

**NYE COUNTY, NEVADA**

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

**YEAR ENDED JUNE 30, 2020**

NYE COUNTY, NEVADA

JUNE 30, 2020

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## **NYE COUNTY, NEVADA**

### **ORGANIZATION**

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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*

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

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 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 "Daniel M. Smith". The signature is fluid and cursive, with a large initial "D" and "M".

Las Vegas, Nevada  
November 20, 2020

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

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As management of Nye County, Nevada, we offer readers of financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 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**

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**Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All 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
<b>Assets:</b>						
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>
<b>Total Assets</b>	<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>
 <b>Liabilities:</b>						
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>
<b>Total Liabilities</b>	<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>
 <b>Net Position:</b>						
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	62,870,932	52,809,203	10,694,619	9,950,676	73,565,551	62,759,879
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>
<b>Total Net Position</b>	<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**

	<b>Governmental</b>		<b>Business-type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>		<b>Primary Governmental</b>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
<b>Revenues:</b>						
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>
<b>Expenses:</b>						
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	4,812	31,292	-	-	4,812	31,292
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 transfer	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	45,855,644	40,874,964	15,237,940	13,157,127	61,093,584	54,032,091
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**

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**Financial Analysis of the Governmental Funds**

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

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$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**

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**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>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Capital assets not being depreciated:</b>					
Land	\$ 8,846,411	\$ -	\$ -	\$ 143,068	\$ 8,989,479
Construction in progress	4,979,525	2,965,764	-	(220,105)	7,725,184
<b>Total capital assets not being depreciated</b>	<u>13,825,936</u>	<u>2,965,764</u>	<u>-</u>	<u>(77,037)</u>	<u>16,714,663</u>
<b>Capital assets being depreciated:</b>					
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
<b>Total capital assets being depreciated</b>	<u>202,873,276</u>	<u>4,043,747</u>	<u>3,631,205</u>	<u>77,037</u>	<u>203,362,855</u>
<b>Less accumulated depreciation for:</b>					
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
<b>Total accumulated depreciation</b>	<u>87,461,277</u>	<u>6,624,646</u>	<u>3,622,215</u>	<u>-</u>	<u>90,463,708</u>
<b>Total capital assets being depreciated, net</b>	<u>115,411,999</u>	<u>(2,580,899)</u>	<u>8,990</u>	<u>77,037</u>	<u>112,899,147</u>
<b>Governmental activities assets, net</b>	<u>\$ 129,237,935</u>	<u>\$ 384,865</u>	<u>\$ 8,990</u>	<u>\$ -</u>	<u>\$ 129,613,810</u>

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

- Construction in progress on the Tonopah Airport Taxiway, Beatty Airport Reconstruct Apron and Fence, Beatty Airport Fueling Station, 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>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Capital assets not being depreciated:</b>					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
<b>Capital assets being depreciated:</b>					
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
<b>Total capital assets being depreciated</b>	<u>9,847,755</u>	<u>459,566</u>	<u>-</u>	<u>-</u>	<u>10,307,321</u>
<b>Less accumulated depreciation for:</b>					
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
<b>Total accumulated depreciation</b>	<u>5,069,605</u>	<u>253,565</u>	<u>-</u>	<u>-</u>	<u>5,323,170</u>
<b>Total capital assets being depreciated, net</b>	<u>4,778,150</u>	<u>206,001</u>	<u>-</u>	<u>-</u>	<u>4,984,151</u>
<b>Business-type activities assets, net</b>	<u>\$ 5,082,750</u>	<u>\$ 206,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,288,751</u>

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:

	<b>Balance June 30, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2020</b>	<b>Due within one year</b>
<b>Governmental Activities:</b>					
Bonds	\$ 20,085,000	\$ 0	\$ ( 610,000)	\$ 19,475,000	\$ 630,000
Less: bond discounts	(2,115)	0	96	(2,019)	0
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	51,214,850	1,970,691	0	53,185,541	0
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>
	<b>Balance June 30, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2020</b>	<b>Due within one year</b>
<b>Business-Type Activities:</b>					
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	3,822,943	177,658	0	4,000,601	0
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**

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**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	Business-type	Total
	Activities	Activities	
	2020	2020	2020
<b>Assets:</b>			
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	129,613,810	5,288,751	134,902,561
Total assets	213,845,218	22,567,636	236,412,854
<b>Deferred Outflows of Resources:</b>			
Pension charges	10,900,611	854,574	11,755,185
OPEB charges	13,083,223	-	13,083,223
Total deferred outflows of resources	23,983,834	854,574	24,838,408
<b>Liabilities:</b>			
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:	149,753,657	6,656,004	156,409,661
Total liabilities	159,321,182	6,989,320	166,310,502
<b>Deferred Inflows of Resources:</b>			
Pension charges	8,433,915	690,453	9,124,368
OPEB charges	13,489,885	-	13,489,885
Total deferred inflows of resources	21,923,800	690,453	22,614,253
<b>Net Position:</b>			
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	(115,135,979)	297,459	(114,838,520)
Total net position	\$ 56,584,070	\$ 15,742,437	\$ 72,326,507

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	Expenses	Program Revenues			Changes in Net Position		
		Charges for	Operating	Capital	Governmental	Business-type	Total
		Service	Grants and	Grants and	Activities	Activities	
			Contributions	Contributions			
Primary governments:							
General government	\$ (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	<u>(1,786,323)</u>	<u>1,876,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,030</u>	<u>90,030</u>
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					<u>(418,072)</u>	<u>418,072</u>	<u>-</u>
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**

	<b>Major Funds</b>					<b>Totals</b>
	<b>General Fund</b>	<b>Road Fund</b>	<b>Grants Fund</b>	<b>Capital Projects Fund</b>	<b>Other Governmental Funds</b>	
<b><u>ASSETS</u></b>						
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>
<b><u>LIABILITIES</u></b>						
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>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>						
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>
<b><u>FUND BALANCES</u></b>						
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	3,692,740	-	-	-	-	3,692,740
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**

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<b>Total fund balance - governmental funds</b>	<b>\$ 76,159,090</b>
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>
<b>Total net position - governmental activities</b>	<b><u>\$ 56,584,070</u></b>

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**

	<b>Major Funds</b>					<b>Totals</b>
	<b>General Fund</b>	<b>Road Fund</b>	<b>Grants Fund</b>	<b>Capital Projects Fund</b>	<b>Other Governmental Funds</b>	
<b>Revenues:</b>						
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	<u>43,011,701</u>	<u>4,777,301</u>	<u>4,348,105</u>	<u>3,811,053</u>	<u>30,796,055</u>	<u>86,744,215</u>
<b>Expenditures:</b>						
<b>Current:</b>						
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
<b>Capital projects</b>	-	-	-	1,425,802	861,194	2,286,996
<b>Debt service:</b>						
Principal	-	-	-	-	1,051,396	1,051,396
Interest	-	-	-	-	1,250,974	1,250,974
Total expenditures	<u>37,962,189</u>	<u>6,408,557</u>	<u>3,428,577</u>	<u>1,425,802</u>	<u>25,316,413</u>	<u>74,541,538</u>
Excess (deficiency) of revenues over expenditures	<u>5,049,512</u>	<u>(1,631,256)</u>	<u>919,528</u>	<u>2,385,251</u>	<u>5,479,642</u>	<u>12,202,677</u>
<b>Other financing sources (uses):</b>						
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)	<u>(5,481,877)</u>	<u>4,492,666</u>	<u>-</u>	<u>(266,570)</u>	<u>877,159</u>	<u>(378,622)</u>
Net change in fund balance	(432,365)	2,861,410	919,528	2,118,681	6,356,801	11,824,055
<b>Fund balance:</b>						
Beginning of year	<u>10,389,003</u>	<u>4,882,117</u>	<u>(380,135)</u>	<u>10,714,118</u>	<u>38,729,932</u>	<u>64,335,035</u>
End of year	<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>

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**

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<b>Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 11,824,055</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over the estimated useful lives as annual depreciation expense in the statement of activities.	375,875
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Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	90,736
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Grants that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the statement of activities.	(689,761)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,016,028
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.	(194,692)
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Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis.	871,917
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Net differences between other post-employment benefits contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities:

Net other post-employment benefits expense.	(2,549,358)
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Net differences between pension system contributions recognized in the fund statement of revenues, expenditures, and changes in fund balance and the statement of activities.

Pension contributions made after measurement date (2020 contributions).	4,228,749
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Net pension expense.	<u>(4,245,123)</u>
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<b>Change in net position of governmental activities</b>	<b><u>\$ 10,728,426</u></b>
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The notes to the financial statements are an integral part of this statement.

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

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
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>
 <b>Licenses and permits:</b>				
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>
 <b>Intergovernmental:</b>				
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		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues (continued):</b>				
<b>Charges for services:</b>				
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	1,750	1,750	1,280	(470)
 Total charges for services	 2,148,850	 2,148,850	 2,083,903	 (64,947)
 <b>Fines and forfeitures:</b>				
Fines and forfeited bail	675,000	675,000	500,056	(174,944)
Legal aid	80,000	80,000	111,024	31,024
Court fines	75,000	75,000	67,417	(7,583)
 Total fines and forfeitures	 830,000	 830,000	 678,497	 (151,503)

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

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

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

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

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

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		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ -	\$ -	\$ 210	\$ 210
<b>Licenses and permits:</b>				
Encroachment permit fee	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 43,100</u>	<u>\$ (6,900)</u>
<b>Intergovernmental:</b>				
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>
<b>Charges for services:</b>				
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>
<b>Miscellaneous:</b>				
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		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
<b>Public works:</b>				
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>
<b>Other financing sources (uses):</b>				
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>
<b>Total other financing sources (uses)</b>	<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
<b>Fund balance:</b>				
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		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	\$ 4,168,170	\$ 6,330,966	\$ 4,337,040	\$ (1,993,926)
<b>Miscellaneous:</b>				
Investment income	-	-	11,065	11,065
Total revenues	4,168,170	6,330,966	4,348,105	(1,982,861)
<b>Expenditures:</b>				
<b>General government:</b>				
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	625,000	714,181	556,465	157,716
<b>Judicial:</b>				
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	2,265,000	2,315,000	304,420	2,010,580
<b>Public safety:</b>				
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	115,369	846,165	744,601	101,564
<b>Public works:</b>				
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	620,000	1,864,755	1,244,755	620,000
<b>Welfare:</b>				
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	542,801	590,865	578,336	12,529

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		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures (Continued):</b>				
Total expenditures	\$ 4,168,170	\$ 6,330,966	\$ 3,428,577	\$ 2,902,389
Excess (deficiency) of revenues over expenditures	-	-	919,528	919,528
<b>Fund balance:</b>				
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	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
<b><u>ASSETS</u></b>					
<b>Current assets:</b>					
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
<b>Noncurrent assets:</b>					
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
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>					
Pension charge	34,370	790,964	29,240	854,574	-
<b><u>LIABILITIES</u></b>					
<b>Current liabilities:</b>					
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
<b>Long-term payable from restricted assets</b>					
Landfill closure and postclosure costs	2,111,967	-	-	2,111,967	-
<b>Long-term liabilities:</b>					
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
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Pension charge	27,849	640,215	22,389	690,453	-
<b><u>NET POSITION</u></b>					
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**

	<b>Business-type Activities-Enterprise Funds</b>				<b>Governmental</b>
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	<b>Activities -</b>
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	<b>Internal Service Funds</b>
<b>Operating revenues:</b>					
Charges for services	\$ 1,876,353	\$ 3,582,243	\$ 471,273	\$ 5,929,869	\$ 2,639,918
<b>Operating expenses:</b>					
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
<b>Non-operating revenues (expenses):</b>					
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
<b>Transfers:</b>					
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
<b>Net position:</b>					
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

	<b>Business-type Activities-Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	
<b>Cash flows from operating activities:</b>					
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>
<b>Cash flows from noncapital financing activities:</b>					
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>
<b>Cash flows from capital and related financing activities:</b>					
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>
<b>Cash flows from investing activities:</b>					
Investment income	<u>514,483</u>	<u>24,396</u>	<u>20,867</u>	<u>559,746</u>	<u>9,822</u>
<b>Net increase (decrease) in pooled cash and investments</b>	963,438	(146,054)	(109,715)	707,669	927,371
<b>Pooled cash and investments:</b>					
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

	<b>Business-type Activities-Enterprise Funds</b>				<b>Governmental</b>
	<u>Major Funds</u>		<u>Nonmajor</u>	Total	<b>Activities -</b>
	Solid Waste	Pahrump Ambulance	Enterprise Funds	Enterprise Funds	<b>Internal Service Funds</b>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>					
Operating income (loss)	\$ 90,030	\$ (313,430)	\$ (331,218)	\$ (554,618)	\$ 860,900
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>					
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	358,925	129,906	164,335	653,166	56,649
<b>Net cash provided (used) by operating activities</b>	<b>\$ 448,955</b>	<b>\$ (183,524)</b>	<b>\$ (166,883)</b>	<b>\$ 98,548</b>	<b>\$ 917,549</b>

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

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

	<u>Pension (and other Employee Benefits) Trust Funds</u>						
	County	Gabbs Town	Beatty Town	Pahrump Town	F.H. Flint Scholarship	Investment	Agency
	OPEB Trust	OPEB Trust	OPEB Trust	OPEB Trust	Private-Purpose Trust Fund	Trust Fund	Funds
<b><u>ASSETS</u></b>							
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	<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>	<u>19,340,959</u>
<b><u>LIABILITIES</u></b>							
Unavailable revenue - property taxes	-	-	-	-	-	-	506,797
Amounts held for others	-	-	-	-	-	-	18,834,162
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,340,959</u>
<b><u>NET POSITION</u></b>							
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>	<u>\$ -</u>

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

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

	Pension (and other Employee Benefits) Trust Funds					
	County	Gabbs Town	Beatty Town	Pahrump Town	F.H. Flint Scholarship Private-Purpose	Investment
	OPEB Trust	OPEB Trust	OPEB Trust	OPEB Trust	Trust Fund	Trust Fund
<b>Additions:</b>						
<b>Contributions:</b>						
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,150</u>
Total additions	1,960,071	7,500	26,654	89,528	186	640,460
<b>Deductions:</b>						
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
<b>Capital transactions:</b>						
Net capital share transactions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(820,756)</u>
Change in net position	418,943	7,500	16,028	55,532	186	(180,296)
<b>Net position:</b>						
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<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>

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**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

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

**2. Blended Component Units**

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

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

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

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

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

**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**

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**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**

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

**7. Budgetary Information**

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

- a. The statutes provide for the following timetable in adoption of budgets:
  - (i) Before April 15, the County submits to the Nevada State Department of Taxation a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures and the means to finance them.
  - (ii) 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**

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**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

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

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

**c. 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**

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

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

**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

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

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

**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**

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

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

**n. 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 10<sup>th</sup>, after which collections are to be remitted to local governments on or before May 30<sup>th</sup>. **(See Note D2)**

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

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**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><u>\$( 24,836,015)</u></u>



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

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

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that "Capital outlays to purchase or build capital assets are reported in Governmental Funds 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

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**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
Corporate Commercial Paper	2,998,548	0	2,998,548	0	0
Negotiable Certificates of Deposit	41,936,042	0	0	0	41,936,042
NV Local Government Investment Pool	802,412	199,881	602,531	0	0
U.S. Agencies	45,569,388	45,569,388	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:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
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	13,485,781	13,485,781	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	3,472,238
Net capital share transactions	<u>13,053,361</u>
Change in net position	16,525,599
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	4,790
		<u>\$ 28,187</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	274
		<u>\$ 80,340</u>

**2. Receivables**

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

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

	<u>General Fund</u>	<u>Road Fund</u>	<u>Grants Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Totals</u>
Interest receivable	\$ 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>\$ 4,950,950</u>	<u>\$622,645</u>	<u>\$ 1,378,223</u>	<u>\$ 457,410</u>	<u>\$ 3,043,932</u>	<u>\$ 974,486</u>	<u>\$11,427,646</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:**

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Capital assets not being depreciated:</b>					
Land	\$ 8,846,411	\$ -	\$ -	\$ 143,068	\$ 8,989,479
Construction in progress	4,979,525	2,965,764	-	(220,105)	7,725,184
<b>Total capital assets not being depreciated</b>	<u>13,825,936</u>	<u>2,965,764</u>	<u>-</u>	<u>(77,037)</u>	<u>16,714,663</u>
<b>Capital assets being depreciated:</b>					
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
<b>Total capital assets being depreciated</b>	<u>202,873,276</u>	<u>4,043,747</u>	<u>3,631,205</u>	<u>77,037</u>	<u>203,362,855</u>
<b>Less accumulated depreciation for:</b>					
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
<b>Total accumulated depreciation</b>	<u>87,461,277</u>	<u>6,624,646</u>	<u>3,622,215</u>	<u>-</u>	<u>90,463,708</u>
<b>Total capital assets being depreciated, net</b>	<u>115,411,999</u>	<u>(2,580,899)</u>	<u>8,990</u>	<u>77,037</u>	<u>112,899,147</u>
<b>Governmental activities assets, net</b>	<u>\$ 129,237,935</u>	<u>\$ 384,865</u>	<u>\$ 8,990</u>	<u>\$ -</u>	<u>\$ 129,613,810</u>

