

NYE COUNTY, NEVADA

**REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2020

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION:

PAGE

County officers

FINANCIAL SECTION:

Independent auditor's report	1-3
Management's discussion and analysis	4-12

BASIC FINANCIAL STATEMENTS:

Government-wide financial statements:

Statement of net position	13
Statement of activities	14

Fund financial statements:

Governmental Funds:

Balance sheet	15-16
Reconciliation of the governmental funds balance sheet to the statement of net position	17
Statement of revenues, expenditures and changes in fund balances	18-19
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	20
Statement of revenues, expenditures and changes in fund balance budget and actual: General Fund	21-28
Road Fund	29-30
Grants Fund	31-32

Proprietary Funds:

Statement of net position	33-34
Statement of revenues, expenses and changes in net position	35-36
Statement of cash flows	37-40

Fiduciary Funds:

Statement of net position	41
Statement of changes in net position	42

Notes to financial statements

43-79

REQUIRED SUPPLEMENTARY INFORMATION:

Schedule of changes in the County's total OPEB liability and related ratios	80
Schedule of the County's contributions to the Public Employees' Retirement System of the State of Nevada	81
Schedule of the County's proportionate share of the net pension liability Public Employees' Retirement System of the State of Nevada	82
Notes to Required Supplementary Information	83

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

SUPPLEMENTARY INFORMATION:

Combining and Individual Fund Financial Statements:

Governmental Funds:

Major Funds:

General Fund (10101):

Comparative balance sheets	84
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	85
Schedule of revenues compared to budget	86-88
Schedule of expenditures compared to budget	89-93

Road Fund (10205):

Comparative balance sheets	94
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	95-96

Grants Fund (10340):

Comparative balance sheets	97
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	98-99

County Capital Projects Fund (10401):

Comparative balance sheets	100
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	101

Solid Waste Major Enterprise Fund (10510,10511):

Comparative schedule of net position	102
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	103
Comparative schedule of cash flows	104

Pahrump Ambulance Enterprise Fund (25520):

Comparative statements of net position	105
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	106
Comparative schedule of cash flows	107

Nonmajor Governmental Funds:

Combining balance sheet	108
Combining schedule of revenues, expenditures and changes in fund balance	109

Nonmajor Special Revenue Funds:

Combining balance sheet	110-119
Combining schedule of revenues, expenditures, and changes in fund balance	120-129

Regional Streets and Highways Fund (10207):

Comparative balance sheets	130
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	131

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Special Fuel Tax Fund (10206):	
Comparative balance sheets	132
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	133
Public Transit Fund (10208):	
Comparative balance sheets	134
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	135
Airport Fund (10209):	
Comparative balance sheets	136
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	137
Public Improvement Fund (10253):	
Comparative balance sheets	138
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	139
Impact Fees Fund (10250):	
Comparative balance sheets	140
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	141
Ambulance and Health Fund (10282):	
Comparative balance sheets	142
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	143
Medical and General Indigent Fund (10283):	
Comparative balance sheets	144
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	145
Dedicated County Medical Indigent Fund (10284):	
Comparative balance sheets	146
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	147
Health Clinics Fund (10285):	
Comparative balance sheets	148
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	149
Special Projects Fund (10301):	
Comparative balance sheets	150
Schedule of revenues, expenditures, and changes fund balance - budget (GAAP basis) and actual	151
Agricultural Extension Fund (10218)	
Comparative balance sheets	152
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	153

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Museum Fund (10214):	
Comparative balance sheets	154
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	155
Building Department Fund (10254):	
Comparative balance sheets	156
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	157
County Owned Building Fund (10291):	
Comparative balance sheets	158
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	159
Mining Maps Fund (10269):	
Comparative balance sheets	160
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	161
Senior Nutrition Fund (10281):	
Comparative balance sheets	162
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	163
Assessor Technology Fund (10322):	
Comparative balance sheets	164
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	165
Clerk Technology Fund (10323):	
Comparative balance sheets	166
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	167
Recorder Technology Fund (10320):	
Comparative balance sheets	168
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	169
State and County Room Tax Fund (10220):	
Comparative balance sheets	170
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	171
911 Medical Emergency System Fund (10213):	
Comparative balance sheets	172
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	173
Juvenile Probation Fund (10230):	
Comparative balance sheets	174
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	175-176

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Drug Forfeiture Fund (10232):	
Comparative balance sheets	177
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	178
County Jail Fund (10266):	
Balance sheet	179
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	180
Public Safety Sales Tax Distribution Fund (10233):	
Comparative balance sheets	181
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	182
Public Safety Sales Tax Sheriff Fund (10234):	
Comparative balance sheets	183
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	184
Public Safety Sales Tax Fire Fund (10235):	
Comparative balance sheets	185
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	186
Court Collection Fees Fund (10244):	
Comparative balance sheets	187
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	188
Justice Court Fines NRS 176 Fund (10245):	
Comparative balance sheets	189
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	190
JP Court Facility Assessment Fund (10246):	
Comparative balance sheets	191
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	192
District Court Improvement Fund (10247):	
Comparative balance sheets	193
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	194
Drug Court Proceeds Fund (10248):	
Comparative balance sheets	195
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	196
Law Library Fund (10249)	
Comparative balance sheets	197
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	198

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
District Court Technology Fund (10321):	
Comparative balance sheets	199
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	200
Renewable Energy Fund (10255):	
Comparative balance sheets	201
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	202
Water District Fund (61101):	
Comparative balance sheets	203
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	204
Veterans Services Fund (10210):	
Comparative balance sheets	205
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	206
Foreclosure Mediation (10702):	
Balance sheet	207
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	208
Beatty Town Fund (24101):	
Comparative balance sheets	209
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	210-211
Beatty Room Tax Fund (24220):	
Comparative balance sheets	212
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	213
Beatty Town Public Safety Sales Tax Sheriff Fund (24234):	
Comparative balance sheets	214
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	215
Beatty Town Public Safety Sales Tax Fire Fund (24235):	
Comparative balance sheets	216
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	217
Gabbs Town Fund (23101):	
Comparative balance sheets	218
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	219-220
Gabbs Town Public Safety Sales Tax Sheriff Fund (23234):	
Comparative balance sheets	221
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	222

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Gabbs Town Public Safety Sales Tax Fire Fund (23235):	
Comparative balance sheets	223
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	224
Manhattan Town Fund (27101):	
Comparative balance sheets	225
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	226
Manhattan Town Public Safety Sales Tax Sheriff Fund (27234):	
Comparative balance sheets	227
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	228
Manhattan Town Public Safety Sales Tax Fire Fund (27235):	
Comparative balance sheets	229
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	230
Pahrump Town Fund (25101):	
Comparative balance sheets	231
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	232
Schedule of revenues compared to budget	233
Schedule of expenditures compared to budget	234
Pahrump Road Fund (25205):	
Comparative balance sheets	235
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	236
Pahrump Business License Fund (25268):	
Comparative balance sheets	237
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	238
Pahrump Swimming Pool Fund (25274):	
Comparative balance sheets	239
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	240
Pahrump State Room Tax Fund (25220):	
Comparative balance sheets	241
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	242
Pahrump 1/10 Fairgrounds Room Tax Fund (25414):	
Comparative balance sheets	243
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	244

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Pahrump 3/10 Tourism Room Tax Fund (25222):	
Comparative balance sheets	245
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	246
Pahrump 2/10 Economic Development Room Tax Fund (25221):	
Comparative balance sheets	247
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	248
Pahrump 1/10 Parks Room Tax Fund (25223):	
Comparative balance sheets	249
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	250
Pahrump 1/10 Arena Room Tax Fund (25224):	
Comparative balance sheets	251
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	252
Pahrump 2/10 Airport Room Tax Fund (25225):	
Comparative balance sheets	253
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	254
Pahrump Cemetery Fund (25272):	
Comparative balance sheets	255
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	256
Pahrump Cemetery Perpetual Fund (25273):	
Comparative balance sheets	257
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	258
Pahrump Parks Impact Fee Fund (25252):	
Comparative balance sheets	259
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	260
Pahrump Fire Impact Fee Fund (25251):	
Comparative balance sheets	261
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	262
Pahrump Town Public Safety Sales Tax Sheriff Fund(25234):	
Comparative balance sheets	263
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	264
Pahrump Town Public Safety Sales Tax Fire Fund (25235):	
Comparative balance sheets	265
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	266

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Nonmajor Debt Service Funds:	
County Debt Service Fund (10391):	
Comparative balance sheets	267
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	268
Nonmajor Capital Projects Funds:	
Combining balance sheet	269-270
Combining statement of revenues, expenditures, and changes in fund balances	271-272
County Special Ad Valorem Fund (10402):	
Comparative balance sheets	273
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	274
Bond Proceeds Fund (10451):	
Comparative balance sheets	275
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	276
Beatty Fund (24401):	
Comparative balance sheets	277
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	278
Beatty Special Ad Valorem Fund (24402):	
Comparative balance sheets	279
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	280
Beatty Room Tax Fund (24403):	
Comparative balance sheets	281
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	282
Gabbs Special Ad Valorem Fund (23402):	
Comparative balance sheets	283
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	284
Manhattan Special Ad Valorem Fund (27402):	
Comparative balance sheets	285
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	286
Pahrump Town Fund (25401):	
Comparative balance sheets	287
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	288
Pahrump Town Special Ad Valorem Fund (25402):	
Comparative balance sheets	289
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	290

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Nonmajor Capital Projects Funds (Continued):	
Pahrump Town TV Construction Fund (25412):	
Comparative balance sheets	291
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	292
Pahrump Town Arena Fund (25411):	
Comparative balance sheets	293
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	294
Nonmajor Enterprise Funds:	
Combining statement of net position	295-296
Combining statement of revenues, expenses, and changes in net position	297-298
Combining statement of cash flows	299-300
Gabbs Utility Water Fund (23502):	
Comparative schedule of net position	301
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	302
Comparative schedule of cash flows	303
Gabbs Utility Sewer Fund (23503):	
Comparative schedule of net position	304
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	305
Comparative schedule of cash flows	306
Manhattan Utility Fund (27502):	
Comparative schedule of net position	307
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	308
Comparative schedule of cash flows	309
Pahrump Lakeview Golf Course Fund (25521):	
Statement of net position	310
Statement of revenues and expenses and changes in net position - budget (GAAP basis) and actual	311
Statement of cash flows	312
Internal Service Funds:	
Combining statement of net position	313
Combining statement of revenues, expenses, and changes in fund net position	314
Combining statement of cash flows	315
Self Insurance Internal Service Fund (10603):	
Comparative schedule of net position	316
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	317
Comparative schedule of cash flows	318

NYE COUNTY, NEVADA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Health Self Insurance Internal Service Fund (10604):	
Comparative schedule of net position	319
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	320
Comparative schedule of cash flows	321
Risk Management Internal Service Fund (10607):	
Comparative schedule of net position	322
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	323
Comparative schedule of cash flows	324
Fiduciary Funds:	
Trust Funds:	
Statement of net position	325
Statement of changes in net position	326
Agency Funds:	
Combining balance sheet	327-330
Combining schedule of changes in assets and liabilities - all agency funds	331-336
COMPLIANCE	
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 <i>Government Auditing Standards</i>	337-338
Schedule of findings and responses	339-343
Auditor's comments	344-347

NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2020:

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 Chamlee

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2020, 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, 2020, 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 12, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 80, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on Page 81, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 82 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 for the year ended June 30, 2020 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 for the year ended June 30, 2020 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 basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements for the year ended June 30, 2020, 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 for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated February 11, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, the business activities, each major fund, and the aggregate remaining fund information. The combining and individual fund financial statements and schedules for the year ended June 30, 2019, 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 2019 financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those 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 for the year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 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 "Diane M. Johnson".

Las Vegas, Nevada
November 20, 2020

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

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, 2020. The Management's Discussion and Analysis ("MD&A") introduces the financial reports. The MD&A is designed to give the reader an easy-to-understand overview of the financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

Financial Highlights

The government-wide net position increased during the year from \$61,093,584 to \$72,326,507.

The primary revenue sources for governmental activities were property taxes of \$23,005,210, consolidated taxes of \$19,096,397, and Fuel Taxes of \$7,753,126. These revenue sources comprised 26.70%, 22.16%, and 9.00%, respectively, or 57.86%, of total governmental activities revenues.

The total government-wide expenses were \$81,525,542. The greatest expenses were in the General Government function for \$23,570,256 and the Public Safety function for \$27,844,177. Business-type activities contributed an additional \$6,515,833 of expenses.

At the end of fiscal year 2020, the governmental funds reported a combined fund balance of \$76,159,090, an increase of \$11,824,055 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$9,956,638, a decrease of \$432,365 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, 2020

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, Lake View Golf Course, 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 three internal service funds that are used to account for the self-insurance activities of the County, including supplemental health, risk management for property, liability, casualty, and spills insurance.

Fiduciary Funds:

The County's fiduciary funds consist of 20 agency funds and four medical insurance trust funds, a scholarship trust fund, and 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, Northern Nye Hospital District, and Endangered Species Act.

Notes to Financial Statements

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

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

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, 2020, is summarized and analyzed below:

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets:						
Current and other assets	\$ 84,231,408	\$ 72,528,987	\$ 17,278,885	\$ 16,850,792	\$ 101,510,293	\$ 89,379,779
Net capital assets	<u>129,613,810</u>	<u>129,237,935</u>	<u>5,288,751</u>	<u>5,082,750</u>	<u>134,902,561</u>	<u>134,320,685</u>
Total Assets	<u>213,845,218</u>	<u>201,766,922</u>	<u>22,567,636</u>	<u>21,933,542</u>	<u>236,412,854</u>	<u>223,700,464</u>
Deferred Outflows of Resources	<u>23,983,834</u>	<u>13,274,637</u>	<u>854,574</u>	<u>772,923</u>	<u>24,838,408</u>	<u>14,047,560</u>
Liabilities:						
Current liabilities	6,878,442	7,283,758	218,585	197,171	7,097,027	7,480,929
Long-term liabilities	<u>152,442,740</u>	<u>150,663,226</u>	<u>6,770,735</u>	<u>6,524,055</u>	<u>159,213,475</u>	<u>157,187,281</u>
Total Liabilities	<u>159,321,182</u>	<u>157,946,984</u>	<u>6,989,320</u>	<u>6,721,226</u>	<u>166,310,502</u>	<u>164,668,210</u>
Deferred Inflows of Resources	<u>21,923,800</u>	<u>11,238,931</u>	<u>690,453</u>	<u>747,299</u>	<u>22,614,253</u>	<u>11,986,230</u>
Net Position:						
Invested in capital assets, net of related debt	108,849,117	107,446,424	4,750,359	4,518,751	113,599,476	111,965,175
Restricted	<u>62,870,932</u>	<u>52,809,203</u>	<u>10,694,619</u>	<u>9,950,676</u>	<u>73,565,551</u>	<u>62,759,879</u>
Unrestricted	<u>(115,135,979)</u>	<u>(114,399,983)</u>	<u>297,459</u>	<u>768,513</u>	<u>(114,838,520)</u>	<u>(113,631,470)</u>
Total Net Position	<u>\$ 56,584,070</u>	<u>\$ 45,855,644</u>	<u>\$ 15,742,437</u>	<u>\$ 15,237,940</u>	<u>\$ 72,326,507</u>	<u>\$ 61,093,584</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$56,584,070 for Governmental Activities and \$15,742,437 for Business-Type Activities totaling \$72,326,507 as of June 30, 2020.

The largest portion of the net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), totaling \$113,599,476; this value is 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. It is the general County's policy that when an expenditure is incurred for which both restricted and unrestricted fund balance is available, the County will consider the more restricted amounts to have been spent first.

The total net position in governmental activities of \$56,584,070 includes negative unrestricted net assets totaling \$(115,135,979). 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 \$17,832,874, general government of \$10,933,588, judicial of \$2,393,063, public safety of \$7,600,264, public works of \$17,186,950, community support of \$4,001,488, culture and recreation of \$1,819,017, and for other purposes of \$1,103,688.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
					Primary Governmental	
Revenues:						
Program Revenues:						
Charges for services	\$ 12,496,586	\$ 9,816,578	\$ 5,929,869	\$ 6,767,017	\$ 18,426,455	\$ 16,583,595
Operating grants and contributions	8,309,518	3,288,632	-	-	8,309,518	3,288,632
Capital grants and contributions	1,348,774	2,364,768	-	-	1,348,774	2,364,768
General Revenues:						
Property taxes	23,005,210	20,867,842	-	-	23,005,210	20,867,842
Net proceeds tax	2,003,532	2,346,633	-	-	2,003,532	2,346,633
Fuel tax	7,753,126	7,835,299	-	-	7,753,126	7,835,299
Room tax	980,698	1,170,612	98,104	117,044	1,078,802	1,287,656
Gaming tax	127,467	132,045	-	-	127,467	132,045
Water tax assessments	289,748	281,553	-	-	289,748	281,553
Public safety sales tax	3,816,120	3,365,224	-	-	3,816,120	3,365,224
Federal-in-lieu	3,499,721	3,331,286	-	-	3,499,721	3,331,286
Consolidated tax	19,096,397	17,411,111	-	-	19,096,397	17,411,111
NRS 361.610 trust property proceed	74,788	528,895	-	-	74,788	528,895
Tax penalties	631,378	362,033	-	-	631,378	362,033
Investment income	2,104,237	1,930,325	573,202	518,599	2,677,439	2,448,924
Rent	103,104	147,787	-	-	103,104	147,787
Interest subsidy	391,840	398,732	-	-	391,840	398,732
Miscellaneous	67,600	93,282	1,083	3,757	68,683	97,039
Gain on disposal of assets	-	12,134	-	3,884	-	16,018
Tax sale proceeds	53,513	38,471	-	-	53,513	38,471
Division of wildlife	2,850	3,285	-	-	2,850	3,285
Total revenues	<u>86,156,207</u>	<u>75,726,527</u>	<u>6,602,258</u>	<u>7,410,301</u>	<u>92,758,465</u>	<u>83,136,828</u>
Expenses:						
General government	23,570,256	20,232,567	-	-	23,570,256	20,232,567
Judicial	9,204,807	9,110,636	-	-	9,204,807	9,110,636
Public safety	27,844,177	23,605,475	-	-	27,844,177	23,605,475
Public works	7,421,537	9,527,570	-	-	7,421,537	9,527,570
Health	1,423,009	703,112	-	-	1,423,009	703,112
Sanitation	27,475	87,927	-	-	27,475	87,927
Welfare	2,148,052	1,851,092	-	-	2,148,052	1,851,092
Culture and recreation	244,629	781,310	-	-	244,629	781,310
Community support	1,112,094	1,025,051	-	-	1,112,094	1,025,051
Capital projects	-	923,091	-	-	-	923,091
Debt service - interest	1,240,280	1,274,900	-	-	1,240,280	1,274,900
Intergovernmental	768,581	709,549	-	-	768,581	709,549
Other	-	-	6,515,833	6,211,763	6,515,833	6,211,763
Loss on disposal of assets	<u>4,812</u>	<u>31,292</u>	<u>-</u>	<u>-</u>	<u>4,812</u>	<u>31,292</u>
Total expenses	<u>75,009,709</u>	<u>69,863,572</u>	<u>6,515,833</u>	<u>6,211,763</u>	<u>81,525,542</u>	<u>76,075,335</u>
Increase in net position before transfers	11,146,498	5,862,955	86,425	1,198,538	11,232,923	7,061,493
Transfers	(418,072)	(882,275)	418,072	882,275	-	-
Increase in net position	10,728,426	4,980,680	504,497	2,080,813	11,232,923	7,061,493
Net position - beginning	<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>
Net position - ending	<u>\$ 56,584,070</u>	<u>\$ 45,855,644</u>	<u>\$ 15,742,437</u>	<u>\$ 15,237,940</u>	<u>\$ 72,326,507</u>	<u>\$ 61,093,584</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, 2020

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 \$76,159,090, an increase of \$11,824,055, or 18.38%, from the prior year. Fund balance components have been classified as non-spendable, 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 \$62,870,932, or 82.55%, 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 \$17,832,874 for capital projects, \$17,186,950 for public works, and \$10,933,588 for general government.

The committed fund balance is \$8,999,840, or 11.82%, of the 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 General Fund stabilization (working capital needs), \$1,389,047 for general government, and \$1,599,772 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 \$9,956,638, a decrease of \$432,365 from the prior year.

Revenues increased by \$2,179,618, or 5.34%. Tax revenue increased by \$847,865, or 5.34%, 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 \$2,180,026, or 10.89%, due to an increase in consolidated (sales) tax and an increase in grant revenue. Licenses and permits decreased \$658,103, or 69.77%, primarily due to an LCB opinion related to the payment of marijuana revenues to unincorporated towns within the County. This opinion generated the repayment of multiple years of marijuana revenues to the unincorporated towns in October 2019 and throughout the remainder of FY20.

Overall expenditures in the General Fund decreased by \$858,368, or 2.21% between FY19 and FY20. General government expenditures increased by \$1,486,788, or 9.87%, primarily due to an increase in headcount and salaries and benefits in the various departments. Judicial expenditures increased by \$430,574, or 5.61%, primarily due to an increase in headcount and salaries and benefits in the various departments. Public safety expenditures decreased by \$3,303,388, or 20.93%, due to the County moving jail operations out of the General Fund (10101) into the Jail Fund (10236). The Jail Fund is funded partially by an operating transfer out of the General Fund. Health expenditures increased by \$552,645, or 402.18%, primarily due to funding a new contract with a non-profit for the management of the Pahrump animal shelter and the addition of Animal Control officers.

Road Fund: The Road Fund had a fund balance at the end of the year of \$7,743,527, an increase of \$2,861,410, or 58.61%. Revenues increased by \$848,852, or 21.61%, due to an increase in investment and other revenue. Other revenues increased \$1,092,362 from FY19 due to a developer funded road paving project totaling \$1,100,000. Operating transfers into the Road Fund decreased \$924,773 due to the Regional Transportation Commission and the County Commission approving projects of lesser value than prior fiscal years. Expenditures decreased by \$1,818,067, or 22.10%, primarily due to a decrease in the approved projects for completion in FY20.

Grant Fund: The Grant Fund revenues increased by \$711,354, or 19.56%, mainly due to the addition of two grant projects.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$12,832,799, an increase of \$2,118,681, or 19.77%. Revenues increased by \$3,438,994, or 924.31%, due to the County calling a bond on the failed Ishani Ridge Project. The Board of County Commissioners plans to utilize the bond proceeds from Ishani Ridge to improve the immediate area surrounding Ishani Ridge. Expenditures increased by \$104,908, or 7.94%, primarily due to an increase in capital projects this year. Transfers out of the fund for the year of \$1,601,213 were to the debt service fund.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Fund net position at the end of the year was \$12,271,973, an increase of \$617,449 over the prior year. Operating revenues decreased by \$623,123, or 24.93%. Operating expenditures decreased by \$104,676, or 5.54%, due to a decrease in service and supplies expenses.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$1,117,633, an increase, or improvement, of \$63,008 over the prior year. Operating revenues decreased by \$276,467, or 7.16%, primarily due to estimated contractual insurance adjustments. Operating expenditures increased by \$383,716, or 10.93%, primarily due to an increase in all expenses, including salaries, benefits, services and supplies, depreciation, and bad debt. The Board of County Commissioners has not raised rates for this service since 2004 even though the cost of doing business has increased each year following approval. Rates are under assessment in the current FY.

General Fund Budgetary Highlights

Original budget compared to final budget: During the year, there were no amendments made to the revenue budget of the County. Contingency was budgeted at \$800,000, and \$742,757 of that funding was utilized throughout the fiscal year due to various unexpected expenses. The various unexpected expenses were realized in a variety of departments, including the Storm51 emergency event, funding an unanticipated animal shelter management contract, and other expenses.

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

Actual revenues in the General Fund received exceeded budget by \$163,432. Revenues received for intergovernmental and miscellaneous were more than budgeted for the year by \$1,005,633 and \$236,660, respectively.

Intergovernmental revenues exceeded budget due to an increase in federal in lieu (PILT) resulted from a class action lawsuit yielding back payment from the Federal Government and a revision to the PILT formula. Additionally, consolidated tax revenues (CTAX) exceeded budget due to unexpected business growth and sales in the County. Licenses and permits fell short of budget due to the LCB opinion related to the payment of marijuana revenues to unincorporated towns within the County. This opinion generated the repayment of multiple years of marijuana revenues to the unincorporated towns in October 2019 and throughout the remainder of FY20. This same revenue loss is not expected in future fiscal years as the statute in question was revised granting the County all marijuana revenues effective 7/1/2020. Fines and forfeitures were less than budgeted due to a decrease in fines and forfeited bail. Miscellaneous revenues were higher than budgeted due to tax penalties and investment income.

Total actual expenditures for the General Fund during fiscal year 2020 were approximately \$714,156 less than budgeted. All functions of the General Fund were under budget. The largest functions under budget were general government by \$287,691, judicial by \$168,528, and public safety by \$163,551. Within the general government function, all departments were under budget except Miscellaneous Overhead which was over budget by \$48,830. The Miscellaneous Overhead department funds shared services and unfunded mandates from the state, both of which exceeded budget and expense expectations.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2020, was \$129,613,810 for the governmental activities and \$5,288,751 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, 2020, follows:

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

Capital Assets and Debt Administration (Continued)

Governmental Activities:

	<u>Balance</u>				<u>Balance</u>
	<u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2020</u>
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ 143,068	\$ 8,989,479
Construction in progress	4,979,525	2,965,764	-	(220,105)	7,725,184
Total capital assets not being depreciated	13,825,936	2,965,764	-	(77,037)	16,714,663
Capital assets being depreciated:					
Buildings and improvements	94,103,966	128,085	-	42,037	94,274,088
Equipment	59,899,563	3,472,054	3,631,205	35,000	59,775,412
Infrastructure	48,869,747	443,608	-	-	49,313,355
Total capital assets being depreciated	202,873,276	4,043,747	3,631,205	77,037	203,362,855
Less accumulated depreciation for:					
Buildings and improvements	34,982,389	2,509,694	-	-	37,492,083
Equipment	41,405,007	3,094,469	3,622,215	-	40,877,261
Infrastructure	11,073,881	1,020,483	-	-	12,094,364
Total accumulated depreciation	87,461,277	6,624,646	3,622,215	-	90,463,708
Total capital assets being depreciated, net	115,411,999	(2,580,899)	8,990	77,037	112,899,147
Governmental activities assets, net	\$ 129,237,935	\$ 384,865	\$ 8,990	\$ -	\$ 129,613,810

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, One Stop Shop at Calvada, Pahrump Parks and Fairgrounds, Pahrump Fire Station, software, and technology.
- Equipment and vehicles for general government, public works, and public safety departments.

Business-type Activities:

	<u>Balance</u>				<u>Balance</u>
	<u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2020</u>
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	202,500	74,385	-	-	276,885
Ambulance buildings and equipment	1,884,031	385,181	-	-	2,269,212
Total capital assets being depreciated	9,847,755	459,566	-	-	10,307,321
Less accumulated depreciation for:					
Solid waste equipment	1,176,351	5,974	-	-	1,182,325
Utility infrastructure and equipment	2,264,113	169,533	-	-	2,433,646
Golf course buildings and equipment	13,167	4,694	-	-	17,861
Ambulance buildings and equipment	1,615,974	73,364	-	-	1,689,338
Total accumulated depreciation	5,069,605	253,565	-	-	5,323,170
Total capital assets being depreciated, net	4,778,150	206,001	-	-	4,984,151
Business-type activities assets, net	\$ 5,082,750	\$ 206,001	\$ -	\$ -	\$ 5,288,751

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

- Ambulance vehicles and equipment and golf course equipment and irrigation system were purchased during the year.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

Capital Assets and Debt Administration (Continued)

Debt Administration (See note D9)

At June 30, 2020, debt consisted of the following:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due within one year
Governmental Activities:					
Bonds	\$ 20,085,000	\$ 0	\$ (610,000)	\$ 19,475,000	\$ 630,000
Less: bond discounts	<u>(2,115)</u>	<u>0</u>	<u>96</u>	<u>(2,019)</u>	<u>0</u>
Total bonds payable	20,082,885	0	(609,904)	19,472,981	630,000
Loan payable	285,857	0	(78,766)	207,091	81,129
Capital lease	1,082,227	35,272	(362,630)	754,869	227,764
Compensated absences	3,865,840	205,482	0	4,071,322	1,750,190
OPEB obligation	74,131,567	619,369	0	74,750,936	0
Net pension obligation	<u>51,214,850</u>	<u>1,970,691</u>	<u>0</u>	<u>53,185,541</u>	<u>0</u>
Total Governmental Long - Term Liabilities	<u>\$ 150,663,226</u>	<u>\$ 2,830,814</u>	<u>\$ (1,051,300)</u>	<u>\$ 152,442,740</u>	<u>\$ 2,689,083</u>
 Business-Type Activities:					
Landfill closure costs	\$ 2,011,604	\$ 100,363	\$ 0	\$ 2,111,967	\$ 0
Revenue Bonds	563,999	0	(25,607)	538,392	28,473
Compensated Absences	125,509	0	(5,734)	119,775	86,258
Net Pension Obligation	<u>3,822,943</u>	<u>177,658</u>	<u>0</u>	<u>4,000,601</u>	<u>0</u>
Total Business-Type Activities Long-Term Liabilities	<u>\$ 6,524,055</u>	<u>\$ 278,021</u>	<u>\$ (31,341)</u>	<u>\$ 6,770,735</u>	<u>\$ 114,731</u>

The debt increased by \$1,779,514 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 County began pre-funding OPEB in FY20, and while the OPEB Trust is in its infancy of pre-funding, the long-term goals are for the trust to self-sustaining benefit payments in the future. Additionally, Compensated Absences pre-funding is in the strategic financial management plan in future fiscal years.

The debt increased by \$246,680 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, 2020, was \$337,222,659. 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 \$5,178,017, Gabbs Town \$2,717,568, Manhattan Town \$872,712 and Pahrump Town \$321,254,159. Per Nevada Revised Statutes Chapter 318.277, the debt limitations for the general improvement districts, which cannot exceed 50% of the assessed valuation of property, excluding motor vehicles, situated within such districts for the current year. The debt limitation currently applicable for Pahrump Swimming Pool at June 30, 2020, was \$642,508,319.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2020-2021 year on May 29, 2020. The following factors were considered in the development of the budget.

- The COVID19 pandemic impacted the local, regional, national, and world economy. CTAX and other governmental revenue budgets were scaled back based on Applied Analysis assessment of Nevada through the pandemic. The estimated impact to Nye County was expected to be \$3,691,777 at the time of the budget workshop. Nye County scaled back expenditure budgets in all funds across all expense types to resolve the expected deficit.
- Assessed valuation for the County increased approximately 245 million with tax rates remaining unchanged.
- Revenues are anticipated to increase for property taxes. The pandemic is not expected to impact property taxes for the first year or two following the crisis.
- Expenditures were reduced in all funds across all expense types to resolve the expected deficit caused by the pandemic. .
- The number of full-time employees did not change regardless of the need for more government service through the pandemic..

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

BASIC FINANCIAL STATEMENTS

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2020

	Primary Government		
	Governmental Activities 2020	Business-type Activities 2020	Total 2020
Assets:			
Pooled cash and investments	\$ 73,112,407	\$ 5,609,780	\$ 78,722,187
Interest receivable	139,019	34,703	173,722
Taxes receivable	673,566	5,750	679,316
Due from other governments	8,850,669	-	8,850,669
Accounts receivable	283,717	934,033	1,217,750
Due from others	507,699	-	507,699
Prepaid expense	567,684	-	567,684
Inventory	96,647	-	96,647
Restricted assets - cash	-	10,694,619	10,694,619
Capital assets, net of accumulated depreciation	<u>129,613,810</u>	<u>5,288,751</u>	<u>134,902,561</u>
Total assets	<u>213,845,218</u>	<u>22,567,636</u>	<u>236,412,854</u>
Deferred Outflows of Resources:			
Pension charges	10,900,611	854,574	11,755,185
OPEB charges	<u>13,083,223</u>	-	<u>13,083,223</u>
Total deferred outflows of resources	<u>23,983,834</u>	<u>854,574</u>	<u>24,838,408</u>
Liabilities:			
Accounts payable	2,655,242	29,269	2,684,511
Accrued payroll and benefits	3,287,092	139,833	3,426,925
Due to other governments	72,142	-	72,142
Unearned revenue	534,214	46,113	580,327
Customer deposits	-	3,370	3,370
Interest payable	329,752	-	329,752
Noncurrent liabilities:			
Due or payable within one year:	2,689,083	114,731	2,803,814
Due or payable after one year:	<u>149,753,657</u>	<u>6,656,004</u>	<u>156,409,661</u>
Total liabilities	<u>159,321,182</u>	<u>6,989,320</u>	<u>166,310,502</u>
Deferred Inflows of Resources:			
Pension charges	8,433,915	690,453	9,124,368
OPEB charges	<u>13,489,885</u>	-	<u>13,489,885</u>
Total deferred inflows of resources	<u>21,923,800</u>	<u>690,453</u>	<u>22,614,253</u>
Net Position:			
Invested in capital assets, net of debt	108,849,117	4,750,359	113,599,476
Restricted for:			
Debt service	-	75,263	75,263
Capital projects	17,832,874	326,315	18,159,189
General government	10,933,588	-	10,933,588
Judicial	2,393,063	-	2,393,063
Public safety	7,600,264	-	7,600,264
Public works	17,186,950	-	17,186,950
Culture and recreation	1,819,017	-	1,819,017
Community support	4,001,488	-	4,001,488
Landfill closure costs	-	10,293,041	10,293,041
Other purposes	1,103,688	-	1,103,688
Unrestricted	<u>(115,135,979)</u>	<u>297,459</u>	<u>(114,838,520)</u>
Total net position	<u>\$ 56,584,070</u>	<u>\$ 15,742,437</u>	<u>\$ 72,326,507</u>

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, 2020

Functions/Programs	Program Revenues					Changes in Net Position		
	Expenses	Charges for Service	Operating	Capital	Governmental Activities	Business-type Activities	Total	
			Grants and Contributions	Grants and Contributions				
Primary governments:								
General government	\$(23,570,256)	\$ 4,827,134	\$ 583,009	\$ -	\$ (18,160,113)	\$ -	\$ (18,160,113)	
Judicial	(9,204,807)	1,460,994	761,791	4,424	(6,977,598)	-	(6,977,598)	
Public safety	(27,844,177)	3,516,623	1,504,619	59,982	(22,762,953)	-	(22,762,953)	
Public works	(7,421,537)	1,718,797	3,864,261	854,754	(983,725)	-	(983,725)	
Health	(1,423,009)	752,441	-	-	(670,568)	-	(670,568)	
Sanitation	(27,475)	40,485	-	-	13,010	-	13,010	
Welfare	(2,148,052)	-	1,318,079	-	(829,973)	-	(829,973)	
Culture and recreation	(244,629)	107,791	-	429,614	292,776	-	292,776	
Community support	(1,112,094)	72,321	277,759	-	(762,014)	-	(762,014)	
Debt service: Interest	(1,240,280)	-	-	-	(1,240,280)	-	(1,240,280)	
Intergovernmental	(768,581)	-	-	-	(768,581)	-	(768,581)	
Loss on disposal of assets	(4,812)	-	-	-	(4,812)	-	(4,812)	
Total governmental activities	<u>(75,009,709)</u>	<u>12,496,586</u>	<u>8,309,518</u>	<u>1,348,774</u>	<u>(52,854,831)</u>	<u>-</u>	<u>(52,854,831)</u>	
Business-type activities:								
Water	(354,614)	165,082	-	-	-	(189,532)	(189,532)	
Sewer	(28,567)	10,277	-	-	-	(18,290)	(18,290)	
Ambulance	(3,895,673)	3,582,243	-	-	-	(313,430)	(313,430)	
Gold course	(450,656)	295,914	-	-	-	(154,742)	(154,742)	
Solid Waste	(1,786,323)	1,876,353	-	-	-	90,030	90,030	
Total business-type activities	<u>(6,515,833)</u>	<u>5,929,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(585,964)</u>	<u>(585,964)</u>	
Total primary governments	<u>\$81,525,542</u>	<u>\$18,426,455</u>	<u>\$ 8,309,518</u>	<u>\$ 1,348,774</u>	<u>(52,854,831)</u>	<u>(585,964)</u>	<u>(53,440,795)</u>	
General Revenues:								
Property taxes			23,005,210		-	23,005,210		
Net proceeds tax			2,003,532		-	2,003,532		
Fuel tax			7,753,126		-	7,753,126		
Room tax			980,698		98,104	1,078,802		
Gaming tax			127,467		-	127,467		
Water tax assessments			289,748		-	289,748		
Public safety sales tax			3,816,120		-	3,816,120		
Division of Wildlife			2,850		-	2,850		
Federal in-lieu tax			3,499,721		-	3,499,721		
Consolidated tax			19,096,397		-	19,096,397		
Tax sales			53,513		-	53,513		
Tax penalties			631,378		-	631,378		
NRS 361.610 trust property proceeds			74,788		-	74,788		
Investment income			2,104,237		573,202	2,677,439		
Rent			103,104		-	103,104		
Interest subsidy			391,840		-	391,840		
Miscellaneous			67,600		1,083	68,683		
Operating transfers			(418,072)		418,072	-	-	
Total general revenues			<u>63,583,257</u>		<u>1,090,461</u>	<u>64,673,718</u>		
Change in net position			10,728,426		504,497	11,232,923		
Net position - beginning of year			<u>45,855,644</u>		<u>15,237,940</u>	<u>61,093,584</u>		
Net position - end of year			<u>\$ 56,584,070</u>		<u>\$ 15,742,437</u>	<u>\$ 72,326,507</u>		

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

NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	Major Funds					
	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	Totals
ASSETS						
Pooled cash and investments	\$ 7,642,247	\$ 7,685,249	\$ -	\$ 12,396,050	\$ 44,277,436	\$ 72,000,982
Interest receivable	12,178	7,260	-	29,338	88,733	137,509
Taxes receivable	397,004	-	-	-	276,562	673,566
Due from other governments	4,518,110	615,385	1,378,223	-	2,338,951	8,850,669
Accounts receivable, net	-	-	-	-	283,717	283,717
Due from others	23,658	-	-	428,072	55,969	507,699
Due from other funds	154,303	-	-	-	-	154,303
Prepaid expense	331,615	-	-	-	236,069	567,684
Inventory	45,107	36,344	-	-	15,196	96,647
Total assets	<u>\$ 13,124,222</u>	<u>\$ 8,344,238</u>	<u>\$ 1,378,223</u>	<u>\$ 12,853,460</u>	<u>\$ 47,572,633</u>	<u>\$ 83,272,776</u>
LIABILITIES						
Accounts payable	\$ 518,007	\$ 315,200	\$ 312,380	\$ 19,580	\$ 1,370,694	\$ 2,535,861
Accrued payroll and benefits	2,205,496	285,511	32,150	1,081	756,499	3,280,737
Due to other funds	-	-	154,303	-	-	154,303
Due to other governments	-	-	-	-	72,142	72,142
Unearned revenues	137,827	-	300,142	-	96,245	534,214
Total liabilities	<u>2,861,330</u>	<u>600,711</u>	<u>798,975</u>	<u>20,661</u>	<u>2,295,580</u>	<u>6,577,257</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - taxes	306,254	-	-	-	190,320	496,574
Unavailable revenue - grants	-	-	39,855	-	-	39,855
Total deferred inflows of resources	<u>306,254</u>	<u>-</u>	<u>39,855</u>	<u>-</u>	<u>190,320</u>	<u>536,429</u>
FUND BALANCES						
Nonspendable	376,722	36,344	-	-	182,512	595,578
Restricted for:						
Capital projects	-	-	-	12,832,799	5,000,075	17,832,874
Debt service	-	-	-	-	26,330	26,330
General government	-	-	539,393	-	10,394,195	10,933,588
Judicial	-	-	-	-	2,393,063	2,393,063
Public safety	-	-	-	-	7,600,264	7,600,264
Public works	-	7,707,183	-	-	9,479,767	17,186,950
Health	-	-	-	-	171,475	171,475
Welfare	-	-	-	-	905,883	905,883
Culture and recreation	-	-	-	-	1,819,017	1,819,017
Community support	-	-	-	-	4,001,488	4,001,488
Committed for:						
Fund stabilization	5,800,000	-	-	-	-	5,800,000
General government	1,673	-	-	-	1,387,374	1,389,047
Public safety	38,442	-	-	-	-	38,442
Public works	-	-	-	-	28,978	28,978
Health	-	-	-	-	1,599,772	1,599,772
Culture and recreation	47,061	-	-	-	-	47,061
Community support	-	-	-	-	96,540	96,540
Assigned for:						
Assigned for subsequent year	<u>3,692,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,692,740</u>
Total fund balance	<u>9,956,638</u>	<u>7,743,527</u>	<u>539,393</u>	<u>12,832,799</u>	<u>45,086,733</u>	<u>76,159,090</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,124,222</u>	<u>\$ 8,344,238</u>	<u>\$ 1,378,223</u>	<u>\$ 12,853,460</u>	<u>\$ 47,572,633</u>	<u>\$ 83,272,776</u>

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

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total fund balance - governmental funds \$ **76,159,090**

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. 129,613,810

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. 536,429

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. (24,836,015)

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. 987,199

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.	13,083,223
Deferred inflows from other post-employment benefits.	(13,489,885)
Total other post-employment benefits liability.	(74,750,936)

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	10,900,611
Net pension liability	(53,185,541)
Deferred inflows from pension activity	<u>(8,433,915)</u>

Total net position - governmental activities \$ **56,584,070**

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, 2020

	Major Funds					
	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	Totals
Revenues:						
Taxes	\$ 16,725,104	\$ 210	\$ -	\$ 836	\$ 10,002,042	\$ 26,728,192
Licenses and permits	285,207	43,100	-	-	3,143,907	3,472,214
Intergovernmental	22,192,330	3,451,711	4,337,040	-	11,187,797	41,168,878
Charges for services	2,083,903	1,151,969	-	-	4,361,422	7,597,294
Fines and forfeitures	678,497	-	-	-	63,764	742,261
Miscellaneous	1,046,660	130,311	11,065	3,810,217	2,037,123	7,035,376
Total revenues	43,011,701	4,777,301	4,348,105	3,811,053	30,796,055	86,744,215
Expenditures:						
Current:						
General government	16,546,960	-	556,465	-	4,199,317	21,302,742
Judicial	8,101,448	-	304,420	-	437,698	8,843,566
Public safety	12,481,055	-	744,601	-	12,802,480	26,028,136
Public works	105,455	6,408,557	1,244,755	-	97,649	7,856,416
Health	690,056	-	-	-	680,799	1,370,855
Sanitation	-	-	-	-	26,148	26,148
Welfare	37,215	-	578,336	-	1,524,802	2,140,353
Culture and recreation	-	-	-	-	569,584	569,584
Community support	-	-	-	-	1,045,791	1,045,791
Intergovernmental	-	-	-	-	768,581	768,581
Capital projects	-	-	-	1,425,802	861,194	2,286,996
Debt service:						
Principal	-	-	-	-	1,051,396	1,051,396
Interest	-	-	-	-	1,250,974	1,250,974
Total expenditures	37,962,189	6,408,557	3,428,577	1,425,802	25,316,413	74,541,538
Excess (deficiency) of revenues over expenditures	5,049,512	(1,631,256)	919,528	2,385,251	5,479,642	12,202,677
Other financing sources (uses):						
Operating transfers in	28,187	4,492,666	-	1,299,371	7,594,258	13,414,482
Operating transfers out	(5,510,064)	-	-	(1,601,213)	(6,721,277)	(13,832,554)
Sale of assets	-	-	-	-	4,178	4,178
Capital lease proceeds	-	-	-	35,272	-	35,272
Total other financing sources (uses)	(5,481,877)	4,492,666	-	(266,570)	877,159	(378,622)
Net change in fund balance	(432,365)	2,861,410	919,528	2,118,681	6,356,801	11,824,055
Fund balance:						
Beginning of year	10,389,003	4,882,117	(380,135)	10,714,118	38,729,932	64,335,035
End of year	\$ 9,956,638	\$ 7,743,527	\$ 539,393	\$ 12,832,799	\$ 45,086,733	\$ 76,159,090

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

NYE COUNTY, NEVADA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net Change in Fund Balance - Governmental Funds	\$ 11,824,055
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.	375,875
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.	90,736
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.	(689,761)
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.	1,016,028
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.	(194,692)
Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis.	871,917
Net differences between other post-employment benefits contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities:	
Net other post-employment benefits expense.	(2,549,358)
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 (2020 contributions).	4,228,749
Net pension expense.	<u>(4,245,123)</u>
Change in net position of governmental activities	<u>\$ 10,728,426</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, 2020

	Budget		Actual	Variance With Final Budget Positive (Negative)		
	Original	Final				
Revenues:						
Taxes:						
Property taxes	\$ 15,378,691	\$ 15,378,691	\$ 15,135,641	\$ (243,050)		
Net proceeds	<u>1,619,031</u>	<u>1,619,031</u>	<u>1,589,463</u>	<u>(29,568)</u>		
Total taxes	<u>16,997,722</u>	<u>16,997,722</u>	<u>16,725,104</u>	<u>(272,618)</u>		
Licenses and permits:						
Liquor licenses	45,000	45,000	32,950	(12,050)		
Special registration	35,000	35,000	(6,935)	(41,935)		
Marijuana licenses	560,000	560,000	104,285	(455,715)		
Concealed weapons permits	150,000	150,000	87,512	(62,488)		
Gaming licenses	<u>85,000</u>	<u>85,000</u>	<u>67,395</u>	<u>(17,605)</u>		
Total licenses and permits	<u>875,000</u>	<u>875,000</u>	<u>285,207</u>	<u>(589,793)</u>		
Intergovernmental:						
Federal in lieu tax	3,100,000	3,100,000	3,499,721	399,721		
Fish and game in lieu	2,500	2,500	2,311	(189)		
State gaming license fee	135,000	135,000	127,467	(7,533)		
Consolidated tax	16,724,197	16,724,197	17,227,184	502,987		
Grants	1,175,000	1,175,000	1,335,647	160,647		
Other-Nye County school district	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>		
Total intergovernmental	<u>21,186,697</u>	<u>21,186,697</u>	<u>22,192,330</u>	<u>1,005,633</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, 2020

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues (continued):				
Charges for services:				
Clerk's fees	\$ 165,000	\$ 165,000	\$ 158,401	\$ (6,599)
Recorder's fees	525,000	525,000	519,570	(5,430)
Assessor's collection fees	950,000	950,000	1,004,190	54,190
Planning and zoning fees	120,000	120,000	121,704	1,704
County surveyor fees	20,000	20,000	10,820	(9,180)
Administration fees	-	-	1,758	1,758
GIS Products	7,500	7,500	6,000	(1,500)
Courier service	25,000	25,000	20,196	(4,804)
Returned check fees	2,500	2,500	1,392	(1,108)
Other-general government	1,100	1,100	100	(1,000)
Justice court fees	150,000	150,000	80,869	(69,131)
Public defender and discovery fees	15,000	15,000	16,500	1,500
Restitution fees	500	500	2,221	1,721
Court security fees	18,000	18,000	17,140	(860)
Sheriff's fees	95,000	95,000	87,864	(7,136)
Investigation fees	20,000	20,000	5,200	(14,800)
Forensic services	18,000	18,000	11,491	(6,509)
Solid waste fees	7,500	7,500	5,328	(2,172)
Analysis fee	-	-	6,564	6,564
Cemetery receipts	3,500	3,500	3,390	(110)
Animal shelter fees	3,500	3,500	1,925	(1,575)
Animal control fees	<u>1,750</u>	<u>1,750</u>	<u>1,280</u>	<u>(470)</u>
Total charges for services	<u>2,148,850</u>	<u>2,148,850</u>	<u>2,083,903</u>	<u>(64,947)</u>
Fines and forfeitures:				
Fines and forfeited bail	675,000	675,000	500,056	(174,944)
Legal aid	80,000	80,000	111,024	31,024
Court fines	<u>75,000</u>	<u>75,000</u>	<u>67,417</u>	<u>(7,583)</u>
Total fines and forfeitures	<u>830,000</u>	<u>830,000</u>	<u>678,497</u>	<u>(151,503)</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, 2020

