

NYE COUNTY, NEVADA

**REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2021

NYE COUNTY, NEVADA

JUNE 30, 2021

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2021:

Commissioners	Debra Strickland, Chairperson
	Frank Carbone, Vice Chairperson
	Leo Blundo, Member
	Bruce Jabbour, 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, 2021, 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principle

As described in Note A-5 to the financial statements, the County adopted the provisions of *GASB Statement No. 84, Fiduciary Activities*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13, budgetary comparisons information on pages 70-81, Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) on page 82, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on page 83, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on Page 84, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 85 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, 2021 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, 2021 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, 2021, 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, 2021.

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, 2020 (not presented herein), and have issued our report thereon dated November 20, 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, 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 2020 financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the 2020 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, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2022, 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 "Mark A. Smith", is written over the printed name.

Las Vegas, Nevada

January 20, 2022

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

As management of Nye County, Nevada, we offer readers of Nye County, Nevada's financial statements this narrative overview and analysis of the financial activities of Nye County, Nevada, for the fiscal year end June 30, 2021. The Management's Discussion and Analysis ("MD&A") introduces the financial reports for Nye County, Nevada. The MD&A is designed to give the reader an easy-to-understand overview of the County's financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, Government-Wide Financial Analysis, Financial Analysis of the County's Funds, General Fund Budgetary Highlights, Capital Assets, Debt Administration, and Economic Factors and Next Year's Budget and Rates.

FINANCIAL HIGHLIGHTS

The following is an analysis of the financial activities of the County for the fiscal year 2021 that had a significant effect on its financial position or operating results:

Government-Wide Statements

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the 2021 fiscal year by \$79,397,877 (net position). Total net position represents approximately \$103,357,845 in capital assets, net of related debt, \$26,729,439 restricted for capital projects, \$18,524,920 restricted for public works, and \$42,693,736 restricted for various other purposes. The unrestricted net position is (\$111,908,063). The unrestricted net position is a deficit due primarily to reporting the County's share of net pension liability of \$60,527,328 and reporting the County's net other postemployment liability of \$77,656,566.

The government-wide net position increased during fiscal year 2021 by \$7,071,370, or 9.8%.

The primary revenue sources for governmental activities were property taxes of \$24,675,932, consolidated taxes of \$20,617,976, and fuel taxes of \$8,083,542. These revenue sources comprised 26.73%, 22.34%, and 8.76%, respectively, or 57.83%, of total governmental activities revenues.

The total government-wide expenses were \$91,791,234. The greatest expenses were in the General Government function for \$23,464,060 and the Public Safety function for \$29,523,694. Business-type activities contributed an additional \$6,617,462 of expenses.

Fund Financial Statements

At the end of fiscal year 2021, the governmental funds reported a combined fund balance of \$95,279,138, an increase of \$19,120,048 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$14,091,918 an increase of \$4,135,280 over the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis is intended to introduce the County's basic financial statements. The County's basic financial statements are comprised of government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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. These statements are structured around the primary government, excluding fiduciary funds.

The Statement of Net Position combines and consolidates all of the County's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting. Net position is segregated into three components: invested in capital assets, net of related debt; restricted; and unrestricted net position. Net position is an indicator of the overall financial position of the County and the change in net position from year to year is an indicator of the financial position 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).

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Government-Wide Financial Statements (Continued)

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.

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, Capital Projects, and Bond Proceeds 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: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows are reported in the proprietary funds. The County reports two types of proprietary funds: enterprise funds and internal service funds.

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 and risk management activities.

Fiduciary Funds: Funds that are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

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

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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.

Other Information

In addition to the basic financial statements and the accompanying notes, this report also presents certain required supplementary information including budgetary comparison information, a reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis), information concerning the County's progress in funding its obligation to provide other postemployment benefits to its employees and information concerning the County's contributions to the Public Employees' Retirement System (PERS) and the County's proportionate share of the Net Pension Liability of the PERS system.

The combining statements and individual fund statements and schedules in connection with the major and nonmajor governmental funds are presented following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, the government-wide statements are structured to report financial information for the County as a whole, excluding fiduciary funds. Condensed financial information with comparative amounts from the prior year is presented along with accompanying analysis.

The following table illustrates the changes in net position in the fiscal years ending June 30, 2021 and 2020.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	\$ 106,006,433	\$ 84,231,408	\$ 17,046,492	\$ 17,278,885	\$ 123,052,925	\$ 101,510,293
Net capital assets	<u>129,874,078</u>	<u>129,613,810</u>	<u>5,839,303</u>	<u>5,288,751</u>	<u>135,713,381</u>	<u>134,902,561</u>
Total Assets	<u>235,880,511</u>	<u>213,845,218</u>	<u>22,885,795</u>	<u>22,567,636</u>	<u>258,766,306</u>	<u>236,412,854</u>
Deferred Outflows of Resources	<u>22,824,339</u>	<u>23,983,834</u>	<u>820,663</u>	<u>854,574</u>	<u>23,645,002</u>	<u>24,838,408</u>
Liabilities:						
Current liabilities	8,215,772	6,878,442	288,057	218,585	8,503,829	7,097,027
Long-term liabilities	<u>169,546,795</u>	<u>152,442,740</u>	<u>7,082,014</u>	<u>6,770,735</u>	<u>176,628,809</u>	<u>159,213,475</u>
Total Liabilities	<u>177,762,567</u>	<u>159,321,182</u>	<u>7,370,071</u>	<u>6,989,320</u>	<u>185,132,638</u>	<u>166,310,502</u>
Deferred Inflows of Resources	<u>17,485,534</u>	<u>21,923,800</u>	<u>395,259</u>	<u>690,453</u>	<u>17,880,793</u>	<u>22,614,253</u>
Net Position:						
Invested in capital assets, net of related debt	98,028,502	108,849,117	5,329,343	4,750,359	103,357,845	113,599,476
Restricted	77,297,388	62,870,932	10,650,707	10,694,619	87,948,095	73,565,551
Unrestricted	<u>(111,869,141)</u>	<u>(115,135,979)</u>	<u>(38,922)</u>	<u>297,459</u>	<u>(111,908,063)</u>	<u>(114,838,520)</u>
Total Net Position	<u>\$ 63,456,749</u>	<u>\$ 56,584,070</u>	<u>\$ 15,941,128</u>	<u>\$ 15,742,437</u>	<u>\$ 79,397,877</u>	<u>\$ 72,326,507</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$79,397,877 as of June 30, 2021.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The largest portion of the net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), net of any related debt outstanding used to acquire those assets. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The restricted net positions represent resources that are subject to restrictions on how they may be used.

The total net position in governmental activities of \$63,456,749 includes negative unrestricted net position totaling \$(111,869,141). The negative unrestricted net position change is due primarily to net pension liability, OPEB liability, and related deferred pension and OPEB inflows and outflows. Portions of total net position are subject to external restrictions as to how they may be used. In the current fiscal year, restricted net position includes capital projects of \$26,711,285, general government of \$12,450,887, judicial of \$2,687,507, public safety of \$9,034,014, public works of \$18,524,920, community support of \$4,506,606, culture and recreation of \$1,404,972, and for other purposes of \$1,977,197.

Financial activities increased the County's net position by \$7,071,370. The following table compares activity for the years ending June 30, 2021 and 2020.

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 12,903,287	\$ 12,496,586	\$ 6,474,709	\$ 5,929,869	\$ 19,377,996	\$ 18,426,455
Operating grants and contributions	11,508,960	8,309,518	-	-	11,508,960	8,309,518
Capital grants and contributions	811,120	1,348,774	51,952	-	863,072	1,348,774
General Revenues:						
Property taxes	24,675,932	23,005,210	-	-	24,675,932	23,005,210
Net proceeds tax	2,793,873	2,003,532	-	-	2,793,873	2,003,532
Fuel tax	8,083,542	7,753,126	-	-	8,083,542	7,753,126
Room tax	1,064,506	980,698	107,672	98,104	1,172,178	1,078,802
Gaming tax	112,757	127,467	-	-	112,757	127,467
Water tax assessments	306,135	289,748	-	-	306,135	289,748
Public safety sales tax	4,064,972	3,816,120	-	-	4,064,972	3,816,120
Federal-in-lieu	3,501,796	3,499,721	-	-	3,501,796	3,499,721
Consolidated tax	20,617,976	19,096,397	-	-	20,617,976	19,096,397
NRS 361.610 trust property proceed	924,629	74,788	-	-	924,629	74,788
Tax penalties	818,892	631,378	-	-	818,892	631,378
Investment income (loss)	(341,653)	2,104,237	(73,676)	573,202	(415,329)	2,677,439
Rent	89,792	103,104	-	-	89,792	103,104
Interest subsidy	-	391,840	-	-	-	391,840
Miscellaneous	47,731	67,600	215	1,083	47,946	68,683
Gain on disposal of assets	37,066	-	-	-	37,066	-
Tax sale proceeds	277,741	53,513	-	-	277,741	53,513
Division of wildlife	2,678	2,850	-	-	2,678	2,850
Total revenues	<u>92,301,732</u>	<u>86,156,207</u>	<u>6,560,872</u>	<u>6,602,258</u>	<u>98,862,604</u>	<u>92,758,465</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Expenses:

General government	23,464,060	23,570,256	-	-	23,464,060	23,570,256
Judicial	9,531,578	9,204,807	-	-	9,531,578	9,204,807
Public safety	29,523,694	27,844,177	-	-	29,523,694	27,844,177
Public works	10,786,167	7,421,537	-	-	10,786,167	7,421,537
Health	1,623,728	1,423,009	-	-	1,623,728	1,423,009
Sanitation	19,798	27,475	-	-	19,798	27,475
Welfare	6,526,390	2,148,052	-	-	6,526,390	2,148,052
Culture and recreation	1,202,586	244,629	-	-	1,202,586	244,629
Community support	1,014,481	1,112,094	-	-	1,014,481	1,112,094
Interest and fiscal costs	771,916	1,240,280	-	-	771,916	1,240,280
Intergovernmental	709,374	768,581	-	-	709,374	768,581
Other	-	-	6,617,462	6,515,833	6,617,462	6,515,833
Loss on disposal of assets	-	4,812	-	-	-	4,812
Total expenses	<u>85,173,772</u>	<u>75,009,709</u>	<u>6,617,462</u>	<u>6,515,833</u>	<u>91,791,234</u>	<u>81,525,542</u>
Increase in net position before transfer	7,127,960	11,146,498	(56,590)	86,425	7,071,370	11,232,923
Transfers	<u>(255,281)</u>	<u>(418,072)</u>	<u>255,281</u>	<u>418,072</u>	<u>-</u>	<u>-</u>
Increase in net position	6,872,679	10,728,426	198,691	504,497	7,071,370	11,232,923
Net position - beginning	<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>
Net position - ending	<u>\$ 63,456,749</u>	<u>\$ 56,584,070</u>	<u>\$ 15,941,128</u>	<u>\$ 15,742,437</u>	<u>\$ 79,397,877</u>	<u>\$ 72,326,507</u>

Program revenues include 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 (loss). For governmental activities, the largest revenues were property 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.

FINANCIAL ANALYSIS OF THE COUNTY'S 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 \$95,279,138 an increase of \$19,120,048, or 25.11%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of each fund. Restricted fund balance is \$77,297,388, or 81.13%, of total fund balance. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$26,711,285 for capital projects, \$18,524,920 for public works, and \$12,450,887 for general government.

Committed fund balance is \$9,864,442, or 10.35%, of total fund balance with spending constrained by the Board of County Commissioners. Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$5,800,000 for fund stabilization (working capital needs), \$1,963,021 for general government, and \$1,820,744 for health.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (Continued)

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 \$14,091,918, an increase of \$4,135,280 from the prior year.

Revenues increased by \$8,551,539, or 19.88%. Tax revenue increased by \$1,508,441, or 9.02%, due primarily to an increase in assessed value of property within the County and an increase in the volatile net proceeds (mining tax). Intergovernmental revenues increased by \$4,147,736, or 18.69%, due to mainly to COVID 19 grant revenue received and an increase in consolidated (sales) tax revenue. Licenses and permits increased \$821,007, or 287.86%, primarily due to marijuana licenses.

Expenditures decreased by \$511,918, or 1.35%. General government expenditures increased by \$18,270, or 0.11%, primarily due to an increase in salaries and benefits in the various departments. Judicial expenditures decreased by \$41,226, or 0.51%, primarily due to a decrease in salaries and benefits in the District Attorney's office. Public safety expenditures decreased by \$593,933, or 4.76%, primarily due to a decrease in employee compensation and service and supplies for the sheriff's department. Health expenditures increased by \$95,368, or 13.82%, due to an increase in animal control costs.

Road Fund: The Road Fund had a fund balance at the end of the year of \$7,102,814, a decrease of \$640,713, or 8.27%. Revenues decreased by \$1,083,045, or 22.67%, due to decrease in investment income (loss) and one time developer charges received in the prior year. Operating transfers in decreased \$1,059,648. Expenditures increased by \$1,359,430, or 21.21%, due to increased services and supplies costs.

Grants Fund: The Grant Fund revenues increased by \$379,259, or 9.02%. \$5,742,059 was transferred into the Grants Fund from the General Fund to be utilized to provide COVID 19 county grants to residents and businesses within the County who have been impacted by the pandemic. Expenditures increased in the fund \$5,788,613 mainly due to County pandemic relief grants.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$10,776,051, a decrease of \$2,056,748, or 16.03%. Revenues decreased by \$3,210,991, or 84.25%, due to a prior year one-time revenue related to Blagg Road. Expenditures increased by \$1,726,644, or 121.10%, primarily due to an increase in projects for General Government, Public Safety and Judicial functions. Transfers out of the fund for the year of \$2,215,417 included \$2,200,478 to the Debt Service Fund.

Bond Proceeds Fund: The Bond Proceeds Fund had a fund balance at the end of the year of \$11,625,693, an increase of \$10,429,897, or 872.21%. Revenues decreased by \$49,051, or 123.78%, due to investment income losses. Expenditures increased by \$1,428,352, or 6,037.76%, primarily due to an increase in capital projects which included the Pahrump Animal Shelter, Building Energy Projects, and One Stop Shop at Calvada. Debt proceeds in the fund for the year of \$11,500,000 to be used for the Pahrump Animal Shelter and Siemens Energy Project.

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Enterprise Fund net position at the end of the year was \$12,643,888, an increase of \$371,915 over the prior year. Operating revenues increased by \$394,124, or 21.00%. Operating expenditures increased by \$41,989, or 2.35%, due to an increase in service and supplies expenses.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$994,611, an increase of \$123,022 over the prior year. Operating revenues increased by \$159,614, or 4.46%. Operating expenditures were basically unchanged with a slight increase of 0.23% or \$9,012.

GENERAL FUND BUDGETARY HIGHLIGHTS

Nevada Statutes and County regulations require that the County legally adopts budgets for all funds. Budgets are prepared in accordance with generally accepted accounting principles. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year. All appropriations lapse at year-end and encumbrances are re-appropriated in the ensuing fiscal year.

Original budget compared to final budget: During the year there were augments to increase the estimated revenues by \$2,905,000, increase expenditures by \$5,348,785, and a decrease to estimated transfers out of \$2,443,785. The budget was also augmented due to grant revenue received in the amount of \$3,772,447 and the related grant expenses.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTIUNED)

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

Revenues in the General Fund were more than budgeted by \$2,304,550. The most significant differences were for intergovernmental and miscellaneous revenues that were more than budgeted for the year by \$1,199,659 and \$1,123,912 respectively. Intergovernmental revenues were more than budgeted due to an increase in consolidated tax revenues. Miscellaneous revenues were more than budgeted due to tax penalties that were greater than anticipated, and revenue received from excess proceeds from the sale of treasurer trust property sold for delinquent taxes and related tax sale costs.

Total actual expenditures for the General Fund during fiscal year 2021 were approximately \$2,778,388 less than budgeted. All functions of the General Fund were under budget. The largest functions under budget were general government by \$1,157,070 and public safety by \$514,977. In addition, the budget for contingencies of \$712,908 was not utilized during the year.

CAPITAL ASSETS

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2021, was \$129,874,078 for the governmental activities and \$5,839,303 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, 2021, follows:

Governmental Activities:

	<u>Balance</u>				<u>Balance</u>
	<u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2021</u>
Capital assets not being depreciated:					
Land	\$ 8,989,479	\$ 22,384	\$ -	\$ -	\$ 9,011,863
Construction in progress	7,725,184	2,822,593	2,312	(4,124,218)	6,421,247
Total capital assets not being depreciated	16,714,663	2,844,977	2,312	(4,124,218)	15,433,110
Capital assets being depreciated:					
Buildings and improvements	94,274,088	160,250	123,760	354,372	94,664,950
Equipment	59,775,412	4,335,455	906,045	259,306	63,464,128
Infrastructure	49,313,355	-	-	3,510,540	52,823,895
Total capital assets being depreciated	203,362,855	4,495,705	1,029,805	4,124,218	210,952,973
Less accumulated depreciation for:					
Buildings and improvements	37,492,083	2,507,488	121,970	-	39,877,601
Equipment	40,877,261	3,056,842	853,615	-	43,080,488
Infrastructure	12,094,364	1,459,552	-	-	13,553,916
Total accumulated depreciation	90,463,708	7,023,882	975,585	-	96,512,005
Total capital assets being depreciated, net	112,899,147	(2,528,177)	54,220	4,124,218	114,440,968
Governmental activities assets, net	\$ 129,613,810	\$ 316,800	\$ 56,532	\$ -	\$ 129,874,078

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

- Airport projects, Animal Control Building, Building Energy Projects, One Stop Shop at Calvada, Parks and Fairgrounds, Public Safety Buildings and Equipment, and Information technology.
- Equipment and vehicles for general government, public works, and public safety departments.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

CAPITAL ASSETS (CONTIUNED)

Business-type Activities:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2021</u>
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	319,575	-	-	1,527,596
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	276,885	-	-	-	276,885
Ambulance buildings and equipment	2,269,212	596,060	-	-	2,865,272
Total capital assets being depreciated	<u>10,307,321</u>	<u>915,635</u>	<u>-</u>	<u>-</u>	<u>11,222,956</u>
Less accumulated depreciation for:					
Solid waste equipment	1,182,325	16,627	-	-	1,198,952
Utility infrastructure and equipment	2,433,646	175,866	-	-	2,609,512
Golf course buildings and equipment	17,861	16,427	-	-	34,288
Ambulance buildings and equipment	1,689,338	156,163	-	-	1,845,501
Total accumulated depreciation	<u>5,323,170</u>	<u>365,083</u>	<u>-</u>	<u>-</u>	<u>5,688,253</u>
Total capital assets being depreciated, net	<u>4,984,151</u>	<u>550,552</u>	<u>-</u>	<u>-</u>	<u>5,534,703</u>
Business-type activities assets, net	<u>\$ 5,288,751</u>	<u>\$ 550,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,839,303</u>

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

- Ambulance vehicles and equipment were purchased during the year.
- Solid waste equipment was purchased during the year.

DEBT ADMINISTRATION

At June 30, 2021, debt consisted of the following:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Due within</u> <u>one year</u>
Governmental Activities:					
Bonds	\$ 19,475,000	\$ 22,831,000	\$ (19,475,000)	\$ 22,831,000	\$ 1,036,000
Less: bond discounts	(2,019)	-	96	(1,923)	-
Total bonds payable	19,472,981	22,831,000	(19,474,904)	22,829,077	1,036,000
Notes payable	207,091	7,400,000	(81,129)	7,525,962	83,563
Capital lease	754,869	881,358	(323,201)	1,313,026	397,491
Compensated absences	4,071,322	-	(134,106)	3,937,216	1,780,158
OPEB obligation	74,750,936	2,905,630	-	77,656,566	-
Net pension obligation	53,185,541	3,099,407	-	56,284,948	-
Total Governmental Long - Term Liabilities	<u>\$ 152,442,740</u>	<u>\$ 37,117,395</u>	<u>\$ (20,013,340)</u>	<u>\$ 169,546,795</u>	<u>\$ 3,297,212</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

DEBT ADMINISTRATION (CONTINUED)

	Balance				Balance	Due within
	<u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>		<u>June 30, 2021</u>	<u>one year</u>
Business-Type Activities:						
Landfill closure costs	\$ 2,111,967	\$ 72,713	\$ -	\$ 2,184,680	\$ -	
Revenue bonds	538,392	-	(28,432)	509,960	30,396	
Compensated absences	119,775	25,219	-	144,994	123,825	
Net pension obligation	<u>4,000,601</u>	<u>241,779</u>	<u>-</u>	<u>4,242,380</u>	<u>-</u>	
Total Business-Type						
Activities Long-Term						
Liabilities	<u>\$ 6,770,735</u>	<u>\$ 339,711</u>	<u>\$ (28,432)</u>	<u>\$ 7,082,014</u>	<u>\$ 154,221</u>	

The debt increased by \$17,104,055 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations, OPEB obligations, new debt including fleet capital leases, animal shelter construction debt, and building energy savings debt.

The debt increased by \$311,279 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, 2021, was \$329,459,492. 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 \$5,151,288, Gabbs Town \$3,475,942, Manhattan Town \$905,335 and Pahrump Town \$300,270.558. 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, 2021, was \$600,541,116.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2021-2022 year on May 18, 2021. The following factors were considered in the development of the budget.

Property tax and consolidated tax revenue were budgeted utilizing the projections provided by the Nevada Department of Taxation. Typically, Nye County, outperforms the revenue projections; however, the revenues do not reflect the typical performance for the County. The reason for budgeting property tax and consolidated tax revenues conservatively is due to the COVID 19 pandemic continuing well into fiscal year 2022 and the unknown impacts on the County's major revenue streams. Other revenues were increased incrementally as they have historically in the past, including charges for services, licensing and fees and other minor revenue sources.

The board of County Commissioners reduced the General Fund department budgets by including the County's vacancy rate to reduce the department's salaries and benefits on a sliding scale. The goal is to capture vacancy savings and step savings within departments that naturally occur with turnover and repurpose those funds for a more efficient budget. The budget includes a contingency amount of \$980,000.

The majority of Net Proceeds revenue in the General Fund has been re-directed by operating transfer to the county capital projects fund to provide resources necessary for capital improvements, major repairs, replacement of assets and infrastructure along with debt service payments on the Nye County jail bond. Net proceeds will not be utilized for operational expenditures due to its volatile nature.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

REQUESTS FOR INFORMATION

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

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

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2021	2021	2021
Assets			
Pooled cash and investments	\$ 96,113,656	\$ 5,309,905	\$ 101,423,561
Interest receivable	165,321	37,007	202,328
Taxes receivable	714,728	9,273	724,001
Due from other governments	7,584,527	-	7,584,527
Accounts receivable	326,745	1,039,600	1,366,345
Due from others	516,924	-	516,924
Prepaid expense	502,023	-	502,023
Inventory	82,509	-	82,509
Restricted assets - cash	-	10,650,707	10,650,707
Capital assets, net of accumulated depreciation	<u>129,874,078</u>	<u>5,839,303</u>	<u>135,713,381</u>
Total assets	<u>235,880,511</u>	<u>22,885,795</u>	<u>258,766,306</u>
Deferred Outflows of Resources			
Pension charges	11,344,344	820,663	12,165,007
OPEB charges	<u>11,479,995</u>	<u>-</u>	<u>11,479,995</u>
Total deferred outflows of resources	<u>22,824,339</u>	<u>820,663</u>	<u>23,645,002</u>
Liabilities			
Accounts payable	3,241,270	107,718	3,348,988
Accrued payroll and benefits	4,173,420	176,584	4,350,004
Due to other governments	75,779	-	75,779
Unearned revenue	547,792	-	547,792
Customer deposits	-	3,755	3,755
Interest payable	177,511	-	177,511
Noncurrent liabilities:			
Due or payable within one year:	3,297,212	154,221	3,451,433
Due or payable after one year:	<u>166,249,583</u>	<u>6,927,793</u>	<u>173,177,376</u>
Total liabilities	<u>177,762,567</u>	<u>7,370,071</u>	<u>185,132,638</u>
Deferred Inflows of Resources			
Pension charges	5,420,201	395,259	5,815,460
OPEB charges	<u>12,065,333</u>	<u>-</u>	<u>12,065,333</u>
Total deferred inflows of resources	<u>17,485,534</u>	<u>395,259</u>	<u>17,880,793</u>
Net Position			
Net invested in capital assets	98,028,502	5,329,343	103,357,845
Restricted for:			
Debt service	-	76,423	76,423
Capital projects	26,711,285	18,154	26,729,439
General government	12,450,887	-	12,450,887
Judicial	2,687,507	-	2,687,507
Public safety	9,034,014	-	9,034,014
Public works	18,524,920	-	18,524,920
Culture and recreation	1,404,972	-	1,404,972
Community support	4,506,606	-	4,506,606
Landfill closure costs	-	10,556,130	10,556,130
Other purposes	1,977,197	-	1,977,197
Unrestricted	<u>(111,869,141)</u>	<u>(38,922)</u>	<u>(111,908,063)</u>
Total net position	<u>\$ 63,456,749</u>	<u>\$ 15,941,128</u>	<u>\$ 79,397,877</u>

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

NYE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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	\$(23,464,060)	\$ 5,279,414	\$ 215,241	\$ 70,000	\$(17,899,405)	\$ -	\$(17,899,405)
Judicial	(9,531,578)	1,251,918	832,804	-	(7,446,856)	-	(7,446,856)
Public safety	(29,523,694)	4,474,540	8,115,727	132,777	(16,800,650)	-	(16,800,650)
Public works	(10,786,167)	1,066,160	-	608,343	(9,111,664)	-	(9,111,664)
Health	(1,623,728)	566,950	-	-	(1,056,778)	-	(1,056,778)
Sanitation	(19,798)	47,039	-	-	27,241	-	27,241
Welfare	(6,526,390)	-	2,037,831	-	(4,488,559)	-	(4,488,559)
Culture and recreation	(1,202,586)	167,229	50,000	-	(985,357)	-	(985,357)
Community support	(1,014,481)	50,037	257,357	-	(707,087)	-	(707,087)
Interest and fiscal costs	(771,916)	-	-	-	(771,916)	-	(771,916)
Intergovernmental	(709,374)	-	-	-	(709,374)	-	(709,374)
Total governmental activities	<u>(85,173,772)</u>	<u>12,903,287</u>	<u>11,508,960</u>	<u>811,120</u>	<u>(59,950,405)</u>	<u>-</u>	<u>(59,950,405)</u>
Business-type activities:							
Water	(341,848)	168,746	-	-	-	(173,102)	(173,102)
Sewer	(39,950)	11,654	-	-	-	(28,296)	(28,296)
Ambulance	(3,904,685)	3,741,857	-	51,952	-	(110,876)	(110,876)
Gold course	(502,667)	281,975	-	-	-	(220,692)	(220,692)
Solid Waste	<u>(1,828,312)</u>	<u>2,270,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>442,165</u>	<u>442,165</u>
Total business-type activities	<u>(6,617,462)</u>	<u>6,474,709</u>	<u>-</u>	<u>51,952</u>	<u>-</u>	<u>(90,801)</u>	<u>(90,801)</u>
Total primary governments	<u>\$(91,791,234)</u>	<u>\$19,377,996</u>	<u>\$11,508,960</u>	<u>\$ 863,072</u>	<u>(59,950,405)</u>	<u>(90,801)</u>	<u>(60,041,206)</u>
General Revenues:							
Property taxes					24,675,932	-	24,675,932
Net proceeds tax					2,793,873	-	2,793,873
Fuel tax					8,083,542	-	8,083,542
Room tax					1,064,506	107,672	1,172,178
Gaming tax					112,757	-	112,757
Water tax assessments					306,135	-	306,135
Public safety sales tax					4,064,972	-	4,064,972
Division of Wildlife					2,678	-	2,678
Federal in-lieu tax					3,501,796	-	3,501,796
Consolidated tax					20,617,976	-	20,617,976
Tax sales					277,741	-	277,741
Tax penalties					818,892	-	818,892
NRS 361.610 trust property proceeds					924,629	-	924,629
Investment income (loss)					(341,653)	(73,676)	(415,329)
Gain (loss) on disposal of assets					37,066	-	37,066
Rent					89,792	-	89,792
Miscellaneous					47,731	215	47,946
Operating transfers					<u>(255,281)</u>	<u>255,281</u>	<u>-</u>
Total general revenues					<u>66,823,084</u>	<u>289,492</u>	<u>67,112,576</u>
Change in net position					6,872,679	198,691	7,071,370
Net position - beginning of year					<u>56,584,070</u>	<u>15,742,437</u>	<u>72,326,507</u>
Net position - end of year					<u>\$ 63,456,749</u>	<u>\$ 15,941,128</u>	<u>\$ 79,397,877</u>

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

**NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Assets				
Pooled cash and investments	\$ 12,269,635	\$ 6,921,432	\$ 2,749,893	\$ 10,354,906
Interest receivable	20,449	14,639	-	26,779
Taxes receivable	411,692	-	-	9,292
Due from other governments	4,077,468	626,717	442,748	-
Accounts receivable, net	-	-	-	-
Due from others	14,963	-	-	497,883
Due from other funds	1,000,000	44,498	-	-
Prepaid expense	294,809	-	-	-
Inventory	45,106	27,583	-	-
Total assets	<u>\$ 18,134,122</u>	<u>\$ 7,634,869</u>	<u>\$ 3,192,641</u>	<u>\$ 10,888,860</u>
Liabilities				
Accounts payable	\$ 945,482	\$ 208,728	\$ 269,170	\$ 104,583
Accrued payroll and benefits	2,584,157	323,327	97,614	360
Due to other funds	-	-	1,000,000	-
Due to other governments	-	-	-	-
Unearned revenues	151,202	-	270,649	-
Total liabilities	<u>3,680,841</u>	<u>532,055</u>	<u>1,637,433</u>	<u>104,943</u>
Deferred Inflows Of Resources				
Unavailable revenue - taxes	361,363	-	-	7,866
Unavailable revenue - grants	-	-	114,881	-
Total deferred inflows of resources	<u>361,363</u>	<u>-</u>	<u>114,881</u>	<u>7,866</u>
Fund Balances				
Nonspendable	339,915	27,583	-	-
Restricted for:				
Capital projects	-	-	-	10,776,051
Debt service	-	-	-	-
General government	-	-	1,440,327	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	7,075,231	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Operations stabilization	250,000	-	-	-
Committed for:				
Fund stabilization	5,800,000	-	-	-
General government	116,040	-	-	-
Public safety	52,864	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Culture and recreation	323	-	-	-
Community support	-	-	-	-
Assigned for:				
Assigned for subsequent year	7,532,776	-	-	-
Total fund balance	<u>14,091,918</u>	<u>7,102,814</u>	<u>1,440,327</u>	<u>10,776,051</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 18,134,122</u>	<u>\$ 7,634,869</u>	<u>\$ 3,192,641</u>	<u>\$ 10,888,860</u>

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

Bond Proceeds Fund	Other Governmental Funds	Totals
\$ 12,348,143	\$ 49,363,662	\$ 94,007,671
11,174	87,910	160,951
-	293,744	714,728
-	2,437,594	7,584,527
-	326,745	326,745
-	4,078	516,924
-	-	1,044,498
-	207,214	502,023
-	9,820	82,509
<u>\$ 12,359,317</u>	<u>\$ 52,730,767</u>	<u>\$ 104,940,576</u>
\$ 731,062	\$ 879,581	\$ 3,138,606
2,562	1,163,057	4,171,077
-	44,498	1,044,498
-	75,779	75,779
-	125,941	547,792
<u>733,624</u>	<u>2,288,856</u>	<u>8,977,752</u>
-	199,576	568,805
-	-	114,881
-	199,576	683,686
-	217,034	584,532
11,625,693	4,309,541	26,711,285
-	324,505	324,505
-	11,010,560	12,450,887
-	2,687,507	2,687,507
-	9,034,014	9,034,014
-	11,449,689	18,524,920
-	124,413	124,413
-	1,278,279	1,278,279
-	1,404,972	1,404,972
-	4,506,606	4,506,606
-	-	250,000
-	-	5,800,000
-	1,846,981	1,963,021
-	-	52,864
-	55,050	55,050
-	1,820,744	1,820,744
-	105,731	106,054
-	66,709	66,709
-	-	7,532,776
<u>11,625,693</u>	<u>50,242,335</u>	<u>95,279,138</u>
<u>\$ 12,359,317</u>	<u>\$ 52,730,767</u>	<u>\$ 104,940,576</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total fund balance - governmental funds	\$ 95,279,138
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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.	129,874,078
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	683,686
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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.	(35,782,792)
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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.	2,005,348
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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.	11,479,995
Deferred inflows from other post-employment benefits.	(12,065,333)
Total other post-employment benefits liability.	(77,656,566)

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	11,344,344
Net pension liability	(56,284,948)
Deferred inflows from pension activity	<u>(5,420,201)</u>

Total net position - governmental activities	<u>\$ 63,456,749</u>
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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, 2021

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Revenues				
Taxes	\$ 18,233,545	\$ 226	\$ -	\$ 566,550
Licenses and permits	1,106,214	53,650	-	-
Intergovernmental	26,340,066	3,446,970	4,581,893	70,000
Charges for services	3,373,986	214,089	331,809	-
Fines and forfeitures	481,932	-	-	-
Miscellaneous	2,027,579	(20,679)	3,002	(36,488)
Total revenues	51,563,322	3,694,256	4,916,704	600,062
Expenditures				
Current:				
General government	16,800,828	-	767,949	-
Judicial	8,060,222	-	364,683	-
Public safety	11,887,122	-	2,430,536	-
Public works	114,692	7,767,987	608,342	-
Health	785,424	-	-	-
Sanitation	-	-	-	-
Welfare	36,433	-	4,995,680	-
Culture and recreation	-	-	50,000	-
Community support	1,148	-	-	-
Intergovernmental	-	-	-	-
Capital projects	-	-	-	3,152,446
Debt service:				
Principal	-	-	-	-
Interest and fiscal costs	-	-	-	-
Total expenditures	37,685,869	7,767,987	9,217,190	3,152,446
Excess (deficiency) of revenues over expenditures	13,877,453	(4,073,731)	(4,300,486)	(2,552,384)
Other financing sources (uses)				
Operating transfers in	81,823	3,433,018	5,742,059	1,750,000
Operating transfers out	(9,823,996)	-	(540,639)	(2,215,417)
Payment to escrow agent	-	-	-	-
Debt proceeds	-	-	-	881,358
Sale of assets	-	-	-	79,695
Total other financing sources (uses)	(9,742,173)	3,433,018	5,201,420	495,636
Net change in fund balance	4,135,280	(640,713)	900,934	(2,056,748)
Fund balance				
Beginning of year	9,956,638	7,743,527	539,393	12,832,799
End of year	\$ 14,091,918	\$ 7,102,814	\$ 1,440,327	\$ 10,776,051

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

Bond Proceeds Fund	Other Governmental Funds	Totals
\$ -	\$ 10,456,165	\$ 29,256,486
-	3,406,797	4,566,661
-	13,277,912	47,716,841
-	4,118,354	8,038,238
-	55,173	537,105
(9,422)	39,128	2,003,120
(9,422)	31,353,529	92,118,451
-	4,215,146	21,783,923
-	326,508	8,751,413
-	13,086,532	27,404,190
-	186,797	8,677,818
-	704,866	1,490,290
-	19,524	19,524
-	1,429,983	6,462,096
-	1,151,197	1,201,197
-	985,024	986,172
-	709,374	709,374
1,452,009	1,094,191	5,698,646
-	1,020,427	1,020,427
-	1,140,728	1,140,728
1,452,009	26,070,297	85,345,798
(1,461,431)	5,283,232	6,772,653
391,328	9,842,236	21,240,464
-	(8,876,737)	(21,456,789)
-	(18,628,333)	(18,628,333)
11,500,000	18,731,000	31,112,358
-	-	79,695
11,891,328	1,068,166	12,347,395
10,429,897	6,351,398	19,120,048
1,195,796	43,890,937	76,159,090
\$ 11,625,693	\$ 50,242,335	\$ 95,279,138

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, 2021

Net Change in Fund Balance - Governmental Funds	\$ 19,120,048
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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.	260,268
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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.	72,231
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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.	75,026
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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.	(11,233,124)
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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.	286,347
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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.	1,018,149
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Net differences between other post-employment benefits contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities:

Net other post-employment benefits expense.	(3,084,306)
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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 (2021 contributions).	4,356,514
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Net pension expense.	<u>(3,998,474)</u>
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Change in net position of governmental activities	<u>\$ 6,872,679</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	<u>Solid Waste</u>	<u>Pahrump Ambulance</u>	<u>Enterprise Funds</u>
Assets			
Current assets:			
Pooled cash and investments	\$ 4,040,643	\$ 862,844	\$ 406,418
Interest receivable	35,147	651	1,209
Room tax receivable	-	-	9,273
Accounts receivable, net	55,304	975,219	9,077
Due from sewer fund	-	-	13,087
Restricted cash	10,556,130	1,718	92,859
Total current assets	14,687,224	1,840,432	531,923
Noncurrent assets:			
Capital assets, net of accumulated depreciation	328,644	1,139,771	4,370,888
Total assets	15,015,868	2,980,203	4,902,811
Deferred Outflows Of Resources			
Pension charge	32,615	757,291	30,757
Liabilities			
Current liabilities:			
Accounts payable	33,318	66,819	7,581
Accrued payroll and benefits	13,195	155,434	7,955
Customer deposits	-	-	3,755
Due to water fund	-	-	13,087
Unearned revenue	-	-	-
Accrued compensated absences	-	123,825	-
Bonds payable, current portion	-	-	30,396
Total current liabilities	46,513	346,078	62,774
Long-term payable from restricted assets			
Landfill closure and postclosure costs	2,184,680	-	-
Long-term liabilities:			
Net pension liability	157,587	4,000,190	84,603
Accrued compensated absences	-	21,169	-
Bonds payable, long- term portion	-	-	479,564
Total long-term liabilities	2,342,267	4,021,359	564,167
Total liabilities	2,388,780	4,367,437	626,941
Deferred Inflows Of Resources			
Pension charge	15,815	364,668	14,776
Net Position			
Invested in capital assets, net of related debt	328,644	1,139,771	3,860,928
Restricted for landfill closure costs	10,556,130	-	-
Restricted for debt service	-	-	76,423
Restricted for capital projects	-	1,718	16,436
Unrestricted	1,759,114	(2,136,100)	338,064
Total net position	\$ 12,643,888	\$ (994,611)	\$ 4,291,851

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

		Governmental	
Total		Activities -	
Enterprise		Internal	
Funds		Service Funds	
\$	5,309,905	\$	2,105,985
	37,007		4,370
	9,273		-
	1,039,600		-
	13,087		-
	<u>10,650,707</u>		<u>-</u>
	17,059,579		2,110,355
	<u>5,839,303</u>		<u>-</u>
	<u>22,898,882</u>		<u>2,110,355</u>
	<u>820,663</u>		<u>-</u>
	107,718		102,664
	176,584		2,343
	3,755		-
	13,087		-
	-		-
	123,825		-
	<u>30,396</u>		<u>-</u>
	<u>455,365</u>		<u>105,007</u>
	2,184,680		-
	4,242,380		-
	21,169		-
	<u>479,564</u>		<u>-</u>
	<u>6,927,793</u>		<u>-</u>
	<u>7,383,158</u>		<u>105,007</u>
	<u>395,259</u>		<u>-</u>
	5,329,343		-
	10,556,130		-
	76,423		-
	18,154		-
	<u>(38,922)</u>		<u>2,005,348</u>
\$	<u>15,941,128</u>	\$	<u>2,005,348</u>

NYE COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	<u>Solid Waste</u>	<u>Pahrump Ambulance</u>	<u>Enterprise Funds</u>
Operating revenues			
Charges for services	\$ 2,270,477	\$ 3,741,857	\$ 462,375
Operating expenses			
Salaries and wages	94,345	1,890,886	90,410
Employee benefits	44,624	1,031,679	36,612
Services and supplies	1,600,003	439,816	536,575
Insurance cost			
Claims cost			
Closure and postclosure landfill costs	72,713	-	-
Depreciation	16,627	156,163	192,293
Bad debt	-	386,141	-
Total operating expenses	1,828,312	3,904,685	855,890
Operating income (loss)	442,165	(162,828)	(393,515)
Non-operating revenues (expenses)			
Investment income (loss)	(70,250)	(1,598)	(1,828)
Grants	-	51,952	-
Room tax	-	-	107,672
Other income	-	215	-
Interest expense	-	-	(28,575)
Total nonoperating revenues (expenses)	(70,250)	50,569	77,269
Net income (loss) before transfers and contributions	371,915	(112,259)	(316,246)
Transfers:			
Operating transfers in	-	540,639	20,000
Operating transfers out	-	(305,358)	-
Total transfers	-	235,281	20,000
Changes in net position	371,915	123,022	(296,246)
Net position			
Beginning of year	12,271,973	(1,117,633)	4,588,097
End of year	\$ 12,643,888	\$ (994,611)	\$ 4,291,851

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

<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
\$ 6,474,709	\$ 2,733,796
2,075,641	55,552
1,112,915	17,963
2,576,394	509,364
	879,527
	213,243
72,713	-
365,083	-
386,141	-
<u>6,588,887</u>	<u>1,675,649</u>
<u>(114,178)</u>	<u>1,058,147</u>
(73,676)	(1,042)
51,952	-
107,672	-
215	-
(28,575)	-
<u>57,588</u>	<u>(1,042)</u>
<u>(56,590)</u>	<u>1,057,105</u>
560,639	-
<u>(305,358)</u>	<u>(38,956)</u>
<u>255,281</u>	<u>(38,956)</u>
198,691	1,018,149
<u>15,742,437</u>	<u>987,199</u>
<u>\$ 15,941,128</u>	<u>\$ 2,005,348</u>

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Page 1 of 2

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Cash flows from operating activities			
Cash received from customers	\$ 2,364,127	\$ 3,156,691	\$ 462,568
Cash paid for salaries and employee benefits	(136,990)	(2,881,572)	(127,528)
Cash paid for services and supplies	(1,578,471)	(387,407)	(532,067)
Net cash provided (used) by operating activities	<u>648,666</u>	<u>(112,288)</u>	<u>(197,027)</u>
Cash flows from noncapital financing activities			
Room tax	-	-	104,149
Operating transfers	-	235,281	20,000
Net cash provided by noncapital financing activities:	<u>-</u>	<u>235,281</u>	<u>124,149</u>
Cash flows from capital and related financing activities			
Purchase of capital assets	(319,575)	(596,060)	-
Grants	-	51,952	-
Other income	-	(45,898)	-
Principal payments - bonds	-	-	(28,432)
Interest paid	-	-	(28,575)
Net cash provided (used) by capital financing activities	<u>(319,575)</u>	<u>(590,006)</u>	<u>(57,007)</u>
Cash flows from investing activities			
Investment income (loss)	<u>(73,559)</u>	<u>(584)</u>	<u>(1,837)</u>
Net increase (decrease) in pooled cash and investments	255,532	(467,597)	(131,722)
Pooled cash and investments			
Beginning of year	<u>14,341,241</u>	<u>1,332,159</u>	<u>630,999</u>
End of year	<u>\$ 14,596,773</u>	<u>\$ 864,562</u>	<u>\$ 499,277</u>

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 5,983,386 (3,146,090) (2,497,945) 339,351	\$ 2,733,796 (77,527) (1,618,851) 1,037,418
104,149 255,281 359,430	- (38,956) (38,956)
(915,635) 51,952 (45,898) (28,432) (28,575) (966,588)	- - - - - -
(75,980)	(3,902)
(343,787)	994,560
16,304,399	1,111,425
\$ 15,960,612	\$ 2,105,985

NYE COUNTY, NEVADA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021
Page 2 of 2

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Reconciliation of operating income to net cash provided (used) by operating activities			
Operating income (loss)	\$ 442,165	\$ (162,828)	\$ (393,515)
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation expense	16,627	156,163	192,293
Closure and postclosure landfill costs	72,713	-	-
Bad debt	-	386,141	-
(Increase)Decrease in accounts receivable	93,650	(585,166)	(192)
(Increase)Decrease in deferred outflows - pension	1,755	33,673	(1,517)
(Increase)Decrease in customer deposits	-	-	385
Increase(Decrease) in compensated absences	-	25,219	-
Increase(Decrease) in accounts payable	21,532	52,409	4,508
Increase(Decrease) in accrued payroll and benefits	2,536	33,914	301
Increase(Decrease) in net pension liability	9,722	223,734	8,323
(Increase)Decrease in deferred inflows - pension	(12,034)	(275,547)	(7,613)
Total adjustments	206,501	50,540	196,488
Net cash provided (used) by operating activities	\$ 648,666	\$ (112,288)	\$ (197,027)

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

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

\$ (114,178)	\$ 1,058,147
--------------	--------------

365,083	-
72,713	-
386,141	-
(491,708)	-
33,911	-
385	-
25,219	-
78,449	(16,717)
36,751	(4,012)
241,779	-
(295,194)	-

453,529	(20,729)
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\$ 339,351	\$ 1,037,418
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NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Pension and other Employee Benefits Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Assets			
Pooled cash and investments	\$ 1,045,659	\$ 26,628	\$ 42,300,550
Interest receivable	2,275	-	84,780
Taxes receivable	-	-	855,572
Due from other governments	-	-	468,644
Loan receivable	-	-	125,962
Accounts receivable	-	-	159,990
Prepaid expense	-	-	25,961
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>1,047,934</u>	<u>26,628</u>	<u>44,021,459</u>
Liabilities			
Due to other governments	-	-	13,552,196
Amounts held for others	26,386	-	-
Unavailable revenue - property taxes	-	-	681,176
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>26,386</u>	<u>-</u>	<u>14,233,372</u>
Net Position			
Restricted for pool participants	-	-	-
Restricted for other governments	-	-	27,764,914
Restricted for individuals	-	-	2,023,173
Held in trust	1,021,548	26,628	-
	<u>\$ 1,021,548</u>	<u>\$ 26,628</u>	<u>\$ 29,788,087</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, 2021

	Pension and other Employee Benefits Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Additions			
Taxes	\$ -	\$ -	\$ 36,179,496
Licenses and permits	-	-	48,144
Charges for services	-	-	1,832,801
Fines and forfeitures	-	-	80,893
Intergovernmental	-	-	3,395,259
Miscellaneous	-	-	1,864,761
Contributions:			
Employer	2,120,925	-	-
Investment income (loss)	(2,684)	40	-
Net change in fair value of investments	-	-	-
Total additions	<u>2,118,241</u>	<u>40</u>	<u>43,401,354</u>
Deductions			
Payments to other governments	-	-	40,597,837
Benefit payments	<u>1,594,696</u>	<u>-</u>	<u>-</u>
Total deductions	<u>1,594,696</u>	<u>-</u>	<u>40,597,837</u>
Change in net position	523,545	40	2,803,517
Net position			
Beginning of year	<u>498,003</u>	<u>26,588</u>	<u>26,984,570</u>
End of year	<u>\$ 1,021,548</u>	<u>\$ 26,628</u>	<u>\$ 29,788,087</u>

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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)
FOR THE YEAR ENDED JUNE 30, 2021

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 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.