**Business-type Activities:**

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Capital assets not being depreciated:</b>					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
<b>Capital assets being depreciated:</b>					
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
<b>Total capital assets being depreciated</b>	<u>9,847,755</u>	<u>459,566</u>	<u>-</u>	<u>-</u>	<u>10,307,321</u>
<b>Less accumulated depreciation for:</b>					
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
<b>Total accumulated depreciation</b>	<u>5,069,605</u>	<u>253,565</u>	<u>-</u>	<u>-</u>	<u>5,323,170</u>
<b>Total capital assets being depreciated, net</b>	<u>4,778,150</u>	<u>206,001</u>	<u>-</u>	<u>-</u>	<u>4,984,151</u>
<b>Business-type activities assets, net</b>	<u>\$ 5,082,750</u>	<u>\$ 206,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,288,751</u>

**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	396,292
	<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	145,905
	<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	<u>\$ 3,420,570</u>	<u>\$ 3,370</u>	<u>\$ 3,423,940</u>

**6. Restricted Assets**

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

Fund	Landfill Open/Close	Debt Reserve	Capital Projects	Totals
Solid Waste	\$ 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	<u>\$ 10,293,041</u>	<u>\$ 75,263</u>	<u>\$ 326,315</u>	<u>\$ 10,694,619</u>

**7. Unearned Revenue**

Governmental funds report unearned revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period and also in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2020, are as follows:

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

**8. Unavailable Revenue**

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

General	Other Governmental	Total
<u>\$ 306,254</u>	<u>\$ 190,320</u>	<u>\$ 496,574</u>

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

General	Grants	Total
<u>\$ 0</u>	<u>\$ 39,855</u>	<u>\$ 39,855</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**

**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:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u>\$ 270,062</u>	<u>\$ 100,247</u>	<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:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u>\$ 268,330</u>	<u>\$ 177,835</u>	<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:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
<b>Governmental Activities:</b>					
Bonds	\$ 20,085,000	\$ 0	\$ ( 610,000)	\$ 19,475,000	\$ 630,000
Less: bond discounts	(2,115)	0	96	(2,019)	0
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	51,214,850	1,970,691	0	53,185,541	0
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>
	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Due within one year
<b>Business-Type Activities:</b>					
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	3,822,943	177,658	0	4,000,601	0
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 In	Transfers Out			
		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**

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

**11. Interfund Receivables and Payables**

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

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

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

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

**12. Risk Management**

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

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

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

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



**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	
	Age	STM%	Age	STM%	Age	STM%	Age	STM%
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.25%
10 years	60	2.50%	60	2.67%	62	2.50%	62	2.25%
30 years	Any	2.50%	Any	2.67%	Any	2.50%	55	2.25%
33 1/3 years							Any	2.25%

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	
	Age	STM%	Age	STM%	Age	STM%	Age	STM%
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.50%
10 years	55	2.50%	55	2.67%	60	2.50%	60	2.50%
20 years	50	2.50%	50	2.67%	50	2.50%	50	2.50%
25 years	Any	2.50%	Any	2.67%				
30 years					Any	2.50%	Any	2.50%

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

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

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

**Contributions:** Benefits for plan members are funded under the employer pay contribution plan. The County is required to contribute all amounts due under the plan. PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The County's required contribution rates for the year ending June 30, 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	4,537,123	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	90,379
	<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:**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
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.

	<u>1.0% Decrease (6.5%)</u>	<u>Discount Rate (7.5%)</u>	<u>1.0% Increase (8.5%)</u>
County's proportionate share of the net pension liability	\$ 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>47</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	SB 552	Base	SB 552
	Subsidy	Subsidy	Subsidy	Subsidy
15 Years of Service				
Retiree Only	\$ 813.80	\$163.65	\$ 398.00	\$ (11.66)
Retiree + Spouse	1,389.86	419.51	630.93	(28.22)
Retiree + Child(ren)	1,212.52	384.79	527.69	( 5.39)
Retiree + Family	1,788.58	640.65	760.62	(21.95)

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.

<b>NCMEA - County Management Employees</b>			<b>NCEA - Other County Employees and JPO - Juvenile Probation Officers</b>		
<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>	<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>
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%			

  

<b>NCLEA - Law Enforcement Employees</b>			<b>All Other County Employees</b>		
<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>	<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>
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.

<b>NCMEA - Town Management Employees</b>			<b>IAFF - Town of Pahrump Firefighters</b>		
<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>	<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>
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%

  

<b>NCEA - Other Town Employees</b>		
<b>Hire Date</b>	<b>Minimum Service Requirement</b>	<b>County Subsidy</b>
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**

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**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.

<u>Hire Date</u>	<u>Minimum Service Requirement</u>	<u>County Subsidy</u>
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.

<u>YOS at Retirement</u>	<u>Current Valuation</u>	<u>Prior Valuation</u>
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:

	<u>Nye County</u>
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
Mortality Rates	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



**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)**

	<u>Pahrump</u>	<u>Nye County Water District</u>
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**

	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Nye County Water District</u>	<u>Totals</u>
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	73,277,698	853,869	0	74,131,567
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>	<u>0</u>	<u>496,874</u>
Plan Fiduciary Net Position - beginning of the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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 (1.21%)	Discount Rate (2.21%)	1.0% Increase (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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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:	Nye County	Pahrump Town	Nye County Water District	Total Liability
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	(304,947)	0	1,748	(303,199)
	<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
<b>Total OPEB Liability</b>			
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>
<b>Net Change in total OPEB liability</b>	1,116,243	8,350,499	(344,910)
<b>Total OPEB liability - beginning</b>	<u>74,131,567</u>	<u>65,781,068</u>	<u>66,125,978</u>
<b>Total OPEB liability - ending</b>	<u>\$ 75,247,810</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
<b>Plan fiduciary net position</b>			
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>
<b>Net Change in plan fiduciary net position</b>	496,874	-	-
<b>Plan fiduciary net - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan fiduciary net - ending (b)</b>	<u>\$ 496,874</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Town's net OPEB liability - ending (a)-(b)</b>	<u>\$ 74,750,936</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	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	Contractually Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2013	\$ 6,757,024	\$ 6,757,024	\$ -	\$ 23,180,164	29.15%
2014	7,358,844	7,358,844	-	23,921,084	30.76%
2015	7,134,687	7,134,687	-	23,254,092	30.68%
2016	7,045,223	7,045,223	-	21,986,212	32.04%
2017	7,042,172	7,042,172	-	21,751,234	32.38%
2018	3,717,674	3,717,674	-	23,245,205	15.99%
2019	4,024,592	4,024,592	-	24,768,936	16.25%
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**

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**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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 518,007	\$ 1,079,949
Accrued payroll and benefits	2,205,496	1,892,346
Unearned revenue	137,827	138,427
Total liabilities	<u>2,861,330</u>	<u>3,110,722</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	306,254	240,718
Unavailable revenue - grants	-	252,380
Total deferred inflows of resources	<u>306,254</u>	<u>493,098</u>
<b><u>FUND BALANCE</u></b>		
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	3,692,740	2,993,920
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
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	<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>
<b>Expenditures:</b>				
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	<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>
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
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>
<b>Licenses and permits:</b>				
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>
<b>Intergovernmental:</b>				
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues (Continued):</b>				
<b>Charges for services:</b>				
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	<u>2,148,850</u>	<u>2,083,903</u>	<u>(64,947)</u>	<u>1,988,882</u>
<b>Fines and forfeitures:</b>				
Fines and forfeited bail	675,000	500,056	(174,944)	676,341
Legal aid	80,000	111,024	31,024	85,584
Court fines	<u>75,000</u>	<u>67,417</u>	<u>(7,583)</u>	<u>83,151</u>
Total fines and forfeitures	<u>830,000</u>	<u>678,497</u>	<u>(151,503)</u>	<u>845,076</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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues (Continued):</b>				
<b>Miscellaneous:</b>				
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Commissioners:</b>				
Salaries and wages	\$ 152,860	\$ 152,647	\$ 213	\$ 155,588
Employee benefits	95,266	94,110	1,156	92,203
Services and supplies	51,250	34,563	16,687	43,218
Total commissioners	299,376	281,320	18,056	291,009
<b>County administrator:</b>				
Salaries and wages	668,003	664,569	3,434	595,205
Employee benefits	309,175	304,534	4,641	279,019
Services and supplies	134,960	115,480	19,480	131,171
Capital outlay	-	-	-	6,578
Total county administrator	1,112,138	1,084,583	27,555	1,011,973
<b>Comptroller:</b>				
Salaries and wages	422,825	413,424	9,401	381,986
Employee benefits	215,067	206,663	8,404	186,898
Services and supplies	217,200	203,101	14,099	150,764
Total comptroller	855,092	823,188	31,904	719,648
<b>Clerk:</b>				
Salaries and wages	699,235	688,793	10,442	644,589
Employee benefits	351,398	348,010	3,388	322,552
Services and supplies	114,243	119,426	(5,183)	102,967
Total clerk	1,164,876	1,156,229	8,647	1,070,108
<b>Information systems:</b>				
Salaries and wages	753,448	753,018	430	672,076
Employee benefits	341,689	344,980	(3,291)	293,822
Services and supplies	903,533	798,624	104,909	599,974
Capital outlay	-	-	-	26,183
Total information systems	1,998,670	1,896,622	102,048	1,592,055
<b>County planner:</b>				
Salaries and wages	572,841	572,703	138	480,850
Employee benefits	267,853	270,522	(2,669)	214,420
Services and supplies	52,447	38,222	14,225	51,488
Total county planner	893,141	881,447	11,694	746,758
<b>HR/Risk management:</b>				
Salaries and wages	319,347	316,798	2,549	277,119
Employee benefits	151,091	146,202	4,889	136,907
Services and supplies	100,650	91,363	9,287	88,796
Total HR/Risk management	571,088	554,363	16,725	502,822

**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-	2019
	Budget	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>			
<b>General government (Continued):</b>			
<b>Miscellaneous overhead:</b>			
Employee benefits	\$ 1,604,804	\$ -	\$ 1,280,983
Services and supplies	<u>3,117,049</u>	<u>(48,830)</u>	<u>2,710,716</u>
Total miscellaneous overhead	<u>4,721,853</u>	<u>(48,830)</u>	<u>3,991,699</u>
<b>Recorder:</b>			
Salaries and wages	365,029	490	356,407
Employee benefits	179,381	(1,803)	174,066
Services and supplies	<u>106,552</u>	<u>9,233</u>	<u>102,650</u>
Total recorder	<u>650,962</u>	<u>7,920</u>	<u>633,123</u>
<b>Treasurer:</b>			
Salaries and wages	390,907	3,962	353,979
Employee benefits	174,378	277	152,309
Services and supplies	<u>43,534</u>	<u>29,333</u>	<u>69,932</u>
Total treasurer	<u>608,819</u>	<u>33,572</u>	<u>576,220</u>
<b>Assessor:</b>			
Salaries and wages	807,738	3,395	781,740
Employee benefits	413,803	(815)	395,258
Services and supplies	<u>99,188</u>	<u>9,598</u>	<u>89,699</u>
Total assessor	<u>1,320,729</u>	<u>12,178</u>	<u>1,266,697</u>
<b>Buildings and grounds-general:</b>			
Salaries and wages	420,290	9,565	667,788
Employee benefits	201,349	(9,989)	322,483
Services and supplies	<u>1,170,633</u>	<u>16,426</u>	<u>1,531,552</u>
Total buildings and grounds-general	<u>1,792,272</u>	<u>16,002</u>	<u>2,521,823</u>
<b>Buildings and grounds-equip svcs:</b>			
Salaries and wages	257,867	(9,008)	-
Employee benefits	134,075	18,478	-
Services and supplies	<u>251,540</u>	<u>40,234</u>	<u>-</u>
Total buildings and grounds-equip svcs	<u>643,482</u>	<u>49,704</u>	<u>-</u>
<b>Federal &amp; State facilities:</b>			
Salaries and wages	127,663	(3,345)	83,659
Employee benefits	56,990	(878)	35,162
Services and supplies	<u>17,500</u>	<u>4,739</u>	<u>17,416</u>
Total general services	<u>202,153</u>	<u>516</u>	<u>136,237</u>
Total general government	<u>16,834,651</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-	2019
	Budget	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>			
<b>Judicial:</b>			
<b>District attorney:</b>			
Salaries and wages	\$ 2,320,817	\$ 14,612	\$ 2,141,273
Employee benefits	1,045,803	6,508	968,384
Services and supplies	132,400	9,668	136,190
Total district attorney	<u>3,499,020</u>	<u>30,788</u>	<u>3,245,847</u>
<b>District court:</b>			
Salaries and wages	481,227	(324)	475,406
Employee benefits	223,135	626	213,890
Services and supplies	212,451	1,750	185,780
Capital outlay	-	-	-
Total district court	<u>916,813</u>	<u>2,052</u>	<u>875,076</u>
<b>Tonopah justice court:</b>			
Salaries and wages	417,864	1,476	401,760
Employee benefits	195,609	50	186,890
Services and supplies	25,689	7,191	22,071
Total Tonopah justice court	<u>639,162</u>	<u>8,717</u>	<u>610,721</u>
<b>Pahrump justice court:</b>			
Salaries and wages	961,072	10,823	914,487
Employee benefits	477,719	3,323	436,969
Services and supplies	70,500	(1,815)	149,090
Total Pahrump justice court	<u>1,509,291</u>	<u>12,331</u>	<u>1,500,546</u>
<b>Beatty justice court:</b>			
Salaries and wages	297,877	7,326	272,632
Employee benefits	110,930	3,652	104,802
Services and supplies	23,745	6,019	21,851
Total Beatty justice court	<u>432,552</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-	2019
	Budget	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>			
<b>Judicial (Continued):</b>			
<b>Other judicial:</b>			
Salaries and wages		\$ (94,946)	\$ -
Benefits		(65,467)	-
Services and supplies	1,139,423	252,283	929,279
Total other judicial	1,139,423	91,870	929,279
<b>Public guardian:</b>			
Salaries and wages	76,626	1,057	64,443
Employee benefits	46,639	733	36,382
Services and supplies	10,450	3,983	9,295
Total public guardian	133,715	5,773	110,120
Total judicial	8,269,976	168,528	7,670,874
<b>Public Safety:</b>			
<b>Sheriff:</b>			
Salaries and wages	7,108,405	116,335	8,595,218
Employee benefits	3,871,229	25,503	4,793,639
Services and supplies	1,207,892	(33,422)	1,968,501
Capital outlay	-	-	4,350
Total sheriff	12,187,526	108,416	15,361,708
<b>Emergency management:</b>			
Salaries and wages	211,045	44,654	183,581
Employee benefits	93,182	5,333	67,870
Services and supplies	152,853	5,148	153,924
Capital outlay	-	-	17,360
Total emergency management	457,080	55,135	422,735
Total public safety	12,644,606	163,551	15,784,443
<b>Public works:</b>			
Salaries and wages	54,436	3,637	47,117
Employee benefits	30,481	(435)	24,519
Services and supplies	28,100	4,360	18,853
Total public works	113,017	7,562	90,489
<b>Health:</b>			
<b>Animal shelter:</b>			
Services and supplies	200,000	-	-

**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
<b>Expenditures (Continued):</b>				
<b>Health (Continued):</b>				
<b>Animal control:</b>				
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	501,852	490,056	11,796	137,411
Total health	701,852	690,056	11,796	137,411
<b>Welfare:</b>				
<b>Senior nutrition program:</b>				
Salaries and wages	-	610	(610)	-
Employee benefits	-	393	(393)	-
Services and supplies	50,000	36,212	13,788	50,000
Total welfare	50,000	37,215	12,785	50,000
<b>Community support:</b>				
<b>Natural Resources:</b>				
Services and supplies	-	-	-	18,955
<b>Smoky Valley Television:</b>				
Services and supplies	5,000	-	5,000	8,213
Total community support	5,000	-	5,000	27,168
<b>Contingency</b>	57,243	-	57,243	-
Total expenditures	38,676,345	37,962,189	714,156	38,820,557
Excess (deficiency) of revenues over expenditures	4,171,924	5,049,512	877,588	2,011,526
<b>Other financing sources (uses):</b>				
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)	(5,605,592)	(5,481,877)	123,715	(1,797,131)
Net change in fund balance	(1,433,668)	(432,365)	1,001,303	214,395
<b>Fund balance:</b>				
Beginning of year	10,772,354	10,389,003	(383,351)	10,174,608
End of year	\$ 9,338,686	\$ 9,956,638	\$ 617,952	\$ 10,389,003