	Budget		Actual	Variance With Final Budget		
	Original	Final				
Revenues (continued):						
Miscellaneous:						
Investment income	\$ 50,000	\$ 50,000	\$ 225,752	\$ 175,752		
Tax penalties	375,000	375,000	631,378	256,378		
Donations	-	-	50,000	50,000		
Extraditions	-	-	1,000	1,000		
Other revenue	10,000	10,000	10,229	229		
Tax trust sales (NRS 361.610)	225,000	225,000	74,788	(150,212)		
Tax sale costs	<u>150,000</u>	<u>150,000</u>	<u>53,513</u>	<u>(96,487)</u>		
 Total miscellaneous	 <u>810,000</u>	 <u>810,000</u>	 <u>1,046,660</u>	 <u>236,660</u>		
 Total revenues	 <u>42,848,269</u>	 <u>42,848,269</u>	 <u>43,011,701</u>	 <u>163,432</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, 2020

	Budget			Variance With Final Budget Positive (Negative)	
	Original	Final	Actual		
Expenditures:					
General government:					
Commissioners:					
Salaries and wages	\$ 151,860	\$ 152,860	\$ 152,647	\$ 213	
Employee benefits	100,767	95,266	94,110	1,156	
Services and supplies	<u>71,250</u>	<u>51,250</u>	<u>34,563</u>	<u>16,687</u>	
Total commissioners	<u>323,877</u>	<u>299,376</u>	<u>281,320</u>	<u>18,056</u>	
County administrator:					
Salaries and wages	678,003	668,003	664,569	3,434	
Employee benefits	321,175	309,175	304,534	4,641	
Services and supplies	<u>179,960</u>	<u>134,960</u>	<u>115,480</u>	<u>19,480</u>	
Total county administrator	<u>1,179,138</u>	<u>1,112,138</u>	<u>1,084,583</u>	<u>27,555</u>	
Comptroller:					
Salaries and wages	440,325	422,825	413,424	9,401	
Employee benefits	230,067	215,067	206,663	8,404	
Services and supplies	<u>208,700</u>	<u>217,200</u>	<u>203,101</u>	<u>14,099</u>	
Total comptroller	<u>879,092</u>	<u>855,092</u>	<u>823,188</u>	<u>31,904</u>	
Clerk:					
Salaries and wages	709,235	699,235	688,793	10,442	
Employee benefits	353,898	351,398	348,010	3,388	
Services and supplies	<u>139,243</u>	<u>114,243</u>	<u>119,426</u>	<u>(5,183)</u>	
Total clerk	<u>1,202,376</u>	<u>1,164,876</u>	<u>1,156,229</u>	<u>8,647</u>	
Information systems:					
Salaries and wages	731,943	753,448	753,018	430	
Employee benefits	341,193	341,689	344,980	(3,291)	
Services and supplies	<u>1,038,533</u>	<u>903,533</u>	<u>798,624</u>	<u>104,909</u>	
Total information systems	<u>2,111,669</u>	<u>1,998,670</u>	<u>1,896,622</u>	<u>102,048</u>	
County planner:					
Salaries and wages	550,841	572,841	572,703	138	
Employee benefits	265,353	267,853	270,522	(2,669)	
Services and supplies	<u>87,447</u>	<u>52,447</u>	<u>38,222</u>	<u>14,225</u>	
Total county planner	<u>903,641</u>	<u>893,141</u>	<u>881,447</u>	<u>11,694</u>	
HR/Risk management:					
Salaries and wages	305,347	319,347	316,798	2,549	
Employee benefits	151,091	151,091	146,202	4,889	
Services and supplies	<u>70,650</u>	<u>100,650</u>	<u>91,363</u>	<u>9,287</u>	
Total HR/Risk management	<u>527,088</u>	<u>571,088</u>	<u>554,363</u>	<u>16,725</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, 2020

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ -	\$ 1,604,804	\$ 1,604,804	\$ -
Services and supplies	<u>2,694,420</u>	<u>3,117,049</u>	<u>3,165,879</u>	<u>(48,830)</u>
Total miscellaneous overhead	<u>2,694,420</u>	<u>4,721,853</u>	<u>4,770,683</u>	<u>(48,830)</u>
Recorder:				
Salaries and wages	362,529	365,029	364,539	490
Employee benefits	178,381	179,381	181,184	(1,803)
Services and supplies	<u>99,052</u>	<u>106,552</u>	<u>97,319</u>	<u>9,233</u>
Total recorder	<u>639,962</u>	<u>650,962</u>	<u>643,042</u>	<u>7,920</u>
Treasurer:				
Salaries and wages	365,907	390,907	386,945	3,962
Employee benefits	181,878	174,378	174,101	277
Services and supplies	<u>61,034</u>	<u>43,534</u>	<u>14,201</u>	<u>29,333</u>
Total treasurer	<u>608,819</u>	<u>608,819</u>	<u>575,247</u>	<u>33,572</u>
Assessor:				
Salaries and wages	817,738	807,738	804,343	3,395
Employee benefits	420,303	413,803	414,618	(815)
Services and supplies	<u>124,188</u>	<u>99,188</u>	<u>89,590</u>	<u>9,598</u>
Total assessor	<u>1,362,229</u>	<u>1,320,729</u>	<u>1,308,551</u>	<u>12,178</u>
Buildings and grounds-general:				
Salaries and wages	435,290	420,290	677,600	(257,310)
Employee benefits	217,849	201,349	326,935	(125,586)
Services and supplies	<u>1,098,633</u>	<u>1,170,633</u>	<u>1,365,513</u>	<u>(194,880)</u>
Total buildings and grounds-general	<u>1,751,772</u>	<u>1,792,272</u>	<u>2,370,048</u>	<u>(577,776)</u>
Buildings and grounds-equip sv:				
Salaries and wages	257,867	257,867	-	257,867
Employee benefits	134,075	134,075	-	134,075
Services and supplies	<u>251,540</u>	<u>251,540</u>	<u>-</u>	<u>251,540</u>
Total buildings and grounds-equip sv	<u>643,482</u>	<u>643,482</u>	<u>-</u>	<u>643,482</u>
Federal & State Facilities:				
Salaries and wages	107,663	127,663	131,008	(3,345)
Employee benefits	41,990	56,990	57,868	(878)
Services and supplies	<u>25,000</u>	<u>17,500</u>	<u>12,761</u>	<u>4,739</u>
Total federal & state facilities	<u>174,653</u>	<u>202,153</u>	<u>201,637</u>	<u>516</u>
Total general government	<u>15,002,218</u>	<u>16,834,651</u>	<u>16,546,960</u>	<u>287,691</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, 2020

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,180,817	\$ 2,320,817	\$ 2,306,205	\$ 14,612
Employee benefits	1,055,803	1,045,803	1,039,295	6,508
Services and supplies	<u>110,900</u>	<u>132,400</u>	<u>122,732</u>	<u>9,668</u>
Total district attorney	<u>3,347,520</u>	<u>3,499,020</u>	<u>3,468,232</u>	<u>30,788</u>
District court:				
Salaries and wages	519,223	481,227	481,551	(324)
Employee benefits	275,062	223,135	222,509	626
Services and supplies	<u>256,951</u>	<u>212,451</u>	<u>210,701</u>	<u>1,750</u>
Total district court	<u>1,051,236</u>	<u>916,813</u>	<u>914,761</u>	<u>2,052</u>
Tonopah justice court:				
Salaries and wages	417,864	417,864	416,388	1,476
Employee benefits	195,609	195,609	195,559	50
Services and supplies	<u>25,689</u>	<u>25,689</u>	<u>18,498</u>	<u>7,191</u>
Total Tonopah justice court	<u>639,162</u>	<u>639,162</u>	<u>630,445</u>	<u>8,717</u>
Pahrump justice court:				
Salaries and wages	932,208	961,072	950,249	10,823
Employee benefits	463,999	477,719	474,396	3,323
Services and supplies	<u>130,500</u>	<u>70,500</u>	<u>72,315</u>	<u>(1,815)</u>
Total Pahrump justice court	<u>1,526,707</u>	<u>1,509,291</u>	<u>1,496,960</u>	<u>12,331</u>
Beatty justice court:				
Salaries and wages	297,877	297,877	290,551	7,326
Employee benefits	110,930	110,930	107,278	3,652
Services and supplies	<u>26,745</u>	<u>23,745</u>	<u>17,726</u>	<u>6,019</u>
Total Beatty justice court	<u>435,552</u>	<u>432,552</u>	<u>415,555</u>	<u>16,997</u>
Other judicial:				
Services and supplies:				
Salaries and wages	-	-	94,946	(94,946)
Services and supplies	<u>1,125,000</u>	<u>1,139,423</u>	<u>887,140</u>	<u>252,283</u>
Total other judicial	<u>1,125,000</u>	<u>1,139,423</u>	<u>1,047,553</u>	<u>91,870</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, 2020

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Judicial (Continued):				
Public guardian:				
Salaries and wages	\$ 75,126	\$ 76,626	\$ 75,569	\$ 1,057
Employee benefits	48,139	46,639	45,906	733
Services and supplies	<u>10,450</u>	<u>10,450</u>	<u>6,467</u>	<u>3,983</u>
Total public guardian	<u>133,715</u>	<u>133,715</u>	<u>127,942</u>	<u>5,773</u>
 Total judicial	 <u>8,258,892</u>	 <u>8,269,976</u>	 <u>8,101,448</u>	 <u>168,528</u>
 Public safety:				
Sheriff:				
Salaries and wages	6,968,757	7,108,405	6,992,070	116,335
Employee benefits	4,332,230	3,871,229	3,845,726	25,503
Services and supplies	<u>731,400</u>	<u>1,207,892</u>	<u>1,241,314</u>	<u>(33,422)</u>
Total sheriff	<u>12,032,387</u>	<u>12,187,526</u>	<u>12,079,110</u>	<u>108,416</u>
 Emergency management:				
Salaries and wages	240,179	211,045	166,391	44,654
Employee benefits	132,473	93,182	87,849	5,333
Services and supplies	<u>188,951</u>	<u>152,853</u>	<u>147,705</u>	<u>5,148</u>
Total emergency management	<u>561,603</u>	<u>457,080</u>	<u>401,945</u>	<u>55,135</u>
 Total public safety	 <u>12,593,990</u>	 <u>12,644,606</u>	 <u>12,481,055</u>	 <u>163,551</u>
 Public works:				
Salaries and wages	66,436	54,436	50,799	3,637
Employee benefits	32,681	30,481	30,916	(435)
Services and supplies	<u>32,600</u>	<u>28,100</u>	<u>23,740</u>	<u>4,360</u>
Total public works	<u>131,717</u>	<u>113,017</u>	<u>105,455</u>	<u>7,562</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, 2020

	Budget		Variance With Final Budget	
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Health:				
Animal shelter:				
Services and supplies	\$ -	\$ 200,000	\$ 200,000	\$ -
Animal control:				
Salaries and wages	\$ 275,139	\$ 275,139	\$ 310,223	\$ (35,084)
Employee benefits	140,511	140,511	150,166	(9,655)
Services and supplies	<u>86,202</u>	<u>86,202</u>	<u>29,667</u>	<u>56,535</u>
Total animal control	<u>501,852</u>	<u>501,852</u>	<u>490,056</u>	<u>11,796</u>
Total health	<u>501,852</u>	<u>701,852</u>	<u>690,056</u>	<u>11,796</u>
Welfare:				
Senior nutrition program:				
Salaries and wages	-	-	610	(610)
Employee benefits	-	-	393	(393)
Services and supplies	<u>50,000</u>	<u>50,000</u>	<u>36,212</u>	<u>13,788</u>
Total welfare	<u>50,000</u>	<u>50,000</u>	<u>37,215</u>	<u>12,785</u>
Community support:				
Smoky Valley Television:				
Services and supplies	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Contingency	<u>800,000</u>	<u>57,243</u>	<u>-</u>	<u>57,243</u>
Total expenditures	<u>37,343,669</u>	<u>38,676,345</u>	<u>37,962,189</u>	<u>714,156</u>
Excess (deficiency) of revenues over expenditures	<u>5,504,600</u>	<u>4,171,924</u>	<u>5,049,512</u>	<u>877,588</u>
Other financing sources (uses):				
Operating transfers in	8,100	8,100	28,187	20,087
Operating transfers out	<u>(6,946,368)</u>	<u>(5,613,692)</u>	<u>(5,510,064)</u>	<u>103,628</u>
Total other financing sources (uses)	<u>(6,938,268)</u>	<u>(5,605,592)</u>	<u>(5,481,877)</u>	<u>123,715</u>
Net change in fund balance	(1,433,668)	(1,433,668)	(432,365)	1,001,303
Fund balance:				
Beginning of year	<u>10,772,354</u>	<u>10,772,354</u>	<u>10,389,003</u>	<u>(383,351)</u>
End of year	<u>\$ 9,338,686</u>	<u>\$ 9,338,686</u>	<u>\$ 9,956,638</u>	<u>\$ 617,952</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, 2020

	Budget				Variance With Final Budget
	Original	Final	Actual	Positive (Negative)	
Revenues:					
Taxes:					
Property taxes	\$ -	\$ -	\$ 210	\$ 210	
Licenses and permits:					
Encroachment permit fee	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 43,100</u>	<u>\$ (6,900)</u>	
Intergovernmental:					
Motor vehicle fuel tax:					
State \$1.25	846,144	846,144	846,147	3	
Optional \$1.75	72,999	72,999	56,045	(16,954)	
Gas tax \$2.35	1,590,756	1,590,756	1,539,230	(51,526)	
Optional \$.01	274,295	274,295	239,754	(34,541)	
National forest receipts	<u>75,000</u>	<u>75,000</u>	<u>770,535</u>	<u>695,535</u>	
Total intergovernmental	<u>2,859,194</u>	<u>2,859,194</u>	<u>3,451,711</u>	<u>592,517</u>	
Charges for services:					
Reimbursement from Pahrump	272,079	272,079	-	(272,079)	
Developer charges	-	-	1,100,000	1,100,000	
Reimbursement from Tonopah	51,931	51,931	45,740	(6,191)	
Reimbursement from Amargosa	<u>7,140</u>	<u>7,140</u>	<u>6,229</u>	<u>(911)</u>	
Total charges for services	<u>331,150</u>	<u>331,150</u>	<u>1,151,969</u>	<u>820,819</u>	
Miscellaneous:					
Investment income	5,000	5,000	127,688	122,688	
Other	<u>50,000</u>	<u>50,000</u>	<u>2,623</u>	<u>(47,377)</u>	
Total miscellaneous	<u>55,000</u>	<u>55,000</u>	<u>130,311</u>	<u>75,311</u>	
Total revenues	<u>3,295,344</u>	<u>3,295,344</u>	<u>4,777,301</u>	<u>1,481,957</u>	

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

NYE COUNTY, NEVADA
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures:				
Public works:				
Salaries and wages	\$ 2,912,927	\$ 2,912,927	\$ 2,637,370	\$ 275,557
Employee benefits	1,615,547	1,888,372	1,583,977	304,395
Services and supplies	5,134,914	4,734,461	1,895,251	2,839,210
Capital outlay	<u>500,000</u>	<u>768,639</u>	<u>291,959</u>	<u>476,680</u>
Total expenditures	<u>10,163,388</u>	<u>10,304,399</u>	<u>6,408,557</u>	<u>3,895,842</u>
Excess (deficiency) of revenues over expenditures	<u>(6,868,044)</u>	<u>(7,009,055)</u>	<u>(1,631,256)</u>	<u>5,377,799</u>
Other financing sources (uses):				
Operating transfers in	4,252,500	4,252,500	4,492,666	240,166
Operating transfers out	<u>(272,825)</u>	<u>(131,814)</u>	<u>-</u>	<u>131,814</u>
Total other financing sources (uses)	<u>3,979,675</u>	<u>4,120,686</u>	<u>4,492,666</u>	<u>371,980</u>
Net change in fund balance	(2,888,369)	(2,888,369)	2,861,410	5,749,779
Fund balance:				
Beginning of year	<u>2,890,869</u>	<u>2,890,869</u>	<u>4,882,117</u>	<u>1,991,248</u>
End of year	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 7,743,527</u>	<u>\$ 7,741,027</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, 2020

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental:				
Grant	\$ 4,168,170	\$ 6,330,966	\$ 4,337,040	\$ (1,993,926)
Miscellaneous:				
Investment income	-	-	11,065	11,065
Total revenues	<u>4,168,170</u>	<u>6,330,966</u>	<u>4,348,105</u>	<u>(1,982,861)</u>
Expenditures:				
General government:				
Salaries and wages	150,000	150,000	49,699	100,301
Employee benefits	75,000	75,000	18,002	56,998
Services and supplies	400,000	479,181	479,181	-
Capital outlay	-	10,000	9,583	417
Total general government	<u>625,000</u>	<u>714,181</u>	<u>556,465</u>	<u>157,716</u>
Judicial:				
Salaries and wages	575,000	575,000	51,012	523,988
Employee benefits	290,000	290,000	8,452	281,548
Services and supplies	1,400,000	1,400,000	206,494	1,193,506
Capital outlay	-	50,000	38,462	11,538
Total judicial	<u>2,265,000</u>	<u>2,315,000</u>	<u>304,420</u>	<u>2,010,580</u>
Public safety:				
Salaries and wages	71,579	400,000	350,473	49,527
Employee benefits	43,790	200,000	190,795	9,205
Services and supplies	-	146,165	116,358	29,807
Capital outlay	-	100,000	86,975	13,025
Total public safety	<u>115,369</u>	<u>846,165</u>	<u>744,601</u>	<u>101,564</u>
Public works:				
Salaries and wages	75,000	75,000	-	75,000
Employee benefits	45,000	45,000	-	45,000
Services and supplies	500,000	500,000	-	500,000
Capital outlay	-	1,244,755	1,244,755	-
Total public works	<u>620,000</u>	<u>1,864,755</u>	<u>1,244,755</u>	<u>620,000</u>
Welfare:				
Salaries and wages	227,955	210,000	204,363	5,637
Employee benefits	114,846	110,000	105,750	4,250
Services and supplies	200,000	270,865	268,223	2,642
Total welfare	<u>542,801</u>	<u>590,865</u>	<u>578,336</u>	<u>12,529</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, 2020

	Budget			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Expenditures (Continued):				
Total expenditures	\$ 4,168,170	\$ 6,330,966	\$ 3,428,577	\$ 2,902,389
Excess (deficiency) of revenues over expenditures	-	-	919,528	919,528
Fund balance:				
Beginning of year	_____ -	_____ -	(380,135)	(380,135)
End of year	\$ _____ -	\$ _____ -	\$ 539,393	\$ 539,393

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-type Activities-Enterprise Funds				Governmental Activities - Internal Service Funds	
	Major Funds		Nonmajor Enterprise Funds	Total Enterprise Funds		
	Solid Waste	Pahrump Ambulance				
ASSETS						
Current assets:						
Pooled cash and investments	\$ 4,048,200	\$ 1,025,697	\$ 535,883	\$ 5,609,780	\$ 1,111,425	
Interest receivable	31,838	1,665	1,200	34,703	1,510	
Room tax receivable	-	-	5,750	5,750	-	
Accounts receivable, net	148,954	776,194	8,885	934,033	-	
Due from sewer fund	-	-	18,588	18,588	-	
Restricted cash	10,293,041	306,462	95,116	10,694,619	-	
Total current assets	14,522,033	2,110,018	665,422	17,291,723	1,112,935	
Noncurrent assets:						
Capital assets, net of accumulated depreciation	25,696	699,874	4,563,181	5,288,751	-	
Total assets	14,547,729	2,809,892	5,228,603	22,586,224	1,112,935	
DEFERRED OUTFLOWS OF RESOURCES						
Pension charge	34,370	790,964	29,240	854,574	-	
LIABILITIES						
Current liabilities:						
Accounts payable	11,786	14,410	3,073	29,269	119,381	
Accrued payroll and benefits	10,659	121,520	7,654	139,833	6,355	
Customer deposits	-	-	3,370	3,370	-	
Due to water fund	-	-	18,588	18,588	-	
Unearned revenue	-	46,113	-	46,113	-	
Accrued compensated absences	-	86,258	-	86,258	-	
Bonds payable, current portion	-	-	28,473	28,473	-	
Total current liabilities	22,445	268,301	61,158	351,904	125,736	
Long-term payable from restricted assets						
Landfill closure and postclosure costs	2,111,967	-	-	2,111,967	-	
Long-term liabilities:						
Net pension liability	147,865	3,776,456	76,280	4,000,601	-	
Accrued compensated absences	-	33,517	-	33,517	-	
Bonds payable, long- term portion	-	-	509,919	509,919	-	
Total long-term liabilities	2,259,832	3,809,973	586,199	6,656,004	-	
Total liabilities	2,282,277	4,078,274	647,357	7,007,908	125,736	
DEFERRED INFLOWS OF RESOURCES						
Pension charge	27,849	640,215	22,389	690,453	-	
NET POSITION						
Invested in capital assets, net of related debt	25,696	699,874	4,024,789	4,750,359	-	
Restricted for landfill closure costs	10,293,041	-	-	10,293,041	-	
Restricted for debt service	-	-	75,263	75,263	-	
Restricted for capital projects	-	306,462	19,853	326,315	-	
Unrestricted	1,953,236	(2,123,969)	468,192	297,459	987,199	
Total net position	\$ 12,271,973	\$ (1,117,633)	\$ 4,588,097	\$ 15,742,437	\$ 987,199	

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

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds	
	Major Funds		Nonmajor Enterprise Funds	Total Enterprise Funds	
	Solid Waste	Pahrump Ambulance			
Operating revenues:					
Charges for services	\$ 1,876,353	\$ 3,582,243	\$ 471,273	\$ 5,929,869	\$ 2,639,918
Operating expenses:					
Salaries and wages	101,062	2,026,638	92,271	2,219,971	61,854
Employee benefits	47,121	1,095,342	37,301	1,179,764	30,447
Services and supplies	1,531,803	337,013	498,692	2,367,508	366,021
Insurance cost					982,627
Claims cost					338,069
Closure and postclosure landfill costs	100,363	-	-	100,363	-
Depreciation	5,974	73,364	174,227	253,565	-
Bad debt	-	363,316	-	363,316	-
Total operating expenses	1,786,323	3,895,673	802,491	6,484,487	1,779,018
Operating income (loss)	90,030	(313,430)	(331,218)	(554,618)	860,900
Non-operating revenues (expenses):					
Investment income	527,419	24,296	21,487	573,202	11,017
Room tax	-	-	98,104	98,104	-
Other income	-	-	1,083	1,083	-
Interest expense	-	-	(31,346)	(31,346)	-
Total nonoperating revenues (expenses)	527,419	24,296	89,328	641,043	11,017
Net income (loss) before transfers and contributions	617,449	(289,134)	(241,890)	86,425	871,917
Transfers:					
Operating transfers in	-	352,142	65,930	418,072	-
Operating transfers out	-	-	-	-	-
Total transfers	-	352,142	65,930	418,072	-
Changes in net position	617,449	63,008	(175,960)	504,497	871,917
Net position:					
Beginning of year	11,654,524	(1,180,641)	4,764,057	15,237,940	115,282
End of year	\$ 12,271,973	\$ (1,117,633)	\$ 4,588,097	\$ 15,742,437	\$ 987,199

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Page 1 of 2

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds	
	Major Funds		Nonmajor	Total Enterprise Funds	Activities - Internal Service Funds
	Solid Waste	Pahrump Ambulance	Enterprise Funds		
Cash flows from operating activities:					
Cash received from customers	\$ 2,189,884	\$ 3,195,537	\$ 471,417	\$ 5,856,838	\$ 2,639,918
Cash paid for salaries and employee benefits	(143,955)	(3,038,119)	(128,922)	(3,310,996)	(85,946)
Cash paid for services and supplies	(1,596,974)	(340,942)	(509,378)	(2,447,294)	(1,636,423)
Net cash provided (used) by operating activities	<u>448,955</u>	<u>(183,524)</u>	<u>(166,883)</u>	<u>98,548</u>	<u>917,549</u>
Cash flows from noncapital financing activities:					
Room tax	-	-	100,626	100,626	-
Operating transfers	-	352,142	65,930	418,072	-
Net cash provided by noncapital financing activities:	<u>-</u>	<u>352,142</u>	<u>166,556</u>	<u>518,698</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(385,181)	(74,385)	(459,566)	-
Other income	-	46,113	1,083	47,196	-
Principal payments - bonds	-	-	(25,607)	(25,607)	-
Interest paid	-	-	(31,346)	(31,346)	-
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(339,068)</u>	<u>(130,255)</u>	<u>(469,323)</u>	<u>-</u>
Cash flows from investing activities:					
Investment income	<u>514,483</u>	<u>24,396</u>	<u>20,867</u>	<u>559,746</u>	<u>9,822</u>
Net increase (decrease) in pooled cash and investments	963,438	(146,054)	(109,715)	707,669	927,371
Pooled cash and investments:					
Beginning of year	<u>13,377,803</u>	<u>1,478,213</u>	<u>740,714</u>	<u>15,596,730</u>	<u>184,054</u>
End of year	<u>\$ 14,341,241</u>	<u>\$ 1,332,159</u>	<u>\$ 630,999</u>	<u>\$ 16,304,399</u>	<u>\$ 1,111,425</u>

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

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

Page 2 of 2

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds	
	Major Funds		Nonmajor	Total	Enterprise
	Solid Waste	Pahrump Ambulance	Funds	Funds	Funds
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 90,030	\$ (313,430)	\$ (331,218)	\$ (554,618)	\$ 860,900
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	5,974	73,364	174,227	253,565	-
Closure and postclosure landfill costs	100,363	-	-	100,363	-
Bad debt	-	363,316	-	363,316	-
(Increase)Decrease in accounts receivable	313,531	(386,706)	369	(72,806)	-
(Increase)Decrease in deferred outflows - pension	(4,508)	(69,016)	(8,127)	(81,651)	-
(Increase)Decrease in customer deposits	-	-	(225)	(225)	-
Increase(Decrease) in compensated absences	-	(5,734)	-	(5,734)	-
Increase(Decrease) in accounts payable	(65,171)	(3,929)	(10,686)	(79,786)	50,294
Increase(Decrease) in accrued payroll and benefits	2,549	51,856	907	55,312	6,355
Increase(Decrease) in net pension liability	6,384	167,864	3,410	177,658	-
(Increase)Decrease in deferred inflows - pension	(197)	(61,109)	4,460	(56,846)	-
Total adjustments	<u>358,925</u>	<u>129,906</u>	<u>164,335</u>	<u>653,166</u>	<u>56,649</u>
Net cash provided (used) by operating activities	<u>\$ 448,955</u>	<u>\$ (183,524)</u>	<u>\$ (166,883)</u>	<u>\$ 98,548</u>	<u>\$ 917,549</u>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2020

Pension (and other Employee Benefits) Trust Funds							
	Gabbs County OPEB Trust	Beatty Town OPEB Trust	Pahrump Town OPEB Trust	F.H. Flint Scholarship Private-Purpose Trust Fund	Investment Trust Fund		Agency Funds
ASSETS							
Pooled cash and investments	\$ 417,962	\$ 7,500	\$ 15,995	\$ 55,418	\$ 26,588	\$ 15,656,173	\$ 17,633,525
Interest receivable	981	-	33	114	-	-	66,584
Taxes receivable	-	-	-	-	-	-	732,427
Due from other governments	-	-	-	-	-	-	423,357
Loan receivable	-	-	-	-	-	-	207,091
Accounts receivable	-	-	-	-	-	-	170,186
Prepaid expense	-	-	-	-	-	-	107,789
 Total assets	 418,943	 7,500	 16,028	 55,532	 26,588	 15,656,173	 19,340,959
 LIABILITIES							
Unavailable revenue -							
property taxes	-	-	-	-	-	-	506,797
Amounts held for others	-	-	-	-	-	-	18,834,162
 Total liabilities	 -	 -	 -	 -	 -	 -	 19,340,959
 NET POSITION							
Held in trust	\$ 418,943	\$ 7,500	\$ 16,028	\$ 55,532	\$ 26,588	\$ 15,656,173	\$ -

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, 2020

Pension (and other Employee Benefits) Trust Funds						
	Gabbs	Beatty	Pahrump	F.H. Flint	Scholarship	
County	Town	Town	Town	Private-Purpose	Investment	
OPEB	OPEB	OPEB	OPEB			
Trust	Trust	Trust	Trust	Trust Fund	Trust Fund	
Additions:						
Contributions:						
Employer	\$ 1,947,432	\$ 7,500	\$ 26,300	\$ 87,500	\$ -	\$ -
Investment income	12,639	-	354	2,028	186	330,310
Net change in fair value of investments	-	-	-	-	-	310,150
Total additions	1,960,071	7,500	26,654	89,528	186	640,460
Deductions:						
Benefit payments	1,541,128	-	10,626	33,996	-	-
Change in net position resulting from operation	418,943	7,500	16,028	55,532	186	640,460
Capital transactions:						
Net capital share transactions	-	-	-	-	-	(820,756)
Change in net position	418,943	7,500	16,028	55,532	186	(180,296)
Net position:						
Beginning of year	-	-	-	-	26,402	15,836,469
End of year	\$ 418,943	\$ 7,500	\$ 16,028	\$ 55,532	\$ 26,588	\$ 15,656,173

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

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.

Risk Management Fund – The Risk Management Fund is used to account for property and liability claims of the County.

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, 2020

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, 2020

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:

Dedicated County Medical Indigent Special Revenue Fund (10284)
County Capital Projects Fund (10401)
Risk Management Self Insurance Fund (10607)

f. The Grants Fund was augmented during the year due to additional grant revenue received.

g. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year.

h. All appropriations lapse at the end of the fiscal year.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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

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

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

- b. Investments**

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

Nevada Revised Statutes authorize the County to invest in:

1. Obligations of the U.S. Treasury and U.S. agencies in which the maturity dates do not extend more than 10 years from the date of purchase.
2. Nonnegotiable certificates of deposit issued by insured commercial banks, insured credit unions or insured savings and loan associations (those over \$250,000 must be fully collateralized).
3. Negotiable notes or short-term negotiable bonds issued by local governments within Nevada.
4. Eligible bankers' acceptances that do not exceed 180 days maturity and do not exceed 20 percent of the investment portfolio.
5. 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.
6. The State of Nevada's Local Government Investment Pool.
7. 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.
8. 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.
9. Obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development or obligations publicly issued in the United States by a foreign financial entity registered with the Securities and Exchange Commission, denominated in dollars with a maturity of 5 years or less with a rating of "AA" or better.

In addition to the Nevada Revised Statutes, the County has an established investment policy.

Investments are stated at fair value as of June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

- 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. 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, 2020

- 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 two types of items, 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 property taxes and grant revenue. These amounts are 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, 2020, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2020.

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, 2020

- 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) NRS 176	Judicial Fees
i) 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, 2020

- 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. (See Note D2)

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 minerals extracted by operators are due annually in May for mining production of the previous calendar year. In accordance with NRS 362.130 tax payments are to be made to the Nevada Department of Taxation on or before May 10th, after which collections are to be remitted to local governments on or before May 30th.
(See Note D2)

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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	\$(19,475,000)
Capital lease payable	(754,869)
Loan payable	(207,091)
Less: deferred charge on bond discounts (net of amortization)	2,019
Interest payable	(329,752)
Compensated absences	<u>(4,071,322)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$(24,836,015)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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	\$ 7,009,511
Retirements	(8,990)
Depreciation expense	<u>(6,624,646)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 375,875</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	\$ (35,272)
Amortization of bond discount	(96)
General obligation debt payments	<u>1,051,396</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,016,028</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	\$ 10,790
Compensated absences	<u>(205,482)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (194,692)</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. There were no expenditures that exceeded the budget at the function level for the year ending June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

1. Compliance and Accountability (Continued)

2. Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$1,117,633
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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 \$3,776,456. See Note D-14 of the financial statements.

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, 2020

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, 2020, 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	\$ 1,406,749
Carrying amount of deposits	15,180,332
Pooled investments	105,840,474
State Treasurer Investment pool	<u>802,412</u>
Cash and cash equivalents	<u>\$ 123,229,967</u>

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

Statement of Net Position	\$ 78,722,187
Statement of Net Position restricted	10,694,619
Employee benefit trust funds	496,875
Private purpose trust fund	26,588
External investment trust fund	15,656,173
Agency funds	<u>17,633,525</u>
Pooled cash and investments	<u>\$ 123,229,967</u>

Except for financial reporting purposes, the cash balances of \$15,656,173 in the External Investment Trust fund and \$17,633,525 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 2.10 years.

As of June 30, 2020, 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. Treasury Bonds	\$ 955,718	\$ 85,388	\$ 326,625	\$ 543,705	\$ 0
Corporate Commercial Paper	2,998,548	2,998,548	0	0	0
Negotiable Certificates of Deposit	41,936,042	17,712,543	24,223,499	0	0
NV Local Government Investment Pool	802,412	802,412	0	0	0
U.S. Agencies	45,569,388	6,592,278	38,977,110	0	0
Money Market Mutual Fund	<u>13,578,366</u>	<u>13,578,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$105,840,474</u>	<u>\$ 41,769,535</u>	<u>\$63,527,234</u>	<u>\$ 543,705</u>	<u>\$ 0</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, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2020, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Fair Value	Aaa	Aa1	N/A
U.S. Treasury Bonds	\$ 955,718	\$ 955,718	\$ 0	\$ 0
Corporate Commercial Paper	2,998,548	0	2,998,548	0
Negotiable Certificates of Deposit	41,936,042	0	0	41,936,042
NV Local Government Investment Pool	802,412	0	0	802,412
U.S. Agencies	45,569,388	45,569,388	0	0
Money Market Mutual Fund	<u>13,578,366</u>	<u>0</u>	<u>0</u>	<u>13,578,366</u>
	<u>\$105,840,474</u>	<u>\$ 46,525,106</u>	<u>\$2,998,548</u>	<u>\$56,316,820</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 \$15,180,332 and the bank balance was \$17,598,743. Of the bank balance, \$250,000 was covered by federal depository insurance. Of the remaining balance, \$17,348,743 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, 2020, are as follows:

Federal Farm Credit Bank	14.40%
Federal Home Loan Bank (FHLB)	20.57%
Freddie Mac	14.25%

GASB Statement No. 72, requires fair value measurement and categorize of 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, 2020:

Investment Type	Fair Value	Fair Value Measurement				
		Level 1	Level 2	Level 3	N/A	
U.S. Treasury Bonds	\$ 955,718	\$ 955,718	\$ 0	\$ 0	\$ 0	\$ 0
Corporate Commercial Paper	2,998,548	0	2,998,548	0	0	0
Negotiable Certificates of Deposit	41,936,042	0	0	0	0	41,936,042
NV Local Government Investment Pool	802,412	199,881	602,531	0	0	0
U.S. Agencies	45,569,388	45,569,388	0	0	0	0
Money Market Mutual Fund	<u>13,578,366</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,578,366</u>	
	<u>\$105,840,474</u>	<u>\$ 46,724,987</u>	<u>\$ 3,601,079</u>	<u>\$ 0</u>	<u>\$55,514,408</u>	

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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, 2020, is as follows:

Investment Type	Fair Value	Principal Amount	Interest Rate
Corporate Commercial Paper	\$ 2,998,548	\$ 3,000,000	Variable
Negotiable Certificates of Deposit	40,051,070	39,150,000	Variable
NV Local Government Investment Pool	802,412	802,412	Variable
U.S. Agencies	45,569,388	44,579,357	Variable
Money Market Mutual Fund	<u>13,485,781</u>	<u>13,485,781</u>	Variable
Total Investments	<u>\$102,907,198</u>	<u>\$ 101,017,550</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2020

Assets:	
Corporate commercial paper	\$ 2,998,548
NV Local Government Investment Pool	802,412
Money market funds	13,485,781
U.S. agencies	45,569,388
Negotiable certificates of deposit	<u>40,051,070</u>
Total investments held in external investment pools	<u>\$102,907,198</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$ 87,251,025
External participants	<u>15,656,173</u>
Total net position held in trust for pool participants (Participant's units' outstanding, \$1.00/par)	<u>\$102,907,198</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2020

Additions:	
Investment earnings	\$ 1,601,417
Net change in fair value of investments	<u>1,870,821</u>
Change in net position resulting from operations	<u>3,472,238</u>
Net capital share transactions	<u>13,053,361</u>
Change in net position	<u>16,525,599</u>
Net position, beginning of year	<u>86,381,599</u>
Net position, end of year	<u>\$102,907,198</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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	\$ 436
	Special Fuel Tax Special Revenue Fund	239
	Museum Special Revenue Fund	1,738
	County Owned Building Special Revenue Fund	20,984
	Building Department Special Revenue Fund	<u>4,790</u>
		<u><u>\$ 28,187</u></u>

<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 8,013
	911 Emergency Medical System Special Revenue Fund	4,703
	Justice Court Fines Special Revenue Fund	14,040
	JP Court Facility Assessment Special Revenue Fund	16,368
	Court Collection Fees Special Revenue Fund	33,427
	Drug Court Proceeds Special Revenue Fund	3,515
	State/County Room Tax Special Revenue Fund	<u>274</u>
		<u><u>\$ 80,340</u></u>

2. Receivables

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

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

	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	Enterprise Funds	Totals
Interest receivable	\$ 12,178	\$ 7,260	\$ 0	\$ 29,338	\$ 88,733	\$ 34,703	\$ 172,212
Taxes receivable	397,004	0	0	0	276,562	5,750	679,316
Due from other governments	4,518,110	615,385	1,378,223	0	2,338,951	0	8,850,669
Accounts receivable, net	0	0	0	0	283,717	934,033	1,217,750
Due from others	<u>23,658</u>	<u>0</u>	<u>0</u>	<u>428,072</u>	<u>55,969</u>	<u>0</u>	<u>507,699</u>
	<u><u>\$ 4,950,950</u></u>	<u><u>\$ 622,645</u></u>	<u><u>\$ 1,378,223</u></u>	<u><u>\$ 457,410</u></u>	<u><u>\$ 3,043,932</u></u>	<u><u>\$ 974,486</u></u>	<u><u>\$11,427,646</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital assets activity for the year ended June 30, 2020, was as follows:

Governmental Activities:

	Balance				Balance
	June 30, 2019	Additions	Deletions	Transfers	June 30, 2020
Capital assets not being depreciated:					
Land	\$ 8,846,411	\$ -	\$ -	\$ 143,068	\$ 8,989,479
Construction in progress	4,979,525	2,965,764	-	(220,105)	7,725,184
Total capital assets not being depreciated	13,825,936	2,965,764	-	(77,037)	16,714,663
Capital assets being depreciated:					
Buildings and improvements	94,103,966	128,085	-	42,037	94,274,088
Equipment	59,899,563	3,472,054	3,631,205	35,000	59,775,412
Infrastructure	48,869,747	443,608	-	-	49,313,355
Total capital assets being depreciated	202,873,276	4,043,747	3,631,205	77,037	203,362,855
Less accumulated depreciation for:					
Buildings and improvements	34,982,389	2,509,694	-	-	37,492,083
Equipment	41,405,007	3,094,469	3,622,215	-	40,877,261
Infrastructure	11,073,881	1,020,483	-	-	12,094,364
Total accumulated depreciation	87,461,277	6,624,646	3,622,215	-	90,463,708
Total capital assets being depreciated, net	115,411,999	(2,580,899)	8,990	77,037	112,899,147
Governmental activities assets, net	\$ 129,237,935	\$ 384,865	\$ 8,990	\$ -	\$ 129,613,810

Business-type Activities:

	Balance				Balance
	June 30, 2019	Additions	Deletions	Transfers	June 30, 2020
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	202,500	74,385	-	-	276,885
Ambulance buildings and equipment	1,884,031	385,181	-	-	2,269,212
Total capital assets being depreciated	9,847,755	459,566	-	-	10,307,321
Less accumulated depreciation for:					
Solid waste equipment	1,176,351	5,974	-	-	1,182,325
Utility infrastructure and equipment	2,264,113	169,533	-	-	2,433,646
Golf course buildings and equipment	13,167	4,694	-	-	17,861
Ambulance buildings and equipment	1,615,974	73,364	-	-	1,689,338
Total accumulated depreciation	5,069,605	253,565	-	-	5,323,170
Total capital assets being depreciated, net	4,778,150	206,001	-	-	4,984,151
Business-type activities assets, net	\$ 5,082,750	\$ 206,001	\$ -	\$ -	\$ 5,288,751

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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, One Stop Shop at Calvada, Pahrump Parks and Fairgrounds, Pahrump Fire Station, software, and technology.
- Equipment and vehicles for general government, public works, and public safety departments.

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

- Ambulance vehicles and equipment were purchased during the year.
- Golf course equipment and sprinkler systems.

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

Governmental activities:

General government	\$ 2,164,984
Public safety	2,006,127
Judicial	359,066
Public works	1,551,144
Health and sanitation	79,897
Community support	67,136
Culture and recreation	<u>396,292</u>
	<u>\$ 6,624,646</u>

Business-type activities:

Solid Waste	\$ 5,974
Ambulance	73,364
Golf course	4,694
Sewer system	23,628
Water system	<u>145,905</u>
	<u>\$ 253,565</u>

4. Construction and Other Significant Commitments

Construction commitments: The County has active construction projects as of June 30, 2020. At year-end, the County's commitments are as follows:

Governmental Activities

Project	Spent-to-Date	Commitment
Tonopah Airport Taxiway	\$ 150,510	\$ 214,000
Beatty Airport Apron/Fence	50,219	76,750
FAA - Update Airport Master Plan Study	119,870	501,000
Software Systems	1,037,627	1,151,858
Siems - Celtic Feasibility Study	9,960	13,000
Pahrump Fairgrounds Project	36,722	39,825
Total governmental activities	<u>\$ 1,404,908</u>	<u>\$ 1,996,433</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2020, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 2,205,496	\$ 0	\$ 2,205,496
Road	285,511	0	285,511
Grants	32,150	0	32,150
Capital Projects	1,081	0	1,081
Other Governmental	756,499	0	756,499
Major Enterprise	132,179	0	132,179
Nonmajor Enterprise	7,654	3,370	11,024
Total Accrued Liabilities	\$ 3,420,570	\$ 3,370	\$ 3,423,940

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	\$ 10,293,041	\$ 0	\$ 0	\$ 10,293,041
Pahrump Ambulance	0	0	306,462	306,462
Nonmajor Enterprise	0	75,263	19,853	95,116
Total Restricted Assets	\$ 10,293,041	\$ 75,263	\$ 326,315	\$ 10,694,619

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, 2020, are as follows:

Other			
General Fund	Grants	Governmental	Total
\$ 137,827	\$ 300,142	\$ 96,245	\$ 534,214

8. Unavailable Revenue

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

Other		
General	Governmental	Total
\$ 306,254	\$ 190,320	\$ 496,574

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
\$ 0	\$ 39,855	\$ 39,855

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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 \$64,473. The current outstanding principal balance at June 30, 2020, is \$270,062.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 23,842	\$ 19,242	\$ 43,084
2022	25,600	17,543	43,143
2023	27,488	15,719	43,207
2024	29,515	13,761	43,276
2025	31,692	11,658	43,350
2026-2029	131,925	22,324	154,249
	<hr/> <u>\$ 270,062</u>	<hr/> <u>\$ 100,247</u>	<hr/> <u>\$ 370,309</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, 2020, is \$10,790. The balance in the reserve account was \$10,790 as of June 30, 2020. The bond agreement also requires the Town to establish a fund for short lived assets at a rate of \$404 per month. The required reserve as of June 30, 2020, is \$35,106. The balance in the reserve account was \$19,853. The outstanding balance of bonds payable at June 30, 2020, was \$268,330.

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
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	5,324	8,600	13,924
2026-2030	29,591	40,029	69,620
2031-2035	35,223	34,397	69,620
2036-2040	41,927	27,693	69,620
2041-2045	49,908	19,712	69,620
2046-2050	59,407	10,213	69,620
2051-2052	27,415	1,030	28,445
	<hr/> <u>\$ 268,330</u>	<hr/> <u>\$ 177,835</u>	<hr/> <u>\$ 446,165</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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
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	1,065,072	1,755,072	(372,775)	1,382,297
2025	715,000	1,028,260	1,743,260	(359,891)	1,383,369
2026-2030	3,990,000	4,462,603	8,452,603	(1,561,911)	6,890,692
2031-2035	4,855,000	3,110,639	7,965,639	(1,088,724)	6,876,915
2036-2040	5,935,000	1,408,572	7,343,572	(493,000)	6,850,572
2041	1,340,000	42,880	1,382,880	(15,008)	1,367,872
	<u>\$ 19,475,000</u>	<u>\$ 14,516,126</u>	<u>\$ 33,991,126</u>	<u>\$ (5,080,643)</u>	<u>\$ 28,910,483</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%. The loan was paid in full by June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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, \$30,882 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	Interest	Total
2021	\$ 63,141	\$ 6,254	\$ 69,395
2022	65,160	4,235	69,395
2023	67,245	2,150	69,395
	<u>\$ 195,546</u>	<u>\$ 12,639</u>	<u>\$ 208,185</u>

Fleet - The County entered into a lease agreement for the financing of vehicles valued at \$799,497. The lease agreement has increased during the year for the addition of a new vehicle of \$35,272. The lease agreements been classified as a capital lease according to generally accepted accounting principles. The equipment has a five-year estimated useful life. This year, \$166,954 was included in depreciation expense. Payments are due monthly of \$16,095.75 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
2021	\$ 164,623	\$ 28,526	\$ 193,149
2022	174,541	18,608	193,149
2023	185,104	8,045	193,149
2024	33,038	667	33,705
2025	2,017	20	2,037
	<u>\$ 559,323</u>	<u>\$ 55,866</u>	<u>\$ 615,189</u>

Loan Payable

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

Annual debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 41,164	\$ 2,507	\$ 43,671
2022	42,399	1,272	43,671
	<u>\$ 83,563</u>	<u>\$ 3,779</u>	<u>\$ 87,342</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 39,965	\$ 3,706	\$ 43,671
2022	41,164	2,507	43,671
2023	42,399	1,272	43,671
	<u>\$ 123,528</u>	<u>\$ 7,485</u>	<u>\$ 131,013</u>

During the year ended June 30, 2020, the following changes occurred in long-term debt:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due within one year
Governmental Activities:					
Bonds	\$ 20,085,000	\$ 0	\$ (610,000)	\$ 19,475,000	\$ 630,000
Less: bond discounts	<u>(2,115)</u>	<u>0</u>	<u>96</u>	<u>(2,019)</u>	<u>0</u>
Total bonds payable	20,082,885	0	(609,904)	19,472,981	630,000
Loan payable	285,857	0	(78,766)	207,091	81,129
Capital lease	1,082,227	35,272	(362,630)	754,869	227,764
Compensated absences	3,865,840	205,482	0	4,071,322	1,750,190
OPEB obligation	74,131,567	619,369	0	74,750,936	0
Net pension obligation	<u>51,214,850</u>	<u>1,970,691</u>	<u>0</u>	<u>53,185,541</u>	<u>0</u>
Total Governmental					
Long - Term Liabilities	<u>\$ 150,663,226</u>	<u>\$ 2,830,814</u>	<u>\$ (1,051,300)</u>	<u>\$ 152,442,740</u>	<u>\$ 2,689,083</u>
 Business-Type Activities:					
Landfill closure costs	\$ 2,011,604	\$ 100,363	\$ 0	\$ 2,111,967	\$ 0
Revenue Bonds	563,999	0	(25,607)	538,392	28,473
Compensated Absences	125,509	0	(5,734)	119,775	86,258
Net Pension Obligation	<u>3,822,943</u>	<u>177,658</u>	<u>0</u>	<u>4,000,601</u>	<u>0</u>
Total Business-Type					
Activities Long-Term					
Liabilities	<u>\$ 6,524,055</u>	<u>\$ 278,021</u>	<u>\$ (31,341)</u>	<u>\$ 6,770,735</u>	<u>\$ 114,731</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, 2020, was \$337,222,659. 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 \$5,178,017, Gabbs Town \$2,717,568, Manhattan Town \$872,712 and Pahrump Town \$321,254,159. Per Nevada Revised Statutes Chapter 318.277, the debt limitations for the general improvement districts, which cannot exceed 50% of the assessed valuation of property, excluding motor vehicles situated within such districts, for the current year. The debt limitation currently applicable for Pahrump Swimming Pool at June 30, 2020, was \$642,508,319.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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, 2020, were:

	Transfers Out				
	Transfers In	General Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
Major Road Fund	\$ 4,492,666	\$ -	\$ -	\$ 4,492,666	\$ -
Major Capital Projects Fund	1,219,031	1,219,031	-	-	-
Major Enterprise Funds	352,142	-	-	352,142	-
Nonmajor Debt Service Funds	1,823,189	-	1,601,213	152,581	69,395
Nonmajor Special Revenue Funds	4,446,963	4,291,033	-	155,930	-
Nonmajor Capital Projects Funds	1,324,106	-	-	1,253,860	70,246
Nonmajor Enterprise Funds	65,930	-	-	65,930	-
Totals	<u>\$ 13,724,027</u>	<u>\$ 5,510,064</u>	<u>\$ 1,601,213</u>	<u>\$ 6,473,109</u>	<u>\$ 139,641</u>

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

\$4,492,666 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Fund in the amount of \$2,500,000, the Public Transit Fund in the amount of \$1,750,000, and the Pahrump Town Road Fund of \$242,666.

