

NYE COUNTY, NEVADA

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

YEAR ENDED JUNE 30, 2022

NYE COUNTY, NEVADA

JUNE 30, 2022

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2022:

Commissioners	Frank Carbone, Chairperson
	Leo Blundo, Vice Chairperson
	Debra Strickland, Member
	Bruce Jabbour, Member
	Donna Cox, Member
Clerk	Sandra Merlino
Treasurer	Vacant
Recorder	Deborah Beatty
Assessor	Sheree Stringer
Sheriff	Sharon Wehrly
District Attorney	Chris Arabia
Justice of the Peace	Jennifer Klapper
	William F. Sullivan
	Kent Jasperson

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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in Note E-6 to the financial statements during the year ending 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement (GASB) No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4-13, budgetary comparisons information on pages 74-85, Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) on page 86, Schedule of Changes in the County's Total OPEB Liability and Related Ratios on pages 87-88, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on Page 89, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 90 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2021 which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The combining and individual fund financial statements and schedules for the year ended June 30, 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 related directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information was subjected to the audit procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Las Vegas, Nevada
March 27, 2023

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022. 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 2022 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 2022 fiscal year by \$92,813,059 (net position). Total net position represents approximately \$118,026,596 net investment in capital assets, \$18,128,271 restricted for capital projects, \$18,537,998 restricted for public works, and \$41,489,928 restricted for various other purposes. The unrestricted net position is (\$103,369,734). The unrestricted net position is a deficit due primarily to reporting the County's share of net pension liability of \$40,696,201 and reporting the County's net other postemployment liability of \$51,282,294.

The government-wide net position increased during fiscal year 2022 by \$13,413,934, or 16.89%.

The primary revenue sources for governmental activities were property taxes of \$24,659,263, consolidated taxes of \$23,035,937, and charges for services of \$20,408,563. These revenue sources comprised 29.30%, 27.37%, and 16.07%, respectively, or 72.74%, of total governmental activities revenues.

The total government-wide expenses were \$77,507,724. The greatest expenses were in the general government function for \$21,559,188 and the public safety function for \$25,751,619. Business-type activities contributed an additional \$6,191,080 of expenses.

Fund Financial Statements

At the end of fiscal year 2022, the governmental funds reported a combined fund balance of \$83,880,590, a decrease of \$11,398,548 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$11,454,831 a decrease of \$2,637,087 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, 2022**

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, 2022**

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, 2022 and 2021.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	\$ 100,121,226	\$ 106,006,433	\$ 17,974,832	\$ 17,046,492	\$ 118,096,058	\$ 123,052,925
Net capital & intangible assets	<u>143,272,480</u>	<u>129,874,078</u>	<u>5,722,688</u>	<u>5,839,303</u>	<u>148,995,168</u>	<u>135,713,381</u>
Total Assets	<u>243,393,706</u>	<u>235,880,511</u>	<u>23,697,520</u>	<u>22,885,795</u>	<u>267,091,226</u>	<u>258,766,306</u>
Deferred Outflows of Resources	<u>34,887,727</u>	<u>22,824,339</u>	<u>1,764,978</u>	<u>820,663</u>	<u>36,652,705</u>	<u>23,645,002</u>
Liabilities:						
Current liabilities	11,237,611	8,215,772	218,317	288,057	11,455,928	8,503,829
Long-term liabilities	<u>123,546,988</u>	<u>169,546,795</u>	<u>5,746,545</u>	<u>7,082,014</u>	<u>129,293,533</u>	<u>176,628,809</u>
Total Liabilities	<u>134,784,599</u>	<u>177,762,567</u>	<u>5,964,862</u>	<u>7,370,071</u>	<u>140,749,461</u>	<u>185,132,638</u>
Deferred Inflows of Resources	<u>67,925,414</u>	<u>17,485,534</u>	<u>2,255,997</u>	<u>395,259</u>	<u>70,181,411</u>	<u>17,880,793</u>
Net Position:						
Net investment in capital assets	112,783,514	98,028,502	5,243,082	5,329,343	118,026,596	103,357,845
Restricted	67,839,847	77,297,388	10,316,350	10,650,707	78,156,197	87,948,095
Unrestricted	<u>(105,051,941)</u>	<u>(111,869,141)</u>	<u>1,682,207</u>	<u>(38,922)</u>	<u>(103,369,734)</u>	<u>(111,908,063)</u>
Total Net Position	<u>\$ 75,571,420</u>	<u>\$ 63,456,749</u>	<u>\$ 17,241,639</u>	<u>\$ 15,941,128</u>	<u>\$ 92,813,059</u>	<u>\$ 79,397,877</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$92,813,059 as of June 30, 2022.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022

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 \$75,571,420 includes negative unrestricted net position totaling \$(105,051,941). The negative unrestricted net position decrease is due primarily to reductions in net pension liability, OPEB liability, and related deferred pension and OPEB inflows and outflows (see page 12). Current assets decreased as net capital assets increased due to capital asset additions as noted on page 10. 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 debt service of \$113,640, capital projects of \$18,118,817, general government of \$10,142,677, judicial of \$2,792,325, public safety of \$9,647,744, public works of \$18,537,998, community support of \$4,929,779, culture and recreation of \$1,495,810, and for other purposes of \$2,061,057.

Financial activities increased the County's net position by \$13,413,934. The following table compares activity for the years ending June 30, 2022 and 2021.

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 13,527,455	\$ 12,903,287	\$ 6,881,108	\$ 6,474,709	\$ 20,408,563	\$ 19,377,996
Operating grants and contributions	3,611,041	11,508,960	-	-	3,611,041	11,508,960
Capital grants and contributions	997,429	811,120	721,596	51,952	1,719,025	863,072
General Revenues:						
Property taxes	24,659,263	24,675,932	-	-	24,659,263	24,675,932
Net proceeds tax	1,293,892	2,793,873	-	-	1,293,892	2,793,873
Fuel tax	8,905,546	8,083,542	-	-	8,905,546	8,083,542
Room tax	1,351,190	1,064,506	136,307	107,672	1,487,497	1,172,178
Gaming tax	121,311	112,757	-	-	121,311	112,757
Water tax assessments	283,919	306,135	-	-	283,919	306,135
Public safety sales tax	4,404,040	4,064,972	-	-	4,404,040	4,064,972
Federal-in-lieu	3,587,550	3,501,796	-	-	3,587,550	3,501,796
Consolidated tax	23,035,937	20,617,976	-	-	23,035,937	20,617,976
NRS 361.610 trust property proceeds	493,140	924,629	-	-	493,140	924,629
Tax penalties	421,314	818,892	-	-	421,314	818,892
Investment income (loss)	(5,436,318)	(341,653)	(990,283)	(73,676)	(6,426,601)	(415,329)
Rent	130,333	89,792	-	-	130,333	89,792
Miscellaneous	386,203	47,731	7,590	215	393,793	47,946
Gain on disposal of assets	1,651,043	37,066	-	-	1,651,043	37,066
Tax sale proceeds	738,398	277,741	-	-	738,398	277,741
Division of Wildlife	2,654	2,678	-	-	2,654	2,678
Total revenues	<u>84,165,340</u>	<u>92,301,732</u>	<u>6,756,318</u>	<u>6,560,872</u>	<u>90,921,658</u>	<u>98,862,604</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Activities		Activities		Primary Governmental	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Expenses:						
General government	21,559,188	23,464,060	-	-	21,559,188	23,464,060
Judicial	8,322,745	9,531,578	-	-	8,322,745	9,531,578
Public safety	25,751,619	29,523,694	-	-	25,751,619	29,523,694
Public works	8,140,630	10,786,167	-	-	8,140,630	10,786,167
Health	1,607,182	1,623,728	-	-	1,607,182	1,623,728
Sanitation	11,732	19,798	-	-	11,732	19,798
Welfare	2,482,776	6,526,390	-	-	2,482,776	6,526,390
Culture and recreation	955,617	1,202,586	-	-	955,617	1,202,586
Community support	967,452	1,014,481	-	-	967,452	1,014,481
Interest and fiscal costs	680,902	771,916	-	-	680,902	771,916
Intergovernmental	836,801	709,374	-	-	836,801	709,374
Other	-	-	6,191,080	6,617,462	6,191,080	6,617,462
Total expenses	<u>71,316,644</u>	<u>85,173,772</u>	<u>6,191,080</u>	<u>6,617,462</u>	<u>77,507,724</u>	<u>91,791,234</u>
Increase in net position before transfer:	12,848,696	7,127,960	565,238	(56,590)	13,413,934	7,071,370
Transfers	<u>(735,273)</u>	<u>(255,281)</u>	<u>735,273</u>	<u>255,281</u>	-	-
Increase in net position	<u>12,113,423</u>	<u>6,872,679</u>	<u>1,300,511</u>	<u>198,691</u>	<u>13,413,934</u>	<u>7,071,370</u>
Net position - beginning	63,456,749	56,584,070	15,941,128	15,742,437	79,397,877	72,326,507
Prior period restatement	<u>1,248</u>	-	-	-	<u>1,248</u>	-
Net position - beginning	<u>63,457,997</u>	<u>56,584,070</u>	<u>15,941,128</u>	<u>15,742,437</u>	<u>79,399,125</u>	<u>72,326,507</u>
Net position - ending	<u>\$ 75,571,420</u>	<u>\$ 63,456,749</u>	<u>\$ 17,241,639</u>	<u>\$ 15,941,128</u>	<u>\$ 92,813,059</u>	<u>\$ 79,397,877</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.

Charges for services increases were primarily due to public works activity, ambulance fees and solid waste fees. Net proceeds tax decreased by 54% over the prior year. Grant revenue earned declined due timing of grant revenue expenditures. Investment (loss) increased over the prior due to the decrease in the fair value of investments. Gain on the disposal of assets is mainly attributed to the sale of Pahrump Medical Center building.

Decreases in the Governmental, Judicial, Public Safety and Public works functions were primarily due to reductions in net pension liabilities, OPEB liabilities and other benefit costs. The reduction in Welfare costs related to a decrease in COVID-19 related grant expenditures.

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.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (Continued)

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$83,880,590 a decrease of \$11,398,548, or 11.96%, 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 \$67,839,847, or 80.88%, of total fund balance. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use.

Committed fund balance is \$11,390,889, or 13.58%, 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. Assigned fund balance is \$4,245,566, or 5.06%, of total fund balance with spending assigned to subsequent years.

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 \$11,454,831, a decrease of \$2,637,087 from the prior year.

Revenues decreased by \$4,038,676, or 7.77%. Tax revenue decreased by \$1,246,131, or 6.83%, due primarily to a decrease in the volatile net proceeds (mining tax). Intergovernmental revenues decreased by \$1,411,679, or 5.36%, due to a decrease in grant revenue due to prior year COVID 19 grant revenue received and an increase in consolidated (sales) tax revenue. Miscellaneous revenue decreased \$1,304,492, or 64.3%, primarily due investment losses due to fair value investment decreases.

Expenditures increased by \$3,125,009, or 8.2%. General government expenditures increased by \$1,158,551, or 6.8%, primarily due to an increase comptroller, information systems, and building and grounds departments. Judicial expenditures increased by \$270,269, or 3.35%, primarily due to an increase in expenditures in the Pahrump Justice Court and District Attorney's office. Public safety expenditures increased by \$1,510,776, or 12.71%, primarily due to an increase in employee compensation for the sheriff's department.

Road Fund: The Road Fund had a fund balance at the end of the year of \$6,972,660, a decrease of \$130,154, or 1.83%. Revenues decreased by \$24,827, or 0.67%, due to decrease in investment income (loss) offset by increases in licenses and permits and fuel tax. Operating transfers in increased \$1,714,674, or 49.95%. Expenditures increased by \$1,179,288, or 15.18%, due to increased capital outlay for road projects.

Grants Fund: The Grant Fund revenues decreased by \$2,531,289, or 51.48%. Expenditures decreased in the fund \$5,922,702 mainly due to County pandemic relief grants in prior year.

County Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$11,863,472, an increase of \$1,087,421, or 10.09%. Revenues decreased by \$672,866, or 112.13%, due to investment losses related to fair value declines of investments. Expenditures decreased by \$805,324, or 25.55%, primarily due to a decrease in projects for General Government, Public Safety and Judicial functions.

Bond Proceeds Fund: The Bond Proceeds Fund had a fund balance at the end of the year of \$1,549,843, a decrease of \$10,075,850, or 86.67%. Revenues decreased by \$123,581, or 1,311.62%, due to investment fair value decreases. Expenditures increased by \$10,037,488, or 691.28%, primarily due to an increase in capital projects which included the Pahrump Animal Shelter, Building Energy Projects, and One Stop Shop at Calvada.

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Enterprise Fund net position at the end of the year was \$12,133,587, a decrease of \$510,301 over the prior year. Operating revenues increased by \$7,561, or 0.33%. Operating expenditures increased by \$69,398, or 3.80%, due to an increase in service and supplies expenses. Nonoperating losses of \$890,629 during the current year relate to investment losses due to fair value declines of investments.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a \$927,906, an increase of \$1,922,517, or 193.29% mainly due to grant income of \$721,596 and a transfer in of \$650,273. Operating revenues increased by \$493,513, or 13.19%. Operating expenditures decreased \$295,309, or 7.56%, due to a reduction in net pension liability.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

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 increases in expenditures by \$997,651, an increase to estimated transfers out of \$5,068,854, and beginning fund balance increase of \$5,980,854. The budget was also augmented due to grant revenue received in the amount of \$85,651 and the related grant expenses.

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 less than budgeted by \$1,178,623. Tax revenues were less than budgeted by \$2,582,802 due to property tax and net proceeds revenue. Intergovernmental revenues were more than budgeted by \$2,136,969 due to an increase in consolidated tax revenues. Miscellaneous revenues were less than budgeted due to investment losses due to fair value declines in investments.

Total actual expenditures for the General Fund during fiscal year 2022 were approximately \$1,371,372 less than budgeted. All functions of the General Fund were under budget except for debt service. The largest functions under budget were general government by \$785,094 and judicial by \$429,707.

CAPITAL ASSETS

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2022, was \$143,153,342 for the governmental activities and \$5,722,688 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, 2022, follows:

Governmental Activities:	Balance				Balance
	June 30, 2021	Additions	Deletions	Transfers	June 30, 2022
Capital assets not being depreciated:					
Land	\$ 9,011,863	\$ -	\$ (227,074)	\$ -	\$ 8,784,789
Construction in progress	6,421,247	17,285,520	-	(625,453)	23,081,314
Total capital assets not being depreciated	15,433,110	17,285,520	(227,074)	(625,453)	31,866,103
Capital assets being depreciated:					
Buildings and improvements	94,664,950	291,837	(1,601,175)	-	93,355,612
Equipment	63,464,128	3,522,729	(8,477,175)	416,468	58,926,150
Infrastructure	52,823,895	-	-	208,985	53,032,880
Total capital assets being depreciated	210,952,973	3,814,566	(10,078,350)	625,453	205,314,642
Less accumulated depreciation for:					
Buildings and improvements	39,877,601	2,483,383	(893,288)	-	41,467,696
Equipment	43,080,488	3,105,106	(8,463,179)	-	37,722,415
Infrastructure	13,553,916	1,283,376	-	-	14,837,292
Total accumulated depreciation	96,512,005	6,871,865	(9,356,467)	-	94,027,403
Total capital assets being depreciated, net	114,440,968	(3,057,299)	(721,883)	625,453	111,287,239
Governmental activities assets, net	\$ 129,874,078	\$ 14,228,221	\$ (948,957)	\$ -	\$ 143,153,342

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, 2022**

CAPITAL ASSETS (CONTIUNED)

Business-type Activities:	Balance June 30, 2021	Additions	Deletions	Transfers	Balance June 30, 2022
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,527,596	-	-	-	1,527,596
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	276,885	117,135	-	-	394,020
Ambulance buildings and equipment	2,865,272	167,644	-	-	3,032,916
Total capital assets being depreciated	11,222,956	284,779	-	-	11,507,735
Less accumulated depreciation for:					
Solid waste equipment	1,198,952	27,279	-	-	1,226,231
Utility infrastructure and equipment	2,609,512	174,897	-	-	2,784,409
Golf course buildings and equipment	34,288	22,772	-	-	57,060
Ambulance buildings and equipment	1,845,501	176,446	-	-	2,021,947
Total accumulated depreciation	5,688,253	401,394	-	-	6,089,647
Total capital assets being depreciated, net	5,534,703	(116,615)	-	-	5,418,088
Business-type activities assets, net	\$ 5,839,303	\$ (116,615)	\$ -	\$ -	\$ 5,722,688

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

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

**GASB 37
Restatement**

	Balance June 30, 2021	Additions	Deletions	Transfers	Balance June 30, 2022
Intangible assets	\$ 177,906	\$ 24,693	\$ -	\$ -	\$ 202,599
Less: accumulated amortization	44,176	39,285	-	-	83,461
Total governmental activities intangible assets (net)	<u>\$ 133,730</u>	<u>\$ (14,592)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,138</u>

Intangible assets include copier and postage equipment.

The County has active construction projects as of June 30, 2022. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Siemens Energy Savings Project	\$ 5,464,566	\$ 7,320,348
Pahrump Animal Shelter	4,740,778	4,754,108
FAA - Update Airport Master Plan Study	412,211	501,000
Tonopah Justice Court Remodel	260,297	341,247
Building & Grounds Metal Building	75,194	89,680
Pahrump Jail Remodel	553,012	649,735
Bell Vista Fire Station	101,298	108,893
Pahrump Fairgrounds Project	31,600	41,600
	<u>\$ 11,638,956</u>	<u>\$ 13,806,611</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

DEBT ADMINISTRATION

At June 30, 2022, debt consisted of the following:

	GASB 87 Restatement Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Due within one year
Governmental Activities:					
Bonds	\$ 22,831,000	\$ -	\$ (1,036,000)	\$ 21,795,000	\$ 1,197,000
Less: bond discounts	<u>(1,923)</u>	<u>-</u>	<u>96</u>	<u>(1,827)</u>	<u>-</u>
Total bonds payable	22,829,077	-	(1,035,904)	21,793,173	1,197,000
Notes payable	7,525,962	-	(83,563)	7,442,399	311,399
Financed purchases	1,313,026	-	(397,491)	915,535	419,112
Lease obligations	132,482	24,693	(40,310)	116,865	42,711
Compensated absences	3,937,216	295,815	-	4,233,031	1,459,158
Net OPEB obligation	77,656,566	-	(26,374,272)	51,282,294	-
Net pension obligation	<u>56,284,948</u>	<u>-</u>	<u>(18,521,257)</u>	<u>37,763,691</u>	<u>-</u>
Total long - term liabilities	<u>\$ 169,679,277</u>	<u>\$ 320,508</u>	<u>\$ (46,452,797)</u>	<u>\$ 123,546,988</u>	<u>\$ 3,429,380</u>
	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 2,184,680	\$ 39,238		\$ 2,223,918	\$ -
Revenue bonds	509,960	-	(30,354)	479,606	32,454
Compensated absences	144,994	-	(34,483)	110,511	71,831
Net pension obligation	<u>4,242,380</u>	<u>-</u>	<u>(1,309,870)</u>	<u>2,932,510</u>	<u>-</u>
Total long - term liabilities	<u>\$ 7,082,014</u>	<u>\$ 39,238</u>	<u>\$ (1,374,707)</u>	<u>\$ 5,746,545</u>	<u>\$ 104,285</u>

The debt decreased by \$46,132,289 for governmental activities during the current fiscal year. The reason for the decrease was a decrease in net pension obligations, OPEB obligations, debt payments.

The debt decreased by \$1,374,707 for business-type activities during the current fiscal year. The reduction in liabilities relates to decreases in net pension, compensated absences, and revenue bonds due to principal reduction.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2022, was \$346,748,822. 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 \$5,181,023, Gabbs Town \$3,538,734, Manhattan Town \$932,038 and Pahrump Town \$312,799,481. 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, 2022, was \$625,598,962.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2022-2023 year on May 26, 2022. 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 lasting impacts of COVID-19 and the possible impact of inflation on the economy. Net proceeds of tax have been budgeted significantly lower than the prior year.

The General Fund budget projects revenues at a 1.7% increase with expenditures with a 1.5% increase. The budget includes a contingency amount of \$ 1,295,779.

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.

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, 2022

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2022	2022	2022
Assets:			
Pooled cash and investments	\$ 89,211,384	\$ 6,518,731	\$ 95,730,115
Interest receivable	195,930	46,936	242,866
Taxes receivable	642,390	8,208	650,598
Due from other governments	8,462,383	-	8,462,383
Accounts receivable, net	250,926	1,082,693	1,333,619
Due from others	946,306	-	946,306
Prepaid item	315,230	1,914	317,144
Inventory	96,677	-	96,677
Restricted assets - cash	-	10,316,350	10,316,350
Capital assets, net of accumulated depreciation	143,153,342	5,722,688	148,876,030
Intangible assets, net of accumulated amortization	119,138	-	119,138
Total assets	<u>243,393,706</u>	<u>23,697,520</u>	<u>267,091,226</u>
Deferred Outflows of Resources:			
Pension charges	25,339,996	1,764,978	27,104,974
OPEB charges	9,547,731	-	9,547,731
Total deferred outflows of resources	<u>34,887,727</u>	<u>1,764,978</u>	<u>36,652,705</u>
Liabilities:			
Accounts payable	4,116,114	161,200	4,277,314
Accrued payroll and benefits	1,914,044	49,237	1,963,281
Due to other governments	39,317	-	39,317
Unearned revenue	4,947,142	-	4,947,142
Customer deposits	-	6,805	6,805
Interest payable	220,994	1,075	222,069
Noncurrent liabilities:			
Due or payable within one year:	3,429,380	104,285	3,533,665
Due or payable after one year:	<u>120,117,608</u>	<u>5,642,260</u>	<u>125,759,868</u>
Total liabilities	<u>134,784,599</u>	<u>5,964,862</u>	<u>140,749,461</u>
Deferred Inflows of Resources:			
Pension charges	31,991,053	2,255,997	34,247,050
OPEB charges	35,934,361	-	35,934,361
Total deferred inflows of resources	<u>67,925,414</u>	<u>2,255,997</u>	<u>70,181,411</u>
Net Position:			
Net investment in capital assets	112,783,514	5,243,082	118,026,596
Restricted for:			
Debt service	113,640	76,770	190,410
Capital projects	18,118,817	9,454	18,128,271
General government	10,142,677	-	10,142,677
Judicial	2,792,325	-	2,792,325
Public safety	9,647,744	-	9,647,744
Public works	18,537,998	-	18,537,998
Culture and recreation	1,495,810	-	1,495,810
Community support	4,929,779	-	4,929,779
Landfill closure costs	-	10,230,126	10,230,126
Other purposes	2,061,057	-	2,061,057
Unrestricted	<u>(105,051,941)</u>	<u>1,682,207</u>	<u>(103,369,734)</u>
Total net position	<u>\$ 75,571,420</u>	<u>\$ 17,241,639</u>	<u>\$ 92,813,059</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, 2022

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	\$(21,559,188)	\$ 5,281,243	\$ 228,162	\$ 191,762	\$(15,858,021)	\$ -	\$(15,858,021)
Judicial	(8,322,745)	1,357,205	829,576	65,670	(6,070,294)	-	(6,070,294)
Public safety	(25,751,619)	4,599,676	1,459,823	573,724	(19,118,396)	-	(19,118,396)
Public works	(8,140,630)	1,307,764	-	107,048	(6,725,818)	-	(6,725,818)
Health	(1,607,182)	517,279	-	-	(1,089,903)	-	(1,089,903)
Sanitation	(11,732)	52,385	-	-	40,653	-	40,653
Welfare	(2,482,776)	-	897,796	-	(1,584,980)	-	(1,584,980)
Culture and recreation	(955,617)	252,292	23,749	59,225	(620,351)	-	(620,351)
Community support	(967,452)	159,611	171,935	-	(635,906)	-	(635,906)
Interest and fiscal costs	(680,902)	-	-	-	(680,902)	-	(680,902)
Intergovernmental	(836,801)	-	-	-	(836,801)	-	(836,801)
Total governmental activities	<u>(71,316,644)</u>	<u>13,527,455</u>	<u>3,611,041</u>	<u>997,429</u>	<u>(53,180,719)</u>	<u>-</u>	<u>(53,180,719)</u>
Business-Type Activities:							
Water	(350,543)	245,148	-	-	-	(105,395)	(105,395)
Sewer	(35,409)	11,278	-	-	-	(24,131)	(24,131)
Ambulance	(3,609,376)	4,235,370	-	721,596	-	1,347,590	1,347,590
Gold course	(298,042)	111,274	-	-	-	(186,768)	(186,768)
Solid Waste	<u>(1,897,710)</u>	<u>2,278,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>380,328</u>	<u>380,328</u>
Total business-type activities	<u>(6,191,080)</u>	<u>6,881,108</u>	<u>-</u>	<u>721,596</u>	<u>-</u>	<u>1,411,624</u>	<u>1,411,624</u>
Total primary governments	<u><u>\$(77,507,724)</u></u>	<u><u>\$20,408,563</u></u>	<u><u>\$ 3,611,041</u></u>	<u><u>\$ 1,719,025</u></u>	<u><u>(53,180,719)</u></u>	<u><u>1,411,624</u></u>	<u><u>(51,769,095)</u></u>
General Revenues:							
Property taxes					24,659,263	-	24,659,263
Net proceeds tax					1,293,892	-	1,293,892
Fuel tax					8,905,546	-	8,905,546
Room tax					1,351,190	136,307	1,487,497
Gaming tax					121,311	-	121,311
Water tax assessments					283,919	-	283,919
Public safety sales tax					4,404,040	-	4,404,040
Division of Wildlife					2,654	-	2,654
Federal in-lieu tax					3,587,550	-	3,587,550
Consolidated tax					23,035,937	-	23,035,937
Tax sales					738,398	-	738,398
Tax penalties					421,314	-	421,314
NRS 361.610 trust property proceeds					493,140	-	493,140
Investment income (loss)					(5,436,318)	(990,283)	(6,426,601)
Gain (loss) on disposal of assets					1,651,043	-	1,651,043
Rent					130,333	-	130,333
Miscellaneous					386,203	7,590	393,793
Operating transfers					<u>(735,273)</u>	<u>735,273</u>	<u>-</u>
Total general revenues					<u>65,294,142</u>	<u>(111,113)</u>	<u>65,183,029</u>
Change in net position					<u>12,113,423</u>	<u>1,300,511</u>	<u>13,413,934</u>
Net assets - beginning of year as previously reported					63,456,749	15,941,128	79,397,877
Cumulative effect of a change in accounting principle					<u>1,248</u>	<u>-</u>	<u>1,248</u>
Net position - beginning of year as restated					<u>63,457,997</u>	<u>15,941,128</u>	<u>79,399,125</u>
Net position - end of year					<u><u>\$ 75,571,420</u></u>	<u><u>\$ 17,241,639</u></u>	<u><u>\$ 92,813,059</u></u>

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

**NYE COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Assets:				
Pooled cash and investments	\$ 8,867,685	\$ 7,044,796	\$ 5,155,628	\$ 11,995,046
Interest receivable	25,519	15,145	-	30,951
Taxes receivable	361,432	-	-	11,843
Due from other governments	4,543,853	462,460	827,843	-
Accounts receivable, net	-	-	-	-
Due from others	509,835	-	-	427,883
Due from other funds	-	43,655	-	-
Prepaid item	162,552	-	-	-
Inventory	44,714	38,721	-	-
Total assets	<u>\$ 14,515,590</u>	<u>\$ 7,604,777</u>	<u>\$ 5,983,471</u>	<u>\$ 12,465,723</u>
Liabilities:				
Accounts payable	\$ 1,477,626	\$ 489,782	\$ 174,015	\$ 592,005
Accrued payroll and benefits	1,247,861	142,335	30,707	75
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	26,457	-	4,824,441	-
Total liabilities	<u>2,751,944</u>	<u>632,117</u>	<u>5,029,163</u>	<u>592,080</u>
Deferred Inflows of Resources:				
Unavailable revenue - taxes	308,815	-	-	10,171
Unavailable revenue - grants	-	-	423,054	-
Total deferred inflows of resources	<u>308,815</u>	<u>-</u>	<u>423,054</u>	<u>10,171</u>
Fund Balance:				
Nonspendable	207,266	38,721	-	-
Restricted for:				
Capital projects	-	-	-	11,863,472
Debt service	-	-	-	-
General government	-	-	531,254	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	6,933,939	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Fund stabilization NRS 354.6115	550,000	-	-	-
Committed for:				
Fund stabilization	5,800,000	-	-	-
General government	590,848	-	-	-
Public safety	60,757	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Culture and recreation	394	-	-	-
Community support	-	-	-	-
Assigned for:				
Assigned for subsequent year	4,245,566	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>11,454,831</u>	<u>6,972,660</u>	<u>531,254</u>	<u>11,863,472</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 14,515,590</u>	<u>\$ 7,604,777</u>	<u>\$ 5,983,471</u>	<u>\$ 12,465,723</u>