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
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>
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ -	\$ 210	\$ 210	\$ -
<b>Licenses and permits:</b>				
Encroachment permit fee	50,000	43,100	(6,900)	53,000
<b>Intergovernmental:</b>				
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	75,000	770,535	695,535	797,207
Total intergovernmental	2,859,194	3,451,711	592,517	3,559,046
<b>Charges for services:</b>				
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	7,140	6,229	(911)	7,560
Total charges for services	331,150	1,151,969	820,819	59,607
<b>Miscellaneous:</b>				
Investment income	5,000	127,688	122,688	76,864
Other	50,000	2,623	(47,377)	179,932
Total miscellaneous	55,000	130,311	75,311	256,796
Total revenues	3,295,344	4,777,301	1,481,957	3,928,449

**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- Positive (Negative)	2019 Actual
	Budget	Actual		
<b>Expenditures:</b>				
<b>Public works:</b>				
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	<u>768,639</u>	<u>291,959</u>	<u>476,680</u>	<u>58,936</u>
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)
 <b>Other financing sources (uses):</b>				
Operating transfers in	4,252,500	4,492,666	240,166	5,417,439
Operating transfers out	<u>(131,814)</u>	<u>-</u>	<u>131,814</u>	<u>-</u>
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
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ -
Due from other governments	<u>1,378,223</u>	<u>1,493,830</u>
Total assets	<u>\$ 1,378,223</u>	<u>\$ 1,493,830</u>
<b><u>LIABILITIES</u></b>		
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
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - grants	39,855	477,236
<b><u>FUND BALANCE</u></b>		
Restricted for general government	<u>539,393</u>	<u>(380,135)</u>
Total liabilities and fund balance	<u>\$ 1,378,223</u>	<u>\$ 1,493,830</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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant	\$ 6,330,966	\$ 4,337,040	\$ (1,993,926)	\$ 3,636,751
<b>Miscellaneous:</b>				
Donations	-	11,065	11,065	-
Total revenues	6,330,966	4,348,105	(1,982,861)	3,636,751
<b>Expenditures:</b>				
<b>General government:</b>				
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	714,181	556,465	157,716	789,278
<b>Judicial:</b>				
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	2,315,000	304,420	2,010,580	266,990
<b>Public safety:</b>				
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	846,165	744,601	101,564	676,184
<b>Public works:</b>				
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	1,864,755	1,244,755	620,000	2,193,009
<b>Welfare:</b>				
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	590,865	578,336	12,529	491,425



**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)**

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Expenditures (Continued):</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 19,580	\$ 33,131
Accrued payroll and benefits	<u>1,081</u>	<u>3,638</u>
 Total liabilities	 20,661	 36,769
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Positive (Negative)	Actual
<b>Revenues:</b>			
<b>Taxes:</b>			
Property tax	\$ -	\$ 647	\$ 23
Net proceeds of mines	-	189	-
Total taxes	-	836	23
<b>Miscellaneous:</b>			
Investment income	2,500	326,348	359,902
Sale of capital assets	-	-	12,134
Miscellaneous	-	3,481,369	-
Total miscellaneous	2,500	3,807,717	372,036
Total revenues	2,500	3,808,553	372,059
<b>Expenditures:</b>			
<b>Capital outlay:</b>			
General government	3,002,868	1,577,066	1,320,894
Excess (deficiency) of revenues over expenditures	(3,000,368)	5,385,619	(948,835)
<b>Other financing sources (uses):</b>			
Operating transfers in	1,219,031	80,340	1,805,799
Operating transfers out	(1,875,000)	273,787	(1,572,941)
Capital lease proceeds	-	35,272	799,497
Total other financing sources (uses)	(655,969)	389,399	1,032,355
Net change in fund balance	(3,656,337)	5,775,018	83,520
<b>Fund balance:</b>			
Beginning of year	10,714,118	-	10,630,598
End of year	\$ 7,057,781	\$ 5,775,018	\$ 10,714,118

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

**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 Actual
	Budget	Actual		
<b>Operating revenues:</b>				
Charges for services	\$ 2,000,000	\$ 1,876,353	\$ (123,647)	\$ 2,499,476
<b>Operating expenses:</b>				
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	<u>15,000</u>	<u>5,974</u>	<u>9,026</u>	<u>5,974</u>
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
<b>Nonoperating revenues (expenses):</b>				
Investment income	<u>10,000</u>	<u>527,419</u>	<u>517,419</u>	<u>465,761</u>
Changes in net position	<u>\$ -</u>	617,449	<u>\$ 617,449</u>	1,074,238
<b>Net position:</b>				
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
<b>Cash flows from operating activities:</b>		
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
<b>Cash flows from investing activities:</b>		
Investment income	<u>514,483</u>	<u>464,667</u>
<b>Net increase (decrease) in pooled cash and investments</b>	963,438	909,873
<b>Pooled cash and investments:</b>		
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>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income	<u>\$ 90,030</u>	<u>\$ 608,477</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
Depreciation expense	5,974	5,974
Closure and postclosure landfill costs	100,363	100,365
(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>
<b>Net cash provided by operating activities</b>	<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
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
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>
<b>Restricted assets:</b>		
Cash	<u>306,462</u>	<u>296,874</u>
<b>Noncurrent assets:</b>		
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>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension charge	<u>790,964</u>	<u>721,948</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
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>
<b>Long-term liabilities:</b>		
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>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension charge	<u>640,215</u>	<u>701,324</u>
<b><u>NET POSITION</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Ambulance fees, net of contractual adjustments	\$ 3,850,000	\$ 3,582,243	\$ (267,757)	\$ 3,858,710
<b>Operating expenses:</b>				
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	440,000	363,316	76,684	357,876
Total operating expenses	3,906,940	3,895,673	11,267	3,511,957
<b>Operating income (loss)</b>	(56,940)	(313,430)	(256,490)	346,753
<b>Non-operating revenue (expense):</b>				
Investment income	1,000	24,296	23,296	31,616
Gain (loss) on disposal of assets	-	-	-	3,884
Operating transfers in	100,000	352,142	252,142	-
Total non-operating revenue (expense)	101,000	376,438	275,438	35,500
Changes in net position	\$ 44,060	63,008	\$ 18,948	382,253
<b>Net position:</b>				
Beginning of year		(1,180,641)		(1,562,894)
End of year		\$ (1,117,633)		\$ (1,180,641)

**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
<b>Cash flows from operating activities:</b>		
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	(340,942)	(332,375)
Net cash provided (used) by operating activities	(183,524)	36,127
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	(385,181)	(28,301)
Sale of fixed assets	-	16,471
Operating transfer	352,142	-
Other income	46,113	-
Net cash provided (used) by capital and related financing activities	13,074	(11,830)
<b>Cash flows from investing activities:</b>		
Investment income	24,396	31,121
<b>Net increase (decrease) in pooled cash and investments</b>	(146,054)	55,418
<b>Pooled cash and investments:</b>		
Beginning of year	1,478,213	1,422,795
End of year	\$ 1,332,159	\$ 1,478,213
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ (313,430)	\$ 346,753
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>		
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	(61,109)	(173,052)
Total adjustments	129,906	(310,626)
<b>Net cash (used) by operating activities</b>	\$ (183,524)	\$ 36,127

# **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
<b><u>ASSETS</u></b>				
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>
<b><u>LIABILITIES</u></b>				
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>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Unavailable revenue - taxes	<u>175,948</u>	<u>-</u>	<u>14,372</u>	<u>190,320</u>
<b><u>FUND BALANCE</u></b>				
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
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
<b>Current:</b>				
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
<b>Capital projects</b>	-	-	861,194	861,194
<b>Debt service:</b>				
Principal	-	972,630	78,766	1,051,396
Interest	-	1,242,398	8,576	1,250,974
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>
<b>Other financing sources (uses):</b>				
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	-	-	4,178	4,178
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
<b>Fund balance:</b>				
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 ½% room tax collected for tourism, ½% for chamber of commerce and ½% 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	Dedicated County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Museum
<b><u>ASSETS</u></b>													
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>
<b><u>LIABILITIES</u></b>													
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>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>													
Unavailable revenue - taxes	-	-	-	-	-	-	-	22,922	5,750	3,129	-	3,697	2,251
<b><u>FUND BALANCE</u></b>													
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	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology	Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
<b><u>ASSETS</u></b>															
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	<u>\$ 651,180</u>	<u>\$ 118,903</u>	<u>\$ 224,365</u>	<u>\$ 109,657</u>	<u>\$ 591,182</u>	<u>\$ 4,382</u>	<u>\$ 507,381</u>	<u>\$ 14,315</u>	<u>\$ 347,252</u>	<u>\$ 251,007</u>	<u>\$ 53,870</u>	<u>\$ 796,562</u>	<u>\$ 72,142</u>	<u>\$ 142,077</u>	<u>\$ 352,481</u>
<b><u>LIABILITIES</u></b>															
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	<u>80,142</u>	<u>6,712</u>	<u>2,950</u>	<u>21,587</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,816</u>	<u>11,612</u>	<u>64,928</u>	<u>-</u>	<u>319,154</u>	<u>72,142</u>	<u>5,988</u>	<u>-</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>															
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	1,440	23,000	-	-	-	-	-
<b><u>FUND BALANCE</u></b>															
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	<u>571,038</u>	<u>112,191</u>	<u>221,415</u>	<u>88,070</u>	<u>591,182</u>	<u>4,382</u>	<u>507,381</u>	<u>8,499</u>	<u>334,200</u>	<u>163,079</u>	<u>53,870</u>	<u>477,408</u>	<u>-</u>	<u>136,089</u>	<u>352,481</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 651,180</u>	<u>\$ 118,903</u>	<u>\$ 224,365</u>	<u>\$ 109,657</u>	<u>\$ 591,182</u>	<u>\$ 4,382</u>	<u>\$ 507,381</u>	<u>\$ 14,315</u>	<u>\$ 347,252</u>	<u>\$ 251,007</u>	<u>\$ 53,870</u>	<u>\$ 796,562</u>	<u>\$ 72,142</u>	<u>\$ 142,077</u>	<u>\$ 352,481</u>

**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)**

	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
<b><u>ASSETS</u></b>													
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>
<b><u>LIABILITIES</u></b>													
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>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>													
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	24,058	-	-	337	-
<b><u>FUND BALANCE</u></b>													
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 Town Public Safety Tax	Manhattan Town Public Safety Tax Sheriff	Manhattan Town Public Safety Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
<b><u>ASSETS</u></b>															
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>	
<b><u>LIABILITIES</u></b>															
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>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>															
Unavailable revenue - taxes	-	-	1,739	-	-	177	-	-	84,367	-	-	3,081	-	-	-
<b><u>FUND BALANCE</u></b>															
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	Totals	
	Pahrump 3/10	Economic	Pahrump 1/10	Pahrump 1/10	Pahrump 2/10	Pahrump	Pahrump	Pahrump	Pahrump	Pahrump	Public Safety	Public Safety	2020	2019
	Tourism	Development	Parks	Arena	Airport	Cemetery	Cemetery	Parks	Fire	Fire	Sales Tax	Sales Tax		
	Room Tax	Room Tax	Room Tax	Room Tax	Room Tax		Perpetual	Impact Fee	Impact Fee	Impact Fee	Sheriff	Fire		
<b><u>ASSETS</u></b>														
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>	
<b><u>LIABILITIES</u></b>														
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>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>														
Unavailable revenue - taxes	-	-	-	-	-	-	-	-	-	-	-	175,948	153,943	
<b><u>FUND BALANCE</u></b>														
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
<b>Revenues:</b>													
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	2,206,630	4,329	1,966,878	7,996	255,987	547,329	754,197	1,305,479	639,512	179,579	821	254,689	126,751
<b>Expenditures:</b>													
<b>Current:</b>													
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	-	-	-	38,679	37,934	-	407,185	963,058	711,744	198,133	-	150,840	117,789
Excess (deficiency) of revenues over expenditures	2,206,630	4,329	1,966,878	(30,683)	218,053	547,329	347,012	342,421	(72,232)	(18,554)	821	103,849	8,962
<b>Other financing sources (uses):</b>													
Operating transfers in	-	-	-	47,000	-	-	-	-	-	-	-	-	-
Operating transfers out	(2,500,000)	(239)	(1,750,000)	(436)	-	-	-	-	-	-	-	-	(1,738)
Total other financing sources (uses)	(2,500,000)	(239)	(1,750,000)	46,564	-	-	-	-	-	-	-	-	(1,738)
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
<b>Fund balance:</b>													
Beginning of year	910,167	5,855	981,779	13,097	3,915,371	2,973,615	812,030	515,555	120,139	190,029	25,419	3,999	27,850
End of year	\$ 616,797	\$ 9,945	\$ 1,198,657	\$ 28,978	\$ 4,133,424	\$ 3,520,944	\$ 1,159,042	\$ 857,976	\$ 47,907	\$ 171,475	\$ 26,240	\$ 107,848	\$ 35,074

**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 Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
<b>Revenues:</b>															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,234	\$ 618,775	\$ 1,235,626	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,026,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	210,700	-	-	-	-	11	35,246	-	-	361,676	68,261	68,261
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	<u>1,047,248</u>	<u>80,741</u>	<u>55,591</u>	<u>210,700</u>	<u>405,736</u>	<u>2,503</u>	<u>109,171</u>	<u>117,508</u>	<u>623,488</u>	<u>1,341,384</u>	<u>2,275</u>	<u>2,527,832</u>	<u>361,676</u>	<u>70,733</u>	<u>78,108</u>
<b>Expenditures:</b>															
<b>Current:</b>															
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	<u>889,791</u>	<u>164,254</u>	<u>27,583</u>	<u>175,987</u>	<u>213,471</u>	<u>-</u>	<u>128,862</u>	<u>120,981</u>	<u>219,581</u>	<u>1,332,145</u>	<u>20,115</u>	<u>6,294,457</u>	<u>361,676</u>	<u>10,258</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>157,457</u>	<u>(83,513)</u>	<u>28,008</u>	<u>34,713</u>	<u>192,265</u>	<u>2,503</u>	<u>(19,691)</u>	<u>(3,473)</u>	<u>403,907</u>	<u>9,239</u>	<u>(17,840)</u>	<u>(3,766,625)</u>	<u>-</u>	<u>60,475</u>	<u>78,108</u>
<b>Other financing sources (uses):</b>															
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	4,244,033	-	-	-
Operating transfers out	(20,984)	(4,790)	-	-	-	-	-	(274)	(157,283)	(8,013)	-	-	-	-	-
Total other financing sources (uses)	<u>(20,984)</u>	<u>(4,790)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274)</u>	<u>(157,283)</u>	<u>(8,013)</u>	<u>-</u>	<u>4,244,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
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
<b>Fund balance:</b>															
Beginning of year	<u>434,565</u>	<u>200,494</u>	<u>193,407</u>	<u>53,357</u>	<u>398,917</u>	<u>1,879</u>	<u>527,072</u>	<u>12,246</u>	<u>87,576</u>	<u>161,853</u>	<u>71,710</u>	<u>-</u>	<u>-</u>	<u>75,614</u>	<u>274,373</u>
End of year	<u>\$ 571,038</u>	<u>\$ 112,191</u>	<u>\$ 221,415</u>	<u>\$ 88,070</u>	<u>\$ 591,182</u>	<u>\$ 4,382</u>	<u>\$ 507,381</u>	<u>\$ 8,499</u>	<u>\$ 334,200</u>	<u>\$ 163,079</u>	<u>\$ 53,870</u>	<u>\$ 477,408</u>	<u>\$ -</u>	<u>\$ 136,089</u>	<u>\$ 352,481</u>

**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
<b>Revenues:</b>													
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	163,166	62,712	111,924	92,847	268,786	25,647	526	879	306,509	67,486	1,351	753,738	101,944
<b>Expenditures:</b>													
<b>Current:</b>													
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	41,843	38,587	45,438	72,437	237,233	2,160	-	-	172,508	39,577	-	430,403	87,262
Excess (deficiency) of revenues over expenditures	121,323	24,125	66,486	20,410	31,553	23,487	526	879	134,001	27,909	1,351	323,335	14,682
<b>Other financing sources (uses):</b>													
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(33,427)	(14,040)	(16,368)	-	(3,515)	-	-	-	-	-	-	(28,860)	-
Total other financing sources (uses)	(33,427)	(14,040)	(16,368)	-	(3,515)	-	-	-	-	-	-	(28,860)	-
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
<b>Fund balance:</b>													
Beginning of year	980,875	421,245	465,017	58,097	116,695	129,021	1,553	15,235	388,872	68,631	4,071	2,599,592	158,763
End of year	\$ 1,068,771	\$ 431,330	\$ 515,135	\$ 78,507	\$ 144,733	\$ 152,508	\$ 2,079	\$ 16,114	\$ 522,873	\$ 96,540	\$ 5,422	\$ 2,894,067	\$ 173,445