\$1,219,031 was transferred to the Capital Projects Fund from the General Fund.

\$70,246 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.

\$1,823,189 was transfer to the Debt Service fund to cover the annual debt payments of the County with \$1,601,213 from the Capital Projects Fund; \$152,581 from the 911 Medical Emergency System Fund; and \$69,395 from the County Special Ad Valorem Capital Projects Fund.

\$5,510,064 was transferred from the General Fund to help cover expenses in some special revenue funds; \$4,244,033 to the County Jail Fund; \$47,000 to the Airport Fund; and \$1,219,031 to the Capital Projects Fund.

\$11,860 was transferred from the Pahrump Airport Fund to close out the fund with \$5,930 to the Pahrump 1/10 Fairgrounds Room Tax Fund and \$5,930 to the Pahrump Lake View Golf Course Enterprise Fund.

\$1,702,142 was transferred from the Pahrump Town General Fund to help cover costs in some Pahrump special funds; \$150,000 to the Pahrump Cemetery Fund; \$1,200,000 to the Pahrump Capital Projects Fund; \$352,142 to the Pahrump Ambulance to purchase a new ambulance.

\$85,000 was transferred from Gabbs Town to help cover costs; \$50,000 was transfer to Gabbs Water; \$10,000 was transferred to Gabbs Sewer' \$25,000 was transferred to Gabbs Special Ad Valorem Capital Projects Fund.

\$28,860 was transferred from Beatty Town to set aside for future projects into the Beatty Capital Projects Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2020, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Grants	\$ 154,303
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	\$ 18,588

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 created the Risk Management Internal Service Fund in the current year to account for and finance risks of General Liability and property damage. 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 risk management internal service fund is funded by charges to the county's other funds.

Unemployment Insurance

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

Workers Compensation Insurance

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.

Health Insurance

The County carries commercial insurance for all other risks of loss including employee health and accident insurance.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

13. Contingent Liabilities (Continued)

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.

Coronavirus (COVID-19): On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. The President of the United States declared the outbreak of coronavirus a national emergency on March 13, 2020. The related health crisis has adversely affected the global economy, including disruptions to domestic and international travel and the hospitality industry in the State of Nevada.

In response to the Coronavirus pandemic, the Governor of Nevada issued several declarations of emergency to mitigate the health impact of the pandemic. Directives included the closure of gaming establishments, non-essential businesses and onsite dining at restaurants and food establishments.

The outbreak of the Coronavirus and the dramatic steps taken by the Federal government and the State to Nevada to address it will continue to impact national and local economies. The full impact on the State of Nevada and the District's financial condition is not expected to be known for some time. The impact on the District's future operations as a result of the Coronavirus is difficult to predict due to uncertainties relating to its duration and severity, as well as additional actions that may be taken by governmental and other health care authorities to contain or mitigate the effects of the virus. The possible reemergence of the virus later in the year could have an adverse financial effect on the District. The District is continuously monitoring the situation and will take such proactive measures as may be required to maintain operations and meet its obligations. Given the level of uncertainty, management cannot reasonably estimate the actual impact on the District's future financial position at this time.

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, 2020, the estimated liability to date for closure and post-closure costs is \$2,111,967. 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, 2020, \$10,293,041 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 \$2,933,276.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

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	
	<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	2.25%
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%

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>		
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%			Any	2.50%
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, 2020, were 42.50% for police and fire members; 29.25% for regular members; and 15.25% for employer/employee match. The County has fully funded the amounts due for the year ending June 30, 2020. 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, 2020, the County reported a liability of \$57,186,142 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019. The County's proportionate share of the net pension liability increased from 0.40357 percent at June 30, 2018 to 0.41938 percent at June 30, 2019.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2020, the County recognized pension expense of \$4,592,658. At June 30, 2020, 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	\$ 2,134,407	\$ 1,641,762
Net difference between projected and actual earnings on pension plan investments	0	2,831,526
Changes of assumptions	2,316,377	0
Changes in proportion	2,767,278	4,651,080
County Contributions subsequent to measurement date	<u>4,537,123</u>	0
Total	<u>\$ 11,755,185</u>	<u>\$ 9,124,368</u>

\$4,537,123 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, 2021. 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:		
2021	\$(1,061,431)	
2022	(2,256,825)	
2023	(85,224)	
2024	774,999	
2025	631,796	
2026	<u>90,379</u>	
	<u>\$(1,906,306)</u>	

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2019, 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	Regular: 5.50% Police/Fire: 6.50%
Investment Rate of Return	7.5%, including inflation
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
Other assumptions	Same as those used in the June 30, 2019 funding actuarial valuation

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

Mortality rates were based on the following:

Healthy:	Headcount-Weighted RP-2014 Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries.
Disabled:	Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement	Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016

Actuarial assumptions used in the June 30, 2019, valuation was based on the results of the experience study for the period from July 1, 2012, through June 30, 2016. 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, 2019:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
U.S. Stock	42%	5.50%
International Stock	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2019, 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, 2019. 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, 2019, 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, 2019.

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

	1.0% Decrease	Discount Rate	1.0% Increase
	(6.5%)	(7.5%)	(8.5%)
County's proportionate share of the net pension liability	\$ 88,545,048	\$ 57,186,142	\$ 31,118,021

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, 2020, was \$528,594.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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.

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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	47
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u><u>47</u></u>

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

Coverage Level	PPO CDHP		Statewide EPO/HMO	
	Base Subsidy	SB 552 Subsidy	Base Subsidy	SB 552 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)

All Medicare eligible retirees participate in a Medicare Exchange with PEBP providing a service-related contribution to a Health Reimbursement Arrangement (HRA) equal to \$13 per month, per year of service (maximum \$260 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 2020, the County contributed \$41,663 to the plan for current premiums.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

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.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	172
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>405</u>
	<u>577</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 charts below show the percentages currently payable by the County for each plan.

NCMEA - County Management Employees			NCEA - Other County Employees and JPO - Juvenile Probation Officers		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100%	Before 8/1/2000	7 YOS	100%
	15-19 YOS	50%		15-19 YOS	50%
8/1/2000-6/30/2019	20-24 YOS	75%	On/After 8/1/2000	20-24 YOS	75%
	25+ YOS	100%		25+ YOS	100%
	15-19 YOS	25%			
On/After 7/1/2019	20-24 YOS	50%			
	25+ YOS	75%			
NCLEA - Law Enforcement Employees			All Other County Employees		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
All Employees	8 YOS	100%	Before 8/1/2000	8 YOS	100%
			On/After 8/1/2000	20+ YOS	50%

For fiscal year 2020, the County contributed \$1,782,862 to the plan.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Pahrump Town Employee Health Benefits Plan

Plan Description: The Town administers a single-employer defined benefit healthcare plan. The plan provides medical, dental, prescription, and life insurance benefits to eligible retired Town employees. Benefit provisions for the plan are established pursuant to NRS 287.023 and amended through negotiations between the Town and its employees. NRS 288.150 assigns the authority to establish benefit provisions to the County Commissioners. The plan provides healthcare insurance for eligible retirees through the Town's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The plan does not issue a publicly available financial report. 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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>55</u>
	<u>62</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 employees are incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighter are represented by IAFF. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the Town will end. The charts below show the percentages currently payable by the County for each plan.

NCMEA - Town Management Employees			IAFF - Town of Pahrump Firefighters		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100%	Before 8/1/2000	15 YOS	100%
	15-19 YOS	50%		15-19 YOS	50%
8/1/2000-6/30/2019	20-24 YOS	75%	8/1/2000-6/30/2019	20-24 YOS	75%
	25+ YOS	100%		25+ YOS	100%
	15-19 YOS	25%		15-19 YOS	25%
On/After 7/1/2019	20-24 YOS	50%	On/After 7/1/2019	20-24 YOS	50%
	25+ YOS	75%		25+ YOS	75%
NCEA - Other Town Employees					
Hire Date	Minimum Service Requirement	County Subsidy			
Before 8/1/2000	7 YOS	100%			
	15-19 YOS	50%			
On/After 8/1/2000	20-24 YOS	75%			
	25+ YOS	100%			

For fiscal year 2020, the Town contributed \$51,384 to the plan.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Nye County Water District Employee Health Benefits Plan (NCWDEHBP)

Benefit provisions for the NCWDEHBP are established pursuant to NRS 287.023 and amended through negotiations between the District and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the District'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 District contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. NCWDEHBP 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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>1</u>
	<u>1</u>

Funding Policy: Contribution requirements of the plan members and the District are established and may be amended through negotiations between the District and employees. The District employees are incorporated into Nye County. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the District will end. The chart below shows the percentage currently payable by the District.

Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	8 YOS	100%
On/After 8/1/2000	20+ YOS	50%

Important Dates used in the Valuation:

Valuation Date:	July 1, 2020
Measurement Date:	June 30, 2020
Measurement Period:	June 30, 2019 to June 30, 2020
Fiscal Year End:	June 30, 2020

Significant Results and Differences from the Prior Valuation:

There have been changes to the substantive plan provisions since the prior valuation as of July 1, 2018:

1. Town of Pahrump employees are now incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighters are represented by IAFF. With this change, Town of Pahrump employees hired on/after July 1, 1997 who were not eligible for retiree health benefits in the prior valuation are now eligible for retiree health benefits under the same provisions as other NCMEA or NCEA employees. Firefighters are eligible for County subsidy for retiree only coverage that varies by years of service if they retire with at least 15 years of service and they are not eligible for Medicare. County's subsidy ends when the retiree becomes eligible for Medicare. The net impact of this change is a liability increase for Town of Pahrump.
2. NCMEA employees who are not retired as of July 1, 2019 are only eligible for County's subsidy prior to Medicare eligibility. Once the retiree becomes eligible for Medicare, County's subsidy will end. Although the retiree and eligible dependents are allowed to remain in the County's health plans once they are eligible for Medicare, it is assumed for valuation purposes that all retirees will decline County's coverage upon Medicare eligibility. This change caused a decrease in Nye County's liability.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Significant Results and Differences from the Prior Valuation (Continued):

There have been changes to the substantive plan provisions since the prior valuation as of July 1, 2018 (Continued):

3. County's subsidy for NCMEA employees hired on/after July 1, 2019 has changed as shown in the table below. This change has an immaterial impact on Nye County's liability.

YOS at Retirement	Current Valuation	Prior Valuation
15 – 19	25%	50%
20 – 24	50%	75%
25+	75%	100%

4. Updates were made to the mortality assumptions, and to assumed future healthcare trend.

Net Other Post-Employment Benefits (OPEB) Liability

The County's net OPEB liability of \$74,750,936 was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of July 1, 2020.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

	Nye County
Inflation rate	2.75%
Salary Increase	Non-Law Enforcement: Varies from 9.15% to 4.25% Law Enforcement: Varies from 13.90% to 4.55%
Discount Rate	
Prior Measurement Date	3.51%
Measurement Date	2.21%
Long-term Expected Asset Return for Current Measurement Date	2.75%
Healthcare Cost Trend Rates	4.70% for 2020 decreasing to an ultimate rate of 4.29% by 2075 Pub-2010 General and Safety Employees/Retirees Headcount-Weighted Mortality Tables projected fully generationally using MP-2019.
Mortality Rates	0%-75% depending on years of service
Retirees' share of benefit-related costs	

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Net Other Post-Employment Benefits (OPEB) Liability (Continued)

	Pahrump	Nye County Water District
Inflation rate	2.75%	2.75%
Salary Increase	Non-Law Enforcement: Varies from 9.15% to 4.25% Law Enforcement: Varies from 13.90% to 4.55%	Non-Law Enforcement: Varies from 9.15% to 4.25% Law Enforcement: Varies from 13.90% to 4.55%
Discount Rate		
Prior Measurement Date	3.51%	3.51%
Measurement Date	2.21%	2.21%
Long-term Expected Asset Return for Current Measurement Date	2.75%	N/A
Healthcare Cost Trend Rates	4.70% for 2020 decreasing to an ultimate rate of 4.29% by 2075	4.70% for 2020 decreasing to an ultimate rate of 4.29% by 2075
Mortality Rates	Pub-2010 General and Safety Employees/Retirees Headcount-Weighted Mortality Tables projected fully generationally using MP-2019.	Pub-2010 General and Safety Employees/Retirees Headcount-Weighted Mortality Tables projected fully generationally using MP-2019.
Retirees' share of benefit-related costs	0%-75% depending on years of service	0%-75% depending on years of service

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Index.

Actuarial assumptions used in the July 1, 2019 valuation was based on the results of an actuarial experience study for the period of June 30, 2018, to June 30, 2019.

The County established a new OPEB Trust effective on July 1, 2019. When the disclosure report was completed, the County does not have a Trust agreement that outlines the asset investment expectation yet and the Trust is currently invested similarly as all other County's assets. It is assumed that the asset is invested in short-term money market assets and the expected rate of return is assumed to be the inflation rate (2.75%).

Changes in the Total OPEB Liability

	Nye County	Pahrump Town	Nye County Water District	Totals
Service cost	\$ 3,240,704	\$ 19,604	\$ 4,485	\$ 3,264,793
Interest	2,654,052	30,674	358	2,685,084
Changes of benefit terms	(2,764,923)	2,147,668	0	(617,255)
Differences between expected and actual experience	(13,396,151)	(817,601)	0	(14,213,752)
Changes in assumptions or other inputs	11,261,498	602,235	9,549	11,873,282
Benefit payments	(1,824,525)	(51,384)	0	(1,875,909)
Net changes	(829,345)	1,931,196	14,392	1,116,243
Total OPEB obligation - beginning of the year	<u>73,277,698</u>	<u>853,869</u>	<u>0</u>	<u>74,131,567</u>
Total OPEB obligation - end of year	<u>\$ 72,448,353</u>	<u>\$ 2,785,065</u>	<u>\$ 14,392</u>	<u>\$ 75,247,810</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Changes in the Total OPEB Liability

Plan Fiduciary Net Position

	Nye County	Pahrump Town	Nye County Water District	Totals
Contributions - Employer	\$ 2,254,003	\$ 104,888	\$ 0	\$ 2,358,891
Contributions - Member	0	0	0	0
Net Investment Income	11,978	1,914	0	13,892
Benefit payments	(1,824,525)	(51,384)	0	(1,875,909)
Net changes	<u>441,456</u>	<u>55,418</u>	0	<u>496,874</u>
Plan Fiduciary Net Position - beginning of the year	0	0	0	0
Plan Fiduciary Net Position - end of year	<u>\$ 441,456</u>	<u>\$ 55,418</u>	<u>\$ 0</u>	<u>\$ 496,874</u>
Net OPEB Liability - Ending	<u>\$ 72,006,897</u>	<u>\$ 2,729,647</u>	<u>\$ 14,392</u>	<u>\$ 74,750,936</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.51% as of June 30, 2019, to 2.21% as of June 30, 2020.

Sensitivity of the County's total OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the County, as well as what the County's net 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	Discount Rate	1.0% Increase
	(1.21%)	(2.21%)	(3.21%)
Nye County	\$ 88,406,780	\$ 72,006,897	\$ 59,527,901
Pahrump Town	3,207,162	2,729,647	2,342,731
Nye County Water District	<u>18,445</u>	<u>14,392</u>	<u>11,320</u>
Net OPEB Liability	<u>\$ 91,632,387</u>	<u>\$ 74,750,936</u>	<u>\$ 61,881,952</u>

Sensitivity of the County's total OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net 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	\$ 58,287,351	\$ 72,006,897	\$ 90,597,240
Pahrump Town	2,237,363	2,729,647	3,372,255
Nye County Water District	<u>10,541</u>	<u>14,392</u>	<u>19,765</u>
Net OPEB Liability	<u>\$ 60,535,255</u>	<u>\$ 74,750,936</u>	<u>\$ 93,989,260</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
JUNE 30, 2020

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

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

For the year ended June 30, 2020, the County recognized OPEB expense of \$2,549,358. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 0	\$ 11,482,415
Changes of assumptions or other inputs	13,083,223	2,001,634
Net differences between projected and actual earnings on OPEB plan investments	0	5,836
County Contributions subsequent to measurement date	0	0
Total	<u>\$ 13,083,223</u>	<u>\$ 13,489,885</u>

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>Nye County Water District</u>	<u>Total Liability</u>
2021	\$ (121,179)	\$ (237)	\$ 349	\$ (121,067)
2022	(121,179)	(237)	349	(121,067)
2023	(121,179)	(237)	349	(121,067)
2024	(121,175)	(235)	349	(121,061)
2025	380,450	0	349	380,799
Thereafter	<u>(304,947)</u>	<u>0</u>	<u>1,748</u>	<u>(303,199)</u>
	<u>\$ (409,209)</u>	<u>\$ (946)</u>	<u>\$ 3,493</u>	<u>\$ (406,662)</u>

D. DETAILED NOTES ON ALL FUNDS (Continued)

16. TAX ABATEMENT

For the year ended June 30, 2020, the amount of tax abatements is \$1,482,0657. The tax revenues abated were property tax revenues under agreements with the State of Nevada.

REQUIRED SUPPLEMENTARY INFORMATION

NYE COUNTY, NEVADA

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS***
JUNE 30, 2020

	6/30/2020	6/30/2019	6/30/2018
Total OPEB Liability			
Service cost	\$ 3,264,793	\$ 2,780,749	\$ 2,872,197
Interest	2,685,084	2,616,711	2,431,280
Changes of benefit terms	(617,255)	-	-
Differences between expected and actual experience	(14,213,752)	-	-
Changes of assumptions or other inputs	11,873,282	4,862,886	(3,698,574)
Benefit Payments	<u>(1,875,909)</u>	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in total OPEB liability	1,116,243	8,350,499	(344,910)
Total OPEB liability - beginning	74,131,567	65,781,068	66,125,978
Total OPEB liability - ending	<u>\$ 75,247,810</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
Plan fiduciary net position			
Contributions - employer	2,358,891	1,909,847	1,949,813
Net investment income	13,892	-	-
Benefit payments	<u>(1,875,909)</u>	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in plan fiduciary net position	496,874	-	-
Plan fiduciary net - beginning	-	-	-
Plan fiduciary net - ending (b)	<u>\$ 496,874</u>	<u>\$ -</u>	<u>\$ -</u>
Town's net OPEB liability - ending (a)-(b)	<u>\$ 74,750,936</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.66%	0.00%	0.00%
Covered-employee payroll	\$ 24,476,045	\$ 24,422,790	\$ 21,272,330
Net OPEB liability as a percentage of covered-employee payroll	305.40%	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.			
	6/30/2020	2.21	
	6/30/2019	3.51	
	6/30/2018	3.87	
	6/30/2017	3.58	

**Fiscal year 2018 was the first year of implementation. Therefore, only three years are shown.*

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS TO THE
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF NEVADA
LAST 10 YEARS*
JUNE 30, 2020

Year Ended June 30	Contributions in Relation to the			Contributions as a Percentage of Covered Employee Payroll
	Contractually Determined Contributions	Actuarially Determined Contributions	Contribution Deficiency (Excess)	
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%
2020	4,228,749	4,228,749	-	24,943,643 16.95%

* 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
LAST 10 YEARS*
JUNE 30, 2020**

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%
2020	0.41938%	57,186,142	24,768,936	230.88%	76.50%

**Fiscal year 2015 was the first year of implementation. Therefore, only six 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, 2020

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. In the July 1, 2020 actuarial valuation (measurement date June 30, 2020), there were the following changes in eligibility:

1. Town of Pahrump employees are now incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighters are represented by IAFF. With this change, Town of Pahrump employees hired on/after July 1, 1997 who were not eligible for retiree health benefits in the prior valuation are now eligible for retiree health benefits under the same provisions as other NCMEA or NCEA employees. Firefighters are eligible for County subsidy for retiree only coverage that varies by years of service if they retire with at least 15 years of service and they are not eligible for Medicare. County's subsidy ends when the retiree becomes eligible for Medicare. The net impact of this change is a liability increase for Town of Pahrump.
2. NCMEA employees who are not retired as of July 1, 2019 are only eligible for County's subsidy prior to Medicare eligibility. Once the retiree becomes eligible for Medicare, County's subsidy will end. Although the retiree and eligible dependents are allowed to remain in the County's health plans once they are eligible for Medicare, it is assumed for valuation purposes that all retirees will decline County's coverage upon Medicare eligibility. This change caused a decrease in Nye County's liability.

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

MAJOR FUNDS

General Fund

To account for resources and costs of operations traditionally associated with governments which are not required to be accounted for in other funds.

Road Fund

To account for revenues and expenditures utilized to maintain County roads.

Grants Fund

To account for grant revenues and expenditures.

County Capital Projects Fund

To account for the acquisition and construction of fixed assets in Nye County, Nevada.

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,642,247	\$ 9,801,063
Interest receivable	12,178	17,514
Taxes receivable	397,004	286,993
Due from other governments	4,518,110	3,502,836
Due from others	23,658	9,194
Due from other funds	154,303	270,832
Prepaid expense	331,615	57,250
Inventory	45,107	47,141
Total assets	<u>\$ 13,124,222</u>	<u>\$ 13,992,823</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 518,007	\$ 1,079,949
Accrued payroll and benefits	2,205,496	1,892,346
Unearned revenue	<u>137,827</u>	<u>138,427</u>
Total liabilities	<u>2,861,330</u>	<u>3,110,722</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	306,254	240,718
Unavailable revenue - grants	<u>-</u>	<u>252,380</u>
Total deferred inflows of resources	<u>306,254</u>	<u>493,098</u>
<u>FUND BALANCE</u>		
Nonspendable	376,722	104,391
Restricted for:		
Judicial	-	85,584
Unincorporated towns	-	1,328,887
Committed for:		
Fund stabilization	5,800,000	5,800,000
General government	1,673	3,134
Judicial	-	24
Public safety	38,442	27,391
Culture and recreation	47,061	45,672
Assigned for subsequent year	<u>3,692,740</u>	<u>2,993,920</u>
Total fund balance	<u>9,956,638</u>	<u>10,389,003</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,124,222</u>	<u>\$ 13,992,823</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 16,997,722	\$ 16,725,104	\$ (272,618)	\$ 15,877,239
Licenses and permits	875,000	285,207	(589,793)	943,310
Intergovernmental	21,186,697	22,192,330	1,005,633	20,012,304
Charges for services	2,148,850	2,083,903	(64,947)	1,988,882
Fines and forfeitures	830,000	678,497	(151,503)	845,076
Miscellaneous	810,000	1,046,660	236,660	1,165,272
Total revenues	42,848,269	43,011,701	163,432	40,832,083
Expenditures:				
General government	16,834,651	16,546,960	287,691	15,060,172
Judicial	8,269,976	8,101,448	168,528	7,670,874
Public safety	12,644,606	12,481,055	163,551	15,784,443
Public works	113,017	105,455	7,562	90,489
Health	701,852	690,056	11,796	137,411
Welfare	50,000	37,215	12,785	50,000
Community support	5,000	-	5,000	27,168
Contingency	57,243	-	57,243	-
Total expenditures	38,676,345	37,962,189	714,156	38,820,557
Excess (deficiency) of revenues over expenditures	<u>4,171,924</u>	<u>5,049,512</u>	<u>877,588</u>	<u>2,011,526</u>
Other financing sources (uses):				
Operating transfers in	8,100	28,187	20,087	30,414
Operating transfers out	<u>(5,613,692)</u>	<u>(5,510,064)</u>	<u>103,628</u>	<u>(1,827,545)</u>
Total other financing sources (uses)	<u>(5,605,592)</u>	<u>(5,481,877)</u>	<u>123,715</u>	<u>(1,797,131)</u>
Net change in fund balance	(1,433,668)	(432,365)	1,001,303	214,395
Fund balance:				
Beginning of year	<u>10,772,354</u>	<u>10,389,003</u>	<u>(383,351)</u>	<u>10,174,608</u>
End of year	<u>\$ 9,338,686</u>	<u>\$ 9,956,638</u>	<u>\$ 617,952</u>	<u>\$ 10,389,003</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Property taxes	\$ 15,378,691	\$ 15,135,641	\$ (243,050)	\$ 13,987,150
Net proceeds	<u>1,619,031</u>	<u>1,589,463</u>	<u>(29,568)</u>	<u>1,890,089</u>
Total taxes	<u>16,997,722</u>	<u>16,725,104</u>	<u>(272,618)</u>	<u>15,877,239</u>
Licenses and permits:				
Liquor licenses	45,000	32,950	(12,050)	48,270
Special registration	35,000	(6,935)	(41,935)	25,247
Marijuana licenses	560,000	104,285	(455,715)	681,387
Concealed weapons permits	150,000	87,512	(62,488)	98,558
Gaming licenses	<u>85,000</u>	<u>67,395</u>	<u>(17,605)</u>	<u>89,848</u>
Total licenses and permits	<u>875,000</u>	<u>285,207</u>	<u>(589,793)</u>	<u>943,310</u>
Intergovernmental:				
Federal in lieu tax	3,100,000	3,499,721	399,721	3,331,286
Fish and game in lieu	2,500	2,311	(189)	2,664
State gaming license fee	135,000	127,467	(7,533)	132,045
Consolidated tax	16,724,197	17,227,184	502,987	15,705,289
Grants	1,175,000	1,335,647	160,647	841,020
Other-Nye County school district	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
Total intergovernmental	<u>21,186,697</u>	<u>22,192,330</u>	<u>1,005,633</u>	<u>20,012,304</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues (Continued):				
Charges for services:				
Clerk's fees	\$ 165,000	\$ 158,401	\$ (6,599)	\$ 153,153
Recorder's fees	525,000	519,570	(5,430)	480,672
Assessor's collections fees	950,000	1,004,190	54,190	899,252
Planning and zoning fees	120,000	121,704	1,704	150,881
County surveyor fees	20,000	10,820	(9,180)	5,755
Administration fees	-	1,758	1,758	581
GIS products	7,500	6,000	(1,500)	-
Courier service	25,000	20,196	(4,804)	24,235
Returned check fees	2,500	1,392	(1,108)	1,432
Other-general government	1,100	100	(1,000)	128
Justice court fees	150,000	80,869	(69,131)	102,737
Public defender and discovery fees	15,000	16,500	1,500	18,884
Restitution fees	500	2,221	1,721	840
Court security fees	18,000	17,140	(860)	16,250
Sheriff's fees	95,000	87,864	(7,136)	80,499
Investigation fees	20,000	5,200	(14,800)	10,000
Forensic services	18,000	11,491	(6,509)	16,758
Solid waste fees	7,500	5,328	(2,172)	8,336
Easement fee	-	6,564	6,564	11,393
Cemetery receipts	3,500	3,390	(110)	2,960
Animal shelter fees	3,500	1,925	(1,575)	2,796
Animal control fees	1,750	1,280	(470)	1,340
 Total charges for services	 2,148,850	 2,083,903	 (64,947)	 1,988,882
 Fines and forfeitures:				
Fines and forfeited bail	675,000	500,056	(174,944)	676,341
Legal aid	80,000	111,024	31,024	85,584
Court fines	75,000	67,417	(7,583)	83,151
 Total fines and forfeitures	 830,000	 678,497	 (151,503)	 845,076

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues (Continued):				
Miscellaneous:				
Rent	\$ -	\$ -	\$ -	\$ 1,900
Investment income	50,000	225,752	175,752	218,958
Tax penalties	375,000	631,378	256,378	362,033
Donations	-	50,000	50,000	100
Extraditions	-	1,000	1,000	850
Other revenue	10,000	10,229	229	14,065
Tax trust sales (NRS 361.610)	225,000	74,788	(150,212)	528,895
Tax sale costs	<u>150,000</u>	<u>53,513</u>	<u>(96,487)</u>	<u>38,471</u>
 Total miscellaneous	 <u>810,000</u>	 <u>1,046,660</u>	 <u>236,660</u>	 <u>1,165,272</u>
 Total revenues	 <u>42,848,269</u>	 <u>43,011,701</u>	 <u>163,432</u>	 <u>40,832,083</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Expenditures:				
General government:				
Commissioners:				
Salaries and wages	\$ 152,860	\$ 152,647	\$ 213	\$ 155,588
Employee benefits	95,266	94,110	1,156	92,203
Services and supplies	<u>51,250</u>	<u>34,563</u>	<u>16,687</u>	<u>43,218</u>
Total commissioners	<u>299,376</u>	<u>281,320</u>	<u>18,056</u>	<u>291,009</u>
County administrator:				
Salaries and wages	668,003	664,569	3,434	595,205
Employee benefits	309,175	304,534	4,641	279,019
Services and supplies	<u>134,960</u>	<u>115,480</u>	<u>19,480</u>	<u>131,171</u>
Capital outlay	-	-	-	6,578
Total county administrator	<u>1,112,138</u>	<u>1,084,583</u>	<u>27,555</u>	<u>1,011,973</u>
Comptroller:				
Salaries and wages	422,825	413,424	9,401	381,986
Employee benefits	215,067	206,663	8,404	186,898
Services and supplies	<u>217,200</u>	<u>203,101</u>	<u>14,099</u>	<u>150,764</u>
Total comptroller	<u>855,092</u>	<u>823,188</u>	<u>31,904</u>	<u>719,648</u>
Clerk:				
Salaries and wages	699,235	688,793	10,442	644,589
Employee benefits	351,398	348,010	3,388	322,552
Services and supplies	<u>114,243</u>	<u>119,426</u>	<u>(5,183)</u>	<u>102,967</u>
Total clerk	<u>1,164,876</u>	<u>1,156,229</u>	<u>8,647</u>	<u>1,070,108</u>
Information systems:				
Salaries and wages	753,448	753,018	430	672,076
Employee benefits	341,689	344,980	(3,291)	293,822
Services and supplies	<u>903,533</u>	<u>798,624</u>	<u>104,909</u>	<u>599,974</u>
Capital outlay	-	-	-	26,183
Total information systems	<u>1,998,670</u>	<u>1,896,622</u>	<u>102,048</u>	<u>1,592,055</u>
County planner:				
Salaries and wages	572,841	572,703	138	480,850
Employee benefits	267,853	270,522	(2,669)	214,420
Services and supplies	<u>52,447</u>	<u>38,222</u>	<u>14,225</u>	<u>51,488</u>
Total county planner	<u>893,141</u>	<u>881,447</u>	<u>11,694</u>	<u>746,758</u>
HR/Risk management:				
Salaries and wages	319,347	316,798	2,549	277,119
Employee benefits	151,091	146,202	4,889	136,907
Services and supplies	<u>100,650</u>	<u>91,363</u>	<u>9,287</u>	<u>88,796</u>
Total HR/Risk management	<u>571,088</u>	<u>554,363</u>	<u>16,725</u>	<u>502,822</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Expenditures (Continued):				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ 1,604,804	\$ 1,604,804	\$ -	\$ 1,280,983
Services and supplies	<u>3,117,049</u>	<u>3,165,879</u>	<u>(48,830)</u>	<u>2,710,716</u>
Total miscellaneous overhead	<u>4,721,853</u>	<u>4,770,683</u>	<u>(48,830)</u>	<u>3,991,699</u>
Recorder:				
Salaries and wages	365,029	364,539	490	356,407
Employee benefits	179,381	181,184	(1,803)	174,066
Services and supplies	<u>106,552</u>	<u>97,319</u>	<u>9,233</u>	<u>102,650</u>
Total recorder	<u>650,962</u>	<u>643,042</u>	<u>7,920</u>	<u>633,123</u>
Treasurer:				
Salaries and wages	390,907	386,945	3,962	353,979
Employee benefits	174,378	174,101	277	152,309
Services and supplies	<u>43,534</u>	<u>14,201</u>	<u>29,333</u>	<u>69,932</u>
Total treasurer	<u>608,819</u>	<u>575,247</u>	<u>33,572</u>	<u>576,220</u>
Assessor:				
Salaries and wages	807,738	804,343	3,395	781,740
Employee benefits	413,803	414,618	(815)	395,258
Services and supplies	<u>99,188</u>	<u>89,590</u>	<u>9,598</u>	<u>89,699</u>
Total assessor	<u>1,320,729</u>	<u>1,308,551</u>	<u>12,178</u>	<u>1,266,697</u>
Buildings and grounds-general:				
Salaries and wages	420,290	410,725	9,565	667,788
Employee benefits	201,349	211,338	(9,989)	322,483
Services and supplies	<u>1,170,633</u>	<u>1,154,207</u>	<u>16,426</u>	<u>1,531,552</u>
Total buildings and grounds-general	<u>1,792,272</u>	<u>1,776,270</u>	<u>16,002</u>	<u>2,521,823</u>
Buildings and grounds-equip svcs:				
Salaries and wages	257,867	266,875	(9,008)	-
Employee benefits	134,075	115,597	18,478	-
Services and supplies	<u>251,540</u>	<u>211,306</u>	<u>40,234</u>	<u>-</u>
Total buildings and grounds-equip svcs	<u>643,482</u>	<u>593,778</u>	<u>49,704</u>	<u>-</u>
Federal & State facilities:				
Salaries and wages	127,663	131,008	(3,345)	83,659
Employee benefits	56,990	57,868	(878)	35,162
Services and supplies	<u>17,500</u>	<u>12,761</u>	<u>4,739</u>	<u>17,416</u>
Total general services	<u>202,153</u>	<u>201,637</u>	<u>516</u>	<u>136,237</u>
Total general government	<u>16,834,651</u>	<u>16,546,960</u>	<u>287,691</u>	<u>15,060,172</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Expenditures (Continued):				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,320,817	\$ 2,306,205	\$ 14,612	\$ 2,141,273
Employee benefits	1,045,803	1,039,295	6,508	968,384
Services and supplies	<u>132,400</u>	<u>122,732</u>	<u>9,668</u>	<u>136,190</u>
Total district attorney	<u>3,499,020</u>	<u>3,468,232</u>	<u>30,788</u>	<u>3,245,847</u>
District court:				
Salaries and wages	481,227	481,551	(324)	475,406
Employee benefits	223,135	222,509	626	213,890
Services and supplies	<u>212,451</u>	<u>210,701</u>	<u>1,750</u>	<u>185,780</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district court	<u>916,813</u>	<u>914,761</u>	<u>2,052</u>	<u>875,076</u>
Tonopah justice court:				
Salaries and wages	417,864	416,388	1,476	401,760
Employee benefits	195,609	195,559	50	186,890
Services and supplies	<u>25,689</u>	<u>18,498</u>	<u>7,191</u>	<u>22,071</u>
Total Tonopah justice court	<u>639,162</u>	<u>630,445</u>	<u>8,717</u>	<u>610,721</u>
Pahrump justice court:				
Salaries and wages	961,072	950,249	10,823	914,487
Employee benefits	477,719	474,396	3,323	436,969
Services and supplies	<u>70,500</u>	<u>72,315</u>	<u>(1,815)</u>	<u>149,090</u>
Total Pahrump justice court	<u>1,509,291</u>	<u>1,496,960</u>	<u>12,331</u>	<u>1,500,546</u>
Beatty justice court:				
Salaries and wages	297,877	290,551	7,326	272,632
Employee benefits	110,930	107,278	3,652	104,802
Services and supplies	<u>23,745</u>	<u>17,726</u>	<u>6,019</u>	<u>21,851</u>
Total Beatty justice court	<u>432,552</u>	<u>415,555</u>	<u>16,997</u>	<u>399,285</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Expenditures (Continued):				
Judicial (Continued):				
Other judicial:				
Salaries and wages	\$ 94,946	\$ (94,946)	\$ -	-
Benefits	65,467	(65,467)	-	-
Services and supplies	<u>1,139,423</u>	<u>887,140</u>	<u>252,283</u>	<u>929,279</u>
Total other judicial	<u>1,139,423</u>	<u>1,047,553</u>	<u>91,870</u>	<u>929,279</u>
Public guardian:				
Salaries and wages	76,626	75,569	1,057	64,443
Employee benefits	46,639	45,906	733	36,382
Services and supplies	<u>10,450</u>	<u>6,467</u>	<u>3,983</u>	<u>9,295</u>
Total public guardian	<u>133,715</u>	<u>127,942</u>	<u>5,773</u>	<u>110,120</u>
Total judicial	<u>8,269,976</u>	<u>8,101,448</u>	<u>168,528</u>	<u>7,670,874</u>
Public Safety:				
Sheriff:				
Salaries and wages	7,108,405	6,992,070	116,335	8,595,218
Employee benefits	3,871,229	3,845,726	25,503	4,793,639
Services and supplies	<u>1,207,892</u>	<u>1,241,314</u>	<u>(33,422)</u>	<u>1,968,501</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,350</u>
Total sheriff	<u>12,187,526</u>	<u>12,079,110</u>	<u>108,416</u>	<u>15,361,708</u>
Emergency management:				
Salaries and wages	211,045	166,391	44,654	183,581
Employee benefits	93,182	87,849	5,333	67,870
Services and supplies	<u>152,853</u>	<u>147,705</u>	<u>5,148</u>	<u>153,924</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,360</u>
Total emergency management	<u>457,080</u>	<u>401,945</u>	<u>55,135</u>	<u>422,735</u>
Total public safety	<u>12,644,606</u>	<u>12,481,055</u>	<u>163,551</u>	<u>15,784,443</u>
Public works:				
Salaries and wages	54,436	50,799	3,637	47,117
Employee benefits	30,481	30,916	(435)	24,519
Services and supplies	<u>28,100</u>	<u>23,740</u>	<u>4,360</u>	<u>18,853</u>
Total public works	<u>113,017</u>	<u>105,455</u>	<u>7,562</u>	<u>90,489</u>
Health:				
Animal shelter:				
Services and supplies	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Expenditures (Continued):				
Health (Continued):				
Animal control:				
Salaries and wages	\$ 275,139	\$ 310,223	\$ (35,084)	\$ 83,792
Employee benefits	140,511	150,166	(9,655)	36,477
Services and supplies	86,202	29,667	56,535	17,142
Total animal control	<u>501,852</u>	<u>490,056</u>	<u>11,796</u>	<u>137,411</u>
Total health	<u>701,852</u>	<u>690,056</u>	<u>11,796</u>	<u>137,411</u>
Welfare:				
Senior nutrition program:				
Salaries and wages	-	610	(610)	-
Employee benefits	-	393	(393)	-
Services and supplies	50,000	36,212	13,788	50,000
Total welfare	<u>50,000</u>	<u>37,215</u>	<u>12,785</u>	<u>50,000</u>
Community support:				
Natural Resources:				
Services and supplies	-	-	-	18,955
Smoky Valley Television:				
Services and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>8,213</u>
Total community support	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>27,168</u>
Contingency	<u>57,243</u>	<u>-</u>	<u>57,243</u>	<u>-</u>
Total expenditures	<u>38,676,345</u>	<u>37,962,189</u>	<u>714,156</u>	<u>38,820,557</u>
Excess (deficiency) of revenues over expenditures	<u>4,171,924</u>	<u>5,049,512</u>	<u>877,588</u>	<u>2,011,526</u>
Other financing sources (uses):				
Operating transfers in	8,100	28,187	20,087	30,414
Operating transfers out	(5,613,692)	(5,510,064)	103,628	(1,827,545)
Total other financing sources (uses)	<u>(5,605,592)</u>	<u>(5,481,877)</u>	<u>123,715</u>	<u>(1,797,131)</u>
Net change in fund balance	(1,433,668)	(432,365)	1,001,303	214,395
Fund balance:				
Beginning of year	<u>10,772,354</u>	<u>10,389,003</u>	<u>(383,351)</u>	<u>10,174,608</u>
End of year	<u>\$ 9,338,686</u>	<u>\$ 9,956,638</u>	<u>\$ 617,952</u>	<u>\$ 10,389,003</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,685,249	\$ 4,397,298
Interest receivable	7,260	6,194
Due from other governments	615,385	842,739
Inventory	<u>36,344</u>	<u>34,499</u>
Total assets	<u>\$ 8,344,238</u>	<u>\$ 5,280,730</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 315,200	\$ 187,906
Accrued payroll and benefits	<u>285,511</u>	<u>210,707</u>
Total liabilities	<u>600,711</u>	<u>398,613</u>
<u>FUND BALANCE</u>		
Nonspendable	36,344	34,499
Restricted for public works	<u>7,707,183</u>	<u>4,847,618</u>
Total fund balance	<u>7,743,527</u>	<u>4,882,117</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 8,344,238</u>	<u>\$ 5,280,730</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 210	\$ 210	\$ -
Licenses and permits:				
Encroachment permit fee	<u>50,000</u>	<u>43,100</u>	<u>(6,900)</u>	<u>53,000</u>
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	847,286
Optional \$1.75	72,999	56,045	(16,954)	62,574
Gas tax \$2.35	1,590,756	1,539,230	(51,526)	1,592,898
Optional \$.01	274,295	239,754	(34,541)	259,081
National forest receipts	<u>75,000</u>	<u>770,535</u>	<u>695,535</u>	<u>797,207</u>
Total intergovernmental	<u>2,859,194</u>	<u>3,451,711</u>	<u>592,517</u>	<u>3,559,046</u>
Charges for services:				
Reimbursement from Pahrump	272,079	-	(272,079)	-
Developer charges	-	1,100,000	1,100,000	-
Reimbursement from Tonopah	51,931	45,740	(6,191)	52,047
Reimbursement from Amargosa	<u>7,140</u>	<u>6,229</u>	<u>(911)</u>	<u>7,560</u>
Total charges for services	<u>331,150</u>	<u>1,151,969</u>	<u>820,819</u>	<u>59,607</u>
Miscellaneous:				
Investment income	5,000	127,688	122,688	76,864
Other	<u>50,000</u>	<u>2,623</u>	<u>(47,377)</u>	<u>179,932</u>
Total miscellaneous	<u>55,000</u>	<u>130,311</u>	<u>75,311</u>	<u>256,796</u>
Total revenues	<u>3,295,344</u>	<u>4,777,301</u>	<u>1,481,957</u>	<u>3,928,449</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Expenditures:				
Public works:				
Salaries and wages	\$ 2,912,927	\$ 2,637,370	\$ 275,557	\$ 2,647,415
Employee benefits	1,888,372	1,583,977	304,395	1,274,649
Services and supplies	4,734,461	1,895,251	2,839,210	4,245,624
Capital outlay	768,639	291,959	476,680	58,936
Total expenditures	<u>10,304,399</u>	<u>6,408,557</u>	<u>3,895,842</u>	<u>8,226,624</u>
Excess (deficiency) of revenues over expenditures	(7,009,055)	(1,631,256)	5,377,799	(4,298,175)
Other financing sources (uses):				
Operating transfers in	4,252,500	4,492,666	240,166	5,417,439
Operating transfers out	(131,814)	-	131,814	-
Total other financing sources (uses)	<u>4,120,686</u>	<u>4,492,666</u>	<u>371,980</u>	<u>5,417,439</u>
Net change in fund balance	(2,888,369)	2,861,410	5,749,779	1,119,264
Fund balance:				
Beginning of year	<u>2,890,869</u>	<u>4,882,117</u>	<u>1,991,248</u>	<u>3,762,853</u>
End of year	<u>\$ 2,500</u>	<u>\$ 7,743,527</u>	<u>\$ 7,741,027</u>	<u>\$ 4,882,117</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ -
Due from other governments	<u>1,378,223</u>	<u>1,493,830</u>
 Total assets	<u><u>1,378,223</u></u>	<u><u>1,493,830</u></u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 312,380	\$ 801,636
Accrued payroll and benefits	32,150	103,147
Due to other funds	154,303	270,832
Unearned revenue	<u>300,142</u>	<u>221,114</u>
 Total liabilities	798,975	1,396,729
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - grants	39,855	477,236
 <u>FUND BALANCE</u>		
Restricted for general government	<u>539,393</u>	<u>(380,135)</u>
 Total liabilities and fund balance	<u><u>1,378,223</u></u>	<u><u>1,493,830</u></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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Grant	\$ 6,330,966	\$ 4,337,040	\$ (1,993,926)	\$ 3,636,751
Miscellaneous:				
Donations	-	11,065	11,065	-
Total revenues	<u>6,330,966</u>	<u>4,348,105</u>	<u>(1,982,861)</u>	<u>3,636,751</u>
Expenditures:				
General government:				
Salaries and wages	150,000	49,699	100,301	113,635
Employee benefits	75,000	18,002	56,998	47,873
Services and supplies	479,181	479,181	-	627,770
Capital outlay	10,000	9,583	417	-
Total general government	<u>714,181</u>	<u>556,465</u>	<u>157,716</u>	<u>789,278</u>
Judicial:				
Salaries and wages	575,000	51,012	523,988	44,850
Employee benefits	290,000	8,452	281,548	7,303
Services and supplies	1,400,000	206,494	1,193,506	214,837
Capital outlay	50,000	38,462	11,538	-
Total judicial	<u>2,315,000</u>	<u>304,420</u>	<u>2,010,580</u>	<u>266,990</u>
Public safety:				
Salaries and wages	400,000	350,473	49,527	180,288
Employee benefits	200,000	190,795	9,205	100,266
Services and supplies	146,165	116,358	29,807	81,925
Capital outlay	100,000	86,975	13,025	313,705
Total public safety	<u>846,165</u>	<u>744,601</u>	<u>101,564</u>	<u>676,184</u>
Public works:				
Salaries and wages	75,000	-	75,000	-
Employee benefits	45,000	-	45,000	-
Services and supplies	500,000	-	500,000	124,000
Capital outlay	1,244,755	1,244,755	-	2,069,009
Total public works	<u>1,864,755</u>	<u>1,244,755</u>	<u>620,000</u>	<u>2,193,009</u>
Welfare:				
Salaries and wages	210,000	204,363	5,637	195,159
Employee benefits	110,000	105,750	4,250	96,035
Services and supplies	270,865	268,223	2,642	200,231
Total welfare	<u>590,865</u>	<u>578,336</u>	<u>12,529</u>	<u>491,425</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Expenditures (Continued):				
Total expenditures	<u>\$ 6,330,966</u>	<u>\$ 3,428,577</u>	<u>\$ 2,902,389</u>	<u>\$ 4,416,886</u>
Excess (deficiency) of revenues over expenditures	-	919,528	919,528	(780,135)
Fund balance:				
Beginning of year	<u>_____</u> -	<u>(380,135)</u>	<u>(380,135)</u>	<u>400,000</u>
End of year	<u>\$ _____</u> -	<u>\$ 539,393</u>	<u>\$ 539,393</u>	<u>\$ (380,135)</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,396,050	\$ 10,300,937
Interest receivable	29,338	22,067
Due from others	<u>428,072</u>	<u>427,883</u>
 Total assets	 <u>\$ 12,853,460</u>	 <u>\$ 10,750,887</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 19,580	\$ 33,131
Accrued payroll and benefits	<u>1,081</u>	<u>3,638</u>
 Total liabilities	 20,661	 36,769
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>12,832,799</u>	<u>10,714,118</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 12,853,460</u>	 <u>\$ 10,750,887</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ -	\$ 647	\$ 647	\$ 23
Net proceeds of mines	- -	189	189	-
Total taxes	- -	836	836	23
Miscellaneous:				
Investment income	2,500	328,848	326,348	359,902
Sale of capital assets	- -	- -	- -	12,134
Miscellaneous	- -	3,481,369	3,481,369	- -
Total miscellaneous	2,500	3,810,217	3,807,717	372,036
Total revenues	2,500	3,811,053	3,808,553	372,059
Expenditures:				
Capital outlay:				
General government	<u>3,002,868</u>	<u>1,425,802</u>	<u>1,577,066</u>	<u>1,320,894</u>
Excess (deficiency) of revenues over expenditures	<u>(3,000,368)</u>	<u>2,385,251</u>	<u>5,385,619</u>	<u>(948,835)</u>
Other financing sources (uses):				
Operating transfers in	1,219,031	1,299,371	80,340	1,805,799
Operating transfers out	(1,875,000)	(1,601,213)	273,787	(1,572,941)
Capital lease proceeds	- -	35,272	35,272	799,497
Total other financing sources (uses)	<u>(655,969)</u>	<u>(266,570)</u>	<u>389,399</u>	<u>1,032,355</u>
Net change in fund balance	(3,656,337)	2,118,681	5,775,018	83,520
Fund balance:				
Beginning of year	<u>10,714,118</u>	<u>10,714,118</u>	<u>- -</u>	<u>10,630,598</u>
End of year	<u>\$ 7,057,781</u>	<u>\$ 12,832,799</u>	<u>\$ 5,775,018</u>	<u>\$ 10,714,118</u>

MAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of management is that the costs of providing goods and services be financed or recovered primarily through user charges.

Solid Waste Fund is used to account for revenues and expenses of the garbage disposal services throughout the County.

Pahrump Ambulance Fund is used to account for revenues and expenses of providing emergency services to the citizens of the Pahrump Township.