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

Bond		Other		
Proceeds		Governmental		
Fund		Funds		Totals
\$	1,603,564	\$	50,169,811	\$ 84,836,530
	2,120		113,166	186,901
	-		269,115	642,390
	-		2,628,227	8,462,383
	-		250,926	250,926
	-		8,588	946,306
	-		-	43,655
	-		152,678	315,230
	-		13,242	96,677
<u>\$</u>	<u>1,605,684</u>	<u>\$</u>	<u>53,605,753</u>	<u>\$ 95,780,998</u>
\$	51,756	\$	1,270,845	\$ 4,056,029
	4,085		485,490	1,910,553
	-		43,655	43,655
	-		39,317	39,317
	-		96,244	4,947,142
	<u>55,841</u>		<u>1,935,551</u>	<u>10,996,696</u>
	-		161,672	480,658
	-		-	423,054
	-		161,672	903,712
	-		165,920	411,907
	1,549,843		4,705,502	18,118,817
	-		113,640	113,640
	-		9,611,423	10,142,677
	-		2,792,325	2,792,325
	-		9,647,744	9,647,744
	-		11,604,059	18,537,998
	-		91,590	91,590
	-		1,419,467	1,419,467
	-		1,495,810	1,495,810
	-		4,929,779	4,929,779
	-		-	550,000
	-		-	5,800,000
	-		2,454,689	3,045,537
	-		-	60,757
	-		157,918	157,918
	-		2,115,805	2,115,805
	-		105,896	106,290
	-		104,582	104,582
	-		-	4,245,566
	-		(7,619)	(7,619)
	<u>1,549,843</u>		<u>51,508,530</u>	<u>83,880,590</u>
<u>\$</u>	<u>1,605,684</u>	<u>\$</u>	<u>53,605,753</u>	<u>\$ 95,780,998</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balance - governmental funds	\$ 83,880,590
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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.	143,153,342
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Intangible assets net of the related amortization 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.	119,138
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	903,712
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Certain liabilities (such as bonds and notes payable, and finance purchases) 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.	(34,721,997)
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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.	4,320,307
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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.	9,547,731
Deferred inflows from other post-employment benefits.	(35,934,361)
Total other post-employment benefits liability.	(51,282,294)

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.	25,339,996
Net pension liability.	(37,763,691)
Deferred inflows from pension activity.	<u>(31,991,053)</u>

Total net position - governmental activities	<u>\$ 75,571,420</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Revenues:				
Taxes	\$ 16,987,414	\$ 12	\$ -	\$ 534,768
Licenses and permits	914,794	343,200	-	-
Intergovernmental	24,928,387	3,658,529	2,175,624	35,486
Charges for services	3,405,591	40,375	172,818	-
Fines and forfeitures	565,373	-	-	-
Miscellaneous	723,087	(372,687)	36,973	(643,058)
Total revenues	<u>47,524,646</u>	<u>3,669,429</u>	<u>2,385,415</u>	<u>(72,804)</u>
Expenditures:				
Current:				
General government	17,959,379	-	429,171	-
Judicial	8,330,491	-	380,982	-
Public safety	13,397,898	-	1,067,408	-
Public works	119,263	8,947,275	107,048	-
Health	854,208	-	-	-
Sanitation	-	-	-	-
Welfare	114,661	-	1,297,189	-
Culture and recreation	-	-	12,690	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Capital Projects	-	-	-	2,347,122
Debt Service:				
Principal	32,096	-	-	-
Interest and fiscal costs	2,882	-	-	-
Total expenditures	<u>40,810,878</u>	<u>8,947,275</u>	<u>3,294,488</u>	<u>2,347,122</u>
Excess (deficiency) of				
revenues over expenditures	<u>6,713,768</u>	<u>(5,277,846)</u>	<u>(909,073)</u>	<u>(2,419,926)</u>
Other Financing Sources (Uses):				
Operating transfers in	-	5,147,692	-	4,974,214
Operating transfers out	(11,950,855)	-	-	(1,466,867)
Debt proceeds	-	-	-	-
Sale of capital assets	2,600,000	-	-	-
Total other financing sources (uses)	<u>(9,350,855)</u>	<u>5,147,692</u>	<u>-</u>	<u>3,507,347</u>
Net change in fund balance	(2,637,087)	(130,154)	(909,073)	1,087,421
Fund Balance:				
Beginning of year	14,091,918	7,102,814	1,440,327	10,776,051
End of year	<u>\$ 11,454,831</u>	<u>\$ 6,972,660</u>	<u>\$ 531,254</u>	<u>\$ 11,863,472</u>

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

Bond Proceeds Fund	Other Governmental Funds	Totals
\$ -	\$ 10,714,716	\$ 28,236,910
-	3,976,235	5,234,229
-	12,634,973	43,432,999
-	4,259,981	7,878,765
-	41,996	607,369
<u>(133,003)</u>	<u>(2,551,924)</u>	<u>(2,940,612)</u>
<u>(133,003)</u>	<u>29,075,977</u>	<u>82,449,660</u>
-	4,599,911	22,988,461
-	405,455	9,116,928
-	15,112,250	29,577,556
-	398,331	9,571,917
-	709,037	1,563,245
-	21,276	21,276
-	1,355,185	2,767,035
-	809,932	822,622
-	938,613	938,613
-	836,801	836,801
11,489,497	1,501,868	15,338,487
-	1,525,268	1,557,364
-	634,441	637,323
<u>11,489,497</u>	<u>28,848,368</u>	<u>95,737,628</u>
<u>(11,622,500)</u>	<u>227,609</u>	<u>(13,287,968)</u>
1,546,650	9,610,511	21,279,067
-	(8,596,618)	(22,014,340)
-	24,693	24,693
-	-	2,600,000
<u>1,546,650</u>	<u>1,038,586</u>	<u>1,889,420</u>
(10,075,850)	1,266,195	(11,398,548)
<u>11,625,693</u>	<u>50,242,335</u>	<u>95,279,138</u>
<u>\$ 1,549,843</u>	<u>\$ 51,508,530</u>	<u>\$ 83,880,590</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balance - Governmental Funds **\$ (11,398,548)**

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. 13,279,264

Capital outlays to purchase intangible 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. (14,592)

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. (88,147)

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. 308,173

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 1,532,575

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. (339,298)

Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis. 2,314,959

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 income (expense). 572,980

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 (2022 contributions). 4,774,399

 Net pension income (expense). 1,171,658

Change in net position of governmental activities **\$ 12,113,423**

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

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2022

	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	\$ 3,870,975	\$ 2,313,042	\$ 334,714
Interest receivable	42,061	3,925	950
Room tax receivable	-	-	8,208
Accounts receivable, net	150,578	923,040	9,075
Prepaid item	-	-	1,914
Due from sewer fund	-	-	6,721
Total current assets	<u>4,063,614</u>	<u>3,240,007</u>	<u>361,582</u>
Restricted Assets:			
Restricted cash	10,230,126	-	86,224
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	<u>301,365</u>	<u>1,130,969</u>	<u>4,290,354</u>
Total assets	<u>14,595,105</u>	<u>4,370,976</u>	<u>4,738,160</u>
Deferred Outflows of Resources:			
Pension charge	<u>70,010</u>	<u>1,641,820</u>	<u>53,148</u>
Liabilities:			
Current Liabilities:			
Accounts payable	107,920	50,318	2,962
Accrued payroll and benefits	4,509	39,669	5,059
Customer deposits	-	-	6,805
Due to water fund	-	-	6,721
Interest payable	-	-	1,075
Accrued compensated absences	-	71,831	-
Bonds payable, current portion	-	-	32,454
Total current liabilities	<u>112,429</u>	<u>161,818</u>	<u>55,076</u>
Long-Term Payable From Restricted Assets			
Landfill closure and postclosure costs	2,223,918	-	-
Long-Term Liabilities:			
Net pension liability	105,469	2,778,959	48,082
Accrued compensated absences	-	38,680	-
Bonds payable, long- term portion	-	-	447,152
Total long-term liabilities	<u>2,329,387</u>	<u>2,817,639</u>	<u>495,234</u>
Total liabilities	<u>2,441,816</u>	<u>2,979,457</u>	<u>550,310</u>
Deferred Inflows of Resources:			
Pension charge	<u>89,712</u>	<u>2,105,433</u>	<u>60,852</u>
Net Position:			
Net investment in capital assets	301,365	1,130,969	3,810,748
Restricted for debt service	-	-	76,770
Restricted for capital projects	-	-	9,454
Restricted for landfill closure costs	10,230,126	-	-
Unrestricted	<u>1,602,096</u>	<u>(203,063)</u>	<u>283,174</u>
Total net position	<u>\$ 12,133,587</u>	<u>\$ 927,906</u>	<u>\$ 4,180,146</u>

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

		Governmental	
Total		Activities -	
Enterprise		Internal	
Funds		Service Funds	
\$	6,518,731	\$	4,374,854
	46,936		9,029
	8,208		-
	1,082,693		-
	1,914		-
	6,721		-
	<u>7,665,203</u>		<u>4,383,883</u>
	10,316,350		-
	5,722,688		-
	<u>23,704,241</u>		<u>4,383,883</u>
	1,764,978		-
	161,200		60,085
	49,237		3,491
	6,805		-
	6,721		-
	1,075		-
	71,831		-
	32,454		-
	<u>329,323</u>		<u>63,576</u>
	2,223,918		-
	2,932,510		-
	38,680		-
	447,152		-
	<u>5,642,260</u>		<u>-</u>
	<u>5,971,583</u>		<u>63,576</u>
	2,255,997		-
	5,243,082		-
	76,770		-
	9,454		-
	10,230,126		-
	1,682,207		4,320,307
<u>\$</u>	<u>17,241,639</u>	<u>\$</u>	<u>4,320,307</u>

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Operating Revenues:			
Charges for services	\$ 2,278,038	\$ 4,235,370	\$ 367,700
Operating Expenses:			
Salaries and wages	98,335	1,743,634	97,861
Employee benefits	30,224	645,235	26,135
Services and supplies	1,702,634	699,061	334,542
Insurance cost	-	-	-
Claims cost	-	-	-
Closure and postclosure landfill costs	39,238	-	-
Depreciation	27,279	176,446	197,669
Bad debt	-	345,000	-
Total operating expenses	1,897,710	3,609,376	656,207
Operating income (loss)	380,328	625,994	(288,507)
Non-Operating Revenues (Expenses):			
Investment income (loss)	(890,629)	(75,346)	(24,308)
Grants	-	721,596	-
Room tax	-	-	136,307
Other income	-	-	7,590
Interest expense	-	-	(27,787)
Total nonoperating revenues (expenses)	(890,629)	646,250	91,802
Net income (loss) before transfers	(510,301)	1,272,244	(196,705)
Transfers:			
Operating transfers in	-	650,273	85,000
Changes in net position	(510,301)	1,922,517	(111,705)
Net Position:			
Beginning of year	12,643,888	(994,611)	4,291,851
End of year	\$ 12,133,587	\$ 927,906	\$ 4,180,146

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>
\$ 6,881,108	\$ 5,459,855
1,939,830	92,750
701,594	129,816
2,736,237	994,766
-	1,430,457
-	341,718
39,238	-
401,394	-
345,000	-
<u>6,163,293</u>	<u>2,989,507</u>
<u>717,815</u>	<u>2,470,348</u>
(990,283)	(155,389)
721,596	-
136,307	-
7,590	-
(27,787)	-
<u>(152,577)</u>	<u>(155,389)</u>
565,238	2,314,959
<u>735,273</u>	<u>-</u>
1,300,511	2,314,959
<u>15,941,128</u>	<u>2,005,348</u>
<u>\$ 17,241,639</u>	<u>\$ 4,320,307</u>

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 2,182,764	\$ 3,942,549	\$ 370,752
Cash paid for salaries and employee benefits	(152,861)	(2,904,112)	(139,728)
Cash paid for services and supplies	(1,628,032)	(715,562)	(341,075)
Net cash provided (used) by operating activities	<u>401,871</u>	<u>322,875</u>	<u>(110,051)</u>
Cash Flows From Noncapital Financing Activities:			
Room tax	-	-	137,372
Other income	-	-	7,590
Operating transfers	-	650,273	85,000
Net cash provided by noncapital financing activities:	<u>-</u>	<u>650,273</u>	<u>229,962</u>
Cash Flows From Capital and Related Financing Activities:			
Purchase of capital assets	-	(167,644)	(117,135)
Grants	-	721,596	-
Other income	-	-	-
Principal payments - bonds	-	-	(30,354)
Interest paid	-	-	(26,712)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>553,952</u>	<u>(174,201)</u>
Cash Flows From Investing Activities:			
Investment income (loss)	<u>(897,543)</u>	<u>(78,620)</u>	<u>(24,049)</u>
Net increase (decrease) in pooled cash and investments	(495,672)	1,448,480	(78,339)
Pooled Cash and Investments:			
Beginning of year	<u>14,596,773</u>	<u>864,562</u>	<u>499,277</u>
End of year	<u>\$ 14,101,101</u>	<u>\$ 2,313,042</u>	<u>\$ 420,938</u>

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 6,496,065	\$ 5,459,855
(3,196,701)	(221,418)
<u>(2,684,669)</u>	<u>(2,809,520)</u>
<u>614,695</u>	<u>2,428,917</u>
137,372	-
7,590	-
<u>735,273</u>	<u>-</u>
<u>880,235</u>	<u>-</u>
(284,779)	-
721,596	-
-	-
(30,354)	-
<u>(26,712)</u>	<u>-</u>
<u>379,751</u>	<u>-</u>
<u>(1,000,212)</u>	<u>(160,048)</u>
874,469	2,268,869
<u>15,960,612</u>	<u>2,105,985</u>
<u>\$ 16,835,081</u>	<u>\$ 4,374,854</u>

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

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)	\$ 380,328	\$ 625,994	\$ (288,507)
Adjustments to Reconcile Operating Income			
to Net Cash Provided (Used) by Operating Activities:			
Depreciation expense	27,279	176,446	197,669
Closure and postclosure landfill costs	39,238	-	-
Bad debt	-	345,000	-
(Increase)decrease in accounts receivable	(95,274)	(292,821)	2
(Increase)decrease in prepaid items	-	-	(1,914)
(Increase)decrease in deferred outflows - pension	(37,395)	(884,529)	(22,391)
(Increase)decrease in customer deposits	-	-	3,050
Increase(decrease) in accounts payable	74,602	(16,501)	(4,619)
Increase(decrease) in accrued payroll and benefits	(8,686)	(115,765)	(2,896)
Increase(decrease) in compensated absences	-	(34,483)	-
Increase(decrease) in net pension liability	(52,118)	(1,221,231)	(36,521)
Increase(decrease) in deferred inflows - pension	73,897	1,740,765	46,076
Total adjustments	21,543	(303,119)	178,456
Net Cash Provided (Used) by Operating Activities:	\$ 401,871	\$ 322,875	\$ (110,051)

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>
---	---

\$ 717,815	\$ 2,470,348
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401,394	-
39,238	-
345,000	-
(388,093)	-
(1,914)	-
(944,315)	-
3,050	-
53,482	(42,579)
(127,347)	1,148
(34,483)	-
(1,309,870)	-
<u>1,860,738</u>	<u>-</u>

<u>(103,120)</u>	<u>(41,431)</u>
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\$ 614,695	\$ 2,428,917
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NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2022

	Pension (and other Employee Benefits) Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Assets:			
Pooled cash and investments	\$ 2,096,019	\$ 26,666	\$ 39,893,150
Interest receivable	2,797	-	102,050
Taxes receivable	-	-	782,409
Due from other governments	-	-	1,605,358
Loan receivable	-	-	43,598
Accounts receivable	-	-	223,230
Prepaid item	-	-	182,291
Total assets	2,098,816	26,666	42,832,086
Liabilities:			
Accounts payable and other liabilities	-	-	15,262
Accrued payroll and benefits	6,339	-	-
Due to other governments	-	-	8,579,248
Unavailable revenue - taxes	-	-	565,235
Total liabilities	6,339	-	9,159,745
Net Position:			
Restricted for other governments	-	-	32,380,106
Restricted for individuals	-	-	1,292,235
Held in trust	2,092,477	26,666	-
	\$ 2,092,477	\$ 26,666	\$ 33,672,341

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, 2022

	Pension (and other Employee Benefits) Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Additions:			
Taxes	\$ -	\$ -	\$ 23,941,783
Licenses and permits	-	-	14,431
Charges for services	-	-	1,565,101
Fines and forfeitures	-	-	88,447
Intergovernmental	-	-	18,541,530
Miscellaneous	(69,289)	38	(2,059,376)
Contributions:			
Employer	2,810,305	-	-
Total additions	2,741,016	38	42,091,916
Deductions:			
Payments to other governments	-	-	38,207,662
Benefit payments	1,664,837	-	-
Services and supplies	5,250	-	-
Total deductions	1,670,087	-	38,207,662
Change in net position	1,070,929	38	3,884,254
Net Position:			
Beginning of year	1,021,548	26,628	29,788,087
End of year	\$ 2,092,477	\$ 26,666	\$ 33,672,341

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, 2022

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. The Nye County Water District issues separate financial statements that may be obtained by contacting the Nye County Water District at 2101 E. Calvada Blvd. Ste., 100, Pahrump NV 89048.

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, 2022

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, 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 Enterprise Fund - The Fund is used to account for garbage disposal throughout the County.

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

The County reports the following internal service funds:

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

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

Risk Management Workers Compensation Fund – The Fund is used to account for the self-funded workers' compensation 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.

Pension (or other employee benefit) 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 to/from 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, 2022

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

6. Measurement Focus and Basis of Accounting

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

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are then recognized as revenue. The government considers revenues to be "available" if they are collected within 60 days of the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable, and the payment seems certain. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is that principal and interest on debt service, as well as liabilities related to compensated absences and claims and judgments, are recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under financed purchases and lease obligations 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 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, 2022

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:
 - 1. 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.
 - 2. 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.
 - 3. 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), Road Special Revenue Fund (10205), Airport Special Revenue Fund (10209), Pahrump Town TV Construction Capital Projects Fund (25412) and Risk Management Workers Compensation Internal Service Fund (10608).
- f.** 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.
- g.** 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, 2022

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 25 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, the International Finance Corporation or the Inter-American Development Bank that are denominated in United States dollars which are senior unsecured unsubordinated obligations with a maturity of 5 years or less with a rating of "AA" or better that do not exceed 15 percent of the investment portfolio.

In addition to the Nevada Revised Statutes, the County has an established investment policy. Investments are stated at fair value as of June 30, 2022.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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. Intangible Lease Assets

Intangible lease assets are reported at the present value of remaining future lease payments to be made during the lease term. The discount rate utilized is either the interest rate implicit within the lease agreement, or if not readily determinable, the County's estimated incremental borrowing rate. These intangible lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset. Capitalization thresholds are the same threshold for capital assets noted above.

g. 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, 2022

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

g. Deferred Outflows/Inflows of Resources (Continued)

The County governmental funds have one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from 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.

h. 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.

i. Other-Post Employment Benefits

For purposes of measuring the net other post-employment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Public Employees' Benefit Plan of Nevada (PEBP) and the Nye County Employee Health Benefits Plan (NCEHBP) and additions to/deductions from PEBP's & NCEHBP's fiduciary net position have been determined on the same basis as they are reported by PEBP and NCEHBP. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments, if any, are reported at fair value.

j. Accrued Salaries and Benefits

County salaries earned but not paid by June 30, 2022, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2022.

k. 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, 2022

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

I. Governmental Fund Balances:

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

1. **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.
2. **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.
3. **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.
4. **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.
5. **Unassigned** – All amounts not included in other spendable classifications.

m. 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.

n. Net Position Policies

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

1. **Net Investment in Capital Assets**
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.
2. **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, NRS 365.550, NRS 365.192	Road Improvements
d) NRS 269	Unincorporated Towns
e) Special Acts - NRS 545	Public Safety Sales Tax for Sheriff and Fire
f) NRS 19.031	Judicial – Legal Aid Services
g) NRS 350.020	Debt Service
h) NRS 176	Judicial Fees
i) NRS 428	Indigent Health and Welfare
3. **Unrestricted**
This is the component of net position that is the difference between the assets and liabilities not reported in Net Investment in Capital Assets and Restricted Assets.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

o. 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.

p. 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.

q. 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 Notes 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, 2022

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.

10. New Accounting Pronouncement

Governmental Accounting Standards Board (GASB) Issued Statement Number 87, *Leases*, effective for fiscal year ended June 30, 2022. This statement establishes a single model for lease accounting based on the idea that leases are financings of the right-to-use an underlying asset. As such, under this Statement, a lessee is required to recognize a lease liability and an intangible lease asset, and the lessor is required to recognize a lease receivable and a deferred inflow of resources. The County implemented GASB Statement Number 87 in 2022. See Note E-7.

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	\$(21,795,000)
Financed purchase	(915,535)
Note payable	(7,442,399)
Lease obligation	(116,865)
Less: deferred charge on bond discounts (net of amortization)	1,827
Interest payable	(220,994)
Compensated absences	<u>(4,233,031)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$(34,721,997)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 21,100,086
Retirements	(948,957)
Depreciation expense	<u>(6,871,865)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 13,279,264</u>

Another element of that reconciliation states that, “Capital outlays to purchase intangible assets are reported in Governmental Funds financial statements as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expense in the Statement of Activities.” The details of this difference are as follows:

Intangible assets	\$ 24,693
Amortization expense	<u>(39,285)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (14,592)</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:

Amortization of bond discount	\$ (96)
Lease obligation	(24,693)
Debt payments	<u>1,557,364</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,532,575</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	\$ (43,483)
Compensated absences	<u>(295,815)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u>\$ (339,298)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. The County conformed to significant statutory requirements regarding financial administration during the year.

2. Deficit Fund Balance/Net Position

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

Pahrump Museum Special Revenue Fund	\$ 7,619
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The deficit fund balance was caused by a lower than anticipated property tax revenues, including net proceeds taxes. The negative fund balance was corrected after year end.

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 \$550,000 as of June 30, 2022.

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, 2022

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, 2022, 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	\$ 3,886,590
Carrying amount of deposits	14,277,239
Pooled investments	129,090,784
State Treasurer Investment pool	807,687
Cash and cash equivalents	<u>\$ 148,062,300</u>

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

Statement of Net Position	\$ 95,730,115
Statement of Net Position restricted	10,316,350
Employee benefit trust funds	2,096,019
Private purpose trust fund	26,666
Custodial funds	39,893,150
Pooled cash and investments	<u>\$ 148,062,300</u>

Except for financial reporting purposes, the cash balances of the Employee Benefit Trust Funds, the Private Purpose Trust Fund and the 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 4.10 years.

As of June 30, 2022, 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	\$ 2,216,959	\$ 413,759	\$ 1,187,552	\$ 615,648	\$ 0
Negotiable Certificates of Deposit	16,704,346	5,165,153	8,833,309	2,705,884	0
NV Local Government Investment Pool	807,687	807,687	0	0	0
U.S. Agencies	100,656,441	1,999,867	53,319,072	45,337,502	0
Money Market Mutual Fund	9,513,038	9,513,038	0	0	0
	<u>\$129,898,471</u>	<u>\$ 17,899,504</u>	<u>\$63,339,933</u>	<u>\$48,659,034</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, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2022, 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	\$ 2,216,959	\$ 2,216,959	\$ 0
Negotiable Certificates of Deposit	16,704,346	0	16,704,346
NV Local Government Investment Pool	807,687	0	807,687
U.S. Agencies	100,656,441	100,656,441	0
Money Market Mutual Fund	<u>9,513,038</u>	<u>0</u>	<u>9,513,038</u>
	<u>\$129,898,471</u>	<u>\$ 102,873,400</u>	<u>\$27,025,071</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 \$14,277,239 and the bank balance was \$17,524,750. Of the bank balance, \$500,000 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, 2022, are as follows:

Federal Farm Credit Bank	27.97%
Federal Home Loan Bank (FHLB)	27.38%
Freddie Mac	18.06%

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, 2022:

Investment Type	Fair Value	Fair Value Measurement			
		Level 1	Level 2	Level 3	N/A
U.S. Treasury Bonds	\$ 2,216,959	\$ 2,216,959	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	16,704,346	0	16,704,346	0	0
NV Local Government Investment Pool	807,687	238,752	568,935	0	0
U.S. Agencies	100,656,441	0	100,656,441	0	0
Money Market Mutual Fund	<u>9,513,038</u>	<u>9,513,038</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$129,898,471</u>	<u>\$ 11,968,749</u>	<u>\$117,929,722</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investment Income (Loss): Investment income (loss) is made up of interest income, net of fees to earn the interest, and net unrealized fair value gains and (losses). The table below includes the interest income net of fees, and net investment unrealized fair value gains and loss:

	Governmental Activities	Business-Type Activities	Government Wide
Interest income	\$ 935,968	\$ 199,322	\$ 1,135,290
Unrealized fair value loss	(6,372,286)	(1,189,605)	(7,561,891)
Investment income (loss)	<u>\$ (5,436,318)</u>	<u>\$ (990,283)</u>	<u>\$ (6,426,601)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022, is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
Negotiable Certificates of Deposit	\$ 16,274,902	\$ 17,240,000	Variable
NV Local Government Investment Pool	807,687	807,687	Variable
U.S. Agencies	100,656,441	110,993,573	Variable
Money Market Mutual Fund	<u>9,189,008</u>	<u>9,189,008</u>	Variable
Total Investments	<u>\$126,928,038</u>	<u>\$ 138,230,268</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2022

Assets:	
NV Local Government Investment Pool	\$ 807,687
Money market funds	9,189,008
U.S. agencies	100,656,441
Negotiable certificates of deposit	<u>16,274,902</u>
Total investments held in external investment pools	<u>\$126,928,038</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$107,426,232
External participants	<u>19,501,806</u>
Total net position held in trust for pool participants	
(Participant's units' outstanding, \$1.00/par)	<u>\$126,928,038</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2022

Additions:	
Investment earnings	\$ 1,541,258
Net change in fair value of investments	<u>(10,931,051)</u>
Change in net position resulting from operations	(9,389,793)
Net capital share transactions	<u>17,000,000</u>
Change in net position	7,610,207
Net position, beginning of year	<u>119,317,831</u>
Net position, end of year	<u>\$126,928,038</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

Investment Income (Loss) Assigned to Other Funds

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

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
General Fund	Airport Special Revenue Fund	\$ 1,808
	Special Fuel Tax Special Revenue Fund	1,016
	Pahrump Museum Special Revenue Fund	749
	Tonopah Museum Special Revenue Fund	1,136
	County Owned Building Special Revenue Fund	13,432
	Building Department Special Revenue Fund	<u>72,098</u>
		<u>\$ 90,239</u>

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 34,143
	911 Emergency Medical System Special Revenue Fund	46,269
	Justice Court Fines Special Revenue Fund	26,300
	JP Court Facility Assessment Special Revenue Fund	36,953
	Court Collection Fees Special Revenue Fund	73,127
	Drug Court Proceeds Special Revenue Fund	22,261
	State/County Room Tax Special Revenue Fund	<u>1,230</u>
		<u>\$ 240,283</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:

	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Bond Proceeds Fund	Other Governmental Funds	Totals
Interest receivable	\$ 25,519	\$ 15,145	\$ -	\$ 30,951	\$ 2,120	\$ 113,166	\$ 186,901
Taxes receivable:							
Property tax	361,432	-	-	11,843	-	173,283	546,558
Room tax	-	-	-	-	-	95,832	95,832
Due from other governments:				-			
Consolidated tax	3,916,013	-	-	-	-	425,382	4,341,395
Fuel tax	-	462,460	-	-	-	1,119,762	1,582,222
Public safety sales tax	-	-	-	-	-	624,265	624,265
Grant	267,591	-	827,843	-	-	8,376	1,103,810
Jail contracts	-	-	-	-	-	222,377	222,377
Other	360,249	-	-	-	-	228,065	588,314
Accounts receivable, net	-	-	-	-	-	250,926	250,926
Due from others	509,835	-	-	427,883	-	8,588	946,306
	<u>\$5,440,639</u>	<u>\$477,605</u>	<u>\$827,843</u>	<u>\$470,677</u>	<u>\$ 2,120</u>	<u>\$ 3,270,022</u>	<u>\$10,488,906</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets and Intangible Assets

Capital assets activity for the year ended June 30, 2022, was as follows:

Governmental Activities:

	<u>Balance</u> <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets not being depreciated:					
Land	\$ 9,011,863	\$ -	\$ (227,074)	\$ -	\$ 8,784,789
Construction in progress	6,421,247	17,285,520	-	(625,453)	23,081,314
Total capital assets not being depreciated	<u>15,433,110</u>	<u>17,285,520</u>	<u>(227,074)</u>	<u>(625,453)</u>	<u>31,866,103</u>
Capital assets being depreciated:					
Buildings and improvements	94,664,950	291,837	(1,601,175)	-	93,355,612
Equipment	63,464,128	3,522,729	(8,477,175)	416,468	58,926,150
Infrastructure	52,823,895	-	-	208,985	53,032,880
Total capital assets being depreciated	<u>210,952,973</u>	<u>3,814,566</u>	<u>(10,078,350)</u>	<u>625,453</u>	<u>205,314,642</u>
Less accumulated depreciation for:					
Buildings and improvements	39,877,601	2,483,383	(893,288)	-	41,467,696
Equipment	43,080,488	3,105,106	(8,463,179)	-	37,722,415
Infrastructure	13,553,916	1,283,376	-	-	14,837,292
Total accumulated depreciation	<u>96,512,005</u>	<u>6,871,865</u>	<u>(9,356,467)</u>	<u>-</u>	<u>94,027,403</u>
Total capital assets being depreciated, net	<u>114,440,968</u>	<u>(3,057,299)</u>	<u>(721,883)</u>	<u>625,453</u>	<u>111,287,239</u>
Governmental activities assets, net	<u>\$ 129,874,078</u>	<u>\$ 14,228,221</u>	<u>\$ (948,957)</u>	<u>\$ -</u>	<u>\$ 143,153,342</u>

Business-type Activities:

	<u>Balance</u> <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Capital assets being depreciated:					
Solid waste equipment	1,527,596	-	-	-	1,527,596
Utility infrastructure and equipment	6,553,203	-	-	-	6,553,203
Golf course buildings and equipment	276,885	117,135	-	-	394,020
Ambulance buildings and equipment	2,865,272	167,644	-	-	3,032,916
Total capital assets being depreciated	<u>11,222,956</u>	<u>284,779</u>	<u>-</u>	<u>-</u>	<u>11,507,735</u>
Less accumulated depreciation for:					
Solid waste equipment	1,198,952	27,279	-	-	1,226,231
Utility infrastructure and equipment	2,609,512	174,897	-	-	2,784,409
Golf course buildings and equipment	34,288	22,772	-	-	57,060
Ambulance buildings and equipment	1,845,501	176,446	-	-	2,021,947
Total accumulated depreciation	<u>5,688,253</u>	<u>401,394</u>	<u>-</u>	<u>-</u>	<u>6,089,647</u>
Total capital assets being depreciated, net	<u>5,534,703</u>	<u>(116,615)</u>	<u>-</u>	<u>-</u>	<u>5,418,088</u>
Business-type activities assets, net	<u>\$ 5,839,303</u>	<u>\$ (116,615)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,722,688</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets and Intangible 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.
- Building and improvements work including various land improvements, roofing, and flooring projects
- 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.
- Golf course deck replacement and improvements were completed during the year.