**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	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire	Manhattan Town	Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump 1/10 Fairgrounds Room Tax
<b>Revenues:</b>														
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	9,337	7,508	5,162	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	1,350	4,220	344	770	182,289	5,296	18,898	7,979	3,470	82,723
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	234,454	106,845	528,280
<b>Expenditures:</b>														
<b>Current:</b>														
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	150,326
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	9,234	-	157,055	1,900	-	2,987	1,146	-	4,049,319	-	112,987	119,182	98,525	150,326
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	115,272	8,320	377,954
<b>Other financing sources (uses):</b>														
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)	-	-	-	5,930
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	115,272	8,320	383,884
<b>Fund balance:</b>														
Beginning of year	94,819	99,743	608,803	27,212	37,417	124,761	9,171	21,516	4,787,643	-	572,812	211,769	108,360	2,454,613
End of year	\$ 128,433	\$ 142,932	\$ 605,042	\$ 35,643	\$ 48,104	\$ 143,991	\$ 13,531	\$ 27,448	\$ 4,898,440	\$ -	\$ 661,791	\$ 327,041	\$ 116,680	\$ 2,838,497



**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	Development	Parks	Arena	Airport	Pahrump	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	2019
<b>Revenues:</b>														
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	
<b>Expenditures:</b>														
<b>Current:</b>														
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	
<b>Other financing sources (uses):</b>														
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	
<b>Fund balance:</b>														
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
<b><u>ASSETS</u></b>		
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><u>\$ 616,797</u></u>	<u><u>\$ 910,167</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>616,797</u>	<u>910,167</u>
Total liabilities and fund balance	<u><u>\$ 616,797</u></u>	<u><u>\$ 910,167</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Amounts for Year Ended June 30, 2019)**

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 2,350,000	\$ 2,148,241	\$ (201,759)	\$ 2,322,098
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Public works:</b>				
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
<b>Other financing sources (uses):</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional motor vehicle fuel tax	\$ 5,500	\$ 4,089	\$ (1,411)	\$ 4,421
<b>Miscellaneous:</b>				
Investment income	<u>100</u>	<u>240</u>	<u>140</u>	<u>108</u>
Total revenues	5,600	4,329	(1,271)	4,529
<b>Expenditures:</b>				
<b>Public works:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Optional 1/4 cent sales tax	\$ 1,450,000	\$ 1,910,825	\$ 460,825	\$ 1,686,761
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Public works:</b>				
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
<b>Other financing sources (uses):</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,135	\$ 1,976
Accrued payroll and benefits	<u>552</u>	<u>299</u>
Total liabilities	1,687	2,275
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Aviation fuel tax	\$ 650	\$ 889	\$ 239	\$ 983
<b>Miscellaneous:</b>				
Investment income	-	436	436	136
Other	-	352	352	-
Rent	7,700	6,319	(1,381)	6,111
Total miscellaneous	7,700	7,107	(593)	6,247
Total revenues	8,350	7,996	(354)	7,230
<b>Expenditures:</b>				
<b>Public Works:</b>				
Salaries and wages	-	5,595	(5,595)	2,079
Employee benefits	-	2,510	(2,510)	969
Services and supplies	49,082	30,574	18,508	23,311
Total expenditures	49,082	38,679	10,403	26,359
Excess (deficiency) of revenues over expenditures	(40,732)	(30,683)	10,049	(19,129)
<b>Other financing sources (uses):</b>				
Operating transfers in	25,000	47,000	22,000	20,000
Operating transfers out	-	(436)	(436)	(136)
Total other financing sources (uses)	25,000	46,564	21,564	19,864
Net change in fund balance	(15,732)	15,881	31,613	735
<b>Fund balance:</b>				
Beginning of year	15,732	13,097	(2,635)	12,362
End of year	\$ -	\$ 28,978	\$ 28,978	\$ 13,097

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

	2020	2019
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 4,125,932	\$ 3,915,429
Interest receivable	<u>8,238</u>	<u>6,904</u>
Total assets	<u><u>\$ 4,134,170</u></u>	<u><u>\$ 3,922,333</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 6,035
Accrued payroll and benefits	<u>746</u>	<u>927</u>
Total liabilities	746	6,962
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>4,133,424</u>	<u>3,915,371</u>
Total liabilities and fund balance	<u><u>\$ 4,134,170</u></u>	<u><u>\$ 3,922,333</u></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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Public improvement fees	\$ 300,000	\$ 127,519	\$ (172,481)	\$ 167,895
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Public works:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
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
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>108,531</u>	<u>108,531</u>	<u>94,830</u>
Total revenues	<u>625,000</u>	<u>547,329</u>	<u>(77,671)</u>	<u>787,756</u>
<b>Expenditures:</b>				
<b>Public works:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
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>
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
Special license fees	\$ 85,000	\$ 70,833	\$ (14,167)	\$ 124,375
<b>Charges for services:</b>				
Ambulance fees	625,000	648,380	23,380	567,757
<b>Miscellaneous:</b>				
Investment income	300	26,541	26,241	19,009
Other	-	8,443	8,443	5,191
Total miscellaneous	300	34,984	34,684	24,200
Total revenues	710,300	754,197	43,897	716,332
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Ambulance:</b>				
Salaries and wages	200,000	132,781	67,219	138,188
Employee benefits	75,000	37,082	37,918	36,234
Services and supplies	994,940	237,322	757,618	209,220
Total health	1,269,940	407,185	862,755	383,642
Excess (deficiency) of revenues over expenditures	(559,640)	347,012	906,652	332,690
<b>Fund balance:</b>				
Beginning of year	559,640	812,030	252,390	479,340
End of year	\$ -	\$ 1,159,042	\$ 1,159,042	\$ 812,030

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 187	\$ 3,067
Accrued payroll and benefits	<u>34,112</u>	<u>19,488</u>
Total liabilities	34,299	22,555
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	22,922	17,805
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 1,140,752	\$ 1,138,419	\$ (2,333)	\$ 1,032,141
Net proceeds of mines	121,897	119,666	(2,231)	139,669
Total taxes	1,262,649	1,258,085	(4,564)	1,171,810
<b>Intergovernmental:</b>				
Grants	-	17,837	17,837	-
Fish and wildlife	-	171	171	197
Total intergovernmental	-	18,008	18,008	197
<b>Miscellaneous:</b>				
Investment income	500	29,386	28,886	16,586
Total revenues	1,263,149	1,305,479	42,330	1,188,593
<b>Expenditures:</b>				
<b>Welfare:</b>				
Salaries and wages	302,954	311,120	(8,166)	221,506
Employee benefits	200,069	211,368	(11,299)	158,596
Services and supplies:	1,007,434	440,570	566,864	250,570
Total expenditures	1,510,457	963,058	547,399	630,672
Excess (deficiency) of revenues over expenditures	(247,308)	342,421	589,729	557,921
<b>Other financing sources (uses):</b>				
Operating transfers out	-	-	-	(500,000)
Net change in fund balance	(247,308)	342,421	589,729	57,921
<b>Fund balance:</b>				
Beginning of year	247,308	515,555	268,247	457,634
End of year	\$ -	\$ 857,976	\$ 857,976	\$ 515,555

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 452,223	\$ 37,604
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	5,750	4,487
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 287,339	\$ 287,472	\$ 133	\$ 260,588
Net proceeds of mines	30,703	30,142	(561)	35,355
Total taxes	318,042	317,614	(428)	295,943
<b>Intergovernmental:</b>				
Fish and wildlife	-	43	43	50
Other	310,538	310,538	-	-
Total Intergovernmental	310,538	310,581	43	50
<b>Miscellaneous:</b>				
Investment income	-	11,317	11,317	10,916
Total revenues	628,580	639,512	10,932	306,909
<b>Expenditures:</b>				
<b>Welfare:</b>				
Employee benefits	-	1,605	(1,605)	-
Services and supplies	861,087	560,139	300,948	626,277
Total welfare	861,087	561,744	299,343	626,277
<b>Intergovernmental:</b>				
Payments to state	150,000	150,000	-	112,500
Total expenditures	1,011,087	711,744	299,343	738,777
Excess (deficiency) of revenues over expenditures	(382,507)	(72,232)	310,275	(431,868)
<b>Other financing sources (uses):</b>				
Operating transfer in	350,000	-	(350,000)	500,000
Net change in fund balance	(32,507)	(72,232)	(39,725)	68,132
<b>Fund balance:</b>				
Beginning of year	32,507	120,139	87,632	52,007
End of year	\$ -	\$ 47,907	\$ 47,907	\$ 120,139

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 790	\$ 278
Accrued payroll and benefits	<u>5,055</u>	<u>2,803</u>
Total liabilities	5,845	3,081
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	3,129	2,426
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
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
<b>Intergovernmental:</b>				
Fish and wildlife	-	23	23	27
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Health:</b>				
<b>Public health nurse:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 26,188	\$ 25,374
Interest receivable	<u>52</u>	<u>45</u>
Total assets	<u>\$ 26,240</u>	<u>\$ 25,419</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Committed for general government	<u>26,240</u>	<u>25,419</u>
Total liabilities and fund balance	<u>\$ 26,240</u>	<u>\$ 25,419</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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 50	\$ 821	\$ 771	\$ 831
<b>Expenditures:</b>				
<b>Capital outlay:</b>				
General government	24,688	-	24,688	-
Excess (deficiency) of revenues over expenditures	(24,638)	821	25,459	831
<b>Fund balance:</b>				
Beginning of year	24,638	25,419	781	24,588
End of year	\$ -	\$ 26,240	\$ 26,240	\$ 25,419

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 42,242	\$ -
Accrued payroll and benefits	<u>2,223</u>	<u>-</u>
Total liabilities	44,465	-
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	3,697	-
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 285,903	\$ 221,310	\$ (64,593)	\$ -
Net proceeds of mines	30,551	29,935	(616)	-
Total taxes	316,454	251,245	(65,209)	-
<b>Miscellaneous:</b>				
Investment income	-	3,444	3,444	69
Total revenues	316,454	254,689	(61,765)	69
<b>Expenditures:</b>				
<b>Community support:</b>				
<b>Tonopah office:</b>				
Salaries and wages	-	18,234	(18,234)	-
Employee benefits	-	5,636	(5,636)	-
Services and supplies	160,442	14,832	145,610	-
Total Tonopah office	160,442	38,702	121,740	-
<b>Pahrump office:</b>				
Salaries and wages	-	65,600	(65,600)	-
Employee benefits	-	12,078	(12,078)	-
Services and supplies	160,442	34,460	125,982	50,000
Total Pahrump office	160,442	112,138	48,304	50,000
Total expenditures	320,884	150,840	170,044	50,000
Excess (deficiency) of revenues over expenditures	(4,430)	103,849	108,279	(49,931)
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	50,000
Net change in fund balance	(4,430)	103,849	108,279	69
<b>Fund balance:</b>				
Beginning of year	4,430	3,999	(431)	3,930
End of year	\$ -	\$ 107,848	\$ 107,848	\$ 3,999

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,389	\$ 2,152
Accrued payroll and benefits	<u>12,698</u>	<u>13,539</u>
Total liabilities	16,087	15,691
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	2,251	1,757
<b><u>FUND BALANCE</u></b>		
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 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
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
<b>Intergovernmental:</b>				
Fish and wildlife	-	17	17	20
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Tonopah museum:</b>				
Salaries and wages	45,000	24,710	20,290	18,921
Employee benefits	10,000	731	9,269	6,004
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>
<b>Pahrump museum:</b>				
Salaries and wages	45,000	57,139	(12,139)	55,197
Employee benefits	10,000	7,301	2,699	4,361
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 651,180</u>	<u>\$ 615,151</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 73,283	\$ 176,751
Accrued payroll and benefits	<u>6,859</u>	<u>3,835</u>
Total liabilities	80,142	180,586
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits:</b>				
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
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,376	\$ 3,495
Accrued payroll and benefits	<u>3,336</u>	<u>400</u>
Total liabilities	6,712	3,895
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Rent	\$ 185,000	\$ 69,398	\$ (115,602)	\$ 114,821
Investment income	500	4,790	4,290	14,123
Other	12,000	6,553	(5,447)	12,930
Total revenues	<u>197,500</u>	<u>80,741</u>	<u>(116,759)</u>	<u>141,874</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries and wages	25,000	34,296	(9,296)	14,078
Benefits	15,485	10,325	5,160	5,698
Services and supplies	214,113	119,633	94,480	380,009
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)
<b>Other financing sources (uses):</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,950	\$ 1,360
<b><u>FUND BALANCE</u></b>		
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)**

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Map fees	\$ 65,000	\$ 48,968	\$ (16,032)	\$ 38,231
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 21,587	\$ 99,431
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ 400,000	\$ 210,700	\$ (189,300)	\$ 235,543
<b>Miscellaneous:</b>				
Investment income	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>2,568</u>
Total revenues	400,200	210,700	(189,500)	238,111
 <b>Community support:</b>				
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)
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 19,154
<b><u>FUND BALANCE</u></b>		
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)**

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 300,000	\$ 389,125	\$ 89,125	\$ 362,649
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>16,611</u>	<u>16,611</u>	<u>11,991</u>
Total revenues	300,000	405,736	105,736	374,640
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fee	\$ 350	\$ 2,405	\$ 2,055	\$ 325
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>98</u>	<u>98</u>	<u>57</u>
Total revenues	350	2,503	2,153	382
<b>General government:</b>				
Services and supplies	<u>2,202</u>	<u>-</u>	<u>2,202</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,852)	2,503	4,355	382
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 457,999	\$ 526,152
Interest receivable	945	920
Prepaid expense	<u>48,437</u>	<u>-</u>
Total assets	<u>\$ 507,381</u>	<u>\$ 527,072</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 85,000	\$ 93,359	\$ 8,359	\$ 86,134
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,816	\$ 34,695
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 130,000	\$ 117,234	\$ (12,766)	\$ 135,002
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>274</u>	<u>274</u>	<u>151</u>
Total revenues	<u>130,000</u>	<u>117,508</u>	<u>(12,492)</u>	<u>135,153</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
Service and supplies	39,000	30,470	8,530	43,397
<b>Intergovernmental:</b>				
Payment to state	<u>91,000</u>	<u>90,511</u>	<u>489</u>	<u>93,757</u>
Total expenditures	<u>130,000</u>	<u>120,981</u>	<u>9,019</u>	<u>137,154</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(3,473)</u>	<u>(3,473)</u>	<u>(2,001)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	-	20,000
Operating transfers out	<u>-</u>	<u>(274)</u>	<u>(274)</u>	<u>(151)</u>
Total other financing sources (uses):	<u>-</u>	<u>(274)</u>	<u>(274)</u>	<u>19,849</u>
Net change in fund balance	-	(3,747)	(3,747)	17,848
<b>Fund balance:</b>				
Beginning of year	<u>-</u>	<u>12,246</u>	<u>12,246</u>	<u>(5,602)</u>
End of year	<u>\$ -</u>	<u>\$ 8,499</u>	<u>\$ 8,499</u>	<u>\$ 12,246</u>

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

	2020	2019
<b><u>ASSETS</u></b>		
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><u>\$ 347,252</u></u>	<u><u>\$ 93,964</u></u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 11,612	\$ 5,267
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	1,440	1,121
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>334,200</u>	<u>87,576</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 347,252</u></u>	<u><u>\$ 93,964</u></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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 71,475	\$ 71,537	\$ 62	\$ 64,843
Net proceeds of mines	7,640	7,498	(142)	8,751
Phone surcharge	430,000	539,740	109,740	452,865
Total taxes	509,115	618,775	109,660	526,459
<b>Intergovernmental:</b>				
Fish and wildlife	-	11	11	12
<b>Miscellaneous:</b>				
Investment income	150	4,702	4,552	1,612
Total revenues	509,265	623,488	114,223	528,083
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	391,342	219,581	171,761	294,132
Excess (deficiency) of revenues over expenditures	117,923	403,907	285,984	233,951
<b>Other financing sources (uses):</b>				
Operating transfers out	(152,731)	(157,283)	(4,552)	(154,033)
Net change in fund balance	(34,808)	246,624	281,432	79,918
<b>Fund balance:</b>				
Beginning of year	34,808	87,576	52,768	7,658
End of year	\$ -	\$ 334,200	\$ 334,200	\$ 87,576

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 10,860	\$ 26,559
Accrued payroll and benefits	<u>54,068</u>	<u>60,011</u>
Total liabilities	64,928	86,570
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	23,000	17,487
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 1,117,424	\$ 1,118,356	\$ 932	\$ 1,011,924
Net proceeds of mines	119,397	117,270	(2,127)	136,694
Total taxes	1,236,821	1,235,626	(1,195)	1,148,618
<b>Intergovernmental:</b>				
Fish and wildlife	-	167	167	192
Reimbursements	15,000	35,079	20,079	29,753
Total intergovernmental	15,000	35,246	20,246	29,945
<b>Fines and forfeitures:</b>				
Fines	20,000	13,904	(6,096)	17,771
Restitution fees	-	12,453	12,453	4,461
Total fines and forfeitures	20,000	26,357	6,357	22,232
<b>Miscellaneous:</b>				
Investment income	-	8,028	8,028	6,891
Truancy officer	32,500	31,647	(853)	-
Clerk fees	-	4,480	4,480	80
Total miscellaneous	32,500	44,155	11,655	6,971
Total revenues	1,304,321	1,341,384	37,063	1,207,766
<b>Expenditures:</b>				
<b>Public safety:</b>				
<b>Protective services:</b>				
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	295,695	355,537	(59,842)	300,511
Total public safety	1,360,808	1,232,226	128,582	1,101,274