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Current assets:		
Pooled cash and investments	\$ 4,048,200	\$ 3,826,113
Interest receivable	31,838	18,902
Accounts receivable	<u>148,954</u>	<u>462,485</u>
Total current assets	4,228,992	4,307,500
Restricted assets:		
Cash	10,293,041	9,551,690
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>25,696</u>	<u>31,670</u>
Total assets	<u>14,547,729</u>	<u>13,890,860</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charges	<u>34,370</u>	<u>29,862</u>
LIABILITIES		
Current liabilities:		
Accounts payable	11,786	76,957
Accrued payroll and benefits	<u>10,659</u>	<u>8,110</u>
Total current liabilities	<u>22,445</u>	<u>85,067</u>
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	2,111,967	2,011,604
Long-term liabilities:		
Net pension liability	<u>147,865</u>	<u>141,481</u>
Total long-term liabilities	<u>2,259,832</u>	<u>2,153,085</u>
Total liabilities	<u>2,282,277</u>	<u>2,238,152</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charges	<u>27,849</u>	<u>28,046</u>
NET POSITION		
Invested in capital assets, net of related debt	25,696	31,670
Reserved for landfill closure costs	10,293,041	9,551,690
Unrestricted	<u>1,953,236</u>	<u>2,071,164</u>
Total net position	<u>\$ 12,271,973</u>	<u>\$ 11,654,524</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Operating revenues:				
Charges for services	\$ 2,000,000	\$ 1,876,353	\$ (123,647)	\$ 2,499,476
Operating expenses:				
Salaries and wages	100,000	101,062	(1,062)	89,224
Employee benefits	52,000	47,121	4,879	52,763
Services and supplies	1,793,000	1,531,803	261,197	1,642,673
Closure and postclosure landfill costs	50,000	100,363	(50,363)	100,365
Depreciation	15,000	5,974	9,026	5,974
Total operating expenses	<u>2,010,000</u>	<u>1,786,323</u>	<u>223,677</u>	<u>1,890,999</u>
Operating income	(10,000)	90,030	100,030	608,477
Nonoperating revenues (expenses):				
Investment income	10,000	527,419	517,419	465,761
Changes in net position	\$ -	617,449	\$ 617,449	1,074,238
Net position:				
Beginning of year		<u>11,654,524</u>		<u>10,580,286</u>
End of year		<u>\$ 12,271,973</u>		<u>\$ 11,654,524</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 2,189,884	\$ 2,186,882
Cash paid for salaries and employee benefits	(143,955)	(147,193)
Cash paid for services and supplies	<u>(1,596,974)</u>	<u>(1,594,483)</u>
Net cash provided by operating activities	448,955	445,206
Cash flows from investing activities:		
Investment income	<u>514,483</u>	<u>464,667</u>
Net increase (decrease) in pooled cash and investments	963,438	909,873
Pooled cash and investments:		
Beginning of year	<u>13,377,803</u>	<u>12,467,930</u>
End of year	<u>\$ 14,341,241</u>	<u>\$ 13,377,803</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	<u>\$ 90,030</u>	<u>\$ 608,477</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	5,974	5,974
Closure and postclosure landfill costs	100,363	100,363
(Increase) decrease in accounts receivable	313,531	(312,594)
(Increase) decrease in deferred outflows - pension	(4,508)	(6,848)
Increase (decrease) in accrued payroll and benefits	2,549	1,049
Increase (decrease) in accounts payable	(65,171)	48,190
Increase (decrease) in net pension liability	6,384	9,695
Increase (decrease) in deferred inflows - pension	<u>(197)</u>	<u>(9,102)</u>
Total adjustments	<u>358,925</u>	<u>(163,271)</u>
Net cash provided by operating activities	<u>\$ 448,955</u>	<u>\$ 445,206</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Current assets:		
Pooled cash and investments	\$ 1,025,697	\$ 1,181,339
Interest receivable	1,665	1,765
Accounts receivable, net of allowance for uncollectable of \$198,430 and \$225,530	<u>776,194</u>	<u>752,804</u>
Total current assets	<u>1,803,556</u>	<u>1,935,908</u>
Restricted assets:		
Cash	<u>306,462</u>	<u>296,874</u>
Noncurrent assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,462,506	1,110,364
Equipment	326,707	293,668
Less accumulated depreciation	<u>(1,689,339)</u>	<u>(1,615,975)</u>
Total capital assets, net of accumulated depreciation	<u>699,874</u>	<u>388,057</u>
Total assets	<u>2,809,892</u>	<u>2,620,839</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charge	<u>790,964</u>	<u>721,948</u>
LIABILITIES		
Current liabilities:		
Accounts payable	14,410	18,339
Accrued payroll and benefits	121,520	69,664
Unearned revenue	46,113	-
Accrued compensated absences	<u>86,258</u>	<u>81,727</u>
Total current liabilities	<u>268,301</u>	<u>169,730</u>
Long-term liabilities:		
Net pension liability	3,776,456	3,608,592
Accrued compensated absences	<u>33,517</u>	<u>43,782</u>
Total long-term liabilities	<u>3,809,973</u>	<u>3,652,374</u>
Total liabilities	<u>4,078,274</u>	<u>3,822,104</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charge	<u>640,215</u>	<u>701,324</u>
NET POSITION		
Invested in capital assets, net of related debt	699,874	388,057
Restricted for capital projects	306,462	296,874
Unrestricted	<u>(2,123,969)</u>	<u>(1,865,572)</u>
Total net position	<u>\$ (1,117,633)</u>	<u>\$ (1,180,641)</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Operating revenues:				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,850,000	\$ 3,582,243	\$ (267,757)	\$ 3,858,710
Operating expenses:				
Salaries and wages	1,647,064	2,026,638	(379,574)	1,924,912
Employee benefits	1,138,140	1,095,342	42,798	858,429
Services and supplies	596,736	337,013	259,723	329,197
Depreciation	85,000	73,364	11,636	41,543
Bad debt	<u>440,000</u>	<u>363,316</u>	<u>76,684</u>	<u>357,876</u>
Total operating expenses	<u>3,906,940</u>	<u>3,895,673</u>	<u>11,267</u>	<u>3,511,957</u>
Operating income (loss)	<u>(56,940)</u>	<u>(313,430)</u>	<u>(256,490)</u>	<u>346,753</u>
Non-operating revenue (expense):				
Investment income	1,000	24,296	23,296	31,616
Gain (loss) on disposal of assets	-	-	-	3,884
Operating transfers in	<u>100,000</u>	<u>352,142</u>	<u>252,142</u>	<u>-</u>
Total non-operating revenue (expense)	<u>101,000</u>	<u>376,438</u>	<u>275,438</u>	<u>35,500</u>
Changes in net position	<u>\$ 44,060</u>	<u>63,008</u>	<u>\$ 18,948</u>	<u>382,253</u>
Net position:				
Beginning of year		<u>(1,180,641)</u>		<u>(1,562,894)</u>
End of year		<u>\$ (1,117,633)</u>		<u>\$ (1,180,641)</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 3,195,537	\$ 3,291,914
Cash paid for salaries and employee benefits	(3,038,119)	(2,923,412)
Cash paid for services and supplies	<u>(340,942)</u>	<u>(332,375)</u>
Net cash provided (used) by operating activities	<u>(183,524)</u>	<u>36,127</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(385,181)	(28,301)
Sale of fixed assets	-	16,471
Operating transfer	352,142	-
Other income	<u>46,113</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>13,074</u>	<u>(11,830)</u>
Cash flows from investing activities:		
Investment income	<u>24,396</u>	<u>31,121</u>
Net increase (decrease) in pooled cash and investments	(146,054)	55,418
Pooled cash and investments:		
Beginning of year	<u>1,478,213</u>	<u>1,422,795</u>
End of year	<u>\$ 1,332,159</u>	<u>\$ 1,478,213</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ (313,430)</u>	<u>\$ 346,753</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	73,364	41,543
Bad debt	363,316	357,876
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(386,706)	(566,796)
(Increase) decrease in deferred outflows - pension	(69,016)	(163,863)
Increase (decrease) in compensated absences	(5,734)	19,378
Increase (decrease) in accrued payroll and benefits	51,856	(27,830)
Increase (decrease) in accounts payable	(3,929)	(3,178)
Increase (decrease) in net pension liability	167,864	205,296
Increase (decrease) in deferred inflows - pension	<u>(61,109)</u>	<u>(173,052)</u>
Total adjustments	<u>129,906</u>	<u>(310,626)</u>
Net cash (used) by operating activities	<u>\$ (183,524)</u>	<u>\$ 36,127</u>

NONMAJOR GOVERNMENTAL FUNDS

Combining statements of all nonmajor governmental activity.

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

June 30, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Pooled cash and investments	\$ 38,977,453	\$ 26,277	\$ 5,273,706	\$ 44,277,436
Interest receivable	78,184	53	10,496	88,733
Taxes receivable	256,904	-	19,658	276,562
Due from other governments	2,338,426	-	525	2,338,951
Accounts receivable	271,225	-	12,492	283,717
Due from others	55,969	-	-	55,969
Prepaid expense	236,069	-	-	236,069
Inventory	15,196	-	-	15,196
Total assets	<u>\$ 42,229,426</u>	<u>\$ 26,330</u>	<u>\$ 5,316,877</u>	<u>\$ 47,572,633</u>
LIABILITIES				
Accounts payable	\$ 1,073,352	\$ -	\$ 297,342	\$ 1,370,694
Accrued payroll and benefits	751,411	-	5,088	756,499
Due to other governments	72,142	-	-	72,142
Unearned revenue	96,245	-	-	96,245
Total liabilities	<u>1,993,150</u>	<u>-</u>	<u>302,430</u>	<u>2,295,580</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	175,948	-	14,372	190,320
FUND BALANCE				
Nonspendable	182,512	-	-	182,512
Restricted for:				
Capital projects	-	-	5,000,075	5,000,075
Debt service	-	26,330	-	26,330
General government	10,394,195	-	-	10,394,195
Judicial	2,393,063	-	-	2,393,063
Public safety	7,600,264	-	-	7,600,264
Public works	9,479,767	-	-	9,479,767
Health	171,475	-	-	171,475
Welfare	905,883	-	-	905,883
Culture and recreation	1,819,017	-	-	1,819,017
Community support	4,001,488	-	-	4,001,488
Committed for:				
General government	1,387,374	-	-	1,387,374
Public works	28,978	-	-	28,978
Health	1,599,772	-	-	1,599,772
Community support	96,540	-	-	96,540
Total fund balance	<u>40,060,328</u>	<u>26,330</u>	<u>5,000,075</u>	<u>45,086,733</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 42,229,426</u>	<u>\$ 26,330</u>	<u>\$ 5,316,877</u>	<u>\$ 47,572,633</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 9,192,745	\$ -	\$ 809,297	\$ 10,002,042
Licenses and permits	3,143,907	-	-	3,143,907
Intergovernmental	10,873,865	-	313,932	11,187,797
Charges for services	4,361,422	-	-	4,361,422
Fines and forfeitures	63,764	-	-	63,764
Miscellaneous	1,452,302	392,719	192,102	2,037,123
Total revenues	<u>29,088,005</u>	<u>392,719</u>	<u>1,315,331</u>	<u>30,796,055</u>
Expenditures:				
Current:				
General government	4,199,317	-	-	4,199,317
Judicial	437,698	-	-	437,698
Public safety	12,802,480	-	-	12,802,480
Public works	97,649	-	-	97,649
Health	680,799	-	-	680,799
Sanitation	26,148	-	-	26,148
Welfare	1,524,802	-	-	1,524,802
Culture and recreation	569,584	-	-	569,584
Community support	1,045,791	-	-	1,045,791
Intergovernmental	702,106	-	66,475	768,581
Capital projects	<u>-</u>	<u>-</u>	<u>861,194</u>	<u>861,194</u>
Debt service:				
Principal	-	972,630	78,766	1,051,396
Interest	<u>-</u>	<u>1,242,398</u>	<u>8,576</u>	<u>1,250,974</u>
Total expenditures	<u>22,086,374</u>	<u>2,215,028</u>	<u>1,015,011</u>	<u>25,316,413</u>
Excess (deficiency) of revenues over expenditures	<u>7,001,631</u>	<u>(1,822,309)</u>	<u>300,320</u>	<u>5,479,642</u>
Other financing sources (uses):				
Operating transfers in	4,446,963	1,823,189	1,324,106	7,594,258
Operating transfers out	(6,581,636)	-	(139,641)	(6,721,277)
Sale of assets	<u>-</u>	<u>-</u>	<u>4,178</u>	<u>4,178</u>
Total other financing sources (uses)	<u>(2,134,673)</u>	<u>1,823,189</u>	<u>1,188,643</u>	<u>877,159</u>
Net change in fund balance	4,866,958	880	1,488,963	6,356,801
Fund balance:				
Beginning of year	<u>35,193,370</u>	<u>25,450</u>	<u>3,511,112</u>	<u>38,729,932</u>
End of year	<u>\$ 40,060,328</u>	<u>\$ 26,330</u>	<u>\$ 5,000,075</u>	<u>\$ 45,086,733</u>

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Regional Street and Highways, Special Fuel Tax, Public Transit, and the Pahrump Road funds are used to account for gas taxes collected to be spent on roads.

Airport Fund is used to account for airport rental revenues and maintenance expenditures.

Public Improvement Fund is used to account for monies accumulated for future public work.

Impact Fees Fund is used to account for fees assessed for construction permits in the Pahrump area. Fees are to be used for highways and streets, police, fire and parks.

Ambulance and Health Fund is used to account for revenues and expenditures of the County ambulance service.

Medical and General Indigent and Dedicated County Medical Indigent funds are used to account for revenues and expenditures for assistance given to indigents in the County.

Health Clinics Fund accounts for revenues and expenditures for clinics in Amargosa and Beatty as well as costs for the Public Health Nurse.

County Special Projects Fund is used to account for PETT revenues specified for capital improvement.

Agricultural Extension Fund is used to account for services of the state agricultural extension agent.

Museum Fund is used to account for operations of the County museum.

Building Department Fund is used to account for revenues generated through building permits.

County Owned Building Fund is used to account for revenues and expenditures of county owned real estate leases.

Mining Maps Fund is used to account for revenues and expenditures utilized to maintain mining maps.

Senior Nutrition Fund is used to account for federal monies, meal income, and related expenditures incurred to provide meals to senior citizens.

District Court Technology, Assessor Technology, Clerk Technology, and Recorder Technology funds are used to account for fees charged for technology for the respective offices.

State and County Room Tax Fund is used to account for room taxes collected to be spent on the promotion of tourism for the County.

911 Medical Emergency System Fund accounts for monies specified for emergency communications of the County.

Juvenile Probation Fund accounts for taxes levied and other revenues used to provide youth services and protective services for individuals on probation.

Drug Forfeiture Fund is used to account for revenues and expenditures in the confiscation of assets in the process of the enforcement of drug laws.

County Jail Fund is used to account for revenues and expenses of the County jail operations. The County provides inmate beds to other governments at a daily fee per bed as well as beds for Nye County inmates.

Public Safety Sales Tax Funds are used for sales taxes collected and expensed for public safety for the County and the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump.

Court Collection Fees Fund is used to account for the collection and administration of court fees.

Justice Court Fines NRS 176 Fund and JP Court Facility Assessment Fund are used to account for monies used to enhance the justice system.

District Court Improvement Fund is used to account for monies accumulated for future court improvement work.

Drug Court Proceeds Fund is used to account for drug court proceeds and grant revenue to be used in support of the drug court program.

Law Library Fund is used to account for the law library maintenance of the County.

Renewable Energy Fund is used to account for geothermal lease revenue to be used to develop renewable energy projects within the County.

Water District Fund is used to account for tax assessments for public works.

Veterans' Services Fund is used to provide services for Nye County's local veterans.

Foreclosure Mediation Fund is used to provide foreclosure mediation programs.

Beatty Town, Gabbs Town, Manhattan Town, and Pahrump Town funds are used to account for the activities related to these unincorporated towns.

Beatty Room Tax Fund is used to account for 1 1/2% room tax collected for tourism, 1/2% for chamber of commerce and 1/2% for the museum to be used for the unincorporated town of Beatty, Nevada.

Pahrump Business License Fund is used to collect and monitor business licenses within Pahrump Town.

Pahrump Swimming Pool Fund is used to account for activities of the Pahrump Town swimming pool.

Pahrump State, 1/10 Fairground, 3/10 Tourism, 2/10 Economic Development, 1/10 Parks, 1/10 Arena, and 2/10 Airport Room Tax funds are used to account for room tax revenues.

Pahrump Cemetery Fund is used to account for revenues and expenditures pertaining to the maintenance of the cemetery.

Pahrump Cemetery Perpetual Fund is used to account for revenues being collected now to be able to maintain the cemetery once full.

Pahrump Parks Impact Fee and Fire Impact Fee funds are used to address the infrastructure impact from growth in Pahrump Town.

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2020 (Page 1 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement	Impact Fees	Ambulance and Health	Medical and General Indigent	County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Dedicated Museum
ASSETS													
Pooled cash and investments	\$ 267,128	\$ 9,289	\$ 796,652	\$ 4,892	\$ 4,125,932	\$ 3,513,632	\$ 1,007,683	\$ 878,578	\$ 497,581	\$ 175,095	\$ 26,188	\$ 150,639	\$ 50,405
Interest receivable	5,437	-	4,975	-	8,238	7,312	1,867	2,245	622	367	52	248	-
Taxes receivable	-	-	-	-	-	-	-	29,736	7,461	4,060	-	4,913	2,923
Due from other governments	344,232	656	397,030	10,576	-	-	272	4,638	216	127	-	210	84
Accounts receivable	-	-	-	-	-	-	244,745	-	-	-	-	-	-
Due from others	-	-	-	1	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	30,406	-	-	800	-	-	-
Inventory	-	-	-	15,196	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 616,797</u>	<u>\$ 9,945</u>	<u>\$ 1,198,657</u>	<u>\$ 30,665</u>	<u>\$ 4,134,170</u>	<u>\$ 3,520,944</u>	<u>\$ 1,284,973</u>	<u>\$ 915,197</u>	<u>\$ 505,880</u>	<u>\$ 180,449</u>	<u>\$ 26,240</u>	<u>\$ 156,010</u>	<u>\$ 53,412</u>
LIABILITIES													
Accounts payable	\$ -	\$ -	\$ -	\$ 1,135	\$ -	\$ -	\$ 18,331	\$ 187	\$ 452,223	\$ 790	\$ -	\$ 42,242	\$ 3,389
Accrued payroll and benefits	-	-	-	552	746	-	11,355	34,112	-	5,055	-	2,223	12,698
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	96,245	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,687</u>	<u>746</u>	<u>-</u>	<u>125,931</u>	<u>34,299</u>	<u>452,223</u>	<u>5,845</u>	<u>-</u>	<u>44,465</u>	<u>16,087</u>
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,922</u>	<u>5,750</u>	<u>3,129</u>	<u>-</u>	<u>3,697</u>	<u>2,251</u>
FUND BALANCE													
Nonspendable	-	-	-	-	-	-	30,406	-	-	-	-	-	-
Restricted for:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	616,797	9,945	1,198,657	-	4,133,424	3,520,944	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	171,475	-	-	-
Welfare	-	-	-	-	-	-	-	857,976	47,907	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	35,074
Community support	-	-	-	-	-	-	-	-	-	-	-	107,848	-
Committed for:													
General government	-	-	-	-	-	-	-	-	-	-	26,240	-	-
Public works	-	-	-	28,978	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	1,128,636	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>616,797</u>	<u>9,945</u>	<u>1,198,657</u>	<u>28,978</u>	<u>4,133,424</u>	<u>3,520,944</u>	<u>1,159,042</u>	<u>857,976</u>	<u>47,907</u>	<u>171,475</u>	<u>26,240</u>	<u>107,848</u>	<u>35,074</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 616,797</u>	<u>\$ 9,945</u>	<u>\$ 1,198,657</u>	<u>\$ 30,665</u>	<u>\$ 4,134,170</u>	<u>\$ 3,520,944</u>	<u>\$ 1,284,973</u>	<u>\$ 915,197</u>	<u>\$ 505,880</u>	<u>\$ 180,449</u>	<u>\$ 26,240</u>	<u>\$ 156,010</u>	<u>\$ 53,412</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 2 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Building Department	Owned Building	Mining Maps	Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety	Public Safety	Public Safety
ASSETS															
Pooled cash and investments	\$ 651,180	\$ 113,840	\$ 223,919	\$ 53,051	\$ 589,798	\$ 4,382	\$ 457,999	\$ 7,797	\$ 294,486	\$ 208,041	\$ 53,746	\$ 408,413	\$ -	\$ 96,574	\$ 337,668
Interest receivable	-	-	446	-	1,211	-	945	-	-	-	124	512	-	193	672
Taxes receivable	-	-	-	-	173	-	-	6,518	1,861	29,691	-	-	-	-	-
Due from other governments	-	-	-	56,606	-	-	-	-	-	13,275	-	266,700	72,142	14,141	14,141
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from others	-	5,063	-	-	-	-	-	-	50,905	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	48,437	-	-	-	-	120,937	-	31,169	-
Total assets	\$ 651,180	\$ 118,903	\$ 224,365	\$ 109,657	\$ 591,182	\$ 4,382	\$ 507,381	\$ 14,315	\$ 347,252	\$ 251,007	\$ 53,870	\$ 796,562	\$ 72,142	\$ 142,077	\$ 352,481
LIABILITIES															
Accounts payable	\$ 73,283	\$ 3,376	\$ 2,950	\$ 21,587	\$ -	\$ -	\$ -	\$ 5,816	\$ 11,612	\$ 10,860	\$ -	\$ 56,514	\$ -	\$ 119	\$ -
Accrued payroll and benefits	6,859	3,336	-	-	-	-	-	-	-	54,068	-	262,640	-	5,869	-
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	72,142	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	80,142	6,712	2,950	21,587	-	-	-	5,816	11,612	64,928	-	319,154	72,142	5,988	-
DEFERRED INFLOWS OF RESOURCES															
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	-	1,440	23,000	-	-	-	-
FUND BALANCE															
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	120,937	-	31,169	-
Restricted for:															
General government	-	-	221,415	-	591,182	4,382	507,381	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	334,200	163,079	53,870	356,471	-	104,920	352,481
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	88,070	-	-	-	8,499	-	-	-	-	-	-	-
Committed for:															
General government	571,038	112,191	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	571,038	112,191	221,415	88,070	591,182	4,382	507,381	8,499	334,200	163,079	53,870	477,408	-	136,089	352,481
Total liabilities, deferred inflows of resources, and fund balance	\$ 651,180	\$ 118,903	\$ 224,365	\$ 109,657	\$ 591,182	\$ 4,382	\$ 507,381	\$ 14,315	\$ 347,252	\$ 251,007	\$ 53,870	\$ 796,562	\$ 72,142	\$ 142,077	\$ 352,481

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 3 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Justice Court Collection Fees	JP Court Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds	Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
ASSETS													
Pooled cash and investments	\$ 1,070,267	\$ 432,029	\$ 516,533	\$ 78,950	\$ 152,875	\$ 152,205	\$ 2,079	\$ 16,082	\$ 532,675	\$ 101,501	\$ 5,411	\$ 2,810,762	\$ 184,590
Interest receivable	-	-	-	155	-	303	-	32	1,055	203	11	5,645	366
Taxes receivable	-	-	-	-	-	-	-	-	-	-	-	375	4,979
Due from other governments	-	-	-	-	-	-	-	-	-	-	-	118,220	-
Accounts receivable	-	-	-	-	-	-	-	-	26,480	-	-	-	-
Due from others	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,070,267</u>	<u>\$ 432,029</u>	<u>\$ 516,533</u>	<u>\$ 79,105</u>	<u>\$ 152,875</u>	<u>\$ 152,508</u>	<u>\$ 2,079</u>	<u>\$ 16,114</u>	<u>\$ 560,210</u>	<u>\$ 101,704</u>	<u>\$ 5,422</u>	<u>\$ 2,935,002</u>	<u>\$ 189,935</u>
LIABILITIES													
Accounts payable	\$ 1,496	\$ 699	\$ 1,398	\$ 598	\$ 5,707	\$ -	\$ -	\$ -	\$ 7,694	\$ 4,764	\$ -	\$ 20,484	\$ 12,576
Accrued payroll and benefits	-	-	-	-	2,435	-	-	-	5,585	400	-	20,114	3,914
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>1,496</u>	<u>699</u>	<u>1,398</u>	<u>598</u>	<u>8,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,279</u>	<u>5,164</u>	<u>-</u>	<u>40,598</u>	<u>16,490</u>
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	24,058	-	-	337	-
FUND BALANCE													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted for:													
General government	-	-	-	-	-	-	-	-	522,873	-	5,422	2,894,067	-
Judicial	1,068,771	431,330	515,135	78,507	144,733	152,508	2,079	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	173,445
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:													
General government	-	-	-	-	-	-	-	16,114	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	96,540	-	-	-
Total fund balance	<u>1,068,771</u>	<u>431,330</u>	<u>515,135</u>	<u>78,507</u>	<u>144,733</u>	<u>152,508</u>	<u>2,079</u>	<u>16,114</u>	<u>522,873</u>	<u>96,540</u>	<u>5,422</u>	<u>2,894,067</u>	<u>173,445</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,070,267</u>	<u>\$ 432,029</u>	<u>\$ 516,533</u>	<u>\$ 79,105</u>	<u>\$ 152,875</u>	<u>\$ 152,508</u>	<u>\$ 2,079</u>	<u>\$ 16,114</u>	<u>\$ 560,210</u>	<u>\$ 101,704</u>	<u>\$ 5,422</u>	<u>\$ 2,935,002</u>	<u>\$ 189,935</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 4 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	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	Manhattan Town	Manhattan 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
ASSETS														
Pooled cash and investments	\$ 120,198	\$ 134,596	\$ 581,484	\$ 33,773	\$ 46,189	\$ 142,196	\$ 12,456	\$ 26,336	\$ 4,872,387	\$ 120,878	\$ 668,605	\$ 313,770	\$ 116,324	\$ 2,839,919
Interest receivable	239	267	1,309	67	92	285	25	52	9,444	347	1,236	611	240	5,501
Taxes receivable	-	-	6,420	-	-	184	-	-	109,763	-	-	4,003	3,594	11,500
Due from other governments	8,069	8,069	28,518	1,823	1,823	1,638	1,060	1,060	239,633	37,962	-	18,935	5,954	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 128,506</u>	<u>\$ 142,932</u>	<u>\$ 617,731</u>	<u>\$ 35,663</u>	<u>\$ 48,104</u>	<u>\$ 144,303</u>	<u>\$ 13,541</u>	<u>\$ 27,448</u>	<u>\$ 5,231,227</u>	<u>\$ 159,187</u>	<u>\$ 669,841</u>	<u>\$ 337,319</u>	<u>\$ 126,112</u>	<u>\$ 2,856,920</u>
LIABILITIES														
Accounts payable	\$ 73	\$ -	\$ 2,223	\$ 20	\$ -	\$ 135	\$ 10	\$ -	\$ 95,981	\$ 159,187	\$ 66	\$ 4,643	\$ 3,657	\$ 14,067
Accrued payroll and benefits	-	-	8,727	-	-	-	-	-	152,439	-	7,984	2,554	5,775	4,356
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>73</u>	<u>-</u>	<u>10,950</u>	<u>20</u>	<u>-</u>	<u>135</u>	<u>10</u>	<u>-</u>	<u>248,420</u>	<u>159,187</u>	<u>8,050</u>	<u>7,197</u>	<u>9,432</u>	<u>18,423</u>
DEFERRED INFLOWS OF RESOURCES														
Unavailable revenue - taxes	-	-	1,739	-	-	177	-	-	84,367	-	-	3,081	-	-
FUND BALANCE														
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted for:														
General government	-	-	605,042	-	-	143,991	-	-	4,898,440	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	128,433	142,932	-	35,643	48,104	-	13,531	27,448	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	327,041	-	-
Community support	-	-	-	-	-	-	-	-	-	-	-	-	116,680	2,838,497
Committed for:														
General government	-	-	-	-	-	-	-	-	-	-	661,791	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>128,433</u>	<u>142,932</u>	<u>605,042</u>	<u>35,643</u>	<u>48,104</u>	<u>143,991</u>	<u>13,531</u>	<u>27,448</u>	<u>4,898,440</u>	<u>-</u>	<u>661,791</u>	<u>327,041</u>	<u>116,680</u>	<u>2,838,497</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 128,506</u>	<u>\$ 142,932</u>	<u>\$ 617,731</u>	<u>\$ 35,663</u>	<u>\$ 48,104</u>	<u>\$ 144,303</u>	<u>\$ 13,541</u>	<u>\$ 27,448</u>	<u>\$ 5,231,227</u>	<u>\$ 159,187</u>	<u>\$ 669,841</u>	<u>\$ 337,319</u>	<u>\$ 126,112</u>	<u>\$ 2,856,920</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2020 (Page 5 of 5)
(With Comparative Actual Amounts for June 30, 2019)

	Pahrump 2/10												Pahrump Town		Pahrump Town	
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump	Pahrump	Pahrump	Pahrump	Public Safety	Public Safety					
	Tourism	Development	Parks	Arena	Airport	Cemetery	Parks	Fire	Sales Tax	Sales Tax						
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax	Cemetery	Perpetual	Impact Fee	Impact Fee	Sheriff	Fire	2020		Totals	2019	
ASSETS																
Pooled cash and investments	\$ 236,330	\$ 597,004	\$ 240,936	\$ 544,750	\$ -	\$ 270,251	\$ 202,416	\$ 490,068	\$ 763,776	\$ 638,589	\$ 3,903,675	\$ 38,977,453	\$ 34,570,864			
Interest receivable	466	1,196	489	1,089	-	541	404	772	1,421	1,179	7,676	78,184	57,929			
Taxes receivable	23,000	-	2,875	2,875	-	-	-	-	-	-	-	256,904	239,150			
Due from other governments	-	-	-	-	-	-	-	-	-	335,308	335,308	2,338,426	2,011,540			
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	271,225	217,318			
Due from others	-	-	-	-	-	-	-	-	-	-	-	55,969	21,817			
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-			
Prepaid expense	-	-	-	-	-	-	-	-	-	-	-	4,320	236,069	57,202		
Inventory	-	-	-	-	-	-	-	-	-	-	-	15,196	-	-		
Total assets	<u>\$ 259,796</u>	<u>\$ 598,200</u>	<u>\$ 244,300</u>	<u>\$ 548,714</u>	<u>\$ -</u>	<u>\$ 270,792</u>	<u>\$ 202,820</u>	<u>\$ 490,840</u>	<u>\$ 765,197</u>	<u>\$ 975,076</u>	<u>\$ 4,250,979</u>	<u>\$ 42,229,426</u>	<u>\$ 37,175,820</u>			
LIABILITIES																
Accounts payable	\$ 2,200	\$ -	\$ 397	\$ -	\$ -	\$ 1,530	\$ -	\$ -	\$ -	\$ 2,740	\$ 26,593	\$ 1,073,352	\$ 1,320,280			
Accrued payroll and benefits	13,902	-	-	-	-	946	-	-	-	72,542	50,225	751,411	368,843			
Due to other governments	-	-	-	-	-	-	-	-	-	-	-	72,142	57,795			
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	96,245	81,589			
Total liabilities	<u>16,102</u>	<u>-</u>	<u>397</u>	<u>-</u>	<u>-</u>	<u>2,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,282</u>	<u>76,818</u>	<u>1,993,150</u>	<u>1,828,507</u>			
DEFERRED INFLOWS OF RESOURCES																
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	-	-	-	175,948	153,943			
FUND BALANCE																
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	182,512	57,202			
Restricted for:																
General government	-	-	-	-	-	-	-	-	-	-	-	10,394,195	9,634,864			
Judicial	-	-	-	-	-	-	-	-	-	-	-	2,393,063	2,172,503			
Public safety	-	-	-	-	-	-	-	-	-	765,197	899,794	4,174,161	7,600,264	6,334,257		
Public works	-	-	-	-	-	-	-	-	-	-	-	9,479,767	8,786,787			
Health	-	-	-	-	-	-	-	-	-	-	-	171,475	190,029			
Welfare	-	-	-	-	-	-	-	-	-	-	-	905,883	635,694			
Culture and recreation	-	-	243,903	548,714	-	-	-	490,840	-	-	-	1,819,017	1,503,345			
Community support	243,694	598,200	-	-	-	-	-	-	-	-	-	4,001,488	3,419,090			
Committed for:																
General government	-	-	-	-	-	-	-	-	-	-	-	1,387,374	1,248,525			
Public works	-	-	-	-	-	-	-	-	-	-	-	28,978	13,097			
Health	-	-	-	-	-	268,316	202,820	-	-	-	-	1,599,772	1,129,346			
Community support	-	-	-	-	-	-	-	-	-	-	-	96,540	68,631			
Total fund balance	<u>243,694</u>	<u>598,200</u>	<u>243,903</u>	<u>548,714</u>	<u>-</u>	<u>268,316</u>	<u>202,820</u>	<u>490,840</u>	<u>765,197</u>	<u>899,794</u>	<u>4,174,161</u>	<u>40,060,328</u>	<u>35,193,370</u>			
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 259,796</u>	<u>\$ 598,200</u>	<u>\$ 244,300</u>	<u>\$ 548,714</u>	<u>\$ -</u>	<u>\$ 270,792</u>	<u>\$ 202,820</u>	<u>\$ 490,840</u>	<u>\$ 765,197</u>	<u>\$ 975,076</u>	<u>\$ 4,250,979</u>	<u>\$ 42,229,426</u>	<u>\$ 37,175,820</u>			

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement	Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Museum
Revenues:													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,258,085	\$ 317,614	\$ 173,508	\$ -	\$ 251,245	\$ 124,996
Licenses and permits	-	-	-	-	127,519	438,798	70,833	-	-	-	-	-	-
Intergovernmental	2,148,241	4,089	1,910,825	889	-	-	-	18,008	310,581	23	-	-	17
Charges for services	-	-	-	-	-	-	648,380	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	58,389	240	56,053	7,107	128,468	108,531	34,984	29,386	11,317	6,048	821	3,444	1,738
Total revenues	<u>2,206,630</u>	<u>4,329</u>	<u>1,966,878</u>	<u>7,996</u>	<u>255,987</u>	<u>547,329</u>	<u>754,197</u>	<u>1,305,479</u>	<u>639,512</u>	<u>179,579</u>	<u>821</u>	<u>254,689</u>	<u>126,751</u>
Expenditures:													
Current:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	38,679	37,934	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	407,185	-	-	198,133	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	963,058	561,744	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	117,789
Community support	-	-	-	-	-	-	-	-	-	-	-	150,840	-
Intergovernmental	-	-	-	-	-	-	-	-	150,000	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,679</u>	<u>37,934</u>	<u>-</u>	<u>407,185</u>	<u>963,058</u>	<u>711,744</u>	<u>198,133</u>	<u>-</u>	<u>150,840</u>	<u>117,789</u>
Excess (deficiency) of revenues over expenditures	<u>2,206,630</u>	<u>4,329</u>	<u>1,966,878</u>	<u>(30,683)</u>	<u>218,053</u>	<u>547,329</u>	<u>347,012</u>	<u>342,421</u>	<u>(72,232)</u>	<u>(18,554)</u>	<u>821</u>	<u>103,849</u>	<u>8,962</u>
Other financing sources (uses):													
Operating transfers in	-	-	-	47,000	-	-	-	-	-	-	-	-	-
Operating transfers out	(2,500,000)	(239)	(1,750,000)	(436)	-	-	-	-	-	-	-	-	(1,738)
Total other financing sources (uses)	<u>(2,500,000)</u>	<u>(239)</u>	<u>(1,750,000)</u>	<u>46,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,738)</u>
Net change in fund balance	(293,370)	4,090	216,878	15,881	218,053	547,329	347,012	342,421	(72,232)	(18,554)	821	103,849	7,224
Fund balance:													
Beginning of year	<u>910,167</u>	<u>5,855</u>	<u>981,779</u>	<u>13,097</u>	<u>3,915,371</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>
End of year	<u>\$ 616,797</u>	<u>\$ 9,945</u>	<u>\$ 1,198,657</u>	<u>\$ 28,978</u>	<u>\$ 4,133,424</u>	<u>\$ 3,520,944</u>	<u>\$ 1,159,042</u>	<u>\$ 857,976</u>	<u>\$ 47,907</u>	<u>\$ 171,475</u>	<u>\$ 26,240</u>	<u>\$ 107,848</u>	<u>\$ 35,074</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2020 (Page 2 of 5)

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

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Emergency Medical System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety Distribution	Public Safety Sheriff	Public Safety Sales Tax
Revenues:															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,234	\$ 618,775	\$ 1,235,626	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,026,265	-	-	-	-	-	-	-	-	-	-	-	361,676	68,261	68,261
Intergovernmental	-	-	-	210,700	-	-	-	-	11	35,246	-	-	-	-	-
Charges for services	-	-	48,968	-	389,125	2,405	93,359	-	-	-	-	2,515,843	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	26,357	-	-	-	-	-
Miscellaneous	20,983	80,741	6,623	-	16,611	98	15,812	274	4,702	44,155	2,275	11,989	-	2,472	9,847
Total revenues	1,047,248	80,741	55,591	210,700	405,736	2,503	109,171	117,508	623,488	1,341,384	2,275	2,527,832	361,676	70,733	78,108
Expenditures:															
Current:															
General government	889,791	164,254	27,583	-	213,471	-	128,862	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	219,581	1,232,226	20,115	6,294,457	-	10,258	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community support	-	-	-	175,987	-	-	-	30,470	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	90,511	-	99,919	-	-	361,676	-	-
Total expenditures	889,791	164,254	27,583	175,987	213,471	-	128,862	120,981	219,581	1,332,145	20,115	6,294,457	361,676	10,258	-
Excess (deficiency) of revenues over expenditures	157,457	(83,513)	28,008	34,713	192,265	2,503	(19,691)	(3,473)	403,907	9,239	(17,840)	(3,766,625)	-	60,475	78,108
Other financing sources (uses):															
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	4,244,033	-	-
Operating transfers out	(20,984)	(4,790)	-	-	-	-	-	-	(274)	(157,283)	(8,013)	-	-	-	-
Total other financing sources (uses)	(20,984)	(4,790)	-	-	-	-	-	-	(274)	(157,283)	(8,013)	-	4,244,033	-	-
Net change in fund balance	136,473	(88,303)	28,008	34,713	192,265	2,503	(19,691)	(3,747)	246,624	1,226	(17,840)	477,408	-	60,475	78,108
Fund balance:															
Beginning of year	434,565	200,494	193,407	53,357	398,917	1,879	527,072	12,246	87,576	161,853	71,710	-	-	75,614	274,373
End of year	\$ 571,038	\$ 112,191	\$ 221,415	\$ 88,070	\$ 591,182	\$ 4,382	\$ 507,381	\$ 8,499	\$ 334,200	\$ 163,079	\$ 53,870	\$ 477,408	\$ -	\$ 136,089	\$ 352,481

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds	Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
Revenues:													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,748	\$ -	\$ -	\$ 35,427	\$ 96,310
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	50,338	-
Intergovernmental	-	-	-	-	117,787	-	-	391	-	-	-	545,639	-
Charges for services	129,719	48,672	95,556	89,604	147,484	20,430	472	-	-	65,000	-	200	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	36,267	-
Miscellaneous	33,447	14,040	16,368	3,243	3,515	5,217	54	488	16,761	2,486	1,351	85,867	5,634
Total revenues	<u>163,166</u>	<u>62,712</u>	<u>111,924</u>	<u>92,847</u>	<u>268,786</u>	<u>25,647</u>	<u>526</u>	<u>879</u>	<u>306,509</u>	<u>67,486</u>	<u>1,351</u>	<u>753,738</u>	<u>101,944</u>
Expenditures:													
Current:													
General government	-	-	-	-	-	-	-	-	172,508	-	-	221,277	-
Judicial	41,843	38,587	45,438	72,437	237,233	2,160	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	187,053	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	2,404	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	2,917	80,262
Community support	-	-	-	-	-	-	-	-	-	39,577	-	16,752	7,000
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>41,843</u>	<u>38,587</u>	<u>45,438</u>	<u>72,437</u>	<u>237,233</u>	<u>2,160</u>	<u>-</u>	<u>-</u>	<u>172,508</u>	<u>39,577</u>	<u>-</u>	<u>430,403</u>	<u>87,262</u>
Excess (deficiency) of revenues over expenditures	<u>121,323</u>	<u>24,125</u>	<u>66,486</u>	<u>20,410</u>	<u>31,553</u>	<u>23,487</u>	<u>526</u>	<u>879</u>	<u>134,001</u>	<u>27,909</u>	<u>1,351</u>	<u>323,335</u>	<u>14,682</u>
Other financing sources (uses):													
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(33,427)	(14,040)	(16,368)	-	(3,515)	-	-	-	-	-	-	(28,860)	-
Total other financing sources (uses)	<u>(33,427)</u>	<u>(14,040)</u>	<u>(16,368)</u>	<u>-</u>	<u>(3,515)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,860)</u>	<u>-</u>
Net change in fund balance	87,896	10,085	50,118	20,410	28,038	23,487	526	879	134,001	27,909	1,351	294,475	14,682
Fund balance:													
Beginning of year	<u>980,875</u>	<u>421,245</u>	<u>465,017</u>	<u>58,097</u>	<u>116,695</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>
End of year	<u>\$ 1,068,771</u>	<u>\$ 431,330</u>	<u>\$ 515,135</u>	<u>\$ 78,507</u>	<u>\$ 144,733</u>	<u>\$ 152,508</u>	<u>\$ 2,079</u>	<u>\$ 16,114</u>	<u>\$ 522,873</u>	<u>\$ 96,540</u>	<u>\$ 5,422</u>	<u>\$ 2,894,067</u>	<u>\$ 173,445</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020 (Page 4 of 5)

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

	Beatty Town Public Safety Sales Tax Sheriff	Beatty Town Public Safety Sales Tax Fire	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire	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
Revenues:											
Taxes	\$ -	\$ -	\$ 41,875	\$ -	\$ 9,844	\$ -	\$ 3,737,766	\$ -	\$ 136,800	\$ 61,316	\$ 196,057
Licenses and permits	-	-	1,468	-	645	-	835,473	-	183,068	-	249,500
Intergovernmental	39,420	39,420	132,579	9,337	7,508	5,162	1,096,700	237,371	-	86,787	42,059
Charges for services	-	-	40,485	-	-	-	8,890	-	-	2,888	-
Fines and forfeitures	-	-	-	-	-	-	1,140	-	-	-	-
Miscellaneous	3,428	3,769	21,887	994	4,220	344	770	182,289	5,296	18,898	7,979
Total revenues	42,848	43,189	238,294	10,331	10,687	22,217	5,506	5,932	5,862,258	242,667	201,966
Expenditures:											
Current:											
General government	-	-	109,871	-	40	-	2,158,673	-	112,987	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-
Public safety	9,234	-	-	1,900	-	385	1,146	-	1,821,049	-	-
Public works	-	-	21,036	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	37,500	-	-	-	-
Sanitation	-	-	26,148	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	2,562	-	32,097	-	-	119,182	-
Community support	-	-	-	-	-	-	-	-	-	-	98,525
Intergovernmental	-	-	-	-	-	-	-	-	-	-	150,326
Total expenditures	9,234	-	157,055	1,900	-	2,987	1,146	-	4,049,319	-	112,987
Excess (deficiency) of revenues over expenditures	33,614	43,189	81,239	8,431	10,687	19,230	4,360	5,932	1,812,939	242,667	88,979
Other financing sources (uses):											
Operating transfers in	-	-	-	-	-	-	-	-	-	-	5,930
Operating transfers out	-	-	(85,000)	-	-	-	-	(1,702,142)	(242,667)	-	-
Total other financing sources (uses)	-	-	(85,000)	-	-	-	-	(1,702,142)	(242,667)	-	-
Net change in fund balance	33,614	43,189	(3,761)	8,431	10,687	19,230	4,360	5,932	110,797	-	88,979
Fund balance:											
Beginning of year	94,819	99,743	608,803	27,212	37,417	124,761	9,171	21,516	4,787,643	-	572,812
End of year	\$ 128,433	\$ 142,932	\$ 605,042	\$ 35,643	\$ 48,104	\$ 143,991	\$ 13,531	\$ 27,448	\$ 4,898,440	\$ -	\$ 661,791

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020 (Page 4 of 5)

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

	Pahrump 2/10										Pahrump Town		Pahrump Town		Totals	
	Pahrump 3/10		Economic		Pahrump 1/10		Pahrump 1/10		Pahrump 2/10		Pahrump	Pahrump	Pahrump	Public Safety	Public Safety	
	Tourism	Room Tax	Development	Room Tax	Parks	Arena	Airport	Room Tax	Pahrump	Cemetery	Perpetual	Impact Fee	Impact Fee	Sales Tax	Sales Tax	
Revenues:																
Taxes	\$ 392,415	\$ -	\$ 49,052	\$ 49,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,192,745	\$ 8,418,096
Licenses and permits	-	-	-	-	-	-	-	-	-	104,903	55,097	-	-	-	3,143,907	3,354,490
Intergovernmental	-	-	152,294	-	-	-	-	-	-	-	-	1,605,042	1,605,042	10,873,865	9,772,186	
Charges for services	-	-	-	-	-	-	-	9,341	4,601	-	-	-	-	-	4,361,422	1,843,328
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,764	51,333
Miscellaneous	7,527	43,611	6,829	18,341	-	8,868	6,291	12,798	23,248	20,251	115,542	1,452,302	1,335,006			
Total revenues	399,942	43,611	208,175	67,393	-	18,209	10,892	117,701	78,345	1,625,293	1,720,584	29,088,005	24,774,439			
Expenditures:																
Current:																
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	4,199,317	4,947,089	
Judicial	-	-	-	-	-	-	-	-	-	-	-	-	-	437,698	485,223	
Public safety	-	-	-	-	-	-	-	-	-	61,228	1,463,044	1,480,804	12,802,480	6,796,027		
Public works	-	-	-	-	-	-	-	-	-	-	-	-	-	97,649	157,237	
Health	-	-	-	-	-	35,577	-	-	-	-	-	-	-	680,799	584,582	
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	26,148	17,589	
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	1,524,802	1,256,949	
Culture and recreation	-	-	109,570	86,700	-	-	-	18,505	-	-	-	-	-	569,584	802,571	
Community support	376,070	244	-	-	-	-	-	-	-	-	-	-	-	1,045,791	969,026	
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	702,106	647,327	
Total expenditures	376,070	244	109,570	86,700	-	35,577	-	18,505	61,228	1,463,044	1,480,804	22,086,374	16,663,620			
Excess (deficiency) of revenues over expenditures	23,872	43,367	98,605	(19,307)	-	(17,368)	10,892	99,196	17,117	162,249	239,780	7,001,631	8,110,819			
Other financing sources (uses):																
Operating transfers in	-	-	-	-	-	150,000	-	-	-	-	-	-	-	4,446,963	1,167,675	
Operating transfers out	-	-	-	-	(11,860)	-	-	-	-	-	-	-	-	(6,581,636)	(7,274,038)	
Total other financing sources (uses)	-	-	-	-	(11,860)	150,000	-	-	-	-	-	-	-	(2,134,673)	(6,106,363)	
Net change in fund balance	23,872	43,367	98,605	(19,307)	(11,860)	132,632	10,892	99,196	17,117	162,249	239,780	4,866,958	2,004,456			
Fund balance:																
Beginning of year	219,822	554,833	145,298	568,021	11,860	135,684	191,928	391,644	748,080	737,545	3,934,381	35,193,370	33,188,914			
End of year	\$ 243,694	\$ 598,200	\$ 243,903	\$ 548,714	\$ -	\$ 268,316	\$ 202,820	\$ 490,840	\$ 765,197	\$ 899,794	\$ 4,174,161	\$ 40,060,328	\$ 35,193,370			