Bond Proceeds Fund – The Bond Proceeds Fund is used to account for bond proceeds 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 closed 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.

Other Postemployment Benefits Trust – The Other Postemployment Trust Funds are used to account for assets held trust for retiree employee medical benefits plans

Custodial Funds – The Custodial Funds are used to account for assets held by the County in a custodial 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)
FOR THE YEAR ENDED JUNE 30, 2021

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.

For the year ended June 30, 2021, the County adopted GASB Statement No. 84, *Fiduciary Activities*. The implementation of this standard established accounting and financial reporting for fiduciary activities. Agency funds are now classified as custodial funds. The custodial funds are presented on a net position basis rather than an asset and liability basis. The external investment pool fund has been reclassified from a trust fund to a custodial fund. As a result of implementation of GASB 84 beginning net position of the external investment pool custodial fund has been restated from \$ 0 to \$15,656,173.

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 custodial fund 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 Risk Management and Health Self Insurance Funds are insurance premiums. Expenses are for the payment of claims. 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)
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Information

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

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

 - (i) Before April 15, the County submits to the Nevada State Department of Taxation a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures and the means to finance them.
 - (ii) A public hearing must be held by the County Commissioners no sooner than the third Monday in May and no later than the last day in May. Notice of the public hearing must be published once in the local newspaper not more than fourteen nor less than seven days before the hearing.
 - (iii) On or before June 1, the County Commissioners must adopt a final budget.
- b.** Nevada Revised Statutes Chapter 354.598005 (1) - provides that the County Commissioners may augment the budget of any fund that receives ad valorem tax at any time by a majority vote of the Commissioners providing the Commissioners publish notice of its intention to act in a newspaper of general circulation in the county at least three days before the date set for adoption of the resolution. If it is desired to augment a fund that does not receive ad valorem tax or an enterprise or internal service fund, the Commissioners may do so by adopting a resolution by majority vote authorizing the augmentation.
- c.** Nevada Revised Statutes Chapter 354.598005 (5) allows appropriations to be transferred between functions, funds or contingency accounts if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions. The County Comptroller may transfer appropriations within any function. The County Comptroller may also transfer appropriations between functions or programs within a fund if the County Commissioners are advised of the action at the next regular meeting; and the action is recorded in the official minutes of the meeting. The County Commissioners may authorize the transfer of appropriations between funds or from the contingency account if the County Commissioners announce the transfer of appropriations at a regularly scheduled meeting and set forth the exact amounts to be transferred and the accounts, functions, programs and funds affected. The County Commissioners must also set forth its reasons for the transfer; and the action must be recorded in the official minutes of the meeting.
- d.** Statutory regulations require budget control to be exercised at the function level within the funds.
- e.** The following funds were augmented during the year:

General Fund (10101), Grants Special Revenue Fund (10340), Airport Special Revenue Fund (10209), Health Clinic Special Revenue Fund (10285), Building Department Special Revenue Fund (10254), State and County Room Tax Special Revenue Fund (10220), Jail Special Revenue Fund (10236), PSST Distribution Special Revenue Fund (10233), PSST Sheriff Special Revenue Fund (10234), Pahrump Town Special Revenue Fund (25101), Special Ad Valorem Capital Projects Fund (10402), Capital Projects Fund (10401), Bond Proceeds Capital Projects Fund (10451), and Golf Course Enterprise Fund (25521).
- 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)
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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)
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2021.

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)
FOR THE YEAR ENDED JUNE 30, 2021

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)
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

n. Net Position Flow Assumptions

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

o. Comparative Data/Reclassifications

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

p. Use of Estimates

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

9. Revenues and Expenditures/Expenses

a. Property Taxes

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

Article X, Section 2, of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any County (i.e., the County, the County School District, the State, and any other City, Town, or special District) to an amount not to exceed \$5 per \$100 of assessed valuation of the property being taxed. The Nevada legislature passed a property tax abatement law in 2005 that generally caps increases in property tax on owner-occupied residential property to 3% and 8 % per year for all other property. **(See Note D2 & D8)**

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

b. Net Proceeds Tax

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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	\$(22,831,000)
Capital lease payable	(1,313,026)
Note payable	(7,525,962)
Less: deferred charge on bond discounts (net of amortization)	1,923
Interest payable	(177,511)
Compensated absences	<u>(3,937,216)</u>
Net adjustment to reduce fund balance - total governmental funds	
to arrive at net position - governmental activities	<u><u>\$(35,782,792)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 7,340,682
Retirements	(56,532)
Depreciation expense	<u>(7,023,882)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 260,268</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	\$ (881,358)
Bond proceeds	(22,831,000)
Note proceeds	(7,400,000)
Amortization of bond discount	(96)
Debt payments	<u>19,879,330</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (11,233,124)</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	\$ 152,241
Compensated absences	<u>134,106</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ 286,347</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, 2021. The County conformed to significant statutory requirements regarding financial administration during the year.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

C. STEWARDSHIP, 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	\$994,611
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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 \$4,000,190. **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 reserved balance was \$250,000 as of June 30, 2021.

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)
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, 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	\$ 2,017,978
Carrying amount of deposits	31,205,049
Pooled investments	121,418,160
State Treasurer Investment pool	<u>805,918</u>
Cash and cash equivalents	<u>\$ 155,447,105</u>

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

Statement of Net Position	\$ 101,423,561
Statement of Net Position restricted	10,650,707
Employee benefit trust funds	1,045,659
Private purpose trust fund	26,628
Custodial funds	<u>42,300,550</u>
Pooled cash and investments	<u>\$ 155,447,105</u>

Except for financial reporting purposes, the cash balances of \$42,300,550 in Custodial funds are not normally considered part of the County's pooled cash and investments. These amounts represent cash held in a custodial 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 4.46 years.

As of June 30, 2021, 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	\$ 1,758,696	\$ 144,268	\$ 1,071,445	\$ 542,983	\$ 0
Negotiable Certificates of Deposit	27,300,765	9,321,808	14,848,242	3,130,715	0
NV Local Government Investment Pool	805,918	805,918	0	0	0
U.S. Agencies	85,431,524	7,062,716	30,578,020	47,790,788	0
Money Market Mutual Fund	<u>6,927,175</u>	<u>6,927,175</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$122,224,078</u>	<u>\$ 24,261,885</u>	<u>\$46,497,707</u>	<u>\$51,464,486</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)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2021, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Fair Value	Aaa	N/A
U.S. Treasury Bonds	\$ 1,758,696	\$ 1,758,696	\$ 0
Negotiable Certificates of Deposit	27,300,765	0	27,300,765
NV Local Government Investment Pool	805,918	0	805,918
U.S. Agencies	85,431,524	85,431,524	0
Money Market Mutual Fund	<u>6,927,175</u>	<u>0</u>	<u>6,927,175</u>
	<u>\$122,224,078</u>	<u>\$ 87,190,220</u>	<u>\$35,033,858</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 \$31,205,049 and the bank balance was \$29,174,607. Of the bank balance, \$250,000 was covered by federal depository insurance, the remaining balance 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, 2021, are as follows:

Federal Farm Credit Bank	26.49%
Federal Home Loan Bank (FHLB)	18.74%
Freddie Mac	19.80%

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, 2021:

Investment Type	Fair Value	Fair Value Measurement			
		Level 1	Level 2	Level 3	N/A
U.S. Treasury Bonds	\$ 1,758,696	\$ 1,758,696	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	27,300,765	0	27,300,765	0	0
NV Local Government Investment Pool	805,918	263,374	542,544	0	0
U.S. Agencies	85,431,524	0	85,431,524	0	0
Money Market Mutual Fund	<u>6,927,175</u>	<u>6,927,175</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$122,224,078</u>	<u>\$ 8,949,245</u>	<u>\$113,274,833</u>	<u>\$ 0</u>	<u>\$ 0</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, is as follows:

Investment Type	Fair Value	Principal Amount	Interest Rate
Negotiable Certificates of Deposit	\$ 26,372,619	\$ 25,990,000	Variable
NV Local Government Investment Pool	805,918	805,918	Variable
U.S. Agencies	85,431,524	86,047,270	Variable
Money Market Mutual Fund	<u>6,707,770</u>	<u>6,707,770</u>	Variable
Total Investments	<u>\$119,317,831</u>	<u>\$ 119,550,958</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2021

Assets:	
NV Local Government Investment Pool	\$ 805,918
Money market funds	6,707,770
U.S. agencies	85,431,524
Negotiable certificates of deposit	<u>26,372,619</u>
Total investments held in external investment pools	<u>\$119,317,831</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$103,729,318
External participants	<u>15,588,513</u>
Total net position held in trust for pool participants	
(Participant's units' outstanding, \$1.00/par)	<u>\$119,317,831</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2021

Additions:	
Investment earnings	\$ 1,472,773
Net change in fair value of investments	<u>(2,035,432)</u>
Change in net position resulting from operations	(562,659)
Net capital share transactions	<u>16,973,292</u>
Change in net position	16,410,633
Net position, beginning of year	<u>102,907,198</u>
Net position, end of year	<u>\$119,317,831</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

Investment Earnings Assigned to Other Funds

Investment (loss) from pooled investments of funds that is assigned to another fund was as follows:

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
General Fund	Airport Special Revenue Fund	\$ (59)
	Special Fuel Tax Special Revenue Fund	(39)
	Pahrump Museum Special Revenue Fund	(61)
	Tonopah Museum Special Revenue Fund	(222)
	County Owned Building Special Revenue Fund	(336)
	Building Department Special Revenue Fund	(2,493)
		<u>\$ (3,210)</u>

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ (4,000)
	911 Emergency Medical System Special Revenue Fund	(2,929)
	Justice Court Fines Special Revenue Fund	(1,787)
	JP Court Facility Assessment Special Revenue Fund	(1,776)
	Court Collection Fees Special Revenue Fund	(3,838)
	Drug Court Proceeds Special Revenue Fund	(592)
	State/County Room Tax Special Revenue Fund	(17)
		<u>\$ (14,939)</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</u>	<u>Road</u>	<u>Grants</u>	<u>Capital</u>	<u>Bond</u>	<u>Other</u>	<u>Enterprise</u>	<u>Totals</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Projects</u>	<u>Proceeds</u>	<u>Governmental</u>	<u>Funds</u>	
Interest receivable	\$ 20,449	\$ 14,639	\$ 0	\$ 26,779	\$ 11,174	\$ 87,910	\$ 37,007	\$ 197,958
Taxes receivable	411,692	0	0	9,292	0	293,744	9,273	724,001
Due from other governments	4,077,468	626,717	442,748	0	0	2,437,594	0	7,584,527
Accounts receivable, net	0	0	0	0	0	326,745	1,039,600	1,366,345
Due from others	<u>14,963</u>	<u>0</u>	<u>0</u>	<u>497,883</u>	<u>0</u>	<u>4,078</u>	<u>0</u>	<u>516,924</u>
	<u>\$ 4,524,572</u>	<u>\$641,356</u>	<u>\$ 442,748</u>	<u>\$ 533,954</u>	<u>\$ 11,174</u>	<u>\$ 3,150,071</u>	<u>\$1,085,880</u>	<u>\$10,389,755</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital assets activity for the year ended June 30, 2021, was as follows:

Governmental Activities:

	Balance June 30, 2020	Additions	Deletions	Transfers	Balance June 30, 2021
Capital assets not being depreciated:					
Land	\$ 8,989,479	\$ 22,384	\$ -	\$ -	\$ 9,011,863
Construction in progress	7,725,184	2,822,593	2,312	(4,124,218)	6,421,247
Total capital assets not being depreciated	<u>16,714,663</u>	<u>2,844,977</u>	<u>2,312</u>	<u>(4,124,218)</u>	<u>15,433,110</u>
Capital assets being depreciated:					
Buildings and improvements	94,274,088	160,250	123,760	354,372	94,664,950
Equipment	59,775,412	4,335,455	906,045	259,306	63,464,128
Infrastructure	49,313,355	-	-	3,510,540	52,823,895
Total capital assets being depreciated	<u>203,362,855</u>	<u>4,495,705</u>	<u>1,029,805</u>	<u>4,124,218</u>	<u>210,952,973</u>
Less accumulated depreciation for:					
Buildings and improvements	37,492,083	2,507,488	121,970	-	39,877,601
Equipment	40,877,261	3,056,842	853,615	-	43,080,488
Infrastructure	12,094,364	1,459,552	-	-	13,553,916
Total accumulated depreciation	<u>90,463,708</u>	<u>7,023,882</u>	<u>975,585</u>	<u>-</u>	<u>96,512,005</u>
Total capital assets being depreciated, net	<u>112,899,147</u>	<u>(2,528,177)</u>	<u>54,220</u>	<u>4,124,218</u>	<u>114,440,968</u>
Governmental activities assets, net	<u>\$ 129,613,810</u>	<u>\$ 316,800</u>	<u>\$ 56,532</u>	<u>\$ -</u>	<u>\$ 129,874,078</u>

Business-type Activities:

	Balance June 30, 2020	Additions	Deletions	Transfers	Balance June 30, 2021
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,208,021	319,575	-	-	1,527,596
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	276,885	-	-	-	276,885
Ambulance buildings and equipment	2,269,212	596,060	-	-	2,865,272
Total capital assets being depreciated	<u>10,307,321</u>	<u>915,635</u>	<u>-</u>	<u>-</u>	<u>11,222,956</u>
Less accumulated depreciation for:					
Solid waste equipment	1,182,325	16,627	-	-	1,198,952
Utility infrastructure and equipment	2,433,646	175,866	-	-	2,609,512
Golf course buildings and equipment	17,861	16,427	-	-	34,288
Ambulance buildings and equipment	1,689,338	156,163	-	-	1,845,501
Total accumulated depreciation	<u>5,323,170</u>	<u>365,083</u>	<u>-</u>	<u>-</u>	<u>5,688,253</u>
Total capital assets being depreciated, net	<u>4,984,151</u>	<u>550,552</u>	<u>-</u>	<u>-</u>	<u>5,534,703</u>
Business-type activities assets, net	<u>\$ 5,288,751</u>	<u>\$ 550,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,839,303</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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:

- Equipment and vehicles for general government, public works, and public safety departments.
- Airport projects, Animal Control Building, Building Energy Projects, One Stop Shop at Calvada, Parks and Fairgrounds, Public Safety Buildings and Equipment, and Information technology.
-

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

- Ambulance vehicles and equipment were purchased during the year.
- Solid waste equipment was purchased during the year.

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

Governmental activities:

General government	\$ 1,912,759
Public safety	2,228,907
Judicial	347,519
Public works	1,993,289
Health and sanitation	78,771
Community support	55,148
Culture and recreation	407,489
	<u>\$ 7,023,882</u>

Business-type activities:

Solid Waste	\$ 16,627
Ambulance	156,163
Golf course	16,427
Sewer system	33,440
Water system	142,426
	<u>\$ 365,083</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

4. Construction and Other Significant Commitments

Construction commitments: The County has active construction projects as of June 30, 2021. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Beatty Airport Weather Observation	\$ 24,409	\$ 26,000
Gabbs Airport Runway Rehab	17,481	18,140
Siemens Energy Savings Project	366,017	7,320,348
Siemens - Celtic Phase 4 & 5	4,960	16,000
Pahrump Animal Shelter	55,620	60,490
Tonopah Runway Rehab	63,324	70,000
FAA - Update Airport Master Plan Study	314,087	501,000
Nye County Airports DBE Plan	15,083	18,000
Tonopah Airport Spill Prevention	8,831	15,150
Beatty Airport Spill Prevention	5,561	20,000
Tonopah Justice Court Remodel	33,077	50,590
Bell Vista Fire Station	144,200	196,400
Pahrump Fairgrounds Project	10,100	18,100
Kellogg Park Project	264,979	419,032
Petrack Tennis Court Resurface	12,480	24,960
	<u>\$ 1,340,209</u>	<u>\$ 8,774,210</u>

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2021, were as follows:

Fund	Accrued Payroll and Benefits	Meter Deposits	Totals
General	\$ 2,584,157	\$ 0	\$ 2,584,157
Road	323,327	0	323,327
Grants	97,614	0	97,614
Capital Projects	360	0	360
Bond Proceeds	2,562	0	2,562
Other Governmental	1,163,057	0	1,163,057
Major Enterprise Solid Waste	13,195	0	13,195
Major Enterprise Pahrump Ambulance	155,434	0	155,434
Nonmajor Enterprise	7,955	3,755	11,710
Total Accrued Liabilities	<u>\$ 4,347,661</u>	<u>\$ 3,755</u>	<u>\$ 4,351,416</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

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	\$ 10,556,130	\$ 0	\$ 0	\$ 10,556,130
Pahrump Ambulance	0	0	1,718	1,718
Nonmajor Enterprise	0	76,423	16,436	92,859
Total Restricted Assets	<u>\$ 10,556,130</u>	<u>\$ 76,423</u>	<u>\$ 18,154</u>	<u>\$ 10,650,707</u>

7. Unearned Revenue

Governmental funds report unearned revenue 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, 2021, are as follows:

General Fund	Grants	Other Governmental	Total
<u>\$ 151,202</u>	<u>\$ 270,649</u>	<u>\$ 125,941</u>	<u>\$ 547,492</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	Capital Projects	Other Governmental	Total
<u>\$ 361,363</u>	<u>\$ 7,866</u>	<u>\$ 199,576</u>	<u>\$ 568,805</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>\$ 114,881</u>	<u>\$ 114,881</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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 \$64,241. The current outstanding principal balance at June 30, 2021, is \$246,221.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	34,029	9,400	43,429
2027-2029	97,897	12,924	110,821
	<u>\$ 246,221</u>	<u>\$ 81,005</u>	<u>\$ 327,226</u>

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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, 2021, is \$12,182. The balance in the reserve account was \$12,182 as of June 30, 2021. 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, 2021, is \$44,802. The balance in the reserve account was \$16,436. The outstanding balance of bonds payable at June 30, 2021, was \$263,739.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	5,513	8,411	13,924
2027-2031	30,640	38,980	69,620
2032-2036	36,472	33,148	69,620
2037-2041	43,414	26,206	69,620
2042-2046	51,678	17,942	69,620
2047-2051	61,514	8,106	69,620
2052	14,280	281	14,561
	<u>\$ 263,739</u>	<u>\$ 168,542</u>	<u>\$ 432,281</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

General Obligation (Limited Tax) Consolidated Tax Refunding Bonds (Additionally Secured by Pledged Revenues)

Detention Center Refunding Bonds: On December 10 2020, the County issued \$12,140,000 of Series 2020A General Obligation (Limited Tax) (Additionally Secured by Pledged Revenues) Consolidated tax Refunding Bonds with a variable interest rate of 1.870% to 2.070% and issued \$6,591,000 Series 2020B General Obligation (Limited Tax) (Additionally Secured by Pledged Revenues) Consolidated tax Refunding Bonds with an interest rate of 1.650% to advance refund \$18,845,000 General Obligation (Limited Tax) Bond Series 2010B due with a variable interest rate of 3.47% to 6.4% of which 3.5% was subsidized by the federal governments. The County completed the advanced refunding to reduce its total debt service payments over the next 20 years by \$2,487,868 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$1,822,547.

General Obligation (Limited Tax) (Additionally Secured by Pledged Revenues) Consolidated Tax Refunding Bond Series 2020A -The bond in the amount of \$12,140,000 is payable in semi-annual installments with variable interest rate of 1.870% to 2.070% through year ending 2041. The source of payment for the bonds is consolidated taxes of the County. The County does not expect to levy property taxes to pay the Bond. In the event, however, that legally available sources of funds including pledged consolidated taxes are insufficient, the County is obligated to levy a general property tax on all property within the County. Proceeds were used to refund the bond series 2010B.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 237,818	\$ 237,818
2023	-	237,818	237,818
2024	-	237,818	237,818
2025	-	237,818	237,818
2026	-	237,818	237,818
2027-2031	1,847,000	1,154,317	3,001,317
2032-2036	4,893,000	791,107	5,684,107
2037-2041	5,400,000	283,705	5,683,705
	<u>\$ 12,140,000</u>	<u>\$ 3,418,219</u>	<u>\$ 15,558,219</u>

General Obligation (Limited Tax) (Additionally Secured by Pledged Revenues) Consolidated Tax Refunding Bond Series 2020B- The bond in the amount of \$6,591,000 is payable in semi-annual installments with an interest rate of 1.650% through year ending 2029. The source of payment for the bonds is consolidated taxes of the County. The County does not expect to levy property taxes to pay the Bond. In the event, however, that legally available sources of funds including pledged consolidated taxes are insufficient, the County is obligated to levy a general property tax on all property within the County. Proceeds were used to refund the general obligation bond series 2010B.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 655,000	\$ 103,348	\$ 758,348
2023	808,000	91,278	899,278
2024	822,000	77,831	899,831
2025	836,000	64,152	900,152
2026	850,000	50,243	900,243
2027-2029	2,620,000	65,075	2,685,075
	<u>\$ 6,591,000</u>	<u>\$ 451,927</u>	<u>\$ 7,042,927</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Consolidated Tax Revenue Bond

Pahrump Animal Shelter Bond – The County issued a consolidated tax revenue bond Series 2021 in the amount of \$4,100,000, payable in semi-annual installments with a 1.51% interest rate. The source of payment of principal and interest is consolidated taxes of the County. Proceeds will be used for the construction of an animal shelter.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 381,000	\$ 60,925	\$ 441,925
2023	389,000	53,220	442,220
2024	395,000	47,301	442,301
2025	401,000	41,291	442,291
2026	407,000	35,191	442,191
2027-2030	2,127,000	81,245	2,208,245
	<u>\$ 4,100,000</u>	<u>\$ 319,173</u>	<u>\$ 4,419,173</u>

Notes 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 note 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>
2022	\$ 42,399	\$ 1,272	\$ 43,671

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 note is payable in annual installments of \$43,671 at 3% through January 2023.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 41,164	\$ 2,507	\$ 43,671
2023	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)
FOR THE YEAR ENDED JUNE 30, 2021

9. Long-Term Debt (Continued)

Notes Payable (Continued)

Siemens Energy Project - The County entered into an installment purchase agreement for the purpose of financing building projects as defined by NRS 244A.019. The authorized amount of the agreement is \$7,400,000, payable in semi-annual installments at 2.32% interest through March 2040. In the event that the County does not appropriate funds to make payments due under the installment agreement in the budget for the ensuing fiscal year, the obligation will be extinguished under the installment agreement (non-funding clause). The lender retains a security interest in the property acquired with the proceeds.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 115,407	\$ 115,407
2023	269,000	170,126	439,126
2024	288,000	163,780	451,780
2025	301,000	157,018	458,018
2026	330,000	149,872	479,872
2027-2031	1,861,000	626,806	2,487,806
2032-2036	2,231,000	392,115	2,623,115
2037-2040	2,120,000	113,146	2,233,146
	<u>\$ 7,400,000</u>	<u>\$ 1,888,270</u>	<u>\$ 9,288,270</u>

Capital Leases

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, \$30,454 was included in depreciation expense. Payments are due annually on August 1 of \$69,395 including principal and interest at 3.00% through year ending 2023.

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 65,160	\$ 4,235	\$ 69,395
2023	67,245	2,150	69,395
	<u>\$ 132,405</u>	<u>\$ 6,385</u>	<u>\$ 138,790</u>

Fleet - The County entered into a lease agreement for the financing of vehicles valued at \$799,497. The lease agreement has decreased during the year for the removal of a vehicle of \$13,903. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a five-year estimated useful life. This year, \$166,954 was included in depreciation expense. Payments are due monthly of \$15,701.62 including principal and interest at 5.89%.

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 170,164	\$ 18,255	\$ 188,419
2023	180,462	7,957	188,419
2024	35,908	648	36,556
	<u>\$ 386,534</u>	<u>\$ 26,860</u>	<u>\$ 413,394</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Capital Leases (Continued)

Fleet - The County entered into a lease agreement for the financing of vehicles valued at \$950,000. The lease agreement has been classified as a capital lease according to generally accepted accounting principles. The equipment has a five-year estimated useful life. This year, \$148,540 was included in depreciation expense. Payments are due monthly of \$17,035 including principal and interest at 5.99%. Annual payments are as follows:

Future minimum lease payments are as follows:

Year Ended June 30,	Principal	Interest	Total
2022	\$ 162,167	\$ 42,250	\$ 204,417
2023	171,405	33,012	204,417
2024	181,285	23,132	204,417
2025	191,853	12,564	204,417
2026	87,377	3,048	90,425
	<u>\$ 794,087</u>	<u>\$ 114,006</u>	<u>\$ 908,093</u>

During the year ended June 30, 2021, the following changes occurred in long-term debt:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021	Due within one year
Governmental Activities:					
Bonds	\$ 19,475,000	\$22,831,000	\$(19,475,000)	\$ 22,831,000	\$1,036,000
Less: bond discounts	(2,019)	0	96	(1,923)	0
Total bonds payable	19,472,981	22,831,000	(19,474,904)	22,829,077	1,036,000
Notes payable	207,091	7,400,000	(81,129)	7,525,962	83,563
Capital lease	754,869	881,358	(323,201)	1,313,026	397,491
Compensated absences	4,071,322	0	(134,106)	3,937,216	1,780,158
Net OPEB obligation	74,750,936	2,905,630	0	77,656,566	0
Net pension obligation	53,185,541	3,099,407	0	56,284,948	0
Total Governmental Long - Term Liabilities	<u>\$ 152,442,740</u>	<u>\$37,117,395</u>	<u>\$(20,013,340)</u>	<u>\$ 169,546,795</u>	<u>\$ 3,297,212</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 2,111,967	\$ 72,713	\$ 0	\$ 2,184,680	\$ 0
Revenue Bonds	538,392	0	(28,432)	509,960	30,396
Compensated Absences	119,775	25,219	0	144,994	123,825
Net Pension Obligation	4,000,601	241,779	0	4,242,380	0
Total Business-Type Activities Long-Term Liabilities	<u>\$ 6,770,735</u>	<u>\$ 339,711</u>	<u>\$ (28,432)</u>	<u>\$ 7,082,014</u>	<u>\$ 154,221</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, 2021, was \$329,459,492. 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 \$5,151,288, Gabbs Town \$3,475,942, Manhattan Town \$905,335 and Pahrump Town \$300,270.558. 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, 2021, was \$600,541,116.

There are no outstanding lines of credit.

Compensated absences for governmental activities will be liquidated by the General Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, were:

		Transfers Out						
		General	Major Grants	Major	Nonmajor	Nonmajor	Major	
	Transfers In	Fund	Special	Capital	Special	Capital	Enterprise	Internal
			Revenue	Projects	Revenue	Projects	Pahrump	Service
		Fund	Fund	Fund	Funds	Funds	Ambulance	Fund
General Fund	\$ 81,823	\$ -	\$ -	\$ -	\$ 42,867	\$ -	\$ -	\$ 38,956
Major Road Fund	3,433,018	-	-	-	3,433,018	-	-	-
Major Grants Fund	5,742,059	3,772,447	-	-	1,969,612	-	-	-
Major Capital Projects Fund	1,750,000	1,750,000	-	-	-	-	-	-
Major Bond Proceeds Fund	391,328	-	-	-	-	391,328	-	-
Major Enterprise Funds	540,639	-	540,639	-	-	-	-	-
Nonmajor Debt Service Funds	2,269,873	-	-	2,200,478	-	69,395	-	-
Nonmajor Special Revenue Funds	5,663,491	4,301,549	-	14,939	1,041,645	-	305,358	-
Nonmajor Capital Projects Funds	1,908,872	-	-	-	1,869,288	39,584	-	-
Nonmajor Enterprise Funds	20,000	-	-	-	20,000	-	-	-
Totals	\$ 21,801,103	\$ 9,823,996	\$ 540,639	\$ 2,215,417	\$ 8,376,430	\$ 500,307	\$ 305,358	\$ 38,956

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

\$81,823 was transferred to the General Fund as budgeted to close the following funds from the Renewable Energy Special Revenue Fund \$16,718 and Nye County Special Projects Special Revenue Fund \$26,149. Property Self Insurance Internal Service Fund also transferred in \$38,956 to close the fund.

\$3,433,675 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Special Revenue Fund in the amount of \$1,875,000, the Public Transit Fund in the amount of \$1,312,500, and the Pahrump Town Road Fund of \$245,518.

\$1,750,000 was transferred to the Capital Projects Fund from the General Fund.

\$2,269,873 was transfer to the Debt Service fund to cover the annual debt payments of the County with \$2,200,478 from the Capital Projects Fund and \$69,395 from the County Special Ad Valorem Capital Projects Fund.

\$39,584 was transferred from the County Special Ad Valorem Capital Projects Fund to Special Ad Valorem Capital Projects Funds of the unincorporated town Special Revenue Funds of Beatty, Gabbs, Manhattan, and Pahrump as required by Nevada Revised Statutes 354.598155(2) to distribute property taxes levied for capital expenditures.

\$9,823,996 was transferred from the General Fund to help cover expenses in special revenue funds; \$3,923,189 to the County Jail Special Revenue Fund; \$3,772,447 to the County Grants fund for pandemic relief programs; \$75,150 to the Airport Fund; \$300,000 to the County Owned Building Special Revenue Fund; \$1,750,000 to the Capital Projects fund; and \$3,210 investment income (loss) allocations to special revenue funds.

\$31,500 was transferred from the Pahrump Museum Special Revenue Fund to create the new Tonopah Museum Special Revenue Fund and separate operations of the two museums.

\$1,944,288 was transferred from the Pahrump Town General Fund to help cover costs in some Pahrump funds; \$75,000 to the Pahrump Cemetery Special Revenue Fund; \$1,869,288 to the Pahrump Capital Projects Fund; \$305,358 was transferred from the Pahrump Ambulance Enterprise Fund to the Pahrump General Fund to be used for public safety. \$85,000 was transferred from the Pahrump 2/10 Economic Development Room Tax Special Revenue Fund to the Pahrump 3/10 Tourism Room Tax Special Revenue Fund.

\$20,000 was transferred from Manhattan Town to help cover costs for the Manhattan Utility \$20,000.

\$750,000 was transferred from the Medical and General Indigent Special Revenue Fund to the Dedicated County Medical Indigent Special Revenue Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2021, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Grants	<u>\$ 1,000,000</u>
Road Fund	Pahrump Road	<u>\$ 44,498</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 13,087</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 Road Fund is related to fuel tax revenues receivable for Pahrump Town that will be paid to the Road Fund.

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)
FOR THE YEAR ENDED JUNE 30, 2021

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.

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, 2021, the estimated liability to date for closure and post-closure costs is \$2,184,680. 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, 2021, \$10,556,130 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 \$2,906,247.

14. Defined Benefit Pension Plan

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

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, 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, 2021. 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, 2021, the County reported a liability of \$60,527,328 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020. The County's proportionate share of the net pension liability increased from 0.41938 percent at June 30, 2019, to 0.43456 percent at June 30, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2021, the County recognized pension expense of \$4,288,417. 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	\$ 1,873,978	\$ 778,827
Net difference between projected and actual earnings on pension plan investments	0	2,278,485
Changes of assumptions	1,694,214	0
Changes in proportion	3,929,213	2,758,148
County Contributions subsequent to measurement date	4,667,602	0
Total	<u>\$ 12,165,007</u>	<u>\$ 5,815,460</u>

\$4,667,602 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, 2022. 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:	
2022	\$(1,740,266)
2023	431,335
2024	1,291,558
2025	1,148,352
2026	497,958
2027	53,008
	<u>\$ 1,681,945</u>

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2020, 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%
Future 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, 2020, funding actuarial valuation

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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.
	For ages less than 50, mortality rates are based on the headcount-Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables listed above. The mortality rates are then projected to 2020 with Scale MP-2016.
Disabled:	Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.
	The RP-2014 Healthy Annuitant Mortality Tables have rates only for ages 50 and later.
Pre-Retirement	Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016

The RP-2014 Headcount-Weighted Mortality Tables, set forward one year for spouses and beneficiaries, reasonably reflect the projected mortality experience of the Plan as of the measurement date. The additional projection of 6 years is a provision made for future mortality improvement.

Actuarial assumptions used in the June 30, 2020, 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, 2020:

<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, 2020, 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, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employer and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on that assumption, the pension plan's fiduciary net position 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, 2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

14. Defined Benefit Pension Plan (Continued)

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 discount rate.

	1.0% Decrease	Discount Rate	1.0% Increase
	(6.5%)	(7.5%)	(8.5%)
County's proportionate share of the net pension liability	\$ 94,399,306	\$ 60,527,328	\$ 32,365,366

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, 2021, was \$534,445.

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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	44
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u>44</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 payable as of July 2019 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)

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

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 \$39,466 to the plan for current premiums.

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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	175
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>405</u>
	<u>580</u>

Funding Policy: Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The charts below show the percentages currently payable by the County for each plan.

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

NCLEA - Law Enforcement Employees			All Other County Employees		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
All Employees	8 YOS	100%	Before 8/1/2000	8 YOS	100%
			On/After 8/1/2000	20+ YOS	50%

The County's contribution requirements for retirees relate to the implicit subsidy that results from using the blended rates, as well as the monthly explicit subsidy, and is determined in actuarial studies contracted for by the County. The implicit and explicit subsidies as determined by the actuary are \$285,591 and \$1,518,689 respectively.

For fiscal year 2021, the County contributed \$1,804,280 to the plan for current premiums.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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.

Employees covered by benefit terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>55</u>
	<u>62</u>

Funding Policy: Contribution requirements of the plan members and the Town are established and may be amended through negotiations between the Town and employees. The Town employees are incorporated into Nye County and the general employees are represented by NCMEA or NCEA while the firefighter are represented by IAFF. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the Town will end. The charts below show the percentages currently payable by the County for each plan.

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

NCEA - Other Town Employees		
Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100%
	15-19 YOS	50%
On/After 8/1/2000	20-24 YOS	75%
	25+ YOS	100%

The Town's contribution requirements for retirees relate to the implicit subsidy that results from using the blended rates, as well as the monthly explicit subsidy, and is determined in actuarial studies contracted for by the Town. The implicit and explicit subsidies as determined by the actuary are \$18,205 and \$36,525 respectively.

For fiscal year 2021, the Town contributed \$54,730 to the plan for current premiums.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

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, 2021

Significant Results and Differences from the Prior Valuation:

There are no changes to the substantive plan provisions since the last valuation. Updates were made to the discount rate to reflect the change in the municipal bond index rate, updates were also made to the mortality assumptions and to the assumed future healthcare trend.

Net Other Post-Employment Benefits (OPEB) Liability

The County's net OPEB liability of \$77,656,566 was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of July 1, 2020.

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

	Nye County	Pahrump
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	2.21%	2.21%
Measurement Date	2.16%	2.16%
Long-term Expected Asset Return for Current Measurement Date	2.75%	2.75%
Healthcare Cost Trend Rates	4.90% for 2021 decreasing to an ultimate rate of 4.29% by 2075	4.90% for 2021 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, 2020, valuation were based on the results of the NV PERS actuarial experience study for the period from July 1, 2012, through June 30, 2016

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%).

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

Changes in the Total OPEB Liability

	Nye County	Pahrump Town	Totals
Service cost	\$ 4,132,072	\$ 293,041	\$ 4,425,113
Interest	1,672,165	67,425	1,739,590
Changes of benefit terms	0	0	0
Differences between expected and actual experience	(1,091,819)	(44,096)	(1,135,915)
Changes in assumptions or other inputs	731,627	23,439	755,066
Benefit payments	<u>(1,843,746)</u>	<u>(54,730)</u>	<u>(1,898,476)</u>
Net changes	<u>3,600,299</u>	<u>285,079</u>	<u>3,885,378</u>
Total OPEB obligation - beginning of the year	<u>72,462,745</u>	<u>2,785,065</u>	<u>75,247,810</u>
Total OPEB obligation - end of year	<u>\$ 76,063,044</u>	<u>\$ 3,070,144</u>	<u>\$ 79,133,188</u>

Plan Fiduciary Net Position

	Nye County	Pahrump Town	Totals
Contributions - Employer	\$ 2,756,366	\$ 125,705	\$ 2,882,071
Contributions - Member	0	0	0
Net Investment Income	(3,248)	(599)	(3,847)
Benefit payments	<u>(1,843,746)</u>	<u>(54,730)</u>	<u>(1,898,476)</u>
Net changes	<u>909,372</u>	<u>70,376</u>	<u>979,748</u>
Plan Fiduciary Net Position - beginning of the year	<u>441,456</u>	<u>55,418</u>	<u>496,874</u>
Plan Fiduciary Net Position - end of year	<u>\$ 1,350,828</u>	<u>\$ 125,794</u>	<u>\$ 1,476,622</u>
Net OPEB Liability - Ending	<u>\$ 74,712,216</u>	<u>\$ 2,944,350</u>	<u>\$ 77,656,566</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.21% as of June 30, 2020, to 2.16% as of June 30, 2021.

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 (1.16%)	Discount Rate (2.16%)	1.0% Increase (3.16%)
Nye County	\$ 92,024,115	\$ 74,712,216	\$ 61,537,866
Pahrump Town	<u>3,469,476</u>	<u>2,944,350</u>	<u>2,518,346</u>
Net OPEB Liability	<u>\$ 95,493,591</u>	<u>\$ 77,656,566</u>	<u>\$ 64,056,212</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

D. DETAILED NOTES ON ALL FUNDS (Continued)

15. Post-Employment Healthcare Plan (Continued)

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:

	<u>1.0% Decrease</u>	<u>Discount Rate</u>	<u>1.0% Increase</u>
Nye County	\$ 59,526,681	\$ 74,712,216	\$ 95,477,925
Pahrump Town	<u>2,375,332</u>	<u>2,944,350</u>	<u>3,692,287</u>
Net OPEB Liability	<u>\$ 61,902,013</u>	<u>\$ 77,656,566</u>	<u>\$ 99,170,212</u>

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$3,098,4988. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 0	\$ 10,564,108
Changes of assumptions or other inputs	11,459,616	1,501,225
Net differences between projected and actual earnings on OPEB plan investments	20,379	0
County Contributions subsequent to measurement date	<u>0</u>	<u>0</u>
Total	<u>\$ 11,479,995</u>	<u>\$ 12,065,333</u>

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

Year ended June 30:	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Total Liability</u>
2022	\$ (158,834)	\$ (1,497)	\$ (160,331)
2023	(158,834)	(1,497)	(160,331)
2024	(158,830)	(1,495)	(160,325)
2025	342,796	(1,258)	341,538
2026	(348,172)	(1,878)	(350,050)
Thereafter	<u>(86,450)</u>	<u>(9,389)</u>	<u>(95,839)</u>
	<u>\$ (568,324)</u>	<u>\$ (17,014)</u>	<u>\$ (585,338)</u>

16. TAX ABATEMENT

For the year ended June 30, 2021, the amount of tax abatements is \$1,494,568. The tax revenues abated were sales and property tax revenues under agreements with the State of Nevada for renewable energy.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property taxes	\$ 16,303,411	\$ 16,703,411	\$ 16,046,255	\$ (657,156)
Net proceeds	<u>1,999,381</u>	<u>2,187,290</u>	<u>2,187,290</u>	<u>-</u>
 Total taxes	 <u>18,302,792</u>	 <u>18,890,701</u>	 <u>18,233,545</u>	 <u>(657,156)</u>
 Licenses and permits:				
Liquor licenses	24,780	24,780	54,740	29,960
Special registration	13,275	13,275	-	(13,275)
Marijuana licenses	132,750	537,750	790,888	253,138
Concealed weapons permits	66,375	66,375	165,528	99,153
Gaming licenses	<u>55,755</u>	<u>55,755</u>	<u>95,058</u>	<u>39,303</u>
 Total licenses and permits	 <u>292,935</u>	 <u>697,935</u>	 <u>1,106,214</u>	 <u>408,279</u>
 Intergovernmental:				
Federal in lieu tax	3,300,000	3,300,000	3,501,796	201,796
Fish and game in lieu	2,300	2,300	2,171	(129)
State gaming license fee	115,050	115,050	112,757	(2,293)
Consolidated tax	16,050,610	17,550,610	18,599,217	1,048,607
Grants	400,000	4,172,447	4,123,851	(48,596)
Geothermal lease	<u>-</u>	<u>-</u>	<u>274</u>	<u>274</u>
 Total intergovernmental	 <u>19,867,960</u>	 <u>25,140,407</u>	 <u>26,340,066</u>	 <u>1,199,659</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued)				
Charges for services:				
Clerk's fees	\$ 118,662	\$ 118,662	\$ 254,667	\$ 136,005
Recorder's fees	446,552	606,552	682,558	76,006
Assessor's collection fees	865,384	1,065,384	1,088,842	23,458
Planning and zoning fees	82,226	117,226	115,316	(1,910)
County surveyor fees	10,695	10,695	10,345	(350)
Administration fees	4,472	4,472	1,985	(2,487)
Assessment fees	974	974	-	(974)
GIS Products	362	362	-	(362)
Courier service	25,000	25,000	22,216	(2,784)
Returned check fees	1,437	1,437	3,394	1,957
Other-general government	89	89	-	(89)
Justice court fees	86,794	86,794	97,414	10,620
Public defender and discovery fees	11,393	21,393	21,529	136
Restitution fees	1,674	1,674	708	(966)
Court security fees	14,352	14,352	17,220	2,868
Sheriff's fees	77,712	84,803	113,264	28,461
Investigation fees	6,638	6,638	8,500	1,862
Department of Energy reimbursement	750,000	750,000	740,906	(9,094)
Federal government contractual	50,000	50,000	155,833	105,833
NCSO other revenue	22,186	22,186	9,237	(12,949)
Forensic services	885	885	14,921	14,036
Solid waste fees	-	-	8,416	8,416
Cemetery receipts	3,247	3,247	1,750	(1,497)
Animal shelter fees	2,216	2,216	3,750	1,534
Animal control fees	<u>885</u>	<u>885</u>	<u>1,215</u>	<u>330</u>
 Total charges for services	 <u>2,583,835</u>	 <u>2,995,926</u>	 <u>3,373,986</u>	 <u>378,060</u>
 Fines and forfeitures:				
Fines and forfeited bail	480,220	480,220	275,537	(204,683)
Legal aid	87,893	87,893	165,802	77,909
Court fines	<u>62,023</u>	<u>62,023</u>	<u>40,593</u>	<u>(21,430)</u>
 Total fines and forfeitures	 <u>630,136</u>	 <u>630,136</u>	 <u>481,932</u>	 <u>(148,204)</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (continued)				
Miscellaneous:				
Rent	\$ -	\$ -	\$ 2,299	\$ 2,299
Investment income (loss)	61,950	61,950	(74,426)	(136,376)
Tax penalties	228,772	228,772	818,892	590,120
Donations	-	-	50,000	50,000
Extraditions	-	-	1,694	1,694
Other revenue	2,213	2,213	26,668	24,455
Tax trust sales excess proceeds	575,250	575,250	924,629	349,379
Tax sale costs	<u>35,400</u>	<u>35,400</u>	<u>277,741</u>	<u>242,341</u>
 Total miscellaneous	 <u>903,585</u>	 <u>903,585</u>	 <u>2,027,497</u>	 <u>1,123,912</u>
 Total revenues	 <u>42,581,243</u>	 <u>49,258,690</u>	 <u>51,563,240</u>	 <u>2,304,550</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures				
General government:				
Commissioners:				
Salaries and wages	\$ 141,946	\$ 152,385	\$ 154,739	\$ (2,354)
Employee benefits	88,774	95,235	102,446	(7,211)
Services and supplies	65,906	65,906	23,884	42,022
Total commissioners	296,626	313,526	281,069	32,457
County administrator:				
Salaries and wages	640,218	655,269	672,832	(17,563)
Employee benefits	305,534	312,764	302,622	10,142
Services and supplies	202,438	184,838	135,671	49,167
Total county administrator	1,148,190	1,152,871	1,111,125	41,746
Comptroller:				
Salaries and wages	427,238	474,652	454,037	20,615
Employee benefits	241,195	273,366	222,548	50,818
Services and supplies	449,382	449,382	233,723	215,659
Total comptroller	1,117,815	1,197,400	910,308	287,092
Clerk:				
Salaries and wages	655,727	693,300	736,884	(43,584)
Employee benefits	350,027	363,040	356,360	6,680
Services and supplies	143,130	143,130	101,497	41,633
Total clerk	1,148,884	1,199,470	1,194,741	4,729
Information systems:				
Salaries and wages	711,106	727,812	766,323	(38,511)
Employee benefits	347,542	355,765	349,132	6,633
Services and supplies	967,734	967,734	776,757	190,977
Total information systems	2,026,382	2,051,311	1,892,212	159,099
County planner:				
Salaries and wages	546,293	559,364	584,216	(24,852)
Employee benefits	272,995	279,541	268,157	11,384
Services and supplies	80,888	80,888	35,198	45,690
Total county planner	900,176	919,793	887,571	32,222
HR/Risk management:				
Salaries and wages	300,026	307,221	280,914	26,307
Employee benefits	153,130	156,820	130,645	26,175
Services and supplies	68,476	68,476	132,153	(63,677)
Total HR/Risk management	521,632	532,517	543,712	(11,195)