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

Governmental activities:

General government	\$ 1,936,100
Public safety	2,263,359
Judicial	326,887
Public works	1,820,729
Health and sanitation	76,920
Community support	50,355
Culture and recreation	397,515
	<u>\$ 6,871,865</u>

Business-type activities:

Solid Waste	\$ 27,279
Ambulance	176,446
Golf course	22,772
Sewer system	31,643
Water system	143,254
	<u>\$ 401,394</u>

Intangible assets activity for the year ended June 30, 2022, was as follows:

Governmental Activities:

	GASB 87				
	Restatement				
	Balance				Balance
	June 30, 2021	Additions	Deletions	Transfers	June 30, 2022
Intangible assets	\$ 177,906	\$ 24,693	\$ -	\$ -	\$ 202,599
Less: accumulated amortization	44,176	39,285	-	-	83,461
Total governmental activities					
intangible assets (net)	<u>\$ 133,730</u>	<u>\$ (14,592)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,138</u>

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

Governmental activities:

General government	<u>\$ 39,285</u>
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NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Siemens Energy Savings Project	\$ 5,464,566	\$ 7,320,348
Pahrump Animal Shelter	4,740,778	4,754,108
FAA - Update Airport Master Plan Study	412,211	501,000
Tonopah Justice Court Remodel	260,297	341,247
Building & Grounds Metal Building	75,194	89,680
Pahrump Jail Remodel	553,012	649,735
Bell Vista Fire Station	101,298	108,893
Pahrump Fairgrounds Project	31,600	41,600
	<u>\$ 11,638,956</u>	<u>\$ 13,806,611</u>

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2022, were as follows:

Fund	Accrued Payroll and Benefits	Customer Deposits	Totals
General	\$ 1,247,861	\$ 0	\$ 1,247,861
Road	142,335	0	142,335
Grants	30,707	0	30,707
Capital Projects	75	0	75
Bond Proceeds	4,085	0	4,085
Other Governmental	485,490	0	485,490
Major Enterprise Solid Waste	4,509	0	4,509
Major Enterprise Pahrump Ambulance	39,669	0	39,669
Nonmajor Enterprise	5,059	6,805	11,864
Total Accrued Liabilities	<u>\$ 1,959,790</u>	<u>\$ 6,805</u>	<u>\$ 1,966,595</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 10,230,126	\$ 0	\$ 0	\$ 10,230,126
Nonmajor Enterprise	0	76,770	9,454	86,224
Total Restricted Assets	\$ 10,230,126	\$ 76,770	\$ 9,454	\$ 10,316,350

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, 2022, are as follows:

General	Grants	Other Governmental	Total
\$ 26,457	\$4,824,441	\$ 96,244	\$ 4,947,142

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
\$ 308,815	\$ 10,171	\$ 161,672	\$ 480,658

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

General	Grants	Total
\$ 0	\$ 423,054	\$ 423,054

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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 \$64,588. The current outstanding principal balance at June 30, 2022, is \$220,622.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	36,539	6,975	43,514
2028-2029	61,359	5,948	67,307
	<u>\$ 220,622</u>	<u>\$ 63,461</u>	<u>\$ 284,083</u>

Manhattan Water Bond- The Town of Manhattan Water Revenue Bonds were issued in the amount of \$299,000 payable to the U.S. Department of Agriculture-Rural Development. The bond is payable in quarterly payments of \$3,481 including interest. The interest rate is 3.50%. The bond agreement requires the Town to establish and fund monthly a debt service reserve fund equal to 10% of the quarterly payment each month (\$116) over the life of the loan until they accumulate one annual installment. This reserve fund can be used for emergency maintenance and repairs, and debt repayment should the need arise. The required reserve as of June 30, 2022, is \$13,576. The balance in the reserve account was \$12,182 as of June 30, 2022. 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, 2022, is \$49,650. The balance in the reserve account was \$9,454. The outstanding balance of bonds payable at June 30, 2022, is \$258,984.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	5,709	8,215	13,924
2028-2032	31,727	37,893	69,620
2033-2037	37,766	31,854	69,620
2038-2042	44,954	24,666	69,620
2043-2047	53,510	16,110	69,620
2048-2052	64,373	5,925	70,298
	<u>\$ 258,984</u>	<u>\$ 159,414</u>	<u>\$ 418,398</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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.

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 which is pledged equal to the remaining principal and interest payments. 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>
2023	\$ -	\$ 237,818	\$ 237,818
2024	-	237,818	237,818
2025	-	237,818	237,818
2026	-	237,818	237,818
2027	-	237,818	237,818
2028-2032	2,789,000	1,110,971	3,899,971
2033-2037	4,987,000	697,693	5,684,693
2038-2041	4,364,000	180,093	4,544,093
	<u>\$ 12,140,000</u>	<u>\$ 3,177,847</u>	<u>\$ 15,317,847</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 which is pledged equal to the remaining principal and interest payments. 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>
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	864,000	36,102	900,102
2028-2029	1,756,000	28,973	1,784,973
	<u>\$ 5,936,000</u>	<u>\$ 348,579</u>	<u>\$ 6,284,579</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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>
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	413,000	29,000	442,000
2028-2031	1,714,000	52,245	1,766,245
	<u>\$ 3,719,000</u>	<u>\$ 258,248</u>	<u>\$ 3,977,248</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 was \$200,000. The note was payable in annual installments of \$43,671 at 3% and was paid in full in January 2022.

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>
2023	<u>\$ 42,399</u>	<u>\$ 1,272</u>	<u>\$ 43,671</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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>
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	344,000	142,135	486,135
2028-2032	1,934,000	583,213	2,517,213
2033-2037	2,313,000	339,880	2,652,880
2038-2040	1,621,000	66,839	1,687,839
	<u>\$ 7,400,000</u>	<u>\$ 1,772,863</u>	<u>\$ 9,172,863</u>

Financed Purchases

Ambulance - The County entered into a financed purchase agreement for financing the acquisition of an ambulance valued at \$320,516. The agreement has been classified as a financed purchase 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>
2023	\$ 67,245	\$ 2,150	\$ 69,395

Fleet - In 2019, the County entered into a financed purchase agreement for the financing of vehicles valued at \$814,276. The agreement has been classified as a financed purchase 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 \$15,702 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>
2023	\$ 180,462	\$ 7,957	\$ 188,419
2024	35,908	648	36,556
	<u>\$ 216,370</u>	<u>\$ 8,605</u>	<u>\$ 224,975</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Financed Purchases (Continued)

Fleet - The County entered into a financed purchase agreement for the financing of vehicles valued at \$1,039,780. The agreement has been classified as a financed purchase 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 \$17,379 including principal and interest at 5.99%. Annual payments are as follows:

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 631,920</u>	<u>\$ 71,756</u>	<u>\$ 703,676</u>

Lease Obligations

Equipment - The County has lease obligations for several copiers and postage machines with a lease term of 48 to 60 months with varying monthly payments with an imputed interest rate of 3.0%. During the year the County entered into one new lease obligation agreement of \$24,693. At the end of the lease, the County has an option to purchase the equipment but will likely enter into a new lease for equipment. The equipment has a five-year estimated useful life. This year, \$39,285 is included in accumulated depreciation.

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 42,711	\$ 2,922	\$ 45,633
2024	36,171	1,701	37,872
2025	23,277	772	24,049
2026	13,381	214	13,595
2027	1,325	7	1,332
	<u>\$ 116,865</u>	<u>\$ 5,616</u>	<u>\$ 122,481</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

During the year ended June 30, 2022, the following changes occurred in long-term debt:

GASB 87					
	Restatement				
	Balance			Balance	Due within
	June 30, 2021	Additions	Deletions	June 30, 2022	one year
Governmental Activities:					
Bonds	\$ 22,831,000	\$ -	\$ (1,036,000)	\$ 21,795,000	\$ 1,197,000
Less: bond discounts	<u>(1,923)</u>	<u>-</u>	<u>96</u>	<u>(1,827)</u>	<u>-</u>
Total bonds payable	22,829,077	-	(1,035,904)	21,793,173	1,197,000
Notes payable	7,525,962	-	(83,563)	7,442,399	311,399
Financed purchases	1,313,026	-	(397,491)	915,535	419,112
Lease obligations	132,482	24,693	(40,310)	116,865	42,711
Compensated absences	3,937,216	295,815	-	4,233,031	1,459,158
Net OPEB obligation	77,656,566	-	(26,374,272)	51,282,294	-
Net pension obligation	<u>56,284,948</u>	<u>-</u>	<u>(18,521,257)</u>	<u>37,763,691</u>	<u>-</u>
Total long - term liabilities	<u>\$ 169,679,277</u>	<u>\$ 320,508</u>	<u>\$ (46,452,797)</u>	<u>\$ 123,546,988</u>	<u>\$ 3,429,380</u>
Business-Type Activities:					
	Balance			Balance	Due within
	June 30, 2021	Additions	Deletions	June 30, 2022	one year
Landfill closure costs	\$ 2,184,680	\$ 39,238		\$ 2,223,918	\$ -
Revenue bonds	509,960	-	(30,354)	479,606	32,454
Compensated absences	144,994	-	(34,483)	110,511	71,831
Net pension obligation	<u>4,242,380</u>	<u>-</u>	<u>(1,309,870)</u>	<u>2,932,510</u>	<u>-</u>
Total long - term liabilities	<u>\$ 7,082,014</u>	<u>\$ 39,238</u>	<u>\$ (1,374,707)</u>	<u>\$ 5,746,545</u>	<u>\$ 104,285</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, 2022, was \$346,748,822. 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 \$5,181,023, Gabbs Town \$3,538,734, Manhattan Town \$932,038 and Pahrump Town \$312,799,481. 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, 2022, was \$625,598,962.

Line of Credit

There are no outstanding lines of credit.

Compensated Absences

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, 2022

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, 2022, were:

	Transfers In	Transfers Out			
		General Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
Major Road Fund	\$ 5,147,692	\$ -	\$ -	\$ 5,147,692	\$ -
Major Capital Projects Fund	4,974,214	4,974,214	-	-	-
Major Bond Proceeds Fund	1,546,650	1,546,650	-	-	-
Major Enterprise Pahrump Ambulance Fund	650,273	-	-	650,273	-
Nonmajor Debt Service Funds	1,861,581	565,602	1,226,584	-	69,395
Nonmajor Special Revenue Funds	5,779,672	4,864,389	240,283	634,727	40,273
Nonmajor Capital Projects Funds	1,969,258	-	-	1,932,878	36,380
Nonmajor Enterprise Funds	85,000	-	-	85,000	-
Totals	<u>\$ 22,014,340</u>	<u>\$ 11,950,855</u>	<u>\$ 1,466,867</u>	<u>\$ 8,450,570</u>	<u>\$ 146,048</u>

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

\$948,000 was transferred from the General Fund to set aside for future needs. Internally reported Stabilization Fund \$300,000 and Compensated Absence Fund \$648,000 to cover future costs. These funds are combined with the General Fund for financial reporting purposes.

\$5,147,692 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 \$2,400,000, the Public Transit Fund in the amount of \$2,500,000, and the Pahrump Town Road Fund of \$247,692.

\$4,974,214 was transferred to the Capital Projects Fund from the General Fund to help cover project costs.

\$240,283 was transferred from the Capital Projects Fund to move investment income (loss) allocations to special revenue funds.

\$1,861,581 was transfer to the Debt Service fund to cover the annual debt payments of the County with \$565,602 from the General Fund, \$1,226,584 from the Capital Projects Fund, and \$69,395 from the County Special Ad Valorem Capital Projects Fund.

\$36,380 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.

\$6,411,039 was transferred from the General Fund to help cover expenses in special revenue funds; \$4,624,150 to the County Jail Special Revenue Fund; \$150,000 to the Airport Fund; \$1,546,650 to the Bond Proceeds Capital Projects fund; and \$90,239 investment income (loss) allocations to special revenue funds.

\$325,000 was transferred from the Medical and General Indigent Special Revenue Fund to the County Medical Indigent Special Revenue Fund to help cover costs.

\$2,760,000 was transferred from the Pahrump Town General Fund to help cover costs in some Pahrump funds; \$350,000 to the Pahrump Cemetery Special Revenue Fund; \$1,759,727 to the Pahrump Capital Projects Fund; \$650,273 to the Pahrump Ambulance Enterprise Fund.

\$150,000 was transferred from Gabbs Town to help cover costs for the Gabbs Utility \$50,000 and Gabbs Special Ad Valorem Capital Projects Fund \$100,000.

\$32,878 was transferred from Beatty Town to help cover costs for the Beatty Special Ad Valorem Capital Projects Fund.

\$35,000 was transferred from Manhattan Town to help cover costs for the Manhattan Utility Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2022, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Road Fund	Pahrump Road	<u>\$ 43,655</u>
Gabbs Utility Water Fund	Gabbs Utility Sewer Fund	<u>\$ 6,721</u>

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.

E. OTHER INFORMATION

1. Risk Management

Property, Casualty, Crime, Machinery Insurance, Cyber Security, and Site Pollution

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other local governments throughout the State of Nevada to create a pool under the Nevada Interlocal Cooperation Act. The Nevada Public Agency Insurance Pool (NPAIP) is a public entity risk pool currently operating as a common risk management and insurance program for members. The County pays an annual premium and specific deductibles, as necessary, to NPAIP for its general insurance coverage. NPAIP is considered a self-sustaining risk pool that will provide liability coverage for its members up to \$10,000,000 per event and a \$10,000,000 annual aggregate per member. Property, crime, and equipment breakdown coverage is provided to its members up to \$300,000,000 per loss with various sub-limits established for earthquake, flood, equipment breakdown, and money and securities. As a participatory member, the maintenance deductible is \$25,000 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.

The County has additional coverage of \$3,000,000 per incident for cyber security events with various sub-limits established for security failure, network interruption and proof of loss. As a participatory member, there is no maintenance deductible for each insured event.

The County has additional coverage \$2,000,000 per incident for site pollution legal liabilities with a \$10,000,000 policy aggregate. As a participatory member, the maintenance deductible is \$25,000 for each incident.

The County Risk Management Internal Service fund is used to account for and finance risks of general liability and property coverage.

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 has joined together with other local governments in Nye County to create a workers compensation self-insurance pool. Annually an actuarially determined premium cost is obtained. Premiums charged are based on estimates of the amounts needed to pay actual and projected claims, to support self-insurance operational costs, and to establish a self-insured reserve for incurred losses. These costs are paid monthly by the County and other Nye County local governments.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

1. Risk Management (Continued)

Workers Compensation Insurance (Continued)

The Self-Insured fund has purchased a surety bond in the amount of \$1,248,000 for the self-insured workers' compensation fund as a security deposit with the Nevada Division of Insurance. The security deposit is based on the total incurred costs of current and future claims as estimated by an actuarial study.

Changes in claims balances are as follows:

Liability July 1, 2021	Claims Incurred	Claims Payments	Changes to Prior Estimates	Liability June 30, 2022
\$ -	\$ 246,726	\$ (230,178)	\$ -	\$ 16,548

Health Insurance

The County provides health insurance coverage for its employees through commercial insurance companies.

2. Contingent Liabilities

Grants: Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation: The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. The closure and post-closure care costs will be paid only near or after the date that the landfills stop accepting waste.

As of June 30, 2022, the estimated liability to date for closure and post-closure costs is \$2,223,918. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$3,074,563 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 15 to 24 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, 2022, \$10,230,126 has been restricted for future closure, post-closure, and opening landfill costs in the Solid Waste Fund. The County established a Nevada Department of Environmental Protection approved financial assurance mechanism by entering into trust agreements with trustee banks in which the County placed funds for future closure and post-closure costs for county landfills in the amount of \$2,983,893.

3. 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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

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 33 and 1/3 years. The schedule of Eligibility for Monthly Unreduced Retirement Benefits for regular members and police/fire members are as follows:

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

Eligibility for Police and Fire Members:								
Years of Service	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 01/01/10-07/01/15		Hired After 7/1/15	
	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>	<u>Age</u>	<u>STM%</u>
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.25%
10 years	55	2.50%	55	2.67%	60	2.50%	60	2.25%
20 years	50	2.50%	50	2.67%	50	2.50%	50	2.25%
25 years	Any	2.50%	Any	2.67%				
30 years					Any	2.50%	Any	2.25%

* 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, 2022, were 44.00% for police and fire members; 29.75% for regular members; and 15.50% for employer/employee match. The County has fully funded the amounts due for the year ending June 30, 2022. 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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

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

At June 30, 2022, the County reported a liability of \$40,696,201 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021. The County's proportionate share of the net pension liability increased from 0.43456 percent at June 30, 2020, to 0.44626 percent at June 30, 2021.

For the year ended June 30, 2022, the County recognized pension income of \$1,250,412. At June 30, 2022, 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	\$ 4,462,318	\$ 283,511
Net difference between projected and actual earnings on pension plan investments	0	32,871,284
Changes of assumptions	13,375,285	0
Changes in proportion	4,178,279	1,092,255
County Contributions subsequent to measurement date	5,089,092	0
Total	<u>\$ 27,104,974</u>	<u>\$ 34,247,050</u>

\$5,089,092 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, 2023. 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:	
2023	\$(4,403,533)
2024	(3,543,310)
2025	(3,686,516)
2026	(4,336,903)
2027	3,286,419
2028	452,675
	<u>\$(12,231,168)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2021, 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	2.50%
Payroll Growth	Regular: 3.50%
	Police/Fire: 3.50%
Investment Rate of Return	7.25%, including inflation
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.20% to 9.10%, depending on service
	Police/Fire: 4.60% to 14.50%, depending on service
	Rates include inflation and productivity increases
Other Assumptions	Same as those used in the June 30, 2021 funding actuarial valuation

Mortality rates were based on the following:

Healthy: **Regular Members:** Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.

The above listed mortality tables only provide rates for ages 50 and older. To develop mortality rates for ages 40 through 50, we have smoothed the difference between the rates at age 40 from the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 50 from the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 40, we have used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates. *

Police/Fire Members: Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

The above listed mortality tables only provide rates for ages 45 and older. To develop mortality rates for ages 35 through 45, we have smoothed the difference between the rates at age 35 from the Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 45 from the Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 35, we have used the pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Tables rates. *

Disabled: **Regular Members:** Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

Police/Fire Members: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Mortality rates were based on the following (Continued):

Beneficiaries:

Regular and Police/Fire Current Beneficiaries in Pay Status: Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

The above listed mortality table only provides rates for ages 45 and older. To develop mortality rates for ages 35 through 45, we have smoothed the difference between the rates at age 35 from the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 45 from the Pub 2010 Contingent Survivor Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 35, we have used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates. *

Regular and Police/Fire Contingent Beneficiaries: Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP- 2020.

The above listed mortality tables only provide rates for ages 50 and older. To develop mortality rates for ages 40 through 50, we have smoothed the difference between the rates at age 40 from the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 50 from the Pub-2010 General Healthy Retiree Amount -Weighted Above-Median Mortality Tables. To develop the mortality rates before age 40, we have used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates.*

For the mortality table applicable to contingent beneficiaries, "Approach 1" from the Society of Actuaries "Pub-2010 Public Retirement Plans Mortality Tables Report" was utilized. In particular, the mortality basis for contingent beneficiaries has been assumed to be the same mortality basis as the Healthy Regular retiree table listed above (except using rates applicable to the beneficiary's gender) for both when the primary retiree is alive and is no longer alive.

The Pub-210 Amount-Weighted Mortality Tables (with loading factors as described above) reasonably reflect the projected mortality experience of the Plan as of the measurement date. The generational projection is a provision made for future mortality improvement.

Pre-Retirement

Regular Members: Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.

Police/Fire Members: Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table separate tables for males and females). Projected generationally with the two-dimensional mortality improvement scale MP-2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

* This methodology for developing an extended annuitant mortality table is similar to the method used by the IRS to develop the base mortality table for determining minimum funding standards for single-employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is not applicable to the System, we believe this is a reasonable method for developing annuitant mortality rates at earlier ages.

The Pub-2010 Amount-Weighted Mortality Tables reasonably reflect the projected mortality experience of the plan as of the measurement date. The generational projection is a provision made for future mortality improvement.

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the experience study for the period of July 1, 2016 through June 30, 2020.

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, 2021:

<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, 2021, PERS' long-term inflation assumption was 2.50%

Discount Rate: The discount rate used to measure the total pension liability decreased from 7.50% at June 30, 2020 to 7.25% as of June 30, 2021. 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, 2021.

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 7.25 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percent higher or lower than the current rate.

	<u>1.0% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1.0% Increase (8.25%)</u>
County's proportionate share of the net pension liability	\$ 81,024,271	\$ 40,696,201	\$ 7,428,329

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, 2022, was \$666,587.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	43
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u>43</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 2021 for those with 15 years of PERS service.

	PPO CDHP	PPO Low Deductible	Statewide EPO/HMO
	Base Subsidy	Base Subsidy	Base Subsidy
For 15 years of PERS service			
Retiree Only	\$ 747.69	\$ 773.78	\$ 593.39
Retiree + Spouse	1,386.95	1,439.20	1,078.41
Retiree + Child(ren)	987.39	1,023.31	775.27
Retiree + Family	1,626.68	1,688.73	1,260.28

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 2022, the County contributed \$39,961 to the plan for current premiums.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Nye County Employee Health Benefits Plan (NCEHBP)

Benefit provisions for the NCEHBP are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. The plan provides healthcare insurance for eligible retirees and their beneficiaries through the County's group health insurance plan, which covers both active and retired members. Under NRS 287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. The County contributes up to 100% of the premium costs. Retired employees pay the balance of the monthly premium. NCEHBP does not issue a publicly available financial report.

Employees covered by benefit terms. At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	222
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>425</u>
	<u>647</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. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the County will end. Upon request by the retiree, the retiree and eligible dependents shall be allowed to remain on the County's insurance plan after age of Medicare eligibility at the retiree or dependent's expense and shall be deducted from retiree's PERS benefit. For valuation purposes, it is assumed that all retirees will decline health coverage with the County upon Medicare eligibility.

In order to maintain eligibility for continued health care coverage with Nye County, Medicare eligible retirees & spouses of the same are required to elect Medicare Part A and enroll in Medicare Part B. Coverage for Medicare eligible retirees will be with a Medicare Supplement plan offered by the carrier at the time.

NCMEA – County Management Employees			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% of EE only premium	Before 8/1/2000	7 YOS	100% of EE only premium
8/1/2000 – 6/30/2019	15 – 19 YOS	50% of EE only premium	On/after 8/1/2000	15 – 19 YOS	50% of EE only premium
	20 – 24 YOS	75% of EE only premium		20 – 24 YOS	75% of EE only premium
	25+ YOS	100% of EE only premium		25+ YOS	100% of EE only premium
On/after 7/1/2019	15 – 19 YOS	25% of EE only premium	On/after 7/1/2019	15 – 19 YOS	25% of EE only premium
	20 – 24 YOS	50% of EE only premium		20 – 24 YOS	50% of EE only premium
	25+ YOS	75% of EE only premium		25+ YOS	75% of EE only premium

NCEA – Other County Employees			All Other County Employees – Personnel Policy Manual		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100% of EE only premium	Before 8/1/2000	8 YOS	100% of EE only premium
On/after 8/1/2000	15 – 19 YOS	50% of EE only premium	On/after 8/1/2000	20+ YOS	50% of EE only premium
	20 – 24 YOS	75% of EE only premium			
	25+ YOS	100% of EE only premium			

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Nye County Employee Health Benefits Plan (NCEHBP) (Continued)

NCASS – Lieutenants			NCSA - Sergeants		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Employees retiree due to accepted work-related injury			Before 8/17/2021	15 YOS	100% of EE only premium
All employees			On/after 8/17/2021	15 – 19 YOS	50% of EE only premium
				20 – 24 YOS	75% of EE only premium
NCLEA – Law Enforcement Employees (Excluding Sergeants & Lieutenants)				25+ YOS	100% of EE only premium
Hire Date	Minimum Service Requirement	County Subsidy			
All employees	8 YOS	100% of EE only premium			

The monthly premium rates effective July 1, 2022 used in the valuation are as shown below and they were provided by the County's staff:

Pre-65					Post-65				
Plan	Employee	Employee + Spouse	Employee + Child	Family	Plan	Employee	Employee + Spouse	Employee + Child	Family
PPO	\$ 725.71	\$1,416.24	\$1,260.42	\$1,950.59	PPO	\$ 443.17	\$1,124.52	\$ 970.79	\$1,651.77
PPOX	\$ 716.21	\$1,397.70	\$1,243.91	\$1,925.05	PPOX	\$ 435.58	\$1,108.01	\$ 956.29	\$1,628.39
HPN	\$ 580.17	\$1,132.19	\$1,007.64	\$1,559.36	HPN	\$ 375.02	\$ 919.71	\$ 796.80	\$1,341.21
HD	\$ 591.26	\$1,153.85	\$1,026.90	\$1,589.19	Dental	\$ 40.44	\$ 81.16	\$ 94.18	\$ 137.36
Dental	\$ 40.44	\$ 81.16	\$ 94.18	\$ 137.60					

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 \$283,723 and \$1,571,340, respectively.

For fiscal year 2022, the County contributed \$1,855,063 to the plan for current premiums.

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>44</u>
	<u>52</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Pahrump Town Employee Health Benefits Plan (Continued)

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% of EE only premium	Before 8/1/2000	15 YOS	100% of EE only premium
8/1/2000 – 6/30/2019	15 – 19 YOS	50% of EE only premium	On/after 8/1/2000	15 – 19 YOS	50% of EE only premium
	20 – 24 YOS	75% of EE only premium		20 – 24 YOS	75% of EE only premium
	25+ YOS	100% of EE only premium		25+ YOS	100% of EE only premium
On/after 7/1/2019	15 – 19 YOS	25% of EE only premium	On/after 7/1/2019	15 – 19 YOS	25% of EE only premium
	20 – 24 YOS	50% of EE only premium		20 – 24 YOS	50% of EE only premium
	25+ YOS	75% of EE only premium		25+ YOS	75% of EE only premium

NCEA – Other Town Employees		
Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100% of EE only premium
On/after 8/1/2000	15 – 19 YOS	50% of EE only premium
	20 – 24 YOS	75% of EE only premium
	25+ YOS	100% of EE only premium

The monthly premium rates effective July 1, 2022 used in the valuation are as shown below and they were provided by the Town's staff:

Pre-65					Post-65				
Plan	Employee	Employee + Spouse	Employee + Child	Family	Plan	Employee	Employee + Spouse	Employee + Child	Family
PPO	\$ 725.71	\$1,416.24	\$1,260.42	\$1,950.59	PPO	\$ 443.17	\$1,124.52	\$ 970.79	\$1,651.77
PPOX	\$ 716.21	\$1,397.70	\$1,243.91	\$1,925.05	PPOX	\$ 435.58	\$1,108.01	\$ 956.29	\$1,628.39
HPN	\$ 580.17	\$1,132.19	\$1,007.64	\$1,559.36	HPN	\$ 375.02	\$ 919.71	\$ 796.80	\$1,341.21
HD	\$ 591.26	\$1,153.85	\$1,026.90	\$1,589.19	Dental	\$ 40.44	\$ 81.16	\$ 94.18	\$ 137.36
Dental	\$ 40.44	\$ 81.16	\$ 94.18	\$ 137.60					

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 \$9,072 and \$53,536 respectively.