**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- Positive (Negative)	2019 Actual
	Budget	Actual		
<b>Intergovernmental:</b>				
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
 <b>Other financing sources (uses):</b>				
Operating transfers out	<u>-</u>	<u>(8,013)</u>	<u>(8,013)</u>	<u>(6,891)</u>
 Net change in fund balance	(156,487)	1,226	157,713	2,361
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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- Positive (Negative)	2019 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ -	\$ 2,275	\$ 2,275	\$ 2,346
<b>Expenditures:</b>				
<b>Public safety:</b>				
Services and supplies	69,464	-	69,464	-
Capital outlay	-	20,115	(20,115)	-
Total expenditures	69,464	20,115	49,349	-
Excess (deficiency) of revenues over expenditures	(69,464)	(17,840)	51,624	2,346
<b>Fund balance:</b>				
Beginning of year	69,464	71,710	2,246	69,364
End of year	\$ -	\$ 53,870	\$ 53,870	\$ 71,710

**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><u>\$ 796,562</u></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)
<b>Revenues:</b>			
<b>Charges for services:</b>			
Immigration and Customs Contract	\$ 3,358,000	\$ 2,433,643	\$ (924,357)
Transportation	94,640	82,200	(12,440)
Total charges for services	<u>3,452,640</u>	<u>2,515,843</u>	<u>(936,797)</u>
<b>Miscellaneous:</b>			
Investment income	-	7,844	7,844
Other	-	4,145	4,145
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>
<b>Expenditures:</b>			
<b>Public safety:</b>			
<b>Administration:</b>			
Salaries and wages	-	282,318	(282,318)
Employee benefits	-	177,443	(177,443)
Services and supplies	-	9,979	(9,979)
Total administration	<u>-</u>	<u>469,740</u>	<u>(469,740)</u>
<b>Pahrump Jail:</b>			
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	78,153	-	78,153
Total Pahrump	<u>4,785,795</u>	<u>3,820,778</u>	<u>965,017</u>
<b>Tonopah Jail:</b>			
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	78,153	-	78,153
Total Tonopah	<u>2,264,378</u>	<u>2,003,939</u>	<u>260,439</u>
<b>Other:</b>			
Other post employment benefits	100,000	-	100,000
Total expenses	<u>7,150,173</u>	<u>6,294,457</u>	<u>1,485,895</u>
Excess (deficiency) of revenues over expenditures	(3,697,533)	(3,766,625)	(379,855)
<b>Other financing sources (uses):</b>			
Operating transfers in	3,697,533	4,244,033	546,500
Net change in fund balance	-	477,408	477,408
<b>Fund balance:</b>			
Beginning of year	-	-	-
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**

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	2020	2019
<b><u>ASSETS</u></b>		
Due from other governments	<u>\$ 72,142</u>	<u>\$ 57,795</u>
<b><u>LIABILITIES</u></b>		
Due to other governments	\$ 72,142	\$ 57,795
<b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>-</u>	<u>-</u>
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 570,000	\$ 361,676	\$ (208,324)	\$ 343,830
<b>Expenditures:</b>				
<b>Intergovernmental:</b>				
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	570,000	361,676	208,324	343,830
 Excess (deficiency) of revenues over expenditures	 -	 -	 -	 -
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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><u>\$ 142,077</u></u>	 <u><u>\$ 83,812</u></u>
<b><u>LIABILITIES</u></b>		
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>
<b><u>FUND BALANCE</u></b>		
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><u>\$ 142,077</u></u>	 <u><u>\$ 83,812</u></u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Amounts for Year Ended June 30, 2019)**

	2020		Variance-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 59,566	\$ 68,261	\$ 8,695	\$ 60,544
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Public safety - County:</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 59,566	\$ 68,261	\$ 8,695	\$ 60,544
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<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>
<b>Expenditures:</b>				
<b>Public safety:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 1,070,267</u>	<u>\$ 982,805</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,496	\$ 1,930
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Beatty	\$ 20,000	\$ 16,261	\$ (3,739)	\$ 15,352
Pahrump	92,300	60,911	(31,389)	69,179
Tonopah	85,000	52,547	(32,453)	69,019
Total charges for services	<u>197,300</u>	<u>129,719</u>	<u>(67,581)</u>	<u>153,550</u>
<b>Miscellaneous:</b>				
Investment income	-	33,427	33,427	29,467
Other	-	20	20	65
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>
<b>Expenditures:</b>				
<b>Judicial:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 432,029</u>	<u>\$ 434,319</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 699	\$ 13,074
<b><u>FUND BALANCE</u></b>		
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)**

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

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

	2020	2019
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 516,533</u>	<u>\$ 466,581</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,398	\$ 1,564
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Beatty	\$ 18,500	\$ 13,974	\$ (4,526)	\$ 15,944
Pahrump	68,000	51,558	(16,442)	65,609
Tonopah	47,000	30,024	(16,976)	41,209
Total charges for services	133,500	95,556	(37,944)	122,762
<b>Miscellaneous:</b>				
Investment income	300	16,368	16,068	14,880
Total revenues	133,800	111,924	(21,876)	137,642
<b>Expenditures:</b>				
<b>Judicial:</b>				
<b>Justice Court:</b>				
Services and supplies	559,243	45,438	513,805	23,720
Capital outlay	-	-	-	36,768
Total expenditures	559,243	45,438	513,805	60,488
Excess (deficiency) of revenues over expenditures	(425,443)	66,486	491,929	77,154
<b>Other financing sources (uses):</b>				
Operating transfers out	(300)	(16,368)	(16,068)	(14,880)
Net change in fund balance	(425,743)	50,118	475,861	62,274
<b>Fund balance:</b>				
Beginning of year	425,743	465,017	39,274	402,743
End of year	\$ -	\$ 515,135	\$ 515,135	\$ 465,017



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

	2020	2019
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 78,950	\$ 58,613
Interest receivable	<u>155</u>	<u>82</u>
Total assets	<u>\$ 79,105</u>	<u>\$ 58,695</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 598	\$ 598
<b><u>FUND BALANCE</u></b>		
Restricted for judicial	<u>78,507</u>	<u>58,097</u>
Total liabilities and fund balance	<u>\$ 79,105</u>	<u>\$ 58,695</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		
<b>Revenues:</b>				
Charges for services	\$ 90,000	\$ 89,604	\$ (396)	\$ 86,626
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Judicial:</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	<u>\$ 152,875</u>	<u>\$ 127,594</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 5,707	\$ 5,096
Accrued payroll and benefits	<u>2,435</u>	<u>5,803</u>
Total liabilities	8,142	10,899
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant revenue	\$ 100,000	\$ 117,787	\$ 17,787	\$ 119,992
<b>Charges for services:</b>				
Drug court proceeds	200,000	147,484	(52,516)	189,123
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Judicial:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Clerk fees	\$ 20,000	\$ 20,430	\$ 430	\$ 19,590
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Judicial:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Technology fees	\$ 450	\$ 472	\$ 22	\$ 432
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>54</u>	<u>54</u>	<u>45</u>
Total revenues	450	526	76	477
<b>Expenditures:</b>				
<b>Judicial:</b>				
Service and supplies	<u>1,971</u>	<u>-</u>	<u>1,971</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,521)	526	2,047	477
<b>Fund balance:</b>				
Beginning of year	<u>1,521</u>	<u>1,553</u>	<u>32</u>	<u>1,076</u>
End of year	<u>\$ -</u>	<u>\$ 2,079</u>	<u>\$ 2,079</u>	<u>\$ 1,553</u>



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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Geothermal lease	\$ -	\$ 391	\$ 391	\$ 392
<b>Miscellaneous:</b>				
Investment income	<u>10</u>	<u>488</u>	<u>478</u>	<u>488</u>
Total revenues	10	879	869	880
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 7,694	\$ 1,231
Accrued payroll and benefits	<u>5,585</u>	<u>9,512</u>
 Total liabilities	 13,279	 10,743
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue-property taxes	24,058	24,748
 <b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Tax assessment	\$ 290,085	\$ 289,748	\$ (337)	\$ 281,553
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Contingency</b>	<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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,764	\$ 10,620
Accrued payroll and benefits	<u>400</u>	<u>2</u>
Total liabilities	5,164	10,622
<b><u>FUND BALANCE</u></b>		
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 Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Community support:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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**

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	1,351	1,351	2,272
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 20,484	\$ 17,996
Accrued payroll and benefits	<u>20,114</u>	<u>19,042</u>
Total liabilities	40,598	37,038
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	337	246
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
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>
<b>Licenses and permits:</b>				
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>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>450,000</u>	<u>545,639</u>	<u>95,639</u>	<u>500,573</u>
<b>Charges for services:</b>				
Cemetery receipts	<u>1,500</u>	<u>200</u>	<u>(1,300)</u>	<u>950</u>
<b>Fines and forfeitures:</b>	<u>25,000</u>	<u>36,267</u>	<u>11,267</u>	<u>26,773</u>
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	165,000	115,438	49,562	112,442
Employee benefits	81,300	69,545	11,755	50,916
Services and supplies	200,000	36,294	163,706	37,143
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures (Continued):</b>				
<b>Public safety:</b>				
<b>Fire department:</b>				
Salaries and wages	\$ 110,000	\$ 86,803	\$ 23,197	\$ 86,541
Employee benefits	65,000	61,253	3,747	49,042
Services and supplies	125,000	38,997	86,003	57,506
Total public safety	<u>300,000</u>	<u>187,053</u>	<u>112,947</u>	<u>193,089</u>
<b>Health:</b>				
<b>Cemetery:</b>				
Service and Supplies	<u>15,000</u>	<u>2,404</u>	<u>12,596</u>	<u>3,208</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
Service and Supplies	<u>15,000</u>	<u>2,917</u>	<u>12,083</u>	<u>3,831</u>
<b>Community support:</b>				
<b>Community center:</b>				
Service and supplies	<u>200,000</u>	<u>16,752</u>	<u>183,248</u>	<u>17,456</u>
<b>Contingency:</b>	<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	(573,972)	323,335	897,307	242,902
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(28,680)</u>	<u>(28,860)</u>	<u>(180)</u>	<u>-</u>
Net change in fund balance	(602,652)	294,475	897,127	242,902
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 12,576	\$ 9,854
Accrued payroll and benefits	<u>3,914</u>	<u>4,041</u>
Total liabilities	16,490	13,895
<b><u>FUND BALANCE</u></b>		
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)**

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 115,000	\$ 96,310	\$ (18,690)	\$ 119,378
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
<b>Museum:</b>				
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>
<b>Chamber of Commerce:</b>				
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
<b>Community support:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 73	\$ 177
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 35,641	\$ 39,420	\$ 3,779	\$ 35,769
<b>Miscellaneous:</b>				
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>
 <b>Expenditures:</b>				
<b>Public safety:</b>				
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
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 14,000
 <b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>142,932</u>	<u>99,743</u>
 Total liabilities and fund balance	 <u><u>\$ 142,932</u></u>	 <u><u>\$ 113,743</u></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)**

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 35,641	\$ 39,420	\$ 3,779	\$ 35,769
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Public safety:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,223	\$ 1,501
Accrued payroll and benefits	<u>8,727</u>	<u>6,118</u>
Total liabilities	10,950	7,619
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	1,739	819
<b><u>FUND BALANCE</u></b>		
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-	
	Budget	Actual	Positive (Negative)	2019 Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
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>
<b>Licenses and permits:</b>				
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>
<b>Intergovernmental:</b>				
Consolidated taxes	<u>100,000</u>	<u>132,579</u>	<u>32,579</u>	<u>122,088</u>
<b>Charges for services:</b>				
Sanitation	<u>40,000</u>	<u>40,485</u>	<u>485</u>	<u>42,961</u>
<b>Miscellaneous:</b>				
Rent	1,200	1,700	500	1,100
Other	100	439	339	438
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>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
Salaries and wages	58,000	59,803	(1,803)	55,113
Employee benefits	37,500	37,474	26	27,759
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- Positive (Negative)	2019 Actual
	Budget	Actual		
<b>Expenditures (Continued):</b>				
<b>Public works:</b>				
<b>Highways and streets:</b>				
Salaries and wages	\$ 11,000	\$ 8,682	\$ 2,318	\$ 7,976
Employee benefits	3,500	1,238	2,262	1,066
Services and supplies	15,000	11,116	3,884	10,373
Total public works	<u>29,500</u>	<u>21,036</u>	<u>8,464</u>	<u>19,415</u>
<b>Sanitation:</b>				
Salaries and wages	11,000	12,098	(1,098)	7,976
Employee benefits	3,500	1,710	1,790	1,067
Services and supplies	30,000	12,340	17,660	8,546
Total sanitation	<u>44,500</u>	<u>26,148</u>	<u>18,352</u>	<u>17,589</u>
<b>Culture and recreation:</b>				
<b>Parks:</b>				
Services and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
<b>Contingency</b>	<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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 20	\$ 28
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 9,570	\$ 9,337	\$ (233)	\$ 9,204
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Public safety:</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 9,570	\$ 9,337	\$ (233)	\$ 9,204
<b>Miscellaneous:</b>				
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
 <b>Expenditures:</b>				
<b>Public safety:</b>				
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
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 135	\$ 252
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	177	177
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Property taxes:</b>				
Property tax	\$ 9,785	\$ 9,844	\$ 59	\$ 6,282
<b>Licenses and permits:</b>				
Gaming licenses	800	405	(395)	720
Liquor licenses	500	240	(260)	420
Total licenses and permits	1,300	645	(655)	1,140
<b>Intergovernmental:</b>				
Consolidated taxes	6,500	7,508	1,008	6,836
<b>Miscellaneous:</b>				
Investment income	125	4,220	4,095	3,844
Total revenues	17,710	22,217	4,507	18,102
<b>Expenditures:</b>				
<b>General government:</b>				
Services and supplies	10,000	40	9,960	-
<b>Public safety:</b>				
<b>Fire department:</b>				
Services and supplies	8,500	385	8,115	384
<b>Public works:</b>				
Services and supplies	25,000	-	25,000	-
<b>Culture and recreation:</b>				
<b>Television:</b>				
Services and supplies	6,500	2,562	3,938	2,692
<b>Contingency:</b>	1,500	-	1,500	-
Total expenditures	51,500	2,987	48,513	3,076
Excess (deficiency) of revenues over expenditures	(33,790)	19,230	53,020	15,026
<b>Fund balance:</b>				
Beginning of year	124,185	124,761	576	109,735
End of year	\$ 90,395	\$ 143,991	\$ 53,596	\$ 124,761

**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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 10	\$ 14
 <b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>13,531</u>	<u>9,171</u>
 Total liabilities and fund balance	 <u><u>\$ 13,541</u></u>	 <u><u>\$ 9,185</u></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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 4,620	\$ 5,162	\$ 542	\$ 4,653
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Public safety:</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
 <b><u>FUND BALANCE</u></b>		
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- Positive (Negative)	2019 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety tax	\$ 4,620	\$ 5,162	\$ 542	\$ 4,653
<b>Miscellaneous:</b>				
Investment income	<u>50</u>	<u>770</u>	<u>720</u>	<u>618</u>
Total revenues	4,670	5,932	1,262	5,271
<b>Expenditures:</b>				
<b>Public safety:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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	<u>-</u>	<u>153</u>
Total assets	<u>\$ 5,231,227</u>	<u>\$ 5,375,734</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 95,981	\$ 416,165
Accrued payroll and benefits	<u>152,439</u>	<u>91,971</u>
Total liabilities	<u>248,420</u>	<u>508,136</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	<u>84,367</u>	<u>79,955</u>
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
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	<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>
<b>Expenditures:</b>				
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	<u>87,500</u>	<u>-</u>	<u>87,500</u>	<u>-</u>
 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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 3,665,417	\$ 3,737,766	\$ 72,349	\$ 3,361,292
<b>Licenses and permits:</b>				
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	400,000	835,473	435,473	429,681
<b>Intergovernmental:</b>				
Consolidated tax	1,026,491	1,096,700	70,209	997,308
<b>Charges for services</b>	25,000	8,890	(16,110)	15,405
<b>Fines and forfeitures</b>	2,000	1,140	(860)	2,328
<b>Miscellaneous:</b>				
Investment income	-	140,496	140,496	162,183
Rental	-	30,181	30,181	30,866
Other	25,000	11,612	(13,388)	654
Total miscellaneous	25,000	182,289	157,289	193,703
Total revenues	\$ 5,143,908	\$ 5,862,258	\$ 718,350	\$ 4,999,717