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
General government (Continued):				
Miscellaneous overhead:				
Employee benefits	\$ 45,000	\$ 2,127,350	\$ 1,664,467	\$ 462,883
Services and supplies	705,114	3,097,291	3,021,264	76,027
Total miscellaneous overhead	750,114	5,224,641	4,685,731	538,910
Recorder:				
Salaries and wages	361,178	389,807	395,915	(6,108)
Employee benefits	184,029	189,607	191,015	(1,408)
Services and supplies	91,623	91,623	88,081	3,542
Total recorder	636,830	671,037	675,011	(3,974)
Treasurer:				
Salaries and wages	321,319	351,404	382,952	(31,548)
Employee benefits	173,157	178,408	177,299	1,109
Services and supplies	56,456	56,456	18,288	38,168
Total treasurer	550,932	586,268	578,539	7,729
Assessor:				
Salaries and wages	750,533	771,146	804,456	(33,310)
Employee benefits	407,151	418,142	400,785	17,357
Services and supplies	114,874	114,874	45,272	69,602
Total assessor	1,272,558	1,304,162	1,250,513	53,649
Buildings and grounds-general:				
Salaries and wages	425,824	435,952	416,543	19,409
Employee benefits	218,659	224,106	212,301	11,805
Services and supplies	1,024,737	1,074,737	1,127,715	(52,978)
Total buildings and grounds-general	1,669,220	1,734,795	1,756,559	(21,764)
Buildings and grounds-equip svcs:				
Salaries and wages	248,905	262,709	273,009	(10,300)
Employee benefits	132,512	135,618	129,820	5,798
Services and supplies	232,675	249,675	233,209	16,466
Total buildings and grounds-equip svcs	614,092	648,002	636,038	11,964
Federal & State Facilities:				
Salaries and wages	109,923	112,586	105,048	7,538
Employee benefits	49,596	50,796	48,672	2,124
Services and supplies	23,125	23,125	8,381	14,744
Total federal & state facilities	182,644	186,507	162,101	24,406
Total general government	12,836,095	17,722,300	16,565,230	1,157,070

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Judicial:				
District attorney:				
Salaries and wages	\$ 2,031,307	\$ 2,084,899	\$ 2,172,258	\$ (87,359)
Employee benefits	1,061,670	1,089,183	989,708	99,475
Services and supplies	88,188	93,188	130,558	(37,370)
Total district attorney	<u>3,181,165</u>	<u>3,267,270</u>	<u>3,292,524</u>	<u>(25,254)</u>
District court:				
Salaries and wages	472,131	482,046	470,714	11,332
Employee benefits	235,913	240,824	214,859	25,965
Services and supplies	237,680	237,680	247,404	(9,724)
Total district court	<u>945,724</u>	<u>960,550</u>	<u>932,977</u>	<u>27,573</u>
Tonopah justice court:				
Salaries and wages	403,121	415,483	403,539	11,944
Employee benefits	205,020	211,138	188,644	22,494
Services and supplies	23,762	23,762	15,793	7,969
Total Tonopah justice court	<u>631,903</u>	<u>650,383</u>	<u>607,976</u>	<u>42,407</u>
Pahrump justice court:				
Salaries and wages	955,250	1,047,126	1,043,249	3,877
Employee benefits	508,419	556,388	512,092	44,296
Services and supplies	65,213	65,213	88,772	(23,559)
Total Pahrump justice court	<u>1,528,882</u>	<u>1,668,727</u>	<u>1,644,113</u>	<u>24,614</u>
Beatty justice court:				
Salaries and wages	293,375	303,234	268,860	34,374
Employee benefits	133,772	137,464	105,481	31,983
Services and supplies	21,964	21,964	15,459	6,505
Total Beatty justice court	<u>449,111</u>	<u>462,662</u>	<u>389,800</u>	<u>72,862</u>
Other judicial:				
Services and supplies:				
Salaries and wages	87,826	93,840	86,961	6,879
Employee benefits	67,662	72,252	57,510	14,742
Services and supplies	1,040,625	1,040,625	913,055	127,570
Total other judicial	<u>1,196,113</u>	<u>1,206,717</u>	<u>1,057,526</u>	<u>149,191</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Judicial (Continued):				
Public guardian:				
Salaries and wages	\$ 72,295	\$ 73,988	\$ 80,689	\$ (6,701)
Employee benefits	44,281	45,330	47,561	(2,231)
Services and supplies	9,666	9,666	7,056	2,610
Total public guardian	<u>126,242</u>	<u>128,984</u>	<u>135,306</u>	<u>(6,322)</u>
Total judicial	<u>8,059,140</u>	<u>8,345,293</u>	<u>8,060,222</u>	<u>285,071</u>
Public safety:				
Sheriff:				
Salaries and wages	6,270,558	6,406,740	6,536,047	(129,307)
Employee benefits	4,790,315	4,906,685	3,947,957	958,728
Services and supplies	681,490	681,490	1,048,393	(366,903)
Total sheriff	<u>11,742,363</u>	<u>11,994,915</u>	<u>11,532,397</u>	<u>462,518</u>
Emergency management:				
Salaries and wages	182,283	148,039	143,698	4,341
Employee benefits	109,080	84,365	54,150	30,215
Services and supplies	174,780	174,780	156,877	17,903
Total emergency management	<u>466,143</u>	<u>407,184</u>	<u>354,725</u>	<u>52,459</u>
Total public safety	<u>12,208,506</u>	<u>12,402,099</u>	<u>11,887,122</u>	<u>514,977</u>
Public works:				
Salaries and wages	66,346	67,901	51,702	16,199
Employee benefits	31,916	32,673	29,821	2,852
Services and supplies	30,155	30,155	33,169	(3,014)
Total public works	<u>128,417</u>	<u>130,729</u>	<u>114,692</u>	<u>16,037</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Health:				
Animal shelter:				
Services and supplies	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Animal control:				
Salaries and wages	317,708	376,797	348,543	28,254
Employee benefits	195,625	203,796	179,638	24,158
Services and supplies	79,737	79,737	57,243	22,494
Total animal control	593,070	660,330	585,424	74,906
Total health	793,070	860,330	785,424	74,906
Welfare:				
Senior nutrition program:				
Salaries and wages	-	-	19,255	(19,255)
Employee benefits	-	-	9,364	(9,364)
Services and supplies	50,000	50,000	7,814	42,186
Total welfare	50,000	50,000	36,433	13,567
Community support:				
Smoky Valley Television:				
Services and supplies	5,000	5,000	1,148	3,852
Contingency	800,000	712,908	-	712,908
Total expenditures	34,880,228	40,228,659	37,450,271	2,778,388
Excess (deficiency) of revenues over expenditures	7,701,015	9,030,031	14,112,969	5,082,938
Other financing sources (uses):				
Operating transfers in	27,600	27,600	81,823	54,223
Operating transfers out	(9,092,124)	(10,421,140)	(10,425,552)	(4,412)
Total other financing sources (uses)	(9,064,524)	(10,393,540)	(10,343,729)	49,811
Net change in fund balance	(1,363,509)	(1,363,509)	3,769,240	5,132,749
Fund balance				
Beginning of year	10,126,859	10,126,859	9,956,638	(170,221)
End of year	\$ 8,763,350	\$ 8,763,350	\$ 13,725,878	\$ 4,962,528

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property taxes	\$ -	\$ -	\$ 216	\$ 216
Net proceeds of mines	-	-	10	10
Total taxes	-	-	226	226
Licenses and permits:				
Encroachment permit fee	-	-	53,650	53,650
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	766,579	766,579	846,147	79,568
Optional \$1.75	57,612	57,612	62,371	4,759
Gas tax \$2.35	1,441,225	1,441,225	1,584,725	143,500
Optional \$.01	-	-	262,327	262,327
National forest receipts	750,000	750,000	691,400	(58,600)
Total intergovernmental	3,015,416	3,015,416	3,446,970	431,554
Charges for services:				
Reimbursement	-	-	159,187	159,187
Reimbursement from Tonopah	42,987	42,987	46,497	3,510
Reimbursement from Amargosa	7,801	7,801	8,405	604
Total charges for services	50,788	50,788	214,089	163,301
Miscellaneous:				
Investment income (loss)	40,000	40,000	(20,974)	(60,974)
Other	-	-	295	295
Total miscellaneous	40,000	40,000	(20,679)	(60,679)
Total revenues	3,106,204	3,106,204	3,694,256	588,052

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - ROAD FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Public works:				
Salaries and wages	\$ 3,251,980	\$ 3,251,980	\$ 2,754,482	\$ 497,498
Employee benefits	1,754,608	2,054,608	1,602,390	452,218
Services and supplies	8,000,000	8,133,421	3,210,193	4,923,228
Capital outlay	<u>500,000</u>	<u>500,000</u>	<u>200,922</u>	<u>299,078</u>
 Total expenditures	 <u>13,506,588</u>	 <u>13,940,009</u>	 <u>7,767,987</u>	 <u>6,172,022</u>
 Excess (deficiency) of revenues over expenditures	 <u>(10,400,384)</u>	 <u>(10,833,805)</u>	 <u>(4,073,731)</u>	 <u>6,760,074</u>
Other financing sources (uses)				
Operating transfers in	4,496,821	4,496,821	3,433,018	(1,063,803)
Operating transfers out	<u>(433,421)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total other financing sources (uses)	 <u>4,063,400</u>	 <u>4,496,821</u>	 <u>3,433,018</u>	 <u>(1,063,803)</u>
 Net change in fund balance	 (6,336,984)	 (6,336,984)	 (640,713)	 5,696,271
Fund Balance				
Beginning of year	<u>6,440,789</u>	<u>6,440,789</u>	<u>7,743,527</u>	<u>1,302,738</u>
 End of year	 <u>\$ 103,805</u>	 <u>\$ 103,805</u>	 <u>\$ 7,102,814</u>	 <u>\$ 6,999,009</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental:				
Grant	\$ 3,025,395	\$ 7,903,147	\$ 4,581,893	\$ (3,321,254)
Charges for services:				
School resource officer	-	-	331,809	331,809
Miscellaneous:				
Donations	-	-	2,602	2,602
Other	-	-	400	400
Total miscellaneous revenues	-	-	3,002	3,002
Total revenues	3,025,395	7,903,147	4,916,704	(2,986,443)
Expenditures				
General government:				
Salaries and wages	95,000	180,000	86,002	93,998
Employee benefits	35,000	70,000	37,801	32,199
Services and supplies	440,000	521,873	263,935	257,938
Capital outlay	500,000	500,000	380,211	119,789
Total general government	1,070,000	1,271,873	767,949	503,924
Judicial:				
Salaries and wages	62,400	170,400	107,599	62,801
Employee benefits	8,700	31,700	22,137	9,563
Services and supplies	400,000	633,683	234,947	398,736
Total judicial	471,100	835,783	364,683	471,100
Public safety:				
Salaries and wages	355,127	2,246,927	1,016,073	1,230,854
Employee benefits	203,533	1,127,345	539,476	587,869
Services and supplies	50,000	449,975	394,617	55,358
Capital outlay	75,000	556,000	480,370	75,630
Total public safety	683,660	4,380,247	2,430,536	1,949,711
Public works:				
Salaries and wages	50,000	50,000	-	50,000
Employee benefits	30,000	30,000	-	30,000
Services and supplies	150,000	497,952	347,952	150,000
Capital outlay	-	260,390	260,390	-
Total public works	230,000	838,342	608,342	230,000

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Health and sanitation:				
Health	\$ -	\$ 335	\$ -	\$ 335
Welfare:				
Salaries and wages	200,000	418,000	237,861	180,139
Employee benefits	115,000	220,000	113,627	106,373
Services and supplies	300,000	5,586,885	4,644,192	942,693
Total welfare	615,000	6,224,885	4,995,680	1,229,205
Culture and recreation:				
Services and supplies	-	50,000	50,000	-
Total expenditures	3,069,760	13,601,465	9,217,190	4,383,940
Excess (deficiency) of revenues over expenditures	(44,365)	(5,698,318)	(4,300,486)	1,397,832
Other financing sources (uses)				
Operating transfers in	-	5,742,413	5,742,059	(354)
Operating transfers out	-	-	(540,639)	(540,639)
Total other financing sources (uses)	-	5,742,413	5,201,420	(540,993)
Net change in fund balance	(44,365)	44,095	900,934	856,839
Fund balance				
Beginning of year	44,365	44,365	539,393	495,028
End of year	\$ -	\$ 88,460	\$ 1,440,327	\$ 1,351,867

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE
GENERAL FUND (GAAP BASIS)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund GAAP Basis
Revenues:				
Taxes	\$ 18,233,545	\$ -	\$ -	\$ 18,233,545
Licenses and permits	1,106,214	-	-	1,106,214
Intergovernmental	26,340,066	-	-	26,340,066
Charges for services	3,373,986	-	-	3,373,986
Fines and fees	481,932	-	-	481,932
Miscellaneous	2,027,497	82	-	2,027,579
Total revenues	<u>51,563,240</u>	<u>82</u>	<u>-</u>	<u>51,563,322</u>
Expenditures:				
Current:				
General government	16,565,230	235,598	-	16,800,828
Judicial	8,060,222	-	-	8,060,222
Public safety	11,887,122	-	-	11,887,122
Public works	114,692	-	-	114,692
Health	785,424	-	-	785,424
Welfare	36,433	-	-	36,433
Community support	1,148	-	-	1,148
Total expenditures	<u>37,450,271</u>	<u>235,598</u>	<u>-</u>	<u>37,685,869</u>
Excess (deficiency) of revenues over expenditures	<u>14,112,969</u>	<u>(235,516)</u>	<u>-</u>	<u>13,877,453</u>
Other financing sources (uses):				
Operating transfers in	81,823	601,556	(601,556)	81,823
Operating transfers out	<u>(10,425,552)</u>	<u>-</u>	<u>601,556</u>	<u>(9,823,996)</u>
Total other sources (uses)	<u>(10,343,729)</u>	<u>601,556</u>	<u>-</u>	<u>(9,742,173)</u>
Net change in fund balance	3,769,240	366,040	-	4,135,280
Fund balance:				
Beginning of year	<u>9,956,638</u>	<u>-</u>	<u>-</u>	<u>9,956,638</u>
End of year	<u>\$ 13,725,878</u>	<u>\$ 366,040</u>	<u>\$ -</u>	<u>\$ 14,091,918</u>

See accompanying notes to 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, 2021

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Total OPEB Liability				
Service cost	\$ 4,425,113	\$ 3,264,793	\$ 2,780,749	\$ 2,872,197
Interest	1,739,590	2,685,084	2,616,711	2,431,280
Changes of benefit terms	-	(617,255)	-	-
Differences between expected and actual experience	(1,135,915)	(14,213,752)	-	-
Changes of assumptions or other inputs	755,066	11,873,282	4,862,886	(3,698,574)
Benefit Payments	<u>(1,898,476)</u>	<u>(1,875,909)</u>	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in total OPEB liability	3,885,378	1,116,243	8,350,499	(344,910)
Total OPEB liability - beginning	<u>75,247,810</u>	<u>74,131,567</u>	<u>65,781,068</u>	<u>66,125,978</u>
Total OPEB liability - ending	<u>\$ 79,133,188</u>	<u>\$ 75,247,810</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
Plan fiduciary net position				
Contributions - employer	2,882,071	2,358,891	1,909,847	1,949,813
Net Investment income (loss)	(3,847)	13,892	-	-
Benefit payments	<u>(1,898,476)</u>	<u>(1,875,909)</u>	<u>(1,909,847)</u>	<u>(1,949,813)</u>
Net Change in plan fiduciary net position	979,748	496,874	-	-
Plan fiduciary net - beginning	<u>496,874</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net - ending (b)	<u>\$ 1,476,622</u>	<u>\$ 496,874</u>	<u>\$ -</u>	<u>\$ -</u>
Town's net OPEB liability - ending (a)-(b)	<u>\$ 77,656,566</u>	<u>\$ 74,750,936</u>	<u>\$ 74,131,567</u>	<u>\$ 65,781,068</u>
Plan fiduciary net position as a percentage of the total OPEB liability	1.87%	0.66%	0.00%	0.00%
Covered-employee payroll	\$ 31,627,505	\$ 24,476,045	\$ 24,422,790	\$ 21,272,330
Net OPEB liability as a percentage of covered-employee payroll	245.53%	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.

6/31/2021	2.16
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 four 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, 2021

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%
2021	4,667,602	4,667,602	-	27,167,004	17.18%

** 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, 2021

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%
2021	0.43456%	60,527,328	24,943,643	242.66%	77.00%

**Fiscal year 2015 was the first year of implementation. Therefore, only seven 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
FOR THE YEAR ENDED JUNE 30, 2021

Note 1 – Explanation of Differences between General Fund (Budgetary Basis) and General Fund (GAAP Basis)

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external financial reporting purposes.

With the implementation of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the budgetary basis of accounting for the General Fund differs from generally accepted accounting principles (GAAP).

Guidance in GASB Statement 54 changed the definition of Special Revenue Funds for financial reporting purposes. Pursuant to statute, budget comparisons are required using the budget adopted. Two internally reported special revenue funds of the County (Stabilization and Compensated Absences) are combined with the General Fund for external reporting purposes to conform to generally accepted accounting principles.

Note 2 – 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 3 – Other Post-Employment Benefits Liability

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

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

NYE COUNTY, NEVADA
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE
GENERAL FUND (GAAP BASIS)
BALANCE SHEET
JUNE 30, 2021

	General Fund	Internally Reported Funds	General Fund Total
Assets			
Pooled cash and investments	\$ 11,903,990	\$ 365,645	\$ 12,269,635
Interest receivable	20,054	395	20,449
Taxes receivable	411,692	-	411,692
Due from other governments	4,077,468	-	4,077,468
Due from others	14,963	-	14,963
Due from other funds	1,000,000	-	1,000,000
Prepaid expense	294,809	-	294,809
Inventory	45,106	-	45,106
Total assets	<u>\$ 17,768,082</u>	<u>\$ 366,040</u>	<u>\$ 18,134,122</u>
Liabilities			
Accounts payable	\$ 945,482	\$ -	\$ 945,482
Accrued payroll and benefits	2,584,157	-	2,584,157
Unearned revenue	151,202	-	151,202
Total liabilities	<u>3,680,841</u>	<u>-</u>	<u>3,680,841</u>
Deferred Inflows Of Resources			
Unavailable revenue - taxes	<u>361,363</u>	<u>-</u>	<u>361,363</u>
Fund Balances			
Nonspendable	339,915	-	339,915
Restricted for:			
Fund stabilization NRS 354.6115	-	250,000	250,000
Committed for:			
Fund stabilization	5,800,000	-	5,800,000
General government	-	116,040	116,040
Public safety	52,864	-	52,864
Culture and recreation	323	-	323
Assigned for subsequent year	7,532,776	-	7,532,776
Total fund balance	<u>13,725,878</u>	<u>366,040</u>	<u>14,091,918</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 17,768,082</u>	<u>\$ 366,040</u>	<u>\$ 18,134,122</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 11,903,990	\$ 7,642,247
Interest receivable	20,054	12,178
Taxes receivable	411,692	397,004
Due from other governments	4,077,468	4,518,110
Due from others	14,963	23,658
Due from other funds	1,000,000	154,303
Prepaid expense	294,809	331,615
Inventory	45,106	45,107
Total assets	<u>\$ 17,768,082</u>	<u>\$ 13,124,222</u>
Liabilities		
Accounts payable	\$ 945,482	\$ 518,007
Accrued payroll and benefits	2,584,157	2,205,496
Unearned revenue	151,202	137,827
Total liabilities	<u>3,680,841</u>	<u>2,861,330</u>
Deferred Inflows Of Resources		
Unavailable revenue - taxes	<u>361,363</u>	<u>306,254</u>
Fund Balances		
Nonspendable	339,915	376,722
Committed for:		
Fund stabilization	5,800,000	5,800,000
General government	-	1,673
Public safety	52,864	38,442
Culture and recreation	323	47,061
Assigned for subsequent year	7,532,776	3,692,740
Total fund balance	<u>13,725,878</u>	<u>9,956,638</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 17,768,082</u>	<u>\$ 13,124,222</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes	\$ 18,890,701	\$ 18,233,545	\$ (657,156)	\$ 16,725,104
Licenses and permits	697,935	1,106,214	408,279	285,207
Intergovernmental	25,140,407	26,340,066	1,199,659	22,192,330
Charges for services	2,995,926	3,373,986	378,060	2,083,903
Fines and forfeitures	630,136	481,932	(148,204)	678,497
Miscellaneous	903,585	2,027,497	1,123,912	1,046,660
Total revenues	<u>49,258,690</u>	<u>51,563,240</u>	<u>2,304,550</u>	<u>43,011,701</u>
Expenditures				
General government	17,722,300	16,565,230	1,157,070	16,546,960
Judicial	8,345,293	8,060,222	285,071	8,101,448
Public safety	12,402,099	11,887,122	514,977	12,481,055
Public works	130,729	114,692	16,037	105,455
Health	860,330	785,424	74,906	690,056
Welfare	50,000	36,433	13,567	37,215
Community support	5,000	1,148	3,852	-
Contingency	712,908	-	712,908	-
Total expenditures	<u>40,228,659</u>	<u>37,450,271</u>	<u>2,778,388</u>	<u>37,962,189</u>
Excess (deficiency) of revenues over expenditures	<u>9,030,031</u>	<u>14,112,969</u>	<u>5,082,938</u>	<u>5,049,512</u>
Other financing sources (uses)				
Operating transfers in	27,600	81,823	54,223	28,187
Operating transfers out	<u>(10,421,140)</u>	<u>(10,425,552)</u>	<u>(4,412)</u>	<u>(5,510,064)</u>
Total other financing sources (uses)	<u>(10,393,540)</u>	<u>(10,343,729)</u>	<u>49,811</u>	<u>(5,481,877)</u>
Net change in fund balance	(1,363,509)	3,769,240	5,132,749	(432,365)
Fund balance				
Beginning of year	<u>10,126,859</u>	<u>9,956,638</u>	<u>(170,221)</u>	<u>10,389,003</u>
End of year	<u>\$ 8,763,350</u>	<u>\$ 13,725,878</u>	<u>\$ 4,962,528</u>	<u>\$ 9,956,638</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Taxes:				
Property taxes	\$ 16,703,411	\$ 16,046,255	\$ (657,156)	\$ 15,135,641
Net proceeds	<u>2,187,290</u>	<u>2,187,290</u>	<u>-</u>	<u>1,589,463</u>
 Total taxes	 <u>18,890,701</u>	 <u>18,233,545</u>	 <u>(657,156)</u>	 <u>16,725,104</u>
 Licenses and permits:				
Liquor licenses	24,780	54,740	29,960	32,950
Special registration	13,275	-	(13,275)	(6,935)
Marijuana licenses	537,750	790,888	253,138	104,285
Concealed weapons permits	66,375	165,528	99,153	87,512
Gaming licenses	<u>55,755</u>	<u>95,058</u>	<u>39,303</u>	<u>67,395</u>
 Total licenses and permits	 <u>697,935</u>	 <u>1,106,214</u>	 <u>408,279</u>	 <u>285,207</u>
 Intergovernmental:				
Federal in lieu tax	3,300,000	3,501,796	201,796	3,499,721
Fish and game in lieu	2,300	2,171	(129)	2,311
State gaming license fee	115,050	112,757	(2,293)	127,467
Consolidated tax	17,550,610	18,599,217	1,048,607	17,227,184
Grants	<u>4,172,447</u>	<u>4,123,851</u>	<u>(48,596)</u>	<u>364,409</u>
Geothermal lease	<u>-</u>	<u>274</u>	<u>274</u>	<u>-</u>
 Total intergovernmental	 <u>25,140,407</u>	 <u>26,340,066</u>	 <u>1,199,659</u>	 <u>21,221,092</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued)				
Charges for services:				
General Government				
Clerk's fees	\$ 118,662	\$ 254,667	\$ 136,005	\$ 158,401
Recorder's fees	606,552	682,558	76,006	519,570
Assessor's collections fees	1,065,384	1,088,842	23,458	1,004,190
Planning and zoning fees	117,226	115,316	(1,910)	121,704
County surveyor fees	10,695	10,345	(350)	10,820
Administration fees	4,472	1,985	(2,487)	1,758
Assessment fees	974	-	(974)	-
GIS products	362	-	(362)	6,000
Courier service	25,000	22,216	(2,784)	20,196
Returned check fees	1,437	3,394	1,957	1,392
Other-general government	89	-	(89)	100
Judicial				
Justice court fees	86,794	97,414	10,620	80,869
Public defender and discovery fees	21,393	21,529	136	16,500
Restitution fees	1,674	708	(966)	2,221
Court security fees	14,352	17,220	2,868	17,140
Public Safety				
Sheriff's fees	84,803	113,264	28,461	87,864
Investigation fees	6,638	8,500	1,862	5,200
Department of Energy contract	750,000	740,906	(9,094)	857,905
Federal government contractual	50,000	155,833	105,833	113,333
NCSO other revenue	22,186	9,237	(12,949)	-
Forensic services	885	14,921	14,036	11,491
Public Works				
Solid waste fees	-	8,416	8,416	5,328
Easement fee	-	-	-	6,564
Health and Welfare				
Cemetery receipts	3,247	1,750	(1,497)	3,390
Animal shelter fees	2,216	3,750	1,534	1,925
Animal control fees	885	1,215	330	1,280
Total charges for services	<u>2,995,926</u>	<u>3,373,986</u>	<u>378,060</u>	<u>3,055,141</u>
Fines and forfeitures:				
Fines and forfeited bail	480,220	275,537	(204,683)	500,056
Legal aid	87,893	165,802	77,909	111,024
Court fines	62,023	40,593	(21,430)	67,417
Total fines and forfeitures	<u>630,136</u>	<u>481,932</u>	<u>(148,204)</u>	<u>678,497</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued)				
Miscellaneous:				
Rent	\$ -	\$ 2,299	\$ 2,299	\$ -
Investment income (loss)	61,950	(74,426)	(136,376)	225,752
Tax penalties	228,772	818,892	590,120	631,378
Donations	-	50,000	50,000	50,000
Extraditions	-	1,694	1,694	1,000
Other revenue	2,213	26,668	24,455	10,229
Tax trust sales excess proceeds	575,250	924,629	349,379	74,788
Tax sale costs	<u>35,400</u>	<u>277,741</u>	<u>242,341</u>	<u>53,513</u>
Total miscellaneous	<u>903,585</u>	<u>2,027,497</u>	<u>1,123,912</u>	<u>1,046,660</u>
Total revenues	<u>49,258,690</u>	<u>51,563,240</u>	<u>2,304,550</u>	<u>43,011,701</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Expenditures				
General government:				
Commissioners:				
Salaries and wages	\$ 152,385	\$ 154,739	\$ (2,354)	\$ 152,647
Employee benefits	95,235	102,446	(7,211)	94,110
Services and supplies	65,906	23,884	42,022	34,563
Total commissioners	<u>313,526</u>	<u>281,069</u>	<u>32,457</u>	<u>281,320</u>
County administrator:				
Salaries and wages	655,269	672,832	(17,563)	664,569
Employee benefits	312,764	302,622	10,142	304,534
Services and supplies	184,838	135,671	49,167	115,480
Total county administrator	<u>1,152,871</u>	<u>1,111,125</u>	<u>41,746</u>	<u>1,084,583</u>
Comptroller:				
Salaries and wages	474,652	454,037	20,615	413,424
Employee benefits	273,366	222,548	50,818	206,663
Services and supplies	449,382	233,723	215,659	203,101
Total comptroller	<u>1,197,400</u>	<u>910,308</u>	<u>287,092</u>	<u>823,188</u>
Clerk:				
Salaries and wages	693,300	736,884	(43,584)	688,793
Employee benefits	363,040	356,360	6,680	348,010
Services and supplies	143,130	101,497	41,633	119,426
Total clerk	<u>1,199,470</u>	<u>1,194,741</u>	<u>4,729</u>	<u>1,156,229</u>
Information systems:				
Salaries and wages	727,812	766,323	(38,511)	753,018
Employee benefits	355,765	349,132	6,633	344,980
Services and supplies	967,734	776,757	190,977	798,624
Total information systems	<u>2,051,311</u>	<u>1,892,212</u>	<u>159,099</u>	<u>1,896,622</u>
County planner:				
Salaries and wages	559,364	584,216	(24,852)	572,703
Employee benefits	279,541	268,157	11,384	270,522
Services and supplies	80,888	35,198	45,690	38,222
Total county planner	<u>919,793</u>	<u>887,571</u>	<u>32,222</u>	<u>881,447</u>
Human Resources:				
Salaries and wages	307,221	280,914	26,307	316,798
Employee benefits	156,820	130,645	26,175	146,202
Services and supplies	68,476	132,153	(63,677)	91,363
Total HR/Risk management	<u>532,517</u>	<u>543,712</u>	<u>(11,195)</u>	<u>554,363</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021	Variance-	2020
	Budget	Positive (Negative)	Actual
Expenditures (Continued)			
General government (Continued):			
Miscellaneous overhead:			
Employee benefits	\$ 2,127,350	\$ 1,664,467	\$ 462,883
Services and supplies	<u>3,097,291</u>	<u>3,021,264</u>	<u>76,027</u>
Total miscellaneous overhead	<u>5,224,641</u>	<u>4,685,731</u>	<u>538,910</u>
Recorder:			
Salaries and wages	389,807	395,915	(6,108)
Employee benefits	189,607	191,015	(1,408)
Services and supplies	<u>91,623</u>	<u>88,081</u>	<u>3,542</u>
Total recorder	<u>671,037</u>	<u>675,011</u>	<u>(3,974)</u>
Treasurer:			
Salaries and wages	351,404	382,952	(31,548)
Employee benefits	178,408	177,299	1,109
Services and supplies	<u>56,456</u>	<u>18,288</u>	<u>38,168</u>
Total treasurer	<u>586,268</u>	<u>578,539</u>	<u>7,729</u>
Assessor:			
Salaries and wages	771,146	804,456	(33,310)
Employee benefits	418,142	400,785	17,357
Services and supplies	<u>114,874</u>	<u>45,272</u>	<u>69,602</u>
Total assessor	<u>1,304,162</u>	<u>1,250,513</u>	<u>53,649</u>
Buildings and grounds-general:			
Salaries and wages	435,952	416,543	19,409
Employee benefits	224,106	212,301	11,805
Services and supplies	<u>1,074,737</u>	<u>1,127,715</u>	<u>(52,978)</u>
Total buildings and grounds-general	<u>1,734,795</u>	<u>1,756,559</u>	<u>(21,764)</u>
Equipment services:			
Salaries and wages	262,709	273,009	(10,300)
Employee benefits	135,618	129,820	5,798
Services and supplies	<u>249,675</u>	<u>233,209</u>	<u>16,466</u>
Total equipment services	<u>648,002</u>	<u>636,038</u>	<u>11,964</u>
Federal & State facilities:			
Salaries and wages	112,586	105,048	7,538
Employee benefits	50,796	48,672	2,124
Services and supplies	<u>23,125</u>	<u>8,381</u>	<u>14,744</u>
Total general services	<u>186,507</u>	<u>162,101</u>	<u>24,406</u>
Total general government	<u>17,722,300</u>	<u>16,565,230</u>	<u>1,157,070</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021	Variance-	2020
	Budget	Positive (Negative)	Actual
Expenditures (Continued)			
Judicial:			
District attorney:			
Salaries and wages	\$ 2,084,899	\$ (87,359)	\$ 2,306,205
Employee benefits	1,089,183	99,475	1,039,295
Services and supplies	93,188	(37,370)	122,732
Total district attorney	<u>3,267,270</u>	<u>(25,254)</u>	<u>3,468,232</u>
District court:			
Salaries and wages	482,046	11,332	481,551
Employee benefits	240,824	25,965	222,509
Services and supplies	237,680	(9,724)	210,701
Total district court	<u>960,550</u>	<u>27,573</u>	<u>914,761</u>
Tonopah justice court:			
Salaries and wages	415,483	11,944	416,388
Employee benefits	211,138	22,494	195,559
Services and supplies	23,762	7,969	18,498
Total Tonopah justice court	<u>650,383</u>	<u>42,407</u>	<u>630,445</u>
Pahrump justice court:			
Salaries and wages	1,047,126	3,877	950,249
Employee benefits	556,388	44,296	474,396
Services and supplies	65,213	(23,559)	72,315
Total Pahrump justice court	<u>1,668,727</u>	<u>24,614</u>	<u>1,496,960</u>
Beatty justice court:			
Salaries and wages	303,234	34,374	290,551
Employee benefits	137,464	31,983	107,278
Services and supplies	21,964	6,505	17,726
Total Beatty justice court	<u>462,662</u>	<u>72,862</u>	<u>415,555</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	
	Budget	Actual	Positive (Negative)	2020 Actual
Expenditures (Continued)				
Judicial (Continued):				
Other judicial:				
Salaries and wages	\$ 93,840	\$ 86,961	\$ 6,879	\$ 94,946
Benefits	72,252	57,510	14,742	65,467
Services and supplies	1,040,625	913,055	127,570	887,140
Total other judicial	<u>1,206,717</u>	<u>1,057,526</u>	<u>149,191</u>	<u>1,047,553</u>
Public guardian:				
Salaries and wages	73,988	80,689	(6,701)	75,569
Employee benefits	45,330	47,561	(2,231)	45,906
Services and supplies	9,666	7,056	2,610	6,467
Total public guardian	<u>128,984</u>	<u>135,306</u>	<u>(6,322)</u>	<u>127,942</u>
Total judicial	<u>8,345,293</u>	<u>8,060,222</u>	<u>285,071</u>	<u>8,101,448</u>
Public Safety:				
Sheriff:				
Salaries and wages	6,406,740	6,536,047	(129,307)	6,992,070
Employee benefits	4,906,685	3,947,957	958,728	3,845,726
Services and supplies	681,490	1,048,393	(366,903)	1,241,314
Total sheriff	<u>11,994,915</u>	<u>11,532,397</u>	<u>462,518</u>	<u>12,079,110</u>
Emergency management:				
Salaries and wages	148,039	143,698	4,341	166,391
Employee benefits	84,365	54,150	30,215	87,849
Services and supplies	174,780	156,877	17,903	147,705
Total emergency management	<u>407,184</u>	<u>354,725</u>	<u>52,459</u>	<u>401,945</u>
Total public safety	<u>12,402,099</u>	<u>11,887,122</u>	<u>514,977</u>	<u>12,481,055</u>
Public works:				
Salaries and wages	67,901	51,702	16,199	50,799
Employee benefits	32,673	29,821	2,852	30,916
Services and supplies	30,155	33,169	(3,014)	23,740
Total public works	<u>130,729</u>	<u>114,692</u>	<u>16,037</u>	<u>105,455</u>
Health:				
Animal shelter:				
Services and supplies	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	
	Budget	Actual	Positive (Negative)	2020 Actual
Expenditures (Continued)				
Health (Continued):				
Animal control:				
Salaries and wages	\$ 376,797	\$ 348,543	\$ 28,254	\$ 310,223
Employee benefits	203,796	179,638	24,158	150,166
Services and supplies	79,737	57,243	22,494	29,667
Total animal control	660,330	585,424	74,906	490,056
Total health	860,330	785,424	74,906	690,056
Welfare:				
Senior nutrition program:				
Salaries and wages	-	19,255	(19,255)	610
Employee benefits	-	9,364	(9,364)	393
Services and supplies	50,000	7,814	42,186	36,212
Total welfare	50,000	36,433	13,567	37,215
Community support:				
Smoky Valley Television:				
Services and supplies	5,000	1,148	3,852	-
Contingency	712,908	-	712,908	-
Total expenditures	40,228,659	37,450,271	2,778,388	37,962,189
Excess (deficiency) of revenues over expenditures	9,030,031	14,112,969	5,082,938	5,049,512
Other financing sources (uses)				
Operating transfers in	27,600	81,823	54,223	28,187
Operating transfers out	(10,421,140)	(10,425,552)	(4,412)	(5,510,064)
Total other financing sources (uses)	(10,393,540)	(10,343,729)	49,811	(5,481,877)
Net change in fund balance	(1,363,509)	3,769,240	5,132,749	(432,365)
Fund balance				
Beginning of year	10,126,859	9,956,638	(170,221)	10,389,003
End of year	\$ 8,763,350	\$ 13,725,878	\$ 4,962,528	\$ 9,956,638

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 6,921,432	\$ 7,685,249
Interest receivable	14,639	7,260
Due from other governments	626,717	615,385
Due from other funds	44,498	-
Inventory	<u>27,583</u>	<u>36,344</u>
Total assets	<u>\$ 7,634,869</u>	<u>\$ 8,344,238</u>
Liabilities		
Accounts payable	\$ 208,728	\$ 315,200
Accrued payroll and benefits	<u>323,327</u>	<u>285,511</u>
Total liabilities	<u>532,055</u>	<u>600,711</u>
Fund Balance		
Nonspendable	27,583	36,344
Restricted for public works	<u>7,075,231</u>	<u>7,707,183</u>
Total fund balance	<u>7,102,814</u>	<u>7,743,527</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,634,869</u>	<u>\$ 8,344,238</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Taxes:				
Property taxes	\$ -	\$ 216	\$ 216	\$ 210
Net proceeds of mines	-	10	10	-
Total taxes	-	226	226	210
Licenses and permits:				
Encroachment permit fee	-	53,650	53,650	43,100
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	766,579	846,147	79,568	846,147
Optional \$1.75	57,612	62,371	4,759	56,045
Gas tax \$2.35	1,441,225	1,584,725	143,500	1,539,230
Optional \$.01	-	262,327	262,327	239,754
National forest receipts	750,000	691,400	(58,600)	770,535
Total intergovernmental	3,015,416	3,446,970	431,554	3,451,711
Charges for services:				
Reimbursement	-	159,187	159,187	-
Developer charges	-	-	-	1,100,000
Reimbursement from Tonopah	42,987	46,497	3,510	45,740
Reimbursement from Amargosa	7,801	8,405	604	6,229
Total charges for services	50,788	214,089	163,301	1,151,969
Miscellaneous:				
Investment income (loss)	40,000	(20,974)	(60,974)	127,688
Other	-	295	295	2,623
Total miscellaneous	40,000	(20,679)	(60,679)	130,311
Total revenues	3,106,204	3,694,256	588,052	4,777,301

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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Expenditures				
Public works:				
Salaries and wages	\$ 3,251,980	\$ 2,754,482	\$ 497,498	\$ 2,637,370
Employee benefits	2,054,608	1,602,390	452,218	1,583,977
Services and supplies	8,133,421	3,210,193	4,923,228	1,895,251
Capital outlay	<u>500,000</u>	<u>200,922</u>	<u>299,078</u>	<u>291,959</u>
Total expenditures	<u>13,940,009</u>	<u>7,767,987</u>	<u>6,172,022</u>	<u>6,408,557</u>
 Excess (deficiency) of revenues over expenditures	 <u>(10,833,805)</u>	 <u>(4,073,731)</u>	 <u>6,760,074</u>	 <u>(1,631,256)</u>
 Other financing sources (uses)				
Operating transfers in	4,496,821	3,433,018	(1,063,803)	4,492,666
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>4,496,821</u>	<u>3,433,018</u>	<u>(1,063,803)</u>	<u>4,492,666</u>
 Net change in fund balance	 (6,336,984)	 (640,713)	 5,696,271	 2,861,410
 Fund Balance				
Beginning of year	<u>6,440,789</u>	<u>7,743,527</u>	<u>1,302,738</u>	<u>4,882,117</u>
 End of year	 <u>\$ 103,805</u>	 <u>\$ 7,102,814</u>	 <u>\$ 6,999,009</u>	 <u>\$ 7,743,527</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 2,749,893	\$ -
Due from other governments	<u>442,748</u>	<u>1,378,223</u>
Total assets	<u>\$ 3,192,641</u>	<u>\$ 1,378,223</u>
Liabilities		
Accounts payable	\$ 269,170	\$ 312,380
Accrued payroll and benefits	97,614	32,150
Due to other funds	1,000,000	154,303
Unearned revenue	<u>270,649</u>	<u>300,142</u>
Total liabilities	1,637,433	798,975
Deferred Inflows Of Resources		
Unavailable revenue - grants	114,881	39,855
Fund Balance		
Restricted for general government	<u>1,440,327</u>	<u>539,393</u>
Total liabilities and fund balance	<u>\$ 3,192,641</u>	<u>\$ 1,378,223</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021 Budget	Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Grant	\$ 7,903,147	\$ 4,581,893	\$ (3,321,254)	\$ 4,202,634
Charges for services:				
School resource officer contract	-	331,809	331,809	134,406
Miscellaneous:				
Donations	-	2,602	2,602	11,065
Other	-	400	400	-
Total miscellaneous	-	3,002	3,002	11,065
 Total revenues	 7,903,147	 4,916,704	 (2,986,443)	 4,348,105
Expenditures				
General government:				
Salaries and wages	180,000	86,002	93,998	49,699
Employee benefits	70,000	37,801	32,199	18,002
Services and supplies	521,873	263,935	257,938	479,181
Capital outlay	500,000	380,211	119,789	9,583
Total general government	1,271,873	767,949	503,924	556,465
Judicial:				
Salaries and wages	170,400	107,599	62,801	51,012
Employee benefits	31,700	22,137	9,563	8,452
Services and supplies	633,683	234,947	398,736	206,494
Capital outlay	-	-	-	38,462
Total judicial	835,783	364,683	471,100	304,420
Public safety:				
Salaries and wages	2,246,927	1,016,073	1,230,854	350,473
Employee benefits	1,127,345	539,476	587,869	190,795
Services and supplies	449,975	394,617	55,358	116,358
Capital outlay	556,000	480,370	75,630	86,975
Total public safety	4,380,247	2,430,536	1,949,711	744,601
Public works:				
Salaries and wages	50,000	-	50,000	-
Employee benefits	30,000	-	30,000	-
Services and supplies	497,952	347,952	150,000	-
Capital outlay	260,390	260,390	-	1,244,755
Total public works	838,342	608,342	230,000	1,244,755

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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Expenditures (Continued)				
Health and sanitation:				
Health	\$ 335	\$ -	\$ 335	\$ -
Welfare:				
Salaries and wages	418,000	237,861	180,139	204,363
Employee benefits	220,000	113,627	106,373	105,750
Services and supplies	5,586,885	4,644,192	942,693	268,223
Total welfare	6,224,885	4,995,680	1,229,205	578,336
Culture and recreation:				
Services and supplies	50,000	50,000	-	-
Total expenditures	13,601,465	9,217,190	4,384,275	3,428,577
Excess (deficiency) of revenues over expenditures	(5,698,318)	(4,300,486)	1,397,832	919,528
Other financing sources (uses)				
Operating transfers in	5,742,413	5,742,059	(354)	-
Operating transfers out	-	(540,639)	(540,639)	-
Total other financing sources (uses)	5,742,413	5,201,420	(540,993)	-
Net change in fund balance	44,095	900,934	856,839	919,528
Fund balance				
Beginning of year	44,365	539,393	495,028	(380,135)
End of year	\$ 88,460	\$ 1,440,327	\$ 1,351,867	\$ 539,393

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 10,354,906	\$ 12,396,050
Interest receivable	26,779	29,338
Taxes receivable	9,292	-
Due from others	<u>497,883</u>	<u>428,072</u>
Total assets	<u><u>\$ 10,888,860</u></u>	<u><u>\$ 12,853,460</u></u>
Liabilities		
Accounts payable	\$ 104,583	\$ 19,580
Accrued payroll and benefits	<u>360</u>	<u>1,081</u>
Total liabilities	104,943	20,661
Deferred Inflows Of Resources		
Unavailable revenue - taxes	7,866	-
Fund Balance		
Restricted for capital projects	<u>10,776,051</u>	<u>12,832,799</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 10,888,860</u></u>	<u><u>\$ 12,853,460</u></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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 545,004	\$ 497,535	\$ (47,469)	\$ 647
Net proceeds of mines	<u>66,837</u>	<u>69,015</u>	<u>2,178</u>	<u>189</u>
Total taxes	<u>611,841</u>	<u>566,550</u>	<u>(45,291)</u>	<u>836</u>
Intergovernmental:				
Grants	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Miscellaneous:				
Investment income	25,000	(37,327)	(62,327)	328,848
Sale of capital assets	50,000	-	(50,000)	-
Miscellaneous	<u>-</u>	<u>839</u>	<u>839</u>	<u>3,481,369</u>
Total miscellaneous	<u>75,000</u>	<u>(36,488)</u>	<u>(111,488)</u>	<u>3,810,217</u>
Total revenues	686,841	600,062	(86,779)	3,811,053
Expenditures				
Capital outlay:				
General government	<u>8,524,014</u>	<u>3,152,446</u>	<u>5,371,568</u>	<u>1,425,802</u>
Excess (deficiency) of revenues over expenditures	<u>(7,837,173)</u>	<u>(2,552,384)</u>	<u>5,284,789</u>	<u>2,385,251</u>
Other financing sources (uses)				
Operating transfers in	1,450,000	1,750,000	300,000	1,299,371
Operating transfers out	(1,853,062)	(2,215,417)	(362,355)	(1,601,213)
Debt proceeds	-	881,358	881,358	35,272
Sale of assets	<u>-</u>	<u>79,695</u>	<u>79,695</u>	<u>-</u>
Total other financing sources (uses)	<u>(403,062)</u>	<u>495,636</u>	<u>898,698</u>	<u>(266,570)</u>
Net change in fund balance	(8,240,235)	(2,056,748)	6,183,487	2,118,681
Fund balance				
Beginning of year	<u>12,832,799</u>	<u>12,832,799</u>	<u>-</u>	<u>10,714,118</u>
End of year	<u>\$ 4,592,564</u>	<u>\$ 10,776,051</u>	<u>\$ 6,183,487</u>	<u>\$ 12,832,799</u>