For fiscal year 2022, the Town contributed \$62,608 to the plan for current premiums.

Important Dates used in the Valuation:

Valuation Date:	July 1, 2022
Measurement Date:	June 30, 2022
Measurement Period:	June 30, 2021 to June 30, 2022
Fiscal Year End:	June 30, 2022

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Significant Results and Differences from the Prior Valuation:

The following benefit terms have been updated since the prior valuation:

1. Sergeants who used to be represented by NCLEA are now represented by NCSA. Under their new provisions, Sergeants hired after August 17, 2021 will have a reduction in subsidy if they do not have 25 years of service.

The following assumptions have been updated since the prior valuation:

1. The discount rate increased from 2.16% to 3.54%.
2. Mortality assumption has been updated from Pub-2010 headcount-weighted table to Pub-2010 Headcount-Weighted Above-Median Mortality Table, projected fully-generationally using MP-2020 mortality improvement scale. Separate tables are used for general employees/retirees and public safety employees/retirees. The impact of this change is a slight decrease in liability.
3. Salary scale, termination, and retirement rates have been updated to align with those used in the NV PERS June 30, 2021 actuarial valuation. The net impact of this change is a slight decrease in liability.
4. Health care trend rate assumption has been updated as follows, which caused a decrease in liability:
 - a. Medical/prescription drug trends have been updated from the 2020 to the 2022 SOA Long-Run Medical Cost Trend model, which starts at an initial rate of 5.75% in 2022 decreasing gradually to an ultimate rate of 3.94% in 2075.
 - b. Dental trend rates have been reset to an initial rate of 4.00% in 2022 decreasing by 0.25% annually to an ultimate rate of 3.50%.

Net Other Post-Employment Benefits (OPEB) Liability

The County's net OPEB liability of \$51,282,294 was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of July 1, 2022.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

	<u>Nye County & Pahrump Town</u>
Inflation rate	2.50%
Salary Increase	Non-Law Enforcement: Varies from 9.10% to 4.20% Law Enforcement: Varies from 14.5% to 4.60%
Discount Rate	
Prior Measurement Date	2.16%
Measurement Date	3.54%
Long-term Expected Asset Return for Current Measurement Date	2.50%
Healthcare Cost Trend Rates	5.75% for 2022 decreasing to an ultimate rate of 3.94% by 2075
Mortality Rates:	
Pre-Retirement	Non-Law Enforcement: Pub-2010 General Employee Headcount-Weighted Above-Median Mortality Tables projected fully generationally using scale MP-2020. Law Enforcement: Pub-2010 Safety Employee Headcount-Weighted Above-Median Mortality Tables projected fully generationally using scale MP-2020.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Mortality Rates: (Continued)

Retirement

Non-Law Enforcement:

- i. For ages before 40: Pub-2010 General Employee Headcount-Weighted Above-Median Mortality Tables projected fully generationally using scale MP-2020
- ii. For ages 40 through 50: Smoothed differences between Pub-2010 General Employee Headcount-Weighted Above-Median Mortality Tables, projected fully generationally using scale MP-2020, and Pub-2010 General Healthy Retiree Headcount-Weighted Above-Median Mortality Tables, projected fully generationally using scale MP-2020
- iii. For ages 50 and older: Pub-2010 General Healthy Retiree Headcount-Weighted Above-Median Mortality Tables, with rates increased by 30% for males and 15% for females, projected fully generationally using scale MP-2020

Law Enforcement:

- i. For ages before 35: Pub-2010 Safety Employee Headcount-Weighted Above-Median Mortality Tables projected fully generationally using scale MP-2020
- ii. For ages 35 through 45: Smoothed differences between Pub-2010 General Safety Employee Headcount-Weighted Above-Median Mortality Tables, projected fully generationally using scale MP-2020, and Pub-2010 Safety Healthy Retiree Headcount-Weighted Above-Median Mortality Tables, projected fully generationally using scale MP-2020
- iii. For ages 45 and older: Pub-2010 Safety Healthy Retiree Headcount-Weighted Above-Median Mortality Tables, with rates increased by 30% for males and 5% for females, projected fully generationally using scale MP-2020

Retirees' share of benefit-related costs

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, 2022, valuation were based on the results of the NV PERS actuarial experience study for the period from July 1, 2016, through June 30, 2020.

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 (2.50%).

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Changes in the Total OPEB Liability:

	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Totals</u>
Service cost	\$ 4,300,934	\$ 303,821	\$ 4,604,755
Interest	1,715,878	72,205	1,788,083
Changes of benefit terms	(41,718)	-	(41,718)
Differences between expected and actual experience	(5,538,409)	(616,326)	(6,154,735)
Changes of assumptions or other inputs	(23,323,908)	(669,720)	(23,993,628)
Benefit payments	<u>(1,895,024)</u>	<u>(62,608)</u>	<u>(1,957,632)</u>
Net Change in total OPEB liability	(24,782,247)	(972,628)	(25,754,875)
Total OPEB liability - beginning of year	<u>76,063,044</u>	<u>3,070,144</u>	<u>79,133,188</u>
Total OPEB liability - end of year	<u><u>\$51,280,797</u></u>	<u><u>\$ 2,097,516</u></u>	<u><u>\$53,378,313</u></u>

Plan Fiduciary Net Position:

	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Totals</u>
Contributions - Employer	\$ 2,986,528	\$ 116,572	\$ 3,103,100
Net Investment income (loss)	(508,641)	(12,180)	(520,821)
Administrative expenses	(5,250)	-	(5,250)
Benefit payments	<u>(1,895,024)</u>	<u>(62,608)</u>	<u>(1,957,632)</u>
Net Change in Plan Fiduciary Net Position	577,613	41,784	619,397
Plan Fiduciary Net Position - beginning of year	<u>1,350,828</u>	<u>125,794</u>	<u>1,476,622</u>
Plan Fiduciary Net Position - end of year	<u><u>\$ 1,928,441</u></u>	<u><u>\$ 167,578</u></u>	<u><u>\$ 2,096,019</u></u>
 Net OPEB Liability - end of year	 <u><u>\$49,352,356</u></u>	 <u><u>\$ 1,929,938</u></u>	 <u><u>\$51,282,294</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16% as of June 30, 2021, to 3.54% as of June 30, 2022.

Sensitivity of the County's net 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.

	<u>1.0% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	<u>2.54%</u>	<u>3.54%</u>	<u>4.54%</u>
Nye County	\$ 58,796,583	\$ 49,352,356	\$ 41,889,695
Pahrump Town	<u>2,214,275</u>	<u>1,929,938</u>	<u>1,688,025</u>
Net OPEB Liability	<u><u>\$ 61,010,858</u></u>	<u><u>\$ 51,282,294</u></u>	<u><u>\$ 43,577,720</u></u>

Sensitivity of the County's net 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% Increase</u>
Nye County	\$ 41,057,331	\$ 49,352,356	\$ 60,198,984
Pahrump Town	<u>1,612,911</u>	<u>1,929,938</u>	<u>2,328,400</u>
Net OPEB Liability	<u><u>\$ 42,670,242</u></u>	<u><u>\$ 51,282,294</u></u>	<u><u>\$ 62,527,384</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

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

For the year ended June 30, 2022, the County recognized OPEB income of \$572,980. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 0	\$ 13,916,290
Changes of assumptions or other inputs	9,070,044	22,018,071
Net differences between projected and actual earnings on OPEB plan investments	477,687	0
County Contributions subsequent to measurement date	0	0
Total	<u>\$ 9,547,731</u>	<u>\$ 35,934,361</u>

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

Year ended June 30:	Nye County	Pahrump Town	Total Liability
2023	\$(3,654,390)	\$ (115,136)	\$(3,769,526)
2024	(3,654,386)	(115,134)	(3,769,520)
2025	(3,152,760)	(114,897)	(3,267,657)
2026	(3,843,729)	(115,516)	(3,959,245)
2027	(3,651,015)	(118,792)	(3,769,807)
Thereafter	(7,258,802)	(592,073)	(7,850,875)
	<u>\$(25,215,082)</u>	<u>\$ (1,171,548)</u>	<u>\$(26,386,630)</u>

5. TAX ABATEMENT

For the year ended June 30, 2022, the amount of tax abatements is \$1,637,935. The tax revenues abated were sales and property tax revenues under agreements with the State of Nevada for renewable energy.

6. Changes in Accounting Principle

Effective July 1, 2021, the County adopted Governmental Accounting Standards Board Statement (GASB) No. 87, *Leases*. GASB No. 87, addresses improving accounting and financial reporting for leases by governments. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. The effect of the implementation of this standard on beginning net position is disclosed in Note E-7.

7. Change in Net Position

Effective July 1, 2021, the County adopted Governmental Accounting Standards Board Statement (GASB) No. 87, *Leases*. The effect of the implementation of this standard on beginning net position is as follows:

Net position previously reported, July 1, 2021	\$ 63,456,749
Change in total lease financing liability	(132,482)
Change in intangible assets (net)	133,730
Net position as restated	<u>\$ 63,457,997</u>

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, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 17,229,989	\$ 17,229,989	\$ 15,977,420	\$ (1,252,569)
Net proceeds	<u>2,340,227</u>	<u>2,340,227</u>	<u>1,009,994</u>	<u>(1,330,233)</u>
 Total taxes	 <u>19,570,216</u>	 <u>19,570,216</u>	 <u>16,987,414</u>	 <u>(2,582,802)</u>
 Licenses and Permits:				
Liquor licenses	41,889	41,889	38,890	(2,999)
Special registration	-	-	18,100	18,100
Marijuana licenses	787,541	787,541	665,454	(122,087)
Concealed weapons permits	163,170	163,170	113,469	(49,701)
Gaming licenses	<u>94,251</u>	<u>94,251</u>	<u>78,881</u>	<u>(15,370)</u>
 Total licenses and permits	 <u>1,086,851</u>	 <u>1,086,851</u>	 <u>914,794</u>	 <u>(172,057)</u>
 Intergovernmental:				
Federal in lieu tax	3,300,000	3,300,000	3,587,550	287,550
Fish and game in lieu	2,500	2,500	2,152	(348)
State gaming license fee	125,000	125,000	121,311	(3,689)
Consolidated tax	18,866,267	18,866,267	20,779,737	1,913,470
Grants	412,000	497,651	436,697	(60,954)
Geothermal lease	<u>-</u>	<u>-</u>	<u>940</u>	<u>940</u>
 Total intergovernmental	 <u>22,705,767</u>	 <u>22,791,418</u>	 <u>24,928,387</u>	 <u>2,136,969</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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (Continued):				
Charges for Services:				
General Government:				
Clerk's fees	\$ 138,230	\$ 138,230	\$ 261,261	\$ 123,031
Recorder's fees	706,784	706,784	725,300	18,516
Assessor's collection fees	1,187,556	1,187,556	733,325	(454,231)
Planning and zoning fees	116,476	116,476	177,463	60,987
County surveyor fees	11,798	11,798	16,035	4,237
Administration fees	8,777	8,777	1,160	(7,617)
Assessment fees	-	-	290	290
GIS products	503	503	6,941	6,438
Courier service	25,243	25,243	26,255	1,012
Returned check fees	267	267	2,374	2,107
Other-general government	167	167	-	(167)
Judicial:				
Justice court fees	99,445	99,445	88,330	(11,115)
Public defender and discovery fees	23,490	23,490	19,535	(3,955)
Restitution fees	914	914	9,296	8,382
Court security fees	16,444	16,444	17,660	1,216
Public Safety:				
Sheriff's fees	104,280	104,280	131,675	27,395
Investigation fees	4,861	4,861	2,500	(2,361)
Department of Energy contract	824,000	824,000	824,153	153
Federal government contractual	-	-	247,164	247,164
NCSO other revenue	10,000	10,000	74,794	64,794
Forensic services	875	875	12,107	11,232
Public Works:				
Solid waste fees	-	-	7,792	7,792
Analysis fee	-	-	15,164	15,164
Health and Welfare:				
Cemetery receipts	2,430	2,430	950	(1,480)
Animal shelter fees	2,539	2,539	2,750	211
Animal control fees	972	972	1,317	345
Total charges for services	<u>3,286,051</u>	<u>3,286,051</u>	<u>3,405,591</u>	<u>119,540</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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (Continued):				
Fines and Forfeitures:				
Fines and forfeited bail	\$ 358,624	\$ 358,624	\$ 194,240	\$ (164,384)
Legal aid	192,261	192,261	158,114	(34,147)
DC juvenile investigator fee	30,718	30,718	173,144	142,426
Court fines	51,015	51,015	39,875	(11,140)
Total fines and forfeitures	632,618	632,618	565,373	(67,245)
Miscellaneous:				
Rent	3,179	3,179	-	(3,179)
Investment income (loss)	177,251	177,251	(909,187)	(1,086,438)
Tax penalties	582,974	582,974	421,314	(161,660)
Extraditions	-	-	2,150	2,150
Other revenue	1,852	1,852	6,993	5,141
Tax trust sales excess proceeds	570,405	570,405	493,140	(77,265)
Tax sale costs	30,175	30,175	738,398	708,223
Total miscellaneous	1,365,836	1,365,836	752,808	(613,028)
Total revenues	48,647,339	48,732,990	47,554,367	(1,178,623)
Expenditures:				
Current:				
General Government:				
Commissioners:				
Salaries and wages	151,687	151,687	157,805	(6,118)
Employee benefits	94,995	94,995	98,112	(3,117)
Services and supplies	78,502	78,502	28,940	49,562
Total commissioners	325,184	325,184	284,857	40,327
County Administrator:				
Salaries and wages	730,922	676,341	669,451	6,890
Employee benefits	350,019	319,803	293,678	26,125
Services and supplies	212,936	212,936	223,655	(10,719)
Total county administrator	1,293,877	1,209,080	1,186,784	22,296

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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Comptroller:				
Salaries and wages	\$ 548,507	\$ 548,507	\$ 520,529	\$ 27,978
Employee benefits	287,376	287,376	248,641	38,735
Services and supplies	<u>439,908</u>	<u>439,908</u>	<u>402,276</u>	<u>37,632</u>
Total comptroller	<u>1,275,791</u>	<u>1,275,791</u>	<u>1,171,446</u>	<u>104,345</u>
Clerk:				
Salaries and wages	721,876	721,876	747,975	(26,099)
Employee benefits	381,600	381,600	375,993	5,607
Services and supplies	<u>145,772</u>	<u>170,772</u>	<u>139,253</u>	<u>31,519</u>
Total clerk	<u>1,249,248</u>	<u>1,274,248</u>	<u>1,263,221</u>	<u>11,027</u>
Information Systems:				
Salaries and wages	813,088	813,088	833,544	(20,456)
Employee benefits	395,471	395,471	385,712	9,759
Services and supplies	<u>1,039,068</u>	<u>1,039,068</u>	<u>883,275</u>	<u>155,793</u>
Total information systems	<u>2,247,627</u>	<u>2,247,627</u>	<u>2,102,531</u>	<u>145,096</u>
County Planner:				
Salaries and wages	639,102	639,102	625,907	13,195
Employee benefits	315,582	315,582	284,822	30,760
Services and supplies	<u>49,208</u>	<u>49,208</u>	<u>49,760</u>	<u>(552)</u>
Total county planner	<u>1,003,892</u>	<u>1,003,892</u>	<u>960,489</u>	<u>43,403</u>
HR/Risk Management:				
Salaries and wages	284,813	284,813	273,478	11,335
Employee benefits	161,099	161,099	145,781	15,318
Services and supplies	<u>81,275</u>	<u>106,275</u>	<u>128,767</u>	<u>(22,492)</u>
Total HR/Risk management	<u>527,187</u>	<u>552,187</u>	<u>548,026</u>	<u>4,161</u>
Miscellaneous Overhead:				
Employee benefits	1,461,250	2,221,250	2,176,250	45,000
Services and supplies	<u>2,588,826</u>	<u>2,588,826</u>	<u>2,525,927</u>	<u>62,899</u>
Total miscellaneous overhead	<u>4,050,076</u>	<u>4,810,076</u>	<u>4,702,177</u>	<u>107,899</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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Recorder:				
Salaries and wages	\$ 411,003	\$ 411,003	\$ 412,213	\$ (1,210)
Employee benefits	209,375	209,375	200,173	9,202
Services and supplies	95,537	95,537	94,629	908
Total recorder	715,915	715,915	707,015	8,900
Treasurer:				
Salaries and wages	389,015	389,015	427,019	(38,004)
Employee benefits	215,497	215,497	199,210	16,287
Services and supplies	46,870	46,870	25,667	21,203
Total treasurer	651,382	651,382	651,896	(514)
Assessor:				
Salaries and wages	883,880	883,880	772,684	111,196
Employee benefits	499,830	499,830	393,051	106,779
Services and supplies	111,877	111,877	60,389	51,488
Total assessor	1,495,587	1,495,587	1,226,124	269,463
Buildings and Grounds-General:				
Salaries and wages	658,051	712,632	630,535	82,097
Employee benefits	299,811	330,027	326,708	3,319
Services and supplies	944,473	1,004,473	1,100,244	(95,771)
Total buildings and grounds-general	1,902,335	2,047,132	2,057,487	(10,355)
Equipment Services:				
Salaries and wages	290,580	290,580	300,911	(10,331)
Employee benefits	149,643	149,643	141,217	8,426
Services and supplies	229,866	294,866	286,008	8,858
Capital outlay	-	-	3,320	(3,320)
Total equipment services	670,089	735,089	731,456	3,633
Federal & State Facilities:				
Salaries and wages	158,009	158,009	140,410	17,599
Employee benefits	79,746	79,746	68,468	11,278
Services and supplies	20,057	20,057	13,521	6,536
Total federal & state facilities	257,812	257,812	222,399	35,413
Total general government	17,666,002	18,601,002	17,815,908	785,094

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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Judicial:				
District Attorney:				
Salaries and wages	\$ 2,225,326	\$ 2,225,326	\$ 2,219,837	\$ 5,489
Employee benefits	1,149,415	1,149,415	971,789	177,626
Services and supplies	119,513	298,013	196,550	101,463
Total district attorney	3,494,254	3,672,754	3,388,176	284,578
District Court:				
Salaries and wages	481,057	481,057	454,585	26,472
Employee benefits	247,288	247,288	217,920	29,368
Services and supplies	228,539	228,539	193,548	34,991
Total district court	956,884	956,884	866,053	90,831
Tonopah Justice Court:				
Salaries and wages	440,399	440,399	389,436	50,963
Employee benefits	221,174	221,174	182,650	38,524
Services and supplies	22,742	22,742	12,749	9,993
Total Tonopah justice court	684,315	684,315	584,835	99,480
Pahrump Justice Court:				
Salaries and wages	1,129,059	1,129,059	1,116,936	12,123
Employee benefits	615,727	615,727	575,657	40,070
Services and supplies	47,529	47,529	97,428	(49,899)
Total Pahrump justice court	1,792,315	1,792,315	1,790,021	2,294
Beatty Justice Court:				
Salaries and wages	303,908	303,908	290,928	12,980
Employee benefits	118,359	118,359	113,343	5,016
Services and supplies	18,047	18,047	19,759	(1,712)
Total Beatty justice court	440,314	440,314	424,030	16,284
Other Judicial:				
Salaries and wages	90,596	90,596	89,726	870
Employee benefits	80,913	80,913	65,960	14,953
Services and supplies	886,694	896,694	978,258	(81,564)
Total other judicial	1,058,203	1,068,203	1,133,944	(65,741)

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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Judicial (Continued):				
Public Guardian:				
Salaries and wages	\$ 84,526	\$ 84,526	\$ 83,306	\$ 1,220
Employee benefits	51,010	51,010	50,033	977
Services and supplies	9,877	9,877	10,093	(216)
Total public guardian	145,413	145,413	143,432	1,981
Total judicial	8,571,698	8,760,198	8,330,491	429,707
Public Safety:				
Sheriff:				
Salaries and wages	6,437,564	6,883,073	7,149,895	(266,822)
Employee benefits	4,804,360	4,766,315	4,601,807	164,508
Services and supplies	1,121,895	1,379,471	1,339,492	39,979
Capital outlay	-	-	3,520	(3,520)
Total sheriff	12,363,819	13,028,859	13,094,714	(65,855)
Emergency Management:				
Salaries and wages	204,501	204,501	117,697	86,804
Employee benefits	103,451	103,451	50,110	53,341
Services and supplies	150,871	150,871	135,377	15,494
Total emergency management	458,823	458,823	303,184	155,639
Total public safety	12,822,642	13,487,682	13,397,898	89,784
Public works:				
Salaries and wages	41,218	41,218	53,554	(12,336)
Employee benefits	19,481	19,481	30,009	(10,528)
Services and supplies	49,020	61,020	35,700	25,320
Total public works	109,719	121,719	119,263	2,456
Health:				
Animal shelter:				
Salaries and wages	-	4,000	3,614	386
Employee benefits	-	2,000	1,409	591
Services and supplies	200,000	200,000	200,345	(345)
Total animal shelter	200,000	206,000	205,368	632

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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Health (Continued):				
Animal Control:				
Salaries and wages	\$ 381,036	\$ 423,335	\$ 390,020	\$ 33,315
Employee benefits	219,974	258,019	208,227	49,792
Services and supplies	35,173	40,173	50,593	(10,420)
Total animal control	636,183	721,527	648,840	72,687
Total health	836,183	927,527	854,208	73,319
Welfare:				
Senior Nutrition Program:				
Salaries and wages	-	-	18,304	(18,304)
Employee benefits	-	-	8,816	(8,816)
Services and supplies	50,000	135,651	87,541	48,110
Total welfare	50,000	135,651	114,661	20,990
Community Support:				
Smoky Valley Television:				
Services and supplies	5,000	5,000	-	5,000
Debt Service:				
Principal	-	-	32,096	(32,096)
Interest and fiscal costs	-	-	2,882	(2,882)
Total debt service	-	-	34,978	(34,978)
Contingency	979,884	-	-	-
Total expenditures	41,041,128	42,038,779	40,667,407	1,371,372
Excess (deficiency) of revenues over expenditures	7,606,211	6,694,211	6,886,960	192,749
Other Financing Sources (Uses):				
Operating transfers in	28,550	28,550	-	(28,550)
Operating transfers out	(7,939,752)	(13,008,606)	(12,898,855)	109,751
Interfund loan	-	-	2,600,000	2,600,000
Total other financing sources (uses)	(7,911,202)	(12,980,056)	(10,298,855)	2,681,201
Net change in fund balance	(304,991)	(6,285,845)	(3,411,895)	2,873,950
Fund Balance:				
Beginning of year	7,745,024	13,725,878	13,725,878	-
End of year	\$ 7,440,033	\$ 7,440,033	\$ 10,313,983	\$ 2,873,950

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 (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Net proceeds of mines	\$ -	\$ -	\$ 12	\$ 12
Licenses and Permits:				
Encroachment permit fee	-	-	343,200	343,200
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,114	846,114	846,323	209
Optional \$1.75	63,589	63,589	61,515	(2,074)
Gas tax \$2.35	1,590,756	1,590,756	1,591,087	331
Optional \$.01	253,114	253,114	273,010	19,896
National forest receipts	750,000	750,000	886,594	136,594
Total intergovernmental	3,503,573	3,503,573	3,658,529	154,956
Charges for Services:				
Reimbursement from Tonopah	47,447	47,447	31,570	(15,877)
Reimbursement from Amargosa	8,610	8,610	8,805	195
Total charges for services	56,057	56,057	40,375	(15,682)
Miscellaneous:				
Investment income (loss)	10,000	10,000	(372,867)	(382,867)
Other	-	-	180	180
Sale of fixed assets	100,000	100,000	-	(100,000)
Total miscellaneous	110,000	110,000	(372,687)	(482,687)
Total revenues	3,669,630	3,669,630	3,669,429	(201)

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 (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Public Works:				
Salaries and wages	\$ 3,275,331	\$ 3,275,331	\$ 3,094,786	\$ 180,545
Employee benefits	2,126,400	2,126,400	1,827,681	298,719
Services and supplies	9,319,635	9,319,635	2,406,463	6,913,172
Capital outlay	<u>500,000</u>	<u>1,800,000</u>	<u>1,618,345</u>	<u>181,655</u>
Total expenditures	<u>15,221,366</u>	<u>16,521,366</u>	<u>8,947,275</u>	<u>7,574,091</u>
Excess (deficiency) of revenues over expenditures	(11,551,736)	(12,851,736)	(5,277,846)	7,573,890
Other Financing Sources (Uses):				
Operating transfers in	<u>4,908,750</u>	<u>6,208,750</u>	<u>5,147,692</u>	<u>(1,061,058)</u>
Net change in fund balance	(6,642,986)	(6,642,986)	(130,154)	6,512,832
Fund Balance:				
Beginning of year	<u>6,642,986</u>	<u>6,642,986</u>	<u>7,102,814</u>	<u>459,828</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,972,660</u>	<u>\$ 6,972,660</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 (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Grant	\$ 16,600,000	\$ 16,600,000	\$ 2,175,624	\$(14,424,376)
Charges for Services:				
School resource officer	-	-	172,818	172,818
Miscellaneous:				
Donations	-	-	36,787	36,787
Other	-	-	186	186
Total miscellaneous	-	-	36,973	36,973
Total revenues	16,600,000	16,600,000	2,385,415	(14,214,585)
Expenditures:				
Current:				
General Government:				
Salaries and wages	274,000	250,696	90,105	160,591
Employee benefits	152,500	152,500	33,484	119,016
Services and supplies	750,000	750,000	200,743	549,257
Capital outlay	750,000	750,000	104,839	645,161
Total general government	1,926,500	1,903,196	429,171	1,474,025
Judicial:				
Salaries and wages	350,000	350,000	118,151	231,849
Employee benefits	157,000	157,000	45,330	111,670
Services and supplies	300,000	300,000	172,716	127,284
Capital outlay	350,000	350,000	44,785	305,215
Total judicial	1,157,000	1,157,000	380,982	776,018
Public Safety:				
Salaries and wages	250,000	273,304	256,328	16,976
Employee benefits	200,000	200,000	93,888	106,112
Services and supplies	150,000	200,000	190,726	9,274
Capital outlay	350,000	550,000	526,466	23,534
Total public safety	950,000	1,223,304	1,067,408	155,896

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 (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Public Works:				
Salaries and wages	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Employee benefits	165,000	165,000	-	165,000
Services and supplies	200,000	200,000	3,410	196,590
Capital outlay	<u>1,500,000</u>	<u>1,500,000</u>	<u>103,638</u>	<u>1,396,362</u>
Total public works	<u>2,165,000</u>	<u>2,165,000</u>	<u>107,048</u>	<u>2,057,952</u>
Welfare:				
Salaries and wages	350,000	350,000	296,344	53,656
Employee benefits	142,500	157,500	154,221	3,279
Services and supplies	400,000	850,000	846,624	3,376
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total welfare	<u>1,042,500</u>	<u>1,507,500</u>	<u>1,297,189</u>	<u>210,311</u>
Culture and recreation:				
Services and supplies	<u>-</u>	<u>15,000</u>	<u>12,690</u>	<u>2,310</u>
Community support:				
Services and supplies	<u>10,751,698</u>	<u>10,021,698</u>	<u>-</u>	<u>10,021,698</u>
Total expenditures	<u>17,992,698</u>	<u>17,992,698</u>	<u>3,294,488</u>	<u>14,698,210</u>
Excess (deficiency) of revenues over expenditures	(1,392,698)	(1,392,698)	(909,073)	483,625
Fund balance				
Beginning of year	<u>1,392,698</u>	<u>1,392,698</u>	<u>1,440,327</u>	<u>47,629</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 531,254</u>	<u>\$ 531,254</u>

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, 2022

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund GAAP Basis
Revenues:				
Taxes	\$ 16,987,414	\$ -	\$ -	\$ 16,987,414
Licenses and permits	914,794	-	-	914,794
Intergovernmental	24,928,387	-	-	24,928,387
Charges for services	3,405,591	-	-	3,405,591
Fines and forfeitures	565,373	-	-	565,373
Miscellaneous	752,808	(29,721)	-	723,087
Total revenues	<u>47,554,367</u>	<u>(29,721)</u>	<u>-</u>	<u>47,524,646</u>
Expenditures:				
Current:				
General government	17,815,908	143,471	-	17,959,379
Judicial	8,330,491	-	-	8,330,491
Public safety	13,397,898	-	-	13,397,898
Public works	119,263	-	-	119,263
Health	854,208	-	-	854,208
Welfare	114,661	-	-	114,661
Debt Service:				
Principal	32,096	-	-	32,096
Interest and fiscal costs	2,882	-	-	2,882
Total expenditures	<u>40,667,407</u>	<u>143,471</u>	<u>-</u>	<u>40,810,878</u>
Excess (deficiency) of revenues over expenditures	<u>6,886,960</u>	<u>(173,192)</u>	<u>-</u>	<u>6,713,768</u>
Other Financing Sources (Uses):				
Operating transfers in	-	948,000	(948,000)	-
Operating transfers out	(12,898,855)	-	948,000	(11,950,855)
Sale of capital assets	2,600,000	-	-	2,600,000
Total other financing sources (uses)	<u>(10,298,855)</u>	<u>948,000</u>	<u>-</u>	<u>(9,350,855)</u>
Net change in fund balance	(3,411,895)	774,808	-	(2,637,087)
Fund Balance:				
Beginning of year	<u>13,725,878</u>	<u>366,040</u>	<u>-</u>	<u>14,091,918</u>
End of year	<u>\$ 10,313,983</u>	<u>\$ 1,140,848</u>	<u>\$ -</u>	<u>\$ 11,454,831</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, 2022

	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>
Total OPEB Liability				
Service cost	\$ 4,604,755	\$ 4,425,113	\$ 3,264,793	\$ 2,780,749
Interest	1,788,083	1,739,590	2,685,084	2,616,711
Changes of benefit terms	(41,718)	-	(617,255)	-
Differences between expected and actual experience	(6,154,735)	(1,135,915)	(14,213,752)	-
Changes of assumptions or other inputs	(23,993,628)	755,066	11,873,282	4,862,886
Benefit Payments	<u>(1,957,632)</u>	<u>(1,898,476)</u>	<u>(1,875,909)</u>	<u>(1,909,847)</u>
Net Change in total OPEB liability	(25,754,875)	3,885,378	1,116,243	8,350,499
Total OPEB liability - beginning	<u>79,133,188</u>	<u>75,247,810</u>	<u>74,131,567</u>	<u>65,781,068</u>
Total OPEB liability - ending (a)	<u>\$53,378,313</u>	<u>\$79,133,188</u>	<u>\$75,247,810</u>	<u>\$74,131,567</u>
Plan fiduciary net position				
Contributions - employer	3,103,100	2,882,071	2,358,891	1,909,847
Net Investment income (loss)	(520,821)	(3,847)	13,892	-
Administrative expenses	(5,250)	-	-	-
Benefit payments	<u>(1,957,632)</u>	<u>(1,898,476)</u>	<u>(1,875,909)</u>	<u>(1,909,847)</u>
Net Change in plan fiduciary net position	619,397	979,748	496,874	-
Plan fiduciary net - beginning	<u>1,476,622</u>	<u>496,874</u>	<u>-</u>	<u>-</u>
Plan fiduciary net - ending (b)	<u>\$ 2,096,019</u>	<u>\$ 1,476,622</u>	<u>\$ 496,874</u>	<u>\$ -</u>
Town's net OPEB liability - ending (a)-(b)	<u>\$51,282,294</u>	<u>\$77,656,566</u>	<u>\$74,750,936</u>	<u>\$74,131,567</u>
Plan fiduciary net position as a percentage of the total OPEB liability	3.93%	1.87%	0.66%	0.00%
Covered-employee payroll	\$31,599,579	\$31,627,505	\$24,476,045	\$24,422,790
Net OPEB liability as a percentage of covered-employee payroll	162.29%	245.53%	305.40%	303.53%
Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:				
	6/30/2022	3.54		
	6/30/2021	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 five years are shown.