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 267,128	\$ 305,219
Interest receivable	5,437	2,175
Due from other governments	<u>344,232</u>	<u>602,773</u>
 Total assets	 <u>\$ 616,797</u>	 <u>\$ 910,167</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public works	<u>616,797</u>	<u>910,167</u>
 Total liabilities and fund balance	 <u>\$ 616,797</u>	 <u>\$ 910,167</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,350,000	\$ 2,148,241	\$ (201,759)	\$ 2,322,098
Miscellaneous:				
Investment income	<u>5,000</u>	<u>58,389</u>	<u>53,389</u>	<u>43,298</u>
Total revenues	2,355,000	2,206,630	(148,370)	2,365,396
Expenditures:				
Public works:				
Services and supplies	<u>945,971</u>	<u>-</u>	<u>945,971</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,409,029	2,206,630	797,601	2,365,396
Other financing sources (uses):				
Operating transfers out	<u>(2,505,000)</u>	<u>(2,500,000)</u>	<u>5,000</u>	<u>(3,150,000)</u>
Net change in fund balance	(1,095,971)	(293,370)	802,601	(784,604)
Fund balance:				
Beginning of year	<u>1,095,971</u>	<u>910,167</u>	<u>(185,804)</u>	<u>1,694,771</u>
End of year	<u>\$ -</u>	<u>\$ 616,797</u>	<u>\$ 616,797</u>	<u>\$ 910,167</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 9,289	\$ 4,707
Due from other governments	<u>656</u>	<u>1,148</u>
 Total assets	 <u>\$ 9,945</u>	 <u>\$ 5,855</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for public works	<u>9,945</u>	<u>5,855</u>
 Total liabilities and fund balance	 <u>\$ 9,945</u>	 <u>\$ 5,855</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 5,500	\$ 4,089	\$ (1,411)	\$ 4,421
Miscellaneous:				
Investment income	<u>100</u>	<u>240</u>	<u>140</u>	<u>108</u>
Total revenues	5,600	4,329	(1,271)	4,529
Expenditures:				
Public works:				
Services and supplies	<u>11,649</u>	<u>-</u>	<u>11,649</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(6,049)	4,329	10,378	4,529
Other financing sources (uses):				
Operating transfers out	<u>(100)</u>	<u>(239)</u>	<u>(139)</u>	<u>(108)</u>
Net change in fund balance	(6,149)	4,090	10,239	4,421
Fund balance:				
Beginning of year	<u>6,149</u>	<u>5,855</u>	<u>(294)</u>	<u>1,434</u>
End of year	<u>\$ -</u>	<u>\$ 9,945</u>	<u>\$ 9,945</u>	<u>\$ 5,855</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 796,652	\$ 661,726
Interest receivable	4,975	1,931
Due from other governments	<u>397,030</u>	<u>318,122</u>
 Total assets	 <u>\$ 1,198,657</u>	 <u>\$ 981,779</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for public works	<u>1,198,657</u>	<u>981,779</u>
 Total liabilities and fund balance	 <u>\$ 1,198,657</u>	 <u>\$ 981,779</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,450,000	\$ 1,910,825	\$ 460,825	\$ 1,686,761
Miscellaneous:				
Investment income	<u>1,000</u>	<u>56,053</u>	<u>55,053</u>	<u>33,681</u>
Total revenues	1,451,000	1,966,878	515,878	1,720,442
Expenditures:				
Public works:				
Services and supplies	<u>506,792</u>	<u>-</u>	<u>506,792</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	944,208	1,966,878	1,022,670	1,720,442
Other financing sources (uses):				
Operating transfers out	<u>(1,751,000)</u>	<u>(1,750,000)</u>	<u>1,000</u>	<u>(2,000,000)</u>
Net change in fund balance	(806,792)	216,878	1,023,670	(279,558)
Fund balance:				
Beginning of year	<u>806,792</u>	<u>981,779</u>	<u>174,987</u>	<u>1,261,337</u>
End of year	<u>\$ -</u>	<u>\$ 1,198,657</u>	<u>\$ 1,198,657</u>	<u>\$ 981,779</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,892	\$ 4,630
Due from other governments	10,576	10,622
Due from others	1	120
Inventory	<u>15,196</u>	<u>-</u>
 Total assets	 <u>\$ 30,665</u>	 <u>\$ 15,372</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,135	\$ 1,976
Accrued payroll and benefits	<u>552</u>	<u>299</u>
 Total liabilities	 1,687	 2,275
 <u>FUND BALANCE</u>		
Committed for public works	<u>28,978</u>	<u>13,097</u>
 Total liabilities and fund balance	 <u>\$ 30,665</u>	 <u>\$ 15,372</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Aviation fuel tax	\$ 650	\$ 889	\$ 239	\$ 983
Miscellaneous:				
Investment income	-	436	436	136
Other	-	352	352	-
Rent	<u>7,700</u>	<u>6,319</u>	<u>(1,381)</u>	<u>6,111</u>
Total miscellaneous	<u>7,700</u>	<u>7,107</u>	<u>(593)</u>	<u>6,247</u>
Total revenues	<u>8,350</u>	<u>7,996</u>	<u>(354)</u>	<u>7,230</u>
Expenditures:				
Public Works:				
Salaries and wages	-	5,595	(5,595)	2,079
Employee benefits	-	2,510	(2,510)	969
Services and supplies	<u>49,082</u>	<u>30,574</u>	<u>18,508</u>	<u>23,311</u>
Total expenditures	<u>49,082</u>	<u>38,679</u>	<u>10,403</u>	<u>26,359</u>
Excess (deficiency) of revenues over expenditures	<u>(40,732)</u>	<u>(30,683)</u>	<u>10,049</u>	<u>(19,129)</u>
Other financing sources (uses):				
Operating transfers in	25,000	47,000	22,000	20,000
Operating transfers out	<u>-</u>	<u>(436)</u>	<u>(436)</u>	<u>(136)</u>
Total other financing sources (uses)	<u>25,000</u>	<u>46,564</u>	<u>21,564</u>	<u>19,864</u>
Net change in fund balance	<u>(15,732)</u>	<u>15,881</u>	<u>31,613</u>	<u>735</u>
Fund balance:				
Beginning of year	<u>15,732</u>	<u>13,097</u>	<u>(2,635)</u>	<u>12,362</u>
End of year	<u>\$ -</u>	<u>\$ 28,978</u>	<u>\$ 28,978</u>	<u>\$ 13,097</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,125,932	\$ 3,915,429
Interest receivable	<u>8,238</u>	<u>6,904</u>
 Total assets	 <u>\$ 4,134,170</u>	 <u>\$ 3,922,333</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 6,035
Accrued payroll and benefits	<u>746</u>	<u>927</u>
 Total liabilities	 746	 6,962
<u>FUND BALANCE</u>		
Restricted for public works	<u>4,133,424</u>	<u>3,915,371</u>
 Total liabilities and fund balance	 <u>\$ 4,134,170</u>	 <u>\$ 3,922,333</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits:				
Public improvement fees	\$ 300,000	\$ 127,519	\$ (172,481)	\$ 167,895
Miscellaneous:				
Investment income	<u>2,500</u>	<u>128,468</u>	<u>125,968</u>	<u>127,657</u>
Total revenues	<u>302,500</u>	<u>255,987</u>	<u>(46,513)</u>	<u>295,552</u>
Expenditures:				
Public works:				
Salaries and wages	50,000	13,369	36,631	12,369
Employee benefits	25,000	4,567	20,433	4,110
Service and supplies	<u>4,282,282</u>	<u>19,998</u>	<u>4,262,284</u>	<u>94,984</u>
Total expenditures	<u>4,357,282</u>	<u>37,934</u>	<u>4,319,348</u>	<u>111,463</u>
Excess (deficiency) of revenues over expenditures	(4,054,782)	218,053	4,272,835	184,089
Other financing sources (uses):				
Operating transfers out	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Net change in fund balance	(4,057,282)	218,053	4,275,335	184,089
Fund balance:				
Beginning of year	<u>4,057,282</u>	<u>3,915,371</u>	<u>(141,911)</u>	<u>3,731,282</u>
End of year	<u>\$ -</u>	<u>\$ 4,133,424</u>	<u>\$ 4,133,424</u>	<u>\$ 3,915,371</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,513,632	\$ 2,967,896
Interest receivable	<u>7,312</u>	<u>5,719</u>
 Total assets	 <u>\$ 3,520,944</u>	 <u>\$ 2,973,615</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for public works	<u>3,520,944</u>	<u>2,973,615</u>
 Total liabilities and fund balance	 <u>\$ 3,520,944</u>	 <u>\$ 2,973,615</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits:				
Police impact fees	\$ 100,000	\$ 45,212	\$ (54,788)	\$ 112,087
Streets impact fees	<u>525,000</u>	<u>393,586</u>	<u>(131,414)</u>	<u>580,839</u>
Total licenses and permits	625,000	438,798	(186,202)	692,926
Miscellaneous:				
Investment income	-	108,531	108,531	94,830
Total revenues	<u>625,000</u>	<u>547,329</u>	<u>(77,671)</u>	<u>787,756</u>
Expenditures:				
Public works:				
Services and supplies	208,359	-	208,359	-
Capital outlay	<u>2,800,000</u>	<u>-</u>	<u>2,800,000</u>	<u>-</u>
Total public works	<u>3,008,359</u>	<u>-</u>	<u>3,008,359</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,383,359)	547,329	2,930,688	787,756
Fund balance:				
Beginning of year	<u>2,383,359</u>	<u>2,973,615</u>	<u>590,256</u>	<u>2,185,859</u>
End of year	<u>\$ -</u>	<u>\$ 3,520,944</u>	<u>\$ 3,520,944</u>	<u>\$ 2,973,615</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,007,683	\$ 718,717
Interest receivable	1,867	1,200
Accounts receivable	244,745	190,660
Due from other governments	272	-
Prepaid expense	<u>30,406</u>	<u>10,296</u>
 Total assets	 <u>\$ 1,284,973</u>	 <u>\$ 920,873</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 18,331	\$ 16,893
Accrued payroll and benefits	11,355	10,361
Unearned revenue	<u>96,245</u>	<u>81,589</u>
 Total liabilities	 <u>125,931</u>	 <u>108,843</u>
 <u>FUND BALANCE</u>		
Nonspendable	30,406	10,296
Committed for health	<u>1,128,636</u>	<u>801,734</u>
 Total fund balance	 <u>1,159,042</u>	 <u>812,030</u>
 Total liabilities and fund balance	 <u>\$ 1,284,973</u>	 <u>\$ 920,873</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits:				
Special license fees	\$ 85,000	\$ 70,833	\$ (14,167)	\$ 124,375
Charges for services:				
Ambulance fees	<u>625,000</u>	<u>648,380</u>	<u>23,380</u>	<u>567,757</u>
Miscellaneous:				
Investment income	300	26,541	26,241	19,009
Other	-	8,443	8,443	5,191
Total miscellaneous	<u>300</u>	<u>34,984</u>	<u>34,684</u>	<u>24,200</u>
Total revenues	<u>710,300</u>	<u>754,197</u>	<u>43,897</u>	<u>716,332</u>
Expenditures:				
Health:				
Ambulance:				
Salaries and wages	200,000	132,781	67,219	138,188
Employee benefits	75,000	37,082	37,918	36,234
Services and supplies	<u>994,940</u>	<u>237,322</u>	<u>757,618</u>	<u>209,220</u>
Total health	<u>1,269,940</u>	<u>407,185</u>	<u>862,755</u>	<u>383,642</u>
Excess (deficiency) of revenues over expenditures	(559,640)	347,012	906,652	332,690
Fund balance:				
Beginning of year	<u>559,640</u>	<u>812,030</u>	<u>252,390</u>	<u>479,340</u>
End of year	<u>\$ -</u>	<u>\$ 1,159,042</u>	<u>\$ 1,159,042</u>	<u>\$ 812,030</u>

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 878,578	\$ 533,245
Interest receivable	2,245	1,285
Taxes receivable	29,736	21,225
Due from other governments	<u>4,638</u>	<u>160</u>
 Total assets	 <u>\$ 915,197</u>	 <u>\$ 555,915</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 187	\$ 3,067
Accrued payroll and benefits	<u>34,112</u>	<u>19,488</u>
 Total liabilities	 34,299	 22,555
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	22,922	17,805
<u>FUND BALANCE</u>		
Restricted for welfare	<u>857,976</u>	<u>515,555</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 915,197</u>	 <u>\$ 555,915</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 1,140,752	\$ 1,138,419	\$ (2,333)	\$ 1,032,141
Net proceeds of mines	<u>121,897</u>	<u>119,666</u>	<u>(2,231)</u>	<u>139,669</u>
Total taxes	<u>1,262,649</u>	<u>1,258,085</u>	<u>(4,564)</u>	<u>1,171,810</u>
Intergovernmental:				
Grants	-	17,837	17,837	-
Fish and wildlife	<u>-</u>	<u>171</u>	<u>171</u>	<u>197</u>
Total intergovernmental	<u>-</u>	<u>18,008</u>	<u>18,008</u>	<u>197</u>
Miscellaneous:				
Investment income	<u>500</u>	<u>29,386</u>	<u>28,886</u>	<u>16,586</u>
Total revenues	<u>1,263,149</u>	<u>1,305,479</u>	<u>42,330</u>	<u>1,188,593</u>
Expenditures:				
Welfare:				
Salaries and wages	302,954	311,120	(8,166)	221,506
Employee benefits	<u>200,069</u>	<u>211,368</u>	<u>(11,299)</u>	<u>158,596</u>
Services and supplies:	<u>1,007,434</u>	<u>440,570</u>	<u>566,864</u>	<u>250,570</u>
Total expenditures	<u>1,510,457</u>	<u>963,058</u>	<u>547,399</u>	<u>630,672</u>
Excess (deficiency) of revenues over expenditures	(247,308)	342,421	589,729	557,921
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Net change in fund balance	(247,308)	342,421	589,729	57,921
Fund balance:				
Beginning of year	<u>247,308</u>	<u>515,555</u>	<u>268,247</u>	<u>457,634</u>
End of year	<u>\$ -</u>	<u>\$ 857,976</u>	<u>\$ 857,976</u>	<u>\$ 515,555</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 497,581	\$ 156,655
Interest receivable	622	230
Taxes receivable	7,461	5,345
Due from other governments	<u>216</u>	<u>-</u>
 Total assets	 <u>\$ 505,880</u>	 <u>\$ 162,230</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 452,223	\$ 37,604
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	5,750	4,487
 <u>FUND BALANCE</u>		
Restricted for welfare	<u>47,907</u>	<u>120,139</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 505,880</u>	 <u>\$ 162,230</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 287,339	\$ 287,472	\$ 133	\$ 260,588
Net proceeds of mines	<u>30,703</u>	<u>30,142</u>	<u>(561)</u>	<u>35,355</u>
Total taxes	<u>318,042</u>	<u>317,614</u>	<u>(428)</u>	<u>295,943</u>
Intergovernmental:				
Fish and wildlife	-	43	43	50
Other	<u>310,538</u>	<u>310,538</u>	<u>-</u>	<u>-</u>
Total Intergovernmental	<u>310,538</u>	<u>310,581</u>	<u>43</u>	<u>50</u>
Miscellaneous:				
Investment income	-	11,317	11,317	10,916
Total revenues	<u>628,580</u>	<u>639,512</u>	<u>10,932</u>	<u>306,909</u>
Expenditures:				
Welfare:				
Employee benefits	-	1,605	(1,605)	-
Services and supplies	<u>861,087</u>	<u>560,139</u>	<u>300,948</u>	<u>626,277</u>
Total welfare	<u>861,087</u>	<u>561,744</u>	<u>299,343</u>	<u>626,277</u>
Intergovernmental:				
Payments to state	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>112,500</u>
Total expenditures	<u>1,011,087</u>	<u>711,744</u>	<u>299,343</u>	<u>738,777</u>
Excess (deficiency) of revenues over expenditures	(382,507)	(72,232)	310,275	(431,868)
Other financing sources (uses):				
Operating transfer in	<u>350,000</u>	<u>-</u>	<u>(350,000)</u>	<u>500,000</u>
Net change in fund balance	(32,507)	(72,232)	(39,725)	68,132
Fund balance:				
Beginning of year	<u>32,507</u>	<u>120,139</u>	<u>87,632</u>	<u>52,007</u>
End of year	<u>\$ -</u>	<u>\$ 47,907</u>	<u>\$ 47,907</u>	<u>\$ 120,139</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 175,095	\$ 192,302
Interest receivable	367	346
Taxes receivable	4,060	2,888
Due from other governments	127	-
Prepaid expense	<u>800</u>	<u>-</u>
 Total assets	 <u>\$ 180,449</u>	 <u>\$ 195,536</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 790	\$ 278
Accrued payroll and benefits	<u>5,055</u>	<u>2,803</u>
 Total liabilities	 5,845	 3,081
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,129	2,426
 <u>FUND BALANCE</u>		
Restricted for health	<u>171,475</u>	<u>190,029</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 180,449</u>	 <u>\$ 195,536</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Property tax	\$ 155,817	\$ 157,153	\$ 1,336	\$ 140,808
Net proceeds of mines	<u>16,650</u>	<u>16,355</u>	<u>(295)</u>	<u>19,078</u>
Total taxes	172,467	173,508	1,041	159,886
Intergovernmental:				
Fish and wildlife	-	23	23	27
Miscellaneous:				
Investment income	<u>200</u>	<u>6,048</u>	<u>5,848</u>	<u>6,172</u>
Total revenues	<u>172,667</u>	<u>179,579</u>	<u>6,912</u>	<u>166,085</u>
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	100,000	53,310	46,690	26,482
Employee benefits	50,000	26,541	23,459	14,004
Services and supplies	<u>159,656</u>	<u>118,282</u>	<u>41,374</u>	<u>106,359</u>
Total public health nurse	<u>309,656</u>	<u>198,133</u>	<u>111,523</u>	<u>146,845</u>
Excess (deficiency) of revenues over expenditures	(136,989)	(18,554)	118,435	19,240
Fund balance:				
Beginning of year	<u>136,989</u>	<u>190,029</u>	<u>53,040</u>	<u>170,789</u>
End of year	<u>\$ -</u>	<u>\$ 171,475</u>	<u>\$ 171,475</u>	<u>\$ 190,029</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,188	\$ 25,374
Interest receivable	<u>52</u>	<u>45</u>
Total assets	<u><u>\$ 26,240</u></u>	<u><u>\$ 25,419</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for general government	<u>26,240</u>	<u>25,419</u>
Total liabilities and fund balance	<u><u>\$ 26,240</u></u>	<u><u>\$ 25,419</u></u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 821	\$ 771	\$ 831
Expenditures:				
Capital outlay:				
General government	<u>24,688</u>	-	<u>24,688</u>	-
Excess (deficiency) of revenues over expenditures	(24,638)	821	25,459	831
Fund balance:				
Beginning of year	<u>24,638</u>	<u>25,419</u>	<u>781</u>	<u>24,588</u>
End of year	<u>\$ -</u>	<u>\$ 26,240</u>	<u>\$ 26,240</u>	<u>\$ 25,419</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 150,639	\$ 3,995
Interest receivable	248	4
Taxes receivable	4,913	-
Due from other governments	<u>210</u>	<u>-</u>
 Total assets	 <u>\$ 156,010</u>	 <u>\$ 3,999</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 42,242	\$ -
Accrued payroll and benefits	<u>2,223</u>	<u>-</u>
 Total liabilities	 44,465	 -
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,697	-
 <u>FUND BALANCE</u>		
Restricted for community support	<u>107,848</u>	<u>3,999</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 156,010</u>	<u>\$ 3,999</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Taxes:				
Property taxes	\$ 285,903	\$ 221,310	\$ (64,593)	\$ -
Net proceeds of mines	<u>30,551</u>	<u>29,935</u>	<u>(616)</u>	<u>-</u>
Total taxes	<u>316,454</u>	<u>251,245</u>	<u>(65,209)</u>	<u>-</u>
Miscellaneous:				
Investment income	<u>-</u>	<u>3,444</u>	<u>3,444</u>	<u>69</u>
Total revenues	<u>316,454</u>	<u>254,689</u>	<u>(61,765)</u>	<u>69</u>
Expenditures:				
Community support:				
Tonopah office:				
Salaries and wages	<u>-</u>	<u>18,234</u>	<u>(18,234)</u>	<u>-</u>
Employee benefits	<u>-</u>	<u>5,636</u>	<u>(5,636)</u>	<u>-</u>
Services and supplies	<u>160,442</u>	<u>14,832</u>	<u>145,610</u>	<u>-</u>
Total Tonopah office	<u>160,442</u>	<u>38,702</u>	<u>121,740</u>	<u>-</u>
Pahrump office:				
Salaries and wages	<u>-</u>	<u>65,600</u>	<u>(65,600)</u>	<u>-</u>
Employee benefits	<u>-</u>	<u>12,078</u>	<u>(12,078)</u>	<u>-</u>
Services and supplies	<u>160,442</u>	<u>34,460</u>	<u>125,982</u>	<u>50,000</u>
Total Pahrump office	<u>160,442</u>	<u>112,138</u>	<u>48,304</u>	<u>50,000</u>
Total expenditures	<u>320,884</u>	<u>150,840</u>	<u>170,044</u>	<u>50,000</u>
Excess (deficiency) of revenues over expenditures	<u>(4,430)</u>	<u>103,849</u>	<u>108,279</u>	<u>(49,931)</u>
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	<u>(4,430)</u>	<u>103,849</u>	<u>108,279</u>	<u>69</u>
Fund balance:				
Beginning of year	<u>4,430</u>	<u>3,999</u>	<u>(431)</u>	<u>3,930</u>
End of year	<u>\$ -</u>	<u>\$ 107,848</u>	<u>\$ 107,848</u>	<u>\$ 3,999</u>

NYE COUNTY, NEVADA
NONMAJOR - MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 50,405	\$ 43,205
Taxes receivable	2,923	2,093
Due from other governments	<u>84</u>	<u>-</u>
 Total assets	 <u>\$ 53,412</u>	 <u>\$ 45,298</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 3,389	\$ 2,152
Accrued payroll and benefits	<u>12,698</u>	<u>13,539</u>
 Total liabilities	 16,087	 15,691
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,251	1,757
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>35,074</u>	<u>27,850</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 53,412</u>	 <u>\$ 45,298</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Taxes:				
Property tax	\$ 112,931	\$ 113,149	\$ 218	\$ 102,349
Net proceeds of mines	<u>12,068</u>	<u>11,847</u>	<u>(221)</u>	<u>13,827</u>
Total taxes	124,999	124,996	(3)	116,176
Intergovernmental:				
Fish and wildlife	-	17	17	20
Miscellaneous:				
Investment income	<u>100</u>	<u>1,738</u>	<u>1,638</u>	<u>1,305</u>
Total revenues	<u>125,099</u>	<u>126,751</u>	<u>1,652</u>	<u>117,501</u>
Expenditures:				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	45,000	24,710	20,290	18,921
Employee benefits	<u>10,000</u>	<u>731</u>	<u>9,269</u>	<u>6,004</u>
Services and supplies	<u>20,000</u>	<u>22,486</u>	<u>(2,486)</u>	<u>20,352</u>
Total Tonopah museum	<u>75,000</u>	<u>47,927</u>	<u>27,073</u>	<u>45,277</u>
Pahrump museum:				
Salaries and wages	45,000	57,139	(12,139)	55,197
Employee benefits	<u>10,000</u>	<u>7,301</u>	<u>2,699</u>	<u>4,361</u>
Services and supplies	<u>20,000</u>	<u>5,422</u>	<u>14,578</u>	<u>4,485</u>
Total Pahrump museum	<u>75,000</u>	<u>69,862</u>	<u>5,138</u>	<u>64,043</u>
Total expenditures	<u>150,000</u>	<u>117,789</u>	<u>32,211</u>	<u>109,320</u>
Excess (deficiency) of revenues over expenditures	(24,901)	8,962	33,863	8,181
Other financing sources (uses):				
Operating transfer out	<u>(100)</u>	<u>(1,738)</u>	<u>(1,638)</u>	<u>(1,305)</u>
Net change in fund balance	(25,001)	7,224	32,225	6,876
Fund balance:				
Beginning of year	<u>36,891</u>	<u>27,850</u>	<u>(9,041)</u>	<u>20,974</u>
End of year	<u>\$ 11,890</u>	<u>\$ 35,074</u>	<u>\$ 23,184</u>	<u>\$ 27,850</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 651,180</u>	<u>\$ 615,151</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 73,283	\$ 176,751
Accrued payroll and benefits	<u>6,859</u>	<u>3,835</u>
Total liabilities	80,142	180,586
<u>FUND BALANCE</u>		
Committed for general government	<u>571,038</u>	<u>434,565</u>
Total liabilities and fund balance	<u>\$ 651,180</u>	<u>\$ 615,151</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits:				
Permit fees	\$ 1,000,000	\$ 1,001,265	\$ 1,265	\$ 1,294,771
Dust control plan fees	<u>35,000</u>	<u>25,000</u>	<u>(10,000)</u>	<u>36,053</u>
Total licenses and permits	1,035,000	1,026,265	(8,735)	1,330,824
Miscellaneous:				
Investment income	<u>500</u>	<u>20,983</u>	<u>20,483</u>	<u>14,742</u>
Total revenues	<u>1,035,500</u>	<u>1,047,248</u>	<u>11,748</u>	<u>1,345,566</u>
Expenditures:				
General government:				
Salaries and wages	200,000	52,391	147,609	61,459
Employee benefits	100,000	25,065	74,935	32,651
Services and supplies	<u>1,093,963</u>	<u>812,335</u>	<u>281,628</u>	<u>975,612</u>
Total expenditures	<u>1,393,963</u>	<u>889,791</u>	<u>504,172</u>	<u>1,069,722</u>
Excess (deficiency) of revenues over expenditures	(358,463)	157,457	515,920	275,844
Other financing sources (uses):				
Operating transfers out	<u>(500)</u>	<u>(20,984)</u>	<u>(20,484)</u>	<u>(14,742)</u>
Net change in fund balance	(358,963)	136,473	495,436	261,102
Fund balance:				
Beginning of year	<u>358,963</u>	<u>434,565</u>	<u>75,602</u>	<u>173,463</u>
End of year	<u>\$ -</u>	<u>\$ 571,038</u>	<u>\$ 571,038</u>	<u>\$ 434,565</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 113,840	\$ 200,068
Due from others	<u>5,063</u>	<u>4,321</u>
 Total assets	 <u>\$ 118,903</u>	 <u>\$ 204,389</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 3,376	\$ 3,495
Accrued payroll and benefits	<u>3,336</u>	<u>400</u>
 Total liabilities	 6,712	 3,895
<u>FUND BALANCE</u>		
Committed for general government	<u>112,191</u>	<u>200,494</u>
 Total liabilities and fund balance	 <u>\$ 118,903</u>	 <u>\$ 204,389</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Miscellaneous:				
Rent	\$ 185,000	\$ 69,398	\$ (115,602)	\$ 114,821
Investment income	500	4,790	4,290	14,123
Other	<u>12,000</u>	<u>6,553</u>	<u>(5,447)</u>	<u>12,930</u>
Total revenues	<u>197,500</u>	<u>80,741</u>	<u>(116,759)</u>	<u>141,874</u>
Expenditures:				
General government:				
Salaries and wages	25,000	34,296	(9,296)	14,078
Benefits	15,485	10,325	5,160	5,698
Services and supplies	<u>214,113</u>	<u>119,633</u>	<u>94,480</u>	<u>380,009</u>
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>21,570</u>
Total expenditures	<u>554,598</u>	<u>164,254</u>	<u>390,344</u>	<u>421,355</u>
Excess (deficiency) of revenues over expenditures	(357,098)	(83,513)	273,585	(279,481)
Other financing sources (uses):				
Operating transfers out	<u>(500)</u>	<u>(4,790)</u>	<u>(4,290)</u>	<u>(14,123)</u>
Net change in fund balance	(357,598)	(88,303)	269,295	(293,604)
Fund balance:				
Beginning of year	<u>357,598</u>	<u>200,494</u>	<u>(157,104)</u>	<u>494,098</u>
End of year	<u>\$ -</u>	<u>\$ 112,191</u>	<u>\$ 112,191</u>	<u>\$ 200,494</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 223,919	\$ 194,425
Interest receivable	<u>446</u>	<u>342</u>
 Total assets	 <u>\$ 224,365</u>	 <u>\$ 194,767</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,950	\$ 1,360
 <u>FUND BALANCE</u>		
Restricted for general government	<u>221,415</u>	<u>193,407</u>
 Total liabilities and fund balance	 <u>\$ 224,365</u>	 <u>\$ 194,767</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	2019	
	Budget	Actual	Positive (Negative)		
Revenues:					
Charges for services:					
Map fees	\$ 65,000	\$ 48,968	\$ (16,032)	\$ 38,231	
Miscellaneous:					
Investment income	<u>250</u>	<u>6,623</u>	<u>6,373</u>	<u>5,980</u>	
Total revenue	65,250	55,591	(9,659)	44,211	
Expenditures:					
General government:					
Services and supplies	<u>246,255</u>	<u>27,583</u>	<u>218,672</u>	<u>21,559</u>	
Excess (deficiency) of revenues over expenditures	(181,005)	28,008	209,013	22,652	
Fund balance:					
Beginning of year	<u>181,005</u>	<u>193,407</u>	<u>12,402</u>	<u>170,755</u>	
End of year	<u>\$ -</u>	<u>\$ 221,415</u>	<u>\$ 221,415</u>	<u>\$ 193,407</u>	

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 53,051	\$ 111,906
Interest receivable	-	199
Due from other governments	<u>56,606</u>	<u>40,683</u>
 Total assets	 <u>\$ 109,657</u>	 <u>\$ 152,788</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 21,587	\$ 99,431
<u>FUND BALANCE</u>		
Restricted for community support	<u>88,070</u>	<u>53,357</u>
 Total liabilities and fund balance	 <u>\$ 109,657</u>	 <u>\$ 152,788</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Grants	\$ 400,000	\$ 210,700	\$ (189,300)	\$ 235,543
Miscellaneous:				
Investment income	<u>200</u>	-	<u>(200)</u>	<u>2,568</u>
Total revenues	400,200	210,700	(189,500)	238,111
Community support:				
Services and supplies	<u>422,267</u>	<u>175,987</u>	<u>246,280</u>	<u>242,121</u>
Excess (deficiency) of revenues over expenditures	(22,067)	34,713	56,780	(4,010)
Fund balance:				
Beginning of year	<u>22,067</u>	<u>53,357</u>	<u>31,290</u>	<u>57,367</u>
End of year	<u>\$ -</u>	<u>\$ 88,070</u>	<u>\$ 88,070</u>	<u>\$ 53,357</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 589,798	\$ 417,329
Interest receivable	1,211	742
Taxes receivable	<u>173</u>	<u>-</u>
 Total assets	 <u>\$ 591,182</u>	 <u>\$ 418,071</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 19,154
 <u>FUND BALANCE</u>		
Restricted for general government	<u>591,182</u>	<u>398,917</u>
 Total liabilities and fund balance	 <u>\$ 591,182</u>	 <u>\$ 418,071</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Charges for services:				
Technology fees	\$ 300,000	\$ 389,125	\$ 89,125	\$ 362,649
Miscellaneous:				
Investment income	_____ -	16,611	16,611	11,991
Total revenues	300,000	405,736	105,736	374,640
Expenditures:				
General government:				
Services and supplies	<u>503,835</u>	<u>213,471</u>	<u>290,364</u>	<u>279,058</u>
Excess (deficiency) of revenues over expenditures	(203,835)	192,265	396,100	95,582
Fund balance:				
Beginning of year	<u>203,835</u>	<u>398,917</u>	<u>195,082</u>	<u>303,335</u>
End of year	<u>\$ _____ -</u>	<u>\$ 591,182</u>	<u>\$ 591,182</u>	<u>\$ 398,917</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,382	\$ 1,876
Interest receivable	<u>-</u>	<u>3</u>
 Total assets	 <u>\$ 4,382</u>	 <u>\$ 1,879</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for general government	<u>4,382</u>	<u>1,879</u>
 Total liabilities and fund balance	 <u>\$ 4,382</u>	 <u>\$ 1,879</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Technology fee	\$ 350	\$ 2,405	\$ 2,055	\$ 325
Miscellaneous:				
Investment income	_____ -	98	98	57
Total revenues	350	2,503	2,153	382
General government:				
Services and supplies	<u>2,202</u>	_____ -	<u>2,202</u>	_____ -
Excess (deficiency) of revenues over expenditures	(1,852)	2,503	4,355	382
Fund balance:				
Beginning of year	<u>1,852</u>	<u>1,879</u>	<u>27</u>	<u>1,497</u>
End of year	<u>\$ _____ -</u>	<u>\$ 4,382</u>	<u>\$ 4,382</u>	<u>\$ 1,879</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 457,999	\$ 526,152
Interest receivable	945	920
Prepaid expense	<u>48,437</u>	-
 Total assets	 <u>\$ 507,381</u>	 <u>\$ 527,072</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for general government	<u>507,381</u>	<u>527,072</u>
 Total liabilities and fund balance	 <u>\$ 507,381</u>	 <u>\$ 527,072</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Technology fees	\$ 85,000	\$ 93,359	\$ 8,359	\$ 86,134
Miscellaneous:				
Investment income	<u>200</u>	<u>15,812</u>	<u>15,612</u>	<u>16,108</u>
Total revenues	85,200	109,171	23,971	102,242
Expenditures:				
General government:				
Services and supplies	<u>348,760</u>	<u>128,862</u>	<u>219,898</u>	<u>830</u>
Excess (deficiency) of revenues over expenditures	(263,560)	(19,691)	243,869	101,412
Fund balance:				
Beginning of year	<u>263,560</u>	<u>527,072</u>	<u>263,512</u>	<u>425,660</u>
End of year	<u>\$ -</u>	<u>\$ 507,381</u>	<u>\$ 507,381</u>	<u>\$ 527,072</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 7,797	\$ 35,606
Taxes receivable	<u>6,518</u>	<u>11,335</u>
 Total assets	 <u>\$ 14,315</u>	 <u>\$ 46,941</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 5,816	\$ 34,695
 <u>FUND BALANCE</u>	 	
Restricted for community support	<u>8,499</u>	<u>12,246</u>
 Total liabilities and fund balance	 <u>\$ 14,315</u>	 <u>\$ 46,941</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room taxes	\$ 130,000	\$ 117,234	\$ (12,766)	\$ 135,002
Miscellaneous:				
Investment income	_____ -	274	274	151
Total revenues	<u>130,000</u>	<u>117,508</u>	<u>(12,492)</u>	<u>135,153</u>
Expenditures:				
Community support:				
Service and supplies	39,000	30,470	8,530	43,397
Intergovernmental:				
Payment to state	91,000	90,511	489	93,757
Total expenditures	<u>130,000</u>	<u>120,981</u>	<u>9,019</u>	<u>137,154</u>
Excess (deficiency) of revenues over expenditures	_____ -	(3,473)	(3,473)	(2,001)
Other financing sources (uses):				
Operating transfers in	-	-	-	20,000
Operating transfers out	_____ -	(274)	(274)	(151)
Total other financing sources (uses):	_____ -	(274)	(274)	19,849
Net change in fund balance	-	(3,747)	(3,747)	17,848
Fund balance:				
Beginning of year	_____ -	12,246	12,246	(5,602)
End of year	\$ _____ -	\$ 8,499	\$ 8,499	\$ 12,246

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 294,486	\$ 75,257
Taxes receivable	1,861	1,331
Due from others	<u>50,905</u>	<u>17,376</u>
 Total assets	 <u>\$ 347,252</u>	 <u>\$ 93,964</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 11,612	\$ 5,267
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,440	1,121
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>334,200</u>	<u>87,576</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 347,252</u>	 <u>\$ 93,964</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Property taxes	\$ 71,475	\$ 71,537	\$ 62	\$ 64,843
Net proceeds of mines	7,640	7,498	(142)	8,751
Phone surcharge	<u>430,000</u>	<u>539,740</u>	<u>109,740</u>	<u>452,865</u>
Total taxes	509,115	618,775	109,660	526,459
Intergovernmental:				
Fish and wildlife	-	11	11	12
Miscellaneous:				
Investment income	<u>150</u>	<u>4,702</u>	<u>4,552</u>	<u>1,612</u>
Total revenues	509,265	623,488	114,223	528,083
Expenditures:				
Public safety:				
Services and supplies	<u>391,342</u>	<u>219,581</u>	<u>171,761</u>	<u>294,132</u>
Excess (deficiency) of revenues over expenditures	117,923	403,907	285,984	233,951
Other financing sources (uses):				
Operating transfers out	<u>(152,731)</u>	<u>(157,283)</u>	<u>(4,552)</u>	<u>(154,033)</u>
Net change in fund balance	(34,808)	246,624	281,432	79,918
Fund balance:				
Beginning of year	<u>34,808</u>	<u>87,576</u>	<u>52,768</u>	<u>7,658</u>
End of year	<u>\$ -</u>	<u>\$ 334,200</u>	<u>\$ 334,200</u>	<u>\$ 87,576</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 208,041	\$ 234,755
Taxes receivable	29,691	20,841
Due from other governments	<u>13,275</u>	<u>10,314</u>
 Total assets	 <u>\$ 251,007</u>	 <u>\$ 265,910</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 10,860	\$ 26,559
Accrued payroll and benefits	<u>54,068</u>	<u>60,011</u>
 Total liabilities	 64,928	 86,570
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	23,000	17,487
<u>FUND BALANCE</u>		
Restricted for public safety	<u>163,079</u>	<u>161,853</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 251,007</u>	 <u>\$ 265,910</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Property tax	\$ 1,117,424	\$ 1,118,356	\$ 932	\$ 1,011,924
Net proceeds of mines	<u>119,397</u>	<u>117,270</u>	<u>(2,127)</u>	<u>136,694</u>
Total taxes	<u>1,236,821</u>	<u>1,235,626</u>	<u>(1,195)</u>	<u>1,148,618</u>
Intergovernmental:				
Fish and wildlife	-	167	167	192
Reimbursements	<u>15,000</u>	<u>35,079</u>	<u>20,079</u>	<u>29,753</u>
Total intergovernmental	<u>15,000</u>	<u>35,246</u>	<u>20,246</u>	<u>29,945</u>
Fines and forfeitures:				
Fines	20,000	13,904	(6,096)	17,771
Restitution fees	<u>-</u>	<u>12,453</u>	<u>12,453</u>	<u>4,461</u>
Total fines and forfeitures	<u>20,000</u>	<u>26,357</u>	<u>6,357</u>	<u>22,232</u>
Miscellaneous:				
Investment income	-	8,028	8,028	6,891
Truancy officer	32,500	31,647	(853)	-
Clerk fees	<u>-</u>	<u>4,480</u>	<u>4,480</u>	<u>80</u>
Total miscellaneous	<u>32,500</u>	<u>44,155</u>	<u>11,655</u>	<u>6,971</u>
Total revenues	<u>1,304,321</u>	<u>1,341,384</u>	<u>37,063</u>	<u>1,207,766</u>
Expenditures:				
Public safety:				
Protective services:				
Salaries and wages	671,530	566,576	104,954	522,544
Employee benefits	393,583	310,113	83,470	278,219
Services and supplies-regular	<u>295,695</u>	<u>355,537</u>	<u>(59,842)</u>	<u>300,511</u>
Total public safety	<u>1,360,808</u>	<u>1,232,226</u>	<u>128,582</u>	<u>1,101,274</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Intergovernmental:				
Payment to state	\$ 100,000	\$ 99,919	\$ 81	\$ 97,240
Total expenditures	<u>1,460,808</u>	<u>1,332,145</u>	<u>128,663</u>	<u>1,198,514</u>
Excess (deficiency) of revenues over expenditures	(156,487)	9,239	165,726	9,252
Other financing sources (uses):				
Operating transfers out	-	(8,013)	(8,013)	(6,891)
Net change in fund balance	(156,487)	1,226	157,713	2,361
Fund balance:				
Beginning of year	<u>156,487</u>	<u>161,853</u>	<u>5,366</u>	<u>159,492</u>
End of year	<u>\$ -</u>	<u>\$ 163,079</u>	<u>\$ 163,079</u>	<u>\$ 161,853</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 53,746	\$ 71,583
Interest receivable	<u>124</u>	<u>127</u>
 Total assets	 <u>\$ 53,870</u>	 <u>\$ 71,710</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for public safety	<u>53,870</u>	<u>71,710</u>
 Total liabilities and fund balance	 <u>\$ 53,870</u>	 <u>\$ 71,710</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 2,275	\$ 2,275	\$ 2,346
Expenditures:				
Public safety:				
Services and supplies	69,464	-	69,464	-
Capital outlay	-	20,115	(20,115)	-
Total expenditures	<u>69,464</u>	<u>20,115</u>	<u>49,349</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(69,464)	(17,840)	51,624	2,346
Fund balance:				
Beginning of year	<u>69,464</u>	<u>71,710</u>	<u>2,246</u>	<u>69,364</u>
End of year	<u>\$ -</u>	<u>\$ 53,870</u>	<u>\$ 53,870</u>	<u>\$ 71,710</u>

NYE COUNTY, NEVADA
NONMAJOR FUND COUNTY JAIL SPECIAL REVENUE FUND (10236)
BALANCE SHEET
June 30, 2020

2020

ASSETS

Pooled cash and investments	\$ 408,413
Interest receivable	512
Due from other governments	266,700
Prepaid expense	<u>120,937</u>
 Total assets	 <u>\$ 796,562</u>

LIABILITIES

Accounts payable	\$ 56,514
Accrued payroll and benefits	<u>262,640</u>
 Total liabilities	 <u>319,154</u>

FUND BALANCE

Nonspendable	120,937
Restricted for public safety	<u>356,471</u>
 Total fund balance	 <u>477,408</u>
 Total liabilities and fund balance	 <u>\$ 796,562</u>

NYE COUNTY, NEVADA
NONMAJOR-NYE COUNTY JAIL SPECIAL REVENUE FUND (10236)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