NYE COUNTY, NEVADA
MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 12,348,143	\$ 1,195,739
Interest receivable	<u>11,174</u>	<u>2,393</u>
Total assets	<u>\$ 12,359,317</u>	<u>\$ 1,198,132</u>
Liabilities		
Accounts payable	\$ 731,062	\$ 415
Accrued payroll and benefits	<u>2,562</u>	<u>1,921</u>
Total liabilities	733,624	2,336
Fund Balance		
Restricted for capital projects	<u>11,625,693</u>	<u>1,195,796</u>
Total liabilities and fund balance	<u>\$ 12,359,317</u>	<u>\$ 1,198,132</u>

NYE COUNTY, NEVADA
MAJOR - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 80,000	\$ (9,422)	\$ (89,422)	\$ 38,126
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,503</u>
Total revenues	80,000	(9,422)	(89,422)	39,629
Expenditures				
Capital projects:				
General government	<u>5,296,324</u>	<u>1,452,009</u>	<u>3,844,315</u>	<u>23,657</u>
Excess (deficiency) of revenues over expenditures	<u>(5,216,324)</u>	<u>(1,461,431)</u>	<u>3,754,893</u>	<u>15,972</u>
Other financing sources (uses)				
Debt proceeds	4,100,000	11,500,000	7,400,000	-
Operating transfer in	<u>-</u>	<u>391,328</u>	<u>391,328</u>	<u>-</u>
Total other financing sources (uses)	<u>4,100,000</u>	<u>11,891,328</u>	<u>7,791,328</u>	<u>-</u>
Net change in fund balance	(1,116,324)	10,429,897	11,546,221	15,972
Fund Balance				
Beginning of year	<u>1,116,324</u>	<u>1,195,796</u>	<u>79,472</u>	<u>1,179,824</u>
End of year	<u>\$ -</u>	<u>\$ 11,625,693</u>	<u>\$ 11,625,693</u>	<u>\$ 1,195,796</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Current assets:		
Pooled cash and investments	\$ 4,040,643	\$ 4,048,200
Interest receivable	35,147	31,838
Accounts receivable	55,304	148,954
Total current assets	4,131,094	4,228,992
Restricted assets:		
Cash	10,556,130	10,293,041
Noncurrent assets:		
Capital assets, net of accumulated depreciation	328,644	25,696
Total assets	15,015,868	14,547,729
Deferred Outflows Of Resources		
Pension charges	32,615	34,370
Liabilities		
Current liabilities:		
Accounts payable	33,318	11,786
Accrued payroll and benefits	13,195	10,659
Total current liabilities	46,513	22,445
Long-term payable from restricted assets:		
Landfill closure and postclosure costs	2,184,680	2,111,967
Long-term liabilities:		
Net pension liability	157,587	147,865
Total long-term liabilities	2,342,267	2,259,832
Total liabilities	2,388,780	2,282,277
Deferred Inflows Of Resources		
Pension charges	15,815	27,849
Net Position		
Invested in capital assets, net of related debt	328,644	25,696
Reserved for landfill closure costs	10,556,130	10,293,041
Unrestricted	1,759,114	1,953,236
Total net position	\$ 12,643,888	\$ 12,271,973

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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Operating revenues				
Charges for services	\$ 2,523,000	\$ 2,270,477	\$ (252,523)	\$ 1,876,353
Operating expenses				
Salaries and wages	115,000	94,345	20,655	101,062
Employee benefits	60,000	44,624	15,376	47,121
Services and supplies	2,148,000	1,600,003	547,997	1,531,803
Closure and postclosure landfill costs	350,000	72,713	277,287	100,363
Depreciation	-	16,627	(16,627)	5,974
Total operating expenses	<u>2,673,000</u>	<u>1,828,312</u>	<u>844,688</u>	<u>1,786,323</u>
Operating income	(150,000)	442,165	592,165	90,030
Nonoperating revenues (expenses)				
Investment income (loss)	<u>150,000</u>	<u>(70,250)</u>	<u>(220,250)</u>	<u>527,419</u>
Changes in net position	<u>\$ -</u>	371,915	<u>\$ 371,915</u>	617,449
Net position				
Beginning of year		<u>12,271,973</u>		<u>11,654,524</u>
End of year		<u>\$ 12,643,888</u>		<u>\$ 12,271,973</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 2,364,127	\$ 2,189,884
Cash paid for salaries and employee benefits	(136,990)	(143,955)
Cash paid for services and supplies	<u>(1,578,471)</u>	<u>(1,596,974)</u>
Net cash provided by operating activities	648,666	448,955
Cash flows from capital and related financing activities		
Purchase of capital assets	(319,575)	-
Cash flows from investing activities		
Investment income (loss)	<u>(73,559)</u>	<u>514,483</u>
Net increase (decrease) in pooled cash and investments	255,532	963,438
Pooled cash and investments		
Beginning of year	<u>14,341,241</u>	<u>13,377,803</u>
End of year	<u>\$ 14,596,773</u>	<u>\$ 14,341,241</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income	<u>\$ 442,165</u>	<u>\$ 90,030</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities		
Depreciation expense	16,627	5,974
Closure and postclosure landfill costs	72,713	100,363
(Increase) decrease in accounts receivable	93,650	313,531
(Increase) decrease in deferred outflows - pension	1,755	(4,508)
Increase (decrease) in accrued payroll and benefits	2,536	2,549
Increase (decrease) in accounts payable	21,532	(65,171)
Increase (decrease) in net pension liability	9,722	6,384
Increase (decrease) in deferred inflows - pension	<u>(12,034)</u>	<u>(197)</u>
Total adjustments	<u>206,501</u>	<u>358,925</u>
Net cash provided by operating activities	<u>\$ 648,666</u>	<u>\$ 448,955</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Current assets:		
Pooled cash and investments	\$ 862,844	\$ 1,025,697
Interest receivable	651	1,665
Accounts receivable, net of allowance for uncollectable accounts	<u>975,219</u>	<u>776,194</u>
Total current assets	<u>1,838,714</u>	<u>1,803,556</u>
Restricted assets:		
Cash	<u>1,718</u>	<u>306,462</u>
Noncurrent assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,462,506	1,462,506
Equipment	922,767	326,707
Less accumulated depreciation	<u>(1,845,502)</u>	<u>(1,689,339)</u>
Total capital assets, net of accumulated depreciation	<u>1,139,771</u>	<u>699,874</u>
Total assets	<u>2,980,203</u>	<u>2,809,892</u>
Deferred Outflows Of Resources		
Pension charge	<u>757,291</u>	<u>790,964</u>
Liabilities		
Current liabilities:		
Accounts payable	66,819	14,410
Accrued payroll and benefits	155,434	121,520
Unearned revenue	-	46,113
Accrued compensated absences	<u>123,825</u>	<u>86,258</u>
Total current liabilities	<u>346,078</u>	<u>268,301</u>
Long-term liabilities:		
Net pension liability	4,000,190	3,776,456
Accrued compensated absences	<u>21,169</u>	<u>33,517</u>
Total long-term liabilities	<u>4,021,359</u>	<u>3,809,973</u>
Total liabilities	<u>4,367,437</u>	<u>4,078,274</u>
Deferred Inflows Of Resources		
Pension charge	<u>364,668</u>	<u>640,215</u>
Net Position		
Invested in capital assets, net of related debt	1,139,771	699,874
Restricted for capital projects	1,718	306,462
Unrestricted	<u>(2,136,100)</u>	<u>(2,123,969)</u>
Total net position	<u>\$ (994,611)</u>	<u>\$ (1,117,633)</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Operating revenues				
Charges for services:				
Ambulance fees, net of contractual adjustments	\$ 3,407,250	\$ 3,741,857	\$ 334,607	\$ 3,582,243
Operating expenses				
Salaries and wages	1,706,422	1,890,886	(184,464)	2,026,638
Employee benefits	1,192,406	1,031,679	160,727	1,095,342
Services and supplies	578,886	439,816	139,070	337,013
Depreciation	60,000	156,163	(96,163)	73,364
Bad debt	410,000	386,141	23,859	363,316
Total operating expenses	3,947,714	3,904,685	43,029	3,895,673
Operating income (loss)	(540,464)	(162,828)	377,636	(313,430)
Non-operating revenue (expense)				
Investment income (loss)	500	(1,598)	(2,098)	24,296
Grants	-	51,952	51,952	-
Other income	-	215	215	-
Operating transfers in	200,000	540,639	340,639	352,142
Operating transfers out	-	(305,358)	(305,358)	-
Total non-operating revenue (expense)	200,500	285,850	85,350	376,438
Changes in net position	\$ (339,964)	123,022	\$ 462,986	63,008
Net position				
Beginning of year		(1,117,633)		(1,180,641)
End of year		\$ (994,611)		\$ (1,117,633)

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 3,156,691	\$ 3,195,537
Cash paid for salaries and employee benefits	(2,881,572)	(3,038,119)
Cash paid for services and supplies	(387,407)	(340,942)
Net cash provided (used) by operating activities	(112,288)	(183,524)
Cash flows from capital and related financing activities		
Purchase of capital assets	(596,060)	(385,181)
Grants	51,952	-
Operating transfer	235,281	352,142
Other income	(45,898)	46,113
Net cash provided (used) by capital and related financing activities	(354,725)	13,074
Cash flows from investing activities		
Investment income (loss)	(584)	24,396
Net increase (decrease) in pooled cash and investments	(467,597)	(146,054)
Pooled cash and investments		
Beginning of year	1,332,159	1,478,213
End of year	\$ 864,562	\$ 1,332,159
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ (162,828)	\$ (313,430)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation	156,163	73,364
Bad debt	386,141	363,316
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(585,166)	(386,706)
(Increase) decrease in deferred outflows - pension	33,673	(69,016)
Increase (decrease) in compensated absences	25,219	(5,734)
Increase (decrease) in accrued payroll and benefits	33,914	51,856
Increase (decrease) in accounts payable	52,409	(3,929)
Increase (decrease) in net pension liability	223,734	167,864
Increase (decrease) in deferred inflows - pension	(275,547)	(61,109)
Total adjustments	50,540	129,906
Net cash (used) by operating activities	\$ (112,288)	\$ (183,524)

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Assets				
Pooled cash and investments	\$ 44,704,060	\$ 324,454	\$ 4,335,148	\$ 49,363,662
Interest receivable	79,422	464	8,024	87,910
Taxes receivable	279,201	-	14,543	293,744
Due from other governments	2,437,594	-	-	2,437,594
Accounts receivable	326,745	-	-	326,745
Due from others	4,078	-	-	4,078
Prepaid expense	93,312	-	113,902	207,214
Inventory	9,820	-	-	9,820
Total assets	<u>\$ 47,934,232</u>	<u>\$ 324,918</u>	<u>\$ 4,471,617</u>	<u>\$ 52,730,767</u>
Liabilities				
Accounts payable	\$ 842,601	\$ 413	\$ 36,567	\$ 879,581
Accrued payroll and benefits	1,162,952	-	105	1,163,057
Due to other funds	44,498	-	-	44,498
Due to other governments	75,779	-	-	75,779
Unearned revenue	125,941	-	-	125,941
Total liabilities	<u>2,251,771</u>	<u>413</u>	<u>36,672</u>	<u>2,288,856</u>
Deferred Inflows Of Resources				
Unavailable revenue - taxes	<u>188,074</u>	<u>-</u>	<u>11,502</u>	<u>199,576</u>
Fund Balance				
Nonspendable	103,132	-	113,902	217,034
Restricted for:				
Capital projects	-	-	4,309,541	4,309,541
Debt service	-	324,505	-	324,505
General government	11,010,560	-	-	11,010,560
Judicial	2,687,507	-	-	2,687,507
Public safety	9,034,014	-	-	9,034,014
Public works	11,449,689	-	-	11,449,689
Health	124,413	-	-	124,413
Welfare	1,278,279	-	-	1,278,279
Culture and recreation	1,404,972	-	-	1,404,972
Community support	4,506,606	-	-	4,506,606
Committed for:				
General government	1,846,981	-	-	1,846,981
Public works	55,050	-	-	55,050
Health	1,820,744	-	-	1,820,744
Culture and recreation	105,731	-	-	105,731
Community support	66,709	-	-	66,709
Total fund balance	<u>45,494,387</u>	<u>324,505</u>	<u>4,423,443</u>	<u>50,242,335</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 47,934,232</u>	<u>\$ 324,918</u>	<u>\$ 4,471,617</u>	<u>\$ 52,730,767</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues				
Taxes	\$ 9,993,240	\$ -	\$ 462,925	\$ 10,456,165
Licenses and permits	3,406,797	-	-	3,406,797
Intergovernmental	13,277,811	-	101	13,277,912
Charges for services	4,118,354	-	-	4,118,354
Fines and forfeitures	55,173	-	-	55,173
Miscellaneous	62,677	(552)	(22,997)	39,128
Total revenues	<u>30,914,052</u>	<u>(552)</u>	<u>440,029</u>	<u>31,353,529</u>
Expenditures				
Current:				
General government	4,204,707	-	10,439	4,215,146
Judicial	326,508	-	-	326,508
Public safety	13,086,532	-	-	13,086,532
Public works	186,797	-	-	186,797
Health	704,866	-	-	704,866
Sanitation	19,524	-	-	19,524
Welfare	1,429,983	-	-	1,429,983
Culture and recreation	1,151,197	-	-	1,151,197
Community support	985,024	-	-	985,024
Intergovernmental	671,916	-	37,458	709,374
Capital projects	-	-	1,094,191	1,094,191
Debt service:				
Principal	-	939,298	81,129	1,020,427
Interest and fiscal costs	-	1,134,515	6,213	1,140,728
Total expenditures	<u>22,767,054</u>	<u>2,073,813</u>	<u>1,229,430</u>	<u>26,070,297</u>
Excess (deficiency) of revenues over expenditures	<u>8,146,998</u>	<u>(2,074,365)</u>	<u>(789,401)</u>	<u>5,283,232</u>
Other financing sources (uses)				
Operating transfers in	5,663,491	2,269,873	1,908,872	9,842,236
Operating transfers out	(8,376,430)	-	(500,307)	(8,876,737)
Payments to escrow agent	-	(18,628,333)	-	(18,628,333)
Bond proceeds	-	18,731,000	-	18,731,000
Total other financing sources (uses)	<u>(2,712,939)</u>	<u>2,372,540</u>	<u>1,408,565</u>	<u>1,068,166</u>
Net change in fund balance	5,434,059	298,175	619,164	6,351,398
Fund balance				
Beginning of year	<u>40,060,328</u>	<u>26,330</u>	<u>3,804,279</u>	<u>43,890,937</u>
End of year	<u>\$ 45,494,387</u>	<u>\$ 324,505</u>	<u>\$ 4,423,443</u>	<u>\$ 50,242,335</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2021 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2020)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Assets					
Pooled cash and investments	\$ 665,460	\$ 13,610	\$ 1,496,607	\$ 80,978	\$ 4,229,840
Interest receivable	1,165	-	2,942	-	8,790
Taxes receivable	-	-	-	407	-
Due from other governments	424,716	810	416,543	10,690	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	228	-
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	9,820	-
Total assets	<u>\$ 1,091,341</u>	<u>\$ 14,420</u>	<u>\$ 1,916,092</u>	<u>\$ 102,123</u>	<u>\$ 4,238,630</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 35,468	\$ -
Accrued payroll and benefits	-	-	-	1,442	389
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,910</u>	<u>389</u>
Deferred Inflows Of Resources					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>343</u>	<u>-</u>
Fund Balance					
Nonspendable	-	-	-	9,820	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	1,091,341	14,420	1,916,092	-	4,238,241
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	55,050	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>1,091,341</u>	<u>14,420</u>	<u>1,916,092</u>	<u>64,870</u>	<u>4,238,241</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,091,341</u>	<u>\$ 14,420</u>	<u>\$ 1,916,092</u>	<u>\$ 102,123</u>	<u>\$ 4,238,630</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ 4,180,433	\$ 1,153,954	\$ 728,551	\$ 641,757	\$ 137,423	\$ 233,359	\$ 10,282	\$ 24,913
9,162	2,373	1,465	1,461	302	485	-	-
-	-	31,056	7,867	4,477	6,171	2,002	708
-	-	90	-	-	-	-	-
-	291,559	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28,562	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 4,189,595</u>	<u>\$ 1,476,448</u>	<u>\$ 761,162</u>	<u>\$ 651,085</u>	<u>\$ 142,202</u>	<u>\$ 240,015</u>	<u>\$ 12,284</u>	<u>\$ 25,621</u>
\$ -	\$ 20,337	\$ 1,791	\$ 53,341	\$ 7,377	\$ 58,768	\$ 1	\$ 900
-	12,953	44,622	-	6,486	-	9,327	2,444
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	125,941	-	-	-	-	-	-
-	159,231	46,413	53,341	13,863	58,768	9,328	3,344
-	-	27,301	6,913	3,926	5,448	1,798	598
-	28,562	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,189,595	-	-	-	-	-	-	-
-	-	-	-	124,413	-	-	-
-	-	687,448	590,831	-	-	-	-
-	-	-	-	-	-	1,158	21,679
-	-	-	-	-	175,799	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,288,655	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,189,595</u>	<u>1,317,217</u>	<u>687,448</u>	<u>590,831</u>	<u>124,413</u>	<u>175,799</u>	<u>1,158</u>	<u>21,679</u>
<u>\$ 4,189,595</u>	<u>\$ 1,476,448</u>	<u>\$ 761,162</u>	<u>\$ 651,085</u>	<u>\$ 142,202</u>	<u>\$ 240,015</u>	<u>\$ 12,284</u>	<u>\$ 25,621</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2021 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2020)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Assets					
Pooled cash and investments	\$ 974,605	\$ 349,611	\$ 219,736	\$ 64,187	\$ 889,724
Interest receivable	-	-	460	159	1,862
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	26,393	-
Accounts receivable	-	-	-	-	-
Due from others	-	3,850	-	-	-
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 974,605</u>	<u>\$ 353,461</u>	<u>\$ 220,196</u>	<u>\$ 90,739</u>	<u>\$ 891,586</u>
Liabilities					
Accounts payable	\$ 173,982	\$ 13,125	\$ 1,870	\$ 1,489	\$ -
Accrued payroll and benefits	5,573	2,758	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>179,555</u>	<u>15,883</u>	<u>1,870</u>	<u>1,489</u>	<u>-</u>
Deferred Inflows Of Resources					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	218,326	-	891,586
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	89,250	-
Committed for:					
General government	795,050	337,578	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>795,050</u>	<u>337,578</u>	<u>218,326</u>	<u>89,250</u>	<u>891,586</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 974,605</u>	<u>\$ 353,461</u>	<u>\$ 220,196</u>	<u>\$ 90,739</u>	<u>\$ 891,586</u>

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
\$ 7,018	\$ 549,893	\$ 25,180	\$ 427,068	\$ 486,425	\$ 48,800	\$ 944,686	\$ -	\$ 122,366	\$ 408,147
14	1,127	-	-	-	102	-	-	254	847
-	-	11,023	1,967	32,728	-	-	-	-	-
-	-	-	-	24,664	-	239,580	75,779	14,855	14,855
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	42,119	-	15,584	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 7,032</u>	<u>\$ 551,020</u>	<u>\$ 36,203</u>	<u>\$ 429,035</u>	<u>\$ 543,817</u>	<u>\$ 48,902</u>	<u>\$ 1,226,385</u>	<u>\$ 75,779</u>	<u>\$ 153,059</u>	<u>\$ 423,849</u>
\$ -	\$ 26	\$ 16,632	\$ 12,360	\$ 34,927	\$ -	\$ 3,488	\$ -	\$ 22,816	\$ -
-	-	-	44	73,805	-	450,456	-	5,869	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	75,779	-	-
-	-	-	-	-	-	-	-	-	-
-	26	16,632	12,404	108,732	-	453,944	75,779	28,685	-
-	-	-	1,730	28,699	-	-	-	-	-
-	-	-	-	-	-	42,119	-	15,584	-
7,032	550,994	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	414,901	406,386	48,902	730,322	-	108,790	423,849
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	19,571	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>7,032</u>	<u>550,994</u>	<u>19,571</u>	<u>414,901</u>	<u>406,386</u>	<u>48,902</u>	<u>772,441</u>	<u>-</u>	<u>124,374</u>	<u>423,849</u>
<u>\$ 7,032</u>	<u>\$ 551,020</u>	<u>\$ 36,203</u>	<u>\$ 429,035</u>	<u>\$ 543,817</u>	<u>\$ 48,902</u>	<u>\$ 1,226,385</u>	<u>\$ 75,779</u>	<u>\$ 153,059</u>	<u>\$ 423,849</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2021 (Page 3 of 5)
(With Comparative Actual Amounts for June 30, 2020)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Assets					
Pooled cash and investments	\$ 1,170,095	\$ 428,574	\$ 578,481	\$ 103,083	\$ 269,837
Interest receivable	-	-	-	206	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,170,095</u>	<u>\$ 428,574</u>	<u>\$ 578,481</u>	<u>\$ 103,289</u>	<u>\$ 269,837</u>
Liabilities					
Accounts payable	\$ 18	\$ 5,974	\$ 575	\$ 617	\$ 25,754
Accrued payroll and benefits	-	-	-	-	4,065
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>18</u>	<u>5,974</u>	<u>575</u>	<u>617</u>	<u>29,819</u>
Deferred Inflows Of Resources					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	1,170,077	422,600	577,906	102,672	240,018
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>1,170,077</u>	<u>422,600</u>	<u>577,906</u>	<u>102,672</u>	<u>240,018</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,170,095</u>	<u>\$ 428,574</u>	<u>\$ 578,481</u>	<u>\$ 103,289</u>	<u>\$ 269,837</u>

Law Library	District Court Technology	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ 171,446 357	\$ 2,431 -	\$ 586,465 1,276	\$ 72,377 107	\$ 5,392 11	\$ 3,015,095 6,235	\$ 182,697 380
-	-	-	-	-	380	12,418
-	-	-	-	-	118,675	-
-	-	35,186	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 171,803</u>	<u>\$ 2,431</u>	<u>\$ 622,927</u>	<u>\$ 72,484</u>	<u>\$ 5,403</u>	<u>\$ 3,140,385</u>	<u>\$ 195,495</u>
\$ -	\$ -	\$ 1,382	\$ 5,773	\$ -	\$ 33,837	\$ 3,929
-	-	5,004	2	-	29,472	3,939
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>6,386</u>	<u>5,775</u>	<u>-</u>	<u>63,309</u>	<u>7,868</u>
<u>-</u>	<u>-</u>	<u>33,779</u>	<u>-</u>	<u>-</u>	<u>359</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	582,762	-	5,403	3,076,717	-
171,803	2,431	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	187,627
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	66,709	-	-	-
<u>171,803</u>	<u>2,431</u>	<u>582,762</u>	<u>66,709</u>	<u>5,403</u>	<u>3,076,717</u>	<u>187,627</u>
<u>\$ 171,803</u>	<u>\$ 2,431</u>	<u>\$ 622,927</u>	<u>\$ 72,484</u>	<u>\$ 5,403</u>	<u>\$ 3,140,385</u>	<u>\$ 195,495</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2021 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2020)

	Beatty Town Public Safety Sales Tax Sheriff	Beatty Town Public Safety Sales Tax Fire	Gabbs Town	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire
Assets					
Pooled cash and investments	\$ 105,969	\$ 163,307	\$ 684,167	\$ 38,469	\$ 55,263
Interest receivable	220	338	1,413	80	115
Taxes receivable	-	-	3,325	-	-
Due from other governments	8,476	8,476	28,835	1,914	1,914
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 114,665</u>	<u>\$ 172,121</u>	<u>\$ 717,740</u>	<u>\$ 40,463</u>	<u>\$ 57,292</u>
Liabilities					
Accounts payable	\$ 2,296	\$ -	\$ 4,013	\$ 424	\$ -
Accrued payroll and benefits	-	-	8,083	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>2,296</u>	<u>-</u>	<u>12,096</u>	<u>424</u>	<u>-</u>
Deferred Inflows Of Resources					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>3,270</u>	<u>-</u>	<u>-</u>
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	702,374	-	-
Judicial	-	-	-	-	-
Public safety	112,369	172,121	-	40,039	57,292
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Total fund balance	<u>112,369</u>	<u>172,121</u>	<u>702,374</u>	<u>40,039</u>	<u>57,292</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 114,665</u>	<u>\$ 172,121</u>	<u>\$ 717,740</u>	<u>\$ 40,463</u>	<u>\$ 57,292</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff	Manhattan Town Public Sales Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 138,689	\$ 8,763	\$ 31,617	\$ 4,975,659	\$ -	\$ 723,645	\$ 347,437	\$ 90,815	\$ 3,159,051	
289	18	66	9,310	-	1,413	711	205	6,445	
89	-	-	90,556	-	-	3,325	5,795	18,545	
1,654	1,114	1,114	241,539	44,498	-	21,561	4,437	-	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	4,167	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 140,721</u>	<u>\$ 9,895</u>	<u>\$ 32,797</u>	<u>\$ 5,321,231</u>	<u>\$ 44,498</u>	<u>\$ 725,058</u>	<u>\$ 373,034</u>	<u>\$ 101,252</u>	<u>\$ 3,184,041</u>	
\$ 352	\$ 214	\$ -	\$ 95,369	\$ -	\$ 586	\$ 8,134	\$ 9,563	\$ 21,846	
-	-	-	315,400	-	10,119	23,338	5,740	1,387	
-	-	-	-	44,498	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>352</u>	<u>214</u>	<u>-</u>	<u>410,769</u>	<u>44,498</u>	<u>10,705</u>	<u>31,472</u>	<u>15,303</u>	<u>23,233</u>	
<u>87</u>	<u>-</u>	<u>-</u>	<u>71,211</u>	<u>-</u>	<u>-</u>	<u>2,612</u>	<u>-</u>	<u>-</u>	
-	-	-	4,167	-	-	-	-	-	-
140,282	-	-	4,835,084	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	9,681	32,797	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	338,950	-	-	-
-	-	-	-	-	-	-	85,949	3,160,808	
-	-	-	-	-	714,353	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>140,282</u>	<u>9,681</u>	<u>32,797</u>	<u>4,839,251</u>	<u>-</u>	<u>714,353</u>	<u>338,950</u>	<u>85,949</u>	<u>3,160,808</u>	
<u>\$ 140,721</u>	<u>\$ 9,895</u>	<u>\$ 32,797</u>	<u>\$ 5,321,231</u>	<u>\$ 44,498</u>	<u>\$ 725,058</u>	<u>\$ 373,034</u>	<u>\$ 101,252</u>	<u>\$ 3,184,041</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2021 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2020)

	Pahrump Tourism Room Tax	Pahrump Economic Development Room Tax	Pahrump Parks Room Tax	Pahrump Arena Room Tax	Pahrump Fall Festival
Assets					
Pooled cash and investments	\$ 520,521	\$ 435,275	\$ 91,974	\$ 453,423	\$ 105,626
Interest receivable	1,069	911	221	1,095	105
Taxes receivable	37,090	-	4,636	4,636	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 558,680</u>	<u>\$ 436,186</u>	<u>\$ 96,831</u>	<u>\$ 459,154</u>	<u>\$ 105,731</u>
Liabilities					
Accounts payable	\$ 1,521	\$ -	\$ 2,234	\$ 118,062	\$ -
Accrued payroll and benefits	18,110	6	11	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>19,631</u>	<u>6</u>	<u>2,245</u>	<u>118,062</u>	<u>-</u>
Deferred Inflows Of Resources					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	94,586	341,092	-
Community support	539,049	436,180	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	105,731
Community support	-	-	-	-	-
Total fund balance	<u>539,049</u>	<u>436,180</u>	<u>94,586</u>	<u>341,092</u>	<u>105,731</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 558,680</u>	<u>\$ 436,186</u>	<u>\$ 96,831</u>	<u>\$ 459,154</u>	<u>\$ 105,731</u>

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Pahrump Town		Totals	
				Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire	2021	2020
\$ 325,010	\$ 206,766	\$ 419,202	\$ 549,337	\$ 741,173	\$ 4,632,316	\$ 44,704,060	\$ 38,977,453
679	432	678	1,116	1,385	9,566	79,422	78,184
-	-	-	-	-	-	279,201	256,904
-	-	-	-	352,206	352,206	2,437,594	2,338,426
-	-	-	-	-	-	326,745	271,225
-	-	-	-	-	-	4,078	55,969
-	-	-	-	-	2,880	93,312	236,069
-	-	-	-	-	-	9,820	15,196
<u>\$ 325,689</u>	<u>\$ 207,198</u>	<u>\$ 419,880</u>	<u>\$ 550,453</u>	<u>\$ 1,094,764</u>	<u>\$ 4,996,968</u>	<u>\$ 47,934,232</u>	<u>\$ 42,229,426</u>
\$ 525	\$ -	\$ -	\$ 364	\$ 32,981	\$ 7,560	\$ 842,601	\$ 1,073,352
273	-	-	12	105,337	16,486	1,162,952	751,411
-	-	-	-	-	-	44,498	-
-	-	-	-	-	-	75,779	72,142
-	-	-	-	-	-	125,941	96,245
<u>798</u>	<u>-</u>	<u>-</u>	<u>376</u>	<u>138,318</u>	<u>24,046</u>	<u>2,251,771</u>	<u>1,993,150</u>
-	-	-	-	-	-	188,074	175,948
-	-	-	-	-	2,880	103,132	251,265
-	-	-	-	-	-	11,010,560	10,345,758
-	-	-	-	-	-	2,687,507	2,393,063
-	-	-	550,077	956,446	4,970,042	9,034,014	7,595,944
-	-	-	-	-	-	11,449,689	9,479,767
-	-	-	-	-	-	124,413	170,675
-	-	-	-	-	-	1,278,279	905,883
-	-	419,880	-	-	-	1,404,972	1,819,017
-	-	-	-	-	-	4,506,606	4,001,488
-	-	-	-	-	-	1,846,981	1,387,374
-	-	-	-	-	-	55,050	13,782
324,891	207,198	-	-	-	-	1,820,744	1,599,772
-	-	-	-	-	-	105,731	-
-	-	-	-	-	-	66,709	96,540
<u>324,891</u>	<u>207,198</u>	<u>419,880</u>	<u>550,077</u>	<u>956,446</u>	<u>4,972,922</u>	<u>45,494,387</u>	<u>40,060,328</u>
<u>\$ 325,689</u>	<u>\$ 207,198</u>	<u>\$ 419,880</u>	<u>\$ 550,453</u>	<u>\$ 1,094,764</u>	<u>\$ 4,996,968</u>	<u>\$ 47,934,232</u>	<u>\$ 42,229,426</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 25,543	\$ -
Licenses and permits	-	-	-	-	189,275
Intergovernmental	2,350,901	4,475	2,033,758	1,263	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(1,357)	(39)	(3,823)	28,678	(13,999)
Total revenues	<u>2,349,544</u>	<u>4,436</u>	<u>2,029,935</u>	<u>55,484</u>	<u>175,276</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	94,801	70,459
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,801</u>	<u>70,459</u>
Excess (deficiency) of revenues over expenditures	<u>2,349,544</u>	<u>4,436</u>	<u>2,029,935</u>	<u>(39,317)</u>	<u>104,817</u>
Other financing sources (uses)					
Operating transfers in	-	39	-	75,209	-
Operating transfers out	(1,875,000)	-	(1,312,500)	-	-
Total other financing sources (uses)	<u>(1,875,000)</u>	<u>39</u>	<u>(1,312,500)</u>	<u>75,209</u>	<u>-</u>
Net change in fund balance	474,544	4,475	717,435	35,892	104,817
Fund balance					
Beginning of year	<u>616,797</u>	<u>9,945</u>	<u>1,198,657</u>	<u>28,978</u>	<u>4,133,424</u>
End of year	<u>\$ 1,091,341</u>	<u>\$ 14,420</u>	<u>\$ 1,916,092</u>	<u>\$ 64,870</u>	<u>\$ 4,238,241</u>

Dedicated								
Impact Fees	Ambulance and Health	Medical and General Indigent	County Medical Indigent	Health Clinics	Special Projects	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ -	\$ -	\$ 1,370,970	\$ 348,842	\$ 203,697	\$ -	\$ 259,076	\$ 69,146	\$ 39,215
681,084	24,011	-	-	-	-	-	-	-
-	-	14,963	185,986	22	-	-	16	5,124
-	512,229	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(12,433)	(2,837)	(5,405)	(477)	(1,028)	(91)	(1,109)	(61)	(222)
<u>668,651</u>	<u>533,403</u>	<u>1,380,528</u>	<u>534,351</u>	<u>202,691</u>	<u>(91)</u>	<u>257,967</u>	<u>69,101</u>	<u>44,117</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	375,228	-	-	249,753	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	801,056	628,927	-	-	-	-	-
-	-	-	-	-	-	-	71,578	54,160
-	-	-	-	-	-	190,016	-	-
-	-	-	112,500	-	-	-	-	-
<u>-</u>	<u>375,228</u>	<u>801,056</u>	<u>741,427</u>	<u>249,753</u>	<u>-</u>	<u>190,016</u>	<u>71,578</u>	<u>54,160</u>
<u>668,651</u>	<u>158,175</u>	<u>579,472</u>	<u>(207,076)</u>	<u>(47,062)</u>	<u>(91)</u>	<u>67,951</u>	<u>(2,477)</u>	<u>(10,043)</u>
-	-	-	750,000	-	-	-	61	31,722
-	-	(750,000)	-	-	(26,149)	-	(31,500)	-
<u>-</u>	<u>-</u>	<u>(750,000)</u>	<u>750,000</u>	<u>-</u>	<u>(26,149)</u>	<u>-</u>	<u>(31,439)</u>	<u>31,722</u>
668,651	158,175	(170,528)	542,924	(47,062)	(26,240)	67,951	(33,916)	21,679
<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>	<u>-</u>
<u>\$ 4,189,595</u>	<u>\$ 1,317,217</u>	<u>\$ 687,448</u>	<u>\$ 590,831</u>	<u>\$ 124,413</u>	<u>\$ -</u>	<u>\$ 175,799</u>	<u>\$ 1,158</u>	<u>\$ 21,679</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2021 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,363,404	-	-	-	-
Intergovernmental	-	-	-	168,370	-
Charges for services	-	-	58,107	-	438,926
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(2,493)	74,261	(951)	(147)	(2,473)
Total revenues	<u>1,360,911</u>	<u>74,261</u>	<u>57,156</u>	<u>168,223</u>	<u>436,453</u>
Expenditures					
Current:					
General government	1,139,392	149,210	60,245	-	136,049
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	167,043	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,139,392</u>	<u>149,210</u>	<u>60,245</u>	<u>167,043</u>	<u>136,049</u>
Excess (deficiency) of revenues over expenditures	<u>221,519</u>	<u>(74,949)</u>	<u>(3,089)</u>	<u>1,180</u>	<u>300,404</u>
Other financing sources (uses)					
Operating transfers in	2,493	300,336	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>2,493</u>	<u>300,336</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	224,012	225,387	(3,089)	1,180	300,404
Fund balance					
Beginning of year	<u>571,038</u>	<u>112,191</u>	<u>221,415</u>	<u>88,070</u>	<u>591,182</u>
End of year	<u>\$ 795,050</u>	<u>\$ 337,578</u>	<u>\$ 218,326</u>	<u>\$ 89,250</u>	<u>\$ 891,586</u>

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
\$ -	\$ -	\$ 122,606	\$ 580,291	\$ 1,485,092	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	10	26,990	-	1,969,612	369,838	72,498	72,498
2,655	122,303	-	-	-	-	2,372,413	-	-	-
-	-	-	-	22,982	-	-	-	-	-
(5)	(1,639)	(17)	(2,929)	47,207	(212)	(17,981)	-	(317)	(1,130)
<u>2,650</u>	<u>120,664</u>	<u>122,589</u>	<u>577,372</u>	<u>1,582,271</u>	<u>(212)</u>	<u>4,324,044</u>	<u>369,838</u>	<u>72,181</u>	<u>71,368</u>
-	77,051	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	499,600	1,242,936	4,756	5,982,588	-	83,896	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	21,984	-	-	-	-	-	-	-
-	-	89,550	-	100,028	-	-	369,838	-	-
-	77,051	111,534	499,600	1,342,964	4,756	5,982,588	369,838	83,896	-
<u>2,650</u>	<u>43,613</u>	<u>11,055</u>	<u>77,772</u>	<u>239,307</u>	<u>(4,968)</u>	<u>(1,658,544)</u>	<u>-</u>	<u>(11,715)</u>	<u>71,368</u>
-	-	17	2,929	4,000	-	3,923,189	-	-	-
-	-	-	-	-	-	(1,969,612)	-	-	-
-	-	17	2,929	4,000	-	1,953,577	-	-	-
2,650	43,613	11,072	80,701	243,307	(4,968)	295,033	-	(11,715)	71,368
<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>
<u>\$ 7,032</u>	<u>\$ 550,994</u>	<u>\$ 19,571</u>	<u>\$ 414,901</u>	<u>\$ 406,386</u>	<u>\$ 48,902</u>	<u>\$ 772,441</u>	<u>\$ -</u>	<u>\$ 124,374</u>	<u>\$ 423,849</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	121,792
Charges for services	118,119	39,667	88,412	99,249	132,672
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(3,838)	(1,787)	(1,776)	(766)	(592)
Total revenues	<u>114,281</u>	<u>37,880</u>	<u>86,636</u>	<u>98,483</u>	<u>253,872</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial	16,813	48,397	25,641	74,318	159,179
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>16,813</u>	<u>48,397</u>	<u>25,641</u>	<u>74,318</u>	<u>159,179</u>
Excess (deficiency) of revenues over expenditures	<u>97,468</u>	<u>(10,517)</u>	<u>60,995</u>	<u>24,165</u>	<u>94,693</u>
Other financing sources (uses)					
Operating transfers in	3,838	1,787	1,776	-	592
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>3,838</u>	<u>1,787</u>	<u>1,776</u>	<u>-</u>	<u>592</u>
Net change in fund balance	101,306	(8,730)	62,771	24,165	95,285
Fund balance					
Beginning of year	<u>1,068,771</u>	<u>431,330</u>	<u>515,135</u>	<u>78,507</u>	<u>144,733</u>
End of year	<u>\$ 1,170,077</u>	<u>\$ 422,600</u>	<u>\$ 577,906</u>	<u>\$ 102,672</u>	<u>\$ 240,018</u>

Law Library	District Court Technology	Renewable Energy	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ -	\$ -	\$ -	\$ 306,135	\$ -	\$ -	\$ 36,374	\$ 100,751
-	-	-	-	-	-	24,723	-
-	-	636	-	-	-	588,074	-
21,960	360	-	-	21,300	-	1,375	-
-	-	-	-	-	-	31,654	-
(505)	(8)	(32)	(2,775)	(258)	(19)	(9,472)	(464)
<u>21,455</u>	<u>352</u>	<u>604</u>	<u>303,360</u>	<u>21,042</u>	<u>(19)</u>	<u>672,728</u>	<u>100,287</u>
-	-	-	243,471	-	-	261,434	-
2,160	-	-	-	-	-	-	-
-	-	-	-	-	-	206,611	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,192	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,309	73,711
-	-	-	-	50,873	-	17,532	12,394
-	-	-	-	-	-	-	-
<u>2,160</u>	<u>-</u>	<u>-</u>	<u>243,471</u>	<u>50,873</u>	<u>-</u>	<u>490,078</u>	<u>86,105</u>
<u>19,295</u>	<u>352</u>	<u>604</u>	<u>59,889</u>	<u>(29,831)</u>	<u>(19)</u>	<u>182,650</u>	<u>14,182</u>
-	-	-	-	-	-	-	-
-	-	(16,718)	-	-	-	-	-
-	-	(16,718)	-	-	-	-	-
19,295	352	(16,114)	59,889	(29,831)	(19)	182,650	14,182
<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>
<u>\$ 171,803</u>	<u>\$ 2,431</u>	<u>\$ -</u>	<u>\$ 582,762</u>	<u>\$ 66,709</u>	<u>\$ 5,403</u>	<u>\$3,076,717</u>	<u>\$ 187,627</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Beatty Town Public Safety Sales Tax Sheriff	Beatty Town Public Safety Sales Tax Fire	Gabbs Town	Gabbs Town Public Safety Sales Tax Sheriff	Gabbs Town Public Safety Sales Tax Fire
Revenues					
Taxes	\$ -	\$ -	\$ 60,864	\$ -	\$ -
Licenses and permits	-	-	1,595	-	-
Intergovernmental	41,367	41,367	142,890	9,343	9,343
Charges for services	-	-	47,039	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(426)	(413)	55	(27)	(155)
Total revenues	<u>40,941</u>	<u>40,954</u>	<u>252,443</u>	<u>9,316</u>	<u>9,188</u>
Expenditures					
Current:					
General government	-	-	114,050	-	-
Judicial	-	-	-	-	-
Public safety	57,005	11,765	-	4,920	-
Public works	-	-	21,537	-	-
Health	-	-	-	-	-
Sanitation	-	-	19,524	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>57,005</u>	<u>11,765</u>	<u>155,111</u>	<u>4,920</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(16,064)</u>	<u>29,189</u>	<u>97,332</u>	<u>4,396</u>	<u>9,188</u>
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(16,064)	29,189	97,332	4,396	9,188
Fund balance					
Beginning of year	<u>128,433</u>	<u>142,932</u>	<u>605,042</u>	<u>35,643</u>	<u>48,104</u>
End of year	<u>\$ 112,369</u>	<u>\$ 172,121</u>	<u>\$ 702,374</u>	<u>\$ 40,039</u>	<u>\$ 57,292</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff	Manhattan Town Public Sales Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 10,579	\$ -	\$ -	\$ -	\$4,005,840	\$ -	\$ -	\$ 147,220	\$ 67,295	\$ 215,344
1,560	-	-	-	476,106	-	171,325	-	-	236,300
8,120	5,436	5,436	5,436	1,185,898	246,175	-	93,777	4,437	-
-	-	-	-	7,755	-	-	4,193	-	-
-	-	-	-	537	-	-	-	-	-
(462)	(35)	(87)	(87)	25,442	(657)	(2,070)	167	(458)	(8,905)
<u>19,797</u>	<u>5,401</u>	<u>5,349</u>	<u>5,349</u>	<u>5,701,578</u>	<u>245,518</u>	<u>169,255</u>	<u>245,357</u>	<u>71,274</u>	<u>442,739</u>
778	-	-	-	1,906,334	-	116,693	-	-	-
-	-	-	-	-	-	-	-	-	-
384	9,251	-	-	2,115,677	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	50,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,344	-	-	-	26,701	-	-	233,448	-	-
-	-	-	-	23,125	-	-	-	102,005	120,428
-	-	-	-	-	-	-	-	-	-
<u>3,506</u>	<u>9,251</u>	<u>-</u>	<u>-</u>	<u>4,121,837</u>	<u>-</u>	<u>116,693</u>	<u>233,448</u>	<u>102,005</u>	<u>120,428</u>
<u>16,291</u>	<u>(3,850)</u>	<u>5,349</u>	<u>5,349</u>	<u>1,579,741</u>	<u>245,518</u>	<u>52,562</u>	<u>11,909</u>	<u>(30,731)</u>	<u>322,311</u>
-	-	-	-	305,358	-	-	-	-	-
(20,000)	-	-	-	(1,944,288)	(245,518)	-	-	-	-
(20,000)	-	-	-	(1,638,930)	(245,518)	-	-	-	-
(3,709)	(3,850)	5,349	5,349	(59,189)	-	52,562	11,909	(30,731)	322,311
<u>143,991</u>	<u>13,531</u>	<u>27,448</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>
<u>\$ 140,282</u>	<u>\$ 9,681</u>	<u>\$ 32,797</u>	<u>\$ 32,797</u>	<u>\$4,839,251</u>	<u>\$ -</u>	<u>\$ 714,353</u>	<u>\$ 338,950</u>	<u>\$ 85,949</u>	<u>\$3,160,808</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Pahrump Tourism Room Tax	Pahrump Economic Development Room Tax	Pahrump Parks Room Tax	Pahrump Arena Room Tax	Pahrump Fall Festival
Revenues					
Taxes	\$ 430,688	\$ -	\$ 53,836	\$ 53,836	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	59,550	-	-	-	-
Charges for services	-	-	-	-	14,215
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(391)	23,257	(1,810)	(2,152)	(19)
Total revenues	<u>489,847</u>	<u>23,257</u>	<u>52,026</u>	<u>51,684</u>	<u>14,196</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	201,343	259,306	8,610
Community support	279,492	132	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>279,492</u>	<u>132</u>	<u>201,343</u>	<u>259,306</u>	<u>8,610</u>
Excess (deficiency) of revenues over expenditures	<u>210,355</u>	<u>23,125</u>	<u>(149,317)</u>	<u>(207,622)</u>	<u>5,586</u>
Other financing sources (uses)					
Operating transfers in	85,000	-	-	-	100,145
Operating transfers out	-	(185,145)	-	-	-
Total other financing sources (uses)	<u>85,000</u>	<u>(185,145)</u>	<u>-</u>	<u>-</u>	<u>100,145</u>
Net change in fund balance	295,355	(162,020)	(149,317)	(207,622)	105,731
Fund balance					
Beginning of year	<u>243,694</u>	<u>598,200</u>	<u>243,903</u>	<u>548,714</u>	<u>-</u>
End of year	<u>\$ 539,049</u>	<u>\$ 436,180</u>	<u>\$ 94,586</u>	<u>\$ 341,092</u>	<u>\$ 105,731</u>