See accompanying notes to required supplementary information.

6/30/2018

\$ 2,872,197
2,431,280
-
-
(3,698,574)
(1,949,813)
(344,910)
66,125,978
\$65,781,068

1,949,813
-
-
(1,949,813)
-
-
\$ -

\$65,781,068

0.00%

\$21,272,330

309.23%

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, 2022

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%
2022	5,089,092	5,089,092	-	29,145,551	17.46%

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.

See accompanying notes to required supplementary information.

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, 2022

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%
2022	0.44626%	40,696,201	27,167,004	149.80%	86.50%

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

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

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. The following benefit terms have been updated since the prior valuation:

1. Sergeants who used to be represented by NCLEA are now represented by NCSA. Under their new provisions, Sergeants hired after August 17, 2021 will have a reduction in subsidy if they do not have 25 years of service.

Changes in assumptions. The following assumptions and other inputs have been updated since the prior valuation:

1. The discount rate increased from 2.16% to 3.54%.
2. Mortality assumption has been updated from Pub-2010 headcount-weighted table to Pub-2010 Headcount-Weighted Above-Median Mortality Table, projected fully-generationally using MP-2020 mortality improvement scale. Separate tables are used for general employees/retirees and public safety employees/retirees. The impact of this change is a slight decrease in liability.
3. Salary scale, termination, and retirement rates have been updated to align with those used in the NV PERS June 30, 2021 actuarial valuation. The net impact of this change is a slight decrease in liability.
4. Health care trend rate assumption has been updated as follows, which caused a decrease in liability:
 - a. Medical/prescription drug trends have been updated from the 2020 to the 2022 SOA Long-Run Medical Cost Trend model, which starts at an initial rate of 5.75% in 2022 decreasing gradually to an ultimate rate of 3.94% in 2075.
 - b. Dental trend rates have been reset to an initial rate of 4.00% in 2022 decreasing by 0.25% annually to an ultimate rate of 3.50%.

NYE COUNTY, NEVADA
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE
GENERAL FUND (GAAP BASIS)
BALANCE SHEET
JUNE 30, 2022

	General Fund	Internally Reported Funds	General Fund Total
Assets:			
Pooled cash and investments	\$ 7,727,940	\$ 1,139,745	\$ 8,867,685
Interest receivable	24,416	1,103	25,519
Taxes receivable	361,432	-	361,432
Due from other governments	4,543,853	-	4,543,853
Due from others	509,835	-	509,835
Due from other funds	-	-	-
Prepaid item	162,552	-	162,552
Inventory	44,714	-	44,714
Total assets	<u>\$ 13,374,742</u>	<u>\$ 1,140,848</u>	<u>\$ 14,515,590</u>
Liabilities:			
Accounts payable	\$ 1,477,626	\$ -	\$ 1,477,626
Accrued payroll and benefits	1,247,861	-	1,247,861
Unearned revenue	26,457	-	26,457
Total liabilities	<u>2,751,944</u>	<u>-</u>	<u>2,751,944</u>
Deferred Inflows of Resources:			
Unavailable revenue - taxes	<u>308,815</u>	<u>-</u>	<u>308,815</u>
Fund Balance:			
Nonspendable	207,266	-	207,266
Restricted for:			
Fund stabilization NRS 354.6115	-	550,000	550,000
Committed for:			
Fund stabilization	5,800,000	-	5,800,000
General government	-	590,848	590,848
Public safety	60,757	-	60,757
Culture and recreation	394	-	394
Assigned for subsequent year	4,245,566	-	4,245,566
Total fund balance	<u>10,313,983</u>	<u>1,140,848</u>	<u>11,454,831</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,374,742</u>	<u>\$ 1,140,848</u>	<u>\$ 14,515,590</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 7,727,940	\$ 11,903,990
Interest receivable	24,416	20,054
Taxes receivable	361,432	411,692
Due from other governments	4,543,853	4,077,468
Due from others	509,835	14,963
Due from other funds	-	1,000,000
Prepaid item	162,552	294,809
Inventory	44,714	45,106
Total assets	<u>\$ 13,374,742</u>	<u>\$ 17,768,082</u>
Liabilities:		
Accounts payable	\$ 1,477,626	\$ 945,482
Accrued payroll and benefits	1,247,861	2,584,157
Unearned revenue	26,457	151,202
Total liabilities	<u>2,751,944</u>	<u>3,680,841</u>
Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>308,815</u>	<u>361,363</u>
Fund Balance:		
Nonspendable	207,266	339,915
Committed for:		
Fund stabilization	5,800,000	5,800,000
Public safety	60,757	52,864
Culture and recreation	394	323
Assigned for subsequent year	4,245,566	7,532,776
Total fund balance	<u>10,313,983</u>	<u>13,725,878</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,374,742</u>	<u>\$ 17,768,082</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 19,570,216	\$ 16,987,414	\$ (2,582,802)	\$ 18,233,545
Licenses and permits	1,086,851	914,794	(172,057)	1,106,214
Intergovernmental	22,791,418	24,928,387	2,136,969	26,340,066
Charges for services	3,286,051	3,405,591	119,540	3,373,986
Fines and forfeitures	632,618	565,373	(67,245)	481,932
Miscellaneous	1,365,836	752,808	(613,028)	2,027,497
Total revenues	<u>48,732,990</u>	<u>47,554,367</u>	<u>(1,178,623)</u>	<u>51,563,240</u>
Expenditures:				
Current:				
General government	18,601,002	17,815,908	785,094	16,565,230
Judicial	8,760,198	8,330,491	429,707	8,060,222
Public safety	13,487,682	13,397,898	89,784	11,887,122
Public works	121,719	119,263	2,456	114,692
Health	927,527	854,208	73,319	785,424
Welfare	135,651	114,661	20,990	36,433
Community support	5,000	-	5,000	1,148
Debt Service:				
Principal	-	32,096	(32,096)	-
Interest and fiscal costs	-	2,882	(2,882)	-
Total expenditures	<u>42,038,779</u>	<u>40,667,407</u>	<u>1,371,372</u>	<u>37,450,271</u>
Excess (deficiency) of revenues over expenditures	<u>6,694,211</u>	<u>6,886,960</u>	<u>192,749</u>	<u>14,112,969</u>
Other Financing Sources (Uses):				
Operating transfers in	28,550	-	(28,550)	81,823
Operating transfers out	(13,008,606)	(12,898,855)	109,751	(10,425,552)
Sale of capital assets	-	2,600,000	2,600,000	-
Total other financing sources (uses)	<u>(12,980,056)</u>	<u>(10,298,855)</u>	<u>2,681,201</u>	<u>(10,343,729)</u>
Net change in fund balance	(6,285,845)	(3,411,895)	2,873,950	3,769,240
Fund Balance:				
Beginning of year	<u>13,725,878</u>	<u>13,725,878</u>	<u>-</u>	<u>9,956,638</u>
End of year	<u>\$ 7,440,033</u>	<u>\$ 10,313,983</u>	<u>\$ 2,873,950</u>	<u>\$ 13,725,878</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Taxes:				
Property taxes	\$ 17,229,989	\$ 15,977,420	\$ (1,252,569)	\$ 16,046,255
Net proceeds	<u>2,340,227</u>	<u>1,009,994</u>	<u>(1,330,233)</u>	<u>2,187,290</u>
Total taxes	<u>19,570,216</u>	<u>16,987,414</u>	<u>(2,582,802)</u>	<u>18,233,545</u>
Licenses and Permits:				
Liquor licenses	41,889	38,890	(2,999)	54,740
Special registration	-	18,100	18,100	-
Marijuana licenses	787,541	665,454	(122,087)	790,888
Concealed weapons permits	163,170	113,469	(49,701)	165,528
Gaming licenses	<u>94,251</u>	<u>78,881</u>	<u>(15,370)</u>	<u>95,058</u>
Total licenses and permits	<u>1,086,851</u>	<u>914,794</u>	<u>(172,057)</u>	<u>1,106,214</u>
Intergovernmental:				
Federal in lieu tax	3,300,000	3,587,550	287,550	3,501,796
Fish and game in lieu	2,500	2,152	(348)	2,171
State gaming license fee	125,000	121,311	(3,689)	112,757
Consolidated tax	18,866,267	20,779,737	1,913,470	18,599,217
Grants	497,651	436,697	(60,954)	4,123,851
Geothermal lease	<u>-</u>	<u>940</u>	<u>940</u>	<u>274</u>
Total intergovernmental	<u>22,791,418</u>	<u>24,928,387</u>	<u>2,136,969</u>	<u>26,340,066</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for Services:				
General Government:				
Clerk's fees	\$ 138,230	\$ 261,261	\$ 123,031	\$ 254,667
Recorder's fees	706,784	725,300	18,516	682,558
Assessor's collections fees	1,187,556	733,325	(454,231)	1,088,842
Planning and zoning fees	116,476	177,463	60,987	115,316
County surveyor fees	11,798	16,035	4,237	10,345
Administration fees	8,777	1,160	(7,617)	1,985
Assessment fees	-	290	290	-
GIS products	503	6,941	6,438	-
Courier service	25,243	26,255	1,012	22,216
Returned check fees	267	2,374	2,107	3,394
Other-general government	167	-	(167)	-
Judicial:				
Justice court fees	99,445	88,330	(11,115)	97,414
Public defender and discovery fees	23,490	19,535	(3,955)	21,529
Restitution fees	914	9,296	8,382	708
Court security fees	16,444	17,660	1,216	17,220
Public Safety:				
Sheriff's fees	104,280	131,675	27,395	113,264
Investigation fees	4,861	2,500	(2,361)	8,500
Department of Energy contract	824,000	824,153	153	740,906
Federal government contractual	-	247,164	247,164	155,833
NCSO other revenue	10,000	74,794	64,794	9,237
Forensic services	875	12,107	11,232	14,921
Public Works:				
Solid waste fees	-	7,792	7,792	8,416
Easement fee	-	15,164	15,164	-
Health and Welfare:				
Cemetery receipts	2,430	950	(1,480)	1,750
Animal shelter fees	2,539	2,750	211	3,750
Animal control fees	972	1,317	345	1,215
Total charges for services	<u>3,286,051</u>	<u>3,405,591</u>	<u>119,540</u>	<u>3,373,986</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Fines and Forfeitures:				
Fines and forfeited bail	\$ 358,624	\$ 194,240	\$ (164,384)	\$ 275,537
Legal aid	192,261	158,114	(34,147)	141,373
DC juvenile investigator fee	30,718	173,144	142,426	24,429
Court fines	51,015	39,875	(11,140)	40,593
Total fines and forfeitures	632,618	565,373	(67,245)	481,932
Miscellaneous:				
Rent	3,179	-	(3,179)	2,299
Investment income (loss)	177,251	(909,187)	(1,086,438)	(74,426)
Tax penalties	582,974	421,314	(161,660)	818,892
Donations	-	-	-	50,000
Extraditions	-	2,150	2,150	1,694
Other revenue	1,852	6,993	5,141	26,668
Tax trust sales excess proceeds	570,405	493,140	(77,265)	924,629
Tax sale costs	30,175	738,398	708,223	277,741
Total miscellaneous	1,365,836	752,808	(613,028)	2,027,497
Total revenues	48,732,990	47,554,367	(1,178,623)	51,563,240

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
General Government:				
Commissioners:				
Salaries and wages	\$ 151,687	\$ 157,805	\$ (6,118)	\$ 154,739
Employee benefits	94,995	98,112	(3,117)	102,446
Services and supplies	78,502	28,940	49,562	23,884
Total commissioners	325,184	284,857	40,327	281,069
County Administrator:				
Salaries and wages	676,341	669,451	6,890	672,832
Employee benefits	319,803	293,678	26,125	302,622
Services and supplies	212,936	223,655	(10,719)	135,671
Total county administrator	1,209,080	1,186,784	22,296	1,111,125
Comptroller:				
Salaries and wages	548,507	520,529	27,978	454,037
Employee benefits	287,376	248,641	38,735	222,548
Services and supplies	439,908	402,276	37,632	233,723
Total comptroller	1,275,791	1,171,446	104,345	910,308
Clerk:				
Salaries and wages	721,876	747,975	(26,099)	736,884
Employee benefits	381,600	375,993	5,607	356,360
Services and supplies	170,772	139,253	31,519	101,497
Total clerk	1,274,248	1,263,221	11,027	1,194,741
Information Systems:				
Salaries and wages	813,088	833,544	(20,456)	766,323
Employee benefits	395,471	385,712	9,759	349,132
Services and supplies	1,039,068	883,275	155,793	776,757
Total information systems	2,247,627	2,102,531	145,096	1,892,212
County Planner:				
Salaries and wages	639,102	625,907	13,195	584,216
Employee benefits	315,582	284,822	30,760	268,157
Services and supplies	49,208	49,760	(552)	35,198
Total county planner	1,003,892	960,489	43,403	887,571
HR/Risk Management:				
Salaries and wages	284,813	273,478	11,335	280,914
Employee benefits	161,099	145,781	15,318	130,645
Services and supplies	106,275	128,767	(22,492)	132,153
Total HR/Risk management	552,187	548,026	4,161	543,712

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Miscellaneous Overhead:				
Employee benefits	\$ 2,221,250	\$ 2,176,250	\$ 45,000	\$ 1,664,467
Services and supplies	<u>2,588,826</u>	<u>2,525,927</u>	<u>62,899</u>	<u>3,021,264</u>
Total miscellaneous overhead	<u>4,810,076</u>	<u>4,702,177</u>	<u>107,899</u>	<u>4,685,731</u>
Recorder:				
Salaries and wages	411,003	412,213	(1,210)	395,915
Employee benefits	209,375	200,173	9,202	191,015
Services and supplies	<u>95,537</u>	<u>94,629</u>	<u>908</u>	<u>88,081</u>
Total recorder	<u>715,915</u>	<u>707,015</u>	<u>8,900</u>	<u>675,011</u>
Treasurer:				
Salaries and wages	389,015	427,019	(38,004)	382,952
Employee benefits	215,497	199,210	16,287	177,299
Services and supplies	<u>46,870</u>	<u>25,667</u>	<u>21,203</u>	<u>18,288</u>
Total treasurer	<u>651,382</u>	<u>651,896</u>	<u>(514)</u>	<u>578,539</u>
Assessor:				
Salaries and wages	883,880	772,684	111,196	804,456
Employee benefits	499,830	393,051	106,779	400,785
Services and supplies	<u>111,877</u>	<u>60,389</u>	<u>51,488</u>	<u>45,272</u>
Total assessor	<u>1,495,587</u>	<u>1,226,124</u>	<u>269,463</u>	<u>1,250,513</u>
Buildings and Grounds-General:				
Salaries and wages	712,632	630,535	82,097	416,543
Employee benefits	330,027	326,708	3,319	212,301
Services and supplies	<u>1,004,473</u>	<u>1,100,244</u>	<u>(95,771)</u>	<u>1,127,715</u>
Total buildings and grounds-general	<u>2,047,132</u>	<u>2,057,487</u>	<u>(10,355)</u>	<u>1,756,559</u>
Equipment services:				
Salaries and wages	290,580	300,911	(10,331)	273,009
Employee benefits	149,643	141,217	8,426	129,820
Services and supplies	294,866	286,008	8,858	233,209
Capital outlay	<u>-</u>	<u>3,320</u>	<u>(3,320)</u>	<u>-</u>
Total equipment services	<u>735,089</u>	<u>731,456</u>	<u>3,633</u>	<u>636,038</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	
	Budget	Actual	Positive (Negative)	2021 Actual
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Federal & State Facilities:				
Salaries and wages	\$ 158,009	\$ 140,410	\$ 17,599	\$ 105,048
Employee benefits	79,746	68,468	11,278	48,672
Services and supplies	20,057	13,521	6,536	8,381
Total federal & state facilities	257,812	222,399	35,413	162,101
Total general government	18,601,002	17,815,908	785,094	16,565,230
Judicial:				
District Attorney:				
Salaries and wages	2,225,326	2,219,837	5,489	2,172,258
Employee benefits	1,149,415	971,789	177,626	989,708
Services and supplies	298,013	196,550	101,463	130,558
Total district attorney	3,672,754	3,388,176	284,578	3,292,524
District Court:				
Salaries and wages	481,057	454,585	26,472	470,714
Employee benefits	247,288	217,920	29,368	214,859
Services and supplies	228,539	193,548	34,991	247,404
Total district court	956,884	866,053	90,831	932,977
Tonopah Justice Court:				
Salaries and wages	440,399	389,436	50,963	403,539
Employee benefits	221,174	182,650	38,524	188,644
Services and supplies	22,742	12,749	9,993	15,793
Total Tonopah justice court	684,315	584,835	99,480	607,976
Pahrump Justice Court:				
Salaries and wages	1,129,059	1,116,936	12,123	1,043,249
Employee benefits	615,727	575,657	40,070	512,092
Services and supplies	47,529	97,428	(49,899)	88,772
Total Pahrump justice court	1,792,315	1,790,021	2,294	1,644,113
Beatty Justice Court:				
Salaries and wages	303,908	290,928	12,980	268,860
Employee benefits	118,359	113,343	5,016	105,481
Services and supplies	18,047	19,759	(1,712)	15,459
Total Beatty justice court	440,314	424,030	16,284	389,800

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Judicial (Continued):				
Other Judicial:				
Salaries and wages	\$ 90,596	\$ 89,726	\$ 870	\$ 86,961
Employee benefits	80,913	65,960	14,953	57,510
Services and supplies	896,694	978,258	(81,564)	913,055
Total other judicial	1,068,203	1,133,944	(65,741)	1,057,526
Public Guardian:				
Salaries and wages	84,526	83,306	1,220	80,689
Employee benefits	51,010	50,033	977	47,561
Services and supplies	9,877	10,093	(216)	7,056
Total public guardian	145,413	143,432	1,981	135,306
Total judicial	8,760,198	8,330,491	429,707	8,060,222
Public Safety:				
Sheriff:				
Salaries and wages	6,883,073	7,149,895	(266,822)	6,536,047
Employee benefits	4,766,315	4,601,807	164,508	3,947,957
Services and supplies	1,379,471	1,339,492	39,979	1,048,393
Capital outlay	-	3,520	(3,520)	-
Total sheriff	13,028,859	13,094,714	(65,855)	11,532,397
Emergency Management:				
Salaries and wages	204,501	117,697	86,804	143,698
Employee benefits	103,451	50,110	53,341	54,150
Services and supplies	150,871	135,377	15,494	156,877
Total emergency management	458,823	303,184	155,639	354,725
Total public safety	13,487,682	13,397,898	89,784	11,887,122
Public Works:				
Salaries and wages	41,218	53,554	(12,336)	51,702
Employee benefits	19,481	30,009	(10,528)	29,821
Services and supplies	61,020	35,700	25,320	33,169
Total public works	121,719	119,263	2,456	114,692
Health:				
Animal Shelter:				
Salaries and wages	4,000	3,614	386	-
Employee benefits	2,000	1,409	591	-
Services and supplies	200,000	200,345	(345)	200,000
Total animal shelter	206,000	205,368	632	200,000

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	
	Budget	Actual	Positive (Negative)	2021 Actual
Expenditures (Continued):				
Current (Continued):				
Health (Continued):				
Animal Control:				
Salaries and wages	\$ 423,335	\$ 390,020	\$ 33,315	\$ 348,543
Employee benefits	258,019	208,227	49,792	179,638
Services and supplies	<u>40,173</u>	<u>50,593</u>	<u>(10,420)</u>	<u>57,243</u>
Total animal control	<u>721,527</u>	<u>648,840</u>	<u>72,687</u>	<u>585,424</u>
Total health	<u>927,527</u>	<u>854,208</u>	<u>73,319</u>	<u>785,424</u>
Welfare:				
Senior Nutrition Program:				
Salaries and wages	-	18,304	(18,304)	19,255
Employee benefits	-	8,816	(8,816)	9,364
Services and supplies	<u>135,651</u>	<u>87,541</u>	<u>48,110</u>	<u>7,814</u>
Total welfare	<u>135,651</u>	<u>114,661</u>	<u>20,990</u>	<u>36,433</u>
Community Support:				
Smoky Valley Television:				
Services and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,148</u>
Debt Service:				
Principal	-	32,096	(32,096)	-
Interest and fiscal costs	<u>-</u>	<u>2,882</u>	<u>(2,882)</u>	<u>-</u>
Total debt service	<u>-</u>	<u>34,978</u>	<u>(34,978)</u>	<u>-</u>
Total expenditures	<u>\$ 42,038,779</u>	<u>\$ 40,667,407</u>	<u>\$ 1,371,372</u>	<u>\$ 37,450,271</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 7,044,796	\$ 6,921,432
Interest receivable	15,145	14,639
Due from other governments	462,460	626,717
Due from other funds	43,655	44,498
Inventory	<u>38,721</u>	<u>27,583</u>
 Total assets	 <u>\$ 7,604,777</u>	 <u>\$ 7,634,869</u>
 Liabilities:		
Accounts payable	\$ 489,782	\$ 208,728
Accrued payroll and benefits	<u>142,335</u>	<u>323,327</u>
 Total liabilities	 <u>632,117</u>	 <u>532,055</u>
 Fund Balance:		
Nonspendable	38,721	27,583
Restricted for public works	<u>6,933,939</u>	<u>7,075,231</u>
 Total fund balance	 <u>6,972,660</u>	 <u>7,102,814</u>
 Total liabilities and fund balance	 <u>\$ 7,604,777</u>	 <u>\$ 7,634,869</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ 216
Net proceeds of mines	-	12	12	10
Total taxes	-	12	12	226
Licenses and Permits:				
Encroachment permit fee	-	343,200	343,200	53,650
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,114	846,323	209	846,147
Optional \$1.75	63,589	61,515	(2,074)	62,371
Gas tax \$2.35	1,590,756	1,591,087	331	1,584,725
Optional \$.01	253,114	273,010	19,896	262,327
National forest receipts	750,000	886,594	136,594	691,400
Total intergovernmental	3,503,573	3,658,529	154,956	3,446,970
Charges for Services:				
Reimbursement	-	-	-	159,187
Reimbursement from Tonopah	47,447	31,570	(15,877)	46,497
Reimbursement from Amargosa	8,610	8,805	195	8,405
Total charges for services	56,057	40,375	(15,682)	214,089
Miscellaneous:				
Investment income (loss)	10,000	(372,867)	(382,867)	(20,974)
Other	-	180	180	295
Sale of fixed assets	100,000	-	(100,000)	-
Total miscellaneous	110,000	(372,687)	(482,687)	(20,679)
Total revenues	3,669,630	3,669,429	(201)	3,694,256

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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
Public Works:				
Salaries and wages	\$ 3,275,331	\$ 3,094,786	\$ 180,545	\$ 2,754,482
Employee benefits	2,126,400	1,827,681	298,719	1,602,390
Services and supplies	9,319,635	2,406,463	6,913,172	3,210,193
Capital outlay	<u>1,800,000</u>	<u>1,618,345</u>	<u>181,655</u>	<u>200,922</u>
Total expenditures	<u>16,521,366</u>	<u>8,947,275</u>	<u>7,574,091</u>	<u>7,767,987</u>
Excess (deficiency) of revenues over expenditures	(12,851,736)	(5,277,846)	7,573,890	(4,073,731)
Other Financing Sources (Uses):				
Operating transfers in	<u>6,208,750</u>	<u>5,147,692</u>	<u>(1,061,058)</u>	<u>3,433,018</u>
Net change in fund balance	(6,642,986)	(130,154)	6,512,832	(640,713)
Fund Balance:				
Beginning of year	<u>6,642,986</u>	<u>7,102,814</u>	<u>459,828</u>	<u>7,743,527</u>
End of year	<u>\$ -</u>	<u>\$ 6,972,660</u>	<u>\$ 6,972,660</u>	<u>\$ 7,102,814</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 5,155,628	\$ 2,749,893
Due from other governments	<u>827,843</u>	<u>442,748</u>
 Total assets	 <u>\$ 5,983,471</u>	 <u>\$ 3,192,641</u>
 Liabilities:		
Accounts payable	\$ 174,015	\$ 269,170
Accrued payroll and benefits	30,707	97,614
Due to other funds	-	1,000,000
Unearned revenue	<u>4,824,441</u>	<u>270,649</u>
 Total liabilities	 5,029,163	 1,637,433
 Deferred Inflows of Resources:		
Unavailable revenue - grants	423,054	114,881
 Fund Balance:		
Restricted for general government	<u>531,254</u>	<u>1,440,327</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 5,983,471</u>	 <u>\$ 3,192,641</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022 Budget	Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Grant	\$ 16,600,000	\$ 2,175,624	\$ (14,424,376)	\$ 4,581,893
Charges for Services:				
School resource officer	-	172,818	172,818	331,809
Miscellaneous:				
Donations	-	36,787	36,787	2,602
Other	-	186	186	400
Total miscellaneous	-	36,973	36,973	3,002
 Total revenues	 16,600,000	 2,385,415	 (14,214,585)	 4,916,704
Expenditures:				
Current:				
General Government:				
Salaries and wages	250,696	90,105	160,591	86,002
Employee benefits	152,500	33,484	119,016	37,801
Services and supplies	750,000	200,743	549,257	263,935
Capital outlay	750,000	104,839	645,161	380,211
Total general government	1,903,196	429,171	1,474,025	767,949
Judicial:				
Salaries and wages	350,000	118,151	231,849	107,599
Employee benefits	157,000	45,330	111,670	22,137
Services and supplies	300,000	172,716	127,284	234,947
Capital outlay	350,000	44,785	305,215	-
Total judicial	1,157,000	380,982	776,018	364,683
Public Safety:				
Salaries and wages	273,304	256,328	16,976	1,016,073
Employee benefits	200,000	93,888	106,112	539,476
Services and supplies	200,000	190,726	9,274	394,617
Capital outlay	550,000	526,466	23,534	480,370
Total public safety	1,223,304	1,067,408	155,896	2,430,536
Public Works:				
Salaries and wages	300,000	-	300,000	-
Employee benefits	165,000	-	165,000	-
Services and supplies	200,000	3,410	196,590	347,952
Capital outlay	1,500,000	103,638	1,396,362	260,390
Total public works	2,165,000	107,048	2,057,952	608,342