	2020		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Charges for services:			
Immigration and Customs Contract	\$ 3,358,000	\$ 2,433,643	\$ (924,357)
Transportation	<u>94,640</u>	<u>82,200</u>	<u>(12,440)</u>
Total charges for services	<u>3,452,640</u>	<u>2,515,843</u>	<u>(936,797)</u>
Miscellaneous:			
Investment income	-	7,844	7,844
Other	<u>-</u>	<u>4,145</u>	<u>4,145</u>
Total other	<u>-</u>	<u>11,989</u>	<u>7,844</u>
Total revenues	<u>3,452,640</u>	<u>2,527,832</u>	<u>(1,865,750)</u>
Expenditures:			
Public safety:			
Administration:			
Salaries and wages	-	282,318	(282,318)
Employee benefits	<u>-</u>	<u>177,443</u>	<u>(177,443)</u>
Services and supplies	<u>-</u>	<u>9,979</u>	<u>(9,979)</u>
Total administration	<u>-</u>	<u>469,740</u>	<u>(469,740)</u>
Pahrump Jail:			
Salaries and wages	2,026,215	1,644,266	381,949
Employee benefits	1,496,587	1,070,475	426,112
Services and supplies	1,184,840	1,106,037	78,803
Capital outlay	<u>78,153</u>	<u>-</u>	<u>78,153</u>
Total Pahrump	<u>4,785,795</u>	<u>3,820,778</u>	<u>965,017</u>
Tonopah Jail:			
Salaries and wages	641,123	719,347	(78,224)
Employee benefits	457,168	456,319	849
Services and supplies	1,087,934	828,273	259,661
Capital outlay	<u>78,153</u>	<u>-</u>	<u>78,153</u>
Total Tonopah	<u>2,264,378</u>	<u>2,003,939</u>	<u>260,439</u>
Other:			
Other post employment benefits	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenses	<u>7,150,173</u>	<u>6,294,457</u>	<u>1,485,895</u>
Excess (deficiency) of revenues over expenditures	<u>(3,697,533)</u>	<u>(3,766,625)</u>	<u>(379,855)</u>
Other financing sources (uses):			
Operating transfers in	<u>3,697,533</u>	<u>4,244,033</u>	<u>546,500</u>
Net change in fund balance	<u>-</u>	<u>477,408</u>	<u>477,408</u>
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 477,408</u>	<u>\$ 477,408</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Due from other governments	<u>\$ 72,142</u>	<u>\$ 57,795</u>
<u>LIABILITIES</u>		
Due to other governments	\$ 72,142	\$ 57,795
<u>FUND BALANCE</u>		
Restricted for public safety	_____ -	_____ -
Total liabilities and fund balance	<u>\$ 72,142</u>	<u>\$ 57,795</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Intergovernmental:				
Public safety tax	\$ 570,000	\$ 361,676	\$ (208,324)	\$ 343,830
Expenditures:				
Intergovernmental:				
Amargosa Town	161,250	107,950	53,300	98,860
Round Mountain Town	101,250	63,450	37,800	59,750
Tonopah Town	307,500	190,276	117,224	185,220
Total intergovernmental	<u>570,000</u>	<u>361,676</u>	<u>208,324</u>	<u>343,830</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
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, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 96,574	\$ 25,666
Interest receivable	193	63
Due from other governments	14,141	11,330
Prepaid expense	<u>31,169</u>	<u>46,753</u>
 Total assets	 <u>\$ 142,077</u>	 <u>\$ 83,812</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 119	\$ 2,329
Accrued payroll and benefits	<u>5,869</u>	<u>5,869</u>
 Total liabilities	 <u>5,988</u>	 <u>8,198</u>
<u>FUND BALANCE</u>		
Nonspendable	31,169	46,753
Restricted for public safety	<u>104,920</u>	<u>28,861</u>
 Total fund balance	 <u>136,089</u>	 <u>75,614</u>
 Total liabilities and fund balance	 <u>\$ 142,077</u>	 <u>\$ 83,812</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Intergovernmental:				
Public safety tax	\$ 59,566	\$ 68,261	\$ 8,695	\$ 60,544
Miscellaneous:				
Investment income	-	2,472	2,472	2,521
Total revenues	<u>59,566</u>	<u>70,733</u>	<u>11,167</u>	<u>63,065</u>
Expenditures:				
Public safety - County:				
Services and supplies	35,990	4,757	31,233	8,705
Capital outlay	<u>100,000</u>	<u>5,501</u>	<u>94,499</u>	<u>70,370</u>
Total expenses	<u>135,990</u>	<u>10,258</u>	<u>125,732</u>	<u>79,075</u>
Excess (deficiency) of revenues over expenditures	(76,424)	60,475	136,899	(16,010)
Fund balance:				
Beginning of year	<u>76,424</u>	<u>75,614</u>	<u>(810)</u>	<u>91,624</u>
End of year	<u>\$ -</u>	<u>\$ 136,089</u>	<u>\$ 136,089</u>	<u>\$ 75,614</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 337,668	\$ 262,582
Interest receivable	672	462
Due from other governments	<u>14,141</u>	<u>11,329</u>
 Total assets	 <u>\$ 352,481</u>	 <u>\$ 274,373</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>352,481</u>	<u>274,373</u>
 Total liabilities and fund balance	 <u>\$ 352,481</u>	 <u>\$ 274,373</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 59,566	\$ 68,261	\$ 8,695	\$ 60,544
Miscellaneous:				
Investment income	_____ -	<u>9,847</u>	<u>9,847</u>	<u>7,846</u>
Total revenues	<u>59,566</u>	<u>78,108</u>	<u>18,542</u>	<u>68,390</u>
Expenditures:				
Public safety:				
Services and supplies	22,549	-	22,549	-
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total public safety	<u>322,549</u>	<u>-</u>	<u>322,549</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(262,983)	78,108	341,091	68,390
Fund balance:				
Beginning of year	<u>262,983</u>	<u>274,373</u>	<u>11,390</u>	<u>205,983</u>
End of year	<u>\$ -</u>	<u>\$ 352,481</u>	<u>\$ 352,481</u>	<u>\$ 274,373</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 1,070,267</u>	<u>\$ 982,805</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,496	\$ 1,930
<u>FUND BALANCE</u>		
Restricted for judicial	<u>1,068,771</u>	<u>980,875</u>
Total liabilities and fund balance	<u>\$ 1,070,267</u>	<u>\$ 982,805</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Charges for services:				
Beatty	\$ 20,000	\$ 16,261	\$ (3,739)	\$ 15,352
Pahrump	92,300	60,911	(31,389)	69,179
Tonopah	<u>85,000</u>	<u>52,547</u>	<u>(32,453)</u>	<u>69,019</u>
Total charges for services	<u>197,300</u>	<u>129,719</u>	<u>(67,581)</u>	<u>153,550</u>
Miscellaneous:				
Investment income	-	33,427	33,427	29,467
Other	<u>-</u>	<u>20</u>	<u>20</u>	<u>65</u>
Total miscellaneous	<u>-</u>	<u>33,447</u>	<u>33,447</u>	<u>29,532</u>
Total revenues	<u>197,300</u>	<u>163,166</u>	<u>(34,134)</u>	<u>183,082</u>
Expenditures:				
Judicial:				
Services and supplies	1,148,457	41,843	1,106,614	28,697
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>1,148,457</u>	<u>41,843</u>	<u>1,106,614</u>	<u>35,697</u>
Excess (deficiency) of revenues over expenditures	(951,157)	121,323	1,072,480	147,385
Other financing sources (uses):				
Operating transfers out	<u>-</u>	<u>(33,427)</u>	<u>(33,427)</u>	<u>(29,467)</u>
Net change in fund balance	(951,157)	87,896	1,039,053	117,918
Fund balance:				
Beginning of year	<u>951,157</u>	<u>980,875</u>	<u>29,718</u>	<u>862,957</u>
End of year	<u>\$ -</u>	<u>\$ 1,068,771</u>	<u>\$ 1,068,771</u>	<u>\$ 980,875</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 432,029</u>	<u>\$ 434,319</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 699	\$ 13,074
<u>FUND BALANCE</u>		
Restricted for judicial	<u>431,330</u>	<u>421,245</u>
Total liabilities and fund balance	<u>\$ 432,029</u>	<u>\$ 434,319</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Charges for services:				
Beatty	\$ 14,000	\$ 10,255	\$ (3,745)	\$ 10,632
Pahrump	35,000	21,812	(13,188)	29,873
Tonopah	<u>29,300</u>	<u>16,605</u>	<u>(12,695)</u>	<u>21,734</u>
Total charges for services	78,300	48,672	(29,628)	62,239
Miscellaneous:				
Investment income	<u>150</u>	<u>14,040</u>	<u>13,890</u>	<u>13,490</u>
Total revenues	78,450	62,712	(15,738)	75,729
Expenditures:				
Judicial:				
 Justice court:				
Services and supplies	<u>352,605</u>	<u>38,587</u>	<u>314,018</u>	<u>34,999</u>
Excess (deficiency) of revenues over expenditures	(274,155)	24,125	298,280	40,730
Other financing sources (uses):				
Operating transfers out	<u>(150)</u>	<u>(14,040)</u>	<u>(13,890)</u>	<u>(13,490)</u>
Net change in fund balance	(274,305)	10,085	284,390	27,240
Fund balance:				
Beginning of year	<u>274,305</u>	<u>421,245</u>	<u>146,940</u>	<u>394,005</u>
End of year	<u>\$ -</u>	<u>\$ 431,330</u>	<u>\$ 431,330</u>	<u>\$ 421,245</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 516,533</u>	<u>\$ 466,581</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,398	\$ 1,564
<u>FUND BALANCE</u>		
Restricted for judicial	<u>515,135</u>	<u>465,017</u>
Total liabilities and fund balance	<u>\$ 516,533</u>	<u>\$ 466,581</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Charges for services:				
Beatty	\$ 18,500	\$ 13,974	\$ (4,526)	\$ 15,944
Pahrump	68,000	51,558	(16,442)	65,609
Tonopah	<u>47,000</u>	<u>30,024</u>	<u>(16,976)</u>	<u>41,209</u>
Total charges for services	133,500	95,556	(37,944)	122,762
Miscellaneous:				
Investment income	<u>300</u>	<u>16,368</u>	<u>16,068</u>	<u>14,880</u>
Total revenues	<u>133,800</u>	<u>111,924</u>	<u>(21,876)</u>	<u>137,642</u>
Expenditures:				
Judicial:				
 Justice Court:				
Services and supplies	559,243	45,438	513,805	23,720
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,768</u>
Total expenditures	<u>559,243</u>	<u>45,438</u>	<u>513,805</u>	<u>60,488</u>
Excess (deficiency) of revenues over expenditures	(425,443)	66,486	491,929	77,154
Other financing sources (uses):				
Operating transfers out	<u>(300)</u>	<u>(16,368)</u>	<u>(16,068)</u>	<u>(14,880)</u>
Net change in fund balance	<u>(425,743)</u>	<u>50,118</u>	<u>475,861</u>	<u>62,274</u>
Fund balance:				
Beginning of year	<u>425,743</u>	<u>465,017</u>	<u>39,274</u>	<u>402,743</u>
End of year	<u>\$ -</u>	<u>\$ 515,135</u>	<u>\$ 515,135</u>	<u>\$ 465,017</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 78,950	\$ 58,613
Interest receivable	<u>155</u>	<u>82</u>
Total assets	<u><u>\$ 79,105</u></u>	<u><u>\$ 58,695</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ 598	\$ 598
<u>FUND BALANCE</u>		
Restricted for judicial	<u>78,507</u>	<u>58,097</u>
Total liabilities and fund balance	<u><u>\$ 79,105</u></u>	<u><u>\$ 58,695</u></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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		
Revenues:				
Charges for services	\$ 90,000	\$ 89,604	\$ (396)	\$ 86,626
Miscellaneous:				
Investment income	<u>250</u>	<u>3,243</u>	<u>2,993</u>	<u>2,306</u>
Total revenues	90,250	92,847	2,597	88,932
Expenditures:				
Judicial:				
Services and supplies	<u>124,750</u>	<u>72,437</u>	<u>52,313</u>	<u>105,985</u>
Excess (deficiency) of revenues over expenditures	(34,500)	20,410	54,910	(17,053)
Fund balance:				
Beginning of year	<u>34,500</u>	<u>58,097</u>	<u>23,597</u>	<u>75,150</u>
End of year	<u>\$ -</u>	<u>\$ 78,507</u>	<u>\$ 78,507</u>	<u>\$ 58,097</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	<u>\$ 152,875</u>	<u>\$ 127,594</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 5,707	\$ 5,096
Accrued payroll and benefits	<u>2,435</u>	<u>5,803</u>
Total liabilities	8,142	10,899
<u>FUND BALANCE</u>		
Restricted for judicial	<u>144,733</u>	<u>116,695</u>
Total liabilities and fund balance	<u>\$ 152,875</u>	<u>\$ 127,594</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 100,000	\$ 117,787	\$ 17,787	\$ 119,992
Charges for services:				
Drug court proceeds	200,000	147,484	(52,516)	189,123
Miscellaneous:				
Investment income	<u>300</u>	<u>3,515</u>	<u>3,215</u>	<u>1,923</u>
Total revenue	<u>300,300</u>	<u>268,786</u>	<u>(31,514)</u>	<u>311,038</u>
Expenditures:				
Judicial:				
Salaries and wages	105,000	72,858	32,142	82,787
Employee benefits	55,000	33,840	21,160	45,523
Services and supplies	<u>199,974</u>	<u>130,535</u>	<u>69,439</u>	<u>117,584</u>
Total judicial	<u>359,974</u>	<u>237,233</u>	<u>122,741</u>	<u>245,894</u>
Excess (deficiency) of revenues over expenditures	(59,674)	31,553	91,227	65,144
Other financing sources (uses):				
Operating transfers out	<u>(300)</u>	<u>(3,515)</u>	<u>(3,215)</u>	<u>(1,923)</u>
Net change in fund balance	(59,974)	28,038	88,012	63,221
Fund balance:				
Beginning of year	<u>59,974</u>	<u>116,695</u>	<u>56,721</u>	<u>53,474</u>
End of year	<u>\$ -</u>	<u>\$ 144,733</u>	<u>\$ 144,733</u>	<u>\$ 116,695</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 152,205	\$ 128,795
Interest receivable	<u>303</u>	<u>226</u>
 Total assets	 <u>\$ 152,508</u>	 <u>\$ 129,021</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for judicial	<u>152,508</u>	<u>129,021</u>
 Total liabilities and fund balance	 <u>\$ 152,508</u>	 <u>\$ 129,021</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Charges for services:				
Clerk fees	\$ 20,000	\$ 20,430	\$ 430	\$ 19,590
Miscellaneous:				
Investment income	<u>150</u>	<u>5,217</u>	<u>5,067</u>	<u>3,323</u>
Total revenue	20,150	25,647	5,497	22,913
Expenditures:				
Judicial:				
Services and supplies	<u>145,568</u>	<u>2,160</u>	<u>143,408</u>	<u>2,160</u>
Excess (deficiency) of revenues over expenditures	(125,418)	23,487	148,905	20,753
Fund balance:				
Beginning of year	<u>125,418</u>	<u>129,021</u>	<u>3,603</u>	<u>108,268</u>
End of year	<u>\$ -</u>	<u>\$ 152,508</u>	<u>\$ 152,508</u>	<u>\$ 129,021</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,079	\$ 1,550
Interest receivable	<u>-</u>	<u>3</u>
Total assets	<u>\$ 2,079</u>	<u>\$ 1,553</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for judicial	<u>2,079</u>	<u>1,553</u>
Total liabilities and fund balance	<u>\$ 2,079</u>	<u>\$ 1,553</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Charges for services:				
Technology fees	\$ 450	\$ 472	\$ 22	\$ 432
Miscellaneous:				
Investment income	- <hr/>	54 <hr/>	54 <hr/>	45 <hr/>
Total revenues	450	526	76	477
Expenditures:				
Judicial:				
Service and supplies	<hr/> 1,971	<hr/> - <hr/>	<hr/> 1,971	<hr/> - <hr/>
Excess (deficiency) of revenues over expenditures	(1,521)	526	2,047	477
Fund balance:				
Beginning of year	<hr/> 1,521	<hr/> 1,553	<hr/> 32	<hr/> 1,076
End of year	<hr/> \$ -	<hr/> \$ 2,079	<hr/> \$ 2,079	<hr/> \$ 1,553

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 16,082	\$ 15,208
Interest receivable	<u>32</u>	<u>27</u>
 Total assets	 <u>\$ 16,114</u>	 <u>\$ 15,235</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Committed for general government	<u>16,114</u>	<u>15,235</u>
 Total liabilities and fund balance	 <u>\$ 16,114</u>	 <u>\$ 15,235</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, 2020

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

	2020		Variance- Positive (Negative)	2019	
	Budget	Actual		2019 Actual	
Revenues:					
Intergovernmental:					
Geothermal lease	\$ -	\$ 391	\$ 391	\$ 392	
Miscellaneous:					
Investment income	<u>10</u>	<u>488</u>	<u>478</u>	<u>488</u>	
Total revenues	10	879	869	880	
Expenditures:					
General government:					
Services and supplies	<u>13,475</u>	<u>-</u>	<u>13,475</u>	<u>-</u>	
Excess (deficiency) of revenues over expenditures	(13,465)	879	14,344	880	
Fund balance:					
Beginning of year	<u>13,465</u>	<u>15,235</u>	<u>1,770</u>	<u>14,355</u>	
End of year	<u>\$ -</u>	<u>\$ 16,114</u>	<u>\$ 16,114</u>	<u>\$ 15,235</u>	

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 532,675	\$ 397,013
Interest receivable	1,055	692
Assessments receivable	<u>26,480</u>	<u>26,658</u>
 Total assets	 <u>\$ 560,210</u>	 <u>\$ 424,363</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 7,694	\$ 1,231
Accrued payroll and benefits	<u>5,585</u>	<u>9,512</u>
 Total liabilities	 13,279	 10,743
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue-property taxes	24,058	24,748
 <u>FUND BALANCE</u>		
Restricted for general government	<u>522,873</u>	<u>388,872</u>
 Total liabilities and fund balance	 <u>\$ 560,210</u>	 <u>\$ 424,363</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Tax assessment	\$ 290,085	\$ 289,748	\$ (337)	\$ 281,553
Miscellaneous:				
Investment income	<u>125</u>	<u>16,761</u>	<u>16,636</u>	<u>14,565</u>
Total revenues	<u>290,210</u>	<u>306,509</u>	<u>16,299</u>	<u>296,118</u>
Expenditures:				
General government:				
Salaries and wages	115,000	74,049	40,951	87,822
Employee benefits	60,000	36,661	23,339	45,787
Services and supplies	<u>250,000</u>	<u>61,798</u>	<u>188,202</u>	<u>92,052</u>
Total general government	425,000	172,508	252,492	225,661
Contingency	<u>12,750</u>	<u>-</u>	<u>12,750</u>	<u>-</u>
Total expenditures	<u>437,750</u>	<u>172,508</u>	<u>265,242</u>	<u>225,661</u>
Excess (deficiency) of revenues over expenditures	(147,540)	134,001	281,541	70,457
Fund balance:				
Beginning of year	<u>300,665</u>	<u>388,872</u>	<u>88,207</u>	<u>318,415</u>
End of year	<u>\$ 153,125</u>	<u>\$ 522,873</u>	<u>\$ 369,748</u>	<u>\$ 388,872</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
BALANCE SHEET
JUNE 30, 2020

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 101,501	\$ 79,227
Interest receivable	<u>203</u>	<u>26</u>
 Total assets	 <u>\$ 101,704</u>	 <u>\$ 79,253</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 4,764	\$ 10,620
Accrued payroll and benefits	<u>400</u>	<u>2</u>
 Total liabilities	 5,164	 10,622
 <u>FUND BALANCE</u>		
Committed for community support	<u>96,540</u>	<u>68,631</u>
 Total liabilities and fund balance	 <u>\$ 101,704</u>	 <u>\$ 79,253</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, 2020

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Charges for services:				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Miscellaneous:				
Investment income	_____ -	2,486	2,486	84
Total revenues	<u>65,000</u>	<u>67,486</u>	<u>2,486</u>	<u>65,084</u>
Expenditures:				
Community support:				
Salaries and wages	5,000	-	5,000	-
Employee benefits	2,500	-	2,500	-
Services and supplies	<u>128,650</u>	<u>39,577</u>	<u>89,073</u>	<u>24,608</u>
Total expenditures	<u>136,150</u>	<u>39,577</u>	<u>96,573</u>	<u>24,608</u>
Excess (deficiency) of revenues over expenditures	(71,150)	27,909	99,059	40,476
Fund balance:				
Beginning of year	<u>71,150</u>	<u>68,631</u>	<u>(2,519)</u>	<u>28,155</u>
End of year	<u>\$ -</u>	<u>\$ 96,540</u>	<u>\$ 96,540</u>	<u>\$ 68,631</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
BALANCE SHEET
JUNE 30, 2020

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 5,411	\$ 4,056
Interest receivable	<u>11</u>	<u>15</u>
 Total assets	 <u>\$ 5,422</u>	 <u>\$ 4,071</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for general government	<u>5,422</u>	<u>4,071</u>
 Total liabilities and fund balance	 <u>\$ 5,422</u>	 <u>\$ 4,071</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, 2020

	2020		Variance-		2019
	Budget	Actual	Positive (Negative)		Actual
Revenues:					
Miscellaneous:					
Other	\$ -	\$ 1,200	\$ 1,200	\$ 2,198	
Investment income	<u>-</u>	<u>151</u>	<u>151</u>	<u>74</u>	
Total revenues	- -	1,351	1,351	2,272	
Expenditures:					
General government:					
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (deficiency) of revenues over expenditures	- -	1,351	1,351	2,272	
Fund balance:					
Beginning of year	<u>-</u>	<u>4,071</u>	<u>4,071</u>	<u>1,799</u>	
End of year	<u>\$ -</u>	<u>\$ 5,422</u>	<u>\$ 5,422</u>	<u>\$ 4,071</u>	

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,810,762	\$ 2,536,883
Interest receivable	5,645	4,470
Taxes receivable	375	311
Due from other governments	<u>118,220</u>	<u>95,212</u>
 Total assets	 <u>\$ 2,935,002</u>	 <u>\$ 2,636,876</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 20,484	\$ 17,996
Accrued payroll and benefits	<u>20,114</u>	<u>19,042</u>
 Total liabilities	 40,598	 37,038
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	337	246
<u>FUND BALANCE</u>		
Restricted for general government	<u>2,894,067</u>	<u>2,599,592</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 2,935,002</u>	 <u>\$ 2,636,876</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 37,828	\$ 35,135	\$ (2,693)	\$ 34,331
Net proceeds of mines	-	292	292	258
Total taxes	<u>37,828</u>	<u>35,427</u>	<u>(2,401)</u>	<u>34,589</u>
Licenses and permits:				
Gaming licenses	16,500	7,178	(9,322)	16,808
Marijuana licenses	-	42,500	42,500	-
Liquor licenses	<u>1,500</u>	<u>660</u>	<u>(840)</u>	<u>2,790</u>
Total licenses and permits	<u>18,000</u>	<u>50,338</u>	<u>32,338</u>	<u>19,598</u>
Intergovernmental:				
Consolidated taxes	<u>450,000</u>	<u>545,639</u>	<u>95,639</u>	<u>500,573</u>
Charges for services:				
Cemetery receipts	<u>1,500</u>	<u>200</u>	<u>(1,300)</u>	<u>950</u>
Fines and forfeitures:				
	<u>25,000</u>	<u>36,267</u>	<u>11,267</u>	<u>26,773</u>
Miscellaneous:				
Investment income	500	85,217	84,717	78,044
Community center	<u>1,000</u>	<u>650</u>	<u>(350)</u>	<u>460</u>
Total miscellaneous	<u>1,500</u>	<u>85,867</u>	<u>84,367</u>	<u>78,504</u>
Total revenues	<u>533,828</u>	<u>753,738</u>	<u>219,910</u>	<u>660,987</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	165,000	115,438	49,562	112,442
Employee benefits	81,300	69,545	11,755	50,916
Services and supplies	<u>200,000</u>	<u>36,294</u>	<u>163,706</u>	<u>37,143</u>
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total general government	<u>546,300</u>	<u>221,277</u>	<u>325,023</u>	<u>200,501</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 110,000	\$ 86,803	\$ 23,197	\$ 86,541
Employee benefits	65,000	61,253	3,747	49,042
Services and supplies	<u>125,000</u>	<u>38,997</u>	<u>86,003</u>	<u>57,506</u>
Total public safety	<u>300,000</u>	<u>187,053</u>	<u>112,947</u>	<u>193,089</u>
Health:				
Cemetery:				
Service and Supplies	<u>15,000</u>	<u>2,404</u>	<u>12,596</u>	<u>3,208</u>
Culture and recreation:				
Television:				
Service and Supplies	<u>15,000</u>	<u>2,917</u>	<u>12,083</u>	<u>3,831</u>
Community support:				
Community center:				
Service and supplies	<u>200,000</u>	<u>16,752</u>	<u>183,248</u>	<u>17,456</u>
Contingency:				
	<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>-</u>
Total expenditures	<u>1,107,800</u>	<u>430,403</u>	<u>677,397</u>	<u>418,085</u>
Excess (deficiency) of revenues over expenditures	<u>(573,972)</u>	<u>323,335</u>	<u>897,307</u>	<u>242,902</u>
Other financing sources (uses):				
Operating transfers out	<u>(28,680)</u>	<u>(28,860)</u>	<u>(180)</u>	<u>-</u>
Net change in fund balance	<u>(602,652)</u>	<u>294,475</u>	<u>897,127</u>	<u>242,902</u>
Fund balance:				
Beginning of year	<u>2,448,490</u>	<u>2,599,592</u>	<u>151,102</u>	<u>2,356,690</u>
End of year	<u>\$ 1,845,838</u>	<u>\$ 2,894,067</u>	<u>\$ 1,048,229</u>	<u>\$ 2,599,592</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	184,590	\$ 162,253
Interest receivable	366	288
Taxes receivable	<u>4,979</u>	<u>10,117</u>
 Total assets	 <u>\$ 189,935</u>	 <u>\$ 172,658</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 12,576	\$ 9,854
Accrued payroll and benefits	<u>3,914</u>	<u>4,041</u>
 Total liabilities	 16,490	 13,895
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>173,445</u>	<u>158,763</u>
 Total liabilities and fund balance	 <u>\$ 189,935</u>	 <u>\$ 172,658</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Taxes:				
Room taxes	\$ 115,000	\$ 96,310	\$ (18,690)	\$ 119,378
Miscellaneous:				
Investment income	<u>350</u>	<u>5,634</u>	<u>5,284</u>	<u>4,826</u>
Total revenues	<u>115,350</u>	<u>101,944</u>	<u>(13,406)</u>	<u>124,204</u>
Expenditures:				
Culture and recreation:				
Museum:				
Salaries and wages	25,000	15,612	9,388	24,175
Employee benefits	8,000	5,425	2,575	6,863
Service and supplies	<u>16,383</u>	<u>10,905</u>	<u>5,478</u>	<u>13,596</u>
Total Museum	<u>49,383</u>	<u>31,942</u>	<u>17,441</u>	<u>44,634</u>
Chamber of Commerce:				
Salaries and wages	25,000	25,072	(72)	22,504
Employee benefits	8,000	7,215	785	6,491
Service and supplies	<u>16,383</u>	<u>16,033</u>	<u>350</u>	<u>9,650</u>
Total Chamber of Commerce	<u>49,383</u>	<u>48,320</u>	<u>1,063</u>	<u>38,645</u>
Total culture and recreation	98,766	80,262	18,504	83,279
Community support:				
Service and supplies	<u>168,362</u>	<u>7,000</u>	<u>161,362</u>	<u>19,440</u>
Total expenditures	<u>267,128</u>	<u>87,262</u>	<u>179,866</u>	<u>102,719</u>
Excess (deficiency) of revenues over expenditures	(151,778)	14,682	166,460	21,485
Fund balance:				
Beginning of year	<u>151,778</u>	<u>158,763</u>	<u>6,985</u>	<u>137,278</u>
End of year	<u>\$ -</u>	<u>\$ 173,445</u>	<u>\$ 173,445</u>	<u>\$ 158,763</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 120,198	\$ 88,359
Interest receivable	239	172
Due from other governments	<u>8,069</u>	<u>6,465</u>
 Total assets	 <u>\$ 128,506</u>	 <u>\$ 94,996</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 73	\$ 177
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>128,433</u>	<u>94,819</u>
 Total liabilities and fund balance	 <u>\$ 128,506</u>	 <u>\$ 94,996</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 35,641	\$ 39,420	\$ 3,779	\$ 35,769
Miscellaneous:				
Investment income	<u>100</u>	<u>3,428</u>	<u>3,328</u>	<u>3,176</u>
Total revenues	<u>35,741</u>	<u>42,848</u>	<u>7,107</u>	<u>38,945</u>
Expenditures:				
Public safety:				
Services and supplies	17,165	7,385	9,780	4,658
Capital outlay	<u>100,000</u>	<u>1,849</u>	<u>98,151</u>	<u>28,692</u>
Total public safety	<u>117,165</u>	<u>9,234</u>	<u>107,931</u>	<u>33,350</u>
Excess (deficiency) of revenues over expenditures	(81,424)	33,614	115,038	5,595
Fund balance:				
Beginning of year	<u>81,424</u>	<u>94,819</u>	<u>13,395</u>	<u>89,224</u>
End of year	<u>\$ -</u>	<u>\$ 128,433</u>	<u>\$ 128,433</u>	<u>\$ 94,819</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 134,596	\$ 107,090
Interest receivable	267	188
Due from other governments	<u>8,069</u>	<u>6,465</u>
 Total assets	 <u>\$ 142,932</u>	 <u>\$ 113,743</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 14,000
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>142,932</u>	<u>99,743</u>
 Total liabilities and fund balance	 <u>\$ 142,932</u>	 <u>\$ 113,743</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 35,641	\$ 39,420	\$ 3,779	\$ 35,769
Miscellaneous:				
Investment income	<u>100</u>	<u>3,769</u>	<u>3,669</u>	<u>3,026</u>
Total revenues	<u>35,741</u>	<u>43,189</u>	<u>7,448</u>	<u>38,795</u>
Expenditures:				
Public safety:				
Services and supplies	34,889	-	34,889	-
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>14,000</u>
Total expenses	<u>134,889</u>	<u>-</u>	<u>134,889</u>	<u>14,000</u>
Excess (deficiency) of revenues over expenditures	(99,148)	43,189	142,337	24,795
Fund balance:				
Beginning of year	<u>99,148</u>	<u>99,743</u>	<u>595</u>	<u>74,948</u>
End of year	<u>\$ -</u>	<u>\$ 142,932</u>	<u>\$ 142,932</u>	<u>\$ 99,743</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 581,484	\$ 592,261
Interest receivable	1,309	1,039
Taxes receivable	6,420	820
Due from other governments	<u>28,518</u>	<u>23,121</u>
 Total assets	 <u>\$ 617,731</u>	 <u>\$ 617,241</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 2,223	\$ 1,501
Accrued payroll and benefits	<u>8,727</u>	<u>6,118</u>
 Total liabilities	 10,950	 7,619
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	1,739	819
<u>FUND BALANCE</u>		
Restricted for general government	<u>605,042</u>	<u>608,803</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 617,731</u>	 <u>\$ 617,241</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 33,511	\$ 35,777	\$ 2,266	\$ 30,520
Net proceeds	<u>15,276</u>	<u>6,098</u>	<u>(9,178)</u>	<u>15,400</u>
Total taxes	<u>48,787</u>	<u>41,875</u>	<u>(6,912)</u>	<u>45,920</u>
Licenses and permits:				
Business licenses	1,300	1,388	88	1,256
Liquor licenses	<u>400</u>	<u>80</u>	<u>(320)</u>	<u>460</u>
Total licenses and permits	<u>1,700</u>	<u>1,468</u>	<u>(232)</u>	<u>1,716</u>
Intergovernmental:				
Consolidated taxes	<u>100,000</u>	<u>132,579</u>	<u>32,579</u>	<u>122,088</u>
Charges for services:				
Sanitation	<u>40,000</u>	<u>40,485</u>	<u>485</u>	<u>42,961</u>
Miscellaneous:				
Rent	1,200	1,700	500	1,100
Other	<u>100</u>	<u>439</u>	<u>339</u>	<u>438</u>
Investment income	<u>200</u>	<u>19,748</u>	<u>19,548</u>	<u>17,409</u>
Total miscellaneous	<u>1,500</u>	<u>21,887</u>	<u>20,387</u>	<u>18,947</u>
Total revenues	<u>191,987</u>	<u>238,294</u>	<u>46,307</u>	<u>231,632</u>
Expenditures:				
General government:				
Administration:				
Salaries and wages	58,000	59,803	(1,803)	55,113
Employee benefits	<u>37,500</u>	<u>37,474</u>	<u>26</u>	<u>27,759</u>
Services and supplies	<u>50,000</u>	<u>12,594</u>	<u>37,406</u>	<u>7,134</u>
Total general government	<u>145,500</u>	<u>109,871</u>	<u>35,629</u>	<u>90,006</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 11,000	\$ 8,682	\$ 2,318	\$ 7,976
Employee benefits	3,500	1,238	2,262	1,066
Services and supplies	<u>15,000</u>	<u>11,116</u>	<u>3,884</u>	<u>10,373</u>
Total public works	<u>29,500</u>	<u>21,036</u>	<u>8,464</u>	<u>19,415</u>
Sanitation:				
Salaries and wages	11,000	12,098	(1,098)	7,976
Employee benefits	3,500	1,710	1,790	1,067
Services and supplies	<u>30,000</u>	<u>12,340</u>	<u>17,660</u>	<u>8,546</u>
Total sanitation	<u>44,500</u>	<u>26,148</u>	<u>18,352</u>	<u>17,589</u>
Culture and recreation:				
Parks:				
Services and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Contingency	<u>6,510</u>	<u>-</u>	<u>6,510</u>	<u>-</u>
Total expenditures	<u>231,010</u>	<u>157,055</u>	<u>73,955</u>	<u>127,010</u>
Excess (deficiency) of revenues over expenditures	(39,023)	81,239	120,262	104,622
Other financing sources (uses):				
Operating transfers out	<u>(82,500)</u>	<u>(85,000)</u>	<u>(2,500)</u>	<u>-</u>
Net change in fund balance	(121,523)	(3,761)	117,762	104,622
Fund balance:				
Beginning of year	<u>499,581</u>	<u>608,803</u>	<u>109,222</u>	<u>504,181</u>
End of year	<u>\$ 378,058</u>	<u>\$ 605,042</u>	<u>\$ 226,984</u>	<u>\$ 608,803</u>

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 33,773	\$ 25,735
Interest receivable	67	45
Due from other governments	<u>1,823</u>	<u>1,460</u>
 Total assets	 <u>\$ 35,663</u>	 <u>\$ 27,240</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 20	\$ 28
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>35,643</u>	<u>27,212</u>
 Total liabilities and fund balance	 <u>\$ 35,663</u>	 <u>\$ 27,240</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,570	\$ 9,337	\$ (233)	\$ 9,204
Miscellaneous:				
Investment income	<u>50</u>	<u>994</u>	<u>944</u>	<u>900</u>
Total revenues	<u>9,620</u>	<u>10,331</u>	<u>711</u>	<u>10,104</u>
Expenditures:				
Public safety:				
Services and supplies	2,500	642	1,858	1,300
Capital outlay	<u>34,962</u>	<u>1,258</u>	<u>33,704</u>	<u>12,334</u>
Total public safety	<u>37,462</u>	<u>1,900</u>	<u>35,562</u>	<u>13,634</u>
Excess (deficiency) of revenues over expenditures	(27,842)	8,431	36,273	(3,530)
Fund balance:				
Beginning of year	<u>27,842</u>	<u>27,212</u>	<u>(630)</u>	<u>30,742</u>
End of year	<u>\$ -</u>	<u>\$ 35,643</u>	<u>\$ 35,643</u>	<u>\$ 27,212</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 46,189	\$ 35,894
Interest receivable	92	63
Due from other governments	<u>1,823</u>	<u>1,460</u>
 Total assets	 <u>\$ 48,104</u>	 <u>\$ 37,417</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>48,104</u>	<u>37,417</u>
 Total liabilities and fund balance	 <u>\$ 48,104</u>	 <u>\$ 37,417</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, 2020

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

	2020		Variance- Positive (Negative)	2019 Actual		
	Budget	Actual				
Revenues:						
Intergovernmental:						
Public safety tax	\$ 9,570	\$ 9,337	\$ (233)	\$ 9,204		
Miscellaneous:						
Investment income	<u>50</u>	<u>1,350</u>	<u>1,300</u>	<u>1,059</u>		
Total revenues	9,620	10,687	1,067	10,263		
Expenditures:						
Public safety:						
Services and supplies	<u>44,374</u>	<u>-</u>	<u>44,374</u>	<u>-</u>		
Excess (deficiency) of revenues over expenditures	(34,754)	10,687	45,441	10,263		
Fund balance:						
Beginning of year	<u>34,754</u>	<u>37,417</u>	<u>2,663</u>	<u>27,154</u>		
End of year	<u>\$ -</u>	<u>\$ 48,104</u>	<u>\$ 48,104</u>	<u>\$ 37,417</u>		

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 142,196	\$ 123,488
Interest receivable	285	218
Taxes receivable	184	184
Due from other governments	<u>1,638</u>	<u>1,300</u>
 Total assets	 <u>\$ 144,303</u>	 <u>\$ 125,190</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 135	\$ 252
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	177	177
<u>FUND BALANCE</u>		
Restricted for general government	<u>143,991</u>	<u>124,761</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 144,303</u>	 <u>\$ 125,190</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Property taxes:				
Property tax	\$ 9,785	\$ 9,844	\$ 59	\$ 6,282
Licenses and permits:				
Gaming licenses	800	405	(395)	720
Liquor licenses	500	240	(260)	420
Total licenses and permits	<u>1,300</u>	<u>645</u>	<u>(655)</u>	<u>1,140</u>
Intergovernmental:				
Consolidated taxes	<u>6,500</u>	<u>7,508</u>	<u>1,008</u>	<u>6,836</u>
Miscellaneous:				
Investment income	<u>125</u>	<u>4,220</u>	<u>4,095</u>	<u>3,844</u>
Total revenues	<u>17,710</u>	<u>22,217</u>	<u>4,507</u>	<u>18,102</u>
Expenditures:				
General government:				
Services and supplies	10,000	40	9,960	-
Public safety:				
Fire department:				
Services and supplies	8,500	385	8,115	384
Public works:				
Services and supplies	25,000	-	25,000	-
Culture and recreation:				
Television:				
Services and supplies	6,500	2,562	3,938	2,692
Contingency:	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total expenditures	<u>51,500</u>	<u>2,987</u>	<u>48,513</u>	<u>3,076</u>
Excess (deficiency) of revenues over expenditures	(33,790)	19,230	53,020	15,026
Fund balance:				
Beginning of year	<u>124,185</u>	<u>124,761</u>	<u>576</u>	<u>109,735</u>
End of year	<u>\$ 90,395</u>	<u>\$ 143,991</u>	<u>\$ 53,596</u>	<u>\$ 124,761</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND(27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 12,456	\$ 8,313
Interest receivable	25	22
Due from other governments	<u>1,060</u>	<u>850</u>
 Total assets	 <u>\$ 13,541</u>	 <u>\$ 9,185</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 10	\$ 14
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>13,531</u>	<u>9,171</u>
 Total liabilities and fund balance	 <u>\$ 13,541</u>	 <u>\$ 9,185</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Intergovernmental:				
Public safety tax	\$ 4,620	\$ 5,162	\$ 542	\$ 4,653
Miscellaneous:				
Investment income	<u>10</u>	<u>344</u>	<u>334</u>	<u>481</u>
Total revenues	<u>4,630</u>	<u>5,506</u>	<u>876</u>	<u>5,134</u>
Expenditures:				
Public safety:				
Services and supplies	2,952	160	2,792	460
Capital outlay	<u>14,000</u>	<u>986</u>	<u>13,014</u>	<u>8,415</u>
Total public safety	<u>16,952</u>	<u>1,146</u>	<u>15,806</u>	<u>8,875</u>
Excess (deficiency) of revenues over expenditures	(12,322)	4,360	16,682	(3,741)
Fund balance:				
Beginning of year	<u>12,322</u>	<u>9,171</u>	<u>(3,151)</u>	<u>12,912</u>
End of year	<u>\$ -</u>	<u>\$ 13,531</u>	<u>\$ 13,531</u>	<u>\$ 9,171</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,336	\$ 20,630
Interest receivable	52	36
Due from other governments	<u>1,060</u>	<u>850</u>
 Total assets	 <u>\$ 27,448</u>	 <u>\$ 21,516</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>27,448</u>	<u>21,516</u>
 Total liabilities and fund balance	 <u>\$ 27,448</u>	 <u>\$ 21,516</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Intergovernmental:				
Public safety tax	\$ 4,620	\$ 5,162	\$ 542	\$ 4,653
Miscellaneous:				
Investment income	<u>50</u>	<u>770</u>	<u>720</u>	<u>618</u>
Total revenues	4,670	5,932	1,262	5,271
Expenditures:				
Public safety:				
Capital outlay	<u>25,740</u>	<u>-</u>	<u>25,740</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(21,070)	5,932	27,002	5,271
Fund balance:				
Beginning of year	<u>21,070</u>	<u>21,516</u>	<u>446</u>	<u>16,245</u>
End of year	<u>\$ -</u>	<u>\$ 27,448</u>	<u>\$ 27,448</u>	<u>\$ 21,516</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 4,872,387	\$ 5,080,598
Interest receivable	9,444	9,060
Taxes receivable	109,763	96,085
Due from other governments	239,633	189,838
Prepaid expenses	-	153
 Total assets	<u>\$ 5,231,227</u>	<u>\$ 5,375,734</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 95,981	\$ 416,165
Accrued payroll and benefits	152,439	91,971
 Total liabilities	<u>248,420</u>	<u>508,136</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>84,367</u>	<u>79,955</u>
<u>FUND BALANCE</u>		
Nonspendable	-	153
Restricted for general government	<u>4,898,440</u>	<u>4,787,490</u>
 Total fund balance	<u>4,898,440</u>	<u>4,787,643</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,231,227</u>	<u>\$ 5,375,734</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Revenues:				
Taxes	\$ 3,665,417	\$ 3,737,766	\$ 72,349	\$ 3,361,292
Licenses and permits	400,000	835,473	435,473	429,681
Intergovernmental	1,026,491	1,096,700	70,209	997,308
Charges for services	25,000	8,890	(16,110)	15,405
Fines and forfeitures	2,000	1,140	(860)	2,328
Miscellaneous	25,000	182,289	157,289	193,703
 Total revenues	 <u>5,143,908</u>	 <u>5,862,258</u>	 <u>718,350</u>	 <u>4,999,717</u>
 Expenditures:				
Current:				
General government	4,498,948	2,158,673	2,340,275	2,510,090
Public safety	2,782,022	1,821,049	960,973	2,167,658
Culture and recreation	69,000	32,097	36,903	38,508
Health	50,000	37,500	12,500	-
Community support	75,000	-	75,000	-
Contingency	87,500	-	87,500	-
 Total expenditures	 <u>7,562,470</u>	 <u>4,049,319</u>	 <u>3,513,151</u>	 <u>4,716,256</u>
 Excess (deficiency) of revenues over expenditures	 (2,418,562)	 1,812,939	 4,231,501	 283,461
 Other financing sources (uses):				
Operating transfers out	<u>(1,450,000)</u>	<u>(1,702,142)</u>	<u>(252,142)</u>	<u>(50,000)</u>
 Net change in fund balance	 (3,868,562)	 110,797	 3,979,359	 233,461
 Fund balance:				
Beginning of year	<u>4,554,182</u>	<u>4,787,643</u>	<u>233,461</u>	<u>4,554,182</u>
 End of year	 <u>\$ 685,620</u>	 <u>\$ 4,898,440</u>	 <u>\$ 4,212,820</u>	 <u>\$ 4,787,643</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Property tax	<u>\$ 3,665,417</u>	<u>\$ 3,737,766</u>	<u>\$ 72,349</u>	<u>\$ 3,361,292</u>
Licenses and permits:				
Franchise fees	186,000	211,713	25,713	197,255
Gaming licenses	198,000	105,930	(92,070)	213,626
Marijuana licenses	-	506,600	506,600	-
Liquor licenses	16,000	11,230	(4,770)	18,800
Total licenses and permits	<u>400,000</u>	<u>835,473</u>	<u>435,473</u>	<u>429,681</u>
Intergovernmental:				
Consolidated tax	<u>1,026,491</u>	<u>1,096,700</u>	<u>70,209</u>	<u>997,308</u>
Charges for services	<u>25,000</u>	<u>8,890</u>	<u>(16,110)</u>	<u>15,405</u>
Fines and forfeitures	<u>2,000</u>	<u>1,140</u>	<u>(860)</u>	<u>2,328</u>
Miscellaneous:				
Investment income	-	140,496	140,496	162,183
Rental	-	30,181	30,181	30,866
Other	<u>25,000</u>	<u>11,612</u>	<u>(13,388)</u>	<u>654</u>
Total miscellaneous	<u>25,000</u>	<u>182,289</u>	<u>157,289</u>	<u>193,703</u>
Total revenues	<u>\$ 5,143,908</u>	<u>\$ 5,862,258</u>	<u>\$ 718,350</u>	<u>\$ 4,999,717</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Expenditures:				
General government:				
Administration:				
Salaries and wages	\$ 212,952	\$ 144,773	\$ 68,179	\$ 235,473
Employee benefits	143,879	88,808	55,071	102,875
Services and supplies	621,500	295,371	326,129	447,279
Capital outlay	<u>1,494,500</u>	<u>1,476</u>	<u>1,493,024</u>	<u>20,775</u>
Total administration	<u>2,472,831</u>	<u>530,428</u>	<u>1,942,403</u>	<u>806,402</u>
Buildings and grounds:				
Salaries and wages	725,499	468,357	257,142	537,215
Employee benefits	469,680	331,777	137,903	355,101
Services and supplies	408,000	408,953	(953)	341,213
Capital outlay	<u>422,938</u>	<u>419,158</u>	<u>3,780</u>	<u>470,159</u>
Total buildings and grounds	<u>2,026,117</u>	<u>1,628,245</u>	<u>397,872</u>	<u>1,703,688</u>
Total general government	<u>4,498,948</u>	<u>2,158,673</u>	<u>2,340,275</u>	<u>2,510,090</u>
Public safety:				
Fire department:				
Salaries and wages	1,062,088	904,039	158,049	897,053
Employee benefits	759,484	546,326	213,158	474,554
Services and supplies	366,450	222,184	144,266	204,075
Capital outlay	<u>594,000</u>	<u>148,500</u>	<u>445,500</u>	<u>591,976</u>
Total public safety	<u>2,782,022</u>	<u>1,821,049</u>	<u>960,973</u>	<u>2,167,658</u>
Health:				
Services and supplies	<u>50,000</u>	<u>37,500</u>	<u>12,500</u>	<u>-</u>
Culture and recreation:				
Television:				
Services and supplies	15,000	7,903	7,097	9,010
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total television	<u>20,000</u>	<u>7,903</u>	<u>12,097</u>	<u>9,010</u>
Arena and fair activities:				
Salaries and wages	16,000	4,307	11,693	10,804
Employee benefits	6,000	1,634	4,366	3,356
Services and supplies	22,000	18,253	3,747	15,338
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total arena and fair activities	<u>49,000</u>	<u>24,194</u>	<u>24,806</u>	<u>29,498</u>
Total culture and recreation	<u>69,000</u>	<u>32,097</u>	<u>36,903</u>	<u>38,508</u>
Community Support:				
Contingency				
Total expenditures	<u>\$ 7,512,470</u>	<u>\$ 4,049,319</u>	<u>\$ 3,425,651</u>	<u>\$ 4,716,256</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 120,878	\$ 90,917
Interest receivable	347	302
Due from other governments	<u>37,962</u>	<u>67,968</u>
 Total assets	 <u>\$ 159,187</u>	 <u>\$ 159,187</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 159,187	\$ 159,187
 <u>FUND BALANCE</u>		
Restricted for public works	_____	_____
 Total liabilities and fund balance	 <u>\$ 159,187</u>	 <u>\$ 159,187</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 275,000	\$ 237,371	\$ (37,629)	\$ 261,990
Miscellaneous:				
Investment income	_____ -	5,296	5,296	5,449
Total revenues	275,000	242,667	(32,333)	267,439
Expenditures:				
Public works:				
Services and supplies	_____ -	_____ -	_____ -	_____ -
Excess (deficiency) of revenues over expenditures	275,000	242,667	(32,333)	267,439
Other financing sources (uses):				
Operating transfers out	(275,000)	(242,667)	32,333	(267,439)
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, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 668,605	\$ 577,006
Interest receivable	<u>1,236</u>	<u>935</u>
 Total assets	 <u>\$ 669,841</u>	 <u>\$ 577,941</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 66	\$ 552
Accrued payroll and benefits	<u>7,984</u>	<u>4,577</u>
 Total liabilities	 8,050	 5,129
 <u>FUND BALANCE</u>		
Committed for general government	<u>661,791</u>	<u>572,812</u>
 Total liabilities and fund balance	 <u>\$ 669,841</u>	 <u>\$ 577,941</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits	\$ 150,000	\$ 183,068	\$ 33,068	\$ 161,312
Miscellaneous:				
Investment income	<u>500</u>	<u>18,898</u>	<u>18,398</u>	<u>16,562</u>
Total revenues	<u>150,500</u>	<u>201,966</u>	<u>51,466</u>	<u>177,874</u>
Expenditures:				
General government:				
Salaries and wages	90,492	67,953	22,539	64,122
Employee benefits	53,246	36,932	16,314	24,836
Services and supplies	31,000	6,583	24,417	6,677
Capital outlay	<u>400,000</u>	<u>1,519</u>	<u>398,481</u>	<u>32,672</u>
Total expenditures	<u>574,738</u>	<u>112,987</u>	<u>461,751</u>	<u>128,307</u>
Excess (deficiency) of revenues over expenditures	(424,238)	88,979	513,217	49,567
Fund balance:				
Beginning of year	<u>459,366</u>	<u>572,812</u>	<u>113,446</u>	<u>523,245</u>
End of year	<u>\$ 35,128</u>	<u>\$ 661,791</u>	<u>\$ 626,663</u>	<u>\$ 572,812</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 313,770	\$ 217,545
Interest receivable	611	375
Taxes receivable	4,003	3,505
Due from other governments	<u>18,935</u>	<u>15,029</u>
 Total assets	 <u>\$ 337,319</u>	 <u>\$ 236,454</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 4,643	\$ 6,224
Accrued payroll and benefits	<u>2,554</u>	<u>15,546</u>
 Total liabilities	 7,197	 21,770
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	3,081	2,915
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>327,041</u>	<u>211,769</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 337,319</u>	 <u>\$ 236,454</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 120,000	\$ 136,800	\$ 16,800	\$ 122,827
Intergovernmental:				
Consolidated tax	80,345	86,787	6,442	79,017
Charges for services:				
Pool receipts	10,000	2,888	(7,112)	9,379
Miscellaneous:				
Investment income	500	7,979	7,479	6,860
Other	2,000	-	(2,000)	2,500
Total miscellaneous	2,500	7,979	5,479	9,360
 Total revenues	 212,845	 234,454	 21,609	 220,583
 Expenditures:				
Culture and recreation:				
Salaries and wages	136,648	57,783	78,865	97,664
Employee benefits	44,134	9,945	34,189	12,993
Services and supplies	67,700	50,776	16,924	74,369
Capital outlay	65,000	678	64,322	-
 Total expenditures	 313,482	 119,182	 194,300	 185,026
 Excess (deficiency) of revenues over expenditures	 (100,637)	 115,272	 215,909	 35,557
 Fund balance:				
Beginning of year	106,221	211,769	105,548	176,212
 End of year	 \$ 5,584	 \$ 327,041	 \$ 321,457	 \$ 211,769

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 116,324	\$ 103,126
Interest receivable	240	181
Taxes receivable	3,594	5,169
Due from other governments	<u>5,954</u>	<u>-</u>
 Total assets	 <u>\$ 126,112</u>	 <u>\$ 108,476</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 3,657	\$ -
Accrued payroll and benefits	<u>5,775</u>	<u>116</u>
 Total liabilities	 9,432	 116
 <u>FUND BALANCE</u>		
Restricted for community support	<u>116,680</u>	<u>108,360</u>
 Total liabilities and fund balance	 <u>\$ 126,112</u>	 <u>\$ 108,476</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 75,000	\$ 61,316	\$ (13,684)	\$ 73,167
Intergovernmental:				
Grants	39,000	42,059	3,059	38,709
Miscellaneous:				
Investment income	<u>100</u>	<u>3,470</u>	<u>3,370</u>	<u>2,826</u>
Total revenues	<u>114,100</u>	<u>106,845</u>	<u>(7,255)</u>	<u>114,702</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	673	1,327	786
Employee benefits	750	230	520	241
Services and supplies	<u>200,000</u>	<u>97,622</u>	<u>102,378</u>	<u>99,887</u>
Total community support	<u>202,750</u>	<u>98,525</u>	<u>104,225</u>	<u>100,914</u>
Excess (deficiency) of revenues over expenditures	(88,650)	8,320	96,970	13,788
Fund balance:				
Beginning of year	<u>96,322</u>	<u>108,360</u>	<u>12,038</u>	<u>94,572</u>
End of year	<u>\$ 7,672</u>	<u>\$ 116,680</u>	<u>\$ 109,008</u>	<u>\$ 108,360</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 2,839,919	\$ 2,436,970
Interest receivable	5,501	4,260
Taxes receivable	<u>11,500</u>	<u>16,543</u>
Total assets	<u>\$ 2,856,920</u>	<u>\$ 2,457,773</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 14,067	\$ 1,764
Accrued payroll and benefits	<u>4,356</u>	<u>1,396</u>
Total liabilities	18,423	3,160
<u>FUND BALANCE</u>		
Restricted for community support	<u>2,838,497</u>	<u>2,454,613</u>
Total liabilities and fund balance	<u>\$ 2,856,920</u>	<u>\$ 2,457,773</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, 2020