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals 2021	Totals 2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,993,240	\$ 9,192,745
-	-	148,821	88,593	-	-	3,406,797	3,143,907
-	-	-	-	1,718,923	1,718,923	13,277,811	10,873,865
10,322	5,083	-	-	-	-	4,118,354	4,361,422
-	-	-	-	-	-	55,173	63,764
(1,054)	(705)	(2,094)	(3,506)	(3,573)	(11,924)	62,677	1,452,302
<u>9,268</u>	<u>4,378</u>	<u>146,727</u>	<u>85,087</u>	<u>1,715,350</u>	<u>1,706,999</u>	<u>30,914,052</u>	<u>29,088,005</u>
-	-	-	-	-	-	4,204,707	4,199,317
-	-	-	-	-	-	326,508	437,698
-	-	-	300,207	1,658,698	908,238	13,086,532	12,802,480
-	-	-	-	-	-	186,797	97,649
27,693	-	-	-	-	-	704,866	680,799
-	-	-	-	-	-	19,524	26,148
-	-	-	-	-	-	1,429,983	1,524,802
-	-	217,687	-	-	-	1,151,197	569,584
-	-	-	-	-	-	985,024	1,045,791
-	-	-	-	-	-	671,916	702,106
<u>27,693</u>	<u>-</u>	<u>217,687</u>	<u>300,207</u>	<u>1,658,698</u>	<u>908,238</u>	<u>22,767,054</u>	<u>22,086,374</u>
<u>(18,425)</u>	<u>4,378</u>	<u>(70,960)</u>	<u>(215,120)</u>	<u>56,652</u>	<u>798,761</u>	<u>8,146,998</u>	<u>7,001,631</u>
75,000	-	-	-	-	-	5,663,491	4,446,963
-	-	-	-	-	-	(8,376,430)	(6,581,636)
<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,712,939)</u>	<u>(2,134,673)</u>
56,575	4,378	(70,960)	(215,120)	56,652	798,761	5,434,059	4,866,958
<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>
<u>\$ 324,891</u>	<u>\$ 207,198</u>	<u>\$ 419,880</u>	<u>\$ 550,077</u>	<u>\$ 956,446</u>	<u>\$ 4,972,922</u>	<u>\$ 45,494,387</u>	<u>\$ 40,060,328</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 665,460	\$ 267,128
Interest receivable	1,165	5,437
Due from other governments	<u>424,716</u>	<u>344,232</u>
Total assets	<u>\$ 1,091,341</u>	<u>\$ 616,797</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public works	<u>1,091,341</u>	<u>616,797</u>
Total liabilities and fund balance	<u>\$ 1,091,341</u>	<u>\$ 616,797</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,163,369	\$ 2,350,901	\$ 187,532	\$ 2,148,241
Miscellaneous:				
Investment income (loss)	<u>10,000</u>	<u>(1,357)</u>	<u>(11,357)</u>	<u>58,389</u>
Total revenues	2,173,369	2,349,544	176,175	2,206,630
Expenditures				
Public works:				
Services and supplies	<u>348,536</u>	<u>-</u>	<u>348,536</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,824,833	2,349,544	524,711	2,206,630
Other financing sources (uses)				
Operating transfers out	<u>(2,510,000)</u>	<u>(1,875,000)</u>	<u>635,000</u>	<u>(2,500,000)</u>
Net change in fund balance	(685,167)	474,544	1,159,711	(293,370)
Fund Balance				
Beginning of year	<u>685,167</u>	<u>616,797</u>	<u>(68,370)</u>	<u>910,167</u>
End of year	<u>\$ -</u>	<u>\$ 1,091,341</u>	<u>\$ 1,091,341</u>	<u>\$ 616,797</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 13,610	\$ 9,289
Due from other governments	<u>810</u>	<u>656</u>
Total assets	<u>\$ 14,420</u>	<u>\$ 9,945</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public works	<u>14,420</u>	<u>9,945</u>
Total liabilities and fund balance	<u>\$ 14,420</u>	<u>\$ 9,945</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 4,983	\$ 4,475	\$ (508)	\$ 4,089
Miscellaneous:				
Investment income (loss)	<u>50</u>	<u>(39)</u>	<u>(89)</u>	<u>240</u>
Total revenues	5,033	4,436	(597)	4,329
Expenditures				
Public works:				
Services and supplies	<u>16,788</u>	<u>-</u>	<u>16,788</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(11,755)</u>	<u>4,436</u>	<u>16,191</u>	<u>4,329</u>
Other financing sources (uses)				
Operating transfers in	-	39	39	-
Operating transfers out	<u>(100)</u>	<u>-</u>	<u>100</u>	<u>(239)</u>
Total other financing sources (uses)	<u>(100)</u>	<u>39</u>	<u>139</u>	<u>(239)</u>
Net change in fund balance	(11,855)	4,475	16,330	4,090
Fund Balance				
Beginning of year	<u>11,855</u>	<u>9,945</u>	<u>(1,910)</u>	<u>5,855</u>
End of year	<u>\$ -</u>	<u>\$ 14,420</u>	<u>\$ 14,420</u>	<u>\$ 9,945</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 1,496,607	\$ 796,652
Interest receivable	2,942	4,975
Due from other governments	<u>416,543</u>	<u>397,030</u>
Total assets	<u>\$ 1,916,092</u>	<u>\$ 1,198,657</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public works	<u>1,916,092</u>	<u>1,198,657</u>
Total liabilities and fund balance	<u>\$ 1,916,092</u>	<u>\$ 1,198,657</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 1,441,225	\$ 2,033,758	\$ 592,533	\$ 1,910,825
Miscellaneous:				
Investment income (loss)	<u>7,500</u>	<u>(3,823)</u>	<u>(11,323)</u>	<u>56,053</u>
Total revenues	1,448,725	2,029,935	581,210	1,966,878
Expenditures				
Public works:				
Services and supplies	<u>468,004</u>	<u>-</u>	<u>468,004</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	980,721	2,029,935	1,049,214	1,966,878
Other financing sources (uses)				
Operating transfers out	<u>(1,757,500)</u>	<u>(1,312,500)</u>	<u>445,000</u>	<u>(1,750,000)</u>
Net change in fund balance	(776,779)	717,435	1,494,214	216,878
Fund Balance				
Beginning of year	<u>776,779</u>	<u>1,198,657</u>	<u>421,878</u>	<u>981,779</u>
End of year	<u>\$ -</u>	<u>\$ 1,916,092</u>	<u>\$ 1,916,092</u>	<u>\$ 1,198,657</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 80,978	\$ 4,892
Taxes receivable	407	-
Due from other governments	10,690	10,576
Due from others	228	1
Inventory	<u>9,820</u>	<u>15,196</u>
Total assets	<u>\$ 102,123</u>	<u>\$ 30,665</u>
Liabilities		
Accounts payable	\$ 35,468	\$ 1,135
Accrued payroll and benefits	<u>1,442</u>	<u>552</u>
Total liabilities	<u>36,910</u>	<u>1,687</u>
Deferred Inflows Of Resources		
Unavailable revenue - taxes	<u>343</u>	<u>-</u>
Fund Balance		
Nonspendable	9,820	15,196
Committed for public works	<u>55,050</u>	<u>13,782</u>
Total fund balance	<u>64,870</u>	<u>28,978</u>
Total liabilities and fund balance	<u>\$ 102,123</u>	<u>\$ 30,665</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Property Tax:				
Property tax	\$ 23,358	\$ 22,587	\$ (771)	\$ -
Net proceeds	<u>2,864</u>	<u>2,956</u>	<u>92</u>	<u>-</u>
Total property tax	<u>26,222</u>	<u>25,543</u>	<u>(679)</u>	<u>-</u>
Intergovernmental:				
Aviation fuel tax	<u>6,000</u>	<u>1,263</u>	<u>(4,737)</u>	<u>889</u>
Miscellaneous:				
Investment income (loss)	50	(59)	(109)	436
Other	-	21,182	21,182	352
Rent	<u>8,850</u>	<u>7,555</u>	<u>(1,295)</u>	<u>6,319</u>
Total miscellaneous	<u>8,900</u>	<u>28,678</u>	<u>19,778</u>	<u>7,107</u>
Total revenues	<u>41,122</u>	<u>55,484</u>	<u>14,362</u>	<u>7,996</u>
Expenditures				
Public Works:				
Salaries and wages	20,000	9,655	10,345	5,595
Employee benefits	12,500	4,401	8,099	2,510
Services and supplies	<u>112,700</u>	<u>80,745</u>	<u>31,955</u>	<u>30,574</u>
Total expenditures	<u>145,200</u>	<u>94,801</u>	<u>50,399</u>	<u>38,679</u>
Excess (deficiency) of revenues over expenditures	<u>(104,078)</u>	<u>(39,317)</u>	<u>64,761</u>	<u>(30,683)</u>
Other financing sources (uses)				
Operating transfers in	75,150	75,209	59	47,000
Operating transfers out	<u>(50)</u>	<u>-</u>	<u>50</u>	<u>(436)</u>
Total other financing sources (uses)	<u>75,100</u>	<u>75,209</u>	<u>109</u>	<u>46,564</u>
Net change in fund balance	(28,978)	35,892	64,870	15,881
Fund Balance				
Beginning of year	<u>28,978</u>	<u>28,978</u>	<u>-</u>	<u>13,097</u>
End of year	<u>\$ -</u>	<u>\$ 64,870</u>	<u>\$ 64,870</u>	<u>\$ 28,978</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 4,229,840	\$ 4,125,932
Interest receivable	<u>8,790</u>	<u>8,238</u>
Total assets	<u>\$ 4,238,630</u>	<u>\$ 4,134,170</u>
Liabilities		
Accrued payroll and benefits	\$ 389	\$ 746
Fund Balance		
Restricted for public works	<u>4,238,241</u>	<u>4,133,424</u>
Total liabilities and fund balance	<u>\$ 4,238,630</u>	<u>\$ 4,134,170</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Licenses and permits:				
Public improvement fees	\$ 109,755	\$ 189,275	\$ 79,520	\$ 127,519
Miscellaneous:				
Investment income (loss)	17,500	(14,069)	(31,569)	128,468
Other	-	70	70	-
Total other	17,500	(13,999)	(31,499)	128,468
Total revenues	127,255	175,276	48,021	255,987
Expenditures				
Public works:				
Salaries and wages	50,000	13,020	36,980	13,369
Employee benefits	30,000	4,584	25,416	4,567
Service and supplies	3,997,126	52,855	3,944,271	19,998
Total expenditures	4,077,126	70,459	4,006,667	37,934
Excess (deficiency) of revenues over expenditures	(3,949,871)	104,817	4,054,688	218,053
Other financing sources (uses)				
Operating transfers out	(17,500)	-	17,500	-
Net change in fund balance	(3,967,371)	104,817	4,072,188	218,053
Fund Balance				
Beginning of year	3,967,371	4,133,424	166,053	3,915,371
End of year	\$ -	\$ 4,238,241	\$ 4,238,241	\$ 4,133,424

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 4,180,433	\$ 3,513,632
Interest receivable	<u>9,162</u>	<u>7,312</u>
Total assets	<u>\$ 4,189,595</u>	<u>\$ 3,520,944</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public works	<u>4,189,595</u>	<u>3,520,944</u>
Total liabilities and fund balance	<u>\$ 4,189,595</u>	<u>\$ 3,520,944</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Licenses and permits:				
Police impact fees	\$ 32,520	\$ 72,233	\$ 39,713	\$ 45,212
Streets impact fees	266,258	608,851	342,593	393,586
Total licenses and permits	298,778	681,084	382,306	438,798
Miscellaneous:				
Investment income (loss)	12,500	(12,433)	(24,933)	108,531
Total revenues	311,278	668,651	357,373	547,329
Expenditures				
Public safety:				
Services and supplies	132,653	-	132,653	-
Capital outlay	300,000	-	300,000	-
Total public safety	432,653	-	432,653	-
Public works:				
Services and supplies	1,231,365	-	1,231,365	-
Capital outlay	2,000,000	-	2,000,000	-
Total public works	3,231,365	-	3,231,365	-
Total expenditures	3,664,018	-	3,664,018	-
Excess (deficiency) of revenues over expenditures	(3,352,740)	668,651	4,021,391	547,329
Fund Balance				
Beginning of year	3,366,115	3,520,944	154,829	2,973,615
End of year	\$ 13,375	\$ 4,189,595	\$ 4,176,220	\$ 3,520,944

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 1,153,954	\$ 1,007,683
Interest receivable	2,373	1,867
Accounts receivable	291,559	244,745
Due from other governments	-	272
Prepaid expense	<u>28,562</u>	<u>30,406</u>
Total assets	<u>\$ 1,476,448</u>	<u>\$ 1,284,973</u>
Liabilities		
Accounts payable	\$ 20,337	\$ 18,331
Accrued payroll and benefits	12,953	11,355
Unearned revenue	<u>125,941</u>	<u>96,245</u>
Total liabilities	<u>159,231</u>	<u>125,931</u>
Fund Balance		
Nonspendable	28,562	30,406
Committed for health	<u>1,288,655</u>	<u>1,128,636</u>
Total fund balance	<u>1,317,217</u>	<u>1,159,042</u>
Total liabilities and fund balance	<u>\$ 1,476,448</u>	<u>\$ 1,284,973</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Licenses and permits:				
Special license fees	\$ 75,225	\$ 24,011	\$ (51,214)	\$ 70,833
Charges for services:				
Ambulance fees	531,000	512,229	(18,771)	648,380
Miscellaneous:				
Investment income (loss)	1,250	(2,851)	(4,101)	26,541
Other	-	14	14	8,443
Total miscellaneous	1,250	(2,837)	(4,087)	34,984
Total revenues	607,475	533,403	(74,072)	754,197
Expenditures				
Health:				
Ambulance:				
Salaries and wages	200,000	128,690	71,310	132,781
Employee benefits	75,000	39,381	35,619	37,082
Services and supplies	644,425	207,157	437,268	237,322
Capital outlay	525,000	-	525,000	-
Total health	1,444,425	375,228	1,069,197	407,185
Excess (deficiency) of revenues over expenditures	(836,950)	158,175	995,125	347,012
Fund Balance				
Beginning of year	836,950	1,159,042	322,092	812,030
End of year	\$ -	\$ 1,317,217	\$ 1,317,217	\$ 1,159,042

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 728,551	\$ 878,578
Interest receivable	1,465	2,245
Taxes receivable	31,056	29,736
Due from other governments	<u>90</u>	<u>4,638</u>
Total assets	<u>\$ 761,162</u>	<u>\$ 915,197</u>
Liabilities		
Accounts payable	\$ 1,791	\$ 187
Accrued payroll and benefits	<u>44,622</u>	<u>34,112</u>
Total liabilities	46,413	34,299
Deferred Inflows Of Resources		
Unavailable revenue - taxes	27,301	22,922
Fund Balance		
Restricted for welfare	<u>687,448</u>	<u>857,976</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 761,162</u>	<u>\$ 915,197</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Property tax	\$ 1,230,153	\$ 1,205,548	\$ (24,605)	\$ 1,138,419
Net proceeds of mines	<u>150,861</u>	<u>165,422</u>	<u>14,561</u>	<u>119,666</u>
Total taxes	<u>1,381,014</u>	<u>1,370,970</u>	<u>(10,044)</u>	<u>1,258,085</u>
Intergovernmental:				
Grants	-	14,803	14,803	17,837
Fish and wildlife	<u>-</u>	<u>160</u>	<u>160</u>	<u>171</u>
Total intergovernmental	<u>-</u>	<u>14,963</u>	<u>14,963</u>	<u>18,008</u>
Miscellaneous:				
Investment income (loss)	<u>1,250</u>	<u>(5,405)</u>	<u>(6,655)</u>	<u>29,386</u>
Total revenues	<u>1,382,264</u>	<u>1,380,528</u>	<u>(1,736)</u>	<u>1,305,479</u>
Expenditures				
Welfare:				
Salaries and wages	353,663	328,392	25,271	311,120
Employee benefits	228,297	219,882	8,415	211,368
Services and supplies:	811,417	225,317	586,100	440,570
Capital outlay	<u>-</u>	<u>27,465</u>	<u>(27,465)</u>	<u>-</u>
Total expenditures	<u>1,393,377</u>	<u>801,056</u>	<u>592,321</u>	<u>963,058</u>
Excess (deficiency) of revenues over expenditures	(11,113)	579,472	590,585	342,421
Other financing sources (uses)				
Operating transfers out	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(761,113)	(170,528)	590,585	342,421
Fund Balance				
Beginning of year	<u>761,113</u>	<u>857,976</u>	<u>96,863</u>	<u>515,555</u>
End of year	<u>\$ -</u>	<u>\$ 687,448</u>	<u>\$ 687,448</u>	<u>\$ 857,976</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 641,757	\$ 497,581
Interest receivable	1,461	622
Taxes receivable	7,867	7,461
Due from other governments	<u>-</u>	<u>216</u>
Total assets	<u>\$ 651,085</u>	<u>\$ 505,880</u>
Liabilities		
Accounts payable	\$ 53,341	\$ 452,223
Deferred Inflows Of Resources		
Unavailable revenue - taxes	6,913	5,750
Fund Balance		
Restricted for welfare	<u>590,831</u>	<u>47,907</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 651,085</u>	<u>\$ 505,880</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Property tax	\$ 312,995	\$ 307,180	\$ (5,815)	\$ 287,472
Net proceeds of mines	38,384	41,662	3,278	30,142
Total taxes	351,379	348,842	(2,537)	317,614
Intergovernmental:				
Fish and wildlife	-	41	41	43
Other	-	185,945	185,945	310,538
Total Intergovernmental	-	185,986	185,986	310,581
Miscellaneous:				
Investment income (loss)	1,250	(477)	(1,727)	11,317
Total revenues	352,629	534,351	181,722	639,512
Expenditures				
Welfare:				
Employee benefits	-	-	-	1,605
Services and supplies	955,759	628,927	326,832	560,139
Total welfare	955,759	628,927	326,832	561,744
Intergovernmental:				
Payments to state	150,000	112,500	37,500	150,000
Total expenditures	1,105,759	741,427	364,332	711,744
Excess (deficiency) of revenues over expenditures	(753,130)	(207,076)	546,054	(72,232)
Other financing sources (uses)				
Operating transfer in	750,000	750,000	-	-
Net change in fund balance	(3,130)	542,924	546,054	(72,232)
Fund Balance				
Beginning of year	3,130	47,907	44,777	120,139
End of year	\$ -	\$ 590,831	\$ 590,831	\$ 47,907

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 137,423	\$ 175,095
Interest receivable	302	367
Taxes receivable	4,477	4,060
Due from other governments	-	127
Prepaid expense	<u>-</u>	<u>800</u>
Total assets	<u>\$ 142,202</u>	<u>\$ 180,449</u>
Liabilities		
Accounts payable	\$ 7,377	\$ 790
Accrued payroll and benefits	<u>6,486</u>	<u>5,055</u>
Total liabilities	<u>13,863</u>	<u>5,845</u>
Deferred Inflows Of Resources		
Unavailable revenue - taxes	<u>3,926</u>	<u>3,129</u>
Fund Balance		
Nonspendable	-	800
Restricted for health	<u>124,413</u>	<u>170,675</u>
Total fund balance	<u>124,413</u>	<u>171,475</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 142,202</u>	<u>\$ 180,449</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 182,187	\$ 179,249	\$ (2,938)	\$ 157,153
Net proceeds of mines	<u>22,343</u>	<u>24,448</u>	<u>2,105</u>	<u>16,355</u>
Total taxes	204,530	203,697	(833)	173,508
Intergovernmental:				
Fish and wildlife	-	22	22	23
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(1,028)</u>	<u>(1,778)</u>	<u>6,048</u>
Total revenues	<u>205,280</u>	<u>202,691</u>	<u>(2,589)</u>	<u>179,579</u>
Expenditures				
Health:				
Public health nurse:				
Salaries and wages	70,580	62,112	8,468	53,310
Employee benefits	32,910	30,351	2,559	26,541
Services and supplies	<u>273,265</u>	<u>157,290</u>	<u>115,975</u>	<u>118,282</u>
Total expenditures	<u>376,755</u>	<u>249,753</u>	<u>127,002</u>	<u>198,133</u>
Excess (deficiency) of revenues over expenditures	(171,475)	(47,062)	124,413	(18,554)
Fund Balance				
Beginning of year	<u>171,475</u>	<u>171,475</u>	<u>-</u>	<u>190,029</u>
End of year	<u>\$ -</u>	<u>\$ 124,413</u>	<u>\$ 124,413</u>	<u>\$ 171,475</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ -	\$ 26,188
Interest receivable	<u>-</u>	<u>52</u>
Total assets	<u><u>\$ -</u></u>	<u><u>\$ 26,240</u></u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Committed for general government	<u>-</u>	<u>26,240</u>
Total liabilities and fund balance	<u><u>\$ -</u></u>	<u><u>\$ 26,240</u></u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL PROJECTS FUND (10301)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (91)	\$ (91)	\$ 821
Expenditures				
Capital outlay:				
General government	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	(91)	(91)	821
Other financing sources (uses)				
Operating transfers out	-	(26,149)	(26,149)	-
Net change in fund balance	-	(26,240)	(26,240)	821
Fund Balance				
Beginning of year	-	26,240	26,240	25,419
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,240</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 233,359	\$ 150,639
Interest receivable	485	248
Taxes receivable	6,171	4,913
Due from other governments	<u>-</u>	<u>210</u>
Total assets	<u>\$ 240,015</u>	<u>\$ 156,010</u>
Liabilities		
Accounts payable	\$ 58,768	\$ 42,242
Accrued payroll and benefits	<u>-</u>	<u>2,223</u>
Total liabilities	58,768	44,465
Deferred Inflows Of Resources		
Unavailable revenue - taxes	5,448	3,697
Fund Balance		
Restricted for community support	<u>175,799</u>	<u>107,848</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 240,015</u>	<u>\$ 156,010</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property taxes	\$ 233,574	\$ 228,076	\$ (5,498)	\$ 221,310
Net proceeds of mines	28,644	31,000	2,356	29,935
Total taxes	262,218	259,076	(3,142)	251,245
Intergovernmental:				
Town of Pahrump 4 H	25,000	-	(25,000)	-
Miscellaneous:				
Investment income (loss)	50	(1,109)	(1,159)	3,444
Total revenues	287,268	257,967	(29,301)	254,689
Expenditures				
Community support:				
Tonopah office:				
Salaries and wages	-	32,545	(32,545)	18,234
Employee benefits	-	11,635	(11,635)	5,636
Services and supplies	208,459	13,066	195,393	14,832
Total Tonopah office	208,459	57,246	151,213	38,702
Pahrump office:				
Salaries and wages	-	65,371	(65,371)	65,600
Employee benefits	-	18,204	(18,204)	12,078
Services and supplies	208,459	49,195	159,264	34,460
Services and supplies - 4H	25,000	-	25,000	-
Total Pahrump office	233,459	132,770	75,689	112,138
Total expenditures	441,918	190,016	226,902	150,840
Excess (deficiency) of revenues over expenditures	(154,650)	67,951	197,601	103,849
Fund Balance				
Beginning of year	154,650	107,848	(46,802)	3,999
End of year	\$ -	\$ 175,799	\$ 175,799	\$ 107,848

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 10,282	\$ 50,405
Taxes receivable	2,002	2,923
Due from other governments	<u>-</u>	<u>84</u>
Total assets	<u>\$ 12,284</u>	<u>\$ 53,412</u>
Liabilities		
Accounts payable	\$ 1	\$ 3,389
Accrued payroll and benefits	<u>9,327</u>	<u>12,698</u>
Total liabilities	9,328	16,087
Deferred Inflows Of Resources		
Unavailable revenue - taxes	1,798	2,251
Fund Balance		
Restricted for culture and recreation	<u>1,158</u>	<u>35,074</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 12,284</u>	<u>\$ 53,412</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP MUSEUM SPECIAL REVENUE FUND(10214)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 60,729	\$ 60,710	\$ (19)	\$ 113,149
Net proceeds of mines	<u>7,448</u>	<u>8,436</u>	<u>988</u>	<u>11,847</u>
Total taxes	68,177	69,146	969	124,996
Intergovernmental:				
Fish and wildlife	20	16	(4)	17
Miscellaneous:				
Investment income (loss)	<u>50</u>	<u>(61)</u>	<u>(111)</u>	<u>1,738</u>
Total revenues	<u>68,247</u>	<u>69,101</u>	<u>854</u>	<u>126,751</u>
Expenditures				
Culture and recreation:				
Tonopah museum:				
Salaries and wages	-	-	-	24,710
Employee benefits	-	-	-	731
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,486</u>
Total Tonopah museum	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,927</u>
Pahrump museum:				
Salaries and wages	55,000	60,045	(5,045)	57,139
Employee benefits	7,500	4,593	2,907	7,301
Services and supplies	<u>18,582</u>	<u>6,940</u>	<u>11,642</u>	<u>5,422</u>
Total Pahrump museum	<u>81,082</u>	<u>71,578</u>	<u>9,504</u>	<u>69,862</u>
Total expenditures	<u>81,082</u>	<u>71,578</u>	<u>9,504</u>	<u>117,789</u>
Excess (deficiency) of revenues over expenditures	<u>(12,835)</u>	<u>(2,477)</u>	<u>10,358</u>	<u>8,962</u>
Other financing sources (uses):				
Operating transfer in	-	61	61	-
Operating transfer out	<u>(31,550)</u>	<u>(31,500)</u>	<u>50</u>	<u>(1,738)</u>
Total other financing sources (uses)	<u>(31,550)</u>	<u>(31,439)</u>	<u>111</u>	<u>(1,738)</u>
Net change in fund balance	(44,385)	(33,916)	10,469	7,224
Fund Balance				
Beginning of year	<u>44,385</u>	<u>35,074</u>	<u>(9,311)</u>	<u>27,850</u>
End of year	<u>\$ -</u>	<u>\$ 1,158</u>	<u>\$ 1,158</u>	<u>\$ 35,074</u>

NYE COUNTY, NEVADA
NONMAJOR - TONOPAH MUSEUM SPECIAL REVENUE FUND(10215)
BALANCE SHEET
JUNE 30, 2021

	2021
Assets	
Pooled cash and investments	\$ 24,913
Taxes receivable	<u>708</u>
Total assets	<u><u>\$ 25,621</u></u>
Liabilities	
Accounts payable	\$ 900
Accrued payroll and benefits	<u>2,444</u>
Total liabilities	3,344
Deferred Inflows Of Resources	
Unavailable revenue - taxes	598
Fund Balance	
Restricted for culture and recreation	<u>21,679</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 25,621</u></u>

NYE COUNTY, NEVADA
NONMAJOR - TONOPAH MUSEUM SPECIAL REVENUE FUND(10215)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021

	2021		Variance-
	Budget	Actual	Positive (Negative)
Revenues			
Taxes:			
Property tax	\$ 40,486	\$ 39,215	\$ (1,271)
Net proceeds of mines	<u>4,965</u>	<u>5,124</u>	<u>159</u>
Total taxes	45,451	44,339	(1,112)
Miscellaneous:			
Investment income (loss)	<u>-</u>	<u>(222)</u>	<u>(222)</u>
Total revenues	<u>45,451</u>	<u>44,117</u>	<u>(1,334)</u>
Expenditures			
Culture and recreation:			
Tonopah museum:			
Salaries and wages	27,500	31,056	(3,556)
Employee benefits	2,500	5,572	(3,072)
Services and supplies	<u>46,951</u>	<u>17,532</u>	<u>29,419</u>
Total expenditures	<u>76,951</u>	<u>54,160</u>	<u>22,791</u>
Excess (deficiency) of revenues over expenditures	(31,500)	(10,043)	21,457
Other financing sources (uses):			
Operating transfer in	<u>31,500</u>	<u>31,722</u>	<u>222</u>
Net change in fund balance	-	21,679	21,679
Fund Balance			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 21,679</u>	<u>\$ 21,679</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	<u>\$ 974,605</u>	<u>\$ 651,180</u>
Liabilities		
Accounts payable	\$ 173,982	\$ 73,283
Accrued payroll and benefits	<u>5,573</u>	<u>6,859</u>
Total liabilities	179,555	80,142
Fund Balance		
Committed for general government	<u>795,050</u>	<u>571,038</u>
Total liabilities and fund balance	<u>\$ 974,605</u>	<u>\$ 651,180</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Licenses and permits:				
Permit fees	\$ 949,767	\$ 1,327,189	\$ 377,422	\$ 1,001,265
Dust control plan fees	20,325	36,215	15,890	25,000
Total licenses and permits	970,092	1,363,404	393,312	1,026,265
Miscellaneous:				
Investment income (loss)	3,750	(2,493)	(6,243)	20,983
Total revenues	973,842	1,360,911	387,069	1,047,248
Expenditures				
General government:				
Salaries and wages	95,000	58,707	36,293	52,391
Employee benefits	50,000	33,143	16,857	25,065
Services and supplies	1,396,130	1,047,542	348,588	812,335
Total expenditures	1,541,130	1,139,392	401,738	889,791
Excess (deficiency) of revenues over expenditures	(567,288)	221,519	788,807	157,457
Other financing sources (uses)				
Operating transfers in	-	2,493	2,493	-
Operating transfers out	(3,750)	-	3,750	(20,984)
Total other financing sources (uses)	(3,750)	2,493	6,243	(20,984)
Net change in fund balance	(571,038)	224,012	795,050	136,473
Fund Balance				
Beginning of year	571,038	571,038	-	434,565
End of year	\$ -	\$ 795,050	\$ 795,050	\$ 571,038

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 349,611	\$ 113,840
Due from others	<u>3,850</u>	<u>5,063</u>
Total assets	<u>\$ 353,461</u>	<u>\$ 118,903</u>
Liabilities		
Accounts payable	\$ 13,125	\$ 3,376
Accrued payroll and benefits	<u>2,758</u>	<u>3,336</u>
Total liabilities	15,883	6,712
Fund Balance		
Committed for general government	<u>337,578</u>	<u>112,191</u>
Total liabilities and fund balance	<u>\$ 353,461</u>	<u>\$ 118,903</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Miscellaneous:				
Rent	\$ 85,000	\$ 62,977	\$ (22,023)	\$ 69,398
Investment income	500	(336)	(836)	4,790
Other	5,000	11,620	6,620	6,553
Total revenues	<u>90,500</u>	<u>74,261</u>	<u>(16,239)</u>	<u>80,741</u>
Expenditures				
General government:				
Salaries and wages	26,000	32,782	(6,782)	34,296
Benefits	15,550	11,914	3,636	10,325
Services and supplies	125,000	104,514	20,486	119,633
Capital outlay	<u>46,319</u>	<u>-</u>	<u>46,319</u>	<u>-</u>
Total expenditures	<u>212,869</u>	<u>149,210</u>	<u>63,659</u>	<u>164,254</u>
Excess (deficiency) of revenues over expenditures	<u>(122,369)</u>	<u>(74,949)</u>	<u>47,420</u>	<u>(83,513)</u>
Other financing sources (uses)				
Operating transfers in	-	300,336	300,336	-
Operating transfers out	<u>(500)</u>	<u>-</u>	<u>500</u>	<u>(4,790)</u>
Total other financing sources (uses):	<u>(500)</u>	<u>300,336</u>	<u>300,836</u>	<u>(4,790)</u>
Net change in fund balance	(122,869)	225,387	348,256	(88,303)
Fund Balance				
Beginning of year	<u>122,869</u>	<u>112,191</u>	<u>(10,678)</u>	<u>200,494</u>
End of year	<u>\$ -</u>	<u>\$ 337,578</u>	<u>\$ 337,578</u>	<u>\$ 112,191</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 219,736	\$ 223,919
Interest receivable	<u>460</u>	<u>446</u>
Total assets	<u>\$ 220,196</u>	<u>\$ 224,365</u>
Liabilities		
Accounts payable	\$ 1,870	\$ 2,950
Fund Balance		
Restricted for general government	<u>218,326</u>	<u>221,415</u>
Total liabilities and fund balance	<u>\$ 220,196</u>	<u>\$ 224,365</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Charges for services:				
Map fees	\$ 39,825	\$ 58,107	\$ 18,282	\$ 48,968
Miscellaneous:				
Investment income (loss)	<u>250</u>	<u>(951)</u>	<u>(1,201)</u>	<u>6,623</u>
Total revenue	40,075	57,156	17,081	55,591
Expenditures				
General government:				
Services and supplies	<u>246,982</u>	<u>60,245</u>	<u>186,737</u>	<u>27,583</u>
Excess (deficiency) of revenues over expenditures	(206,907)	(3,089)	203,818	28,008
Fund Balance				
Beginning of year	<u>206,907</u>	<u>221,415</u>	<u>14,508</u>	<u>193,407</u>
End of year	<u>\$ -</u>	<u>\$ 218,326</u>	<u>\$ 218,326</u>	<u>\$ 221,415</u>

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 64,187	\$ 53,051
Interest receivable	159	-
Due from other governments	<u>26,393</u>	<u>56,606</u>
Total assets	<u>\$ 90,739</u>	<u>\$ 109,657</u>
Liabilities		
Accounts payable	\$ 1,489	\$ 21,587
Fund Balance		
Restricted for community support	<u>89,250</u>	<u>88,070</u>
Total liabilities and fund balance	<u>\$ 90,739</u>	<u>\$ 109,657</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Grants	\$ 280,000	\$ 168,370	\$ (111,630)	\$ 210,700
Miscellaneous:				
Investment income (loss)	500	(147)	(647)	-
Total revenues	280,500	168,223	(112,277)	210,700
Expenditures				
Community support:				
Services and supplies	334,857	167,043	167,814	175,987
Excess (deficiency) of revenues over expenditures	(54,357)	1,180	55,537	34,713
Fund Balance				
Beginning of year	54,357	88,070	33,713	53,357
End of year	\$ -	\$ 89,250	\$ 89,250	\$ 88,070

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 889,724	\$ 589,798
Interest receivable	1,862	1,211
Taxes receivable	<u>-</u>	<u>173</u>
Total assets	<u>\$ 891,586</u>	<u>\$ 591,182</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for general government	<u>891,586</u>	<u>591,182</u>
Total liabilities and fund balance	<u>\$ 891,586</u>	<u>\$ 591,182</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Charges for services:				
Technology fees	\$ 287,625	\$ 438,926	\$ 151,301	\$ 389,125
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(2,473)</u>	<u>(3,223)</u>	<u>16,611</u>
Total revenues	288,375	436,453	148,078	405,736
Expenditures				
General government:				
Services and supplies	<u>663,792</u>	<u>136,049</u>	<u>527,743</u>	<u>213,471</u>
Excess (deficiency) of revenues over expenditures	(375,417)	300,404	675,821	192,265
Fund Balance				
Beginning of year	<u>375,417</u>	<u>591,182</u>	<u>215,765</u>	<u>398,917</u>
End of year	<u>\$ -</u>	<u>\$ 891,586</u>	<u>\$ 891,586</u>	<u>\$ 591,182</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 7,018	\$ 4,382
Interest receivable	<u>14</u>	<u>-</u>
Total assets	<u>\$ 7,032</u>	<u>\$ 4,382</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for general government	<u>7,032</u>	<u>4,382</u>
Total liabilities and fund balance	<u>\$ 7,032</u>	<u>\$ 4,382</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Charges for services:				
Technology fee	\$ 1,445	\$ 2,655	\$ 1,210	\$ 2,405
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(5)</u>	<u>(5)</u>	<u>98</u>
Total revenues	1,445	2,650	1,205	2,503
Expenditures				
General government:				
Services and supplies	<u>5,024</u>	<u>-</u>	<u>5,024</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(3,579)	2,650	6,229	2,503
Fund Balance				
Beginning of year	<u>3,579</u>	<u>4,382</u>	<u>803</u>	<u>1,879</u>
End of year	<u>\$ -</u>	<u>\$ 7,032</u>	<u>\$ 7,032</u>	<u>\$ 4,382</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 549,893	\$ 457,999
Interest receivable	1,127	945
Prepaid expense	<u>-</u>	<u>48,437</u>
Total assets	<u>\$ 551,020</u>	<u>\$ 507,381</u>
Liabilities		
Accounts payable	\$ 26	\$ -
Fund Balance		
Restricted for general government	<u>550,994</u>	<u>507,381</u>
Total liabilities and fund balance	<u>\$ 551,020</u>	<u>\$ 507,381</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Charges for services:				
Technology fees	\$ 79,650	\$ 122,303	\$ 42,653	\$ 93,359
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(1,639)</u>	<u>(2,139)</u>	<u>15,812</u>
Total revenues	80,150	120,664	40,514	109,171
Expenditures				
General government:				
Services and supplies	<u>423,222</u>	<u>77,051</u>	<u>346,171</u>	<u>128,862</u>
Excess (deficiency) of revenues over expenditures	(343,072)	43,613	386,685	(19,691)
Fund Balance				
Beginning of year	<u>343,072</u>	<u>507,381</u>	<u>164,309</u>	<u>527,072</u>
End of year	<u>\$ -</u>	<u>\$ 550,994</u>	<u>\$ 550,994</u>	<u>\$ 507,381</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 25,180	\$ 7,797
Taxes receivable	<u>11,023</u>	<u>6,518</u>
Total assets	<u>\$ 36,203</u>	<u>\$ 14,315</u>
Liabilities		
Accounts payable	\$ 16,632	\$ 5,816
Fund Balance		
Restricted for community support	<u>19,571</u>	<u>8,499</u>
Total liabilities and fund balance	<u>\$ 36,203</u>	<u>\$ 14,315</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Room taxes	\$ 123,000	\$ 122,606	\$ (394)	\$ 117,234
Miscellaneous:				
Investment income (loss)	-	(17)	(17)	274
Total revenues	<u>123,000</u>	<u>122,589</u>	<u>(411)</u>	<u>117,508</u>
Expenditures				
Community support:				
Service and supplies	27,000	21,984	5,016	30,470
Intergovernmental:				
Payment to state	<u>101,500</u>	<u>89,550</u>	<u>11,950</u>	<u>90,511</u>
Total expenditures	<u>128,500</u>	<u>111,534</u>	<u>16,966</u>	<u>120,981</u>
Excess (deficiency) of revenues over expenditures	<u>(5,500)</u>	<u>11,055</u>	<u>16,555</u>	<u>(3,473)</u>
Other financing sources (uses)				
Operating transfers in	-	17	17	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(274)</u>
Total other financing sources (uses):	<u>-</u>	<u>17</u>	<u>17</u>	<u>(274)</u>
Net change in fund balance	(5,500)	11,072	16,572	(3,747)
Fund Balance				
Beginning of year	<u>10,596</u>	<u>8,499</u>	<u>(2,097)</u>	<u>12,246</u>
End of year	<u>\$ 5,096</u>	<u>\$ 19,571</u>	<u>\$ 14,475</u>	<u>\$ 8,499</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 427,068	\$ 294,486
Taxes receivable	1,967	1,861
Due from others	<u>-</u>	<u>50,905</u>
Total assets	<u>\$ 429,035</u>	<u>\$ 347,252</u>
Liabilities		
Accounts payable	\$ 12,360	\$ 11,612
Accrued payroll and benefits	<u>44</u>	<u>-</u>
Total liabilities	12,404	11,612
Deferred Inflows Of Resources		
Unavailable revenue - taxes	1,730	1,440
Fund Balance		
Restricted for public safety	<u>414,901</u>	<u>334,200</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 429,035</u>	<u>\$ 347,252</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Taxes:				
Property taxes	\$ 77,858	\$ 76,460	\$ (1,398)	\$ 71,537
Net proceeds of mines	9,550	10,436	886	7,498
Phone surcharge	510,000	493,395	(16,605)	539,740
Total taxes	597,408	580,291	(17,117)	618,775
Intergovernmental:				
Fish and wildlife	-	10	10	11
Miscellaneous:				
Investment income (loss)	150	(2,929)	(3,079)	4,702
Total revenues	597,558	577,372	(20,186)	623,488
Expenditures				
Public safety:				
Salaries and wages	75,000	9,214	65,786	
Employee benefits	41,250	3,264	37,986	
Services and supplies	491,793	487,122	4,671	219,581
Capital outlay	282,000	-	282,000	-
Total expenditures	890,043	499,600	390,443	219,581
Excess (deficiency) of revenues over expenditures	(292,485)	77,772	370,257	403,907
Other financing sources (uses):				
Operating transfers in	-	2,929	2,929	-
Operating transfers out	(150)	-	150	(157,283)
Total other financing sources (uses)	(150)	2,929	3,079	(157,283)
Net change in fund balance	(292,635)	80,701	373,336	246,624
Fund Balance				
Beginning of year	292,635	334,200	41,565	87,576
End of year	\$ -	\$ 414,901	\$ 414,901	\$ 334,200

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 486,425	\$ 208,041
Taxes receivable	32,728	29,691
Due from other governments	<u>24,664</u>	<u>13,275</u>
Total assets	<u>\$ 543,817</u>	<u>\$ 251,007</u>
Liabilities		
Accounts payable	\$ 34,927	\$ 10,860
Accrued payroll and benefits	<u>73,805</u>	<u>54,068</u>
Total liabilities	108,732	64,928
Deferred Inflows Of Resources		
Unavailable revenue - taxes	28,699	23,000
Fund Balance		
Restricted for public safety	<u>406,386</u>	<u>163,079</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 543,817</u>	<u>\$ 251,007</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 1,338,697	\$ 1,306,451	\$ (32,246)	\$ 1,118,356
Net proceeds of mines	164,172	178,641	14,469	117,270
Total taxes	1,502,869	1,485,092	(17,777)	1,235,626
Intergovernmental:				
Fish and wildlife	150	157	7	167
Reimbursements	17,000	26,833	9,833	35,079
Total intergovernmental	17,150	26,990	9,840	35,246
Fines and forfeitures:				
Fines	17,700	11,334	(6,366)	13,904
Restitution fees	7,080	11,648	4,568	12,453
Total fines and forfeitures	24,780	22,982	(1,798)	26,357
Miscellaneous:				
Reimbursements	-	125	125	-
Investment income (loss)	-	(4,000)	(4,000)	8,028
Truancy officer	32,500	41,902	9,402	31,647
Clerk fees	133	9,180	9,047	4,480
Total miscellaneous	32,633	47,207	14,574	44,155
Total revenues	1,577,432	1,582,271	4,839	1,341,384
Expenditures				
Public safety:				
Protective services:				
Salaries and wages	611,613	543,531	68,082	566,576
Employee benefits	395,948	302,175	93,773	310,113
Services and supplies-regular	514,487	397,230	117,257	355,537
Capital outlay	35,651	-	35,651	-
Total public safety	1,557,699	1,242,936	314,763	1,232,226

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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Intergovernmental:				
Payment to state	\$ 134,420	\$ 100,028	\$ 34,392	\$ 99,919
 Total expenditures	<u>1,692,119</u>	<u>1,342,964</u>	<u>349,155</u>	<u>1,332,145</u>
 Excess (deficiency) of revenues over expenditures	<u>(114,687)</u>	<u>239,307</u>	<u>353,994</u>	<u>9,239</u>
 Other financing sources (uses)				
Operating transfers in	-	4,000	4,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,013)</u>
 Total other financing sources (uses)	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>(8,013)</u>
 Net change in fund balance	(114,687)	243,307	357,994	1,226
 Fund Balance				
Beginning of year	<u>114,687</u>	<u>163,079</u>	<u>48,392</u>	<u>161,853</u>
 End of year	<u>\$ -</u>	<u>\$ 406,386</u>	<u>\$ 406,386</u>	<u>\$ 163,079</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 48,800	\$ 53,746
Interest receivable	<u>102</u>	<u>124</u>
Total assets	<u>\$ 48,902</u>	<u>\$ 53,870</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public safety	<u>48,902</u>	<u>53,870</u>
Total liabilities and fund balance	<u>\$ 48,902</u>	<u>\$ 53,870</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 250	\$ (212)	\$ (462)	\$ 2,275
Expenditures				
Public safety:				
Services and supplies	8,260	4,756	3,504	-
Capital outlay	-	-	-	20,115
Total expenditures	8,260	4,756	3,504	20,115
Excess (deficiency) of revenues over expenditures	(8,010)	(4,968)	3,042	(17,840)
Fund Balance				
Beginning of year	8,010	53,870	45,860	71,710
End of year	\$ -	\$ 48,902	\$ 48,902	\$ 53,870

NYE COUNTY, NEVADA
NONMAJOR FUND COUNTY JAIL SPECIAL REVENUE FUND (10236)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 944,686	\$ 408,413
Interest receivable	-	512
Due from other governments	239,580	266,700
Prepaid expense	<u>42,119</u>	<u>120,937</u>
 Total assets	 <u>\$ 1,226,385</u>	 <u>\$ 796,562</u>
 Liabilities		
Accounts payable	\$ 3,488	\$ 56,514
Accrued payroll and benefits	<u>450,456</u>	<u>262,640</u>
 Total liabilities	 <u>453,944</u>	 <u>319,154</u>
 Fund Balance		
Nonspendable	42,119	120,937
Restricted for public safety	<u>730,322</u>	<u>356,471</u>
 Total fund balance	 <u>772,441</u>	 <u>477,408</u>
 Total liabilities and fund balance	 <u>\$ 1,226,385</u>	 <u>\$ 796,562</u>

NYE COUNTY, NEVADA
NONMAJOR-NYE COUNTY JAIL SPECIAL REVENUE FUND (10236)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021