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Expenditures (Continued):				
Current (Continued):				
Welfare:				
Salaries and wages	\$ 350,000	\$ 296,344	\$ 53,656	\$ 237,861
Employee benefits	157,500	154,221	3,279	113,627
Services and supplies	850,000	846,624	3,376	4,644,192
Capital outlay	150,000	-	150,000	-
Total welfare	<u>1,507,500</u>	<u>1,297,189</u>	<u>210,311</u>	<u>4,995,680</u>
Culture and Recreation:				
Services and supplies	<u>15,000</u>	<u>12,690</u>	<u>2,310</u>	<u>50,000</u>
Community Support:				
Services and supplies	<u>10,021,698</u>	<u>-</u>	<u>10,021,698</u>	<u>-</u>
Total expenditures	<u>17,992,698</u>	<u>3,294,488</u>	<u>14,698,210</u>	<u>9,217,190</u>
Excess (deficiency) of revenues over expenditures	<u>(1,392,698)</u>	<u>(909,073)</u>	<u>483,625</u>	<u>(4,300,486)</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	5,742,059
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(540,639)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,201,420</u>
Net change in fund balance	(1,392,698)	(909,073)	483,625	900,934
Fund Balance:				
Beginning of year	<u>1,392,698</u>	<u>1,440,327</u>	<u>47,629</u>	<u>539,393</u>
End of year	<u>\$ -</u>	<u>\$ 531,254</u>	<u>\$ 531,254</u>	<u>\$ 1,440,327</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 11,995,046	\$ 10,354,906
Interest receivable	30,951	26,779
Taxes receivable	11,843	9,292
Due from others	<u>427,883</u>	<u>497,883</u>
 Total assets	 <u><u>\$ 12,465,723</u></u>	 <u><u>\$ 10,888,860</u></u>
 Liabilities:		
Accounts payable	\$ 592,005	\$ 104,583
Accrued payroll and benefits	<u>75</u>	<u>360</u>
 Total liabilities	 592,080	 104,943
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	10,171	7,866
 Fund Balance:		
Restricted for capital projects	<u>11,863,472</u>	<u>10,776,051</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 12,465,723</u></u>	 <u><u>\$ 10,888,860</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 575,979	\$ 501,104	\$ (74,875)	\$ 497,535
Net proceeds of mines	78,231	33,664	(44,567)	69,015
Total taxes	<u>654,210</u>	<u>534,768</u>	<u>(119,442)</u>	<u>566,550</u>
Intergovernmental:				
Grants	-	35,486	35,486	70,000
Miscellaneous:				
Investment income (loss)	25,000	(643,766)	(668,766)	(37,327)
Miscellaneous	100,000	708	(99,292)	839
Total miscellaneous	<u>125,000</u>	<u>(643,058)</u>	<u>(768,058)</u>	<u>(36,488)</u>
Total revenues	<u>779,210</u>	<u>(72,804)</u>	<u>(852,014)</u>	<u>600,062</u>
Expenditures:				
Capital Projects:				
General government	6,421,393	2,319,483	4,101,910	3,152,446
Public works	3,423,863	27,639	3,396,224	-
Total expenditures	<u>9,845,256</u>	<u>2,347,122</u>	<u>7,498,134</u>	<u>3,152,446</u>
Excess (deficiency) of revenues over expenditures	<u>(9,066,046)</u>	<u>(2,419,926)</u>	<u>6,646,120</u>	<u>(2,552,384)</u>
Other Financing Sources (Uses):				
Operating transfers in	2,000,000	4,974,214	2,974,214	1,750,000
Operating transfers out	(1,661,516)	(1,466,867)	194,649	(2,215,417)
Debt proceeds	-	-	-	881,358
Sale of assets	-	-	-	79,695
Total other financing sources (uses)	<u>338,484</u>	<u>3,507,347</u>	<u>3,168,863</u>	<u>495,636</u>
Net change in fund balance	(8,727,562)	1,087,421	9,814,983	(2,056,748)
Fund Balance:				
Beginning of year	<u>13,796,541</u>	<u>10,776,051</u>	<u>(3,020,490)</u>	<u>12,832,799</u>
End of year	<u>\$ 5,068,979</u>	<u>\$ 11,863,472</u>	<u>\$ 6,794,493</u>	<u>\$ 10,776,051</u>

NYE COUNTY, NEVADA
MAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 1,603,564	\$ 12,348,143
Interest receivable	<u>2,120</u>	<u>11,174</u>
Total assets	<u>\$ 1,605,684</u>	<u>\$ 12,359,317</u>
Liabilities:		
Accounts payable	\$ 51,756	\$ 731,062
Accrued payroll and benefits	<u>4,085</u>	<u>2,562</u>
Total liabilities	55,841	733,624
Fund Balance:		
Restricted for capital projects	<u>1,549,843</u>	<u>11,625,693</u>
Total liabilities and fund balance	<u>\$ 1,605,684</u>	<u>\$ 12,359,317</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 5,000	\$ (133,003)	\$ (138,003)	\$ (9,422)
Expenditures:				
Capital Projects:				
General government	<u>12,689,674</u>	<u>11,489,497</u>	<u>1,200,177</u>	<u>1,452,009</u>
Excess (deficiency) of revenues over expenditures	<u>(12,684,674)</u>	<u>(11,622,500)</u>	<u>1,062,174</u>	<u>(1,461,431)</u>
Other Financing Sources (Uses):				
Debt proceeds	7,450,000	-	(7,450,000)	11,500,000
Operating transfer in	<u>-</u>	<u>1,546,650</u>	<u>1,546,650</u>	<u>391,328</u>
Total other financing sources (uses)	<u>7,450,000</u>	<u>1,546,650</u>	<u>(5,903,350)</u>	<u>11,891,328</u>
Net change in fund balance	(5,234,674)	(10,075,850)	(4,841,176)	10,429,897
Fund Balance:				
Beginning of year	<u>5,250,646</u>	<u>11,625,693</u>	<u>6,375,047</u>	<u>1,195,796</u>
End of year	<u>\$ 15,972</u>	<u>\$ 1,549,843</u>	<u>\$ 1,533,871</u>	<u>\$ 11,625,693</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Current Assets:		
Pooled cash and investments	\$ 3,870,975	\$ 4,040,643
Interest receivable	42,061	35,147
Accounts receivable	<u>150,578</u>	<u>55,304</u>
Total current assets	4,063,614	4,131,094
Restricted Assets:		
Cash	10,230,126	10,556,130
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>301,365</u>	<u>328,644</u>
Total assets	<u>14,595,105</u>	<u>15,015,868</u>
 Deferred Outflows of Resources:		
Pension charges	<u>70,010</u>	<u>32,615</u>
 Liabilities:		
Current Liabilities:		
Accounts payable	107,920	33,318
Accrued payroll and benefits	<u>4,509</u>	<u>13,195</u>
Total current liabilities	<u>112,429</u>	<u>46,513</u>
Long-Term Payable From Restricted Assets:		
Landfill closure and postclosure costs	2,223,918	2,184,680
Long-Term Liabilities:		
Net pension liability	<u>105,469</u>	<u>157,587</u>
Total long-term liabilities	<u>2,329,387</u>	<u>2,342,267</u>
Total liabilities	<u>2,441,816</u>	<u>2,388,780</u>
 Deferred Inflows of Resources:		
Pension charges	<u>89,712</u>	<u>15,815</u>
 Net Position:		
Net investment in capital assets	301,365	328,644
Reserved for landfill closure costs	10,230,126	10,556,130
Unrestricted	<u>1,602,096</u>	<u>1,759,114</u>
Total net position	<u>\$ 12,133,587</u>	<u>\$ 12,643,888</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Operating Revenues:				
Charges for services	\$ 2,583,000	\$ 2,278,038	\$ (304,962)	\$ 2,270,477
Operating Expenses:				
Salaries and wages	120,000	98,335	21,665	94,345
Employee benefits	66,000	30,224	35,776	44,624
Services and supplies	2,071,033	1,702,634	368,399	1,600,003
Capital outlay	500,000	-	500,000	-
Closure and postclosure landfill costs	350,000	39,238	310,762	72,713
Depreciation	75,000	27,279	47,721	16,627
Total operating expenses	<u>3,182,033</u>	<u>1,897,710</u>	<u>1,284,323</u>	<u>1,828,312</u>
Operating income (loss)	(599,033)	380,328	979,361	442,165
Nonoperating Revenues (Expenses):				
Investment income (loss)	<u>150,000</u>	<u>(890,629)</u>	<u>(1,040,629)</u>	<u>(70,250)</u>
Changes in net position	<u>\$ (449,033)</u>	(510,301)	<u>\$ (61,268)</u>	371,915
Net Position:				
Beginning of year		<u>12,643,888</u>		<u>12,271,973</u>
End of year		<u>\$ 12,133,587</u>		<u>\$ 12,643,888</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 2,182,764	\$ 2,364,127
Cash paid for salaries and employee benefits	(152,861)	(136,990)
Cash paid for services and supplies	<u>(1,628,032)</u>	<u>(1,578,471)</u>
Net cash provided by operating activities	401,871	648,666
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	-	(319,575)
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(897,543)</u>	<u>(73,559)</u>
Net increase (decrease) in pooled cash and investments	(495,672)	255,532
Pooled Cash and Investments:		
Beginning of year	<u>14,596,773</u>	<u>14,341,241</u>
End of year	<u>\$ 14,101,101</u>	<u>\$ 14,596,773</u>
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income	<u>\$ 380,328</u>	<u>\$ 442,165</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	27,279	16,627
Closure and postclosure landfill costs	39,238	72,713
(Increase) decrease in accounts receivable	(95,274)	93,650
(Increase) decrease in deferred outflows - pension	(37,395)	1,755
Increase (decrease) in accounts payable	74,602	21,532
Increase (decrease) in accrued payroll and benefits	(8,686)	2,536
Increase (decrease) in net pension liability	(52,118)	9,722
Increase (decrease) in deferred inflows - pension	<u>73,897</u>	<u>(12,034)</u>
Total adjustments	<u>21,543</u>	<u>206,501</u>
Net Cash Provided by Operating Activities	<u>\$ 401,871</u>	<u>\$ 648,666</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Current Assets:		
Pooled cash and investments	\$ 2,313,042	\$ 862,844
Interest receivable	3,925	651
Accounts receivable, net for uncollectable accounts	<u>923,040</u>	<u>975,219</u>
Total current assets	<u>3,240,007</u>	<u>1,838,714</u>
Restricted Assets:		
Cash	<u>-</u>	<u>1,718</u>
Noncurrent Assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,626,720	1,462,506
Equipment	926,197	922,767
Less accumulated depreciation	<u>(2,021,948)</u>	<u>(1,845,502)</u>
Total capital assets, net of accumulated depreciation	<u>1,130,969</u>	<u>1,139,771</u>
Total assets	<u>4,370,976</u>	<u>2,980,203</u>
Deferred Outflows of Resources:		
Pension charge	<u>1,641,820</u>	<u>757,291</u>
Liabilities:		
Current Liabilities:		
Accounts payable	50,318	66,819
Accrued payroll and benefits	39,669	155,434
Accrued compensated absences	<u>71,831</u>	<u>123,825</u>
Total current liabilities	<u>161,818</u>	<u>346,078</u>
Long-Term Liabilities:		
Net pension liability	2,778,959	4,000,190
Accrued compensated absences	<u>38,680</u>	<u>21,169</u>
Total long-term liabilities	<u>2,817,639</u>	<u>4,021,359</u>
Total liabilities	<u>2,979,457</u>	<u>4,367,437</u>
Deferred Inflows of Resources:		
Pension charge	<u>2,105,433</u>	<u>364,668</u>
Net Position:		
Net investment in capital assets	1,130,969	1,139,771
Restricted for capital projects	-	1,718
Unrestricted	<u>(203,063)</u>	<u>(2,136,100)</u>
Total net position	<u>\$ 927,906</u>	<u>\$ (994,611)</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Operating Revenues:				
Charges for Services:				
Ambulance fees, net of contractual adjustments	\$ 4,095,319	\$ 4,235,370	\$ 140,051	\$ 3,741,857
Operating Expenses:				
Salaries and wages	1,814,105	1,743,634	70,471	1,890,886
Employee benefits	1,221,061	645,235	575,826	1,031,679
Services and supplies	1,170,653	699,061	471,592	439,816
Depreciation	100,000	176,446	(76,446)	156,163
Bad debt	400,000	345,000	55,000	386,141
Total operating expenses	4,705,819	3,609,376	1,096,443	3,904,685
Operating income (loss)	(610,500)	625,994	1,236,494	(162,828)
Non-Operating Revenues (Expenses):				
Investment income (loss)	500	(75,346)	(75,846)	(1,598)
Grants	610,000	721,596	111,596	51,952
Other income	-	-	-	215
Total non-operating revenues (expenses)	610,500	646,250	35,750	50,569
Net income (loss) before transfers	-	1,272,244	1,272,244	(112,259)
Transfers:				
Operating transfers in	-	650,273	650,273	540,639
Operating transfers out	-	-	-	(305,358)
Total transfers	-	650,273	650,273	235,281
Changes in net position	\$ -	1,922,517	\$ 1,922,517	123,022
Net Position:				
Beginning of year		(994,611)		(1,117,633)
End of year		\$ 927,906		\$ (994,611)

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 3,942,549	\$ 3,156,691
Cash paid for salaries and employee benefits	(2,904,112)	(2,881,572)
Cash paid for services and supplies	(715,562)	(387,407)
Net cash provided (used) by operating activities	<u>322,875</u>	<u>(112,288)</u>
Cash Flows From Noncapital Financing Activities:		
Operating transfers	<u>650,273</u>	<u>235,281</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(167,644)	(596,060)
Grants	721,596	51,952
Other income	<u>-</u>	<u>(45,898)</u>
Net cash provided (used) by capital and related financing activities	<u>553,952</u>	<u>(590,006)</u>
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(78,620)</u>	<u>(584)</u>
Net increase (decrease) in pooled cash and investments	1,448,480	(467,597)
Pooled Cash and Investments:		
Beginning of year	<u>864,562</u>	<u>1,332,159</u>
End of year	<u>\$ 2,313,042</u>	<u>\$ 864,562</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>\$ 625,994</u>	<u>\$ (162,828)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	176,446	156,163
Bad debt	345,000	386,141
(Increase) decrease in accounts receivable	(292,821)	(585,166)
(Increase) decrease in deferred outflows - pension	(884,529)	33,673
Increase (decrease) in accounts payable	(16,501)	52,409
Increase (decrease) in accrued payroll and benefits	(115,765)	33,914
Increase (decrease) in compensated absences	(34,483)	25,219
Increase (decrease) in net pension liability	(1,221,231)	223,734
Increase (decrease) in deferred inflows - pension	<u>1,740,765</u>	<u>(275,547)</u>
Total adjustments	<u>(303,119)</u>	<u>50,540</u>
Net Cash Provided (Used) by Operating Activities:	<u>\$ 322,875</u>	<u>\$ (112,288)</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Assets:				
Pooled cash and investments	\$ 45,344,793	\$ 113,488	\$ 4,711,530	\$ 50,169,811
Interest receivable	101,118	152	11,896	113,166
Taxes receivable	258,433	-	10,682	269,115
Due from other governments	2,628,227	-	-	2,628,227
Accounts receivable, net	250,926	-	-	250,926
Due from others	8,588	-	-	8,588
Prepaid item	95,727	-	56,951	152,678
Inventory	13,242	-	-	13,242
Total assets	<u>\$ 48,701,054</u>	<u>\$ 113,640</u>	<u>\$ 4,791,059</u>	<u>\$ 53,605,753</u>
Liabilities:				
Accounts payable	\$ 1,249,616	\$ -	\$ 21,229	\$ 1,270,845
Accrued payroll and benefits	485,490	-	-	485,490
Due to other funds	43,655	-	-	43,655
Due to other governments	39,317	-	-	39,317
Unearned revenue	96,244	-	-	96,244
Total liabilities	<u>1,914,322</u>	<u>-</u>	<u>21,229</u>	<u>1,935,551</u>
Deferred Inflows of Resources:				
Unavailable revenue - taxes	<u>154,295</u>	<u>-</u>	<u>7,377</u>	<u>161,672</u>
Fund Balance:				
Nonspendable	108,969	-	56,951	165,920
Restricted for:				
Capital projects	-	-	4,705,502	4,705,502
Debt service	-	113,640	-	113,640
General government	9,611,423	-	-	9,611,423
Judicial	2,792,325	-	-	2,792,325
Public safety	9,647,744	-	-	9,647,744
Public works	11,604,059	-	-	11,604,059
Health	91,590	-	-	91,590
Welfare	1,419,467	-	-	1,419,467
Culture and recreation	1,495,810	-	-	1,495,810
Community support	4,929,779	-	-	4,929,779
Committed for:				
General government	2,454,689	-	-	2,454,689
Public works	157,918	-	-	157,918
Health	2,115,805	-	-	2,115,805
Culture and recreation	105,896	-	-	105,896
Community support	104,582	-	-	104,582
Unassigned	<u>(7,619)</u>	<u>-</u>	<u>-</u>	<u>(7,619)</u>
Total fund balance	<u>46,632,437</u>	<u>113,640</u>	<u>4,762,453</u>	<u>51,508,530</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 48,701,054</u>	<u>\$ 113,640</u>	<u>\$ 4,791,059</u>	<u>\$ 53,605,753</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 10,282,000	\$ -	\$ 432,716	\$ 10,714,716
Licenses and permits	3,976,235	-	-	3,976,235
Intergovernmental	12,629,338	-	5,635	12,634,973
Charges for services	4,259,981	-	-	4,259,981
Fines and forfeitures	41,996	-	-	41,996
Miscellaneous	(2,220,520)	(9,402)	(322,002)	(2,551,924)
Total revenues	<u>28,969,030</u>	<u>(9,402)</u>	<u>116,349</u>	<u>29,075,977</u>
Expenditures:				
Current:				
General government	4,599,911	-	-	4,599,911
Judicial	405,455	-	-	405,455
Public safety	15,112,250	-	-	15,112,250
Public works	398,331	-	-	398,331
Health	709,037	-	-	709,037
Sanitation	21,276	-	-	21,276
Welfare	1,355,185	-	-	1,355,185
Culture and recreation	809,932	-	-	809,932
Community support	938,613	-	-	938,613
Intergovernmental	802,374	-	34,427	836,801
Capital projects:	-	-	1,501,868	1,501,868
Debt service:				
Principal	6,745	1,433,491	85,032	1,525,268
Interest and fiscal costs	<u>973</u>	<u>629,553</u>	<u>3,915</u>	<u>634,441</u>
Total expenditures	<u>25,160,082</u>	<u>2,063,044</u>	<u>1,625,242</u>	<u>28,848,368</u>
Excess (deficiency) of revenues over expenditures	<u>3,808,948</u>	<u>(2,072,446)</u>	<u>(1,508,893)</u>	<u>227,609</u>
Other Financing Sources (Uses):				
Operating transfers in	5,779,672	1,861,581	1,969,258	9,610,511
Operating transfers out	(8,450,570)	-	(146,048)	(8,596,618)
Debt proceeds	<u>-</u>	<u>-</u>	<u>24,693</u>	<u>24,693</u>
Total other financing sources (uses)	<u>(2,670,898)</u>	<u>1,861,581</u>	<u>1,847,903</u>	<u>1,038,586</u>
Net change in fund balance	1,138,050	(210,865)	339,010	1,266,195
Fund Balance:				
Beginning of year	<u>45,494,387</u>	<u>324,505</u>	<u>4,423,443</u>	<u>50,242,335</u>
End of year	<u>\$ 46,632,437</u>	<u>\$ 113,640</u>	<u>\$ 4,762,453</u>	<u>\$ 51,508,530</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2021)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Assets:					
Pooled cash and investments	\$ 672,309	\$ 19,213	\$ 1,193,067	\$ 149,284	\$ 4,063,450
Interest receivable	2,849	-	4,789	-	10,267
Taxes receivable	-	-	-	523	-
Due from other governments	417,297	795	658,015	10,565	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	671	-
Prepaid item	-	-	-	-	-
Inventory	-	-	-	13,242	-
Total assets	<u>\$ 1,092,455</u>	<u>\$ 20,008</u>	<u>\$ 1,855,871</u>	<u>\$ 174,285</u>	<u>\$ 4,073,717</u>
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,512	\$ 5,000
Accrued payroll and benefits	-	-	-	1,170	89
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,682</u>	<u>5,089</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>443</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	13,242	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	1,092,455	20,008	1,855,871	-	4,068,628
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	157,918	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,092,455</u>	<u>20,008</u>	<u>1,855,871</u>	<u>171,160</u>	<u>4,068,628</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,092,455</u>	<u>\$ 20,008</u>	<u>\$ 1,855,871</u>	<u>\$ 174,285</u>	<u>\$ 4,073,717</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ 4,555,161	\$ 1,184,365	\$ 812,262	\$ 1,227,484	\$ 102,199	\$ 253,486	\$ 537	\$ 8,142
11,936	2,831	2,181	2,941	264	720	-	-
-	-	27,264	6,945	4,038	5,180	1,361	906
-	-	220	-	-	-	-	-
-	230,414	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	26,718	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 4,567,097</u>	<u>\$ 1,444,328</u>	<u>\$ 841,927</u>	<u>\$ 1,237,370</u>	<u>\$ 106,501</u>	<u>\$ 259,386</u>	<u>\$ 1,898</u>	<u>\$ 9,048</u>
\$ -	\$ 18,365	\$ 29,253	\$ 582,836	\$ 7,703	\$ 4,789	\$ 1,245	\$ 1,460
-	4,493	18,513	-	3,760	-	7,114	289
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	96,244	-	-	-	-	-	-
-	119,102	47,766	582,836	11,463	4,789	8,359	1,749
-	-	23,296	5,932	3,448	4,423	1,158	768
-	26,718	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,567,097	-	-	-	-	-	-	-
-	-	-	-	91,590	-	-	-
-	-	770,865	648,602	-	-	-	-
-	-	-	-	-	-	-	6,531
-	-	-	-	-	250,174	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,298,508	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(7,619)	-
<u>4,567,097</u>	<u>1,325,226</u>	<u>770,865</u>	<u>648,602</u>	<u>91,590</u>	<u>250,174</u>	<u>(7,619)</u>	<u>6,531</u>
<u>\$ 4,567,097</u>	<u>\$ 1,444,328</u>	<u>\$ 841,927</u>	<u>\$ 1,237,370</u>	<u>\$ 106,501</u>	<u>\$ 259,386</u>	<u>\$ 1,898</u>	<u>\$ 9,048</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2021)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Assets:					
Pooled cash and investments	\$ 1,329,560	\$ 426,685	\$ 258,468	\$ 55,773	\$ 981,631
Interest receivable	-	-	656	157	2,424
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	43,064	-
Accounts receivable	-	-	-	-	-
Due from others	-	2,367	-	-	-
Prepaid item	-	1,222	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,329,560</u>	<u>\$ 430,274</u>	<u>\$ 259,124</u>	<u>\$ 98,994</u>	<u>\$ 984,055</u>
Liabilities:					
Accounts payable	\$ 79,778	\$ 1,136	\$ 2,635	\$ 43,064	\$ 133,427
Accrued payroll and benefits	4,675	41	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>84,453</u>	<u>1,177</u>	<u>2,635</u>	<u>43,064</u>	<u>133,427</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	1,222	-	-	-
Restricted for:					
General government	-	-	256,489	-	850,628
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	55,930	-
Committed for:					
General government	1,245,107	427,875	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,245,107</u>	<u>429,097</u>	<u>256,489</u>	<u>55,930</u>	<u>850,628</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,329,560</u>	<u>\$ 430,274</u>	<u>\$ 259,124</u>	<u>\$ 98,994</u>	<u>\$ 984,055</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
\$ 7,740	\$ 627,031	\$ 35,037	\$ 884,721	\$ 352,920	\$ 52,023	\$ 524,988	\$ -	\$ 35,028	\$ 461,681
19	1,564	-	-	-	131	1,322	-	84	1,151
-	-	12,758	1,737	29,645	-	-	-	-	-
-	-	-	-	182,596	-	222,377	39,317	11,476	11,477
-	-	-	-	-	-	-	-	-	-
-	-	-	-	350	-	-	-	-	-
-	-	-	-	-	-	61,697	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 7,759</u>	<u>\$ 628,595</u>	<u>\$ 47,795</u>	<u>\$ 886,458</u>	<u>\$ 565,511</u>	<u>\$ 52,154</u>	<u>\$ 810,384</u>	<u>\$ 39,317</u>	<u>\$ 46,588</u>	<u>\$ 474,309</u>
\$ -	\$ 26	\$ 12,742	\$ 12,693	\$ 71,000	\$ -	\$ 19,034	\$ -	\$ 304	\$ -
-	-	-	-	39,788	-	173,798	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	39,317	-	-
-	-	-	-	-	-	-	-	-	-
-	26	12,742	12,693	110,788	-	192,832	39,317	304	-
-	-	-	1,480	25,340	-	-	-	-	-
-	-	-	-	-	-	61,697	-	-	-
7,759	628,569	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	872,285	429,383	52,154	555,855	-	46,284	474,309
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	35,053	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>7,759</u>	<u>628,569</u>	<u>35,053</u>	<u>872,285</u>	<u>429,383</u>	<u>52,154</u>	<u>617,552</u>	<u>-</u>	<u>46,284</u>	<u>474,309</u>
<u>\$ 7,759</u>	<u>\$ 628,595</u>	<u>\$ 47,795</u>	<u>\$ 886,458</u>	<u>\$ 565,511</u>	<u>\$ 52,154</u>	<u>\$ 810,384</u>	<u>\$ 39,317</u>	<u>\$ 46,588</u>	<u>\$ 474,309</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2021)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Assets:					
Pooled cash and investments	\$ 1,184,731	\$ 437,031	\$ 570,882	\$ 61,894	\$ 363,105
Interest receivable	-	-	-	144	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid item	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,184,731</u>	<u>\$ 437,031</u>	<u>\$ 570,882</u>	<u>\$ 62,038</u>	<u>\$ 363,105</u>
Liabilities:					
Accounts payable	\$ 1,230	\$ 275	\$ 542	\$ 556	\$ 1,733
Accrued payroll and benefits	-	-	-	-	511
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,230</u>	<u>275</u>	<u>542</u>	<u>556</u>	<u>2,244</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	1,183,501	436,756	570,340	61,482	360,861
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,183,501</u>	<u>436,756</u>	<u>570,340</u>	<u>61,482</u>	<u>360,861</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,184,731</u>	<u>\$ 437,031</u>	<u>\$ 570,882</u>	<u>\$ 62,038</u>	<u>\$ 363,105</u>

Law Library	District Court Technology	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ 176,372	\$ 2,572	\$ 680,777	\$ 104,299	\$ 5,819	\$ 2,944,942	\$ 213,799
441	-	1,730	286	15	7,496	531
-	-	-	-	-	388	17,727
-	-	-	-	-	123,293	-
-	-	20,512	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	150	-
-	-	-	-	-	-	-
<u>\$ 176,813</u>	<u>\$ 2,572</u>	<u>\$ 703,019</u>	<u>\$ 104,585</u>	<u>\$ 5,834</u>	<u>\$ 3,076,269</u>	<u>\$ 232,057</u>
\$ -	\$ -	\$ 12,696	\$ -	\$ -	\$ 7,755	\$ 10,228
-	-	2,694	3	-	11,483	1,171
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	15,390	3	-	19,238	11,399
-	-	18,318	-	-	235	-
-	-	-	-	-	150	-
-	-	669,311	-	5,834	3,056,646	-
176,813	2,572	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	220,658
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	104,582	-	-	-
-	-	-	-	-	-	-
<u>176,813</u>	<u>2,572</u>	<u>669,311</u>	<u>104,582</u>	<u>5,834</u>	<u>3,056,796</u>	<u>220,658</u>
<u>\$ 176,813</u>	<u>\$ 2,572</u>	<u>\$ 703,019</u>	<u>\$ 104,585</u>	<u>\$ 5,834</u>	<u>\$ 3,076,269</u>	<u>\$ 232,057</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2021)

