropriated for a function. Although the intergovernmental function exceeded budget authorization, this is not a violation of the statute due to the lack of control the County has over the mandatory intergovernmental expenditure.

Monthly Statement of Cash Balances

Chapter 354.280(2) of the Nevada Revised Statutes indicates that the Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the money on deposit, outstanding checks, and cash on hand. The monthly statements were not submitted timely and were inaccurate.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

Prior year findings included two funds with deficit fund balance/net position. One fund continued to have a deficit equity position in the current year.

Expenditures in Excess of Appropriations

Prior year findings included funds/functions that had expenditures in excess of appropriations. As noted above, one fund/function reports expenditures in excess of appropriations in the current year which was not reported as a violation of statute.

Monthly Statement of Cash Balances

The prior year finding related to the monthly submission of Treasurer reports that include a statement of the cash and investment balance of each fund together with the money on deposit, outstanding checks, and cash on hand indicated that they were not submitted to the County Commission for the last seven months of the year. Treasurer reports for the current year were submitted for each month. However, the reports were not timely and were inaccurate.

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, 2019, business license fees subject to the limitations of NRS 354.5989 were not raised. The annual business license fees are as follows:

Sole Proprietorship	\$ 50
Corporation	75
Large Corporation	100
Limited Liability Company	75
Large Limited Liability Company	100
Partnership	60
Non-Local Business	150
Non-Profit	5

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	\$ 62,222
Building Improvements	193,077
Airport Improvements	231,001
Equipment	436,943
Vehicles	174,675
Debt	<u>87,342</u>
	<u>\$ 1,185,260</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:

Air conditioner	<u>\$ 4,695</u>
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Gabbs Town Special Ad Valorem Capital Projects Fund

The County established the Gabbs Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

Manhattan Town Special Ad Valorem Capital Projects Fund

The County established the Manhattan Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year.

Pahrump Town Special Ad Valorem Capital Projects Fund

The County established the Pahrump Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. Projects funded during the year were as follows:

Equipment	<u>\$ 43,500</u>
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NEVADA REVISED STATUTE 354.6113-CAPITAL PROJECTS

Bond Proceeds Capital Projects Fund

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. Projects funded during the year were as follows:

Equipment	\$ <u>701</u>
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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 11, 2020