(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	
	Budget	Actual	Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Grant income	\$ 1,969,612	\$ 1,969,612	\$ -	\$ -
Charges for services:				
Immigration and Customs Contract	2,520,000	2,320,815	(199,185)	2,433,643
Transportation	100,000	51,598	(48,402)	82,200
Total charges for services	2,620,000	2,372,413	(247,587)	2,515,843
Miscellaneous:				
Investment income (loss)	1,250	(21,076)	(22,326)	7,844
Other	-	3,095	3,095	4,145
Total other	1,250	(17,981)	(22,326)	11,989
Total revenues	4,590,862	4,324,044	(266,818)	2,527,832
Expenditures				
Public safety:				
Administration:				
Salaries and wages	383,099	313,129	69,970	282,318
Employee benefits	248,021	181,663	66,358	177,443
Services and supplies	59,552	102,625	(43,073)	9,979
Total administration	690,672	597,417	93,255	469,740
Pahrump Jail:				
Salaries and wages	1,319,956	1,466,796	(146,840)	1,644,266
Employee benefits	1,212,243	993,184	219,059	1,070,475
Services and supplies	1,138,428	1,027,092	111,336	1,106,037
Total Pahrump	3,670,627	3,487,072	183,555	3,820,778
Tonopah Jail:				
Salaries and wages	674,429	660,528	13,901	719,347
Employee benefits	595,494	424,009	171,485	456,319
Services and supplies	807,297	813,562	(6,265)	828,273
Total Tonopah	2,077,220	1,898,099	179,121	2,003,939
Total expenditures	6,438,519	5,982,588	541,797	6,294,457
Excess (deficiency) of revenues over expenditures	(1,847,657)	(1,658,544)	274,979	(3,766,625)
Other financing sources (uses)				
Operating transfers in	3,813,736	3,923,189	109,453	4,244,033
Operating transfers out	(1,969,612)	(1,969,612)	-	-
Total other financing sources (uses):	1,844,124	1,953,577	109,453	4,244,033
Net change in fund balance	(3,533)	295,033	298,566	477,408
Fund Balance				
Beginning of year	3,533	477,408	473,875	-
End of year	\$ -	\$ 772,441	\$ 772,441	\$ 477,408

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Due from other governments	<u>\$ 75,779</u>	<u>\$ 72,142</u>
Liabilities		
Due to other governments	\$ 75,779	\$ 72,142
Fund Balance		
Restricted for public safety	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 75,779</u>	<u>\$ 72,142</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 522,000	\$ 369,838	\$ (152,162)	\$ 361,676
Expenditures				
Intergovernmental:				
Amargosa Town	145,000	112,718	32,282	107,950
Round Mountain Town	87,000	65,236	21,764	63,450
Tonopah Town	290,000	191,884	98,116	190,276
Total expenditures	522,000	369,838	152,162	361,676
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund Balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 122,366	\$ 96,574
Interest receivable	254	193
Due from other governments	14,855	14,141
Prepaid expense	<u>15,584</u>	<u>31,169</u>
 Total assets	 <u><u>\$ 153,059</u></u>	 <u><u>\$ 142,077</u></u>
 Liabilities		
Accounts payable	\$ 22,816	\$ 119
Accrued payroll and benefits	<u>5,869</u>	<u>5,869</u>
 Total liabilities	 <u>28,685</u>	 <u>5,988</u>
 Fund Balance		
Nonspendable	15,584	31,169
Restricted for public safety	<u>108,790</u>	<u>104,920</u>
 Total fund balance	 <u>124,374</u>	 <u>136,089</u>
 Total liabilities and fund balance	 <u><u>\$ 153,059</u></u>	 <u><u>\$ 142,077</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 62,884	\$ 72,498	\$ 9,614	\$ 68,261
Miscellaneous:				
Investment income (loss)	250	(317)	(567)	2,472
Total revenues	<u>63,134</u>	<u>72,181</u>	<u>9,047</u>	<u>70,733</u>
Expenditures				
Public safety - County:				
Services and supplies	32,988	58,068	(25,080)	4,757
Capital outlay	<u>166,235</u>	<u>25,828</u>	<u>140,407</u>	<u>5,501</u>
Total expenditures	<u>199,223</u>	<u>83,896</u>	<u>115,327</u>	<u>10,258</u>
Excess (deficiency) of revenues over expenditures	(136,089)	(11,715)	124,374	60,475
Fund Balance				
Beginning of year	<u>136,089</u>	<u>136,089</u>	<u>-</u>	<u>75,614</u>
End of year	<u>\$ -</u>	<u>\$ 124,374</u>	<u>\$ 124,374</u>	<u>\$ 136,089</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 408,147	\$ 337,668
Interest receivable	847	672
Due from other governments	<u>14,855</u>	<u>14,141</u>
Total assets	<u>\$ 423,849</u>	<u>\$ 352,481</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public safety	<u>423,849</u>	<u>352,481</u>
Total liabilities and fund balance	<u>\$ 423,849</u>	<u>\$ 352,481</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 62,884	\$ 72,498	\$ 9,614	\$ 68,261
Miscellaneous:				
Investment income (loss)	750	(1,130)	(1,880)	9,847
Total revenues	<u>63,634</u>	<u>71,368</u>	<u>7,734</u>	<u>78,108</u>
Expenditures				
Public safety:				
Services and supplies	93,247	-	93,247	-
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total expenditures	<u>393,247</u>	<u>-</u>	<u>393,247</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(329,613)	71,368	400,981	78,108
Fund Balance				
Beginning of year	<u>329,613</u>	<u>352,481</u>	<u>22,868</u>	<u>274,373</u>
End of year	<u>\$ -</u>	<u>\$ 423,849</u>	<u>\$ 423,849</u>	<u>\$ 352,481</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	<u>\$ 1,170,095</u>	<u>\$ 1,070,267</u>
Liabilities		
Accounts payable	\$ 18	\$ 1,496
Fund Balance		
Restricted for judicial	<u>1,170,077</u>	<u>1,068,771</u>
Total liabilities and fund balance	<u>\$ 1,170,095</u>	<u>\$ 1,070,267</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Charges for services:				
Beatty	\$ 15,045	\$ 16,112	\$ 1,067	\$ 16,261
Pahrump	67,703	46,157	(21,546)	60,911
Tonopah	59,295	55,850	(3,445)	52,547
Total charges for services	<u>142,043</u>	<u>118,119</u>	<u>(23,924)</u>	<u>129,719</u>
Miscellaneous:				
Investment income (loss)	2,500	(3,838)	(6,338)	33,427
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>
Total miscellaneous	<u>2,500</u>	<u>(3,838)</u>	<u>(6,338)</u>	<u>33,447</u>
 Total revenues	 144,543	 114,281	 (30,262)	 163,166
Expenditures				
Judicial:				
Services and supplies	<u>1,158,418</u>	<u>16,813</u>	<u>1,141,605</u>	<u>41,843</u>
 Excess (deficiency) of revenues over expenditures	 (1,013,875)	 97,468	 1,111,343	 121,323
Other financing sources (uses)				
Operating transfers out	<u>(2,500)</u>	<u>3,838</u>	<u>6,338</u>	<u>(33,427)</u>
 Net change in fund balance	 (1,016,375)	 101,306	 1,117,681	 87,896
Fund Balance				
Beginning of year	<u>1,016,375</u>	<u>1,068,771</u>	<u>52,396</u>	<u>980,875</u>
 End of year	 <u>\$ -</u>	 <u>\$ 1,170,077</u>	 <u>\$ 1,170,077</u>	 <u>\$ 1,068,771</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	<u>\$ 428,574</u>	<u>\$ 432,029</u>
Liabilities		
Accounts payable	\$ 5,974	\$ 699
Fund Balance		
Restricted for judicial	<u>422,600</u>	<u>431,330</u>
Total liabilities and fund balance	<u>\$ 428,574</u>	<u>\$ 432,029</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Charges for services:				
Beatty	\$ 10,178	\$ 6,963	\$ (3,215)	\$ 10,255
Pahrump	23,010	18,347	(4,663)	21,812
Tonopah	18,585	14,357	(4,228)	16,605
Total charges for services	51,773	39,667	(12,106)	48,672
Miscellaneous:				
Investment income (loss)	1,250	(1,787)	(3,037)	14,040
Total revenues	53,023	37,880	(15,143)	62,712
Expenditures				
Judicial:				
Justice court:				
Services and supplies	421,518	48,397	373,121	38,587
Excess (deficiency) of revenues over expenditures	(368,495)	(10,517)	357,978	24,125
Other financing sources (uses)				
Operating transfers out	(1,250)	1,787	3,037	(14,040)
Net change in fund balance	(369,745)	(8,730)	361,015	10,085
Fund Balance				
Beginning of year	369,745	431,330	61,585	421,245
End of year	\$ -	\$ 422,600	\$ 422,600	\$ 431,330

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	<u>\$ 578,481</u>	<u>\$ 516,533</u>
Liabilities		
Accounts payable	\$ 575	\$ 1,398
Fund Balance		
Restricted for judicial	<u>577,906</u>	<u>515,135</u>
Total liabilities and fund balance	<u>\$ 578,481</u>	<u>\$ 516,533</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Charges for services:				
Beatty	\$ 12,390	\$ 10,760	\$ (1,630)	\$ 13,974
Pahrump	49,560	52,678	3,118	51,558
Tonopah	30,975	24,974	(6,001)	30,024
Total charges for services	92,925	88,412	(4,513)	95,556
Miscellaneous:				
Investment income	1,250	(1,776)	(3,026)	16,368
Total revenues	94,175	86,636	(7,539)	111,924
Expenditures				
Judicial:				
Justice Court:				
Services and supplies	537,942	25,641	512,301	45,438
Excess (deficiency) of revenues over expenditures	(443,767)	60,995	504,762	66,486
Other financing sources (uses)				
Operating transfers out	(1,250)	1,776	3,026	(16,368)
Net change in fund balance	(445,017)	62,771	507,788	50,118
Fund Balance				
Beginning of year	445,017	515,135	70,118	465,017
End of year	\$ -	\$ 577,906	\$ 577,906	\$ 515,135

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 103,083	\$ 78,950
Interest receivable	<u>206</u>	<u>155</u>
Total assets	<u>\$ 103,289</u>	<u>\$ 79,105</u>
Liabilities		
Accounts payable	\$ 617	\$ 598
Fund Balance		
Restricted for judicial	<u>102,672</u>	<u>78,507</u>
Total liabilities and fund balance	<u>\$ 103,289</u>	<u>\$ 79,105</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Charges for services	\$ 69,030	\$ 99,249	\$ 30,219	\$ 89,604
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(766)</u>	<u>(1,266)</u>	<u>3,243</u>
Total revenues	69,530	98,483	28,953	92,847
Expenditures				
Judicial:				
Services and supplies	<u>186,627</u>	<u>74,318</u>	<u>112,309</u>	<u>72,437</u>
Excess (deficiency) of revenues over expenditures	(117,097)	24,165	141,262	20,410
Fund Balance				
Beginning of year	<u>117,097</u>	<u>78,507</u>	<u>(38,590)</u>	<u>58,097</u>
End of year	<u>\$ -</u>	<u>\$ 102,672</u>	<u>\$ 102,672</u>	<u>\$ 78,507</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	<u>\$ 269,837</u>	<u>\$ 152,875</u>
Liabilities		
Accounts payable	\$ 25,754	\$ 5,707
Accrued payroll and benefits	<u>4,065</u>	<u>2,435</u>
Total liabilities	29,819	8,142
Fund Balance		
Restricted for judicial	<u>240,018</u>	<u>144,733</u>
Total liabilities and fund balance	<u>\$ 269,837</u>	<u>\$ 152,875</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Grant revenue	\$ 115,000	\$ 121,792	\$ 6,792	\$ 117,787
Charges for services:				
Drug court proceeds	155,000	132,672	(22,328)	147,484
Miscellaneous:				
Investment income (loss)	<u>450</u>	<u>(592)</u>	<u>(1,042)</u>	<u>3,515</u>
Total revenue	<u>270,450</u>	<u>253,872</u>	<u>(16,578)</u>	<u>268,786</u>
Expenditures				
Judicial:				
Salaries and wages	100,368	39,516	60,852	72,858
Employee benefits	56,016	26,108	29,908	33,840
Services and supplies	<u>218,311</u>	<u>93,555</u>	<u>124,756</u>	<u>130,535</u>
Total expenditures	<u>374,695</u>	<u>159,179</u>	<u>215,516</u>	<u>237,233</u>
Excess (deficiency) of revenues over expenditures	(104,245)	94,693	198,938	31,553
Other financing sources (uses)				
Operating transfers out	<u>(450)</u>	<u>592</u>	<u>1,042</u>	<u>(3,515)</u>
Net change in fund balance	(104,695)	95,285	199,980	28,038
Fund Balance				
Beginning of year	<u>104,695</u>	<u>144,733</u>	<u>40,038</u>	<u>116,695</u>
End of year	<u>\$ -</u>	<u>\$ 240,018</u>	<u>\$ 240,018</u>	<u>\$ 144,733</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 171,446	\$ 152,205
Interest receivable	<u>357</u>	<u>303</u>
Total assets	<u>\$ 171,803</u>	<u>\$ 152,508</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for judicial	<u>171,803</u>	<u>152,508</u>
Total liabilities and fund balance	<u>\$ 171,803</u>	<u>\$ 152,508</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Charges for services:				
Clerk fees	\$ 15,930	\$ 21,960	\$ 6,030	\$ 20,430
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(505)</u>	<u>(1,255)</u>	<u>5,217</u>
Total revenue	16,680	21,455	4,775	25,647
 Expenditures				
Judicial:				
Services and supplies	<u>160,201</u>	<u>2,160</u>	<u>158,041</u>	<u>2,160</u>
Excess (deficiency) of revenues over expenditures	(143,521)	19,295	162,816	23,487
 Fund Balance				
Beginning of year	<u>143,521</u>	<u>152,508</u>	<u>8,987</u>	<u>129,021</u>
End of year	<u>\$ -</u>	<u>\$ 171,803</u>	<u>\$ 171,803</u>	<u>\$ 152,508</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	<u>\$ 2,431</u>	<u>\$ 2,079</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for judicial	<u>2,431</u>	<u>2,079</u>
Total liabilities and fund balance	<u>\$ 2,431</u>	<u>\$ 2,079</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Charges for services:				
Technology fees	\$ 398	\$ 360	\$ (38)	\$ 472
Miscellaneous:				
Investment income (loss)	<u>20</u>	<u>(8)</u>	<u>(28)</u>	<u>54</u>
Total revenues	418	352	(66)	526
Expenditures				
Judicial:				
Service and supplies	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,023)	352	2,375	526
Fund Balance				
Beginning of year	<u>2,023</u>	<u>2,079</u>	<u>56</u>	<u>1,553</u>
End of year	<u>\$ -</u>	<u>\$ 2,431</u>	<u>\$ 2,431</u>	<u>\$ 2,079</u>

NYE COUNTY, NEVADA
NONMAJOR - RENEWABLE ENERGY SPECIAL REVENUE FUND(10255)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ -	\$ 16,082
Interest receivable	<u>-</u>	<u>32</u>
Total assets	<u>\$ -</u>	<u>\$ 16,114</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Committed for general government	<u>-</u>	<u>16,114</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 16,114</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Geothermal lease	\$ -	\$ 636	\$ 636	\$ 391
Miscellaneous:				
Investment income (loss)	50	(32)	(82)	488
Total revenues	50	604	554	879
Expenditures				
General government:				
Services and supplies	15,385	-	15,385	-
Excess (deficiency) of revenues over expenditures	(15,335)	604	15,939	879
Other financing sources (uses)				
Operating transfers out	-	(16,718)	(16,718)	-
Net change in fund balance	(15,335)	(16,114)	(779)	879
Fund Balance				
Beginning of year	15,335	16,114	779	15,235
End of year	\$ -	\$ -	\$ -	\$ 16,114

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 586,465	\$ 532,675
Interest receivable	1,276	1,055
Assessments receivable	<u>35,186</u>	<u>26,480</u>
Total assets	<u>\$ 622,927</u>	<u>\$ 560,210</u>
Liabilities		
Accounts payable	\$ 1,382	\$ 7,694
Accrued payroll and benefits	<u>5,004</u>	<u>5,585</u>
Total liabilities	6,386	13,279
Deferred Inflows Of Resources		
Unavailable revenue-assessments	33,779	24,058
Fund Balance		
Restricted for general government	<u>582,762</u>	<u>522,873</u>
Total liabilities and fund balance	<u>\$ 622,927</u>	<u>\$ 560,210</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Tax assessment	\$ 290,105	\$ 306,135	\$ 16,030	\$ 289,748
Miscellaneous:				
Investment income (loss)	3,500	(2,775)	(6,275)	16,761
Total revenues	<u>293,605</u>	<u>303,360</u>	<u>9,755</u>	<u>306,509</u>
Expenditures				
General government:				
Salaries and wages	105,000	95,952	9,048	74,049
Employee benefits	65,000	40,990	24,010	36,661
Services and supplies	<u>300,000</u>	<u>106,529</u>	<u>193,471</u>	<u>61,798</u>
Total general government	470,000	243,471	226,529	172,508
Contingency	<u>13,350</u>	<u>-</u>	<u>13,350</u>	<u>-</u>
Total expenditures	<u>483,350</u>	<u>243,471</u>	<u>239,879</u>	<u>172,508</u>
Excess (deficiency) of revenues over expenditures	(189,745)	59,889	249,634	134,001
Fund Balance				
Beginning of year	<u>394,372</u>	<u>522,873</u>	<u>128,501</u>	<u>388,872</u>
End of year	<u>\$ 204,627</u>	<u>\$ 582,762</u>	<u>\$ 378,135</u>	<u>\$ 522,873</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 72,377	\$ 101,501
Interest receivable	<u>107</u>	<u>203</u>
Total assets	<u>\$ 72,484</u>	<u>\$ 101,704</u>
Liabilities		
Accounts payable	\$ 5,773	\$ 4,764
Accrued payroll and benefits	<u>2</u>	<u>400</u>
Total liabilities	5,775	5,164
Fund Balance		
Committed for community support	<u>66,709</u>	<u>96,540</u>
Total liabilities and fund balance	<u>\$ 72,484</u>	<u>\$ 101,704</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Charges for services:				
Special registration	\$ 65,000	\$ 21,300	\$ (43,700)	\$ 65,000
Miscellaneous:				
Investment income (loss)	<u>50</u>	<u>(258)</u>	<u>(308)</u>	<u>2,486</u>
Total revenues	<u>65,050</u>	<u>21,042</u>	<u>(44,008)</u>	<u>67,486</u>
Expenditures				
Community support:				
Salaries and wages	5,000	-	5,000	-
Employee benefits	2,000	-	2,000	-
Services and supplies	<u>124,931</u>	<u>50,873</u>	<u>74,058</u>	<u>39,577</u>
Total expenditures	<u>131,931</u>	<u>50,873</u>	<u>81,058</u>	<u>39,577</u>
Excess (deficiency) of revenues over expenditures	(66,881)	(29,831)	37,050	27,909
Other financing sources (uses)				
Operating transfers out	<u>(50)</u>	<u>-</u>	<u>50</u>	<u>-</u>
Net change in fund balance	(66,931)	(29,831)	37,100	27,909
Fund Balance				
Beginning of year	<u>66,931</u>	<u>96,540</u>	<u>29,609</u>	<u>68,631</u>
End of year	<u>\$ -</u>	<u>\$ 66,709</u>	<u>\$ 66,709</u>	<u>\$ 96,540</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 5,392	\$ 5,411
Interest receivable	<u>11</u>	<u>11</u>
Total assets	<u>\$ 5,403</u>	<u>\$ 5,422</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for general government	<u>5,403</u>	<u>5,422</u>
Total liabilities and fund balance	<u>\$ 5,403</u>	<u>\$ 5,422</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Miscellaneous:				
Other	\$ -	\$ -	\$ -	\$ 1,200
Investment income (loss)	-	(19)	(19)	151
Total revenues	-	(19)	(19)	1,351
Expenditures				
General government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	(19)	(19)	1,351
Fund Balance				
Beginning of year	-	5,422	5,422	4,071
End of year	<u>\$ -</u>	<u>\$ 5,403</u>	<u>\$ 5,403</u>	<u>\$ 5,422</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 3,015,095	\$ 2,810,762
Interest receivable	6,235	5,645
Taxes receivable	380	375
Due from other governments	<u>118,675</u>	<u>118,220</u>
Total assets	<u>\$ 3,140,385</u>	<u>\$ 2,935,002</u>
Liabilities		
Accounts payable	\$ 33,837	\$ 20,484
Accrued payroll and benefits	<u>29,472</u>	<u>20,114</u>
Total liabilities	63,309	40,598
Deferred Inflows Of Resources		
Unavailable revenue - taxes	359	337
Fund Balance		
Restricted for general government	<u>3,076,717</u>	<u>2,894,067</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,140,385</u>	<u>\$ 2,935,002</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 38,661	\$ 36,125	\$ (2,536)	\$ 35,135
Net proceeds of mines	<u>272</u>	<u>249</u>	<u>(23)</u>	<u>292</u>
Total taxes	<u>38,933</u>	<u>36,374</u>	<u>(2,559)</u>	<u>35,427</u>
Licenses and permits:				
Gaming licenses	14,000	22,523	8,523	7,178
Marijuana licenses	22,000	-	(22,000)	42,500
Liquor licenses	<u>1,200</u>	<u>2,200</u>	<u>1,000</u>	<u>660</u>
Total licenses and permits	<u>37,200</u>	<u>24,723</u>	<u>(12,477)</u>	<u>50,338</u>
Intergovernmental:				
Consolidated tax	<u>350,000</u>	<u>588,074</u>	<u>238,074</u>	<u>545,639</u>
Charges for services:				
Cemetery receipts	<u>800</u>	<u>1,375</u>	<u>575</u>	<u>200</u>
Fines and forfeitures:	<u>17,500</u>	<u>31,654</u>	<u>14,154</u>	<u>36,267</u>
Miscellaneous:				
Investment income (loss)	5,000	(9,958)	(14,958)	85,217
Other	-	486	486	-
Community center	<u>-</u>	<u>-</u>	<u>-</u>	<u>650</u>
Total miscellaneous	<u>5,000</u>	<u>(9,472)</u>	<u>(14,472)</u>	<u>85,867</u>
Total revenues	<u>449,433</u>	<u>672,728</u>	<u>223,295</u>	<u>753,738</u>
Expenditures				
General government:				
Administration:				
Salaries and wages	165,000	120,739	44,261	115,438
Employee benefits	65,000	61,597	3,403	69,545
Services and supplies	227,000	79,098	147,902	36,294
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total general government	<u>557,000</u>	<u>261,434</u>	<u>295,566</u>	<u>221,277</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Expenditures (Continued):				
Public safety:				
Fire department:				
Salaries and wages	\$ 110,000	\$ 102,419	\$ 7,581	\$ 86,803
Employee benefits	60,000	56,283	3,717	61,253
Services and supplies	120,000	47,909	72,091	38,997
Total public safety	<u>290,000</u>	<u>206,611</u>	<u>83,389</u>	<u>187,053</u>
Health:				
Cemetery:				
Service and supplies	<u>15,000</u>	<u>2,192</u>	<u>12,808</u>	<u>2,404</u>
Culture and recreation:				
Television:				
Service and supplies	<u>15,000</u>	<u>2,309</u>	<u>12,691</u>	<u>2,917</u>
Community support:				
Community center:				
Service and supplies	<u>200,000</u>	<u>17,532</u>	<u>182,468</u>	<u>16,752</u>
Contingency:	<u>23,522</u>	<u>-</u>	<u>23,522</u>	<u>-</u>
Total expenditures	<u>1,100,522</u>	<u>490,078</u>	<u>610,444</u>	<u>430,403</u>
Excess (deficiency) of revenues over expenditures	(651,089)	182,650	833,739	323,335
Other financing sources (uses)				
Operating transfers out	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>	<u>(28,860)</u>
Net change in fund balance	(681,089)	182,650	863,739	294,475
Fund Balance				
Beginning of year	<u>2,707,512</u>	<u>2,894,067</u>	<u>186,555</u>	<u>2,599,592</u>
End of year	<u>\$ 2,026,423</u>	<u>\$ 3,076,717</u>	<u>\$ 1,050,294</u>	<u>\$ 2,894,067</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	182,697	\$ 184,590
Interest receivable	380	366
Taxes receivable	<u>12,418</u>	<u>4,979</u>
Total assets	<u>\$ 195,495</u>	<u>\$ 189,935</u>
Liabilities		
Accounts payable	\$ 3,929	\$ 12,576
Accrued payroll and benefits	<u>3,939</u>	<u>3,914</u>
Total liabilities	7,868	16,490
Fund Balance		
Restricted for culture and recreation	<u>187,627</u>	<u>173,445</u>
Total liabilities and fund balance	<u>\$ 195,495</u>	<u>\$ 189,935</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Taxes:				
Room taxes	\$ 42,500	\$ 100,751	\$ 58,251	\$ 96,310
Miscellaneous:				
Investment income (loss)	1,000	(464)	(1,464)	5,634
Total revenues	<u>43,500</u>	<u>100,287</u>	<u>56,787</u>	<u>101,944</u>
Expenditures				
Culture and recreation:				
Museum:				
Salaries and wages	25,000	20,053	4,947	15,612
Employee benefits	8,000	6,363	1,637	5,425
Service and supplies	<u>16,383</u>	<u>12,485</u>	<u>3,898</u>	<u>10,905</u>
Total Museum	<u>49,383</u>	<u>38,901</u>	<u>10,482</u>	<u>31,942</u>
Chamber of Commerce:				
Salaries and wages	25,000	18,426	6,574	25,072
Employee benefits	8,000	6,565	1,435	7,215
Service and supplies	<u>16,383</u>	<u>9,819</u>	<u>6,564</u>	<u>16,033</u>
Total Chamber of Commerce	<u>49,383</u>	<u>34,810</u>	<u>14,573</u>	<u>48,320</u>
Total culture and recreation	98,766	73,711	25,055	80,262
Community support:				
Service and supplies	<u>85,702</u>	<u>12,394</u>	<u>73,308</u>	<u>7,000</u>
Total expenditures	<u>184,468</u>	<u>86,105</u>	<u>98,363</u>	<u>87,262</u>
Excess (deficiency) of revenues over expenditures	(140,968)	14,182	155,150	14,682
Fund Balance				
Beginning of year	<u>140,968</u>	<u>173,445</u>	<u>32,477</u>	<u>158,763</u>
End of year	<u>\$ -</u>	<u>\$ 187,627</u>	<u>\$ 187,627</u>	<u>\$ 173,445</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 105,969	\$ 120,198
Interest receivable	220	239
Due from other governments	<u>8,476</u>	<u>8,069</u>
Total assets	<u>\$ 114,665</u>	<u>\$ 128,506</u>
Liabilities		
Accounts payable	\$ 2,296	\$ 73
Fund Balance		
Restricted for public safety	<u>112,369</u>	<u>128,433</u>
Total liabilities and fund balance	<u>\$ 114,665</u>	<u>\$ 128,506</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Intergovernmental:				
Public safety tax	\$ 35,000	\$ 41,367	\$ 6,367	\$ 39,420
Miscellaneous:				
Investment income (loss)	500	(426)	(926)	3,428
Total revenues	<u>35,500</u>	<u>40,941</u>	<u>5,441</u>	<u>42,848</u>
Expenditures				
Public safety:				
Services and supplies	31,819	9,994	21,825	7,385
Capital outlay	<u>100,000</u>	<u>47,011</u>	<u>52,989</u>	<u>1,849</u>
Total expenditures	<u>131,819</u>	<u>57,005</u>	<u>74,814</u>	<u>9,234</u>
Excess (deficiency) of revenues over expenditures	(96,319)	(16,064)	80,255	33,614
Fund Balance				
Beginning of year	<u>96,319</u>	<u>128,433</u>	<u>32,114</u>	<u>94,819</u>
End of year	<u>\$ -</u>	<u>\$ 112,369</u>	<u>\$ 112,369</u>	<u>\$ 128,433</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 163,307	\$ 134,596
Interest receivable	338	267
Due from other governments	<u>8,476</u>	<u>8,069</u>
Total assets	<u>\$ 172,121</u>	<u>\$ 142,932</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for public safety	<u>172,121</u>	<u>142,932</u>
Total liabilities and fund balance	<u><u>\$ 172,121</u></u>	<u><u>\$ 142,932</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 35,000	\$ 41,367	\$ 6,367	\$ 39,420
Miscellaneous:				
Investment income (loss)	500	(413)	(913)	3,769
Total revenues	<u>35,500</u>	<u>40,954</u>	<u>5,454</u>	<u>43,189</u>
Expenditures				
Public safety:				
Services and supplies	52,243	-	52,243	-
Capital outlay	<u>100,000</u>	<u>11,765</u>	<u>88,235</u>	<u>-</u>
Total expenditures	<u>152,243</u>	<u>11,765</u>	<u>140,478</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(116,743)	29,189	145,932	43,189
Fund Balance				
Beginning of year	<u>116,743</u>	<u>142,932</u>	<u>26,189</u>	<u>99,743</u>
End of year	<u>\$ -</u>	<u>\$ 172,121</u>	<u>\$ 172,121</u>	<u>\$ 142,932</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 684,167	\$ 581,484
Interest receivable	1,413	1,309
Taxes receivable	3,325	6,420
Due from other governments	<u>28,835</u>	<u>28,518</u>
Total assets	<u>\$ 717,740</u>	<u>\$ 617,731</u>
Liabilities		
Accounts payable	\$ 4,013	\$ 2,223
Accrued payroll and benefits	<u>8,083</u>	<u>8,727</u>
Total liabilities	12,096	10,950
Deferred Inflows Of Resources		
Unavailable revenue - taxes	3,270	1,739
Fund Balance		
Restricted for general government	<u>702,374</u>	<u>605,042</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 717,740</u>	<u>\$ 617,731</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 45,796	\$ 46,762	\$ 966	\$ 35,777
Net proceeds	<u>16,210</u>	<u>14,102</u>	<u>(2,108)</u>	<u>6,098</u>
Total taxes	<u>62,006</u>	<u>60,864</u>	<u>(1,142)</u>	<u>41,875</u>
 Licenses and permits:				
Business licenses	885	1,275	390	1,388
Liquor licenses	<u>354</u>	<u>320</u>	<u>(34)</u>	<u>80</u>
Total licenses and permits	<u>1,239</u>	<u>1,595</u>	<u>356</u>	<u>1,468</u>
 Intergovernmental:				
Consolidated tax	<u>123,902</u>	<u>142,890</u>	<u>18,988</u>	<u>132,579</u>
 Charges for services:				
Sanitation	<u>38,055</u>	<u>47,039</u>	<u>8,984</u>	<u>40,485</u>
 Miscellaneous:				
Rent	885	1,467	582	1,700
Other	354	453	99	439
Investment income (loss)	<u>1,250</u>	<u>(1,865)</u>	<u>(3,115)</u>	<u>19,748</u>
Total miscellaneous	<u>2,489</u>	<u>55</u>	<u>(2,434)</u>	<u>21,887</u>
 Total revenues	<u>227,691</u>	<u>252,443</u>	<u>24,752</u>	<u>238,294</u>
 Expenditures				
General government:				
Administration:				
Salaries and wages	60,000	63,036	(3,036)	59,803
Employee benefits	46,500	35,093	11,407	37,474
Services and supplies	<u>50,000</u>	<u>15,921</u>	<u>34,079</u>	<u>12,594</u>
Total general government	<u>156,500</u>	<u>114,050</u>	<u>42,450</u>	<u>109,871</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Expenditures (Continued):				
Public works:				
Highways and streets:				
Salaries and wages	\$ 13,000	\$ 6,361	\$ 6,639	\$ 8,682
Employee benefits	4,000	977	3,023	1,238
Services and supplies	17,500	14,199	3,301	11,116
Total public works	<u>34,500</u>	<u>21,537</u>	<u>12,963</u>	<u>21,036</u>
Sanitation:				
Salaries and wages	27,000	6,410	20,590	12,098
Employee benefits	4,500	976	3,524	1,710
Services and supplies	30,000	12,138	17,862	12,340
Total sanitation	<u>61,500</u>	<u>19,524</u>	<u>41,976</u>	<u>26,148</u>
Contingency	<u>7,080</u>	<u>-</u>	<u>7,080</u>	<u>-</u>
Total expenditures	<u>259,580</u>	<u>155,111</u>	<u>104,469</u>	<u>157,055</u>
Excess (deficiency) of revenues over expenditures	(31,889)	97,332	129,221	81,239
Other financing sources (uses)				
Operating transfers out	<u>(185,000)</u>	<u>-</u>	<u>185,000</u>	<u>(85,000)</u>
Net change in fund balance	(216,889)	97,332	314,221	(3,761)
Fund Balance				
Beginning of year	<u>573,429</u>	<u>605,042</u>	<u>31,613</u>	<u>608,803</u>
End of year	<u>\$ 356,540</u>	<u>\$ 702,374</u>	<u>\$ 345,834</u>	<u>\$ 605,042</u>

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 38,469	\$ 33,773
Interest receivable	80	67
Due from other governments	<u>1,914</u>	<u>1,823</u>
Total assets	<u>\$ 40,463</u>	<u>\$ 35,663</u>
Liabilities		
Accounts payable	\$ 424	\$ 20
Fund Balance		
Restricted for public safety	<u>40,039</u>	<u>35,643</u>
Total liabilities and fund balance	<u>\$ 40,463</u>	<u>\$ 35,663</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 7,750	\$ 9,343	\$ 1,593	\$ 9,337
Miscellaneous:				
Investment income (loss)	75	(27)	(102)	994
Total revenues	<u>7,825</u>	<u>9,316</u>	<u>1,491</u>	<u>10,331</u>
Expenditures				
Public safety:				
Services and supplies	8,337	3,725	4,612	642
Capital outlay	<u>31,000</u>	<u>1,195</u>	<u>29,805</u>	<u>1,258</u>
Total expenditures	<u>39,337</u>	<u>4,920</u>	<u>34,417</u>	<u>1,900</u>
Excess (deficiency) of revenues over expenditures	(31,512)	4,396	35,908	8,431
Fund Balance				
Beginning of year	<u>31,512</u>	<u>35,643</u>	<u>4,131</u>	<u>27,212</u>
End of year	<u>\$ -</u>	<u>\$ 40,039</u>	<u>\$ 40,039</u>	<u>\$ 35,643</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 55,263	\$ 46,189
Interest receivable	115	92
Due from other governments	<u>1,914</u>	<u>1,823</u>
 Total assets	 <u>\$ 57,292</u>	 <u>\$ 48,104</u>
 Liabilities		
Accounts payable	\$ -	\$ -
 Fund Balance		
Restricted for public safety	<u>57,292</u>	<u>48,104</u>
 Total liabilities and fund balance	 <u>\$ 57,292</u>	 <u>\$ 48,104</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 7,750	\$ 9,343	\$ 1,593	\$ 9,337
Miscellaneous:				
Investment income (loss)	250	(155)	(405)	1,350
Total revenues	<u>8,000</u>	<u>9,188</u>	<u>1,188</u>	<u>10,687</u>
Expenditures				
Public safety:				
Services and supplies	6,517	-	6,517	-
Capital outlay	<u>48,600</u>	<u>-</u>	<u>48,600</u>	<u>-</u>
Total expenditures	<u>55,117</u>	<u>-</u>	<u>55,117</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(47,117)	9,188	56,305	10,687
Fund Balance				
Beginning of year	<u>47,117</u>	<u>48,104</u>	<u>987</u>	<u>37,417</u>
End of year	<u>\$ -</u>	<u>\$ 57,292</u>	<u>\$ 57,292</u>	<u>\$ 48,104</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 138,689	\$ 142,196
Interest receivable	289	285
Taxes receivable	89	184
Due from other governments	<u>1,654</u>	<u>1,638</u>
Total assets	<u>\$ 140,721</u>	<u>\$ 144,303</u>
Liabilities		
Accounts payable	\$ 352	\$ 135
Deferred Inflows Of Resources		
Unavailable revenue - taxes	87	177
Fund Balance		
Restricted for general government	<u>140,282</u>	<u>143,991</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 140,721</u>	<u>\$ 144,303</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Property taxes:				
Property tax	\$ 10,998	\$ 10,579	\$ (419)	\$ 9,844
Licenses and permits:				
Gaming licenses	442	1,080	638	405
Liquor licenses	266	480	214	240
Total licenses and permits	708	1,560	852	645
Intergovernmental:				
Consolidated tax	6,998	8,120	1,122	7,508
Miscellaneous:				
Investment income (loss)	750	(462)	(1,212)	4,220
Total revenues	19,454	19,797	343	22,217
Expenditures				
General government:				
Services and supplies	15,000	778	14,222	40
Public safety:				
Fire department:				
Services and supplies	8,500	384	8,116	385
Public works:				
Services and supplies	25,000	-	25,000	-
Culture and recreation:				
Television:				
Services and supplies	6,500	2,344	4,156	2,562
Contingency:	1,650	-	1,650	-
Total expenditures	56,650	3,506	53,144	2,987
Excess (deficiency) of revenues over expenditures	(37,196)	16,291	53,487	19,230
Other financing sources (uses)				
Operating transfers out	(20,000)	(20,000)	-	-
Net change in fund balance	(57,196)	(3,709)	53,487	19,230
Fund Balance				
Beginning of year	107,761	143,991	36,230	124,761
End of year	\$ 50,565	\$ 140,282	\$ 89,717	\$ 143,991

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND (27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 8,763	\$ 12,456
Interest receivable	18	25
Due from other governments	<u>1,114</u>	<u>1,060</u>
Total assets	<u>\$ 9,895</u>	<u>\$ 13,541</u>
Liabilities		
Accounts payable	\$ 214	\$ 10
Fund Balance		
Restricted for public safety	<u>9,681</u>	<u>13,531</u>
Total liabilities and fund balance	<u>\$ 9,895</u>	<u>\$ 13,541</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 4,850	\$ 5,436	\$ 586	\$ 5,162
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>(35)</u>	<u>(135)</u>	<u>344</u>
Total revenues	<u>4,950</u>	<u>5,401</u>	<u>451</u>	<u>5,506</u>
Expenditures				
Public safety:				
Services and supplies	5,621	3,343	2,278	160
Capital outlay	<u>10,000</u>	<u>5,908</u>	<u>4,092</u>	<u>986</u>
Total expenditures	<u>15,621</u>	<u>9,251</u>	<u>6,370</u>	<u>1,146</u>
Excess (deficiency) of revenues over expenditures	(10,671)	(3,850)	6,821	4,360
Fund Balance				
Beginning of year	<u>10,671</u>	<u>13,531</u>	<u>2,860</u>	<u>9,171</u>
End of year	<u>\$ -</u>	<u>\$ 9,681</u>	<u>\$ 9,681</u>	<u>\$ 13,531</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 31,617	\$ 26,336
Interest receivable	66	52
Due from other governments	<u>1,114</u>	<u>1,060</u>
 Total assets	 <u>\$ 32,797</u>	 <u>\$ 27,448</u>
 Liabilities		
Accounts payable	\$ -	\$ -
 Fund Balance		
Restricted for public safety	<u>32,797</u>	<u>27,448</u>
 Total liabilities and fund balance	 <u>\$ 32,797</u>	 <u>\$ 27,448</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Public safety tax	\$ 4,850	\$ 5,436	\$ 586	\$ 5,162
Miscellaneous:				
Investment income (loss)	150	(87)	(237)	770
Total revenues	5,000	5,349	349	5,932
Expenditures				
Public safety:				
Capital outlay	31,016	-	31,016	-
Excess (deficiency) of revenues over expenditures	(26,016)	5,349	31,365	5,932
Fund Balance				
Beginning of year	26,016	27,448	1,432	21,516
End of year	\$ -	\$ 32,797	\$ 32,797	\$ 27,448

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 4,975,659	\$ 4,872,387
Interest receivable	9,310	9,444
Taxes receivable	90,556	109,763
Due from other governments	241,539	239,633
Prepaid expenses	<u>4,167</u>	<u>-</u>
Total assets	<u><u>\$ 5,321,231</u></u>	<u><u>\$ 5,231,227</u></u>
Liabilities		
Accounts payable	\$ 95,369	\$ 95,981
Accrued payroll and benefits	<u>315,400</u>	<u>152,439</u>
Total liabilities	<u>410,769</u>	<u>248,420</u>
Deferred Inflows Of Resources		
Unavailable revenue - taxes	<u>71,211</u>	<u>84,367</u>
Fund Balance		
Nonspendable	4,167	-
Restricted for general government	<u>4,835,084</u>	<u>4,898,440</u>
Total fund balance	<u>4,839,251</u>	<u>4,898,440</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 5,321,231</u></u>	<u><u>\$ 5,231,227</u></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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes	\$ 3,998,051	\$ 4,005,840	\$ 7,789	\$ 3,737,766
Licenses and permits	358,425	476,106	117,681	835,473
Intergovernmental	852,442	1,185,898	333,456	1,096,700
Charges for services	22,125	7,755	(14,370)	8,890
Fines and forfeitures	1,770	537	(1,233)	1,140
Miscellaneous	22,125	25,442	3,317	182,289
Total revenues	<u>5,254,938</u>	<u>5,701,578</u>	<u>446,640</u>	<u>5,862,258</u>
Expenditures				
Current:				
General government	4,086,252	1,906,334	2,179,918	2,158,673
Public safety	2,183,923	2,115,677	68,246	1,821,049
Health	50,000	50,000	-	37,500
Culture and recreation	55,213	26,701	28,512	32,097
Community support	23,125	23,125	-	-
Contingency	130,000	-	130,000	-
Total expenditures	<u>6,528,513</u>	<u>4,121,837</u>	<u>2,406,676</u>	<u>4,049,319</u>
Excess (deficiency) of revenues over expenditures	<u>(1,273,575)</u>	<u>1,579,741</u>	<u>2,853,316</u>	<u>1,812,939</u>
Other financing sources (uses)				
Operating transfers in	-	305,358	305,358	-
Operating transfers out	(2,251,788)	(1,944,288)	307,500	(1,702,142)
Total other financing sources (uses)	<u>(2,251,788)</u>	<u>(1,638,930)</u>	<u>612,858</u>	<u>(1,702,142)</u>
Net change in fund balance	(3,525,363)	(59,189)	3,466,174	110,797
Fund Balance				
Beginning of year	<u>4,898,440</u>	<u>4,898,440</u>	<u>-</u>	<u>4,787,643</u>
End of year	<u>\$ 1,373,077</u>	<u>\$ 4,839,251</u>	<u>\$ 3,466,174</u>	<u>\$ 4,898,440</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 3,998,051	\$ 4,005,840	\$ 7,789	\$ 3,737,766
Licenses and permits:				
Franchise fees	175,500	233,170	57,670	211,713
Gaming licenses	150,500	200,021	49,521	105,930
Marijuana licenses	16,500	21,875	5,375	506,600
Liquor licenses	15,925	21,040	5,115	11,230
Total licenses and permits	358,425	476,106	117,681	835,473
Intergovernmental:				
Consolidated tax	852,442	1,185,898	333,456	1,096,700
Charges for services	22,125	7,755	(14,370)	8,890
Fines and forfeitures	1,770	537	(1,233)	1,140
Miscellaneous:				
Investment income (loss)	-	(23,620)	(23,620)	140,496
Rental	15,000	24,478	9,478	30,181
Donations	-	20,060	20,060	-
Other	7,125	4,524	(2,601)	11,612
Total miscellaneous	22,125	25,442	3,317	182,289
Total revenues	\$ 5,254,938	\$ 5,701,578	\$ 446,640	\$ 5,862,258

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Expenditures				
General government:				
Administration:				
Salaries and wages	\$ 218,641	\$ 138,189	\$ 80,452	\$ 144,773
Employee benefits	108,023	72,216	35,807	88,808
Services and supplies	537,888	244,374	293,514	295,371
Capital outlay	1,815,510	-	1,815,510	1,476
Total administration	2,680,062	454,779	2,225,283	530,428
Buildings and grounds:				
Salaries and wages	589,948	623,682	(33,734)	468,357
Employee benefits	379,592	404,295	(24,703)	331,777
Services and supplies	436,650	423,578	13,072	408,953
Capital outlay	-	-	-	419,158
Total buildings and grounds	1,406,190	1,451,555	(45,365)	1,628,245
Total general government	4,086,252	1,906,334	2,179,918	2,158,673
Public safety:				
Fire department:				
Salaries and wages	1,081,764	1,147,984	(66,220)	904,039
Employee benefits	748,531	703,591	44,940	546,326
Services and supplies	353,628	264,102	89,526	222,184
Capital outlay	-	-	-	148,500
Total public safety	2,183,923	2,115,677	68,246	1,821,049
Health:				
Services and supplies	50,000	50,000	-	37,500
Culture and recreation:				
Television:				
Services and supplies	13,875	8,218	5,657	7,903
Arena and fair activities:				
Salaries and wages	15,264	5,464	9,800	4,307
Employee benefits	5,724	1,918	3,806	1,634
Services and supplies	20,350	11,101	9,249	18,253
Total arena and fair activities	41,338	18,483	22,855	24,194
Total culture and recreation	55,213	26,701	28,512	32,097
Community Support:	23,125	23,125	-	-
Total expenditures	\$ 6,398,513	\$ 4,121,837	\$ 2,276,676	\$ 4,049,319