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

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Revenues:				
Taxes:				
Room tax	\$ 150,000	\$ 196,057	\$ 46,057	\$ 234,051
Licenses and permits:				
Fireworks fees	140,000	249,500	109,500	149,000
Miscellaneous:				
Investment income	<u>1,000</u>	<u>82,723</u>	<u>81,723</u>	<u>63,606</u>
Total revenues	<u>291,000</u>	<u>528,280</u>	<u>237,280</u>	<u>446,657</u>
Expenditures:				
Community support:				
Salaries and wages	20,000	10,506	9,494	6,294
Employee benefits	10,000	2,647	7,353	1,556
Services and supplies	95,000	39,996	55,004	19,264
Capital outlay	<u>2,050,000</u>	<u>97,177</u>	<u>1,952,823</u>	<u>10,904</u>
Total expenditures	<u>2,175,000</u>	<u>150,326</u>	<u>2,024,674</u>	<u>38,018</u>
Excess (deficiency) of revenues over expenditures	(1,884,000)	377,954	2,261,954	408,639
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>5,930</u>	<u>5,930</u>	<u>527,675</u>
Net change in fund balance	(1,884,000)	383,884	2,267,884	936,314
Fund balance:				
Beginning of year	<u>1,921,974</u>	<u>2,454,613</u>	<u>532,639</u>	<u>1,518,299</u>
End of year	<u>\$ 37,974</u>	<u>\$ 2,838,497</u>	<u>\$ 2,800,523</u>	<u>\$ 2,454,613</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 3/10 TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Pooled cash and investments	\$ 236,330	\$ 204,388
Interest receivable	466	375
Taxes receivable	<u>23,000</u>	<u>33,086</u>
 Total assets	 <u>\$ 259,796</u>	 <u>\$ 237,849</u>
LIABILITIES		
Accounts payable	\$ 2,200	\$ 10,513
Accrued payroll and benefits	<u>13,902</u>	<u>7,514</u>
 Total liabilities	 16,102	 18,027
FUND BALANCE		
Restricted for community support	<u>243,694</u>	<u>219,822</u>
 Total liabilities and fund balance	 <u>\$ 259,796</u>	 <u>\$ 237,849</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 400,000	\$ 392,415	\$ (7,585)	\$ 468,061
Miscellaneous:				
Investment income	<u>1,000</u>	<u>7,527</u>	<u>6,527</u>	<u>5,331</u>
Total revenues	<u>401,000</u>	<u>399,942</u>	<u>(1,058)</u>	<u>473,392</u>
Expenditures:				
Community support:				
Salaries and wages	119,635	127,134	(7,499)	98,381
Employee benefits	67,148	63,862	3,286	45,832
Service and supplies	400,000	183,236	216,764	273,744
Capital outlay	<u>17,000</u>	<u>1,838</u>	<u>15,162</u>	<u>-</u>
Total community support	<u>603,783</u>	<u>376,070</u>	<u>227,713</u>	<u>417,957</u>
Excess (deficiency) of revenues over expenditures	(202,783)	23,872	226,655	55,435
Fund balance:				
Beginning of year	<u>211,410</u>	<u>219,822</u>	<u>8,412</u>	<u>164,387</u>
End of year	<u>\$ 8,627</u>	<u>\$ 243,694</u>	<u>\$ 235,067</u>	<u>\$ 219,822</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 597,004	\$ 553,853
Interest receivable	<u>1,196</u>	<u>980</u>
 Total assets	 <u>\$ 598,200</u>	 <u>\$ 554,833</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for community support	<u>598,200</u>	<u>554,833</u>
 Total liabilities and fund balance	 <u>\$ 598,200</u>	 <u>\$ 554,833</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 300	\$ 18,611	\$ 18,311	\$ 18,225
Donations	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Total revenues	<u>25,300</u>	<u>43,611</u>	<u>18,311</u>	<u>43,225</u>
Expenditures:				
Community support:				
Salaries and wages	2,000	179	1,821	73
Employee benefits	750	65	685	23
Services and supplies	420,000	-	420,000	15,019
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total expenditures	<u>522,750</u>	<u>244</u>	<u>522,506</u>	<u>15,115</u>
Excess (deficiency) of revenues over expenditures	(497,450)	43,367	540,817	28,110
Fund balance:				
Beginning of year	<u>509,473</u>	<u>554,833</u>	<u>45,360</u>	<u>526,723</u>
End of year	<u>\$ 12,023</u>	<u>\$ 598,200</u>	<u>\$ 586,177</u>	<u>\$ 554,833</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 1/10 PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 240,936	\$ 141,134
Interest receivable	489	421
Taxes receivable	<u>2,875</u>	<u>4,136</u>
Total assets	<u>\$ 244,300</u>	<u>\$ 145,691</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 397	\$ 393
<u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>243,903</u>	<u>145,298</u>
Total liabilities and fund balance	<u>\$ 244,300</u>	<u>\$ 145,691</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 49,052	\$ (5,948)	\$ 58,541
Intergovernmental:				
Grant	211,519	152,294	(59,225)	-
Miscellaneous:				
Investment income	<u>500</u>	<u>6,829</u>	<u>6,329</u>	<u>10,376</u>
Total revenues	<u>267,019</u>	<u>208,175</u>	<u>(58,844)</u>	<u>68,917</u>
Expenditures:				
Culture and recreation:				
Salaries and wages	1,000	231	769	117
Employee benefits	500	83	417	36
Service and supplies	25,000	15,950	9,050	14,869
Capital outlay	<u>360,000</u>	<u>93,306</u>	<u>266,694</u>	<u>205,657</u>
Total expenditures	<u>386,500</u>	<u>109,570</u>	<u>276,930</u>	<u>220,679</u>
Excess (deficiency) of revenues over expenditures	(119,481)	98,605	218,086	(151,762)
Fund balance:				
Beginning of year	<u>126,060</u>	<u>145,298</u>	<u>19,238</u>	<u>297,060</u>
End of year	<u>\$ 6,579</u>	<u>\$ 243,903</u>	<u>\$ 237,324</u>	<u>\$ 145,298</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 1/10 ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 544,750	\$ 562,888
Interest receivable	1,089	997
Taxes receivable	<u>2,875</u>	<u>4,136</u>
 Total assets	 <u>\$ 548,714</u>	 <u>\$ 568,021</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>548,714</u>	<u>568,021</u>
 Total liabilities and fund balance	 <u>\$ 548,714</u>	 <u>\$ 568,021</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 49,052	\$ (5,948)	\$ 58,541
Miscellaneous:				
Investment income	<u>1,000</u>	<u>18,341</u>	<u>17,341</u>	<u>17,646</u>
Total revenues	<u>56,000</u>	<u>67,393</u>	<u>11,393</u>	<u>76,187</u>
Expenditures:				
Culture and recreation:				
Services and supplies	25,000	-	25,000	276
Capital outlay	<u>525,000</u>	<u>86,700</u>	<u>438,300</u>	<u>-</u>
Total expenditures	<u>550,000</u>	<u>86,700</u>	<u>463,300</u>	<u>276</u>
Excess (deficiency) of revenues over expenditures	(494,000)	(19,307)	474,693	75,911
Fund balance:				
Beginning of year	<u>503,110</u>	<u>568,021</u>	<u>64,911</u>	<u>492,110</u>
End of year	<u>\$ 9,110</u>	<u>\$ 548,714</u>	<u>\$ 539,604</u>	<u>\$ 568,021</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 2/10 AIRPORT ROOM TAX SPECIAL REVENUE FUND (25225)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ -	\$ 11,860
Interest receivable	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 11,860</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for community support	<u>-</u>	<u>11,860</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 11,860</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019 Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ -	\$ -	\$ 11,860
Expenditures:				
Community support:				
Services and supplies	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	—	—	—	11,860
Other financing sources (uses):				
Transfers out	<u>(11,860)</u>	<u>(11,860)</u>	<u>—</u>	<u>(1,055,350)</u>
Net change in fund balance	(11,860)	(11,860)	—	(1,043,490)
Fund balance:				
Beginning of year	<u>11,860</u>	<u>11,860</u>	<u>—</u>	<u>1,055,350</u>
End of year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,860</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 270,251	\$ 136,435
Interest receivable	<u>541</u>	<u>241</u>
 Total assets	 <u>\$ 270,792</u>	 <u>\$ 136,676</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 1,530	\$ 40
Accrued payroll and benefits	<u>946</u>	<u>952</u>
 Total liabilities	 2,476	 992
 <u>FUND BALANCE</u>		
Committed for health	<u>268,316</u>	<u>135,684</u>
 Total liabilities and fund balance	 <u>\$ 270,792</u>	 <u>\$ 136,676</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 9,341	\$ (659)	\$ 13,544
Miscellaneous:				
Investment income	<u>100</u>	<u>8,868</u>	<u>8,768</u>	<u>4,251</u>
Total revenue	<u>10,100</u>	<u>18,209</u>	<u>8,109</u>	<u>17,795</u>
Expenditures:				
Health:				
Salaries and wages	20,000	8,170	11,830	10,636
Employee benefits	8,000	2,941	5,059	3,104
Services and supplies	21,300	12,841	8,459	14,404
Capital outlay	<u>175,000</u>	<u>11,625</u>	<u>163,375</u>	<u>22,743</u>
Total expenditures	<u>224,300</u>	<u>35,577</u>	<u>188,723</u>	<u>50,887</u>
Excess (deficiency) of revenues over expenditures	(214,200)	(17,368)	196,832	(33,092)
Other financing sources (uses):				
Operating transfers in	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(64,200)	132,632	196,832	16,908
Fund balance:				
Beginning of year	<u>84,876</u>	<u>135,684</u>	<u>50,808</u>	<u>118,776</u>
End of year	<u>\$ 20,676</u>	<u>\$ 268,316</u>	<u>\$ 247,640</u>	<u>\$ 135,684</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 202,416	\$ 191,590
Interest receivable	<u>404</u>	<u>338</u>
Total assets	<u><u>\$ 202,820</u></u>	<u><u>\$ 191,928</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Committed for health	<u>202,820</u>	<u>191,928</u>
Total liabilities and fund balance	<u><u>\$ 202,820</u></u>	<u><u>\$ 191,928</u></u>

NYE COUNTY, NEVADA

NONMAJOR FUND - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 4,601	\$ (399)	\$ 6,671
Miscellaneous:				
Investment income	<u>100</u>	<u>6,291</u>	<u>6,191</u>	<u>6,180</u>
Total revenues	5,100	10,892	5,792	12,851
Expenditures:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	10,892	5,792	12,851
Fund balance:				
Beginning of year	<u>184,177</u>	<u>191,928</u>	<u>7,751</u>	<u>179,077</u>
End of year	<u>\$ 189,277</u>	<u>\$ 202,820</u>	<u>\$ 13,543</u>	<u>\$ 191,928</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 490,068	\$ 471,275
Interest receivable	<u>772</u>	<u>635</u>
 Total assets	 <u>\$ 490,840</u>	 <u>\$ 471,910</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 80,266
 <u>FUND BALANCE</u>		
Restricted for culture and recreation	<u>490,840</u>	<u>391,644</u>
 Total liabilities and fund balance	 <u>\$ 490,840</u>	 <u>\$ 471,910</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits	\$ 100,000	\$ 104,903	\$ 4,903	\$ 147,953
Miscellaneous:				
Investment income	<u>500</u>	<u>12,798</u>	<u>12,298</u>	<u>12,937</u>
Total revenues	100,500	117,701	17,201	160,890
Expenditures:				
Culture and recreation:				
Capital outlay	<u>380,000</u>	<u>18,505</u>	<u>361,495</u>	<u>158,960</u>
Excess (deficiency) of revenues over expenditures	(279,500)	99,196	378,696	1,930
Fund balance:				
Beginning of year	<u>285,214</u>	<u>391,644</u>	<u>106,430</u>	<u>389,714</u>
End of year	<u>\$ 5,714</u>	<u>\$ 490,840</u>	<u>\$ 485,126</u>	<u>\$ 391,644</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 763,776	\$ 754,650
Interest receivable	<u>1,421</u>	<u>1,111</u>
 Total assets	 <u>\$ 765,197</u>	 <u>\$ 755,761</u>
 <u>Liabilities</u>		
Accounts payable	\$ -	\$ 7,681
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>765,197</u>	<u>748,080</u>
 Total liabilities and fund balance	 <u>\$ 765,197</u>	 <u>\$ 755,761</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Licenses and permits	\$ 75,000	\$ 55,097	\$ (19,903)	\$ 128,070
Miscellaneous:				
Investment income	<u>1,500</u>	<u>23,248</u>	<u>21,748</u>	<u>21,205</u>
Total revenues	76,500	78,345	1,845	149,275
Expenditures:				
Public safety:				
Capital outlay	<u>630,000</u>	<u>61,228</u>	<u>568,772</u>	<u>48,865</u>
Excess (deficiency) of revenues over expenditures	(553,500)	17,117	570,617	100,410
Fund balance:				
Beginning of year	<u>559,170</u>	<u>748,080</u>	<u>188,910</u>	<u>647,670</u>
End of year	<u>\$ 5,670</u>	<u>\$ 765,197</u>	<u>\$ 759,527</u>	<u>\$ 748,080</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 638,589	\$ 638,145
Interest receivable	1,179	1,115
Due from other governments	<u>335,308</u>	<u>268,623</u>
 Total assets	 <u>\$ 975,076</u>	 <u>\$ 907,883</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 2,740	\$ 122,514
Accrued payroll and benefits	<u>72,542</u>	<u>47,824</u>
 Total liabilities	 75,282	 170,338
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>899,794</u>	<u>737,545</u>
 Total liabilities and fund balance	 <u>\$ 975,076</u>	 <u>\$ 907,883</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,365,065	\$ 1,605,042	\$ 239,977	\$ 1,400,527
Miscellaneous:				
Investment income	<u>1,000</u>	<u>20,251</u>	<u>19,251</u>	<u>19,269</u>
Total revenues	<u>1,366,065</u>	<u>1,625,293</u>	<u>259,228</u>	<u>1,419,796</u>
Expenditures:				
Public safety:				
Salaries and wages	650,000	651,442	(1,442)	656,085
Employee benefits	450,000	437,706	12,294	381,485
Services and supplies	250,000	76,111	173,889	198,657
Capital outlay	<u>611,032</u>	<u>297,785</u>	<u>313,247</u>	<u>219,991</u>
Total public safety	<u>1,961,032</u>	<u>1,463,044</u>	<u>497,988</u>	<u>1,456,218</u>
Excess (deficiency) of revenues over expenditures	(594,967)	162,249	757,216	(36,422)
Fund balance:				
Beginning of year	<u>594,967</u>	<u>737,545</u>	<u>142,578</u>	<u>773,967</u>
End of year	<u>\$ -</u>	<u>\$ 899,794</u>	<u>\$ 899,794</u>	<u>\$ 737,545</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 3,903,675	\$ 3,696,361
Interest receivable	7,676	6,294
Due from other governments	335,308	268,623
Prepaid Expense	<u>4,320</u>	<u>-</u>
 Total assets	 <u>\$ 4,250,979</u>	 <u>\$ 3,971,278</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 26,593	\$ -
Accrued payroll and benefits	<u>50,225</u>	<u>36,897</u>
 Total liabilities	 76,818	 36,897
 <u>FUND BALANCE</u>		
Restricted for public safety	<u>4,174,161</u>	<u>3,934,381</u>
 Total liabilities and fund balance	 <u>\$ 4,250,979</u>	 <u>\$ 3,971,278</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,300,000	\$ 1,605,042	\$ 305,042	\$ 1,400,527
Miscellaneous:				
Investment income	<u>2,500</u>	<u>115,542</u>	<u>113,042</u>	<u>112,264</u>
Total revenues	<u>1,302,500</u>	<u>1,720,584</u>	<u>418,084</u>	<u>1,512,791</u>
Expenditures:				
Public safety:				
Salaries and wages	424,064	452,295	(28,231)	437,260
Employee benefits	302,858	293,941	8,917	272,160
Services and supplies	86,748	50,623	36,125	62,713
Capital outlay	<u>3,300,000</u>	<u>683,945</u>	<u>2,616,055</u>	<u>613,340</u>
Total expenses	<u>4,113,670</u>	<u>1,480,804</u>	<u>2,632,866</u>	<u>1,385,473</u>
Excess (deficiency) of revenues over expenditures	(2,811,170)	239,780	3,050,950	127,318
Fund balance:				
Beginning of year	<u>2,848,244</u>	<u>3,934,381</u>	<u>1,086,137</u>	<u>3,807,063</u>
End of year	<u>\$ 37,074</u>	<u>\$ 4,174,161</u>	<u>\$ 4,137,087</u>	<u>\$ 3,934,381</u>

NONMAJOR DEBT SERVICE FUND

The County Debt Service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental sources.

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 26,277	\$ 25,404
Interest receivable	<u>53</u>	<u>46</u>
 Total assets	 <u>\$ 26,330</u>	 <u>\$ 25,450</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for debt service	<u>26,330</u>	<u>25,450</u>
 Total liabilities and fund balance	 <u>\$ 26,330</u>	 <u>\$ 25,450</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ -	\$ 879	\$ 879	\$ 51
Interest subsidy	<u>417,081</u>	<u>391,840</u>	<u>(25,241)</u>	<u>398,732</u>
Total miscellaneous	<u>417,081</u>	<u>392,719</u>	<u>(24,362)</u>	<u>398,783</u>
Expenditures:				
Debt service:				
Principal	1,239,169	972,630	266,539	923,775
Interest	<u>1,301,807</u>	<u>1,242,398</u>	<u>59,409</u>	<u>1,269,874</u>
Total expenditures	<u>2,540,976</u>	<u>2,215,028</u>	<u>325,948</u>	<u>2,193,649</u>
Excess (deficiency) of revenues over expenditures	(2,123,895)	(1,822,309)	301,586	(1,794,866)
Other financing sources (uses):				
Operating transfers in	<u>2,184,318</u>	<u>1,823,189</u>	<u>(361,129)</u>	<u>1,794,917</u>
Net change in fund balance	60,423	880	(59,543)	51
Fund balance:				
Beginning of year	<u>72,630</u>	<u>25,450</u>	<u>(47,180)</u>	<u>25,399</u>
End of year	<u>\$ 133,053</u>	<u>\$ 26,330</u>	<u>\$ (106,723)</u>	<u>\$ 25,450</u>

NONMAJOR CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Bond Proceeds Fund is used to account for bond proceeds for the detention center construction and the related expenditures.

County, Beatty, Gabbs, Manhattan, and Pahrump special ad valorem funds are used to account for capital acquisition tax levies.

Beatty Fund is used to account for the acquisition and construction of fixed assets for the unincorporated town of Beatty, Nevada.

Beatty Room Tax Fund is used to account for 1/2% room tax collected for the Beatty Town Advisory Board to be used for capital projects for the unincorporated town of Beatty, Nevada.

Pahrump Town fund is used to account for the acquisition and construction of fixed assets for the unincorporated town of Pahrump, Nevada.

Pahrump Town TV Construction Fund is used to account for the construction of a TV tower for the Town

Pahrump Town Arena Fund is used to account for capital improvements of the arena.

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 2020
(With Comparative Actual Amounts for June 30, 2019)

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty	Beatty Ad Valorem	Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Special Pahrump Ad Valorem	Pahrump TV Construction	Pahrump Arena	2020	2019	Totals
ASSETS													
Pooled cash and investments	\$ 965,107	\$ 1,195,739	\$ 563,888	\$ 247,289	\$ 128,954	\$ 53,405	\$ 47,884	\$ 1,816,335	\$ 116,535	\$ 52,909	\$ 85,661	\$ 5,273,706	\$ 3,846,719
Interest receivable	2,097	2,393	1,072	449	258	49	89	3,659	153	106	171	10,496	7,073
Taxes receivable	18,662	-	-	-	996	-	-	-	-	-	-	19,658	15,350
Due from other governments	525	-	-	-	-	-	-	-	-	-	-	525	26,768
Due from others	12,492	-	-	-	-	-	-	-	-	-	-	12,492	-
Total assets	<u>\$ 998,883</u>	<u>\$ 1,198,132</u>	<u>\$ 564,960</u>	<u>\$ 247,738</u>	<u>\$ 130,208</u>	<u>\$ 53,454</u>	<u>\$ 47,973</u>	<u>\$ 1,819,994</u>	<u>\$ 116,688</u>	<u>\$ 53,015</u>	<u>\$ 85,832</u>	<u>\$ 5,316,877</u>	<u>\$ 3,895,910</u>
LIABILITIES													
Accounts payable	\$ 43,676	\$ 415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,251	\$ -	\$ -	\$ -	\$ 297,342	\$ 373,573
Accrued payroll and benefits	3,167	1,921	-	-	-	-	-	-	-	-	-	5,088	48
Total liabilities	46,843	2,336	-	-	-	-	-	253,251	-	-	-	302,430	373,621
DEFERRED INFLOWS OF RESOURCES													
Unavailable revenue - taxes	14,372	-	-	-	-	-	-	-	-	-	-	14,372	11,177
FUND BALANCE													
Restricted for capital projects	<u>937,668</u>	<u>1,195,796</u>	<u>564,960</u>	<u>247,738</u>	<u>130,208</u>	<u>53,454</u>	<u>47,973</u>	<u>1,566,743</u>	<u>116,688</u>	<u>53,015</u>	<u>85,832</u>	<u>5,000,075</u>	<u>3,511,112</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 998,883</u>	<u>\$ 1,198,132</u>	<u>\$ 564,960</u>	<u>\$ 247,738</u>	<u>\$ 130,208</u>	<u>\$ 53,454</u>	<u>\$ 47,973</u>	<u>\$ 1,819,994</u>	<u>\$ 116,688</u>	<u>\$ 53,015</u>	<u>\$ 85,832</u>	<u>\$ 5,316,877</u>	<u>\$ 3,895,910</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	County Special Ad Valorem	Bond Proceeds	Beatty Beatty	Beatty Special Ad Valorem	Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Special Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	2020	Totals 2019
Revenues:													
Taxes	\$ 790,035	\$ -	\$ -	\$ 19,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 809,297	\$ 759,331
Intergovernmental	36,612	-	-	-	-	-	-	277,320	-	-	-	313,932	26,892
Miscellaneous	60,577	39,629	17,073	6,652	3,849	707	1,346	54,468	1,620	1,670	4,511	192,102	199,575
Total revenues	887,224	39,629	17,073	6,652	23,111	707	1,346	331,788	1,620	1,670	4,511	1,315,331	985,798
Expenditures:													
Current:													
Intergovernmental	66,475	-	-	-	-	-	-	-	-	-	-	66,475	62,222
Capital projects	478,021	23,657	15,886	-	-	-	-	343,630	-	-	-	861,194	1,599,014
Debt service:													
Principal	78,766	-	-	-	-	-	-	-	-	-	-	78,766	76,472
Interest	8,576	-	-	-	-	-	-	-	-	-	-	8,576	10,870
Total expenditures	631,838	23,657	15,886	-	-	-	-	343,630	-	-	-	1,015,011	1,748,578
Excess (deficiency) of revenues over expenditures	255,386	15,972	1,187	6,652	23,111	707	1,346	(11,842)	1,620	1,670	4,511	300,320	(762,780)
Other financing sources (uses):													
Operating transfers in	-	-	28,860	22,944	-	28,772	3,300	1,200,000	40,230	-	-	1,324,106	65,752
Operating transfers out	(139,641)	-	-	-	-	-	-	-	-	-	-	(139,641)	(135,147)
Sale of surplus	-	-	-	-	-	-	-	4,178	-	-	-	4,178	-
Total other financing sources (uses)	(139,641)	-	28,860	22,944	-	28,772	3,300	1,204,178	40,230	-	-	1,188,643	(69,395)
Net change in fund balance	115,745	15,972	30,047	29,596	23,111	29,479	4,646	1,192,336	41,850	1,670	4,511	1,488,963	(832,175)
Fund balance:													
Beginning of year	821,923	1,179,824	534,913	218,142	107,097	23,975	43,327	374,407	74,838	51,345	81,321	3,511,112	4,343,287
End of year	\$ 937,668	\$ 1,195,796	\$ 564,960	\$ 247,738	\$ 130,208	\$ 53,454	\$ 47,973	\$ 1,566,743	\$ 116,688	\$ 53,015	\$ 85,832	\$ 5,000,075	\$ 3,511,112

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 965,107	\$ 1,116,000
Interest receivable	2,097	2,432
Taxes receivable	18,662	13,326
Due from other governments	525	26,768
Prepaid expenditures	<u>12,492</u>	-
 Total assets	 <u>\$ 998,883</u>	 <u>\$ 1,158,526</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 43,676	\$ 325,378
Accrued payroll and benefits	<u>3,167</u>	48
 Total liabilities	 46,843	 325,426
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	14,372	11,177
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>937,668</u>	<u>821,923</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 998,883</u>	 <u>\$ 1,158,526</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Property tax	\$ 714,774	\$ 715,069	\$ 295	\$ 647,948
Net proceeds of mines	<u>76,377</u>	<u>74,966</u>	<u>(1,411)</u>	<u>87,512</u>
Total taxes	<u>791,151</u>	<u>790,035</u>	<u>(1,116)</u>	<u>735,460</u>
Intergovernmental:				
Grant	-	36,505	36,505	26,769
Fish and wildlife	<u>-</u>	<u>107</u>	<u>107</u>	<u>123</u>
Total intergovernmental	<u>-</u>	<u>36,612</u>	<u>36,612</u>	<u>26,892</u>
Miscellaneous:				
Investment income	-	31,693	31,693	46,009
Other	<u>-</u>	<u>28,884</u>	<u>28,884</u>	<u>60,350</u>
Total miscellaneous	<u>-</u>	<u>60,577</u>	<u>60,577</u>	<u>106,359</u>
Total revenues	<u>791,151</u>	<u>887,224</u>	<u>96,073</u>	<u>868,711</u>
Expenditures:				
Current:				
General government	<u>232,434</u>	<u>-</u>	<u>232,434</u>	<u>-</u>
Intergovernmental:				
Round Mountain	66,220	28,680	37,540	26,845
Tonopah	<u>77,000</u>	<u>34,023</u>	<u>42,977</u>	<u>31,847</u>
Amargosa	<u>9,240</u>	<u>3,772</u>	<u>5,468</u>	<u>3,530</u>
Total intergovernmental	<u>152,460</u>	<u>66,475</u>	<u>85,985</u>	<u>62,222</u>
Capital projects:				
General government	<u>900,000</u>	<u>478,021</u>	<u>421,979</u>	<u>1,035,696</u>
Debt service:				
Principal	78,766	78,766	-	76,472
Interest	<u>8,576</u>	<u>8,576</u>	<u>-</u>	<u>10,870</u>
Total debt service	<u>87,342</u>	<u>87,342</u>	<u>-</u>	<u>87,342</u>
Total expenditures	<u>1,372,236</u>	<u>631,838</u>	<u>740,398</u>	<u>1,185,260</u>
Excess (deficiency) of revenues over expenditures	<u>(581,085)</u>	<u>255,386</u>	<u>836,471</u>	<u>(316,549)</u>
Other financing sources (uses):				
Operating transfers out	<u>(233,405)</u>	<u>(139,641)</u>	<u>93,764</u>	<u>(135,147)</u>
Net change in fund balance	<u>(814,490)</u>	<u>115,745</u>	<u>930,235</u>	<u>(451,696)</u>
Fund balance:				
Beginning of year	<u>814,490</u>	<u>821,923</u>	<u>7,433</u>	<u>1,273,619</u>
End of year	<u>\$ -</u>	<u>\$ 937,668</u>	<u>\$ 937,668</u>	<u>\$ 821,923</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,195,739	\$ 1,177,739
Interest receivable	<u>2,393</u>	<u>2,085</u>
 Total assets	 <u>\$ 1,198,132</u>	 <u>\$ 1,179,824</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 415	\$ -
Accrued payroll and benefits	<u>1,921</u>	<u>-</u>
 Total liabilities	 2,336	 -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>1,195,796</u>	<u>1,179,824</u>
 Total liabilities and fund balance	 <u>\$ 1,198,132</u>	 <u>\$ 1,179,824</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 1,000	\$ 38,126	\$ 37,126	\$ 38,596
Other	- -	1,503	1,503	-
Total revenues	1,000	39,629	38,629	38,596
Expenditures:				
Capital projects:				
General government	<u>1,123,929</u>	<u>23,657</u>	<u>1,100,272</u>	<u>701</u>
Excess (deficiency) of revenues over expenditures	(1,122,929)	15,972	1,138,901	37,895
Fund balance:				
Beginning of year	<u>1,122,929</u>	<u>1,179,824</u>	<u>56,895</u>	<u>1,141,929</u>
End of year	<u>\$ -</u>	<u>\$ 1,195,796</u>	<u>\$ 1,195,796</u>	<u>\$ 1,179,824</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 563,888	\$ 534,063
Interest receivable	<u>1,072</u>	<u>850</u>
 Total assets	 <u>\$ 564,960</u>	 <u>\$ 534,913</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>564,960</u>	<u>534,913</u>
 Total liabilities and fund balance	 <u>\$ 564,960</u>	 <u>\$ 534,913</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 500	\$ 17,073	\$ 16,573	\$ 15,585
Expenditures:				
Capital projects:				
General government	<u>547,544</u>	<u>15,886</u>	<u>531,658</u>	<u>3,736</u>
Excess (deficiency) of revenues over expenditures	(547,044)	1,187	548,231	11,849
Other financing sources (uses):				
Operating transfers in	<u>28,680</u>	<u>28,860</u>	<u>180</u>	<u>-</u>
Net change in fund balance	(518,364)	30,047	548,411	11,849
Fund balance:				
Beginning of year	<u>545,364</u>	<u>534,913</u>	<u>(10,451)</u>	<u>523,064</u>
End of year	<u>\$ 27,000</u>	<u>\$ 564,960</u>	<u>\$ 537,960</u>	<u>\$ 534,913</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 247,289	\$ 222,481
Interest receivable	<u>449</u>	<u>356</u>
 Total assets	 <u>\$ 247,738</u>	 <u>\$ 222,837</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 4,695
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>247,738</u>	<u>218,142</u>
 Total liabilities and fund balance	 <u>\$ 247,738</u>	 <u>\$ 222,837</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 75	\$ 6,652	\$ 6,577	\$ 6,617
Expenditures:				
Capital projects:				
General government	<u>221,969</u>	<u>-</u>	<u>221,969</u>	<u>4,695</u>
Excess (deficiency) of revenues over expenditures	(221,894)	6,652	228,546	1,922
Other financing sources (uses):				
Operating transfers in	<u>22,000</u>	<u>22,944</u>	<u>944</u>	<u>21,476</u>
Net change in fund balance	(199,894)	29,596	229,490	23,398
Fund balance:				
Beginning of year	<u>199,894</u>	<u>218,142</u>	<u>18,248</u>	<u>194,744</u>
End of year	<u>\$ -</u>	<u>\$ 247,738</u>	<u>\$ 247,738</u>	<u>\$ 218,142</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 128,954	\$ 104,887
Interest receivable	258	186
Taxes receivable	<u>996</u>	<u>2,024</u>
 Total assets	 <u>\$ 130,208</u>	 <u>\$ 107,097</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>130,208</u>	<u>107,097</u>
 Total liabilities and fund balance	 <u>\$ 130,208</u>	 <u>\$ 107,097</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Taxes:				
Room taxes	\$ 22,000	\$ 19,262	\$ (2,738)	\$ 23,871
Miscellaneous:				
Investment income	<u>300</u>	<u>3,849</u>	<u>3,549</u>	<u>3,121</u>
Total revenues	22,300	23,111	811	26,992
Expenditures:				
Capital projects:				
Community support	<u>120,005</u>	<u>-</u>	<u>120,005</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(97,705)	23,111	120,816	26,992
Fund balance:				
Beginning of year	<u>97,705</u>	<u>107,097</u>	<u>9,392</u>	<u>80,105</u>
End of year	<u>\$ -</u>	<u>\$ 130,208</u>	<u>\$ 130,208</u>	<u>\$ 107,097</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 53,405	\$ 23,939
Interest receivable	<u>49</u>	<u>36</u>
 Total assets	 <u>\$ 53,454</u>	 <u>\$ 23,975</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>53,454</u>	<u>23,975</u>
 Total liabilities and fund balance	 <u>\$ 53,454</u>	 <u>\$ 23,975</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 707	\$ 657	\$ 674
Expenditures:				
Capital projects:				
General government	<u>50,000</u>	-	<u>50,000</u>	-
Excess (deficiency) of revenues over expenditures	(49,950)	707	50,657	674
Other financing sources (uses):				
Operating transfers in	<u>28,500</u>	<u>28,772</u>	<u>272</u>	<u>3,530</u>
Net change in fund balance	(21,450)	29,479	50,929	4,204
Fund balance:				
Beginning of year	<u>23,371</u>	<u>23,975</u>	<u>604</u>	<u>19,771</u>
End of year	<u>\$ 1,921</u>	<u>\$ 53,454</u>	<u>\$ 51,533</u>	<u>\$ 23,975</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 47,884	\$ 43,256
Interest receivable	<u>89</u>	<u>71</u>
 Total assets	 <u>\$ 47,973</u>	 <u>\$ 43,327</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>47,973</u>	<u>43,327</u>
 Total liabilities and fund balance	 <u>\$ 47,973</u>	 <u>\$ 43,327</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 50	\$ 1,346	\$ 1,296	\$ 1,321
Expenditures:				
Capital projects:				
General government	<u>45,567</u>	-	<u>45,567</u>	-
Excess (deficiency) of revenues over expenditures	(45,517)	1,346	46,863	1,321
Other financing sources (uses):				
Operating transfers in	<u>3,500</u>	<u>3,300</u>	<u>(200)</u>	<u>3,089</u>
Net change in fund balance	(42,017)	4,646	46,663	4,410
Fund balance:				
Beginning of year	<u>42,017</u>	<u>43,327</u>	<u>1,310</u>	<u>38,917</u>
End of year	<u>\$ -</u>	<u>\$ 47,973</u>	<u>\$ 47,973</u>	<u>\$ 43,327</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 1,816,335	\$ 373,728
Interest receivable	<u>3,659</u>	<u>679</u>
 Total assets	 <u>\$ 1,819,994</u>	 <u>\$ 374,407</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ 253,251	\$ -
 <u>FUND BALANCE</u>	 	
Restricted for capital projects	<u>1,566,743</u>	<u>374,407</u>
 Total liabilities and fund balance	 <u>\$ 1,819,994</u>	 <u>\$ 374,407</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
Grants	\$ -	\$ 277,320	\$ 277,320	\$ -
Miscellaneous:				
Investment income	<u>4,000</u>	<u>54,468</u>	<u>50,468</u>	<u>19,285</u>
Total revenues	4,000	331,788	327,788	19,285
Expenditures:				
Capital projects:				
General government	<u>1,487,500</u>	<u>343,630</u>	<u>1,143,870</u>	<u>510,686</u>
Excess (deficiency) of revenues over expenditures	<u>(1,483,500)</u>	<u>(11,842)</u>	<u>1,471,658</u>	<u>(491,401)</u>
Other financing sources (uses):				
Operating transfers in	1,200,000	1,200,000	-	-
Sale of surplus	<u>-</u>	<u>4,178</u>	<u>4,178</u>	<u>-</u>
Total other financing sources(uses)	<u>1,200,000</u>	<u>1,204,178</u>	<u>4,178</u>	<u>-</u>
Net change in fund balance	(283,500)	1,192,336	1,475,836	(491,401)
Fund balance:				
Beginning of year	<u>301,258</u>	<u>374,407</u>	<u>73,149</u>	<u>865,808</u>
End of year	<u>\$ 17,758</u>	<u>\$ 1,566,743</u>	<u>\$ 1,548,985</u>	<u>\$ 374,407</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 116,535	\$ 118,195
Interest receivable	<u>153</u>	<u>143</u>
 Total assets	 <u>\$ 116,688</u>	 <u>\$ 118,338</u>
 <u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 43,500
 <u>FUND BALANCE</u>		
Restricted for capital projects	<u>116,688</u>	<u>74,838</u>
 Total liabilities and fund balance	 <u>\$ 116,688</u>	 <u>\$ 118,338</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, 2020**

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 400	\$ 1,620	\$ 1,220	\$ 2,695
Expenditures:				
Capital projects:				
General government	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>43,500</u>
Excess (deficiency) of revenues over expenditures	(79,600)	1,620	81,220	(40,805)
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>40,230</u>	<u>10,230</u>	<u>37,657</u>
Net change in fund balance	(49,600)	41,850	91,450	(3,148)
Fund balance:				
Beginning of year	<u>58,385</u>	<u>74,838</u>	<u>16,453</u>	<u>77,986</u>
End of year	<u>\$ 8,785</u>	<u>\$ 116,688</u>	<u>\$ 107,903</u>	<u>\$ 74,838</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 52,909	\$ 51,254
Interest receivable	<u>106</u>	<u>91</u>
Total assets	<u>\$ 53,015</u>	<u>\$ 51,345</u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>53,015</u>	<u>51,345</u>
Total liabilities and fund balance	<u>\$ 53,015</u>	<u>\$ 51,345</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 1,670	\$ 1,470	\$ 1,680
Expenditures:				
Capital projects:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	25,000	-	25,000	-
Total expenditures	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(29,800)	1,670	31,470	1,680
Fund balance:				
Beginning of year	<u>34,865</u>	<u>51,345</u>	<u>16,480</u>	<u>49,665</u>
End of year	<u>\$ 5,065</u>	<u>\$ 53,015</u>	<u>\$ 47,950</u>	<u>\$ 51,345</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 85,661	\$ 81,177
Interest receivable	<u>171</u>	<u>144</u>
Total assets	<u><u>\$ 85,832</u></u>	<u><u>\$ 81,321</u></u>
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for capital projects	<u>85,832</u>	<u>81,321</u>
Total liabilities and fund balance	<u><u>\$ 85,832</u></u>	<u><u>\$ 81,321</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Revenues:				
Miscellaneous:				
Investment income	\$ 200	\$ 2,686	\$ 2,486	\$ 2,642
Rent	<u>1,000</u>	<u>1,825</u>	<u>825</u>	<u>1,000</u>
Total revenues	1,200	4,511	3,311	3,642
Expenditures:				
Capital projects:				
Culture and recreation	<u>60,000</u>	-	<u>60,000</u>	-
Excess (deficiency) of revenues over expenditures	(58,800)	4,511	63,311	3,642
Fund balance:				
Beginning of year	<u>70,679</u>	<u>81,321</u>	<u>10,642</u>	<u>77,679</u>
End of year	<u>\$ 11,879</u>	<u>\$ 85,832</u>	<u>\$ 73,953</u>	<u>\$ 81,321</u>

NONMAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of management is that the costs of providing goods and services be financed or recovered primarily through user charges.

Gabbs Utility Water Fund is used to account for revenues and expenses of the water services provided for residents of the unincorporated Town of Gabbs, Nevada.

Gabbs Utility Sewer Fund is used to account for revenues and expenses of the sewer services provided for residents of the unincorporated Town of Gabbs, Nevada.

Manhattan Utility Enterprise Fund is used to account for revenues and expenses of the water services provided for residents of the unincorporated Town of Manhattan, Nevada.

Pahrump Lake View Golf Course Enterprise Fund is used to account for revenues and expenses of the golf course in Pahrump.

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020

(With Comparative Actual Amounts for June 30, 2019)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course	Totals	
					2020	2019
ASSETS						
Current assets:						
Pooled cash and investments	\$ 196,637	\$ -	\$ -	\$ 339,246	\$ 535,883	\$ 638,602
Interest receivable	428	19	59	694	1,200	580
Room tax receivable	-	-	-	5,750	5,750	8,272
Accounts receivable	3,972	458	4,455	-	8,885	9,254
Due from sewer fund	18,588	-	-	-	18,588	34,204
Total current assets	219,625	477	4,514	345,690	570,306	690,912
Restricted assets:						
Restricted cash	64,473	-	30,643	-	95,116	102,112
Noncurrent assets:						
Total capital assets, net of accumulated depreciation	1,349,518	1,499,066	1,270,973	443,624	4,563,181	4,663,023
Total assets	1,633,616	1,499,543	1,306,130	789,314	5,228,603	5,456,047
DEFERRED OUTFLOWS OF RESOURCES						
Pension charge	16,281	-	12,959	-	29,240	21,113
LIABILITIES						
Current liabilities:						
Accounts payable	1,260	20	1,753	40	3,073	13,759
Accrued payroll and benefits	4,647	-	3,007	-	7,654	6,747
Customer deposits	-	-	3,370	-	3,370	3,595
Due to water fund	-	18,588	-	-	18,588	34,204
Bonds payable, current portion	23,842	-	4,631	-	28,473	26,677
Total current liabilities	29,749	18,608	12,761	40	61,158	84,982
Long-term liabilities:						
Net pension liability	11,116	-	65,164	-	76,280	72,870
Bonds payable, long-term portion	246,220	-	263,699	-	509,919	537,322
Total long-term liabilities	257,336	-	328,863	-	586,199	610,192
Total liabilities	287,085	18,608	341,624	40	647,357	695,174
DEFERRED INFLOWS OF RESOURCES						
Pension charge	12,589	-	9,800	-	22,389	17,929
NET POSITION						
Invested in capital assets, net of related debt	1,079,456	1,499,066	1,002,643	443,624	4,024,789	4,099,024
Restricted for debt service	64,473	-	10,790	-	75,263	71,854
Restricted for capital projects	-	-	19,853	-	19,853	30,258
Unrestricted	206,294	(18,131)	(65,621)	345,650	468,192	562,921
Total net position	\$ 1,350,223	\$ 1,480,935	\$ 967,665	\$ 789,274	\$ 4,588,097	\$ 4,764,057

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2020

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course	Totals	
					2020	2019
Operating revenues:						
Charges for services	\$ 113,137	\$ 10,277	\$ 51,945	\$ 295,914	\$ 471,273	\$ 408,831
Operating expenses:						
Salaries and wages	49,942	-	42,232	97	92,271	90,082
Employee benefits	21,173	-	16,064	64	37,301	32,571
Services and supplies	33,505	4,939	14,447	445,801	498,692	476,682
Depreciation	73,006	23,628	72,899	4,694	174,227	177,571
Total operating expenses	177,626	28,567	145,642	450,656	802,491	776,906
Operating income (loss)	(64,489)	(18,290)	(93,697)	(154,742)	(331,218)	(368,075)
Nonoperating revenues (expenses):						
Investment income	7,137	254	1,325	12,771	21,487	21,222
Room tax	-	-	-	98,104	98,104	117,044
Other income	1,083	-	-	-	1,083	3,757
Interest expense	(20,824)	-	(10,522)	-	(31,346)	(31,901)
Total nonoperating revenues (expenses)	(12,604)	254	(9,197)	110,875	89,328	110,122
Income before contributions and transfers	(77,093)	(18,036)	(102,894)	(43,867)	(241,890)	(257,953)
Capital contributions						
	-	-	-	-	-	354,600
Transfers in	50,000	10,000	-	5,930	65,930	527,675
Transfers out	-	-	-	-	-	-
Total transfers	50,000	10,000	-	5,930	65,930	527,675
Change in net position	(27,093)	(8,036)	(102,894)	(37,937)	(175,960)	624,322
Net position:						
Beginning of year	1,377,316	1,488,971	1,070,559	827,211	4,764,057	4,139,735
End of year	\$ 1,350,223	\$ 1,480,935	\$ 967,665	\$ 789,274	\$ 4,588,097	\$ 4,764,057