**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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Administration:</b>				
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>
<b>Buildings and grounds:</b>				
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>
<b>Public safety:</b>				
<b>Fire department:</b>				
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>
<b>Health:</b>				
Services and supplies	<u>50,000</u>	<u>37,500</u>	<u>12,500</u>	<u>-</u>
<b>Culture and recreation:</b>				
<b>Television:</b>				
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>
<b>Arena and fair activities:</b>				
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>
<b>Community Support:</b>	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
<b>Contingency</b>	<u>87,500</u>	<u>-</u>	<u>87,500</u>	<u>-</u>
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 159,187	\$ 159,187
<b><u>FUND BALANCE</u></b>		
Restricted for public works	<u>-</u>	<u>-</u>
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Gas tax \$1.75	\$ 275,000	\$ 237,371	\$ (37,629)	\$ 261,990
<b>Miscellaneous:</b>				
Investment income	<u>-</u>	<u>5,296</u>	<u>5,296</u>	<u>5,449</u>
Total revenues	275,000	242,667	(32,333)	267,439
<b>Expenditures:</b>				
<b>Public works:</b>				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	275,000	242,667	(32,333)	267,439
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(275,000)</u>	<u>(242,667)</u>	<u>32,333</u>	<u>(267,439)</u>
Net change in fund balance	-	-	-	-
<b>Fund balance:</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NYE COUNTY, NEVADA**  
**NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)**  
**COMPARATIVE BALANCE SHEETS**  
**JUNE 30, 2020 AND 2019**

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 66	\$ 552
Accrued payroll and benefits	<u>7,984</u>	<u>4,577</u>
Total liabilities	8,050	5,129
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Licenses and permits</b>	\$ 150,000	\$ 183,068	\$ 33,068	\$ 161,312
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>General government:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 4,643	\$ 6,224
Accrued payroll and benefits	<u>2,554</u>	<u>15,546</u>
 Total liabilities	 7,197	 21,770
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	3,081	2,915
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Property tax	\$ 120,000	\$ 136,800	\$ 16,800	\$ 122,827
<b>Intergovernmental:</b>				
Consolidated tax	80,345	86,787	6,442	79,017
<b>Charges for services:</b>				
Pool receipts	10,000	2,888	(7,112)	9,379
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,657	\$ -
Accrued payroll and benefits	<u>5,775</u>	<u>116</u>
 Total liabilities	 9,432	 116
 <b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 75,000	\$ 61,316	\$ (13,684)	\$ 73,167
<b>Intergovernmental:</b>				
Grants	39,000	42,059	3,059	38,709
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Community support:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 14,067	\$ 1,764
Accrued payroll and benefits	<u>4,356</u>	<u>1,396</u>
Total liabilities	18,423	3,160
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 150,000	\$ 196,057	\$ 46,057	\$ 234,051
<b>Licenses and permits:</b>				
Fireworks fees	140,000	249,500	109,500	149,000
<b>Miscellaneous:</b>				
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>
 <b>Expenditures:</b>				
<b>Community support:</b>				
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
 <b>Other financing sources (uses):</b>				
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
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,200	\$ 10,513
Accrued payroll and benefits	<u>13,902</u>	<u>7,514</u>
Total liabilities	16,102	18,027
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 400,000	\$ 392,415	\$ (7,585)	\$ 468,061
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Community support:</b>				
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
<b>Fund balance:</b>				
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**

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	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 300	\$ 18,611	\$ 18,311	\$ 18,225
Donations	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total revenues	<u>25,300</u>	<u>43,611</u>	<u>18,311</u>	<u>43,225</u>
<b>Expenditures:</b>				
<b>Community support:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 397	\$ 393
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 55,000	\$ 49,052	\$ (5,948)	\$ 58,541
<b>Intergovernmental:</b>				
Grant	211,519	152,294	(59,225)	-
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room tax	\$ 55,000	\$ 49,052	\$ (5,948)	\$ 58,541
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ -	\$ 11,860
Interest receivable	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 11,860</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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)**

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

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

	2020	2019
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 1,530	\$ 40
Accrued payroll and benefits	<u>946</u>	<u>952</u>
Total liabilities	2,476	992
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Cemetery receipts	\$ 10,000	\$ 9,341	\$ (659)	\$ 13,544
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Health:</b>				
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)
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 202,416	\$ 191,590
Interest receivable	<u>404</u>	<u>338</u>
Total assets	<u>\$ 202,820</u>	<u>\$ 191,928</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Committed for health	<u>202,820</u>	<u>191,928</u>
Total liabilities and fund balance	<u>\$ 202,820</u>	<u>\$ 191,928</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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Charges for services:</b>				
Cemetery receipts	\$ 5,000	\$ 4,601	\$ (399)	\$ 6,671
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Health:</b>				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,100	10,892	5,792	12,851
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 80,266
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits</b>	\$ 100,000	\$ 104,903	\$ 4,903	\$ 147,953
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Culture and recreation:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>Liabilities</u></b>		
Accounts payable	\$ -	\$ 7,681
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Licenses and permits</b>	\$ 75,000	\$ 55,097	\$ (19,903)	\$ 128,070
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Public safety:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 2,740	\$ 122,514
Accrued payroll and benefits	<u>72,542</u>	<u>47,824</u>
 Total liabilities	 75,282	 170,338
 <b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety sales tax	\$ 1,365,065	\$ 1,605,042	\$ 239,977	\$ 1,400,527
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Public safety:</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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><u>\$ 4,250,979</u></u>	 <u><u>\$ 3,971,278</u></u>
 <b><u>LIABILITIES</u></b>		
Accounts payable	\$ 26,593	\$ -
Accrued payroll and benefits	<u>50,225</u>	<u>36,897</u>
 Total liabilities	 76,818	 36,897
 <b><u>FUND BALANCE</u></b>		
Restricted for public safety	<u>4,174,161</u>	<u>3,934,381</u>
 Total liabilities and fund balance	 <u><u>\$ 4,250,979</u></u>	 <u><u>\$ 3,971,278</u></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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Public safety sales tax	\$ 1,300,000	\$ 1,605,042	\$ 305,042	\$ 1,400,527
<b>Miscellaneous:</b>				
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>
 <b>Expenditures:</b>				
<b>Public safety:</b>				
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
 <b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Debt service:</b>				
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)
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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 ½% 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 Special Ad Valorem	Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2020	2019
<b><u>ASSETS</u></b>													
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>
<b><u>LIABILITIES</u></b>													
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
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>													
Unavailable revenue - taxes	14,372	-	-	-	-	-	-	-	-	-	-	14,372	11,177
<b><u>FUND BALANCE</u></b>													
Restricted for capital projects	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
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 Special Ad Valorem	Beatty Room Tax	Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2020	Totals 2019
<b>Revenues:</b>													
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
<b>Expenditures:</b>													
<b>Current:</b>													
Intergovernmental	66,475	-	-	-	-	-	-	-	-	-	-	66,475	62,222
<b>Capital projects</b>	478,021	23,657	15,886	-	-	-	-	343,630	-	-	-	861,194	1,599,014
<b>Debt service:</b>													
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)
<b>Other financing sources (uses):</b>													
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)
<b>Fund balance:</b>													
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
<b><u>ASSETS</u></b>		
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>	<u>-</u>
Total assets	<u>\$ 998,883</u>	<u>\$ 1,158,526</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 43,676	\$ 325,378
Accrued payroll and benefits	<u>3,167</u>	<u>48</u>
Total liabilities	46,843	325,426
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unavailable revenue - taxes	14,372	11,177
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
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>
<b>Intergovernmental:</b>				
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>
<b>Miscellaneous:</b>				
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>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	<u>232,434</u>	<u>-</u>	<u>232,434</u>	<u>-</u>
<b>Intergovernmental:</b>				
Round Mountain	66,220	28,680	37,540	26,845
Tonopah	77,000	34,023	42,977	31,847
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>
<b>Capital projects:</b>				
General government	<u>900,000</u>	<u>478,021</u>	<u>421,979</u>	<u>1,035,696</u>
<b>Debt service:</b>				
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	(581,085)	255,386	836,471	(316,549)
<b>Other financing sources (uses):</b>				
Operating transfers out	<u>(233,405)</u>	<u>(139,641)</u>	<u>93,764</u>	<u>(135,147)</u>
Net change in fund balance	(814,490)	115,745	930,235	(451,696)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 415	\$ -
Accrued payroll and benefits	<u>1,921</u>	<u>-</u>
Total liabilities	2,336	-
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 1,000	\$ 38,126	\$ 37,126	\$ 38,596
Other	<u>-</u>	<u>1,503</u>	<u>1,503</u>	<u>-</u>
Total revenues	1,000	39,629	38,629	38,596
<b>Expenditures:</b>				
<b>Capital projects:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 500	\$ 17,073	\$ 16,573	\$ 15,585
<b>Expenditures:</b>				
<b>Capital projects:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 4,695
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 75	\$ 6,652	\$ 6,577	\$ 6,617
<b>Expenditures:</b>				
<b>Capital projects:</b>				
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
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Room taxes	\$ 22,000	\$ 19,262	\$ (2,738)	\$ 23,871
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Capital projects:</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 50	\$ 707	\$ 657	\$ 674
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(49,950)	707	50,657	674
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 50	\$ 1,346	\$ 1,296	\$ 1,321
<b>Expenditures:</b>				
<b>Capital projects:</b>				
General government	<u>45,567</u>	<u>-</u>	<u>45,567</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(45,517)	1,346	46,863	1,321
<b>Other financing sources (uses):</b>				
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
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 253,251	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grants	\$ -	\$ 277,320	\$ 277,320	\$ -
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Capital projects:</b>				
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>
<b>Other financing sources (uses):</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ 43,500
<b><u>FUND BALANCE</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 400	\$ 1,620	\$ 1,220	\$ 2,695
<b>Expenditures:</b>				
<b>Capital projects:</b>				
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)
<b>Other financing sources (uses):</b>				
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)
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>		
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>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
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 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
Investment income	\$ 200	\$ 1,670	\$ 1,470	\$ 1,680
<b>Expenditures:</b>				
<b>Capital projects:</b>				
<b>Culture and recreation:</b>				
Services and supplies	5,000	-	5,000	-
Capital outlay	25,000	-	25,000	-
Total expenditures	30,000	-	30,000	-
Excess (deficiency) of revenues over expenditures	(29,800)	1,670	31,470	1,680
<b>Fund balance:</b>				
Beginning of year	34,865	51,345	16,480	49,665
End of year	\$ 5,065	\$ 53,015	\$ 47,950	\$ 51,345

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

	2020	2019
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 85,661	\$ 81,177
Interest receivable	<u>171</u>	<u>144</u>
Total assets	<u>\$ 85,832</u>	<u>\$ 81,321</u>
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
<b><u>FUND BALANCE</u></b>		
Restricted for capital projects	<u>85,832</u>	<u>81,321</u>
Total liabilities and fund balance	<u>\$ 85,832</u>	<u>\$ 81,321</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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Revenues:</b>				
<b>Miscellaneous:</b>				
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
<b>Expenditures:</b>				
<b>Capital projects:</b>				
Culture and recreation	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>
 Excess (deficiency) of revenues over expenditures	 (58,800)	 4,511	 63,311	 3,642
<b>Fund balance:</b>				
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
<b><u>ASSETS</u></b>						
<b>Current assets:</b>						
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
<b>Restricted assets:</b>						
Restricted cash	64,473	-	30,643	-	95,116	102,112
<b>Noncurrent assets:</b>						
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
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>						
Pension charge	16,281	-	12,959	-	29,240	21,113
<b><u>LIABILITIES</u></b>						
<b>Current liabilities:</b>						
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
<b>Long-term liabilities:</b>						
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
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>						
Pension charge	12,589	-	9,800	-	22,389	17,929
<b><u>NET POSITION</u></b>						
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
<b>Operating revenues:</b>						
Charges for services	\$ 113,137	\$ 10,277	\$ 51,945	\$ 295,914	\$ 471,273	\$ 408,831
<b>Operating expenses:</b>						
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)
<b>Nonoperating revenues (expenses):</b>						
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)
<b>Capital contributions</b>	-	-	-	-	-	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
<b>Net position:</b>						
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	Totals 2020	2019
<b>Cash flows from operating activities:</b>						
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	6,447	5,369	(23,199)	(155,500)	(166,883)	(187,906)
<b>Cash flows from noncapital financing activities:</b>						
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	15,616	(15,616)	-	-	-	-
Net cash provided (used) by noncapital financing activities	65,616	(5,616)	-	106,556	166,556	636,447
<b>Cash flows from capital and related financing activities:</b>						
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	(41,945)	-	(13,925)	(74,385)	(130,255)	(108,738)
<b>Cash flows from investing activities:</b>						
Investment income	7,151	247	1,392	12,077	20,867	21,213
Net increase (decrease) in pooled cash and investments	37,269	-	(35,732)	(111,252)	(109,715)	361,016
<b>Pooled cash and investments:</b>						
Beginning of year	223,841	-	66,375	450,498	740,714	379,698
End of year	\$ 261,110	\$ -	\$ 30,643	\$ 339,246	\$ 630,999	\$ 740,714
<b>Reconciliation of operating income to net cash provided by operating activities:</b>						
Operating income (loss)	\$ (64,489)	\$ (18,290)	\$ (93,697)	\$ (154,742)	\$ (331,218)	\$ (368,075)
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>						
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	70,936	23,659	70,498	(758)	164,335	180,169
Net cash provided (used) by operating activities	\$ 6,447	\$ 5,369	\$ (23,199)	\$ (155,500)	\$ (166,883)	\$ (187,906)

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

	2020	2019
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
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
<b>Noncurrent assets:</b>		
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>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension charge	<u>16,281</u>	<u>12,095</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
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>
<b>Long-term liabilities:</b>		
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>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension charge	<u>12,589</u>	<u>10,438</u>
<b><u>NET POSITION</u></b>		
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 Actual
	Budget	Actual		
<b>Operating revenues:</b>				
Water	\$ 90,000	\$ 113,137	\$ 23,137	\$ 99,657
<b>Operating expenses:</b>				
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	75,000	73,006	1,994	67,876
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>
<b>Nonoperating revenues (expenses):</b>				
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)
<b>Transfers:</b>				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Change in net position	<u>\$ (127,894)</u>	(27,093)	<u>\$ 100,801</u>	(90,855)
<b>Net position:</b>				
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
<b>Cash flows from operating activities:</b>		
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	(36,965)	(47,545)
Net cash provided by operating activities	<u>6,447</u>	<u>(15,874)</u>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers	50,000	-
Due to (from) other funds	15,616	(7,019)
Net cash (used) by noncapital financing activities	<u>65,616</u>	<u>(7,019)</u>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	-	(8,919)
Other income	1,083	3,757
Principal payments - bonds	(22,204)	(20,679)
Interest paid	(20,824)	(22,297)
Net cash provided (used) by capital and related financing activities	<u>(41,945)</u>	<u>(48,138)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>7,151</u>	<u>8,403</u>
Net increase (decrease) in pooled cash and investments	37,269	(62,628)
<b>Pooled cash and investments:</b>		
Beginning of year	<u>223,841</u>	<u>286,469</u>
End of year	<u>\$ 261,110</u>	<u>\$ 223,841</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	<u>\$ (64,489)</u>	<u>\$ (80,747)</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
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	2,151	8,356
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
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Interest receivable	\$ 19	\$ 12
Accounts receivable	458	469
Total current assets	477	481
<b>Noncurrent assets:</b>		
Total capital assets, net of accumulated depreciation	1,499,066	1,522,694
Total assets	1,499,543	1,523,175
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	20	-
Due to water fund	18,588	34,204
Total current liabilities	18,608	34,204
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt	1,499,066	1,522,694
Unrestricted	(18,131)	(33,723)
Total net position	\$ 1,480,935	\$ 1,488,971

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

**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
<b>Cash flows from operating activities:</b>		
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>
<b>Cash flows from noncapital financing activities:</b>		
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>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	<u>-</u>	<u>(14,176)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>247</u>	<u>210</u>
Net increase (decrease) in pooled cash and investments	-	-
<b>Pooled cash and investments:</b>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	<u>\$ (18,290)</u>	<u>\$ (16,670)</u>
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
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
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Pooled cash and investments	\$ -	\$ 26,719
Interest receivable	59	126
Accounts receivable	4,455	4,110
Restricted cash	30,643	39,656
Total current assets	35,157	70,611
<b>Noncurrent assets:</b>		
Total capital assets, net of accumulated depreciation	1,270,973	1,343,872
Total assets	1,306,130	1,414,483
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension charge	12,959	9,018
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	1,753	3,547
Accrued payroll and benefits	3,007	2,772
Customer deposits	3,370	3,595
Bond payable, current portion	4,631	4,473
Total current liabilities	12,761	14,387
<b>Long-term liabilities:</b>		
Net pension liability	65,164	63,804
Bond payable, long-term portion	263,699	267,260
Total long-term liabilities	328,863	331,064
Total liabilities	341,624	345,451
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension charge	9,800	7,491
<b><u>NET POSITION</u></b>		
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	(65,621)	(41,236)
Total net position	\$ 967,665	\$ 1,070,559