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ -	\$ 120,878
Interest receivable	-	347
Due from other governments	<u>44,498</u>	<u>37,962</u>
Total assets	<u>\$ 44,498</u>	<u>\$ 159,187</u>
Liabilities		
Accounts payable	\$ -	\$ 159,187
Due to other funds	<u>44,498</u>	<u>-</u>
Total liabilities	44,498	159,187
Fund Balance		
Restricted for public works	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 44,498</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Intergovernmental:				
Gas tax \$1.75	\$ 300,000	\$ 246,175	\$ (53,825)	\$ 237,371
Miscellaneous:				
Investment income (loss)	-	(657)	(657)	5,296
Total revenues	300,000	245,518	(54,482)	242,667
Expenditures				
Public works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	300,000	245,518	(54,482)	242,667
Other financing sources (uses):				
Operating transfers out	(300,000)	(245,518)	54,482	(242,667)
Net change in fund balance	-	-	-	-
Fund Balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP BUSINESS LICENSE SPECIAL REVENUE FUND (25268)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 723,645	\$ 668,605
Interest receivable	<u>1,413</u>	<u>1,236</u>
Total assets	<u>\$ 725,058</u>	<u>\$ 669,841</u>
Liabilities		
Accounts payable	\$ 586	\$ 66
Accrued payroll and benefits	<u>10,119</u>	<u>7,984</u>
Total liabilities	10,705	8,050
Fund Balance		
Committed for general government	<u>714,353</u>	<u>661,791</u>
Total liabilities and fund balance	<u>\$ 725,058</u>	<u>\$ 669,841</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Licenses and permits	\$ 132,750	\$ 171,325	\$ 38,575	\$ 183,068
Miscellaneous:				
Investment income (loss)	<u>250</u>	<u>(2,070)</u>	<u>(2,320)</u>	<u>18,898</u>
Total revenues	<u>133,000</u>	<u>169,255</u>	<u>36,255</u>	<u>201,966</u>
Expenditures				
General government:				
Salaries and wages	117,075	67,088	49,987	67,953
Employee benefits	72,365	36,762	35,603	36,932
Services and supplies	31,000	12,843	18,157	6,583
Capital outlay	<u>350,000</u>	<u>-</u>	<u>350,000</u>	<u>1,519</u>
Total expenditures	<u>570,440</u>	<u>116,693</u>	<u>453,747</u>	<u>112,987</u>
Excess (deficiency) of revenues over expenditures	(437,440)	52,562	490,002	88,979
Fund Balance				
Beginning of year	<u>498,574</u>	<u>661,791</u>	<u>163,217</u>	<u>572,812</u>
End of year	<u>\$ 61,134</u>	<u>\$ 714,353</u>	<u>\$ 653,219</u>	<u>\$ 661,791</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 347,437	\$ 313,770
Interest receivable	711	611
Taxes receivable	3,325	4,003
Due from other governments	<u>21,561</u>	<u>18,935</u>
Total assets	<u>\$ 373,034</u>	<u>\$ 337,319</u>
Liabilities		
Accounts payable	\$ 8,134	\$ 4,643
Accrued payroll and benefits	<u>23,338</u>	<u>2,554</u>
Total liabilities	31,472	7,197
Deferred Inflows Of Resources		
Unavailable revenue - taxes	2,612	3,081
Fund Balance		
Restricted for culture and recreation	<u>338,950</u>	<u>327,041</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 373,034</u>	<u>\$ 337,319</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Property tax	\$ 146,149	\$ 147,220	\$ 1,071	\$ 136,800
Intergovernmental:				
Consolidated tax	80,852	93,777	12,925	86,787
Charges for services:				
Pool receipts	8,850	4,193	(4,657)	2,888
Miscellaneous:				
Investment income (loss)	250	(2,333)	(2,583)	7,979
Other	-	2,500	2,500	-
Total miscellaneous	250	167	(83)	7,979
Total revenues	236,101	245,357	9,256	234,454
Expenditures				
Culture and recreation:				
Salaries and wages	137,057	54,958	82,099	57,783
Employee benefits	47,228	9,346	37,882	9,945
Services and supplies	67,700	74,158	(6,458)	50,776
Capital outlay	120,000	94,986	25,014	678
Total expenditures	371,985	233,448	138,537	119,182
Excess (deficiency) of revenues over expenditures	(135,884)	11,909	147,793	115,272
Fund Balance				
Beginning of year	166,632	327,041	160,409	211,769
End of year	\$ 30,748	\$ 338,950	\$ 308,202	\$ 327,041

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 90,815	\$ 116,324
Interest receivable	205	240
Taxes receivable	5,795	3,594
Due from other governments	<u>4,437</u>	<u>5,954</u>
 Total assets	 <u>\$ 101,252</u>	 <u>\$ 126,112</u>
 Liabilities		
Accounts payable	\$ 9,563	\$ 3,657
Accrued payroll and benefits	<u>5,740</u>	<u>5,775</u>
 Total liabilities	 15,303	 9,432
 Fund Balance		
Restricted for community support	<u>85,949</u>	<u>116,680</u>
 Total liabilities and fund balance	 <u>\$ 101,252</u>	 <u>\$ 126,112</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Room tax	\$ 36,573	\$ 67,295	\$ 30,722	\$ 61,316
Intergovernmental:				
Grants	25,000	4,437	(20,563)	42,059
Miscellaneous:				
Investment income (loss)	100	(458)	(558)	3,470
Total revenues	<u>61,673</u>	<u>71,274</u>	<u>9,601</u>	<u>106,845</u>
Expenditures				
Community support:				
Salaries and wages	2,000	416	1,584	673
Employee benefits	750	150	600	230
Services and supplies	110,000	97,547	12,453	97,622
Capital outlay	31,000	3,892	27,108	-
Total expenditures	<u>143,750</u>	<u>102,005</u>	<u>41,745</u>	<u>98,525</u>
Excess (deficiency) of revenues over expenditures	(82,077)	(30,731)	51,346	8,320
Fund Balance				
Beginning of year	<u>87,210</u>	<u>116,680</u>	<u>29,470</u>	<u>108,360</u>
End of year	<u>\$ 5,133</u>	<u>\$ 85,949</u>	<u>\$ 80,816</u>	<u>\$ 116,680</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 3,159,051	\$ 2,839,919
Interest receivable	6,445	5,501
Taxes receivable	<u>18,545</u>	<u>11,500</u>
Total assets	<u>\$ 3,184,041</u>	<u>\$ 2,856,920</u>
Liabilities		
Accounts payable	\$ 21,846	\$ 14,067
Accrued payroll and benefits	<u>1,387</u>	<u>4,356</u>
Total liabilities	23,233	18,423
Fund Balance		
Restricted for community support	<u>3,160,808</u>	<u>2,838,497</u>
Total liabilities and fund balance	<u>\$ 3,184,041</u>	<u>\$ 2,856,920</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Room tax	\$ 117,033	\$ 215,344	\$ 98,311	\$ 196,057
Licenses and permits:				
Fireworks fees	120,000	236,300	116,300	249,500
Miscellaneous:				
Investment income (loss)	500	(8,905)	(9,405)	82,723
Total revenues	<u>237,533</u>	<u>442,739</u>	<u>205,206</u>	<u>528,280</u>
Expenditures				
Community support:				
Salaries and wages	20,000	7,222	12,778	10,506
Employee benefits	10,000	1,899	8,101	2,647
Services and supplies	95,000	19,005	75,995	39,996
Capital outlay	<u>2,450,000</u>	<u>92,302</u>	<u>2,357,698</u>	<u>97,177</u>
Total expenditures	<u>2,575,000</u>	<u>120,428</u>	<u>2,454,572</u>	<u>150,326</u>
Excess (deficiency) of revenues over expenditures	(2,337,467)	322,311	2,659,778	377,954
Other financing sources (uses)				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,930</u>
Net change in fund balance	(2,337,467)	322,311	2,659,778	383,884
Fund Balance				
Beginning of year	<u>2,350,613</u>	<u>2,838,497</u>	<u>487,884</u>	<u>2,454,613</u>
End of year	<u>\$ 13,146</u>	<u>\$ 3,160,808</u>	<u>\$ 3,147,662</u>	<u>\$ 2,838,497</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 520,521	\$ 236,330
Interest receivable	1,069	466
Taxes receivable	<u>37,090</u>	<u>23,000</u>
Total assets	<u><u>\$ 558,680</u></u>	<u><u>\$ 259,796</u></u>
Liabilities		
Accounts payable	\$ 1,521	\$ 2,200
Accrued payroll and benefits	<u>18,110</u>	<u>13,902</u>
Total liabilities	19,631	16,102
Fund Balance		
Restricted for community support	<u>539,049</u>	<u>243,694</u>
Total liabilities and fund balance	<u><u>\$ 558,680</u></u>	<u><u>\$ 259,796</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Taxes:				
Room tax	\$ 234,065	\$ 430,688	\$ 196,623	\$ 392,415
Intergovernmental:				
Grants	-	59,550	59,550	-
Miscellaneous:				
Investment income (loss)	500	(391)	(891)	7,527
Total revenues	<u>234,565</u>	<u>489,847</u>	<u>255,282</u>	<u>399,942</u>
Expenditures				
Community support:				
Salaries and wages	137,243	137,578	(335)	127,134
Employee benefits	73,319	65,801	7,518	63,862
Service and supplies	135,000	76,113	58,887	183,236
Capital outlay	-	-	-	1,838
Total expenditures	<u>345,562</u>	<u>279,492</u>	<u>66,070</u>	<u>376,070</u>
Excess (deficiency) of revenues over expenditures	(110,997)	210,355	321,352	23,872
Other financing sources (uses)				
Operating transfers in	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(25,997)	295,355	321,352	23,872
Fund Balance				
Beginning of year	<u>31,539</u>	<u>243,694</u>	<u>212,155</u>	<u>219,822</u>
End of year	<u>\$ 5,542</u>	<u>\$ 539,049</u>	<u>\$ 533,507</u>	<u>\$ 243,694</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 435,275	\$ 597,004
Interest receivable	<u>911</u>	<u>1,196</u>
Total assets	<u>\$ 436,186</u>	<u>\$ 598,200</u>
Liabilities		
Accrued payroll	\$ 6	\$ -
Fund Balance		
Restricted for community support	<u>436,180</u>	<u>598,200</u>
Total liabilities and fund balance	<u>\$ 436,186</u>	<u>\$ 598,200</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 150	\$ (1,743)	\$ (1,893)	\$ 18,611
Donations	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total revenues	<u>25,150</u>	<u>23,257</u>	<u>(1,893)</u>	<u>43,611</u>
Expenditures				
Community support:				
Salaries and wages	2,000	99	1,901	179
Employee benefits	750	33	717	65
Services and supplies	280,000	-	280,000	-
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total expenditures	<u>382,750</u>	<u>132</u>	<u>382,618</u>	<u>244</u>
Excess (deficiency) of revenues over expenditures	(357,600)	23,125	380,725	43,367
Other financing sources (uses)				
Operating transfers out	<u>(85,000)</u>	<u>(185,145)</u>	<u>100,145</u>	<u>-</u>
Net change in fund balance	(442,600)	(162,020)	280,580	43,367
Fund Balance				
Beginning of year	<u>452,383</u>	<u>598,200</u>	<u>145,817</u>	<u>554,833</u>
End of year	<u>\$ 9,783</u>	<u>\$ 436,180</u>	<u>\$ 426,397</u>	<u>\$ 598,200</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 91,974	\$ 240,936
Interest receivable	221	489
Taxes receivable	<u>4,636</u>	<u>2,875</u>
Total assets	<u>\$ 96,831</u>	<u>\$ 244,300</u>
Liabilities		
Accounts payable	\$ 2,234	\$ 397
Accrued payroll	<u>11</u>	<u>-</u>
Total liabilities	2,245	397
Fund Balance		
Restricted for culture and recreation	<u>94,586</u>	<u>243,903</u>
Total liabilities and fund balance	<u>\$ 96,831</u>	<u>\$ 244,300</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP 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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Taxes:				
Room tax	\$ 29,258	\$ 53,836	\$ 24,578	\$ 49,052
Intergovernmental:				
Grant	-	-	-	152,294
Miscellaneous:				
Investment income (loss)	250	(1,810)	(2,060)	6,829
Total revenues	<u>29,508</u>	<u>52,026</u>	<u>22,518</u>	<u>208,175</u>
Expenditures				
Culture and recreation:				
Salaries and wages	1,000	106	894	231
Employee benefits	500	36	464	83
Service and supplies	25,000	14,177	10,823	15,950
Capital outlay	<u>228,000</u>	<u>187,024</u>	<u>40,976</u>	<u>93,306</u>
Total expenditures	<u>254,500</u>	<u>201,343</u>	<u>53,157</u>	<u>109,570</u>
Excess (deficiency) of revenues over expenditures	(224,992)	(149,317)	75,675	98,605
Fund Balance				
Beginning of year	<u>230,317</u>	<u>243,903</u>	<u>13,586</u>	<u>145,298</u>
End of year	<u>\$ 5,325</u>	<u>\$ 94,586</u>	<u>\$ 89,261</u>	<u>\$ 243,903</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 453,423	\$ 544,750
Interest receivable	1,095	1,089
Taxes receivable	<u>4,636</u>	<u>2,875</u>
Total assets	<u>\$ 459,154</u>	<u>\$ 548,714</u>
Liabilities		
Accounts payable	\$ 118,062	\$ -
Fund Balance		
Restricted for culture and recreation	<u>341,092</u>	<u>548,714</u>
Total liabilities and fund balance	<u>\$ 459,154</u>	<u>\$ 548,714</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP 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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Room tax	\$ 29,258	\$ 53,836	\$ 24,578	\$ 49,052
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(2,152)</u>	<u>(2,652)</u>	<u>18,341</u>
Total revenues	<u>29,758</u>	<u>51,684</u>	<u>21,926</u>	<u>67,393</u>
Expenditures				
Culture and recreation:				
Services and supplies	25,000	-	25,000	-
Capital outlay	<u>490,000</u>	<u>259,306</u>	<u>230,694</u>	<u>86,700</u>
Total expenditures	<u>515,000</u>	<u>259,306</u>	<u>255,694</u>	<u>86,700</u>
Excess (deficiency) of revenues over expenditures	(485,242)	(207,622)	277,620	(19,307)
Fund Balance				
Beginning of year	<u>493,521</u>	<u>548,714</u>	<u>55,193</u>	<u>568,021</u>
End of year	<u>\$ 8,279</u>	<u>\$ 341,092</u>	<u>\$ 332,813</u>	<u>\$ 548,714</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
BALANCE SHEET
JUNE 30, 2021

2021

Assets

Pooled cash and investments	\$ 105,626
Interest receivable	<u>105</u>
 Total assets	 <u>\$ 105,731</u>

Liabilities

Accrued payroll and benefits	\$ -
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Fund Balance

Committed for culture and recreation	<u>105,731</u>
 Total liabilities and fund balance	 <u>\$ 105,731</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021

	2021		Variance-
	Budget	Actual	Positive (Negative)
Revenues			
Charges for services:			
Event sales/fees	\$ 175,000	\$ 14,215	\$ (160,785)
Miscellaneous:			
Investment income (loss)	-	(19)	(19)
Total revenues	175,000	14,196	(160,804)
Expenditures			
Culture and recreation:			
Services and supplies	275,000	8,610	266,390
Excess (deficiency) of revenues over expenditures	(100,000)	5,586	105,586
Other financing sources (uses)			
Operating transfers in	-	100,145	100,145
Net change in fund balance	(100,000)	105,731	205,731
Fund Balance			
Beginning of year	100,000	-	(100,000)
End of year	\$ -	\$ 105,731	\$ 105,731

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 325,010	\$ 270,251
Interest receivable	<u>679</u>	<u>541</u>
Total assets	<u>\$ 325,689</u>	<u>\$ 270,792</u>
Liabilities		
Accounts payable	\$ 525	\$ 1,530
Accrued payroll and benefits	<u>273</u>	<u>946</u>
Total liabilities	798	2,476
Fund Balance		
Committed for health	<u>324,891</u>	<u>268,316</u>
Total liabilities and fund balance	<u>\$ 325,689</u>	<u>\$ 270,792</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Charges for services:				
Cemetery receipts	\$ 10,000	\$ 10,322	\$ 322	\$ 9,341
Miscellaneous:				
Investment income (loss)	<u>50</u>	<u>(1,054)</u>	<u>(1,104)</u>	<u>8,868</u>
Total revenue	<u>10,050</u>	<u>9,268</u>	<u>(782)</u>	<u>18,209</u>
Expenditures				
Health:				
Salaries and wages	20,000	10,902	9,098	8,170
Employee benefits	8,000	3,853	4,147	2,941
Services and supplies	21,300	12,845	8,455	12,841
Capital outlay	<u>240,000</u>	<u>93</u>	<u>239,907</u>	<u>11,625</u>
Total expenditures	<u>289,300</u>	<u>27,693</u>	<u>261,607</u>	<u>35,577</u>
Excess (deficiency) of revenues over expenditures	(279,250)	(18,425)	260,825	(17,368)
Other financing sources (uses)				
Operating transfers in	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>150,000</u>
Net change in fund balance	(204,250)	56,575	260,825	132,632
Fund Balance				
Beginning of year	<u>211,784</u>	<u>268,316</u>	<u>56,532</u>	<u>135,684</u>
End of year	<u>\$ 7,534</u>	<u>\$ 324,891</u>	<u>\$ 317,357</u>	<u>\$ 268,316</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 206,766	\$ 202,416
Interest receivable	<u>432</u>	<u>404</u>
Total assets	<u>\$ 207,198</u>	<u>\$ 202,820</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Committed for health	<u>207,198</u>	<u>202,820</u>
Total liabilities and fund balance	<u>\$ 207,198</u>	<u>\$ 202,820</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Charges for services:				
Cemetery receipts	\$ 5,000	\$ 5,083	\$ 83	\$ 4,601
Miscellaneous:				
Investment income (loss)	<u>50</u>	<u>(705)</u>	<u>(755)</u>	<u>6,291</u>
Total revenues	5,050	4,378	(672)	10,892
Expenditures				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,050	4,378	(672)	10,892
Fund Balance				
Beginning of year	<u>197,028</u>	<u>202,820</u>	<u>5,792</u>	<u>191,928</u>
End of year	<u>\$ 202,078</u>	<u>\$ 207,198</u>	<u>\$ 5,120</u>	<u>\$ 202,820</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 419,202	\$ 490,068
Interest receivable	<u>678</u>	<u>772</u>
Total assets	<u>\$ 419,880</u>	<u>\$ 490,840</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for culture and recreation	<u>419,880</u>	<u>490,840</u>
Total liabilities and fund balance	<u>\$ 419,880</u>	<u>\$ 490,840</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Licenses and permits	\$ 73,170	\$ 148,821	\$ 75,651	\$ 104,903
Miscellaneous:				
Investment income (loss)	<u>250</u>	<u>(2,094)</u>	<u>(2,344)</u>	<u>12,798</u>
Total revenues	73,420	146,727	73,307	117,701
Expenditures				
Culture and recreation:				
Capital outlay	<u>350,000</u>	<u>217,687</u>	<u>132,313</u>	<u>18,505</u>
Excess (deficiency) of revenues over expenditures	(276,580)	(70,960)	205,620	99,196
Fund Balance				
Beginning of year	<u>282,144</u>	<u>490,840</u>	<u>208,696</u>	<u>391,644</u>
End of year	<u>\$ 5,564</u>	<u>\$ 419,880</u>	<u>\$ 414,316</u>	<u>\$ 490,840</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 549,337	\$ 763,776
Interest receivable	<u>1,116</u>	<u>1,421</u>
Total assets	<u>\$ 550,453</u>	<u>\$ 765,197</u>
Liabilities		
Accounts payable	\$ 364	\$ -
Accrued payroll and benefits	<u>12</u>	<u>-</u>
Total liabilities	376	-
Fund Balance		
Restricted for public safety	<u>550,077</u>	<u>765,197</u>
Total liabilities and fund balance	<u>\$ 550,453</u>	<u>\$ 765,197</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Licenses and permits	\$ 40,650	\$ 88,593	\$ 47,943	\$ 55,097
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(3,506)</u>	<u>(4,256)</u>	<u>23,248</u>
Total revenues	<u>41,400</u>	<u>85,087</u>	<u>43,687</u>	<u>78,345</u>
Expenditures				
Public safety:				
Salaries and wages	-	10,988	(10,988)	-
Employee benefits	-	4,008	(4,008)	-
Capital outlay	<u>585,000</u>	<u>285,211</u>	<u>299,789</u>	<u>61,228</u>
Total expenditures	<u>585,000</u>	<u>300,207</u>	<u>284,793</u>	<u>61,228</u>
Excess (deficiency) of revenues over expenditures	(543,600)	(215,120)	328,480	17,117
Fund Balance				
Beginning of year	<u>549,580</u>	<u>765,197</u>	<u>215,617</u>	<u>748,080</u>
End of year	<u>\$ 5,980</u>	<u>\$ 550,077</u>	<u>\$ 544,097</u>	<u>\$ 765,197</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 741,173	\$ 638,589
Interest receivable	1,385	1,179
Due from other governments	<u>352,206</u>	<u>335,308</u>
Total assets	<u>\$ 1,094,764</u>	<u>\$ 975,076</u>
Liabilities		
Accounts payable	\$ 32,981	\$ 2,740
Accrued payroll and benefits	<u>105,337</u>	<u>72,542</u>
Total liabilities	138,318	75,282
Fund Balance		
Restricted for public safety	<u>956,446</u>	<u>899,794</u>
Total liabilities and fund balance	<u>\$ 1,094,764</u>	<u>\$ 975,076</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Intergovernmental:				
Public safety sales tax	\$ 1,440,000	\$ 1,718,923	\$ 278,923	\$ 1,605,042
Miscellaneous:				
Investment income (loss)	400	(3,573)	(3,973)	20,251
Total revenues	<u>1,440,400</u>	<u>1,715,350</u>	<u>274,950</u>	<u>1,625,293</u>
Expenditures				
Public safety:				
Salaries and wages	550,000	703,435	(153,435)	651,442
Employee benefits	425,000	460,940	(35,940)	437,706
Services and supplies	543,445	269,694	273,751	76,111
Capital outlay	<u>400,000</u>	<u>224,629</u>	<u>175,371</u>	<u>297,785</u>
Total expenditures	<u>1,918,445</u>	<u>1,658,698</u>	<u>259,747</u>	<u>1,463,044</u>
Excess (deficiency) of revenues over expenditures	(478,045)	56,652	534,697	162,249
Fund Balance				
Beginning of year	<u>478,045</u>	<u>899,794</u>	<u>421,749</u>	<u>737,545</u>
End of year	<u>\$ -</u>	<u>\$ 956,446</u>	<u>\$ 956,446</u>	<u>\$ 899,794</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 4,632,316	\$ 3,903,675
Interest receivable	9,566	7,676
Due from other governments	352,206	335,308
Prepaid expense	<u>2,880</u>	<u>4,320</u>
 Total assets	 <u><u>\$ 4,996,968</u></u>	 <u><u>\$ 4,250,979</u></u>
 Liabilities		
Accounts payable	\$ 7,560	\$ 26,593
Accrued payroll and benefits	<u>16,486</u>	<u>50,225</u>
 Total liabilities	 <u>24,046</u>	 <u>76,818</u>
 Fund Balance		
Nonspendable	2,880	4,320
Restricted for public safety	<u>4,970,042</u>	<u>4,169,841</u>
 Total fund balance	 <u>4,972,922</u>	 <u>4,174,161</u>
 Total liabilities and fund balance	 <u><u>\$ 4,996,968</u></u>	 <u><u>\$ 4,250,979</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Intergovernmental:				
Public safety sales tax	\$ 1,300,000	\$ 1,718,923	\$ 418,923	\$ 1,605,042
Miscellaneous:				
Investment income (loss)	<u>1,250</u>	<u>(11,924)</u>	<u>(13,174)</u>	<u>115,542</u>
Total revenues	<u>1,301,250</u>	<u>1,706,999</u>	<u>405,749</u>	<u>1,720,584</u>
Expenditures				
Public safety:				
Salaries and wages	435,881	432,428	3,453	452,295
Employee benefits	316,893	293,033	23,860	293,941
Services and supplies	86,748	56,429	30,319	50,623
Capital outlay	<u>3,500,000</u>	<u>126,348</u>	<u>3,373,652</u>	<u>683,945</u>
Total expenditures	<u>4,339,522</u>	<u>908,238</u>	<u>3,431,284</u>	<u>1,480,804</u>
Excess (deficiency) of revenues over expenditures	(3,038,272)	798,761	3,837,033	239,780
Fund Balance				
Beginning of year	<u>3,423,212</u>	<u>4,174,161</u>	<u>750,949</u>	<u>3,934,381</u>
End of year	<u>\$ 384,940</u>	<u>\$ 4,972,922</u>	<u>\$ 4,587,982</u>	<u>\$ 4,174,161</u>

NYE COUNTY, NEVADA
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED AS PART OF THE
GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMBINING BALANCE SHEET
June 30, 2021

	Stabilization	Compensated Absences	Totals
Assets			
Pooled cash and investments	\$ 250,000	\$ 115,645	\$ 365,645
Interest receivable	-	395	395
Total assets	<u>\$ 250,000</u>	<u>\$ 116,040</u>	<u>\$ 366,040</u>
Liabilities			
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance			
Restricted for:			
Fund stabilization NRS 354.6115	250,000	-	250,000
Committed for:			
General government	-	116,040	116,040
Total fund balance	<u>250,000</u>	<u>116,040</u>	<u>366,040</u>
Total liabilities and fund balance	<u>\$ 250,000</u>	<u>\$ 116,040</u>	<u>\$ 366,040</u>

NYE COUNTY, NEVADA
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED AS PART OF THE
GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021

	Stabilization	Compensated Absences	Totals 2021
Revenues:			
Miscellaneous	\$ -	\$ 82	\$ 82
Expenditures			
General government:	<u>-</u>	<u>235,598</u>	<u>235,598</u>
Excess (deficiency) of revenues over expenditures	-	(235,516)	(235,516)
Other financing sources (uses):			
Operating transfers in	<u>250,000</u>	<u>351,556</u>	<u>601,556</u>
Net change in fund balance	250,000	116,040	366,040
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 250,000</u>	<u>\$ 116,040</u>	<u>\$ 366,040</u>

**NYE COUNTY, NEVADA
STABILIZATION (10201)
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
BALANCE SHEET
JUNE 30, 2021**

2021

Assets

Pooled cash and investments	<u>\$ 250,000</u>
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Liabilities

Accounts payable	\$ -
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Fund Balance

Restricted for:	
Fund stabilization NRS 354.6115	<u>250,000</u>

Total liabilities and fund balance	<u>\$ 250,000</u>
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**NYE COUNTY, NEVADA
STABILIZATION (10201)
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021**

	2021		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Miscellaneous:			
Investment income	\$ -	\$ -	\$ -
Expenditures:			
General government:			
Services and supplies	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Excess (deficiency) of revenues over expenditures	(250,000)	-	250,000
Other financing sources (uses):			
Operating transfers in	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net change in fund balance	-	250,000	250,000
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

NYE COUNTY, NEVADA
COMPENSATED ABSENCES (10202)
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
BALANCE SHEET
JUNE 30, 2021

2021

Assets

Pooled cash and investments	\$ 115,645
Interest receivable	<u>395</u>
 Total assets	 <u><u>\$ 116,040</u></u>

Liabilities

Accounts payable	\$ -
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Fund Balance

Committed for general government	<u>116,040</u>
 Total liabilities and fund balance	 <u><u>\$ 116,040</u></u>

NYE COUNTY, NEVADA
COMPENSATED ABSENCES (10202)
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021

	2021		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Miscellaneous:			
Investment income (loss)	\$ -	\$ 82	\$ 82
Expenditures:			
General government:			
Salaries	225,000	221,974	3,026
Benefits	<u>50,000</u>	<u>13,624</u>	<u>36,376</u>
Total expenditures	<u>275,000</u>	<u>235,598</u>	<u>39,402</u>
Excess (deficiency) of revenues over expenditures	(275,000)	(235,516)	39,484
Other financing sources (uses):			
Operating transfers in	<u>275,000</u>	<u>351,556</u>	<u>76,556</u>
Net change in fund balance	-	116,040	116,040
Fund balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 116,040</u>	<u>\$ 116,040</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 324,454	\$ 26,277
Interest receivable	<u>464</u>	<u>53</u>
Total assets	<u>\$ 324,918</u>	<u>\$ 26,330</u>
Liabilities		
Accounts payable	\$ 413	\$ -
Fund Balance		
Restricted for debt service	<u>324,505</u>	<u>26,330</u>
Total liabilities and fund balance	<u>\$ 324,918</u>	<u>\$ 26,330</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 25	\$ (552)	\$ (577)	\$ 879
Interest subsidy	<u>370,639</u>	<u>-</u>	<u>(370,639)</u>	<u>391,840</u>
Total miscellaneous	<u>370,664</u>	<u>(552)</u>	<u>(371,216)</u>	<u>392,719</u>
Expenditures				
Debt service:				
Principal	1,125,479	939,298	186,181	972,630
Interest and fiscal costs	<u>1,245,459</u>	<u>1,134,515</u>	<u>110,944</u>	<u>1,242,398</u>
Total expenditures	<u>2,370,938</u>	<u>2,073,813</u>	<u>297,125</u>	<u>2,215,028</u>
Excess (deficiency) of revenues over expenditures	<u>(2,000,274)</u>	<u>(2,074,365)</u>	<u>(74,091)</u>	<u>(1,822,309)</u>
Other financing sources (uses)				
Operating transfers in	2,009,799	2,269,873	260,074	1,823,189
Payments to escrow agent	-	(18,628,333)	(18,628,333)	-
Debt proceeds	<u>-</u>	<u>18,731,000</u>	<u>18,731,000</u>	<u>-</u>
Total other financing sources (uses):	<u>2,009,799</u>	<u>2,372,540</u>	<u>362,741</u>	<u>1,823,189</u>
Net change in fund balance	9,525	298,175	288,650	880
Fund Balance				
Beginning of year	<u>20,501</u>	<u>26,330</u>	<u>5,829</u>	<u>25,450</u>
End of year	<u>\$ 30,026</u>	<u>\$ 324,505</u>	<u>\$ 294,479</u>	<u>\$ 26,330</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

June 30, 2021

(With Comparative Actual Amounts for June 30, 2020)

	County Special Ad Valorem	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Assets				
Pooled cash and investments	\$ 460,268	\$ 561,820	\$ 259,389	\$ 147,899
Interest receivable	-	1,175	516	309
Taxes receivable	12,809	-	-	1,734
Due from other governments	-	-	-	-
Prepaid expenditures	<u>113,902</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 586,979</u>	<u>\$ 562,995</u>	<u>\$ 259,905</u>	<u>\$ 149,942</u>
Liabilities				
Accounts payable	\$ 26,567	\$ -	\$ -	\$ -
Accrued payroll and benefits	<u>105</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>26,672</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows Of Resources				
Unavailable revenue - taxes	<u>11,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Nonspendable	113,902	-	-	-
Restricted for capital projects	<u>434,903</u>	<u>562,995</u>	<u>259,905</u>	<u>149,942</u>
Total fund balance	<u>548,805</u>	<u>562,995</u>	<u>259,905</u>	<u>149,942</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 586,979</u>	<u>\$ 562,995</u>	<u>\$ 259,905</u>	<u>\$ 149,942</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2021	2020
\$ 55,316	\$ 39,183	\$ 2,605,775	\$ 73,022	\$ 52,718	\$ 79,758	\$ 4,335,148	\$ 5,273,706
111	78	5,453	105	110	167	8,024	10,496
-	-	-	-	-	-	14,543	19,658
-	-	-	-	-	-	-	525
-	-	-	-	-	-	113,902	12,492
<u>\$ 55,427</u>	<u>\$ 39,261</u>	<u>\$ 2,611,228</u>	<u>\$ 73,127</u>	<u>\$ 52,828</u>	<u>\$ 79,925</u>	<u>\$ 4,471,617</u>	<u>\$ 5,316,877</u>
\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 36,567	\$ 297,342
-	-	-	-	-	-	105	5,088
-	-	-	-	10,000	-	36,672	302,430
-	-	-	-	-	-	11,502	14,372
-	-	-	-	-	-	113,902	12,492
<u>55,427</u>	<u>39,261</u>	<u>2,611,228</u>	<u>73,127</u>	<u>42,828</u>	<u>79,925</u>	<u>4,309,541</u>	<u>4,987,583</u>
<u>55,427</u>	<u>39,261</u>	<u>2,611,228</u>	<u>73,127</u>	<u>42,828</u>	<u>79,925</u>	<u>4,423,443</u>	<u>5,000,075</u>
<u>\$ 55,427</u>	<u>\$ 39,261</u>	<u>\$ 2,611,228</u>	<u>\$ 73,127</u>	<u>\$ 52,828</u>	<u>\$ 79,925</u>	<u>\$ 4,471,617</u>	<u>\$ 5,316,877</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	County Special Ad Valorem	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues				
Taxes	\$ 442,775	\$ -	\$ -	\$ 20,150
Intergovernmental	101	-	-	-
Miscellaneous	(7,384)	(1,965)	(762)	(416)
Total revenues	<u>435,492</u>	<u>(1,965)</u>	<u>(762)</u>	<u>19,734</u>
Expenditures				
Current:				
General government	-	-	-	-
Intergovernmental	37,458	-	-	-
Capital projects	590,576	-	-	-
Debt service:				
Principal	81,129	-	-	-
Interest and fiscal costs	<u>6,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>715,376</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(279,884)</u>	<u>(1,965)</u>	<u>(762)</u>	<u>19,734</u>
Other financing sources (uses)				
Operating transfers in	-	-	12,929	-
Operating transfers out	(108,979)	-	-	-
Sale of surplus	-	-	-	-
Debt proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(108,979)</u>	<u>-</u>	<u>12,929</u>	<u>-</u>
Net change in fund balance	(388,863)	(1,965)	12,167	19,734
Fund Balance				
Beginning of year	<u>937,668</u>	<u>564,960</u>	<u>247,738</u>	<u>130,208</u>
End of year	<u>\$ 548,805</u>	<u>\$ 562,995</u>	<u>\$ 259,905</u>	<u>\$ 149,942</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2021	2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,925	\$ 809,297
-	-	-	-	-	-	101	313,932
(152)	(133)	(12,421)	(170)	(187)	593	(22,997)	192,102
(152)	(133)	(12,421)	(170)	(187)	593	440,029	1,315,331
-	10,439	-	-	-	-	10,439	-
-	-	-	-	-	-	37,458	66,475
-	-	421,054	66,061	10,000	6,500	1,094,191	861,194
-	-	-	-	-	-	81,129	78,766
-	-	-	-	-	-	6,213	8,576
-	10,439	421,054	66,061	10,000	6,500	1,229,430	1,015,011
(152)	(10,572)	(433,475)	(66,231)	(10,187)	(5,907)	(789,401)	300,320
2,125	1,860	1,869,288	22,670	-	-	1,908,872	1,324,106
-	-	(391,328)	-	-	-	(500,307)	(139,641)
-	-	-	-	-	-	-	4,178
-	-	-	-	-	-	-	-
2,125	1,860	1,477,960	22,670	-	-	1,408,565	1,188,643
1,973	(8,712)	1,044,485	(43,561)	(10,187)	(5,907)	619,164	1,488,963
53,454	47,973	1,566,743	116,688	53,015	85,832	3,804,279	3,511,112
\$ 55,427	\$ 39,261	\$ 2,611,228	\$ 73,127	\$ 42,828	\$ 79,925	\$ 4,423,443	\$ 5,000,075

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 460,268	\$ 965,107
Interest receivable	-	2,097
Taxes receivable	12,809	18,662
Due from other governments	-	525
Prepaid expenditures	<u>113,902</u>	<u>12,492</u>
Total assets	<u>\$ 586,979</u>	<u>\$ 998,883</u>
Liabilities		
Accounts payable	\$ 26,567	\$ 43,676
Accrued payroll and benefits	<u>105</u>	<u>3,167</u>
Total liabilities	<u>26,672</u>	<u>46,843</u>
Deferred Inflows Of Resources		
Unavailable revenue - taxes	<u>11,502</u>	<u>14,372</u>
Fund Balance		
Nonspendable	113,902	12,492
Restricted for capital projects	<u>434,903</u>	<u>925,176</u>
Total fund balance	<u>548,805</u>	<u>937,668</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 586,979</u>	<u>\$ 998,883</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Property tax	\$ 389,306	\$ 387,693	\$ (1,613)	\$ 715,069
Net proceeds of mines	47,741	55,082	7,341	74,966
Total taxes	437,047	442,775	5,728	790,035
Intergovernmental:				
Grant	-	-	-	36,505
Fish and wildlife	-	101	101	107
Total intergovernmental	-	101	101	36,612
Miscellaneous:				
Investment income (loss)	20,000	(7,498)	(27,498)	31,693
Other	-	114	114	28,884
Total miscellaneous	20,000	(7,384)	(27,384)	60,577
Total revenues	457,047	435,492	(21,555)	887,224
Expenditures				
Intergovernmental:				
Round Mountain	37,250	16,161	21,089	28,680
Tonopah	43,315	19,172	24,143	34,023
Amargosa	5,195	2,125	3,070	3,772
Total intergovernmental	85,760	37,458	48,302	66,475
Capital projects:				
General government	1,063,513	590,576	472,937	478,021
Debt service:				
Principal	-	81,129	(81,129)	78,766
Interest and fiscal costs	-	6,213	(6,213)	8,576
Total debt service	-	87,342	(87,342)	87,342
Total expenditures	1,149,273	715,376	433,897	631,838
Excess (deficiency) of revenues over expenditures	(692,226)	(279,884)	412,342	255,386
Other financing sources (uses):				
Operating transfers out	(245,442)	(108,979)	136,463	(139,641)
Net change in fund balance	(937,668)	(388,863)	548,805	115,745
Fund Balance				
Beginning of year	937,668	937,668	-	821,923
End of year	\$ -	\$ 548,805	\$ 548,805	\$ 937,668

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 561,820	\$ 563,888
Interest receivable	<u>1,175</u>	<u>1,072</u>
Total assets	<u>\$ 562,995</u>	<u>\$ 564,960</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>562,995</u>	<u>564,960</u>
Total liabilities and fund balance	<u>\$ 562,995</u>	<u>\$ 564,960</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 1,500	\$ (1,965)	\$ (3,465)	\$ 17,073
Expenditures				
Capital projects:				
General government	<u>578,093</u>	<u>-</u>	<u>578,093</u>	<u>15,886</u>
Excess (deficiency) of revenues over expenditures	(576,593)	(1,965)	574,628	1,187
Other financing sources (uses):				
Operating transfers in	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>28,860</u>
Net change in fund balance	(546,593)	(1,965)	544,628	30,047
Fund Balance				
Beginning of year	<u>546,593</u>	<u>564,960</u>	<u>18,367</u>	<u>534,913</u>
End of year	<u>\$ -</u>	<u>\$ 562,995</u>	<u>\$ 562,995</u>	<u>\$ 564,960</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 259,389	\$ 247,289
Interest receivable	<u>516</u>	<u>449</u>
Total assets	<u>\$ 259,905</u>	<u>\$ 247,738</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>259,905</u>	<u>247,738</u>
Total liabilities and fund balance	<u>\$ 259,905</u>	<u>\$ 247,738</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 1,000	\$ (762)	\$ (1,762)	\$ 6,652
Expenditures				
Capital projects:				
General government	<u>256,142</u>	<u>-</u>	<u>256,142</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(255,142)	(762)	254,380	6,652
Other financing sources (uses)				
Operating transfers in	<u>20,000</u>	<u>12,929</u>	<u>(7,071)</u>	<u>22,944</u>
Net change in fund balance	(235,142)	12,167	247,309	29,596
Fund Balance				
Beginning of year	<u>235,142</u>	<u>247,738</u>	<u>12,596</u>	<u>218,142</u>
End of year	<u>\$ -</u>	<u>\$ 259,905</u>	<u>\$ 259,905</u>	<u>\$ 247,738</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 147,899	\$ 128,954
Interest receivable	309	258
Taxes receivable	<u>1,734</u>	<u>996</u>
Total assets	<u>\$ 149,942</u>	<u>\$ 130,208</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>149,942</u>	<u>130,208</u>
Total liabilities and fund balance	<u>\$ 149,942</u>	<u>\$ 130,208</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Taxes:				
Room taxes	\$ 8,750	\$ 20,150	\$ 11,400	\$ 19,262
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(416)</u>	<u>(916)</u>	<u>3,849</u>
Total revenues	9,250	19,734	10,484	23,111
Expenditures				
Capital projects:				
Community support	<u>134,847</u>	<u>-</u>	<u>134,847</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(125,597)	19,734	145,331	23,111
Fund Balance				
Beginning of year	<u>125,597</u>	<u>130,208</u>	<u>4,611</u>	<u>107,097</u>
End of year	<u>\$ -</u>	<u>\$ 149,942</u>	<u>\$ 149,942</u>	<u>\$ 130,208</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 55,316	\$ 53,405
Interest receivable	<u>111</u>	<u>49</u>
Total assets	<u>\$ 55,427</u>	<u>\$ 53,454</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>55,427</u>	<u>53,454</u>
Total liabilities and fund balance	<u>\$ 55,427</u>	<u>\$ 53,454</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Revenues				
Miscellaneous:				
Investment income	\$ 75	\$ (152)	\$ (227)	\$ 707
Expenditures				
Capital projects:				
General government	<u>191,350</u>	<u>-</u>	<u>191,350</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(191,275)	(152)	191,123	707
Other financing sources (uses)				
Operating transfers in	<u>138,500</u>	<u>2,125</u>	<u>(136,375)</u>	<u>28,772</u>
Net change in fund balance	(52,775)	1,973	54,748	29,479
Fund Balance				
Beginning of year	<u>52,775</u>	<u>53,454</u>	<u>679</u>	<u>23,975</u>
End of year	<u>\$ -</u>	<u>\$ 55,427</u>	<u>\$ 55,427</u>	<u>\$ 53,454</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 39,183	\$ 47,884
Interest receivable	<u>78</u>	<u>89</u>
Total assets	<u>\$ 39,261</u>	<u>\$ 47,973</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>39,261</u>	<u>47,973</u>
Total liabilities and fund balance	<u>\$ 39,261</u>	<u>\$ 47,973</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 300	\$ (133)	\$ (433)	\$ 1,346
Expenditures				
Capital projects:				
General government	<u>32,877</u>	<u>10,439</u>	<u>22,438</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(32,577)	(10,572)	22,005	1,346
Other financing sources (uses)				
Operating transfers in	<u>3,000</u>	<u>1,860</u>	<u>(1,140)</u>	<u>3,300</u>
Net change in fund balance	(29,577)	(8,712)	20,865	4,646
Fund Balance				
Beginning of year	<u>29,577</u>	<u>47,973</u>	<u>18,396</u>	<u>43,327</u>
End of year	<u>\$ -</u>	<u>\$ 39,261</u>	<u>\$ 39,261</u>	<u>\$ 47,973</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 2,605,775	\$ 1,816,335
Interest receivable	<u>5,453</u>	<u>3,659</u>
Total assets	<u>\$ 2,611,228</u>	<u>\$ 1,819,994</u>
Liabilities		
Accounts payable	\$ -	\$ 253,251
Fund Balance		
Restricted for capital projects	<u>2,611,228</u>	<u>1,566,743</u>
Total liabilities and fund balance	<u>\$ 2,611,228</u>	<u>\$ 1,819,994</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Intergovernmental:				
Grants	\$ -	\$ -	\$ -	\$ 277,320
Miscellaneous:				
Investment income (loss)	<u>2,000</u>	<u>(12,421)</u>	<u>(14,421)</u>	<u>54,468</u>
Total revenues	2,000	(12,421)	(14,421)	331,788
Expenditures				
Capital projects:				
General government	<u>3,090,288</u>	<u>421,054</u>	<u>2,669,234</u>	<u>343,630</u>
Excess (deficiency) of revenues over expenditures	<u>(3,088,288)</u>	<u>(433,475)</u>	<u>2,654,813</u>	<u>(11,842)</u>
Other financing sources (uses)				
Operating transfers in	1,869,288	1,869,288	-	1,200,000
Sale of surplus	<u>-</u>	<u>(391,328)</u>	<u>(391,328)</u>	<u>4,178</u>
Total other financing sources(uses)	<u>1,869,288</u>	<u>1,477,960</u>	<u>(391,328)</u>	<u>1,204,178</u>
Net change in fund balance	(1,219,000)	1,044,485	2,263,485	1,192,336
Fund Balance				
Beginning of year	<u>1,655,727</u>	<u>1,566,743</u>	<u>(88,984)</u>	<u>374,407</u>
End of year	<u>\$ 436,727</u>	<u>\$ 2,611,228</u>	<u>\$ 2,174,501</u>	<u>\$ 1,566,743</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 73,022	\$ 116,535
Interest receivable	<u>105</u>	<u>153</u>
Total assets	<u>\$ 73,127</u>	<u>\$ 116,688</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>73,127</u>	<u>116,688</u>
Total liabilities and fund balance	<u>\$ 73,127</u>	<u>\$ 116,688</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 200	\$ (170)	\$ (370)	\$ 1,620
Expenditures				
Capital projects:				
General government	<u>130,000</u>	<u>66,061</u>	<u>63,939</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(129,800)	(66,231)	63,569	1,620
Other financing sources (uses)				
Operating transfers in	<u>30,000</u>	<u>22,670</u>	<u>(7,330)</u>	<u>40,230</u>
Net change in fund balance	(99,800)	(43,561)	56,239	41,850
Fund Balance				
Beginning of year	<u>105,238</u>	<u>116,688</u>	<u>11,450</u>	<u>74,838</u>
End of year	<u>\$ 5,438</u>	<u>\$ 73,127</u>	<u>\$ 67,689</u>	<u>\$ 116,688</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 52,718	\$ 52,909
Interest receivable	<u>110</u>	<u>106</u>
Total assets	<u>\$ 52,828</u>	<u>\$ 53,015</u>
Liabilities		
Accounts payable	\$ 10,000	\$ -
Fund Balance		
Restricted for capital projects	<u>42,828</u>	<u>53,015</u>
Total liabilities and fund balance	<u>\$ 52,828</u>	<u>\$ 53,015</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2020		Variance- Positive (Negative)	2019 Actual
	Budget	Actual		
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 100	\$ (187)	\$ (287)	\$ 1,670
Expenditures				
Capital projects:				
Culture and recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	35,000	10,000	25,000	-
Total expenditures	40,000	10,000	30,000	-
Excess (deficiency) of revenues over expenditures	(39,900)	(10,187)	29,713	1,670
Fund Balance				
Beginning of year	46,545	53,015	6,470	51,345
End of year	\$ 6,645	\$ 42,828	\$ 36,183	\$ 53,015