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course	2020	Totals 2019
Cash flows from operating activities:						
Cash received from customers	\$ 113,840	\$ 10,288	\$ 51,375	\$ 295,914	\$ 471,417	\$ 408,092
Cash paid for salaries and employee benefits	(70,428)	-	(58,333)	(161)	(128,922)	(127,428)
Cash paid for services and supplies	(36,965)	(4,919)	(16,241)	(451,253)	(509,378)	(468,570)
Net cash provided (used) by operating activities	<u>6,447</u>	<u>5,369</u>	<u>(23,199)</u>	<u>(155,500)</u>	<u>(166,883)</u>	<u>(187,906)</u>
Cash flows from noncapital financing activities:						
Room tax	-	-	-	100,626	100,626	108,772
Operating transfers in (out)	50,000	10,000	-	5,930	65,930	527,675
Due to (from) other funds	<u>15,616</u>	<u>(15,616)</u>	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>65,616</u>	<u>(5,616)</u>	-	<u>106,556</u>	<u>166,556</u>	<u>636,447</u>
Cash flows from capital and related financing activities:						
Purchase of capital assets	-	-	-	(74,385)	(74,385)	(55,595)
Other income	1,083	-	-	-	1,083	3,757
Principal payments - bonds	(22,204)	-	(3,403)	-	(25,607)	(24,999)
Interest paid	(20,824)	-	(10,522)	-	(31,346)	(31,901)
Net cash provided (used) by capital and related financing activities	<u>(41,945)</u>	<u>-</u>	<u>(13,925)</u>	<u>(74,385)</u>	<u>(130,255)</u>	<u>(108,738)</u>
Cash flows from investing activities:						
Investment income	<u>7,151</u>	<u>247</u>	<u>1,392</u>	<u>12,077</u>	<u>20,867</u>	<u>21,213</u>
Net increase (decrease) in pooled cash and investments	<u>37,269</u>	<u>-</u>	<u>(35,732)</u>	<u>(111,252)</u>	<u>(109,715)</u>	<u>361,016</u>
Pooled cash and investments:						
Beginning of year	<u>223,841</u>	<u>-</u>	<u>66,375</u>	<u>450,498</u>	<u>740,714</u>	<u>379,698</u>
End of year	<u>\$ 261,110</u>	<u>\$ -</u>	<u>\$ 30,643</u>	<u>\$ 339,246</u>	<u>\$ 630,999</u>	<u>\$ 740,714</u>
Reconciliation of operating income to net cash provided by operating activities:						
Operating income (loss)	<u>\$ (64,489)</u>	<u>\$ (18,290)</u>	<u>\$ (93,697)</u>	<u>\$ (154,742)</u>	<u>\$ (331,218)</u>	<u>\$ (368,075)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	73,006	23,628	72,899	4,694	174,227	177,571
(Increase) decrease in accounts receivable	703	11	(345)	-	369	(369)
(Increase) decrease in deferred outflows - pension	(4,186)	-	(3,941)	-	(8,127)	(7,335)
Increase (decrease) in customer deposits	-	-	(225)	-	(225)	(370)
Increase (decrease) in accrued payroll and benefits	672	-	235	-	907	1,247
Increase (decrease) in accounts payable	(3,460)	20	(1,794)	(5,452)	(10,686)	8,112
Increase (decrease) in net pension liability	2,050	-	1,360	-	3,410	4,205
Increase (decrease) in pension expenses	2,151	-	2,309	-	4,460	(2,892)
Total adjustments	<u>70,936</u>	<u>23,659</u>	<u>70,498</u>	<u>(758)</u>	<u>164,335</u>	<u>180,169</u>
Net cash provided (used) by operating activities	<u>\$ 6,447</u>	<u>\$ 5,369</u>	<u>\$ (23,199)</u>	<u>\$ (155,500)</u>	<u>\$ (166,883)</u>	<u>\$ (187,906)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Current assets:		
Pooled cash and investments	\$ 196,637	\$ 161,385
Interest receivable	428	442
Accounts receivable	3,972	4,675
Due from sewer fund	18,588	34,204
Restricted cash	<u>64,473</u>	<u>62,456</u>
Total current assets	284,098	263,162
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,349,518</u>	<u>1,422,524</u>
Total assets	<u>1,633,616</u>	<u>1,685,686</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charge	<u>16,281</u>	<u>12,095</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,260	4,720
Accrued payroll and benefits	4,647	3,975
Bond payable, current portion	<u>23,842</u>	<u>22,204</u>
Total current liabilities	<u>29,749</u>	<u>30,899</u>
Long-term liabilities:		
Net pension liability	11,116	9,066
Bond payable, long-term portion	<u>246,220</u>	<u>270,062</u>
Total long-term liabilities	<u>257,336</u>	<u>279,128</u>
Total liabilities	<u>287,085</u>	<u>310,027</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charge	<u>12,589</u>	<u>10,438</u>
NET POSITION		
Invested in capital assets, net of related debt	1,079,456	1,130,258
Restricted for debt service	64,473	62,456
Unrestricted	<u>206,294</u>	<u>184,602</u>
Total net position	<u>\$ 1,350,223</u>	<u>\$ 1,377,316</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Operating revenues:				
Water	\$ 90,000	\$ 113,137	\$ 23,137	\$ 99,657
Operating expenses:				
Salaries and wages	70,000	49,942	20,058	47,272
Employee benefits	30,000	21,173	8,827	17,743
Services and supplies	80,000	33,505	46,495	47,513
Depreciation	<u>75,000</u>	<u>73,006</u>	<u>1,994</u>	<u>67,876</u>
Total operating expenses	<u>255,000</u>	<u>177,626</u>	<u>77,374</u>	<u>180,404</u>
Operating income (loss)	<u>(165,000)</u>	<u>(64,489)</u>	<u>100,511</u>	<u>(80,747)</u>
Nonoperating revenues (expenses):				
Investment income	300	7,137	6,837	8,432
Other income	9,010	1,083	(7,927)	3,757
Interest expense	<u>(22,204)</u>	<u>(20,824)</u>	<u>1,380</u>	<u>(22,297)</u>
Total nonoperating revenues (expenses)	<u>(12,894)</u>	<u>(12,604)</u>	<u>290</u>	<u>(10,108)</u>
Income (loss) before transfers	(177,894)	(77,093)	100,801	(90,855)
Transfers:				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Change in net position	<u>\$ (127,894)</u>	<u>(27,093)</u>	<u>\$ 100,801</u>	<u>(90,855)</u>
Net position:				
Beginning of year		<u>1,377,316</u>		<u>1,468,171</u>
End of year		<u>\$ 1,350,223</u>		<u>\$ 1,377,316</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 113,840	\$ 98,954
Cash paid for salaries and employee benefits	(70,428)	(67,283)
Cash paid for services and supplies	<u>(36,965)</u>	<u>(47,545)</u>
Net cash provided by operating activities	<u>6,447</u>	<u>(15,874)</u>
Cash flows from noncapital financing activities:		
Operating transfers	50,000	-
Due to (from) other funds	<u>15,616</u>	<u>(7,019)</u>
Net cash (used) by noncapital financing activities	<u>65,616</u>	<u>(7,019)</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	-	(8,919)
Other income	1,083	3,757
Principal payments - bonds	(22,204)	(20,679)
Interest paid	<u>(20,824)</u>	<u>(22,297)</u>
Net cash provided (used) by capital and related financing activities	<u>(41,945)</u>	<u>(48,138)</u>
Cash flows from investing activities:		
Investment income	<u>7,151</u>	<u>8,403</u>
Net increase (decrease) in pooled cash and investments	37,269	(62,628)
Pooled cash and investments:		
Beginning of year	<u>223,841</u>	<u>286,469</u>
End of year	<u>\$ 261,110</u>	<u>\$ 223,841</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (64,489)</u>	<u>\$ (80,747)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	73,006	67,876
(Increase) decrease in accounts receivable	703	(703)
(Increase) decrease in deferred outflows - pension	(4,186)	(7,277)
Increase (decrease) in accrued payroll and benefits	672	1,041
Increase (decrease) in accounts payable	(3,460)	(32)
Increase (decrease) in net pension liability	2,050	(4,388)
(Increase) decrease in deferred inflows - pension	<u>2,151</u>	<u>8,356</u>
Total adjustments	<u>70,936</u>	<u>64,873</u>
Net cash provided by operating activities	<u>\$ 6,447</u>	<u>\$ (15,874)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Current assets:		
Interest receivable	\$ 19	\$ 12
Accounts receivable	<u>458</u>	<u>469</u>
Total current assets	<u>477</u>	<u>481</u>
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,499,066</u>	<u>1,522,694</u>
Total assets	<u>1,499,543</u>	<u>1,523,175</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	20	-
Due to water fund	<u>18,588</u>	<u>34,204</u>
Total current liabilities	<u>18,608</u>	<u>34,204</u>
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	1,499,066	1,522,694
Unrestricted	<u>(18,131)</u>	<u>(33,723)</u>
Total net position	<u>\$ 1,480,935</u>	<u>\$ 1,488,971</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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Operating revenues:				
Sewer	\$ 10,000	\$ 10,277	\$ 277	\$ 11,239
Operating expenses:				
Services and supplies	2,500	4,939	(2,439)	4,281
Depreciation	<u>40,000</u>	<u>23,628</u>	<u>16,372</u>	<u>23,628</u>
Total operating expenses	<u>42,500</u>	<u>28,567</u>	<u>13,933</u>	<u>27,909</u>
Operating income (loss)	(32,500)	(18,290)	14,210	(16,670)
Nonoperating revenues (expenses):				
Interest income	<u>10</u>	<u>254</u>	<u>244</u>	<u>209</u>
Operating income (loss)	(32,490)	(18,036)	14,454	(16,461)
Transfers:				
Operating transfers in	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Change in net position	<u>\$ (32,490)</u>	<u>(8,036)</u>	<u>\$ 24,454</u>	<u>(16,461)</u>
Net position:				
Beginning of year		<u>1,488,971</u>		<u>1,505,432</u>
End of year		<u>\$ 1,480,935</u>		<u>\$ 1,488,971</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 10,288	\$ 11,228
Cash paid for services and supplies	<u>(4,919)</u>	<u>(4,281)</u>
Net cash provided by operating activities	<u>5,369</u>	<u>6,947</u>
Cash flows from noncapital financing activities:		
Operating transfers	10,000	-
Due to (from) other funds	<u>(15,616)</u>	<u>7,019</u>
Net cash (used) by noncapital financing activities	<u>(5,616)</u>	<u>7,019</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>-</u>	<u>(14,176)</u>
Cash flows from investing activities:		
Investment income	<u>247</u>	<u>210</u>
Net increase (decrease) in pooled cash and investments	<u>-</u>	<u>-</u>
Pooled cash and investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (18,290)</u>	<u>\$ (16,670)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	23,628	23,628
(Increase) decrease in accounts receivable	11	(11)
Increase (decrease) in accounts payable	<u>20</u>	<u>-</u>
Total adjustments	<u>23,659</u>	<u>23,617</u>
Net cash provided by operating activities	<u>\$ 5,369</u>	<u>\$ 6,947</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Current assets:		
Pooled cash and investments	\$ -	\$ 26,719
Interest receivable	59	126
Accounts receivable	4,455	4,110
Restricted cash	<u>30,643</u>	<u>39,656</u>
Total current assets	35,157	70,611
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,270,973</u>	<u>1,343,872</u>
Total assets	<u>1,306,130</u>	<u>1,414,483</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension charge	<u>12,959</u>	<u>9,018</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,753	3,547
Accrued payroll and benefits	3,007	2,772
Customer deposits	3,370	3,595
Bond payable, current portion	<u>4,631</u>	<u>4,473</u>
Total current liabilities	<u>12,761</u>	<u>14,387</u>
Long-term liabilities:		
Net pension liability	65,164	63,804
Bond payable, long-term portion	<u>263,699</u>	<u>267,260</u>
Total long-term liabilities	<u>328,863</u>	<u>331,064</u>
Total liabilities	<u>341,624</u>	<u>345,451</u>
DEFERRED INFLOWS OF RESOURCES		
Pension charge	<u>9,800</u>	<u>7,491</u>
NET POSITION		
Invested in capital assets, net of related debt	1,002,643	1,072,139
Restricted for debt service	10,790	9,398
Restricted for capital projects	19,853	30,258
Unrestricted	<u>(65,621)</u>	<u>(41,236)</u>
Total net position	<u>\$ 967,665</u>	<u>\$ 1,070,559</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
Operating revenues:				
Water	\$ 55,000	\$ 51,945	\$ (3,055)	\$ 51,880
Operating expenses:				
Salaries and wages	40,000	42,232	(2,232)	37,290
Employee benefits	20,000	16,064	3,936	13,148
Services and supplies	20,000	14,447	5,553	17,139
Depreciation	76,000	72,899	3,101	72,900
Total operating expenses	<u>156,000</u>	<u>145,642</u>	<u>10,358</u>	<u>140,477</u>
Operating income (loss)	<u>(101,000)</u>	<u>(93,697)</u>	<u>7,303</u>	<u>(88,597)</u>
Nonoperating revenues (expenses):				
Investment income	100	1,325	1,225	2,628
Interest expense	<u>(9,490)</u>	<u>(10,522)</u>	<u>(1,032)</u>	<u>(9,604)</u>
Total nonoperating revenues (expenses)	<u>(9,390)</u>	<u>(9,197)</u>	<u>193</u>	<u>(6,976)</u>
Change in net position	<u>\$ (110,390)</u>	<u>(102,894)</u>	<u>\$ 7,496</u>	<u>(95,573)</u>
Net position:				
Beginning of year		<u>1,070,559</u>		<u>1,166,132</u>
End of year		<u>\$ 967,665</u>		<u>\$ 1,070,559</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 51,375	\$ 51,855
Cash paid for salaries and employee benefits	(58,333)	(52,945)
Cash paid for services and supplies	<u>(16,241)</u>	<u>(14,487)</u>
Net cash provided (used) by operating activities	<u>(23,199)</u>	<u>(15,577)</u>
Cash flows from capital and related financing activities:		
Principal payments - bonds	(3,403)	(4,320)
Interest paid	<u>(10,522)</u>	<u>(9,604)</u>
Net cash provided (used) by capital and related financing activities	<u>(13,925)</u>	<u>(13,924)</u>
Cash flows from investing activities:		
Investment income	<u>1,392</u>	<u>2,647</u>
Net increase (decrease) in pooled cash and investments	(35,732)	(26,854)
Pooled cash and investments:		
Beginning of year	<u>66,375</u>	<u>93,229</u>
End of year	<u>\$ 30,643</u>	<u>\$ 66,375</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	<u>\$ (93,697)</u>	<u>\$ (88,597)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	72,899	72,900
(Increase) decrease in accounts receivable	(345)	345
(Increase) decrease in deferred outflows - pension	(3,941)	(58)
Increase (decrease) in customer deposits	(225)	(370)
Increase (decrease) in accrued payroll and benefits	235	206
Increase (decrease) in accounts payable	(1,794)	2,652
Increase (decrease) in net pension liability	1,360	8,593
(Increase) decrease in deferred inflows - pension	<u>2,309</u>	<u>(11,248)</u>
Total adjustments	<u>70,498</u>	<u>73,020</u>
Net cash provided (used) by operating activities	<u>\$ (23,199)</u>	<u>\$ (15,577)</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Current assets:		
Pooled cash and investments	\$ 339,246	\$ 450,498
Interest receivable	694	-
Room tax receivable	<u>5,750</u>	<u>8,272</u>
Total current assets	345,690	458,770
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>443,624</u>	<u>373,933</u>
Total assets	<u>789,314</u>	<u>832,703</u>
LIABILITIES		
Current liabilities:		
Accounts payable	<u>40</u>	5,492
NET POSITION		
Invested in capital assets, net of related debt	443,624	373,933
Unrestricted	<u>345,650</u>	<u>453,278</u>
Total net position	<u>\$ 789,274</u>	<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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
Operating revenues:				
Golf course sales and fees	\$ 117,078	\$ 295,914	\$ 178,836	\$ 246,055
Operating expenses:				
Salaries and wages	15,000	97	14,903	5,520
Employee benefits	6,500	64	6,436	1,680
Services and supplies	367,078	445,801	(78,723)	407,749
Depreciation	65,000	4,694	60,306	13,167
Total operating expenses	<u>453,578</u>	<u>450,656</u>	<u>2,922</u>	<u>428,116</u>
Operating income (loss)	<u>(336,500)</u>	<u>(154,742)</u>	<u>181,758</u>	<u>(182,061)</u>
Nonoperating revenues (expenses):				
Investment income	500	12,771	12,271	9,953
Room tax	<u>120,000</u>	<u>98,104</u>	<u>(21,896)</u>	<u>117,044</u>
Total nonoperating revenues (expenses)	<u>120,500</u>	<u>110,875</u>	<u>(9,625)</u>	<u>126,997</u>
Income before contributions and transfers	(216,000)	(43,867)	172,133	(55,064)
Capital contributions	-	-	-	354,600
Transfers in	<u>-</u>	<u>5,930</u>	<u>5,930</u>	<u>527,675</u>
Change in net position	<u>\$ (216,000)</u>	<u>(37,937)</u>	<u>\$ 178,063</u>	<u>827,211</u>
Net position:				
Beginning of year		<u>827,211</u>		-
End of year		<u>\$ 789,274</u>		<u>\$ 827,211</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 295,914	\$ 246,055
Cash paid for salaries and employee benefits	(161)	(7,200)
Cash paid for services and supplies	<u>(451,253)</u>	<u>(402,257)</u>
Net cash provided (used) by operating activities	<u>(155,500)</u>	<u>(163,402)</u>
Cash flows from noncapital financing activities:		
Room tax	100,626	108,772
Transfer in	<u>5,930</u>	<u>527,675</u>
Net cash provided (used) by noncapital financing activities	<u>106,556</u>	<u>636,447</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	<u>(74,385)</u>	<u>(32,500)</u>
Cash flows from investing activities:		
Investment income	<u>12,077</u>	<u>9,953</u>
Net increase (decrease) in pooled cash and investments	(111,252)	450,498
Pooled cash and investments:		
Beginning of year	<u>450,498</u>	<u>-</u>
End of year	<u>\$ 339,246</u>	<u>\$ 450,498</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	<u>\$ (154,742)</u>	<u>\$ (182,061)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	4,694	13,167
Increase (decrease) in accounts payable	<u>(5,452)</u>	<u>5,492</u>
Total adjustments	<u>(758)</u>	<u>18,659</u>
Net cash provided (used) by operating activities	<u>\$ (155,500)</u>	<u>\$ (163,402)</u>

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government units on a cost reimbursement basis.

Self-Insurance Fund is used to account for property damage claims.

Health Self Insurance Fund is used to account for employee dental and vision benefits.

Risk Management Fund is used to account for property and liability claims of the County.

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020 AND 2019

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2020	2019
<u>ASSETS</u>					
Pooled cash and investments	\$ 39,056	\$ 293,150	\$ 779,219	\$ 1,111,425	\$ 184,054
Interest receivable	78	544	888	1,510	315
Total assets	<u>39,134</u>	<u>293,694</u>	<u>780,107</u>	<u>1,112,935</u>	<u>184,369</u>
<u>LIABILITIES</u>					
Accounts payable	-	48,603	70,778	119,381	69,087
Accrued payroll and benefits	-	-	6,355	6,355	-
Total liabilities	<u>-</u>	<u>48,603</u>	<u>77,133</u>	<u>125,736</u>	<u>69,087</u>
<u>NET POSITION</u>					
Unrestricted	<u>\$ 39,134</u>	<u>\$ 245,091</u>	<u>\$ 702,974</u>	<u>\$ 987,199</u>	<u>\$ 115,282</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2020	2019
Operating revenues:					
Charges for services:					
Insurance premiums	\$ -	\$ 521,830	\$ 2,118,088	\$ 2,639,918	\$ 499,743
Operating expenses:					
Salaries and wages	-	-	61,854	61,854	-
Benefits	-	-	30,447	30,447	-
Service and supplies	-	359,974	6,047	366,021	426,121
Insurance cost	-	-	982,627	982,627	-
Claims cost	-	-	338,069	338,069	-
Total expenses	-	359,974	1,419,044	1,779,018	426,121
Operating income (loss)	-	161,856	699,044	860,900	73,622
Other financing sources (uses):					
Investment income	1,207	5,880	3,930	11,017	4,933
Changes in net position	1,207	167,736	702,974	871,917	78,555
Net position:					
Beginning of year	37,927	77,355	-	115,282	36,727
End of year	\$ 39,134	\$ 245,091	\$ 702,974	\$ 987,199	\$ 115,282

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2020	2019
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ 521,830	\$ 2,118,088	\$ 2,639,918	\$ 499,743
Cash paid for salaries and employee benefits	- -	- -	(85,946)	(85,946)	- -
Cash paid for services and supplies	- -	(380,458)	(1,255,965)	(1,636,423)	(357,034)
Net cash (used) by operating activities	- -	141,372	776,177	917,549	142,709
Cash flows from investing activities:					
Investment income	<u>1,196</u>	<u>5,584</u>	<u>3,042</u>	<u>9,822</u>	<u>4,675</u>
Net increase (decrease) in pooled cash and invest	1,196	146,956	779,219	927,371	147,384
Pooled cash and investments:					
Beginning of year	<u>37,860</u>	<u>146,194</u>	<u>-</u>	<u>184,054</u>	<u>36,670</u>
End of year	<u>\$ 39,056</u>	<u>\$ 293,150</u>	<u>\$ 779,219</u>	<u>\$ 1,111,425</u>	<u>\$ 184,054</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:					
Operating (loss)	<u>\$ -</u>	<u>\$ 161,856</u>	<u>\$ 699,044</u>	<u>\$ 860,900</u>	<u>\$ 73,622</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:					
Increase (decrease) in accounts payable	- -	(20,484)	70,778	50,294	69,087
Increase (decrease) in accrued payroll and bene	- -	- -	6,355	6,355	- -
Total adjustments	<u>- -</u>	<u>(20,484)</u>	<u>77,133</u>	<u>56,649</u>	<u>69,087</u>
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ 141,372</u>	<u>\$ 776,177</u>	<u>\$ 917,549</u>	<u>\$ 142,709</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 39,056	\$ 37,860
Interest receivable	<u>78</u>	<u>67</u>
 Total assets	 39,134	 37,927
<u>LIABILITIES</u>		
Accounts payable	—	—
<u>NET POSITION</u>		
Unrestricted	<u>\$ 39,134</u>	<u>\$ 37,927</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, 2020
(With Comparative Actual Amounts for Year Ended June 30, 2019)

	2020		Variance-	
	Budget	Actual	Positive (Negative)	2019
				Actual
Operating revenues:				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses:				
Service and supplies	_____ -	_____ -	_____ -	_____ -
Operating income (loss)	- - -	- - -	- - -	- - -
Other financing sources (uses):				
Investment income	_____ 75	_____ 1,207	_____ 1,132	_____ 1,200
Changes in net position	\$ <u>75</u>	1,207	\$ <u>1,132</u>	1,200
Net position:				
Beginning of year		37,927		36,727
End of year	\$ <u>39,134</u>			\$ <u>37,927</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ -	\$ -
Cash flows from investing activities:		
Investment income	<u>1,196</u>	<u>1,190</u>
Net increase (decrease) in pooled cash and investments	1,196	1,190
Pooled cash and investments:		
Beginning of year	<u>37,860</u>	<u>36,670</u>
End of year	<u>\$ 39,056</u>	<u>\$ 37,860</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	- - -	- - -
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

	2020	2019
<u>ASSETS</u>		
Pooled cash and investments	\$ 293,150	\$ 146,194
Interest receivable	<u>544</u>	<u>248</u>
 Total assets	 293,694	 146,442
 <u>LIABILITIES</u>		
Accounts payable	48,603	69,087
 <u>NET POSITION</u>	 	
Unrestricted	<u>\$ 245,091</u>	<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, 2020

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

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		
Operating revenues:				
Charges for services:				
Insurance premiums	\$ 550,000	\$ 521,830	\$ (28,170)	\$ 499,743
Operating expenses:				
Service and supplies	<u>550,000</u>	<u>359,974</u>	<u>190,026</u>	<u>426,121</u>
Operating income (loss)	-	161,856	161,856	73,622
Other financing sources (uses):				
Investment income	<u>-</u>	<u>5,880</u>	<u>5,880</u>	<u>3,733</u>
Changes in net position	<u>\$ -</u>	<u>167,736</u>	<u>\$ 167,736</u>	<u>77,355</u>
Net position:				
Beginning of year	<u>77,355</u>			<u>-</u>
End of year	<u>\$ 245,091</u>			<u>\$ 77,355</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 521,830	\$ 499,743
Cash paid for services and supplies	<u>(380,458)</u>	<u>(357,034)</u>
Net cash (used) by operating activities	141,372	142,709
Cash flows from investing activities:		
Investment income	<u>5,584</u>	<u>3,485</u>
Net increase (decrease) in pooled cash and investments	146,956	146,194
Pooled cash and investments:		
Beginning of year	<u>146,194</u>	-
End of year	<u>\$ 293,150</u>	<u>\$ 146,194</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:		
Operating (loss)	\$ 161,856	\$ 73,622
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:		
Increase (decrease) in accounts payable	<u>(20,484)</u>	<u>69,087</u>
Net cash (used) by operating activities	<u>\$ 141,372</u>	<u>\$ 142,709</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
SCHEDULE OF NET POSITION
JUNE 30, 2020

2020

ASSETS

Pooled cash and investments	\$ 779,219
Interest receivable	<u>888</u>
 Total assets	 <u>780,107</u>

LIABILITIES

Accounts payable	70,778
Accrued payroll and benefits	<u>6,355</u>
 Total liabilities	 <u>77,133</u>

NET POSITION

Unrestricted	\$ <u>702,974</u>
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NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2020

	2020		Variance- Positive (Negative)
	Budget	Actual	
Operating revenues:			
Charges for services:			
Insurance premiums	\$ 2,193,748	\$ 2,118,088	\$ (75,660)
Operating expenses:			
Salaries and wages	59,455	61,854	(2,399)
Benefits	31,258	30,447	811
Service and supplies	10,000	6,047	3,953
Insurance cost	982,627	982,627	-
Claims cost	1,110,408	338,069	772,339
Total expenses	<u>2,193,748</u>	<u>1,419,044</u>	<u>774,704</u>
Operating income (loss)	-	699,044	699,044
Other financing sources (uses):			
Investment income	_____ -	<u>3,930</u>	<u>3,930</u>
Changes in net position	<u>\$ _____ -</u>	702,974	<u>\$ 702,974</u>
Net position:			
Beginning of year	_____ -		
End of year	<u>\$ 702,974</u>		

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

2020

Cash flows from operating activities:

Cash received from customers	\$ 2,118,088
Cash paid for salaries and employee benefits	(85,946)
Cash paid for services and supplies	<u>(1,255,965)</u>
Net cash (used) by operating activities	776,177

Cash flows from investing activities:

Investment income	<u>3,042</u>
Net increase (decrease) in pooled cash and investments	779,219

Pooled cash and investments:

Beginning of year	<u>-</u>
End of year	<u>\$ 779,219</u>

**Reconciliation of operating (loss) to
net cash (used) by operating activities:**

Operating (loss)	<u>\$ 699,044</u>
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**Adjustments to reconcile operating (loss) to
net cash (used) by operating activities:**

Increase (decrease) in accounts payable	70,778
Increase (decrease) in accrued payroll and benefits	<u>6,355</u>
Total adjustments	<u>77,133</u>

Net cash (used) by operating activities	<u>\$ 776,177</u>
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FIDUCIARY FUNDS

Pension (and other Employee Benefits) Trust Funds are used to account for funds held in trust to pay for future employee benefits.

The following funds are used to account for benefits held in trust: County OPEB Trust, Gabbs Town OPEB Trust, Beatty Town OPEB Trust, and the Pahrump Town OPEB Trust.

Private Purpose Trust Fund is used to account for funds held in trust for the benefit of others.

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 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 are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. The funds are used to account for property taxes and other revenues collected by the County on behalf of other government entities.

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2020

Pension (and other Employee Benefits) Trust Funds						
	Gabbs	Beatty	Pahrump	F.H. Flint	Scholarship	
County	Town	Town	Town	Private-Purpose	Investment	
OPEB	OPEB	OPEB	OPEB	Trust Fund	Trust Fund	
Trust	Trust	Trust	Trust	Trust Fund	Trust Fund	
ASSETS						
Pooled cash and investments	\$ 417,962	\$ 7,500	\$ 15,995	\$ 55,418	\$ 26,588	\$ 15,656,173
Interest receivable	981	-	33	114	-	-
Total assets	418,943	7,500	16,028	55,532	26,588	15,656,173
LIABILITIES						
Amounts held for others	-	-	-	-	-	-
NET POSITION						
Held in trust	<u>\$ 418,943</u>	<u>\$ 7,500</u>	<u>\$ 16,028</u>	<u>\$ 55,532</u>	<u>\$ 26,588</u>	<u>\$ 15,656,173</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

Pension (and other Employee Benefits) Trust Funds						
	Gabbs County	Beatty Town	Pahrump Town	F.H. Flint Scholarship	Private-Purpose Trust Fund	Investment Trust Fund
	OPEB Trust	OPEB Trust	OPEB Trust	OPEB Trust		
Additions:						
Contributions:						
Employer	\$ 1,947,432	\$ 7,500	\$ 26,300	\$ 87,500	\$ -	\$ -
Investment income	12,639	-	354	2,028	186	330,310
Net change in fair value of investments	-	-	-	-	-	310,150
Total additions	1,960,071	7,500	26,654	89,528	186	640,460
Deductions:						
Benefit payments	<u>1,541,128</u>	<u>-</u>	<u>10,626</u>	<u>33,996</u>	<u>-</u>	<u>-</u>
Change in net position resulting from operation	418,943	7,500	16,028	55,532	186	640,460
Capital transactions:						
Net capital share transactions	-	-	-	-	-	(820,756)
Change in net position	418,943	7,500	16,028	55,532	186	(180,296)
Net position:						
Beginning of year	-	-	-	-	<u>26,402</u>	<u>15,836,469</u>
End of year	<u>\$ 418,943</u>	<u>\$ 7,500</u>	<u>\$ 16,028</u>	<u>\$ 55,532</u>	<u>\$ 26,588</u>	<u>\$ 15,656,173</u>

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2020
Page 1 of 2

	Property	State of Nevada	State Medical Indigent	Range Improvement District	Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Round Mountain Town	Tonopah Town	Pahrump Library
<u>ASSETS</u>											
Pooled cash and investments	\$ 1,267,641	\$ 569,093	\$ 326,280	\$ 113,022	\$ 6,200	\$ 6,314	\$ 374,454	\$ 2,158,059	\$ 353,470	\$ 832,094	
Interest receivable	1,326	980	651	226	12	13	4,278	12,000	12,110	5,553	
Taxes receivable	-	63,553	5,562	-	-	-	20,446	16,533	51,935	24,668	
Due from other governments	-	-	162	-	-	-	1,253	105,889	190,940	32,369	
Loan receivable	-	-	-	-	-	-	-	-	-	-	
Accounts receivable	-	-	-	-	-	-	-	38,281	131,905	-	
Prepaid expense	—	—	—	—	—	—	27,369	57,724	—	22,696	
Total assets	<u>\$ 1,268,967</u>	<u>\$ 633,626</u>	<u>\$ 332,655</u>	<u>\$ 113,248</u>	<u>\$ 6,212</u>	<u>\$ 6,327</u>	<u>\$ 427,800</u>	<u>\$ 2,388,486</u>	<u>\$ 740,360</u>	<u>\$ 917,380</u>	
<u>LIABILITIES</u>											
Unavailable revenue - taxes	\$ -	\$ 48,959	\$ 4,281	\$ -	\$ -	\$ -	\$ 15,170	\$ 16,404	\$ 4,364	\$ -	
Amounts held for others	<u>\$ 1,268,967</u>	<u>\$ 584,667</u>	<u>\$ 328,374</u>	<u>\$ 113,248</u>	<u>\$ 6,212</u>	<u>\$ 6,327</u>	<u>\$ 412,630</u>	<u>\$ 2,372,082</u>	<u>\$ 735,996</u>	<u>\$ 917,380</u>	
Total liabilities	<u>\$ 1,268,967</u>	<u>\$ 633,626</u>	<u>\$ 332,655</u>	<u>\$ 113,248</u>	<u>\$ 6,212</u>	<u>\$ 6,327</u>	<u>\$ 427,800</u>	<u>\$ 2,388,486</u>	<u>\$ 740,360</u>	<u>\$ 917,380</u>	

NYE COUNTY, NEVADA
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 2020
Page 2 of 2

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library	Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	Brownfields Revolving Loan	Totals	
										2020	2019
<u>ASSETS</u>											
Pooled cash and investments	\$ 130,068	\$ 121,408	\$ 23,032	\$ 3,106	\$ 10,339,883	\$ 221,613	\$ 559,087	\$ 3,840	\$ 224,861	\$ 17,633,525	\$ 15,242,435
Interest receivable	1,492	1,103	376	258	21,663	1,067	3,026	-	450	66,584	54,671
Taxes receivable	19,511	2,840	6,108	1,513	499,272	9,957	10,529	-	-	732,427	552,233
Due from other governments	8,434	962	13,462	2,445	14,823	-	52,618	-	-	423,357	433,592
Loan receivable	-	-	-	-	-	-	-	-	207,091	207,091	362,329
Accounts receivable	-	-	-	-	-	-	-	-	-	170,186	143,225
Prepaid expense	—	—	—	—	—	—	—	—	—	107,789	50,347
Total assets	<u>\$ 159,505</u>	<u>\$ 126,313</u>	<u>\$ 42,978</u>	<u>\$ 7,322</u>	<u>\$ 10,875,641</u>	<u>\$ 232,637</u>	<u>\$ 625,260</u>	<u>\$ 3,840</u>	<u>\$ 432,402</u>	<u>\$ 19,340,959</u>	<u>\$ 16,838,832</u>
<u>LIABILITIES</u>											
Unavailable revenue - taxes	\$ 16,288	\$ 2,169	\$ 5,616	\$ 701	\$ 384,602	\$ -	\$ 8,243	\$ -	\$ -	\$ 506,797	\$ 383,921
Amounts held for others	<u>143,217</u>	<u>124,144</u>	<u>37,362</u>	<u>6,621</u>	<u>10,491,039</u>	<u>232,637</u>	<u>617,017</u>	<u>3,840</u>	<u>432,402</u>	<u>18,834,162</u>	<u>16,454,911</u>
Total liabilities	<u>\$ 159,505</u>	<u>\$ 126,313</u>	<u>\$ 42,978</u>	<u>\$ 7,322</u>	<u>\$ 10,875,641</u>	<u>\$ 232,637</u>	<u>\$ 625,260</u>	<u>\$ 3,840</u>	<u>\$ 432,402</u>	<u>\$ 19,340,959</u>	<u>\$ 16,838,832</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 1 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Property:				
ASSETS				
Pooled cash and investments	\$ 635,786	\$ 1,016,381	\$ 384,526	\$ 1,267,641
Interest receivable	<u>2,826</u>	<u>1,326</u>	<u>2,826</u>	<u>1,326</u>
	<u><u>\$ 638,612</u></u>	<u><u>\$ 1,017,707</u></u>	<u><u>\$ 387,352</u></u>	<u><u>\$ 1,268,967</u></u>
LIABILITIES				
Amounts held for others	\$ 638,612	\$ 1,017,707	\$ 387,352	\$ 1,268,967
State of Nevada:				
ASSETS				
Pooled cash and investments	\$ 1,245,002	\$ 5,928,970	\$ 6,604,879	\$ 569,093
Interest receivable	-	980	-	980
Taxes receivable	45,387	63,553	45,387	63,553
Due from other governments	<u>24,026</u>	<u>-</u>	<u>24,026</u>	<u>-</u>
	<u><u>\$ 1,314,415</u></u>	<u><u>\$ 5,993,503</u></u>	<u><u>\$ 6,674,292</u></u>	<u><u>\$ 633,626</u></u>
LIABILITIES				
Unavailable revenue - taxes	\$ 38,078	\$ 48,959	\$ 38,078	\$ 48,959
Amounts held for others	<u>1,276,337</u>	<u>5,944,544</u>	<u>6,636,214</u>	<u>584,667</u>
	<u><u>\$ 1,314,415</u></u>	<u><u>\$ 5,993,503</u></u>	<u><u>\$ 6,674,292</u></u>	<u><u>\$ 633,626</u></u>
State Medical Indigent:				
ASSETS				
Pooled cash and investments	\$ 293,590	\$ 245,761	\$ 213,071	\$ 326,280
Interest receivable	-	651	-	651
Taxes receivable	3,962	5,562	3,962	5,562
Due from other governments	<u>-</u>	<u>162</u>	<u>-</u>	<u>162</u>
	<u><u>\$ 297,552</u></u>	<u><u>\$ 252,136</u></u>	<u><u>\$ 217,033</u></u>	<u><u>\$ 332,655</u></u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,340	\$ 4,281	\$ 3,340	\$ 4,281
Amounts held for others	<u>294,212</u>	<u>247,855</u>	<u>213,693</u>	<u>328,374</u>
	<u><u>\$ 297,552</u></u>	<u><u>\$ 252,136</u></u>	<u><u>\$ 217,033</u></u>	<u><u>\$ 332,655</u></u>
Range Improvement District:				
ASSETS				
Pooled cash and investments	\$ 96,850	\$ 22,856	\$ 6,684	\$ 113,022
Interest receivable	-	226	-	226
	<u><u>\$ 96,850</u></u>	<u><u>\$ 23,082</u></u>	<u><u>\$ 6,684</u></u>	<u><u>\$ 113,248</u></u>
LIABILITIES				
Amounts held for others	<u><u>\$ 96,850</u></u>	<u><u>\$ 23,082</u></u>	<u><u>\$ 6,684</u></u>	<u><u>\$ 113,248</u></u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 2 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Endangered Species Act:				
ASSETS				
Pooled cash and investments	\$ 6,006	\$ 194	\$ -	\$ 6,200
Interest receivable	- -	12	- -	12
	<u><u>\$ 6,002</u></u>	<u><u>\$ 206</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,208</u></u>
LIABILITIES				
Amounts held for others	<u><u>\$ 6,006</u></u>	<u><u>\$ 206</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,212</u></u>
Habitat Conservation and Mitigation:				
ASSETS				
Pooled cash and investments	\$ 6,116	\$ 198	\$ -	\$ 6,314
Interest receivable	- -	13	- -	13
	<u><u>\$ 6,111</u></u>	<u><u>\$ 211</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,327</u></u>
LIABILITIES				
Amounts held for others	<u><u>\$ 6,116</u></u>	<u><u>\$ 211</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,327</u></u>
Nye Regional Hospital District:				
ASSETS				
Pooled cash and investments	\$ 384,968	\$ 1,088,363	\$ 1,098,877	\$ 374,454
Interest receivable	4,834	4,278	4,834	4,278
Taxes receivable	7,616	20,446	7,616	20,446
Due from other governments	- -	1,253	- -	1,253
Prepaid expense	- -	27,369	- -	27,369
	<u><u>\$ 397,418</u></u>	<u><u>\$ 1,141,709</u></u>	<u><u>\$ 1,111,327</u></u>	<u><u>\$ 427,800</u></u>
LIABILITIES				
Unavailable revenue - taxes	\$ 6,814	\$ 15,170	\$ 6,814	\$ 15,170
Amounts held for others	390,604	1,126,539	1,104,513	412,630
	<u><u>\$ 397,418</u></u>	<u><u>\$ 1,141,709</u></u>	<u><u>\$ 1,111,327</u></u>	<u><u>\$ 427,800</u></u>
Round Mountain Town:				
ASSETS				
Pooled cash and investments	\$ 1,197,014	\$ 2,111,418	\$ 1,150,373	\$ 2,158,059
Interest receivable	8,607	12,000	8,607	12,000
Taxes receivable	1,072	16,533	1,072	16,533
Due from other governments	94,135	105,889	94,135	105,889
Accounts receivable	32,673	38,281	32,673	38,281
Prepaid expense	38,170	57,724	38,170	57,724
	<u><u>\$ 1,371,671</u></u>	<u><u>\$ 2,341,845</u></u>	<u><u>\$ 1,325,030</u></u>	<u><u>\$ 2,388,486</u></u>
LIABILITIES				
Unavailable revenue - taxes	\$ 972	\$ 16,404	\$ 972	\$ 16,404
Amounts held for others	1,370,699	2,325,441	1,324,058	2,372,082
	<u><u>\$ 1,371,671</u></u>	<u><u>\$ 2,341,845</u></u>	<u><u>\$ 1,325,030</u></u>	<u><u>\$ 2,388,486</u></u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 3 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Tonopah Town:				
ASSETS				
Pooled cash and investments	\$ 1,037,182	\$ 3,089,488	\$ 3,773,200	\$ 353,470
Interest receivable	11,286	12,110	11,286	12,110
Taxes receivable	75,639	51,935	75,639	51,935
Due from other governments	230,084	190,940	230,084	190,940
Accounts receivable	110,552	131,905	110,552	131,905
	<u>\$ 1,464,743</u>	<u>\$ 3,476,378</u>	<u>\$ 4,200,761</u>	<u>\$ 740,360</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 6,304	\$ 4,364	\$ 6,304	\$ 4,364
Amounts held for others	<u>1,458,439</u>	<u>3,472,014</u>	<u>4,194,457</u>	<u>735,996</u>
	<u>\$ 1,464,743</u>	<u>\$ 3,476,378</u>	<u>\$ 4,200,761</u>	<u>\$ 740,360</u>
Pahrump Library:				
ASSETS				
Pooled cash and investments	\$ 494,288	\$ 992,913	\$ 655,107	\$ 832,094
Interest receivable	4,180	5,553	4,180	5,553
Taxes receivable	21,553	24,668	21,553	24,668
Due from other governments	25,693	32,369	25,693	32,369
Prepaid expense	<u>-</u>	<u>22,696</u>	<u>-</u>	<u>22,696</u>
	<u>\$ 545,714</u>	<u>\$ 1,078,199</u>	<u>\$ 706,533</u>	<u>\$ 917,380</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 17,940	\$ -	\$ 17,940	\$ -
Amounts held for others	<u>527,774</u>	<u>1,078,199</u>	<u>688,593</u>	<u>917,380</u>
	<u>\$ 545,714</u>	<u>\$ 1,078,199</u>	<u>\$ 706,533</u>	<u>\$ 917,380</u>
Smoky Valley Library:				
ASSETS				
Pooled cash and investments	\$ 162,409	\$ 1,274,124	\$ 1,306,465	\$ 130,068
Interest receivable	1,407	1,492	1,407	1,492
Taxes receivable	2,821	19,511	2,821	19,511
Due from other governments	6,640	8,434	6,640	8,434
Prepaid expense	<u>12,177</u>	<u>-</u>	<u>12,177</u>	<u>-</u>
	<u>\$ 185,454</u>	<u>\$ 1,303,561</u>	<u>\$ 1,329,510</u>	<u>\$ 159,505</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 2,683	\$ 16,288	\$ 2,683	\$ 16,288
Amounts held for others	<u>182,771</u>	<u>1,287,273</u>	<u>1,326,827</u>	<u>143,217</u>
	<u>\$ 185,454</u>	<u>\$ 1,303,561</u>	<u>\$ 1,329,510</u>	<u>\$ 159,505</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 4 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Tonopah Library:				
ASSETS				
Pooled cash and investments	\$ 92,779	\$ 148,889	\$ 120,260	\$ 121,408
Interest receivable	893	1,103	893	1,103
Taxes receivable	3,535	2,840	3,535	2,840
Due from other governments	765	962	765	962
	<u>\$ 97,972</u>	<u>\$ 153,794</u>	<u>\$ 125,453</u>	<u>\$ 126,313</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,090	\$ 2,169	\$ 3,090	\$ 2,169
Amounts held for others	94,882	151,625	122,363	124,144
	<u>\$ 97,972</u>	<u>\$ 153,794</u>	<u>\$ 125,453</u>	<u>\$ 126,313</u>
Amargosa Library:				
ASSETS				
Pooled cash and investments	\$ 33,859	\$ 133,569	\$ 144,396	\$ 23,032
Interest receivable	342	376	342	376
Taxes receivable	2,620	6,108	2,620	6,108
Due from other governments	2,302	13,462	2,302	13,462
	<u>\$ 39,123</u>	<u>\$ 153,515</u>	<u>\$ 149,660</u>	<u>\$ 42,978</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 1,998	\$ 5,616	\$ 1,998	\$ 5,616
Amounts held for others	37,125	147,899	147,662	37,362
	<u>\$ 39,123</u>	<u>\$ 153,515</u>	<u>\$ 149,660</u>	<u>\$ 42,978</u>
Beatty Library:				
ASSETS				
Pooled cash and investments	\$ 9,933	\$ 79,319	\$ 86,146	\$ 3,106
Interest receivable	236	258	236	258
Taxes receivable	581	1,513	581	1,513
Due from other governments	1,618	2,445	1,618	2,445
	<u>\$ 12,368</u>	<u>\$ 83,535</u>	<u>\$ 88,581</u>	<u>\$ 7,322</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 459	\$ 701	\$ 459	\$ 701
Amounts held for others	11,909	82,834	88,122	6,621
	<u>\$ 12,368</u>	<u>\$ 83,535</u>	<u>\$ 88,581</u>	<u>\$ 7,322</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 5 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Nye County School District:				
ASSETS				
Pooled cash and investments	\$ 8,865,355	\$ 24,421,492	\$ 22,946,964	\$ 10,339,883
Interest receivable	16,749	21,663	16,749	21,663
Taxes receivable	356,639	499,272	356,639	499,272
Due from other governments	22	14,823	22	14,823
	<u>\$ 9,238,765</u>	<u>\$ 24,957,250</u>	<u>\$ 23,320,374</u>	<u>\$ 10,875,641</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 299,174	\$ 384,602	\$ 299,174	\$ 384,602
Amounts held for others	<u>8,939,591</u>	<u>24,572,648</u>	<u>23,021,200</u>	<u>10,491,039</u>
	<u>\$ 9,238,765</u>	<u>\$ 24,957,250</u>	<u>\$ 23,320,374</u>	<u>\$ 10,875,641</u>
Beatty General Improvement District:				
ASSETS				
Pooled cash and investments	\$ 164,663	\$ 217,257	\$ 160,307	\$ 221,613
Interest receivable	829	1,067	829	1,067
Taxes receivable	20,235	9,957	20,235	9,957
	<u>\$ 185,727</u>	<u>\$ 228,281</u>	<u>\$ 181,371</u>	<u>\$ 232,637</u>
LIABILITIES				
Amounts held for others	<u>\$ 185,727</u>	<u>\$ 228,281</u>	<u>\$ 181,371</u>	<u>\$ 232,637</u>
Amargosa Town:				
ASSETS				
Pooled cash and investments	\$ 381,243	\$ 568,572	\$ 390,728	\$ 559,087
Interest receivable	2,244	3,026	2,244	3,026
Taxes receivable	10,573	10,529	10,573	10,529
Due from other governments	<u>48,307</u>	<u>52,618</u>	<u>48,307</u>	<u>52,618</u>
	<u>\$ 442,367</u>	<u>\$ 634,745</u>	<u>\$ 451,852</u>	<u>\$ 625,260</u>
LIABILITIES				
Unavailable revenue - taxes	\$ 3,069	\$ 8,243	\$ 3,069	\$ 8,243
Amounts held for others	<u>439,298</u>	<u>626,502</u>	<u>448,783</u>	<u>617,017</u>
	<u>\$ 442,367</u>	<u>\$ 634,745</u>	<u>\$ 451,852</u>	<u>\$ 625,260</u>

NYE COUNTY, NEVADA
COMBINING SCHEDULE OF CHANGES IN
ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2020

Page 6 of 6

	Balance 06/30/19	Additions	Deletions	Balance 06/30/20
Victim Restitution				
ASSETS				
Pooled cash and investments	<u>\$ 3,719</u>	<u>\$ 121</u>	<u>\$ -</u>	<u>\$ 3,840</u>
LIABILITIES				
Amounts held for others	<u>\$ 3,719</u>	<u>\$ 121</u>	<u>\$ -</u>	<u>\$ 3,840</u>
Brownfields Revolving Loan:				
ASSETS				
Pooled cash and investments	<u>\$ 131,673</u>	<u>\$ 169,661</u>	<u>\$ 76,473</u>	<u>\$ 224,861</u>
Interest receivable	<u>238</u>	<u>450</u>	<u>238</u>	<u>450</u>
Loan receivable	<u>362,329</u>	<u>-</u>	<u>155,238</u>	<u>207,091</u>
	<u>\$ 494,240</u>	<u>\$ 170,111</u>	<u>\$ 231,949</u>	<u>\$ 432,402</u>
LIABILITIES				
Amounts held for others	<u>\$ 494,240</u>	<u>\$ 170,111</u>	<u>\$ 231,949</u>	<u>\$ 432,402</u>
Total All Agency Funds				
ASSETS				
Pooled cash and investments	<u>\$ 15,242,435</u>	<u>\$ 41,509,546</u>	<u>\$ 39,118,456</u>	<u>\$ 17,633,525</u>
Interest receivable	<u>54,671</u>	<u>66,584</u>	<u>54,671</u>	<u>66,584</u>
Taxes receivable	<u>552,233</u>	<u>732,427</u>	<u>552,233</u>	<u>732,427</u>
Due from other governments	<u>433,592</u>	<u>423,357</u>	<u>433,592</u>	<u>423,357</u>
Interfund loan receivable	<u>362,329</u>	<u>-</u>	<u>155,238</u>	<u>207,091</u>
Accounts receivable	<u>143,225</u>	<u>170,186</u>	<u>143,225</u>	<u>170,186</u>
Prepaid expense	<u>50,347</u>	<u>107,789</u>	<u>50,347</u>	<u>107,789</u>
	<u>\$ 16,838,832</u>	<u>\$ 43,009,889</u>	<u>\$ 40,507,762</u>	<u>\$ 19,340,959</u>
LIABILITIES				
Unavailable revenue - taxes	<u>\$ 383,921</u>	<u>\$ 506,797</u>	<u>\$ 383,921</u>	<u>\$ 506,797</u>
Amounts held for others	<u>16,454,911</u>	<u>42,503,092</u>	<u>40,123,841</u>	<u>18,834,162</u>
	<u>\$ 16,838,832</u>	<u>\$ 43,009,889</u>	<u>\$ 40,507,762</u>	<u>\$ 19,340,959</u>

COMPLIANCE

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 20, 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we 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 2020-001 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 2020-002 through 2020-005 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.



Las Vegas, Nevada
November 20, 2020

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 1 of 5

2020-001 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 several months during the year.

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 for several months during the year 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 were implemented beginning November 2019. The bank reconciliation for the month of November 2019 was completed and submitted to the County Commission December of 2019. Cross training staff on the reconciliation procedures began February of 2020.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 2 of 5

2020-002 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 for each position, documentation that training has been provided at least annually, and cross-training of 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. Cross training began February 2020 and continues. A comprehensive accounting policy and procedures manual was approved by the County Commission on October 6, 2020.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 3 of 5

2020-003 Apportionment of Investment Income
Significant Deficiency in Internal Control Over Financial Reporting

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

Condition: Investment income 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 fair value and related investment income was not reported 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 fair value changes to the funds of the County.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: Management agrees with the finding and recommendations. Beginning April 2020 investment income was apportioned for the year ending June 30, 2020. Investment income is calculated by an individual within the Treasurer's office. The apportionment is reviewed by an individual in the Comptroller's office prior to posting to the general ledger.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 4 of 5

2020-004 Grant Reimbursement

Significant Deficiency in Internal Control Over Financial Reporting

Criteria: Grant reimbursement reports should be prepared and submitted timely 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/contracts.

Cause of Condition: The County Grant Administrator position that is responsible for reimbursement requests has had several personnel changes during the past two years. Various employees within the Comptroller's Office are assisting with the grant administration duties.

Effect of Condition: Grant reimbursement requests were not timely requested. Untimely reimbursement requests may impact the collectability of grant awards/contracts.

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): Yes

Views of Responsible Officials: County management agrees with the finding and recommendations. The vacant grant administrator position was filled February 2020. A comprehensive accounting policy and procedures manual was approved by the County Commission on October 6, 2020.

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020
Page 5 of 5

2020-005 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 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 bill for various items, such as grants, fees, permits, fines, and medical fees as well as other revenues that are electronically deposited into the County Treasury. However, information concerning anticipated electronic deposits are 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 bill for revenues that will be electronically deposited directly into the County Treasury to provide billing information to the Treasurer and Comptroller. The information should include 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 billings should be reviewed with the requesting department to determine status of collectability.

Repeat Finding from Prior Year(s): Yes

Views of Responsible Officials: Management agrees with the finding and recommendations. Procedures and training were provided to department employees concerning accurate and timely reporting of electronic deposits made directly into the treasurer's bank account beginning November 2019.

DANIEL C. McARTHUR, LTD.

Certified Public Accountant

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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, 2020, 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 339-343

PRIOR YEAR RECOMMENDATIONS

Pooled Cash and Investment Reconciliation

Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely and accurately. Training should be provided to individuals within the Treasurer's office concerning reconciliation procedures. Reconciliations should be reviewed by the Comptroller's office. Reports should be submitted to the County Commission monthly.

Status

Reconciliations for several months at the beginning of the fiscal year were not completed timely.

Cross Training Staff – Employee Succession Planning

Policy and procedures for positions within the Treasurer's office 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. In addition, one person should be periodically required to perform the duties of another person to ensure that cross-training is adequate.

Status

Cross-training of staff is in progress. A comprehensive policy and procedures manual was adopted by the County Commission on October 6, 2020

Electronic Payments

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.

Status

The recommendation was implemented.

Department Cash Receipts

Procedures for 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.

Status

The recommendation was implemented

Apportionment of Investment Income

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 fair value changes to the funds of the County.

Status

Investment income was apportioned in April of 2020 and June 2020. Investment income has been apportioned monthly since through October 2020. The apportionment is prepared by the Treasurer's office and verified by the Comptroller's office.

Revenue Apportionment

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. Training should be provided to employees of both offices.

Status

The recommendation was implemented.

Grant Reimbursement

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. Grant receivable listings should be reviewed monthly by management.

Status

A grants administrator was hired February 2020. Cross training is in process. A comprehensive policy and procedures manual was adopted by the County Commission on October 6, 2020.

Electronic Deposits

Many departments of the County bill for various items, such as grants, fees, permits, fines, and medical fees as well as other revenues that are electronically deposited into the County Treasury. Policy and procedures should be updated to require all departments that bill for revenues that will be electronically deposited directly into the County Treasury to provide billing information to the Treasurer and Comptroller. The information should include 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 billings should be reviewed with the requesting department to determine status of collectability.

Status

Procedures and training were provided to department employees November 2019. On the job training continues.

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	\$1,117,633
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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 \$3,776,456

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 for the several of the months at the beginning of the fiscal year ending June 30, 2020.

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 continues 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. There were no findings in the current year.

Monthly Statement of Cash Balances

Chapter 354.280(2) of the Nevada Revised Statutes indicates that the Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the money on deposit, outstanding checks, and cash on hand. Monthly statements were not submitted timely for the several of the months at the beginning of the fiscal year ending June 30, 2020.

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, 2020, 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	\$ 66,475
Building Improvements and equipment	478,021
Debt	<u>87,342</u>
	<u>\$ 631,858</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. There were no projects funded during the year.

Gabbs Town Special Ad Valorem Capital Projects Fund

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

Manhattan Town Special Ad Valorem Capital Projects Fund

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

Pahrump Town Special Ad Valorem Capital Projects Fund

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

NEVADA REVISED STATUTE 354.6113 – BOND PROCEEDS CAPITAL PROJECTS FUND

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. There were no projects funded during the year. Expenditure for the year were for the One-Stop-Shop Project in the amount of \$23,657.

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
November 20, 2020