**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 Actual
	Budget	Actual		
<b>Operating revenues:</b>				
Water	\$ 55,000	\$ 51,945	\$ (3,055)	\$ 51,880
<b>Operating expenses:</b>				
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	156,000	145,642	10,358	140,477
Operating income (loss)	(101,000)	(93,697)	7,303	(88,597)
<b>Nonoperating revenues (expenses):</b>				
Investment income	100	1,325	1,225	2,628
Interest expense	(9,490)	(10,522)	(1,032)	(9,604)
Total nonoperating revenues (expenses)	(9,390)	(9,197)	193	(6,976)
Change in net position	\$ (110,390)	(102,894)	\$ 7,496	(95,573)
<b>Net position:</b>				
Beginning of year		1,070,559		1,166,132
End of year		\$ 967,665		\$ 1,070,559

**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
<b>Cash flows from operating activities:</b>		
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	(16,241)	(14,487)
Net cash provided (used) by operating activities	(23,199)	(15,577)
<b>Cash flows from capital and related financing activities:</b>		
Principal payments - bonds	(3,403)	(4,320)
Interest paid	(10,522)	(9,604)
Net cash provided (used) by capital and related financing activities	(13,925)	(13,924)
<b>Cash flows from investing activities:</b>		
Investment income	1,392	2,647
Net increase (decrease) in pooled cash and investments	(35,732)	(26,854)
<b>Pooled cash and investments:</b>		
Beginning of year	66,375	93,229
End of year	\$ 30,643	\$ 66,375
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>		
Operating income (loss)	\$ (93,697)	\$ (88,597)
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
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	2,309	(11,248)
Total adjustments	70,498	73,020
Net cash provided (used) by operating activities	\$ (23,199)	\$ (15,577)

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

	2020	2019
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
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
<b>Noncurrent assets:</b>		
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>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	<u>40</u>	5,492
<b><u>NET POSITION</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Operating revenues:</b>				
Golf course sales and fees	\$ 117,078	\$ 295,914	\$ 178,836	\$ 246,055
<b>Operating expenses:</b>				
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	453,578	450,656	2,922	428,116
Operating income (loss)	(336,500)	(154,742)	181,758	(182,061)
<b>Nonoperating revenues (expenses):</b>				
Investment income	500	12,771	12,271	9,953
Room tax	120,000	98,104	(21,896)	117,044
Total nonoperating revenues (expenses)	120,500	110,875	(9,625)	126,997
Income before contributions and transfers	(216,000)	(43,867)	172,133	(55,064)
<b>Capital contributions</b>	-	-	-	354,600
<b>Transfers in</b>	-	5,930	5,930	527,675
Change in net position	\$ (216,000)	(37,937)	\$ 178,063	827,211
<b>Net position:</b>				
Beginning of year		827,211		-
End of year		\$ 789,274		\$ 827,211

**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
<b>Cash flows from operating activities:</b>		
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>
<b>Cash flows from noncapital financing activities:</b>		
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>
<b>Cash flows from capital and related financing activities:</b>		
Purchase of capital assets	<u>(74,385)</u>	<u>(32,500)</u>
<b>Cash flows from investing activities:</b>		
Investment income	<u>12,077</u>	<u>9,953</u>
Net increase (decrease) in pooled cash and investments	(111,252)	450,498
<b>Pooled cash and investments:</b>		
Beginning of year	<u>450,498</u>	<u>-</u>
End of year	<u>\$ 339,246</u>	<u>\$ 450,498</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>		
Operating income (loss)	<u>\$ (154,742)</u>	<u>\$ (182,061)</u>
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>		
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
<b><u>ASSETS</u></b>					
Pooled cash and investments	\$ 39,056	\$ 293,150	\$ 779,219	\$ 1,111,425	\$ 184,054
Interest receivable	<u>78</u>	<u>544</u>	<u>888</u>	<u>1,510</u>	<u>315</u>
Total assets	<u>39,134</u>	<u>293,694</u>	<u>780,107</u>	<u>1,112,935</u>	<u>184,369</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	-	48,603	70,778	119,381	69,087
Accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>6,355</u>	<u>6,355</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>48,603</u>	<u>77,133</u>	<u>125,736</u>	<u>69,087</u>
<b><u>NET POSITION</u></b>					
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
<b>Operating revenues:</b>					
<b>Charges for services:</b>					
Insurance premiums	\$ -	\$ 521,830	\$ 2,118,088	\$ 2,639,918	\$ 499,743
<b>Operating expenses:</b>					
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
<b>Other financing sources (uses):</b>					
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
<b>Net position:</b>					
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
<b>Cash flows from operating activities:</b>					
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
<b>Cash flows from investing activities:</b>					
Investment income	1,196	5,584	3,042	9,822	4,675
Net increase (decrease) in pooled cash and invest	1,196	146,956	779,219	927,371	147,384
<b>Pooled cash and investments:</b>					
Beginning of year	37,860	146,194	-	184,054	36,670
End of year	<u>\$ 39,056</u>	<u>\$ 293,150</u>	<u>\$ 779,219</u>	<u>\$ 1,111,425</u>	<u>\$ 184,054</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>					
Operating (loss)	\$ -	\$ 161,856	\$ 699,044	\$ 860,900	\$ 73,622
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>					
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	-	(20,484)	77,133	56,649	69,087
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
<b><u>ASSETS</u></b>		
Pooled cash and investments	\$ 39,056	\$ 37,860
Interest receivable	<u>78</u>	<u>67</u>
Total assets	39,134	37,927
<b><u>LIABILITIES</u></b>		
Accounts payable	<u>-</u>	<u>-</u>
<b><u>NET POSITION</u></b>		
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-	2019
	Budget	Actual	Positive (Negative)	Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
<b>Operating expenses:</b>				
Service and supplies	-	-	-	-
Operating income (loss)	-	-	-	-
<b>Other financing sources (uses):</b>				
Investment income	75	1,207	1,132	1,200
Changes in net position	<u>\$ 75</u>	1,207	<u>\$ 1,132</u>	1,200
<b>Net position:</b>				
Beginning of year		<u>37,927</u>		<u>36,727</u>
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
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ -	\$ -
<b>Cash flows from investing activities:</b>		
Investment income	<u>1,196</u>	<u>1,190</u>
Net increase (decrease) in pooled cash and investments	1,196	1,190
<b>Pooled cash and investments:</b>		
Beginning of year	<u>37,860</u>	<u>36,670</u>
End of year	<u>\$ 39,056</u>	<u>\$ 37,860</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	\$ -	\$ -
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
Increase (decrease) in accounts payable	<u>-</u>	<u>-</u>
Net cash (used) by operating activities	<u>\$ -</u>	<u>\$ -</u>

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

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

	Budget	2020 Actual	Variance- Positive (Negative)	2019 Actual
<b>Operating revenues:</b>				
<b>Charges for services:</b>				
Insurance premiums	\$ 550,000	\$ 521,830	\$ (28,170)	\$ 499,743
<b>Operating expenses:</b>				
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
<b>Other financing sources (uses):</b>				
Investment income	<u>-</u>	<u>5,880</u>	<u>5,880</u>	<u>3,733</u>
Changes in net position	<u>\$ -</u>	167,736	<u>\$ 167,736</u>	77,355
<b>Net position:</b>				
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
<b>Cash flows from operating activities:</b>		
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
<b>Cash flows from investing activities:</b>		
Investment income	<u>5,584</u>	<u>3,485</u>
Net increase (decrease) in pooled cash and investments	146,956	146,194
<b>Pooled cash and investments:</b>		
Beginning of year	<u>146,194</u>	<u>-</u>
End of year	<u>\$ 293,150</u>	<u>\$ 146,194</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>		
Operating (loss)	\$ 161,856	\$ 73,622
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>		
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**

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	2020
<b><u>ASSETS</u></b>	
Pooled cash and investments	\$ 779,219
Interest receivable	<u>888</u>
Total assets	<u>780,107</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	70,778
Accrued payroll and benefits	<u>6,355</u>
Total liabilities	<u>77,133</u>
<b><u>NET POSITION</u></b>	
Unrestricted	<u>\$ 702,974</u>

**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-
	Budget	Actual	Positive (Negative)
<b>Operating revenues:</b>			
<b>Charges for services:</b>			
Insurance premiums	\$ 2,193,748	\$ 2,118,088	\$ (75,660)
<b>Operating expenses:</b>			
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	2,193,748	1,419,044	774,704
Operating income (loss)	-	699,044	699,044
<b>Other financing sources (uses):</b>			
Investment income	-	3,930	3,930
Changes in net position	\$ -	702,974	\$ 702,974
<b>Net position:</b>			
Beginning of year		-	
End of year		\$ 702,974	

**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
<b>Cash flows from operating activities:</b>	
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
<b>Cash flows from investing activities:</b>	
Investment income	<u>3,042</u>
Net increase (decrease) in pooled cash and investments	779,219
<b>Pooled cash and investments:</b>	
Beginning of year	<u>-</u>
End of year	<u>\$ 779,219</u>
<b>Reconciliation of operating (loss) to net cash (used) by operating activities:</b>	
Operating (loss)	<u>\$ 699,044</u>
<b>Adjustments to reconcile operating (loss) to net cash (used) by operating activities:</b>	
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><u>\$ 776,177</u></u>

## **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					
	County	Gabbs Town	Beatty Town	Pahrump Town	F.H. Flint Scholarship	
	OPEB Trust	OPEB Trust	OPEB Trust	OPEB Trust	Private-Purpose Trust Fund	Investment Trust Fund
<b><u>ASSETS</u></b>						
Pooled cash and investments	\$ 417,962	\$ 7,500	\$ 15,995	\$ 55,418	\$ 26,588	\$15,656,173
Interest receivable	<u>981</u>	<u>-</u>	<u>33</u>	<u>114</u>	<u>-</u>	<u>-</u>
Total assets	418,943	7,500	16,028	55,532	26,588	15,656,173
<b><u>LIABILITIES</u></b>						
Amounts held for others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>NET POSITION</u></b>						
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					
	County	Gabbs	Beatty	Pahrump	F.H. Flint	
	OPEB	Town	Town	Town	Scholarship	
	Trust	OPEB	OPEB	OPEB	Private-Purpose	Investment
	Trust	Trust	Trust	Trust	Trust Fund	Trust Fund
<b>Additions:</b>						
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
<b>Deductions:</b>						
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
<b>Capital transactions:</b>						
Net capital share transactions	-	-	-	-	-	(820,756)
Change in net position	418,943	7,500	16,028	55,532	186	(180,296)
<b>Net position:</b>						
Beginning of year	-	-	-	-	26,402	15,836,469
End of year	\$ 418,943	\$ 7,500	\$ 16,028	\$ 55,532	\$ 26,588	\$ 15,656,173

**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	Tonopah Town	Pahrump Library
<b><u>ASSETS</u></b>										
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>
<b><u>LIABILITIES</u></b>										
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
<b><u>ASSETS</u></b>											
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>
<b><u>LIABILITIES</u></b>											
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
<b>Property:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 635,786	\$ 1,016,381	\$ 384,526	\$ 1,267,641
Interest receivable	2,826	1,326	2,826	1,326
	<u>\$ 638,612</u>	<u>\$ 1,017,707</u>	<u>\$ 387,352</u>	<u>\$ 1,268,967</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 638,612</u>	<u>\$ 1,017,707</u>	<u>\$ 387,352</u>	<u>\$ 1,268,967</u>
<b>State of Nevada:</b>				
<b>ASSETS</b>				
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	24,026	-	24,026	-
	<u>\$ 1,314,415</u>	<u>\$ 5,993,503</u>	<u>\$ 6,674,292</u>	<u>\$ 633,626</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 38,078	\$ 48,959	\$ 38,078	\$ 48,959
Amounts held for others	1,276,337	5,944,544	6,636,214	584,667
	<u>\$ 1,314,415</u>	<u>\$ 5,993,503</u>	<u>\$ 6,674,292</u>	<u>\$ 633,626</u>
<b>State Medical Indigent:</b>				
<b>ASSETS</b>				
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	-	162	-	162
	<u>\$ 297,552</u>	<u>\$ 252,136</u>	<u>\$ 217,033</u>	<u>\$ 332,655</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 3,340	\$ 4,281	\$ 3,340	\$ 4,281
Amounts held for others	294,212	247,855	213,693	328,374
	<u>\$ 297,552</u>	<u>\$ 252,136</u>	<u>\$ 217,033</u>	<u>\$ 332,655</u>
<b>Range Improvement District:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 96,850	\$ 22,856	\$ 6,684	\$ 113,022
Interest receivable	-	226	-	226
	<u>\$ 96,850</u>	<u>\$ 23,082</u>	<u>\$ 6,684</u>	<u>\$ 113,248</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 96,850</u>	<u>\$ 23,082</u>	<u>\$ 6,684</u>	<u>\$ 113,248</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
<b>Endangered Species Act:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,006	\$ 194	\$ -	\$ 6,200
Interest receivable	-	12	-	12
	<u>\$ 6,002</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 6,208</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,006</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 6,212</u>
<b>Habitat Conservation and Mitigation:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 6,116	\$ 198	\$ -	\$ 6,314
Interest receivable	-	13	-	13
	<u>\$ 6,111</u>	<u>\$ 211</u>	<u>\$ -</u>	<u>\$ 6,327</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 6,116</u>	<u>\$ 211</u>	<u>\$ -</u>	<u>\$ 6,327</u>
<b>Nye Regional Hospital District:</b>				
<b>ASSETS</b>				
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>\$ 397,418</u>	<u>\$ 1,141,709</u>	<u>\$ 1,111,327</u>	<u>\$ 427,800</u>
<b>LIABILITIES</b>				
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>\$ 397,418</u>	<u>\$ 1,141,709</u>	<u>\$ 1,111,327</u>	<u>\$ 427,800</u>
<b>Round Mountain Town:</b>				
<b>ASSETS</b>				
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>\$ 1,371,671</u>	<u>\$ 2,341,845</u>	<u>\$ 1,325,030</u>	<u>\$ 2,388,486</u>
<b>LIABILITIES</b>				
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>\$ 1,371,671</u>	<u>\$ 2,341,845</u>	<u>\$ 1,325,030</u>	<u>\$ 2,388,486</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
<b>Tonopah Town:</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 6,304	\$ 4,364	\$ 6,304	\$ 4,364
Amounts held for others	1,458,439	3,472,014	4,194,457	735,996
	<u>\$ 1,464,743</u>	<u>\$ 3,476,378</u>	<u>\$ 4,200,761</u>	<u>\$ 740,360</u>
<b>Pahrump Library:</b>				
<b>ASSETS</b>				
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	-	22,696	-	22,696
	<u>\$ 545,714</u>	<u>\$ 1,078,199</u>	<u>\$ 706,533</u>	<u>\$ 917,380</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 17,940	\$ -	\$ 17,940	\$ -
Amounts held for others	527,774	1,078,199	688,593	917,380
	<u>\$ 545,714</u>	<u>\$ 1,078,199</u>	<u>\$ 706,533</u>	<u>\$ 917,380</u>
<b>Smoky Valley Library:</b>				
<b>ASSETS</b>				
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	12,177	-	12,177	-
	<u>\$ 185,454</u>	<u>\$ 1,303,561</u>	<u>\$ 1,329,510</u>	<u>\$ 159,505</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 2,683	\$ 16,288	\$ 2,683	\$ 16,288
Amounts held for others	182,771	1,287,273	1,326,827	143,217
	<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
<b>Tonopah Library:</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
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>
<b>Amargosa Library:</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
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>
<b>Beatty Library:</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
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
<b>Nye County School District:</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 299,174	\$ 384,602	\$ 299,174	\$ 384,602
Amounts held for others	8,939,591	24,572,648	23,021,200	10,491,039
	<u>\$ 9,238,765</u>	<u>\$ 24,957,250</u>	<u>\$ 23,320,374</u>	<u>\$ 10,875,641</u>
<b>Beatty General Improvement District:</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 185,727</u>	<u>\$ 228,281</u>	<u>\$ 181,371</u>	<u>\$ 232,637</u>
<b>Amargosa Town:</b>				
<b>ASSETS</b>				
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	48,307	52,618	48,307	52,618
	<u>\$ 442,367</u>	<u>\$ 634,745</u>	<u>\$ 451,852</u>	<u>\$ 625,260</u>
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 3,069	\$ 8,243	\$ 3,069	\$ 8,243
Amounts held for others	439,298	626,502	448,783	617,017
	<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
<b>Victim Restitution</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 3,719	\$ 121	\$ -	\$ 3,840
<b>LIABILITIES</b>				
Amounts held for others	\$ 3,719	\$ 121	\$ -	\$ 3,840
<b>Brownfields Revolving Loan:</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 131,673	\$ 169,661	\$ 76,473	\$ 224,861
Interest receivable	238	450	238	450
Loan receivable	362,329	-	155,238	207,091
	\$ 494,240	\$ 170,111	\$ 231,949	\$ 432,402
<b>LIABILITIES</b>				
Amounts held for others	\$ 494,240	\$ 170,111	\$ 231,949	\$ 432,402
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 15,242,435	\$ 41,509,546	\$ 39,118,456	\$ 17,633,525
Interest receivable	54,671	66,584	54,671	66,584
Taxes receivable	552,233	732,427	552,233	732,427
Due from other governments	433,592	423,357	433,592	423,357
Interfund loan receivable	362,329	-	155,238	207,091
Accounts receivable	143,225	170,186	143,225	170,186
Prepaid expense	50,347	107,789	50,347	107,789
	\$ 16,838,832	\$ 43,009,889	\$ 40,507,762	\$ 19,340,959
<b>LIABILITIES</b>				
Unavailable revenue - taxes	\$ 383,921	\$ 506,797	\$ 383,921	\$ 506,797
Amounts held for others	16,454,911	42,503,092	40,123,841	18,834,162
	\$ 16,838,832	\$ 43,009,889	\$ 40,507,762	\$ 19,340,959

DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 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



**DANIEL C. McARTHUR, LTD.**  
*Certified Public Accountant*

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the County as of and for the year ended June 30, 2020, and have issued our report thereon dated November 20, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Las Vegas, Nevada  
June 30, 2021

NYE COUNTY, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

Page 1 of 3

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>				
Passed through State of Nevada, Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD# 16663	\$ -	\$ 50,281
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD# 17300	-	150,365
Total CFDA 10.557			-	200,646
Passed through State of Nevada, Office of the Controller:				
Schools and Roads - Grants to Counties	10.666	N/A	-	770,535
Total U.S. Department of Agriculture			\$ -	\$ 971,181
<b><u>U.S. Department of Defense</u></b>				
Direct Program:				
Airforce Agreement	12.Unknown	FA8240-16-C-R101	\$ -	\$ 24,740
Total U.S. Department of Defense			\$ -	\$ 24,740
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>				
Passed through State of Nevada, Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	18/PF/07	\$ -	\$ 390,000
Passed through State of Nevada, Business and Industry Housing Division:				
Emergency Solutions Grant Program	14.231	E18-DC-32-0001	\$ -	\$ 7,604
Emergency Solutions Grant Program	14.231	E19-DC-32-0001	-	2,539
Total CFDA 14.231			-	10,143
Total U.S. Department of Housing & Urban Development			\$ -	\$ 400,143
<b><u>U.S. Department of Interior</u></b>				
Direct Program:				
Payments in Lieu of Taxes	15.226	N/A	\$ -	\$ 3,499,721
Fish and Wildlife - Refuge Revenue Sharing Act	15.Unknown	N/A	-	2,850
Passed through State of Nevada, Office of the Controller:				
Taylor Grazing Act	15.Unknown	N/A	-	6,684
Total U.S. Department of Interior			\$ -	\$ 3,509,255
<b><u>U.S. Department of Justice</u></b>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0881	\$ -	\$ 8,885
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1130	-	3,867
Total CFDA 16.606			-	12,752
Bullet Proof Vest Partnership Program	16.607	N/A	-	16,116
Public Safety Partnership and Community Policing Grants	16.710	2016UMWX0235	-	176,079
Joint Terrorism Task Force	16.Unknown	N/A	-	9,334
Domestic Cannabis Eradication	16.Unknown	2019-89	-	7,000
Total U.S. Department of Justice			\$ -	\$ 221,281

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

Page 2 of 3

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Transportation</u></b>				
Direct Programs:				
Airport Improvement Program	20.106	3-32-0019-015-2018	\$ -	\$ 63,798
Airport Improvement Program	20.106	3-32-0002-017-2019	-	678,578
Airport Improvement Program	20.106	3-32-0019-016-2019	-	112,378
Total CFDA 20.106			-	854,754
Passed through State of Nevada, Department of Transportation:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR510-19-802	-	54,724
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR406-18-802	-	16,601
Total CFDA 20.509			-	71,325
Passed through State of Nevada, Department of Public Safety				
Office of Traffic Safety:				
<b>Highway Safety Cluster</b>				
State and Community Highway Safety	20.600	JF-2020-NYE CO SO-00037	-	11,712
State and Community Highway Safety	20.600	JF-2019-NYE CO SO-00016	-	2,762
Total CFDA 20.600			-	14,474
National Priority Safety Programs	20.616	JF-2020-NYE CO SO-00037	-	4,633
National Priority Safety Programs	20.616	JF-2019-NYE CO SO-00016	-	2,029
Total CFDA 20.616			-	6,662
<b>Total Highway Safety Cluster</b>			-	21,136
Passed through State of Nevada, Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	20-HMEP-13-01	-	12,706
Total U.S. Department of Transportation			\$ -	\$ 959,921
<b><u>U.S. Department of Treasury</u></b>				
Passed through the State of Nevada, Office of the Governor:				
Covid 19 - Coronavirus Relief Fund	21.019	N/A	\$ -	\$ 380,678
<b><u>U.S. Environmental Protection Agency</u></b>				
Direct Programs:				
Environmental Workforce Development and Job Training				
Cooperative Agreement	66.815	JT-99T44301	\$ 409	\$ 409
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	JT-99T03101	-	44,345
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	N/A	-	8,640
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	BF-99T61801	-	361,555
Total CFDA 66.818			-	414,540
Total Environmental Protection Agency			\$ 409	\$ 414,949
<b><u>U.S. Department of Energy</u></b>				
Direct Programs:				
Environmental Remediation and Waste Processing and Disposal	81.104	DE-NA0002757	\$ -	\$ 84,670
Passed through State of Nevada, Department of Public Safety				
Division of Emergency Management:				
Environmental Remediation and Waste Processing and Disposal	81.104	8110418E-7019	-	59,982
Total CFDA 81.104			-	144,652
Direct Programs:				
Test Site Security	81.Unknown	DE-NA0002369	-	539,875
Payments Equal to Taxes (PETT)	81.Unknown	N/A	-	1,670,608
Total U.S. Department of Energy			\$ -	\$ 2,355,135
<b><u>Election Assistance Commission</u></b>				
Passed through State of Nevada, Secretary of State:				
2018 HAVA Election Security Grants	90.404	N/A	\$ -	\$ 44,207

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

Page 3 of 3

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Health &amp; Human Services</u></b>				
<b>Aging Cluster</b>				
Passed through State of Nevada, Department of Health and Human Services, Division for Aging and Disability Services:				
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-19	\$ 3,714	\$ 3,714
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-20	10,365	10,365
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-1X-20	63,434	63,434
Total CFDA 93.045			<u>77,513</u>	<u>77,513</u>
Nutrition Services Incentive Program	93.053	13-000-57-NX-19	7,377	7,377
Nutrition Services Incentive Program	93.053	13-000-57-NX-18	9,929	9,929
Total CFDA 93.053			<u>17,306</u>	<u>17,306</u>
<b>Total Aging Cluster</b>			<u>94,819</u>	<u>94,819</u>
Pass through the State of Nevada Fifth Judicial District Court:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026671-01	-	41,765
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081904-01	-	255,910
Total CFDA 93.243			<u>-</u>	<u>297,675</u>
Passed through State of Nevada, Department of Health and Human Services:				
Child Support Enforcement	93.563	N/A	-	334,878
Passed through State of Nevada, Department of Health and Human Services:				
Community Services Block Grant	93.569	5111	15,483	43,872
Community Services Block Grant	93.569	DO 1067	27,705	74,113
Total CFDA 93.569			<u>43,188</u>	<u>117,985</u>
Passed through Clark County, Nevada, Department of Social Services:				
HIV Emergency Relief Project Grants	93.914	604274-16	239	126,539
HIV Emergency Relief Project Grants	93.914	N/A	18	39,247
Total CFDA 93.914			<u>257</u>	<u>165,786</u>
Total U.S. Department of Health and Human Services			<u><b>\$ 138,264</b></u>	<u><b>\$ 1,011,143</b></u>
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through State of Nevada, Department of Public Safety Division of Emergency Management:				
Emergency Management Performance Grant	97.042	9704219	\$ -	\$ 41,071
Direct Programs:				
Pre-Disaster Mitigation	97.047	9704718-3900	7,528	7,528
Total U.S. Department of Homeland Security			<u><b>\$ 7,528</b></u>	<u><b>\$ 48,599</b></u>
<b>Total Federal Financial Assistance</b>			<u><b>\$ 146,201</b></u>	<u><b>\$ 10,341,232</b></u>

See accompanying notes to schedule of expenditures of federal awards.

**NYE COUNTY, NEVADA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Nye County under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Nye County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nye County.

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**

- (A) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.
- (B) Pass-through entity identifying numbers are presented where available.
- (C) Nye County has elected not to use the 10% De Minimis indirect cost rate allowed under the Uniform Guidelines.

**NOTE 3 - FOOD DISTRIBUTION**

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2020 the County had no material food commodities inventory.

**NOTE 4 - SUBRECIPIENTS**

Nye County, Nevada provided federal awards to subrecipients as follows:

Program Title	CFDA Number	Federal Subrecipient Expenditures
Nye County Senior Nutrition:		
Special Programs for the Aging Title III Part C - Nutrition Services	93.045	\$ 77,513
Special Programs for the Aging Title III Part B- Nutrition Services Incentive Program	93.053	\$ 17,306
Community Services Block Grant	93.569	\$ 4,125
Nye Communities Coalition:		
Environmental Workforce Development and Job Training Cooperative Agreement	66.815	\$ 409
Community Services Block Grant	93.569	\$ 8,571
Pahrump Senior Center:		
Community Services Block Grant	93.569	\$ 4,204
HIV Emergency Relief Project Grants	93.914	\$ 257
Community Chest:		
Community Services Block Grant	93.569	\$ 26,288
University of Nevada, Reno Pre-Disaster Mitigation	97.047	\$ 7,528

**NYE COUNTY, NEVADA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 4 – U.S. DEPARTMENT OF AGRICULTURE**

Manhattan Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2020</u>
<u>\$ 271,733</u>	<u>\$ 0</u>	<u>\$ 3,403</u>	<u>\$ 268,330</u>

Gabbs Town issued a Water Revenue bond, purchased by the U.S. Department of Agriculture (CFDA 10.760). The following is a summary of activity for the year:

<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2020</u>
<u>\$ 292,266</u>	<u>\$ 0</u>	<u>\$ 22,204</u>	<u>\$ 270,062</u>

**NOTE 5 – U.S. ENVIRONMENTAL PROTECTION AGENCY**

The County entered into a medium-term obligation with the U.S. Environmental Protection Agency (CFDA 66.818). The following is a summary of activity for the year:

<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2020</u>
<u>\$ 123,528</u>	<u>\$ 0</u>	<u>\$ 38,801</u>	<u>\$ 83,563</u>

The County entered into a medium-term obligation with the U.S. Environmental Protection Agency (CFDA 66.818). The following is a summary of activity for the year:

<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2020</u>
<u>\$ 162,329</u>	<u>\$ 0</u>	<u>\$ 38,801</u>	<u>\$ 123,528</u>

**NOTE 6 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Expenditures of federal awards have been included in the individual funds of the County as follows:

General Fund	\$ 4,414,799
Major Fund - Special Revenue Fund - Road	770,535
Major Fund - Special Revenue Fund - Grants	3,302,945
Nonmajor Debt Service Funds	1,670,608
Nonmajor Special Revenue Funds	166,587
Nonmajor Capital Projects Funds	107
Agency Funds	<u>15,651</u>
	<u>\$ 10,341,232</u>

**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
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**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency identified not considered to be material weakness	Yes
Noncompliance material to financial statements	No

**Federal Awards**

Internal control over major programs:	
Material weakness identified	No
Significant deficiency identified not considered to be material weakness	No
Type of auditor's report issued on compliance for major programs	Unmodified
 Audit findings required to be reported in accordance with 2CFR 200.516(a)	 No

**Identification of Major Programs**

Community Development Block Grants /	
State's Program and Non-Entitlement Grants in Hawaii	CFDA No. 14.228
Federal in Lieu of Taxes	CFDA No. 15.226
Coronavirus Relief Fund	CFDA No. 21.019
 Dollar threshold to distinguishing types A and B programs	 \$750,000
 Auditee qualified as low-risk auditee	 No



**NYE COUNTY, NEVADA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
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**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 QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
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**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 QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
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**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 QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
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**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 QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
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**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.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**FINDINGS-FINANCIAL STATEMENT AUDIT**

**2018-001 & 2019-001 Pooled Cash and Investment Reconciliation**  
**Material Weakness in Internal Control Over Financial Reporting**

**Condition:** A complete and accurate reconciliation of bank and investment account activity to the cash and investment activity in the general ledger was not completed for the period of December 2017 through June 2018.

**Recommendation:** The auditor recommended the following procedures:

- Two individuals within the Treasurer's office should be trained on bank reconciliation procedures.
- Procedures should be implemented requiring the monthly completion of bank and investment account reconciliations by the County Treasurer's office.
- The County Comptroller should be provided a copy of the completed bank and investment reconciliations within 25 days after the end of the month for review.
- Reconciliation preparation and review should be signed and dated by the preparer and reviewer to document the completion of the procedures.
- Items identified as part of the reconciliation that require adjustment to the general ledger should be posted timely, at least monthly.
- Bank reconciliation reports and related fund balance reports should be presented to the County Commission within 30 days after the end of the month for Commission review.
- Follow up action should be taken by the Commission for untimely reports.

**Current Status:** The recommendations were implemented beginning November 2019; Also see current year finding 2020-001

**2018-002 & 2019-002 Cross-Training Staff – Employee Succession Planning**  
**Internal Control Significant Deficiency Over Financial Reporting**

**Condition:** Employees are not cross trained within the County Treasures office in the performance of significant treasury financial functions. The monthly bank reconciliation was performed by the Deputy County Treasurer. The Deputy Treasurer resigned from employment with an effective date of December 31, 2017. No other staff member had the training to perform the bank reconciliation function.

**Recommendation:** The Auditors recommended policy and procedures 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. One person should be periodically required to perform the duties of another person to ensure that cross-training is adequate.

**Current Status:** Staff training began February 2020. Also see current year finding 2020-002

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2019-004 Department Cash Receipts**

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

**Recommendation:** The Auditor recommend procedures for the daily collection, receipt and deposit of revenue 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. The daily reconciliation information should be provided to the Treasurer. Training should be provided to employees concerning the receipt and deposit procedures.

**Current Status:** Procedures have been updated and departments have been trained. No similar findings were noted in the audit of 2020.

**2019-005 Apportionment of Investment Income**

**Condition:** Investment income allocations were not completed timely. One individual is responsible for the apportionment of the investment income. Investment income was not posted and reported monthly. The impact of changes in market value and related investment income was not available within monthly financial statements for use to manage County activities.

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

**Current Status:** 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. Also see current year finding 2020-003

**2019-006 Revenue Apportionment**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Condition:** Revenues in some instances were posted to expenditure accounts. Posting errors occurred due to the lack of staff training on the differences between an expenditure reimbursement versus a grant award or contract payment. General ledger information may be inaccurate causing financial statements to include misstatements.

**Recommendation:** The auditor recommended that treasurer receipts and related supporting documentation be examined by a responsible official of the Treasurer's office and the Comptroller's office proper entry in the general ledger. The review should be documented. In addition, training be provided to employees concerning the proper posting of revenues and expenditure reimbursements.

**Current Status:** Recommendations have been implemented. No similar findings were noted in the audit of 2020.

**NYE COUNTY, NEVADA**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2019-007 Grant Reimbursement**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Condition:** Requests for reimbursement of grant award/federal contract expenditures incurred by the County were not made on a timely basis for some grants. The County Grant Administrator position responsible for reimbursement requests changed several times over a short period.

**Recommendation:** The Auditor recommended two individuals within the Comptroller's office be trained on grant administration duties. Grant receivables should be reviewed by management for amounts that are past due for follow up with the grantor concerning payment.

**Current Status:** 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. Also see current year finding 2020-004.

**2019-008 Electronic Deposits**

**Significant Deficiency in Internal Control Over Financial Reporting**

**Condition:** Electronic deposits from many sources are deposited directly into the County Treasury deposit bank account. The deposits are not receipted and posted into the general ledger in a timely manner. Departments requesting payment for various fees do not communicate to the Treasurer or Comptroller's offices information concerning amounts billed that are going to be electronically deposited into the County Treasury. Lack of information causes untimely receipting and posting of the revenues into the general ledger.

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

**Current Status:** Procedures were implemented November 2019. Also see current year finding 2020-005



# DANIEL C. McARTHUR, LTD.

*Certified Public Accountant*

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

## AUDITOR'S COMMENTS

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

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 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 347-351

## 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