	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	\$ 115,874	\$ 186,459	\$ 560,010	\$ 41,851	\$ 62,000
Interest receivable	278	463	1,791	103	155
Taxes receivable	-	-	721	-	-
Due from other governments	6,548	6,548	29,753	1,479	1,479
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid item	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 122,700</u>	<u>\$ 193,470</u>	<u>\$ 592,275</u>	<u>\$ 43,433</u>	<u>\$ 63,634</u>
Liabilities:					
Accounts payable	\$ 116	\$ -	\$ 2,586	\$ 17	\$ -
Accrued payroll and benefits	-	-	5,450	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>116</u>	<u>-</u>	<u>8,036</u>	<u>17</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>650</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	583,589	-	-
Judicial	-	-	-	-	-
Public safety	122,584	193,470	-	43,416	63,634
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>122,584</u>	<u>193,470</u>	<u>583,589</u>	<u>43,416</u>	<u>63,634</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 122,700</u>	<u>\$ 193,470</u>	<u>\$ 592,275</u>	<u>\$ 43,433</u>	<u>\$ 63,634</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff Tax	Manhattan Town Public Sales Fire Tax	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 107,472	\$ 11,231	\$ 31,885	\$ 3,409,815	\$ -	\$ 786,425	\$ 354,495	\$ 91,336	\$ 3,295,489	
273	27	79	8,357	-	1,680	917	207	8,018	
177	-	-	83,407	-	-	3,073	5,130	16,415	
1,708	861	861	250,837	43,655	-	19,788	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ 109,630</u>	<u>\$ 12,119</u>	<u>\$ 32,825</u>	<u>\$ 3,752,416</u>	<u>\$ 43,655</u>	<u>\$ 788,105</u>	<u>\$ 378,273</u>	<u>\$ 96,673</u>	<u>\$ 3,319,922</u>	
\$ 496	\$ 17	\$ -	\$ 121,846	\$ -	\$ 474	\$ 10,788	\$ 12,500	\$ 6,139	
257	-	-	120,483	-	5,924	7,815	5,691	381	
-	-	-	-	43,655	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>753</u>	<u>17</u>	<u>-</u>	<u>242,329</u>	<u>43,655</u>	<u>6,398</u>	<u>18,603</u>	<u>18,191</u>	<u>6,520</u>	
<u>158</u>	<u>-</u>	<u>-</u>	<u>66,208</u>	<u>-</u>	<u>-</u>	<u>2,438</u>	<u>-</u>	<u>-</u>	
-	-	-	-	-	-	-	-	-	
108,719	-	-	3,443,879	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	12,102	32,825	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	357,232	-	-	
-	-	-	-	-	-	-	78,482	3,313,402	
-	-	-	-	-	781,707	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>108,719</u>	<u>12,102</u>	<u>32,825</u>	<u>3,443,879</u>	<u>-</u>	<u>781,707</u>	<u>357,232</u>	<u>78,482</u>	<u>3,313,402</u>	
<u>\$ 109,630</u>	<u>\$ 12,119</u>	<u>\$ 32,825</u>	<u>\$ 3,752,416</u>	<u>\$ 43,655</u>	<u>\$ 788,105</u>	<u>\$ 378,273</u>	<u>\$ 96,673</u>	<u>\$ 3,319,922</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2021)

	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	\$ 699,635	\$ 484,094	\$ 133,287	\$ 381,167	\$ 100,578
Interest receivable	1,703	1,150	337	949	118
Taxes receivable	32,830	-	4,104	4,104	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	5,200
Prepaid item	-	-	4,500	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 734,168</u>	<u>\$ 485,244</u>	<u>\$ 142,228</u>	<u>\$ 386,220</u>	<u>\$ 105,896</u>
Liabilities:					
Accounts payable	\$ 16,761	\$ -	\$ 224	\$ -	\$ -
Accrued payroll and benefits	5,911	2	2	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>22,672</u>	<u>2</u>	<u>226</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	4,500	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	137,502	386,220	-
Community support	711,496	485,242	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	105,896
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>711,496</u>	<u>485,242</u>	<u>142,002</u>	<u>386,220</u>	<u>105,896</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 734,168</u>	<u>\$ 485,244</u>	<u>\$ 142,228</u>	<u>\$ 386,220</u>	<u>\$ 105,896</u>

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town		Totals	2022	2021
				Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire			
\$ 617,156	\$ 198,759	\$ 387,175	\$ 373,736	\$ 775,241	\$ 5,119,155	\$ 45,344,793	\$ 44,704,060	
1,545	496	642	649	1,574	12,678	101,118	79,422	
-	-	-	-	-	-	258,433	279,201	
-	-	-	-	272,109	272,109	2,628,227	2,437,594	
-	-	-	-	-	-	250,926	326,745	
-	-	-	-	-	-	8,588	4,078	
-	-	-	-	-	1,440	95,727	93,312	
-	-	-	-	-	-	13,242	9,820	
<u>\$ 618,701</u>	<u>\$ 199,255</u>	<u>\$ 387,817</u>	<u>\$ 374,385</u>	<u>\$ 1,048,924</u>	<u>\$ 5,405,382</u>	<u>\$ 48,701,054</u>	<u>\$ 47,934,232</u>	
\$ 301	\$ -	\$ 150	\$ 6,185	\$ 5,078	\$ 2,921	\$ 1,249,616	\$ 842,601	
358	-	-	-	32,613	31,011	485,490	1,162,952	
-	-	-	-	-	-	43,655	44,498	
-	-	-	-	-	-	39,317	75,779	
-	-	-	-	-	-	96,244	125,941	
<u>659</u>	<u>-</u>	<u>150</u>	<u>6,185</u>	<u>37,691</u>	<u>33,932</u>	<u>1,914,322</u>	<u>2,251,771</u>	
-	-	-	-	-	-	154,295	188,074	
-	-	-	-	-	1,440	108,969	103,132	
-	-	-	-	-	-	9,611,423	11,010,560	
-	-	-	-	-	-	2,792,325	2,687,507	
-	-	-	368,200	1,011,233	5,370,010	9,647,744	9,034,014	
-	-	-	-	-	-	11,604,059	11,449,689	
-	-	-	-	-	-	91,590	124,413	
-	-	-	-	-	-	1,419,467	1,278,279	
-	-	387,667	-	-	-	1,495,810	1,404,972	
-	-	-	-	-	-	4,929,779	4,506,606	
-	-	-	-	-	-	2,454,689	1,846,981	
-	-	-	-	-	-	157,918	55,050	
618,042	199,255	-	-	-	-	2,115,805	1,820,744	
-	-	-	-	-	-	105,896	105,731	
-	-	-	-	-	-	104,582	66,709	
-	-	-	-	-	-	(7,619)	-	
<u>618,042</u>	<u>199,255</u>	<u>387,667</u>	<u>368,200</u>	<u>1,011,233</u>	<u>5,371,450</u>	<u>46,632,437</u>	<u>45,494,387</u>	
<u>\$ 618,701</u>	<u>\$ 199,255</u>	<u>\$ 387,817</u>	<u>\$ 374,385</u>	<u>\$ 1,048,924</u>	<u>\$ 5,405,382</u>	<u>\$ 48,701,054</u>	<u>\$ 47,934,232</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 24,305	\$ -
Licenses and permits	-	-	-	-	302,503
Intergovernmental	2,446,975	4,658	2,538,596	1,235	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(45,861)	(86)	(98,817)	92,803	(263,998)
Total revenues	<u>2,401,114</u>	<u>4,572</u>	<u>2,439,779</u>	<u>118,343</u>	<u>38,505</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	163,861	208,118
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,861</u>	<u>208,118</u>
Excess (deficiency) of revenues over expenditures	<u>2,401,114</u>	<u>4,572</u>	<u>2,439,779</u>	<u>(45,518)</u>	<u>(169,613)</u>
Other Financing Sources (Uses):					
Operating transfers in	-	1,016	-	151,808	-
Operating transfers out	(2,400,000)	-	(2,500,000)	-	-
Total other financing sources (uses)	<u>(2,400,000)</u>	<u>1,016</u>	<u>(2,500,000)</u>	<u>151,808</u>	<u>-</u>
Net change in fund balance	1,114	5,588	(60,221)	106,290	(169,613)
Fund Balance:					
Beginning 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>
End of year	<u>\$ 1,092,455</u>	<u>\$ 20,008</u>	<u>\$ 1,855,871</u>	<u>\$ 171,160</u>	<u>\$ 4,068,628</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ -	\$ -	\$ 1,280,006	\$ 326,101	\$ 189,083	\$ 242,812	\$ 63,599	\$ 42,077
671,536	92,500	-	-	-	-	-	-
-	-	333	171,176	22	25,000	16	-
-	404,293	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(294,034)	(73,812)	(55,656)	(75,587)	(8,418)	(20,338)	(749)	(1,136)
<u>377,502</u>	<u>422,981</u>	<u>1,224,683</u>	<u>421,690</u>	<u>180,687</u>	<u>247,474</u>	<u>62,866</u>	<u>40,941</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	414,972	-	-	213,510	-	-	-
-	-	-	-	-	-	-	-
-	-	816,266	538,919	-	-	-	-
-	-	-	-	-	-	72,392	57,225
-	-	-	-	-	173,099	-	-
-	-	-	150,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>414,972</u>	<u>816,266</u>	<u>688,919</u>	<u>213,510</u>	<u>173,099</u>	<u>72,392</u>	<u>57,225</u>
<u>377,502</u>	<u>8,009</u>	<u>408,417</u>	<u>(267,229)</u>	<u>(32,823)</u>	<u>74,375</u>	<u>(9,526)</u>	<u>(16,284)</u>
-	-	-	325,000	-	-	749	1,136
<u>-</u>	<u>-</u>	<u>(325,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(325,000)</u>	<u>325,000</u>	<u>-</u>	<u>-</u>	<u>749</u>	<u>1,136</u>
377,502	8,009	83,417	57,771	(32,823)	74,375	(8,777)	(15,148)
<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>\$ 4,567,097</u>	<u>\$ 1,325,226</u>	<u>\$ 770,865</u>	<u>\$ 648,602</u>	<u>\$ 91,590</u>	<u>\$ 250,174</u>	<u>\$ (7,619)</u>	<u>\$ 6,531</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,747,068	-	-	-	-
Intergovernmental	-	-	-	135,088	-
Charges for services	-	-	118,038	-	279,472
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(72,098)	139,627	(15,572)	(3,891)	(59,966)
Total revenues	<u>1,674,970</u>	<u>139,627</u>	<u>102,466</u>	<u>131,197</u>	<u>219,506</u>
Expenditures:					
Current:					
General government	1,297,011	61,540	64,303	-	260,464
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	164,517	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>1,297,011</u>	<u>61,540</u>	<u>64,303</u>	<u>164,517</u>	<u>260,464</u>
Excess (deficiency) of revenues over expenditures	<u>377,959</u>	<u>78,087</u>	<u>38,163</u>	<u>(33,320)</u>	<u>(40,958)</u>
Other Financing Sources (Uses):					
Operating transfers in	72,098	13,432	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>72,098</u>	<u>13,432</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	450,057	91,519	38,163	(33,320)	(40,958)
Fund Balance:					
Beginning of year	<u>795,050</u>	<u>337,578</u>	<u>218,326</u>	<u>89,250</u>	<u>891,586</u>
End of year	<u>\$ 1,245,107</u>	<u>\$ 429,097</u>	<u>\$ 256,489</u>	<u>\$ 55,930</u>	<u>\$ 850,628</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
\$ -	\$ -	\$ 157,200	\$ 641,695	\$ 1,387,385	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	10	184,104	-	-	400,684	78,545
2,905	139,650	-	-	-	-	2,652,399	-	-
-	-	-	-	15,303	7,198	-	-	-
(519)	(37,943)	(1,230)	(46,269)	362	(3,374)	(40,645)	-	6,062
<u>2,386</u>	<u>101,707</u>	<u>155,970</u>	<u>595,436</u>	<u>1,587,154</u>	<u>3,824</u>	<u>2,611,754</u>	<u>400,684</u>	<u>84,607</u>
1,659	24,132	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	184,321	1,461,333	572	7,390,793	-	162,697
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	26,995	-	-	-	-	-	-
-	-	114,723	-	136,967	-	-	400,684	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,659</u>	<u>24,132</u>	<u>141,718</u>	<u>184,321</u>	<u>1,598,300</u>	<u>572</u>	<u>7,390,793</u>	<u>400,684</u>	<u>162,697</u>
<u>727</u>	<u>77,575</u>	<u>14,252</u>	<u>411,115</u>	<u>(11,146)</u>	<u>3,252</u>	<u>(4,779,039)</u>	<u>-</u>	<u>(78,090)</u>
-	-	1,230	46,269	34,143	-	4,624,150	-	-
-	-	-	-	-	-	-	-	-
-	-	1,230	46,269	34,143	-	4,624,150	-	-
727	77,575	15,482	457,384	22,997	3,252	(154,889)	-	(78,090)
<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>\$ 7,759</u>	<u>\$ 628,569</u>	<u>\$ 35,053</u>	<u>\$ 872,285</u>	<u>\$ 429,383</u>	<u>\$ 52,154</u>	<u>\$ 617,552</u>	<u>\$ -</u>	<u>\$ 46,284</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	78,545	-	-	-	-	124,201
Charges for services	-	80,136	29,909	72,543	97,162	105,486
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	(28,085)	(73,043)	(26,300)	(36,953)	(6,559)	(22,261)
Total revenues	<u>50,460</u>	<u>7,093</u>	<u>3,609</u>	<u>35,590</u>	<u>90,603</u>	<u>207,426</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	66,796	15,753	80,109	131,793	108,844
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community support	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>66,796</u>	<u>15,753</u>	<u>80,109</u>	<u>131,793</u>	<u>108,844</u>
Excess (deficiency) of revenues over expenditures	<u>50,460</u>	<u>(59,703)</u>	<u>(12,144)</u>	<u>(44,519)</u>	<u>(41,190)</u>	<u>98,582</u>
Other Financing Sources (Uses):						
Operating transfers in	-	73,127	26,300	36,953	-	22,261
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>73,127</u>	<u>26,300</u>	<u>36,953</u>	<u>-</u>	<u>22,261</u>
Net change in fund balance	50,460	13,424	14,156	(7,566)	(41,190)	120,843
Fund Balance:						
Beginning of year	<u>423,849</u>	<u>1,170,077</u>	<u>422,600</u>	<u>577,906</u>	<u>102,672</u>	<u>240,018</u>
End of year	<u>\$ 474,309</u>	<u>\$ 1,183,501</u>	<u>\$ 436,756</u>	<u>\$ 570,340</u>	<u>\$ 61,482</u>	<u>\$ 360,861</u>

Law Library	District Court Technology	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ -	\$ -	\$ 283,919	\$ -	\$ -	\$ 38,690	\$ 128,876
-	-	-	-	-	18,075	-
-	-	-	-	-	655,701	11,059
18,270	304	-	65,000	-	2,100	-
-	-	-	-	-	19,445	-
<u>(11,100)</u>	<u>(163)</u>	<u>(47,180)</u>	<u>(6,954)</u>	<u>431</u>	<u>(187,142)</u>	<u>(12,599)</u>
<u>7,170</u>	<u>141</u>	<u>236,739</u>	<u>58,046</u>	<u>431</u>	<u>546,869</u>	<u>127,336</u>
-	-	150,190	-	-	303,756	-
2,160	-	-	-	-	-	-
-	-	-	-	-	208,680	-
-	-	-	-	-	-	-
-	-	-	-	-	4,098	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,645	85,865
-	-	-	20,173	-	15,733	8,440
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,160</u>	<u>-</u>	<u>150,190</u>	<u>20,173</u>	<u>-</u>	<u>533,912</u>	<u>94,305</u>
<u>5,010</u>	<u>141</u>	<u>86,549</u>	<u>37,873</u>	<u>431</u>	<u>12,957</u>	<u>33,031</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,878)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,878)</u>	<u>-</u>
5,010	141	86,549	37,873	431	(19,921)	33,031
<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>\$ 176,813</u>	<u>\$ 2,572</u>	<u>\$ 669,311</u>	<u>\$ 104,582</u>	<u>\$ 5,834</u>	<u>\$ 3,056,796</u>	<u>\$ 220,658</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	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	\$ -	\$ -	\$ 46,271	\$ -	\$ -
Licenses and permits	-	-	1,482	-	-
Intergovernmental	44,817	44,817	158,815	10,123	10,123
Charges for services	-	-	44,593	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(893)	(11,198)	(42,789)	(1,440)	(3,781)
Total revenues	<u>43,924</u>	<u>33,619</u>	<u>208,372</u>	<u>8,683</u>	<u>6,342</u>
Expenditures:					
Current:					
General government	-	-	129,529	-	-
Judicial	-	-	-	-	-
Public safety	33,709	12,270	-	5,306	-
Public works	-	-	26,352	-	-
Health	-	-	-	-	-
Sanitation	-	-	21,276	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>33,709</u>	<u>12,270</u>	<u>177,157</u>	<u>5,306</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>10,215</u>	<u>21,349</u>	<u>31,215</u>	<u>3,377</u>	<u>6,342</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(150,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10,215	21,349	(118,785)	3,377	6,342
Fund Balance:					
Beginning of year	<u>112,369</u>	<u>172,121</u>	<u>702,374</u>	<u>40,039</u>	<u>57,292</u>
End of year	<u>\$ 122,584</u>	<u>\$ 193,470</u>	<u>\$ 583,589</u>	<u>\$ 43,416</u>	<u>\$ 63,634</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff	Manhattan Town Public Safety Tax	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 7,820	\$ -	\$ -	\$ -	\$ 4,227,372	\$ -	\$ -	\$ 155,450	\$ 85,192	\$ 272,613
580	-	-	-	500,956	-	243,500	-	-	142,500
9,070	5,890	5,890	5,890	1,327,737	255,553	-	104,877	11,847	-
-	-	-	-	9,899	-	-	6,346	-	-
-	-	-	-	50	-	-	-	-	-
(7,397)	(44)	(1,959)	(1,959)	(184,019)	(7,861)	(42,882)	(23,871)	(4,938)	(199,790)
10,073	5,846	3,931	3,931	5,881,995	247,692	200,618	242,802	92,101	215,323
659	-	-	-	2,173,404	-	133,264	-	-	-
-	-	-	-	-	-	-	-	-	-
384	3,425	3,903	3,903	2,237,434	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	50,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,593	-	-	-	27,804	-	-	224,520	-	-
-	-	-	-	25,000	-	-	-	99,568	62,729
-	-	-	-	-	-	-	-	-	-
-	-	-	-	3,273	-	-	-	-	-
-	-	-	-	452	-	-	-	-	-
6,636	3,425	3,903	3,903	4,517,367	-	133,264	224,520	99,568	62,729
3,437	2,421	28	28	1,364,628	247,692	67,354	18,282	(7,467)	152,594
-	-	-	-	-	-	-	-	-	-
(35,000)	-	-	-	(2,760,000)	(247,692)	-	-	-	-
(35,000)	-	-	-	(2,760,000)	(247,692)	-	-	-	-
(31,563)	2,421	28	28	(1,395,372)	-	67,354	18,282	(7,467)	152,594
140,282	9,681	32,797	32,797	4,839,251	-	714,353	338,950	85,949	3,160,808
\$ 108,719	\$ 12,102	\$ 32,825	\$ 32,825	\$ 3,443,879	\$ -	\$ 781,707	\$ 357,232	\$ 78,482	\$ 3,313,402

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Pahrump Tourism Room Tax	Pahrump Economic Development Room Tax	Pahrump Parks Room Tax	Pahrump Arena Room Tax	Pahrump Fall Festival	Pahrump Cemetery
Revenues:						
Taxes	\$ 545,226	\$ -	\$ 68,154	\$ 68,154	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	59,225	-	-	-
Charges for services	-	-	-	-	116,833	9,811
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	(26,545)	49,180	(7,398)	(23,026)	(3,045)	(40,203)
Total revenues	<u>518,681</u>	<u>49,180</u>	<u>119,981</u>	<u>45,128</u>	<u>113,788</u>	<u>(30,392)</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	26,457
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	72,565	-	113,623	-
Community support	342,241	118	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal	3,472	-	-	-	-	-
Interest and fiscal costs	521	-	-	-	-	-
Total expenditures	<u>346,234</u>	<u>118</u>	<u>72,565</u>	<u>-</u>	<u>113,623</u>	<u>26,457</u>
Excess (deficiency) of revenues over expenditures	<u>172,447</u>	<u>49,062</u>	<u>47,416</u>	<u>45,128</u>	<u>165</u>	<u>(56,849)</u>
Other Financing Sources (Uses):						
Operating transfers in	-	-	-	-	-	350,000
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,000</u>
Net change in fund balance	172,447	49,062	47,416	45,128	165	293,151
Fund Balance:						
Beginning of year	<u>539,049</u>	<u>436,180</u>	<u>94,586</u>	<u>341,092</u>	<u>105,731</u>	<u>324,891</u>
End of year	<u>\$ 711,496</u>	<u>\$ 485,242</u>	<u>\$ 142,002</u>	<u>\$ 386,220</u>	<u>\$ 105,896</u>	<u>\$ 618,042</u>

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	
					2022	2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,282,000	\$ 9,993,240
-	129,113	126,422	-	-	3,976,235	3,406,797
-	-	-	1,862,303	1,862,303	12,629,338	13,277,811
4,832	-	-	-	-	4,259,981	4,118,354
-	-	-	-	-	41,996	55,173
(12,775)	(12,626)	(19,567)	159,848	(312,448)	(2,220,520)	62,677
(7,943)	116,487	106,855	2,022,151	1,549,855	28,969,030	30,914,052
-	-	-	-	-	4,599,911	4,204,707
-	-	-	-	-	405,455	326,508
-	-	288,732	1,967,364	1,151,327	15,112,250	13,086,532
-	-	-	-	-	398,331	186,797
-	-	-	-	-	709,037	704,866
-	-	-	-	-	21,276	19,524
-	-	-	-	-	1,355,185	1,429,983
-	148,700	-	-	-	809,932	1,151,197
-	-	-	-	-	938,613	985,024
-	-	-	-	-	802,374	671,916
-	-	-	-	-	6,745	-
-	-	-	-	-	973	-
-	148,700	288,732	1,967,364	1,151,327	25,160,082	22,767,054
(7,943)	(32,213)	(181,877)	54,787	398,528	3,808,948	8,146,998
-	-	-	-	-	5,779,672	5,663,491
-	-	-	-	-	(8,450,570)	(8,376,430)
-	-	-	-	-	(2,670,898)	(2,712,939)
(7,943)	(32,213)	(181,877)	54,787	398,528	1,138,050	5,434,059
207,198	419,880	550,077	956,446	4,972,922	45,494,387	40,060,328
\$ 199,255	\$ 387,667	\$ 368,200	\$ 1,011,233	\$ 5,371,450	\$ 46,632,437	\$ 45,494,387

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 672,309	\$ 665,460
Interest receivable	2,849	1,165
Due from other governments	<u>417,297</u>	<u>424,716</u>
 Total assets	 <u>\$ 1,092,455</u>	 <u>\$ 1,091,341</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public works	<u>1,092,455</u>	<u>1,091,341</u>
 Total liabilities and fund balance	 <u>\$ 1,092,455</u>	 <u>\$ 1,091,341</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,191,642	\$ 2,446,975	\$ 255,333	\$ 2,350,901
Miscellaneous:				
Investment income (loss)	<u>10,000</u>	<u>(45,861)</u>	<u>(55,861)</u>	<u>(1,357)</u>
Total revenues	2,201,642	2,401,114	199,472	2,349,544
Expenditures:				
Current:				
Public works:				
Services and supplies	<u>478,439</u>	<u>-</u>	<u>478,439</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,723,203	2,401,114	677,911	2,349,544
Other Financing Sources (Uses):				
Operating transfers out	<u>(2,410,000)</u>	<u>(2,400,000)</u>	<u>10,000</u>	<u>(1,875,000)</u>
Net change in fund balance	(686,797)	1,114	687,911	474,544
Fund Balance:				
Beginning of year	<u>686,797</u>	<u>1,091,341</u>	<u>404,544</u>	<u>616,797</u>
End of year	<u>\$ -</u>	<u>\$ 1,092,455</u>	<u>\$ 1,092,455</u>	<u>\$ 1,091,341</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 19,213	\$ 13,610
Due from other governments	<u>795</u>	<u>810</u>
Total assets	<u>\$ 20,008</u>	<u>\$ 14,420</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for public works	<u>20,008</u>	<u>14,420</u>
Total liabilities and fund balance	<u>\$ 20,008</u>	<u>\$ 14,420</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 6,500	\$ 4,658	\$ (1,842)	\$ 4,475
Miscellaneous:				
Investment income (loss)	100	(1,016)	(1,116)	(39)
Other	-	930	930	-
Total other	100	(86)	(186)	(39)
Total revenues	6,600	4,572	(2,028)	4,436
Expenditures:				
Current:				
Public Works:				
Services and supplies	22,445	-	22,445	-
Excess (deficiency) of revenues over expenditures	(15,845)	4,572	20,417	4,436
Other Financing Sources (Uses):				
Operating transfers in	-	1,016	1,016	39
Operating transfers out	(100)	-	100	-
Total other financing sources (uses)	(100)	1,016	1,116	39
Net change in fund balance	(15,945)	5,588	21,533	4,475
Fund Balance:				
Beginning of year	15,945	14,420	(1,525)	9,945
End of year	\$ -	\$ 20,008	\$ 20,008	\$ 14,420

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 1,193,067	\$ 1,496,607
Interest receivable	4,789	2,942
Due from other governments	<u>658,015</u>	<u>416,543</u>
 Total assets	 <u>\$ 1,855,871</u>	 <u>\$ 1,916,092</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public works	<u>1,855,871</u>	<u>1,916,092</u>
 Total liabilities and fund balance	 <u>\$ 1,855,871</u>	 <u>\$ 1,916,092</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 2,009,544	\$ 2,538,596	\$ 529,052	\$ 2,033,758
Miscellaneous:				
Investment income (loss)	<u>7,500</u>	<u>(98,817)</u>	<u>(106,317)</u>	<u>(3,823)</u>
Total revenues	2,017,044	2,439,779	422,735	2,029,935
Expenditures:				
Current:				
Public Works:				
Services and supplies	<u>658,201</u>	<u>-</u>	<u>658,201</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,358,843	2,439,779	1,080,936	2,029,935
Other Financing Sources (Uses):				
Operating transfers out	<u>(2,507,500)</u>	<u>(2,500,000)</u>	<u>7,500</u>	<u>(1,312,500)</u>
Net change in fund balance	(1,148,657)	(60,221)	1,088,436	717,435
Fund Balance:				
Beginning of year	<u>1,148,657</u>	<u>1,916,092</u>	<u>767,435</u>	<u>1,198,657</u>
End of year	<u>\$ -</u>	<u>\$ 1,855,871</u>	<u>\$ 1,855,871</u>	<u>\$ 1,916,092</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 149,284	\$ 80,978
Taxes receivable	523	407
Due from other governments	10,565	10,690
Due from others	671	228
Inventory	<u>13,242</u>	<u>9,820</u>
 Total assets	 <u>\$ 174,285</u>	 <u>\$ 102,123</u>
 Liabilities:		
Accounts payable	\$ 1,512	\$ 35,468
Accrued payroll and benefits	<u>1,170</u>	<u>1,442</u>
 Total liabilities	 <u>2,682</u>	 <u>36,910</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>443</u>	<u>343</u>
 Fund Balance:		
Nonspendable	13,242	9,820
Committed for public works	<u>157,918</u>	<u>55,050</u>
 Total fund balance	 <u>171,160</u>	 <u>64,870</u>
 Total liabilities and fund balance	 <u>\$ 174,285</u>	 <u>\$ 102,123</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property Tax:				
Property tax	\$ 24,685	\$ 22,864	\$ (1,821)	\$ 22,587
Net proceeds	<u>3,353</u>	<u>1,441</u>	<u>(1,912)</u>	<u>2,956</u>
Total property tax	<u>28,038</u>	<u>24,305</u>	<u>(3,733)</u>	<u>25,543</u>
Intergovernmental:				
Aviation fuel tax	<u>3,500</u>	<u>1,235</u>	<u>(2,265)</u>	<u>1,263</u>
Miscellaneous:				
Investment income (loss)	50	(1,808)	(1,858)	(59)
Other	25,000	50,262	25,262	21,182
Rent	<u>23,730</u>	<u>44,349</u>	<u>20,619</u>	<u>7,555</u>
Total miscellaneous	<u>48,780</u>	<u>92,803</u>	<u>44,023</u>	<u>28,678</u>
Total revenues	<u>80,318</u>	<u>118,343</u>	<u>38,025</u>	<u>55,484</u>
Expenditures:				
Current:				
Public Works:				
Salaries and wages	15,000	21,719	(6,719)	9,655
Employee benefits	8,000	10,021	(2,021)	4,401
Services and supplies	272,138	125,768	146,370	80,745
Capital outlay	<u>-</u>	<u>6,353</u>	<u>(6,353)</u>	<u>-</u>
Total expenditures	<u>295,138</u>	<u>163,861</u>	<u>131,277</u>	<u>94,801</u>
Excess (deficiency) of revenues over expenditures	<u>(214,820)</u>	<u>(45,518)</u>	<u>169,302</u>	<u>(39,317)</u>
Other Financing Sources (Uses):				
Operating transfers in	150,000	151,808	1,808	75,209
Operating transfers out	<u>(50)</u>	<u>-</u>	<u>50</u>	<u>-</u>
Total other financing sources (uses)	<u>149,950</u>	<u>151,808</u>	<u>1,858</u>	<u>75,209</u>
Net change in fund balance	(64,870)	106,290	171,160	35,892
Fund Balance:				
Beginning of year	<u>64,870</u>	<u>64,870</u>	<u>-</u>	<u>28,978</u>
End of year	<u>\$ -</u>	<u>\$ 171,160</u>	<u>\$ 171,160</u>	<u>\$ 64,870</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 4,063,450	\$ 4,229,840
Interest receivable	<u>10,267</u>	<u>8,790</u>
 Total assets	 <u>\$ 4,073,717</u>	 <u>\$ 4,238,630</u>
 Liabilities:		
Accounts payable	\$ 5,000	\$ -
Accrued payroll and benefits	<u>89</u>	<u>389</u>
 Total liabilities	 5,089	 389
 Fund Balance:		
Restricted for public works	<u>4,068,628</u>	<u>4,238,241</u>
 Total liabilities and fund balance	 <u>\$ 4,073,717</u>	 <u>\$ 4,238,630</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Public improvement fees	\$ 135,000	\$ 302,503	\$ 167,503	\$ 189,275
Miscellaneous:				
Investment income (loss)	8,750	(263,998)	(272,748)	(14,069)
Other	-	-	-	70
Total other	8,750	(263,998)	(272,748)	(13,999)
Total revenues	143,750	38,505	(105,245)	175,276
Expenditures:				
Current:				
Public Works:				
Salaries and wages	50,000	9,482	40,518	13,020
Employee benefits	30,000	3,144	26,856	4,584
Service and supplies	2,941,124	195,492	2,745,632	52,855
Total expenditures	3,021,124	208,118	2,813,006	70,459
Excess (deficiency) of revenues over expenditures	(2,877,374)	(169,613)	2,707,761	104,817
Other Financing Sources (Uses):				
Operating transfers out	(1,308,750)	-	1,308,750	-
Net change in fund balance	(4,186,124)	(169,613)	4,016,511	104,817
Fund Balance:				
Beginning of year	4,186,124	4,238,241	52,117	4,133,424
End of year	\$ -	\$ 4,068,628	\$ 4,068,628	\$ 4,238,241