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 79,758	\$ 85,661
Interest receivable	<u>167</u>	<u>171</u>
Total assets	<u>\$ 79,925</u>	<u>\$ 85,832</u>
Liabilities		
Accounts payable	\$ -	\$ -
Fund Balance		
Restricted for capital projects	<u>79,925</u>	<u>85,832</u>
Total liabilities and fund balance	<u>\$ 79,925</u>	<u>\$ 85,832</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Revenues				
Miscellaneous:				
Investment income (loss)	\$ 100	\$ (277)	\$ (377)	\$ 2,686
Rent	<u>1,000</u>	<u>870</u>	<u>(130)</u>	<u>1,825</u>
Total revenues	1,100	593	(507)	4,511
Expenditures				
Capital projects:				
Culture and recreation	<u>75,000</u>	<u>6,500</u>	<u>68,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(73,900)	(5,907)	67,993	4,511
Fund Balance				
Beginning of year	<u>82,521</u>	<u>85,832</u>	<u>3,311</u>	<u>81,321</u>
End of year	<u>\$ 8,621</u>	<u>\$ 79,925</u>	<u>\$ 71,304</u>	<u>\$ 85,832</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021
(With Comparative Actual Amounts for June 30, 2020)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Assets			
Current assets:			
Pooled cash and investments	\$ 165,261	\$ -	\$ -
Interest receivable	531	12	65
Room tax receivable	-	-	-
Accounts receivable	4,268	287	4,522
Due from sewer fund	13,087	-	-
Total current assets	<u>183,147</u>	<u>299</u>	<u>4,587</u>
Restricted assets:			
Restricted cash	<u>64,241</u>	<u>-</u>	<u>28,618</u>
Noncurrent assets:			
Total capital assets, net of accumulated depreciation	<u>1,279,992</u>	<u>1,465,626</u>	<u>1,198,073</u>
Total assets	<u>1,527,380</u>	<u>1,465,925</u>	<u>1,231,278</u>
Deferred Outflows Of Resources			
Pension charge	<u>17,309</u>	<u>-</u>	<u>13,448</u>
Liabilities			
Current liabilities:			
Accounts payable	3,788	244	711
Accrued payroll and benefits	4,657	-	3,277
Customer deposits	-	-	3,755
Due to water fund	-	13,087	-
Bonds payable, current portion	<u>25,600</u>	<u>-</u>	<u>4,796</u>
Total current liabilities	<u>34,045</u>	<u>13,331</u>	<u>12,539</u>
Long-term liabilities:			
Net pension liability	15,746	-	68,857
Bonds payable, long-term portion	<u>220,621</u>	<u>-</u>	<u>258,943</u>
Total long-term liabilities	<u>236,367</u>	<u>-</u>	<u>327,800</u>
Total liabilities	<u>270,412</u>	<u>13,331</u>	<u>340,339</u>
Deferred Inflows Of Resources			
Pension charge	<u>8,103</u>	<u>-</u>	<u>6,673</u>
Net Position			
Invested in capital assets, net of related debt	1,033,771	1,465,626	934,334
Restricted for debt service	64,241	-	12,182
Restricted for capital projects	-	-	16,436
Unrestricted	<u>168,162</u>	<u>(13,032)</u>	<u>(65,238)</u>
Total net position	<u>\$ 1,266,174</u>	<u>\$ 1,452,594</u>	<u>\$ 897,714</u>

Pahrump Lake View Golf Course		Totals	
		2021	2020
\$ 241,157	\$ 406,418	\$ 535,883	
601	1,209	1,200	
9,273	9,273	5,750	
-	9,077	8,885	
-	13,087	18,588	
251,031	439,064	570,306	
-	92,859	95,116	
427,197	4,370,888	4,563,181	
678,228	4,902,811	5,228,603	
-	30,757	29,240	
2,838	7,581	3,073	
21	7,955	7,654	
-	3,755	3,370	
-	13,087	18,588	
-	30,396	28,473	
2,859	62,774	61,158	
-	84,603	76,280	
-	479,564	509,919	
-	564,167	586,199	
2,859	626,941	647,357	
-	14,776	22,389	
427,197	3,860,928	4,024,789	
-	76,423	75,263	
-	16,436	19,853	
248,172	338,064	468,192	
\$ 675,369	\$ 4,291,851	\$ 4,588,097	

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2021

(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Operating revenues			
Charges for services	\$ 114,414	\$ 11,654	\$ 54,332
Operating expenses			
Salaries and wages	53,189	-	36,860
Employee benefits	21,227	-	15,269
Services and supplies	34,526	6,510	9,776
Depreciation	69,526	33,440	72,900
Total operating expenses	178,468	39,950	134,805
Operating income (loss)	(64,054)	(28,296)	(80,473)
Nonoperating revenues (expenses)			
Investment income (loss)	(753)	(45)	(145)
Room tax	-	-	-
Other income	-	-	-
Interest expense	(19,242)	-	(9,333)
Total nonoperating revenues (expenses)	(19,995)	(45)	(9,478)
Income (loss) before transfers	(84,049)	(28,341)	(89,951)
Transfers			
Operating transfers in	-	-	20,000
Change in net position	(84,049)	(28,341)	(69,951)
Net Position			
Beginning of year	1,350,223	1,480,935	967,665
End of year	\$ 1,266,174	\$ 1,452,594	\$ 897,714

Pahrump Lake View Golf Course	Totals	
	2021	2020
\$ 281,975	\$ 462,375	\$ 471,273
361	90,410	92,271
116	36,612	37,301
485,763	536,575	498,692
16,427	192,293	174,227
502,667	855,890	802,491
(220,692)	(393,515)	(331,218)
(885)	(1,828)	21,487
107,672	107,672	98,104
-	-	1,083
-	(28,575)	(31,346)
106,787	77,269	89,328
(113,905)	(316,246)	(241,890)
-	20,000	65,930
(113,905)	(296,246)	(175,960)
789,274	4,588,097	4,764,057
\$ 675,369	\$ 4,291,851	\$ 4,588,097

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course
Cash flows from operating activities				
Cash received from customers	\$ 114,118	\$ 11,825	\$ 54,650	\$ 281,975
Cash paid for salaries and employee benefits	(75,290)	-	(51,782)	(456)
Cash paid for services and supplies	(31,998)	(6,286)	(10,818)	(482,965)
Net cash provided (used) by operating activities	6,830	5,539	(7,950)	(201,446)
Cash flows from noncapital financing activities				
Room tax	-	-	-	104,149
Operating transfers in (out)	-	-	20,000	-
Due to (from) other funds	5,501	(5,501)	-	-
Net cash provided (used) by noncapital financing activities	5,501	(5,501)	20,000	104,149
Cash flows from capital and related financing activities				
Purchase of capital assets	-	-	-	-
Other income	-	-	-	-
Principal payments - bonds	(23,841)	-	(4,591)	-
Interest paid	(19,242)	-	(9,333)	-
Net cash provided (used) by capital and related financing activities	(43,083)	-	(13,924)	-
Cash flows from investing activities				
Investment income (loss)	(856)	(38)	(151)	(792)
Net increase (decrease) in pooled cash and investments	(31,608)	-	(2,025)	(98,089)
Pooled cash and investments				
Beginning of year	261,110	-	30,643	339,246
End of year	\$ 229,502	\$ -	\$ 28,618	\$ 241,157
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ (64,054)	\$ (28,296)	\$ (80,473)	\$ (220,692)
Adjustments to reconcile operating income to net cash provided (used) by operating activities				
Depreciation expense	69,526	33,440	72,900	16,427
(Increase) decrease in accounts receivable	(296)	171	(67)	-
(Increase) decrease in deferred outflows - pension	(1,028)	-	(489)	-
Increase (decrease) in customer deposits	-	-	385	-
Increase (decrease) in accrued payroll and benefits	10	-	270	21
Increase (decrease) in accounts payable	2,528	224	(1,042)	2,798
Increase (decrease) in net pension liability	4,630	-	3,693	-
Increase (decrease) in deferred inflows - pension	(4,486)	-	(3,127)	-
Total adjustments	70,884	33,835	72,523	19,246
Net cash provided (used) by operating activities	\$ 6,830	\$ 5,539	\$ (7,950)	\$ (201,446)

Totals	
2021	2020
\$ 462,568	\$ 471,417
(127,528)	(128,922)
<u>(532,067)</u>	<u>(509,378)</u>
<u>(197,027)</u>	<u>(166,883)</u>
104,149	100,626
20,000	65,930
<u>-</u>	<u>-</u>
<u>124,149</u>	<u>166,556</u>
-	(74,385)
-	1,083
(28,432)	(25,607)
<u>(28,575)</u>	<u>(31,346)</u>
<u>(57,007)</u>	<u>(130,255)</u>
<u>(1,837)</u>	<u>20,867</u>
(131,722)	(109,715)
<u>630,999</u>	<u>740,714</u>
<u>\$ 499,277</u>	<u>\$ 630,999</u>
<u>\$ (393,515)</u>	<u>\$ (331,218)</u>
192,293	174,227
(192)	369
(1,517)	(8,127)
385	(225)
301	907
4,508	(10,686)
8,323	3,410
<u>(7,613)</u>	<u>4,460</u>
<u>196,488</u>	<u>164,335</u>
<u>\$ (197,027)</u>	<u>\$ (166,883)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Current assets:		
Pooled cash and investments	\$ 165,261	\$ 196,637
Interest receivable	531	428
Accounts receivable	4,268	3,972
Due from sewer fund	13,087	18,588
Total current assets	183,147	219,625
Restricted assets:		
Restricted cash	64,241	64,473
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	1,279,992	1,349,518
Total assets	1,527,380	1,633,616
Deferred Outflows Of Resources		
Pension charge	17,309	16,281
Liabilities		
Current liabilities:		
Accounts payable	3,788	1,260
Accrued payroll and benefits	4,657	4,647
Bond payable, current portion	25,600	23,842
Total current liabilities	34,045	29,749
Long-term liabilities:		
Net pension liability	15,746	11,116
Bond payable, long-term portion	220,621	246,220
Total long-term liabilities	236,367	257,336
Total liabilities	270,412	287,085
Deferred Inflows Of Resources		
Pension charge	8,103	12,589
Net Position		
Invested in capital assets, net of related debt	1,033,771	1,079,456
Restricted for debt service	64,241	64,473
Unrestricted	168,162	206,294
Total net position	\$ 1,266,174	\$ 1,350,223

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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Operating revenues				
Water	\$ 95,000	\$ 114,414	\$ 19,414	\$ 113,137
Operating expenses				
Salaries and wages	70,000	53,189	16,811	49,942
Employee benefits	30,000	21,227	8,773	21,173
Services and supplies	80,000	34,526	45,474	33,505
Depreciation	75,000	69,526	5,474	73,006
Total operating expenses	<u>255,000</u>	<u>178,468</u>	<u>76,532</u>	<u>177,626</u>
Operating income (loss)	<u>(160,000)</u>	<u>(64,054)</u>	<u>95,946</u>	<u>(64,489)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	2,000	(753)	(2,753)	7,137
Other income	5,550	-	(5,550)	1,083
Interest expense	<u>(19,242)</u>	<u>(19,242)</u>	<u>-</u>	<u>(20,824)</u>
Total nonoperating revenues (expenses)	<u>(11,692)</u>	<u>(19,995)</u>	<u>(8,303)</u>	<u>(12,604)</u>
Income (loss) before transfers	(171,692)	(84,049)	87,643	(77,093)
Transfers				
Operating transfers in	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>50,000</u>
Change in net position	<u>\$ (121,692)</u>	(84,049)	<u>\$ 37,643</u>	(27,093)
Net Position				
Beginning of year		<u>1,350,223</u>		<u>1,377,316</u>
End of year		<u>\$ 1,266,174</u>		<u>\$ 1,350,223</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 114,118	\$ 113,840
Cash paid for salaries and employee benefits	(75,290)	(70,428)
Cash paid for services and supplies	(31,998)	(36,965)
Net cash provided (used) by operating activities	<u>6,830</u>	<u>6,447</u>
Cash flows from noncapital financing activities		
Operating transfers	-	50,000
Due to (from) other funds	5,501	15,616
Net cash provided (used) by noncapital financing activities	<u>5,501</u>	<u>65,616</u>
Cash flows from capital and related financing activities		
Other income	-	1,083
Principal payments - bonds	(23,841)	(22,204)
Interest paid	(19,242)	(20,824)
Net cash provided (used) by capital and related financing activities	<u>(43,083)</u>	<u>(41,945)</u>
Cash flows from investing activities		
Investment income (loss)	(856)	7,151
Net increase (decrease) in pooled cash and investments	(31,608)	37,269
Pooled cash and investments		
Beginning of year	261,110	223,841
End of year	<u>\$ 229,502</u>	<u>\$ 261,110</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	\$ (64,054)	\$ (64,489)
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation expense	69,526	73,006
(Increase) decrease in accounts receivable	(296)	703
(Increase) decrease in deferred outflows - pension	(1,028)	(4,186)
Increase (decrease) in accrued payroll and benefits	10	672
Increase (decrease) in accounts payable	2,528	(3,460)
Increase (decrease) in net pension liability	4,630	2,050
Increase (decrease) in deferred inflows - pension	(4,486)	2,151
Total adjustments	<u>70,884</u>	<u>70,936</u>
Net cash provided (used) by operating activities	<u>\$ 6,830</u>	<u>\$ 6,447</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Current assets:		
Interest receivable	\$ 12	\$ 19
Accounts receivable	287	458
Total current assets	299	477
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	1,465,626	1,499,066
Total assets	1,465,925	1,499,543
Liabilities		
Current liabilities:		
Accounts payable	244	20
Due to water fund	13,087	18,588
Total current liabilities	13,331	18,608
Net Position		
Invested in capital assets, net of related debt	1,465,626	1,499,066
Unrestricted	(13,032)	(18,131)
Total net position	\$ 1,452,594	\$ 1,480,935

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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Operating revenues				
Sewer	\$ 10,000	\$ 11,654	\$ 1,654	\$ 10,277
Operating expenses				
Salaries and wages	1,500	-	1,500	-
Employee benefits	500	-	500	-
Services and supplies	2,500	6,510	(4,010)	4,939
Depreciation	40,000	33,440	6,560	23,628
Total operating expenses	44,500	39,950	4,550	28,567
Operating income (loss)	(34,500)	(28,296)	6,204	(18,290)
Nonoperating revenues (expenses)				
Interest income	50	(45)	(95)	254
Income (loss) before transfers	(34,450)	(28,341)	6,109	(18,036)
Transfers				
Operating transfers in	-	-	-	10,000
Change in net position	\$ (34,450)	(28,341)	\$ 6,109	(8,036)
Net Position				
Beginning of year		1,480,935		1,488,971
End of year		\$ 1,452,594		\$ 1,480,935

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 11,825	\$ 10,288
Cash paid for services and supplies	<u>(6,286)</u>	<u>(4,919)</u>
Net cash provided (used) by operating activities	<u>5,539</u>	<u>5,369</u>
Cash flows from noncapital financing activities		
Operating transfers	-	10,000
Due to (from) other funds	<u>(5,501)</u>	<u>(15,616)</u>
Net cash provided (used) by noncapital financing activities	<u>(5,501)</u>	<u>(5,616)</u>
Cash flows from capital and related financing activities		
Purchase of capital assets	<u>-</u>	<u>-</u>
Cash flows from investing activities		
Investment income (loss)	<u>(38)</u>	<u>247</u>
Net increase (decrease) in pooled cash and investments	-	-
Pooled cash and investments		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities		
Operating income (loss)	<u>\$ (28,296)</u>	<u>\$ (18,290)</u>
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation expense	33,440	23,628
(Increase) decrease in accounts receivable	171	11
Increase (decrease) in accounts payable	<u>224</u>	<u>20</u>
Total adjustments	<u>33,835</u>	<u>23,659</u>
Net cash provided (used) by operating activities	<u>\$ 5,539</u>	<u>\$ 5,369</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Current assets:		
Interest receivable	\$ 65	\$ 59
Accounts receivable	<u>4,522</u>	<u>4,455</u>
Total current assets	4,587	4,514
Restricted assets:		
Restricted cash	28,618	30,643
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>1,198,073</u>	<u>1,270,973</u>
Total assets	<u>1,231,278</u>	<u>1,306,130</u>
Deferred Outflows Of Resources		
Pension charge	<u>13,448</u>	<u>12,959</u>
Liabilities		
Current liabilities:		
Accounts payable	711	1,753
Accrued payroll and benefits	3,277	3,007
Customer deposits	3,755	3,370
Bond payable, current portion	<u>4,796</u>	<u>4,631</u>
Total current liabilities	<u>12,539</u>	<u>12,761</u>
Long-term liabilities:		
Net pension liability	68,857	65,164
Bond payable, long-term portion	<u>258,943</u>	<u>263,699</u>
Total long-term liabilities	<u>327,800</u>	<u>328,863</u>
Total liabilities	<u>340,339</u>	<u>341,624</u>
Deferred Inflows Of Resources		
Pension charge	<u>6,673</u>	<u>9,800</u>
Net Position		
Invested in capital assets, net of related debt	934,334	1,002,643
Restricted for debt service	12,182	10,790
Restricted for capital projects	16,436	19,853
Unrestricted	<u>(65,238)</u>	<u>(65,621)</u>
Total net position	<u>\$ 897,714</u>	<u>\$ 967,665</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance- Positive (Negative)	2020 Actual
	Budget	Actual		
Operating revenues				
Water	\$ 55,000	\$ 54,332	\$ (668)	\$ 51,945
Operating expenses				
Salaries and wages	45,000	36,860	8,140	42,232
Employee benefits	20,000	15,269	4,731	16,064
Services and supplies	20,000	9,776	10,224	14,447
Depreciation	76,000	72,900	3,100	72,899
Total operating expenses	161,000	134,805	26,195	145,642
Operating income (loss)	(106,000)	(80,473)	25,527	(93,697)
Nonoperating revenues (expenses)				
Investment income (loss)	750	(145)	(895)	1,325
Interest expense	(9,333)	(9,333)	-	(10,522)
Total nonoperating revenues (expenses)	(8,583)	(9,478)	(895)	(9,197)
Income (loss) before transfers	(114,583)	(89,951)	24,632	(102,894)
Transfers				
Operating transfers in	20,000	20,000	-	-
Change in net position	\$ (94,583)	(69,951)	\$ 24,632	(102,894)
Net Position				
Beginning of year		967,665		1,070,559
End of year		\$ 897,714		\$ 967,665

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 54,650	\$ 51,375
Cash paid for salaries and employee benefits	(51,782)	(58,333)
Cash paid for services and supplies	(10,818)	(16,241)
Net cash provided (used) by operating activities	(7,950)	(23,199)
Cash flows from noncapital financing activities		
Operating transfers	20,000	-
Cash flows from capital and related financing activities		
Principal payments - bonds	(4,591)	(3,403)
Interest paid	(9,333)	(10,522)
Grants		
Net cash provided (used) by capital and related financing activities	(13,924)	(13,925)
Cash flows from investing activities		
Investment income (loss)	(151)	1,392
Net increase (decrease) in pooled cash and investments	(2,025)	(35,732)
Pooled cash and investments		
Beginning of year	30,643	66,375
End of year	<u>\$ 28,618</u>	<u>\$ 30,643</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	\$ (80,473)	\$ (93,697)
Adjustments to reconcile operating income to net cash provided (used) by operating activities		
Depreciation expense	72,900	72,899
(Increase) decrease in accounts receivable	(67)	(345)
(Increase) decrease in deferred outflows - pension	(489)	(3,941)
Increase (decrease) in customer deposits	385	(225)
Increase (decrease) in accrued payroll and benefits	270	235
Increase (decrease) in accounts payable	(1,042)	(1,794)
Increase (decrease) in net pension liability	3,693	1,360
Increase (decrease) in deferred inflows - pension	(3,127)	2,309
Total adjustments	72,523	70,498
Net cash provided (used) by operating activities	<u>\$ (7,950)</u>	<u>\$ (23,199)</u>

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Current assets:		
Pooled cash and investments	\$ 241,157	\$ 339,246
Interest receivable	601	694
Room tax receivable	<u>9,273</u>	<u>5,750</u>
Total current assets	251,031	345,690
Noncurrent assets:		
Total capital assets, net of accumulated depreciation	<u>427,197</u>	<u>443,624</u>
Total assets	<u>678,228</u>	<u>789,314</u>
Liabilities		
Current liabilities:		
Accounts payable	2,838	40
Accrued payroll and benefits	<u>21</u>	<u>-</u>
Total liabilities	<u>2,859</u>	<u>40</u>
Net Position		
Invested in capital assets, net of related debt	427,197	443,624
Unrestricted	<u>248,172</u>	<u>345,650</u>
Total net position	<u>\$ 675,369</u>	<u>\$ 789,274</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Operating revenues				
Golf course sales and fees	\$ 320,000	\$ 281,975	\$ (38,025)	\$ 295,914
Operating expenses				
Salaries and wages	3,000	361	2,639	97
Employee benefits	1,000	116	884	64
Services and supplies	475,000	485,763	(10,763)	445,801
Depreciation	25,000	16,427	8,573	4,694
Total operating expenses	504,000	502,667	1,333	450,656
Operating income (loss)	(184,000)	(220,692)	(36,692)	(154,742)
Nonoperating revenues (expenses)				
Investment income (loss)	500	(885)	(1,385)	12,771
Room tax	120,000	107,672	(12,328)	98,104
Total nonoperating revenues (expenses)	120,500	106,787	(13,713)	110,875
Income (loss) before contributions and transfers	(63,500)	(113,905)	(50,405)	(43,867)
Transfers				
Operating transfers in	-	-	-	5,930
Change in net position	\$ (63,500)	(113,905)	\$ (50,405)	(37,937)
Net Position				
Beginning of year		789,274		827,211
End of year		\$ 675,369		\$ 789,274

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 281,975	\$ 295,914
Cash paid for salaries and employee benefits	(456)	(161)
Cash paid for services and supplies	<u>(482,965)</u>	<u>(451,253)</u>
Net cash provided (used) by operating activities	<u>(201,446)</u>	<u>(155,500)</u>
Cash flows from noncapital financing activities		
Room tax	104,149	100,626
Operating transfers	<u>-</u>	<u>5,930</u>
Net cash provided (used) by noncapital financing activities	<u>104,149</u>	<u>106,556</u>
Cash flows from capital and related financing activities		
Purchase of capital assets	<u>-</u>	<u>(74,385)</u>
Cash flows from investing activities		
Investment income (loss)	<u>(792)</u>	<u>12,077</u>
Net increase (decrease) in pooled cash and investments	(98,089)	(111,252)
Pooled cash and investments		
Beginning of year	<u>339,246</u>	<u>450,498</u>
End of year	<u>\$ 241,157</u>	<u>\$ 339,246</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income (loss)	<u>\$ (220,692)</u>	<u>\$ (154,742)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities		
Depreciation expense	16,427	4,694
Increase (decrease) in accrued payroll and benefits	21	-
Increase (decrease) in accounts payable	<u>2,798</u>	<u>(5,452)</u>
Total adjustments	<u>19,246</u>	<u>(758)</u>
Net cash provided (used) by operating activities	<u>\$ (201,446)</u>	<u>\$ (155,500)</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021 AND 2020

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2021	2020
Assets					
Pooled cash and investments	\$ -	\$ 436,974	\$ 1,669,011	\$ 2,105,985	\$ 1,111,425
Interest receivable	-	875	3,495	4,370	1,510
Total assets	-	437,849	1,672,506	2,110,355	1,112,935
Liabilities					
Accounts payable	-	96,532	6,132	102,664	119,381
Accrued payroll and benefits	-	-	2,343	2,343	6,355
Total liabilities	-	96,532	8,475	105,007	125,736
Net Position					
Unrestricted	\$ -	\$ 341,317	\$ 1,664,031	\$ 2,005,348	\$ 987,199

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2021	2020
Operating revenues					
Charges for services:					
Insurance premiums	\$ -	\$ 525,685	\$ 2,208,111	\$ 2,733,796	\$ 2,639,918
Operating expenses					
Salaries and wages	-	-	55,552	55,552	61,854
Employee benefits	-	-	17,963	17,963	30,447
Service and supplies	40	428,791	80,533	509,364	366,021
Insurance cost	-	-	879,527	879,527	982,627
Claims cost	-	-	213,243	213,243	338,069
Total operating expenses	40	428,791	1,246,818	1,675,649	1,779,018
Operating income (loss)	(40)	96,894	961,293	1,058,147	860,900
Nonoperating revenues (expenses)					
Investment income	(138)	(668)	(236)	(1,042)	11,017
Total nonoperating revenues (expenses)	(178)	96,226	961,057	1,057,105	871,917
Transfers					
Operating transfers out	(38,956)	-	-	(38,956)	-
Changes in net position	(39,134)	96,226	961,057	1,018,149	871,917
Net Position					
Beginning of year	39,134	245,091	702,974	987,199	115,282
End of year	\$ -	\$ 341,317	\$ 1,664,031	\$ 2,005,348	\$ 987,199

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Self Insurance	Health Self Insurance	Risk Management	Totals	
				2021	2020
Cash flows from operating activities					
Cash received from customers	\$ -	\$ 525,685	\$ 2,208,111	\$ 2,733,796	\$ 2,639,918
Cash paid for salaries and employee benefits	-	-	(77,527)	(77,527)	(85,946)
Cash paid for services and supplies	(40)	(380,862)	(1,237,949)	(1,618,851)	(1,636,423)
Net cash provided (used) by operating activities	(40)	144,823	892,635	1,037,418	917,549
Cash flows from noncapital financing activities					
Operating transfers	(38,956)	-	-	(38,956)	-
Cash flows from investing activities					
Investment income (loss)	(60)	(999)	(2,843)	(3,902)	9,822
Net increase (decrease) in pooled cash and investments	(39,056)	143,824	889,792	994,560	927,371
Pooled cash and investments					
Beginning of year	39,056	293,150	779,219	1,111,425	184,054
End of year	\$ -	\$ 436,974	\$ 1,669,011	\$ 2,105,985	\$ 1,111,425
Reconciliation of operating (loss) to net cash (used) by operating activities					
Operating income (loss)	\$ (40)	\$ 96,894	\$ 961,293	\$ 1,058,147	\$ 860,900
Adjustments to reconcile operating (loss) to net cash (used) by operating activities					
Increase (decrease) in accounts payable	-	47,929	(64,646)	(16,717)	50,294
Increase (decrease) in accrued payroll and benefits	-	-	(4,012)	(4,012)	6,355
Total adjustments	-	47,929	(68,658)	(20,729)	56,649
Net cash provided (used) by operating activities	\$ (40)	\$ 144,823	\$ 892,635	\$ 1,037,418	\$ 917,549

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ -	\$ 39,056
Interest receivable	<u>-</u>	<u>78</u>
Total assets	-	39,134
Liabilities		
Accounts payable	<u>-</u>	<u>-</u>
Net Position		
Unrestricted	<u>\$ -</u>	<u>\$ 39,134</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	2021		Variance-	2020
	Budget	Actual	Positive (Negative)	Actual
Operating revenues				
Charges for services:				
Insurance premiums	\$ -	\$ -	\$ -	\$ -
Operating expenses				
Service and supplies	<u>37,927</u>	<u>40</u>	<u>37,887</u>	<u>-</u>
Operating income (loss)	(37,927)	(40)	37,887	-
Nonoperating revenues (expenses)				
Investment income	<u>-</u>	<u>(138)</u>	<u>(138)</u>	<u>1,207</u>
Total nonoperating revenues (expenses)	(37,927)	(178)	37,749	1,207
Transfers				
Operating transfers out	<u>-</u>	<u>(38,956)</u>	<u>(38,956)</u>	<u>-</u>
Changes in net position	<u>\$ (37,927)</u>	(39,134)	<u>\$ (1,207)</u>	1,207
Net Position				
Beginning of year		<u>39,134</u>		<u>37,927</u>
End of year		<u>\$ -</u>		<u>\$ 39,134</u>

NYE COUNTY, NEVADA
NONMAJOR - SELF INSURANCE INTERNAL SERVICE FUND(10603)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash paid for services and supplies	\$ (40)	\$ -
Cash flows from noncapital financing activities		
Operating transfers	(38,956)	-
Cash flows from investing activities		
Investment income (loss)	<u>(60)</u>	<u>1,196</u>
Net increase (decrease) in pooled cash and investments	(39,056)	1,196
Pooled cash and investments		
Beginning of year	<u>39,056</u>	<u>37,860</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ 39,056</u></u>
Reconciliation of operating (loss) to net cash (used) by operating activities		
Operating income (loss)	\$ (40)	\$ -
Adjustments to reconcile operating (loss) to net cash (used) by operating activities		
Increase (decrease) in accounts payable	<u>-</u>	<u>-</u>
Net cash provided (used) by operating activities	<u><u>\$ (40)</u></u>	<u><u>\$ -</u></u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 436,974	\$ 293,150
Interest receivable	<u>875</u>	<u>544</u>
Total assets	437,849	293,694
Liabilities		
Accounts payable	<u>96,532</u>	<u>48,603</u>
Net Position		
Unrestricted	<u>\$ 341,317</u>	<u>\$ 245,091</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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Operating revenues				
Charges for services:				
Insurance premiums	\$ 500,000	\$ 525,685	\$ 25,685	\$ 521,830
Operating expenses				
Service and supplies	<u>628,000</u>	<u>428,791</u>	<u>199,209</u>	<u>359,974</u>
Operating income (loss)	(128,000)	96,894	224,894	161,856
Nonoperating revenues (expenses)				
Investment income (loss)	<u>3,000</u>	<u>(668)</u>	<u>(3,668)</u>	<u>5,880</u>
Total nonoperating revenues (expenses)	(125,000)	96,226	221,226	167,736
Transfers				
Operating transfers out	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Changes in net position	<u>\$ (150,000)</u>	96,226	<u>\$ 246,226</u>	167,736
Net Position				
Beginning of year		<u>245,091</u>		<u>77,355</u>
End of year		<u>\$ 341,317</u>		<u>\$ 245,091</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 525,685	\$ 521,830
Cash paid for services and supplies	<u>(380,862)</u>	<u>(380,458)</u>
Net cash provided (used) by operating activities	144,823	141,372
Cash flows from investing activities		
Investment income (loss)	<u>(999)</u>	<u>5,584</u>
Net increase (decrease) in pooled cash and investments	143,824	146,956
Pooled cash and investments		
Beginning of year	<u>293,150</u>	<u>146,194</u>
End of year	<u>\$ 436,974</u>	<u>\$ 293,150</u>
Reconciliation of operating (loss) to net cash (used) by operating activities		
Operating income (loss)	\$ 96,894	\$ 161,856
Adjustments to reconcile operating (loss) to net cash (used) by operating activities		
Increase (decrease) in accounts payable	<u>47,929</u>	<u>(20,484)</u>
Net cash provided (used) by operating activities	<u>\$ 144,823</u>	<u>\$ 141,372</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
Assets		
Pooled cash and investments	\$ 1,669,011	\$ 779,219
Interest receivable	<u>3,495</u>	<u>888</u>
Total assets	<u>1,672,506</u>	<u>780,107</u>
Liabilities		
Accounts payable	6,132	70,778
Accrued payroll and benefits	<u>2,343</u>	<u>6,355</u>
Total liabilities	<u>8,475</u>	<u>77,133</u>
Net Position		
Unrestricted	<u>\$ 1,664,031</u>	<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, 2021
(With Comparative Actual Amounts for Year Ended June 30, 2020)

	Budget	2021 Actual	Variance- Positive (Negative)	2020 Actual
Operating revenues				
Charges for services:				
Insurance premiums	\$ 2,198,820	\$ 2,208,111	\$ 9,291	\$ 2,118,088
Operating expenses				
Salaries and wages	100,000	55,552	44,448	61,854
Employee benefits	65,000	17,963	47,037	30,447
Service and supplies	50,000	80,533	(30,533)	6,047
Insurance cost	1,158,886	879,527	279,359	982,627
Claims cost	1,327,268	213,243	1,114,025	338,069
Total operating expenses	2,701,154	1,246,818	1,454,336	1,419,044
Operating income (loss)	(502,334)	961,293	1,463,627	699,044
Nonoperating revenues (expenses)				
Investment income	-	(236)	(236)	3,930
Changes in net position	\$ (502,334)	961,057	\$ 1,463,391	702,974
Net Position				
Beginning of year		702,974		-
End of year		\$ 1,664,031		\$ 702,974

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
COMPARATIVE SCHEDULE OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash flows from operating activities		
Cash received from customers	\$ 2,208,111	\$ 2,118,088
Cash paid for salaries and employee benefits	(77,527)	\$ (85,946)
Cash paid for services and supplies	<u>(1,237,949)</u>	<u>(1,255,965)</u>
Net cash provided (used) by operating activities	892,635	776,177
Cash flows from investing activities		
Investment income (loss)	<u>(2,843)</u>	<u>3,042</u>
Net increase (decrease) in pooled cash and investments	889,792	779,219
Pooled cash and investments		
Beginning of year	<u>779,219</u>	<u>-</u>
End of year	<u><u>\$ 1,669,011</u></u>	<u><u>\$ 779,219</u></u>
Reconciliation of operating (loss) to net cash (used) by operating activities		
Operating income (loss)	<u>\$ 961,293</u>	<u>\$ 699,044</u>
Adjustments to reconcile operating (loss) to net cash (used) by operating activities		
Increase (decrease) in accounts payable	(64,646)	70,778
Increase (decrease) in accrued payroll and benefits	<u>(4,012)</u>	<u>6,355</u>
Total adjustments	<u>(68,658)</u>	<u>77,133</u>
Net cash provided (used) by operating activities	<u><u>\$ 892,635</u></u>	<u><u>\$ 776,177</u></u>

**NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021**

Pension (and other Employee Benefits)						
Trust Funds						
	County	Gabbs Town OPEB Trust	Beatty Town OPEB Trust	Pahrump Town OPEB Trust	Total Pension and other Employee Benefits Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund
Assets						
Pooled cash and investments	\$ 895,288	\$ 11,562	\$ 12,250	\$ 126,559	\$ 1,045,659	\$ 26,628
Interest receivable	<u>1,981</u>	<u>-</u>	<u>26</u>	<u>268</u>	<u>2,275</u>	<u>-</u>
Total assets	897,269	11,562	12,276	126,827	1,047,934	26,628
Liabilities						
Amounts held for others	<u>25,441</u>	<u>-</u>	<u>180</u>	<u>765</u>	<u>26,386</u>	<u>-</u>
Net Position						
Held in trust	<u>\$ 871,828</u>	<u>\$ 11,562</u>	<u>\$ 12,096</u>	<u>\$ 126,062</u>	<u>\$ 1,021,548</u>	<u>\$ 26,628</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Pension (and other Employee Benefits)					
	Trust Funds				Total	
	County	Gabbs Town	Beatty Town	Pahrump Town	Pension and other Employee	F.H. Flint Scholarship
	OPEB	OPEB	OPEB	OPEB	Benefits	Private-Purpose
	Trust	Trust	Trust	Trust	Trust Funds	Trust Fund
Additions						
Contributions:						
Employer	\$ 2,002,550	\$ 4,125	\$ 6,750	\$ 107,500	\$ 2,120,925	\$ -
Investment income (loss)	(2,114)	(47)	(78)	(445)	(2,684)	40
Net change in fair value of investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	2,000,436	4,078	6,672	107,055	2,118,241	40
Deductions						
Benefit payments	<u>1,547,551</u>	<u>16</u>	<u>10,604</u>	<u>36,525</u>	<u>1,594,696</u>	<u>-</u>
Change in net position	452,885	4,062	(3,932)	70,530	523,545	40
Net Position						
Beginning of year	<u>418,943</u>	<u>7,500</u>	<u>16,028</u>	<u>55,532</u>	<u>498,003</u>	<u>26,588</u>
End of year	<u>\$ 871,828</u>	<u>\$ 11,562</u>	<u>\$ 12,096</u>	<u>\$ 126,062</u>	<u>\$ 1,021,548</u>	<u>\$ 26,628</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Assets				
Pooled cash and investments	\$ 2,013,376	\$ 1,078,984	\$ 373,475	\$ 123,329
Interest receivable	4,055	1,880	781	258
Taxes receivable	-	66,695	5,869	-
Due from other governments	-	4,808	-	-
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
	<u>2,017,431</u>	<u>1,152,367</u>	<u>380,125</u>	<u>123,587</u>
Total assets				
	<u>2,017,431</u>	<u>1,152,367</u>	<u>380,125</u>	<u>123,587</u>
Liabilities				
Accounts payable and other liabilities	-	-	-	-
Due to other governments	-	1,093,739	374,969	-
Unavailable revenue - taxes	-	58,628	5,156	-
	<u>-</u>	<u>1,152,367</u>	<u>380,125</u>	<u>-</u>
Total liabilities				
	<u>-</u>	<u>1,152,367</u>	<u>380,125</u>	<u>-</u>
Net Position				
Restricted for pool participants	-	-	-	-
Restricted for other governments	-	-	-	123,587
Restricted for individuals	2,017,431	-	-	-
	<u>2,017,431</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	\$ 2,017,431	\$ -	\$ -	\$ 123,587
	<u>\$ 2,017,431</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,587</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 6,178	\$ 6,291	\$ 966,632	\$ 3,431,592	\$ 918,983	\$ 1,192,286
13	13	5,198	15,087	11,327	6,489
-	-	33,855	46,041	86,235	20,478
-	-	-	120,502	236,149	32,584
-	-	-	-	-	-
-	-	-	28,085	131,905	-
-	-	-	1,914	-	24,047
<u>6,191</u>	<u>6,304</u>	<u>1,005,685</u>	<u>3,643,221</u>	<u>1,384,599</u>	<u>1,275,884</u>
-	-	-	-	-	-
-	-	972,273	3,597,262	1,379,915	1,259,795
-	-	<u>33,412</u>	<u>45,959</u>	<u>4,684</u>	<u>16,089</u>
-	-	<u>1,005,685</u>	<u>3,643,221</u>	<u>1,384,599</u>	<u>1,275,884</u>
-	-	-	-	-	-
6,191	6,304	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,191</u>	<u>\$ 6,304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Assets				
Pooled cash and investments	\$ 289,155	\$ 185,370	\$ 93,170	\$ 7,743
Interest receivable	1,878	1,277	531	276
Taxes receivable	43,252	2,399	7,437	912
Due from other governments	8,625	953	2,852	2,006
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expense	-	-	-	-
Total assets	<u>342,910</u>	<u>189,999</u>	<u>103,990</u>	<u>10,937</u>
Liabilities				
Accounts payable and other liabilities	-	-	-	-
Due to other governments	300,044	187,624	96,975	10,057
Unavailable revenue - taxes	<u>42,866</u>	<u>2,375</u>	<u>7,015</u>	<u>880</u>
Total liabilities	<u>342,910</u>	<u>189,999</u>	<u>103,990</u>	<u>10,937</u>
Net Position				
Restricted for pool participants	-	-	-	-
Restricted for other governments	-	-	-	-
Restricted for individuals	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	External Investment Pool	Brownfields Revolving Loan	Totals 2021
\$ 14,705,022	\$ 219,553	\$ 780,179	\$ 5,730	\$ 15,588,513	\$ 314,989	\$ 42,300,550
30,780	1,130	3,210	12	-	585	84,780
523,793	18,382	224	-	-	-	855,572
32	-	60,133	-	-	-	468,644
-	-	-	-	-	125,962	125,962
-	-	-	-	-	-	159,990
-	-	-	-	-	-	25,961
<u>15,259,627</u>	<u>239,065</u>	<u>843,746</u>	<u>5,742</u>	<u>15,588,513</u>	<u>441,536</u>	<u>44,021,459</u>
-	-	-	-	-	-	-
3,197,116	239,065	840,017	-	-	3,345	13,552,196
<u>460,383</u>	<u>-</u>	<u>3,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>681,176</u>
<u>3,657,499</u>	<u>239,065</u>	<u>843,746</u>	<u>-</u>	<u>-</u>	<u>3,345</u>	<u>14,233,372</u>
-	-	-	-	-	-	-
11,602,128	-	-	-	15,588,513	438,191	27,764,914
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,742</u>	<u>-</u>	<u>-</u>	<u>2,023,173</u>
<u>\$ 11,602,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,742</u>	<u>\$ 15,588,513</u>	<u>\$ 438,191</u>	<u>\$ 29,788,087</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Additions				
Taxes	\$ 1,346,836	\$ 4,382,800	\$ 260,520	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	100	-	-
Fines and forfeitures	-	29,740	-	-
Intergovernmental	-	109,923	30	-
Miscellaneous	<u>(1,230)</u>	<u>1,053,247</u>	<u>(1,383)</u>	<u>15,030</u>
Total revenue	1,345,606	5,575,810	259,167	15,030
Deductions				
Payments to other governments	<u>597,142</u>	<u>5,575,810</u>	<u>259,167</u>	<u>4,691</u>
Change in net position	748,464	-	-	10,339
Net Position				
Beginning of year	<u>1,268,967</u>	<u>-</u>	<u>-</u>	<u>113,248</u>
End of year	<u>\$ 2,017,431</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,587</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ -	\$ -	\$ 1,319,127	\$ 1,472,199	\$ 966,083	\$ 902,266
-	-	-	6,342	1,150	-
-	-	-	345,310	1,471,596	10,961
-	-	-	1,530	42,270	3,867
-	-	275,129	592,456	1,116,346	183,059
(21)	(23)	21,007	(14,521)	60,111	(1,862)
(21)	(23)	1,615,263	2,403,316	3,657,556	1,098,291
-	-	1,615,263	2,403,316	3,657,556	1,098,291
(21)	(23)	-	-	-	-
6,212	6,327	-	-	-	-
\$ 6,191	\$ 6,304	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Additions				
Taxes	\$ 1,420,759	\$ 162,810	\$ 172,873	\$ 69,439
Licenses and permits	-	-	-	-
Charges for services	1,511	463	1,874	286
Fines and forfeitures	562	145	59	210
Intergovernmental	65,091	6,054	29,464	13,426
Miscellaneous	<u>1,873</u>	<u>(1,310)</u>	<u>1,529</u>	<u>2,791</u>
Total revenue	1,489,796	168,162	205,799	86,152
Deductions				
Payments to other governments	<u>1,489,796</u>	<u>168,162</u>	<u>205,799</u>	<u>86,152</u>
Change in net position	-	-	-	-
Net Position				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	External Investment Pool	Brownfields Revolving Loan	Totals 2021
\$ 23,189,694	\$ 201,503	\$ 312,587	\$ -	\$ -	\$ -	\$ 36,179,496
-	-	40,652	-	-	-	48,144
-	-	700	-	-	-	1,832,801
-	-	2,510	-	-	-	80,893
694,083	-	301,231	-	-	8,967	3,395,259
733,102	12,135	44,255	1,902	(67,660)	5,789	1,864,761
24,616,879	213,638	701,935	1,902	(67,660)	14,756	43,401,354
22,521,119	213,638	701,935	-	-	-	40,597,837
2,095,760	-	-	1,902	(67,660)	14,756	2,803,517
9,506,368	-	-	3,840	15,656,173	423,435	26,984,570
\$ 11,602,128	\$ -	\$ -	\$ 5,742	\$ 15,588,513	\$ 438,191	\$ 29,788,087

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 20, 2022.

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.

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. 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.

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

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*.

Purpose of this Report

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

A handwritten signature in black ink, appearing to read "Michael M. Smith", is written over the text of the signature line.

Las Vegas, Nevada
January 20, 2022

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, 2021, 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

We noted no material weakness and reported no significant deficiencies in internal controls.

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

Recommendation implemented.

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 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

Recommendation 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

Recommendation 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

Recommendation implemented.

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

Recommendation implemented.

CURRENT YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

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

Pahrump Ambulance Enterprise Fund	\$ 994,611
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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 Pahrump Ambulance Fund record its proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada of \$4,000,190.

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.

NEVADA REVISED STATUTE 354.6115 - STABILIZATION FUND

The County maintains 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 reserve in the fund 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. There were no expenditures in the Stabilization Fund for the year and the fund balance is less than 10% of prior year general fund expenditures. The stabilization fund is an "internally reported" fund on Page 278 of the financial statement. The fund is in compliance with the provisions of Nevada Revised Statutes.

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, 2021, 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	\$ 37,458
Building Improvements and equipment	590,576
Debt	<u>87,342</u>
	<u>\$ 715,376</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 was one project funded during the year for \$10,439 for a roof.

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 was vehicle and equipment purchases funded during the year for \$66,061.

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. The following projects were funded during the year:

Siemens Energy Project	\$ 366,017
One Stop Shop at Calvada	245,027
Pahrump Animal Shelter	<u>840,965</u>
	<u>\$1,452,009</u>

Planned sources of revenue for the following year are investment income and fund balance carryover. Planned expenditures are for building and improvement projects for One Stop Shop, Animal Shelter, and Siemens. The County does not plan to accumulate fund balance.

A handwritten signature in black ink, appearing to be "Michael M. O'Leary", is written over the signature line.

Las Vegas, Nevada
January 20, 2022