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 4,555,161	\$ 4,180,433
Interest receivable	<u>11,936</u>	<u>9,162</u>
 Total assets	 <u>\$ 4,567,097</u>	 <u>\$ 4,189,595</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public works	<u>4,567,097</u>	<u>4,189,595</u>
 Total liabilities and fund balance	 <u>\$ 4,567,097</u>	 <u>\$ 4,189,595</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Police impact fees	\$ 55,000	\$ 65,194	\$ 10,194	\$ 72,233
Streets impact fees	<u>540,000</u>	<u>606,342</u>	<u>66,342</u>	<u>608,851</u>
Total licenses and permits	595,000	671,536	76,536	681,084
Miscellaneous:				
Investment income (loss)	<u>30,000</u>	<u>(294,034)</u>	<u>(324,034)</u>	<u>(12,433)</u>
Total revenues	<u>625,000</u>	<u>377,502</u>	<u>(247,498)</u>	<u>668,651</u>
Expenditures:				
Current:				
Public safety:				
Capital outlay	490,923	-	490,923	-
Public works:				
Capital outlay	<u>4,275,021</u>	<u>-</u>	<u>4,275,021</u>	<u>-</u>
Total expenditures	<u>4,765,944</u>	<u>-</u>	<u>4,765,944</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,140,944)	377,502	4,518,446	668,651
Fund Balance:				
Beginning of year	<u>4,140,944</u>	<u>4,189,595</u>	<u>48,651</u>	<u>3,520,944</u>
End of year	<u>\$ -</u>	<u>\$ 4,567,097</u>	<u>\$ 4,567,097</u>	<u>\$ 4,189,595</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 1,184,365	\$ 1,153,954
Interest receivable	2,831	2,373
Accounts receivable, net	230,414	291,559
Prepaid item	<u>26,718</u>	<u>28,562</u>
 Total assets	 <u>\$ 1,444,328</u>	 <u>\$ 1,476,448</u>
 Liabilities:		
Accounts payable	\$ 18,365	\$ 20,337
Accrued payroll and benefits	4,493	12,953
Unearned revenue	<u>96,244</u>	<u>125,941</u>
 Total liabilities	 <u>119,102</u>	 <u>159,231</u>
 Fund Balance:		
Nonspendable	26,718	28,562
Committed for health	<u>1,298,508</u>	<u>1,288,655</u>
 Total fund balance	 <u>1,325,226</u>	 <u>1,317,217</u>
 Total liabilities and fund balance	 <u>\$ 1,444,328</u>	 <u>\$ 1,476,448</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Special license fees	\$ 20,000	\$ 92,500	\$ 72,500	\$ 24,011
Charges for Services:				
Ambulance fees	545,000	404,293	(140,707)	512,229
Miscellaneous:				
Investment income (loss)	1,250	(73,855)	(75,105)	(2,851)
Other	-	43	43	14
Total miscellaneous	1,250	(73,812)	(75,062)	(2,837)
Total revenues	566,250	422,981	(143,269)	533,403
Expenditures:				
Current:				
Health:				
Ambulance:				
Salaries and wages	200,000	141,106	58,894	128,690
Employee benefits	80,000	44,892	35,108	39,381
Services and supplies	615,572	228,974	386,598	207,157
Capital outlay	916,771	-	916,771	-
Total health	1,812,343	414,972	1,397,371	375,228
Excess (deficiency) of revenues over expenditures	(1,246,093)	8,009	1,254,102	158,175
Fund Balance:				
Beginning of year	1,246,093	1,317,217	71,124	1,159,042
End of year	\$ -	\$ 1,325,226	\$ 1,325,226	\$ 1,317,217

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 812,262	\$ 728,551
Interest receivable	2,181	1,465
Taxes receivable	27,264	31,056
Due from other governments	<u>220</u>	<u>90</u>
 Total assets	 <u><u>\$ 841,927</u></u>	 <u><u>\$ 761,162</u></u>
 Liabilities:		
Accounts payable	\$ 29,253	\$ 1,791
Accrued payroll and benefits	<u>18,513</u>	<u>44,622</u>
 Total liabilities	 47,766	 46,413
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	23,296	27,301
 Fund Balance:		
Restricted for welfare	<u>770,865</u>	<u>687,448</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 841,927</u></u>	 <u><u>\$ 761,162</u></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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,300,066	\$ 1,203,816	\$ (96,250)	\$ 1,205,548
Net proceeds of mines	<u>176,579</u>	<u>76,190</u>	<u>(100,389)</u>	<u>165,422</u>
Total taxes	<u>1,476,645</u>	<u>1,280,006</u>	<u>(196,639)</u>	<u>1,370,970</u>
Intergovernmental:				
Grants	-	174	174	14,803
Fish and wildlife	<u>-</u>	<u>159</u>	<u>159</u>	<u>160</u>
Total intergovernmental	<u>-</u>	<u>333</u>	<u>333</u>	<u>14,963</u>
Miscellaneous:				
Investment income (loss)	<u>1,250</u>	<u>(55,656)</u>	<u>(56,906)</u>	<u>(5,405)</u>
Total revenues	<u>1,477,895</u>	<u>1,224,683</u>	<u>(253,212)</u>	<u>1,380,528</u>
Expenditures:				
Current:				
Welfare:				
Salaries and wages	434,370	348,570	85,800	328,392
Employee benefits	276,590	226,021	50,569	219,882
Services and supplies:	810,266	241,675	568,591	225,317
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,465</u>
Total expenditures	<u>1,521,226</u>	<u>816,266</u>	<u>704,960</u>	<u>801,056</u>
Excess (deficiency) of revenues over expenditures	(43,331)	408,417	451,748	579,472
Other Financing Sources (Uses):				
Operating transfers out	<u>(550,000)</u>	<u>(325,000)</u>	<u>225,000</u>	<u>(750,000)</u>
Net change in fund balance	(593,331)	83,417	676,748	(170,528)
Fund Balance:				
Beginning of year	<u>593,331</u>	<u>687,448</u>	<u>94,117</u>	<u>857,976</u>
End of year	<u>\$ -</u>	<u>\$ 770,865</u>	<u>\$ 770,865</u>	<u>\$ 687,448</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 1,227,484	\$ 641,757
Interest receivable	2,941	1,461
Taxes receivable	<u>6,945</u>	<u>7,867</u>
 Total assets	 <u><u>\$ 1,237,370</u></u>	 <u><u>\$ 651,085</u></u>
 Liabilities:		
Accounts payable	\$ 582,836	\$ 53,341
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	5,932	6,913
 Fund Balance:		
Restricted for welfare	<u>648,602</u>	<u>590,831</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 1,237,370</u></u>	 <u><u>\$ 651,085</u></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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 330,776	\$ 306,709	\$ (24,067)	\$ 307,180
Net proceeds of mines	44,927	19,392	(25,535)	41,662
Total taxes	375,703	326,101	(49,602)	348,842
Intergovernmental:				
Fish and wildlife	-	40	40	41
Other	342,272	171,136	(171,136)	185,945
Total Intergovernmental	342,272	171,176	(171,096)	185,986
Miscellaneous:				
Investment income (loss)	1,250	(75,587)	(76,837)	(477)
Total revenues	719,225	421,690	(297,535)	534,351
Expenditures:				
Current:				
Welfare:				
Services and supplies	1,552,711	538,919	1,013,792	628,927
Intergovernmental:				
Payments to state	150,000	150,000	-	112,500
Total expenditures	1,702,711	688,919	1,013,792	741,427
Excess (deficiency) of revenues over expenditures	(983,486)	(267,229)	716,257	(207,076)
Other Financing Sources (Uses):				
Operating transfer in	550,000	325,000	(225,000)	750,000
Net change in fund balance	(433,486)	57,771	491,257	542,924
Fund Balance:				
Beginning of year	433,486	590,831	157,345	47,907
End of year	\$ -	\$ 648,602	\$ 648,602	\$ 590,831

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 102,199	\$ 137,423
Interest receivable	264	302
Taxes receivable	<u>4,038</u>	<u>4,477</u>
 Total assets	 <u>\$ 106,501</u>	 <u>\$ 142,202</u>
 Liabilities:		
Accounts payable	\$ 7,703	\$ 7,377
Accrued payroll and benefits	<u>3,760</u>	<u>6,486</u>
 Total liabilities	 <u>11,463</u>	 <u>13,863</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>3,448</u>	<u>3,926</u>
 Fund Balance:		
Restricted for health	<u>91,590</u>	<u>124,413</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 106,501</u>	 <u>\$ 142,202</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 192,541	\$ 177,729	\$ (14,812)	\$ 179,249
Net proceeds of mines	<u>26,152</u>	<u>11,354</u>	<u>(14,798)</u>	<u>24,448</u>
Total taxes	218,693	189,083	(29,610)	203,697
Intergovernmental:				
Fish and wildlife	-	22	22	22
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(8,418)</u>	<u>(9,168)</u>	<u>(1,028)</u>
Total revenues	<u>219,443</u>	<u>180,687</u>	<u>(38,756)</u>	<u>202,691</u>
Expenditures:				
Current:				
Health:				
Public Health Nurse:				
Salaries and wages	58,914	68,510	(9,596)	62,112
Employee benefits	29,373	37,061	(7,688)	30,351
Services and supplies	<u>259,580</u>	<u>107,939</u>	<u>151,641</u>	<u>157,290</u>
Total expenditures	<u>347,867</u>	<u>213,510</u>	<u>134,357</u>	<u>249,753</u>
Excess (deficiency) of revenues over expenditures	(128,424)	(32,823)	95,601	(47,062)
Fund Balance:				
Beginning of year	<u>128,424</u>	<u>124,413</u>	<u>(4,011)</u>	<u>171,475</u>
End of year	<u>\$ -</u>	<u>\$ 91,590</u>	<u>\$ 91,590</u>	<u>\$ 124,413</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 253,486	\$ 233,359
Interest receivable	720	485
Taxes receivable	<u>5,180</u>	<u>6,171</u>
 Total assets	 <u>\$ 259,386</u>	 <u>\$ 240,015</u>
 Liabilities:		
Accounts payable	\$ 4,789	\$ 58,768
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	4,423	5,448
 Fund Balance:		
Restricted for community support	<u>250,174</u>	<u>175,799</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 259,386</u>	 <u>\$ 240,015</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 246,848	\$ 228,332	\$ (18,516)	\$ 228,076
Net proceeds of mines	33,528	14,480	(19,048)	31,000
Total taxes	280,376	242,812	(37,564)	259,076
Intergovernmental:				
Town of Pahrump 4 H	25,000	25,000	-	-
Miscellaneous:				
Investment income (loss)	250	(20,338)	(20,588)	(1,109)
Total revenues	305,626	247,474	(58,152)	257,967
Expenditures:				
Current:				
Community Support:				
Tonopah Office:				
Salaries and wages	-	42,622	(42,622)	32,545
Employee benefits	-	13,655	(13,655)	11,635
Services and supplies	193,609	10,040	183,569	13,066
Total Tonopah office	193,609	66,317	127,292	57,246
Pahrump Office:				
Salaries and wages	-	52,522	(52,522)	65,371
Employee benefits	-	11,097	(11,097)	18,204
Services and supplies	193,609	43,163	150,446	49,195
Services and supplies - 4H	25,000	-	25,000	-
Total Pahrump office	218,609	106,782	111,827	132,770
Total expenditures	412,218	173,099	239,119	190,016
Excess (deficiency) of revenues over expenditures	(106,592)	74,375	180,967	67,951
Fund Balance:				
Beginning of year	106,592	175,799	69,207	107,848
End of year	\$ -	\$ 250,174	\$ 250,174	\$ 175,799

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets		
Pooled cash and investments	\$ 537	\$ 10,282
Taxes receivable	<u>1,361</u>	<u>2,002</u>
Total assets	<u>\$ 1,898</u>	<u>\$ 12,284</u>
Liabilities		
Accounts payable	\$ 1,245	\$ 1
Accrued payroll and benefits	<u>7,114</u>	<u>9,327</u>
Total liabilities	<u>8,359</u>	<u>9,328</u>
Deferred Inflows Of Resources		
Unavailable revenue - taxes	<u>1,158</u>	<u>1,798</u>
Fund Balance:		
Restricted for culture and recreation	-	1,158
Unassigned	<u>(7,619)</u>	<u>-</u>
Total fund balance	<u>(7,619)</u>	<u>1,158</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,898</u>	<u>\$ 12,284</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 64,181	\$ 59,811	\$ (4,370)	\$ 60,710
Net proceeds of mines	<u>8,717</u>	<u>3,788</u>	<u>(4,929)</u>	<u>8,436</u>
Total taxes	72,898	63,599	(9,299)	69,146
Intergovernmental:				
Fish and wildlife	20	16	(4)	16
Miscellaneous:				
Investment income (loss)	<u>50</u>	<u>(749)</u>	<u>(799)</u>	<u>(61)</u>
Total revenues	<u>72,968</u>	<u>62,866</u>	<u>(10,102)</u>	<u>69,101</u>
Expenditures:				
Culture and Recreation:				
Pahrump Museum:				
Salaries and wages	60,000	65,371	(5,371)	60,045
Employee benefits	8,500	5,001	3,499	4,593
Services and supplies	<u>16,030</u>	<u>2,020</u>	<u>14,010</u>	<u>6,940</u>
Total expenditures	<u>84,530</u>	<u>72,392</u>	<u>12,138</u>	<u>71,578</u>
Excess (deficiency) of revenues over expenditures	<u>(11,562)</u>	<u>(9,526)</u>	<u>2,036</u>	<u>(2,477)</u>
Other Financing Sources (Uses):				
Operating transfer in	-	749	749	61
Operating transfer out	<u>(50)</u>	<u>-</u>	<u>50</u>	<u>(31,500)</u>
Total other financing sources (uses)	<u>(50)</u>	<u>749</u>	<u>799</u>	<u>(31,439)</u>
Net change in fund balance	(11,612)	(8,777)	2,835	(33,916)
Fund Balance:				
Beginning of year	<u>11,612</u>	<u>1,158</u>	<u>(10,454)</u>	<u>35,074</u>
End of year	<u>\$ -</u>	<u>\$ (7,619)</u>	<u>\$ (7,619)</u>	<u>\$ 1,158</u>

NYE COUNTY, NEVADA
NONMAJOR - TONOPAH MUSEUM SPECIAL REVENUE FUND(10215)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 8,142	\$ 24,913
Taxes receivable	<u>906</u>	<u>708</u>
Total assets	<u>\$ 9,048</u>	<u>\$ 25,621</u>
Liabilities:		
Accounts payable	\$ 1,460	\$ 900
Accrued payroll and benefits	<u>289</u>	<u>2,444</u>
Total liabilities	1,749	3,344
Deferred Inflows of Resources:		
Unavailable revenue - taxes	768	598
Fund Balance:		
Restricted for culture and recreation	<u>6,531</u>	<u>21,679</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 9,048</u>	<u>\$ 25,621</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 42,787	\$ 39,579	\$ (3,208)	\$ 39,215
Net proceeds of mines	<u>5,811</u>	<u>2,498</u>	<u>(3,313)</u>	<u>5,124</u>
Total taxes	48,598	42,077	(6,521)	44,339
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(1,136)</u>	<u>(1,136)</u>	<u>(222)</u>
Total revenues	<u>48,598</u>	<u>40,941</u>	<u>(7,657)</u>	<u>44,117</u>
Expenditures:				
Current:				
Culture and Recreation:				
Tonopah Museum:				
Salaries and wages	35,000	30,892	4,108	31,056
Employee benefits	7,500	5,228	2,272	5,572
Services and supplies	<u>31,345</u>	<u>21,105</u>	<u>10,240</u>	<u>17,532</u>
Total expenditures	<u>73,845</u>	<u>57,225</u>	<u>16,620</u>	<u>54,160</u>
Excess (deficiency) of revenues over expenditures	(25,247)	(16,284)	8,963	(10,043)
Other Financing Sources (Uses):				
Operating transfer in	<u>-</u>	<u>1,136</u>	<u>1,136</u>	<u>31,722</u>
Net change in fund balance	(25,247)	(15,148)	10,099	21,679
Fund Balance:				
Beginning of year	<u>25,247</u>	<u>21,679</u>	<u>(3,568)</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 6,531</u>	<u>\$ 6,531</u>	<u>\$ 21,679</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	<u>\$ 1,329,560</u>	<u>\$ 974,605</u>
Liabilities:		
Accounts payable	\$ 79,778	\$ 173,982
Accrued payroll and benefits	<u>4,675</u>	<u>5,573</u>
Total liabilities	84,453	179,555
Fund Balance:		
Committed for general government	<u>1,245,107</u>	<u>795,050</u>
Total liabilities and fund balance	<u>\$ 1,329,560</u>	<u>\$ 974,605</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Permit fees	\$ 1,500,000	\$ 1,708,818	\$ 208,818	\$ 1,327,189
Dust control plan fees	<u>35,000</u>	<u>38,250</u>	<u>3,250</u>	<u>36,215</u>
Total licenses and permits	1,535,000	1,747,068	212,068	1,363,404
Miscellaneous:				
Investment income (loss)	<u>2,500</u>	<u>(72,098)</u>	<u>(74,598)</u>	<u>(2,493)</u>
Total revenues	<u>1,537,500</u>	<u>1,674,970</u>	<u>137,470</u>	<u>1,360,911</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	135,581	60,356	75,225	58,707
Employee benefits	69,021	31,271	37,750	33,143
Services and supplies	1,629,926	1,205,384	424,542	1,047,542
Capital outlay	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Total expenditures	<u>2,034,528</u>	<u>1,297,011</u>	<u>737,517</u>	<u>1,139,392</u>
Excess (deficiency) of revenues over expenditures	<u>(497,028)</u>	<u>377,959</u>	<u>874,987</u>	<u>221,519</u>
Other Financing Sources (Uses):				
Operating transfers in	-	72,098	72,098	2,493
Operating transfers out	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,500)</u>	<u>72,098</u>	<u>74,598</u>	<u>2,493</u>
Net change in fund balance	(499,528)	450,057	949,585	224,012
Fund Balance:				
Beginning of year	<u>499,528</u>	<u>795,050</u>	<u>295,522</u>	<u>571,038</u>
End of year	<u>\$ -</u>	<u>\$ 1,245,107</u>	<u>\$ 1,245,107</u>	<u>\$ 795,050</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 426,685	\$ 349,611
Due from others	2,367	3,850
Prepaid item	<u>1,222</u>	<u>-</u>
 Total assets	 <u>\$ 430,274</u>	 <u>\$ 353,461</u>
 Liabilities:		
Accounts payable	\$ 1,136	\$ 13,125
Accrued payroll and benefits	<u>41</u>	<u>2,758</u>
 Total liabilities	 <u>1,177</u>	 <u>15,883</u>
 Fund Balance:		
Nonspendable	1,222	-
Committed for general government	<u>427,875</u>	<u>337,578</u>
 Total fund balance	 <u>429,097</u>	 <u>337,578</u>
 Total liabilities and fund balance	 <u>\$ 430,274</u>	 <u>\$ 353,461</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 70,000	\$ 87,171	\$ 17,171	\$ 62,977
Investment income (loss)	500	(13,432)	(13,932)	(336)
Other	7,500	65,888	58,388	11,620
Total revenues	<u>78,000</u>	<u>139,627</u>	<u>61,627</u>	<u>74,261</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	150,000	8,671	141,329	32,782
Benefits	83,050	3,480	79,570	11,914
Services and supplies	326,721	49,389	277,332	104,514
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total expenditures	<u>859,771</u>	<u>61,540</u>	<u>798,231</u>	<u>149,210</u>
Excess (deficiency) of revenues over expenditures	<u>(781,771)</u>	<u>78,087</u>	<u>859,858</u>	<u>(74,949)</u>
Other Financing Sources (Uses):				
Operating transfers in	200,000	13,432	(186,568)	300,336
Operating transfers out	<u>(500)</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total other financing sources (uses):	<u>199,500</u>	<u>13,432</u>	<u>(186,068)</u>	<u>300,336</u>
Net change in fund balance	(582,271)	91,519	673,790	225,387
Fund Balance:				
Beginning of year	<u>582,271</u>	<u>337,578</u>	<u>(244,693)</u>	<u>112,191</u>
End of year	<u>\$ -</u>	<u>\$ 429,097</u>	<u>\$ 429,097</u>	<u>\$ 337,578</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 258,468	\$ 219,736
Interest receivable	<u>656</u>	<u>460</u>
 Total assets	 <u>\$ 259,124</u>	 <u>\$ 220,196</u>
 Liabilities:		
Accounts payable	\$ 2,635	\$ 1,870
 Fund Balance:		
Restricted for general government	<u>256,489</u>	<u>218,326</u>
 Total liabilities and fund balance	 <u>\$ 259,124</u>	 <u>\$ 220,196</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Charges for Services:				
Map fees	\$ 48,000	\$ 118,038	\$ 70,038	\$ 58,107
Miscellaneous:				
Investment income (loss)	250	(15,572)	(15,822)	(951)
Total revenue	48,250	102,466	54,216	57,156
Expenditures:				
Current:				
General Government:				
Services and supplies	287,415	64,303	223,112	60,245
Excess (deficiency) of revenues over expenditures	(239,165)	38,163	277,328	(3,089)
Fund Balance:				
Beginning of year	239,165	218,326	(20,839)	221,415
End of year	\$ -	\$ 256,489	\$ 256,489	\$ 218,326

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 55,773	\$ 64,187
Interest receivable	157	159
Due from other governments	<u>43,064</u>	<u>26,393</u>
 Total assets	 <u>\$ 98,994</u>	 <u>\$ 90,739</u>
 Liabilities:		
Accounts payable	\$ 43,064	\$ 1,489
 Fund Balance:		
Restricted for community support	<u>55,930</u>	<u>89,250</u>
 Total liabilities and fund balance	 <u>\$ 98,994</u>	 <u>\$ 90,739</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Grants	\$ 220,000	\$ 135,088	\$ (84,912)	\$ 168,370
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(3,891)</u>	<u>(4,391)</u>	<u>(147)</u>
Total revenues	220,500	131,197	(89,303)	168,223
Expenditures:				
Current:				
Community Support:				
Services and supplies	<u>309,070</u>	<u>164,517</u>	<u>144,553</u>	<u>167,043</u>
Excess (deficiency) of revenues over expenditures	(88,570)	(33,320)	55,250	1,180
Fund Balance:				
Beginning of year	<u>88,570</u>	<u>89,250</u>	<u>680</u>	<u>88,070</u>
End of year	<u>\$ -</u>	<u>\$ 55,930</u>	<u>\$ 55,930</u>	<u>\$ 89,250</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 981,631	\$ 889,724
Interest receivable	<u>2,424</u>	<u>1,862</u>
Total assets	<u>\$ 984,055</u>	<u>\$ 891,586</u>
Liabilities:		
Accounts payable	\$ 133,427	\$ -
Fund Balance:		
Restricted for general government	<u>850,628</u>	<u>891,586</u>
Total liabilities and fund balance	<u>\$ 984,055</u>	<u>\$ 891,586</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Technology fees	\$ 330,000	\$ 279,472	\$ (50,528)	\$ 438,926
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(59,966)</u>	<u>(60,716)</u>	<u>(2,473)</u>
Total revenues	330,750	219,506	(111,244)	436,453
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>1,042,682</u>	<u>260,464</u>	<u>782,218</u>	<u>136,049</u>
Excess (deficiency) of revenues over expenditures	(711,932)	(40,958)	670,974	300,404
Fund Balance:				
Beginning of year	<u>711,932</u>	<u>891,586</u>	<u>179,654</u>	<u>591,182</u>
End of year	<u>\$ -</u>	<u>\$ 850,628</u>	<u>\$ 850,628</u>	<u>\$ 891,586</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 7,740	\$ 7,018
Interest receivable	<u>19</u>	<u>14</u>
 Total assets	 <u>\$ 7,759</u>	 <u>\$ 7,032</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for general government	<u>7,759</u>	<u>7,032</u>
 Total liabilities and fund balance	 <u>\$ 7,759</u>	 <u>\$ 7,032</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Technology fee	\$ 1,500	\$ 2,905	\$ 1,405	\$ 2,655
Miscellaneous:				
Investment income (loss)	-	(519)	(519)	(5)
Total revenues	1,500	2,386	886	2,650
Expenditures:				
Current:				
General Government:				
Services and supplies	8,382	1,659	6,723	-
Excess (deficiency) of revenues over expenditures	(6,882)	727	7,609	2,650
Fund Balance:				
Beginning of year	6,882	7,032	150	4,382
End of year	\$ -	\$ 7,759	\$ 7,759	\$ 7,032

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 627,031	\$ 549,893
Interest receivable	<u>1,564</u>	<u>1,127</u>
Total assets	<u>\$ 628,595</u>	<u>\$ 551,020</u>
Liabilities:		
Accounts payable	\$ 26	\$ 26
Fund Balance:		
Restricted for general government	<u>628,569</u>	<u>550,994</u>
Total liabilities and fund balance	<u>\$ 628,595</u>	<u>\$ 551,020</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Technology fees	\$ 90,000	\$ 139,650	\$ 49,650	\$ 122,303
Miscellaneous:				
Investment income (loss)	<u>700</u>	<u>(37,943)</u>	<u>(38,643)</u>	<u>(1,639)</u>
Total revenues	90,700	101,707	11,007	120,664
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>608,581</u>	<u>24,132</u>	<u>584,449</u>	<u>77,051</u>
Excess (deficiency) of revenues over expenditures	(517,881)	77,575	595,456	43,613
Fund Balance:				
Beginning of year	<u>517,881</u>	<u>550,994</u>	<u>33,113</u>	<u>507,381</u>
End of year	<u>\$ -</u>	<u>\$ 628,569</u>	<u>\$ 628,569</u>	<u>\$ 550,994</u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 35,037	\$ 25,180
Taxes receivable	<u>12,758</u>	<u>11,023</u>
 Total assets	 <u>\$ 47,795</u>	 <u>\$ 36,203</u>
 Liabilities:		
Accounts payable	\$ 12,742	\$ 16,632
 Fund Balance:		
Restricted for community support	<u>35,053</u>	<u>19,571</u>
 Total liabilities and fund balance	 <u><u>\$ 47,795</u></u>	 <u><u>\$ 36,203</u></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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room taxes	\$ 90,000	\$ 157,200	\$ 67,200	\$ 122,606
Miscellaneous:				
Investment income (loss)	50	(1,230)	(1,280)	(17)
Total revenues	<u>90,050</u>	<u>155,970</u>	<u>65,920</u>	<u>122,589</u>
Expenditures:				
Current:				
Community support:				
Service and supplies	27,000	26,995	5	21,984
Intergovernmental:				
Payment to state	63,000	114,723	(51,723)	89,550
Total expenditures	<u>90,000</u>	<u>141,718</u>	<u>(51,718)</u>	<u>111,534</u>
Excess (deficiency) of revenues over expenditures	<u>50</u>	<u>14,252</u>	<u>14,202</u>	<u>11,055</u>
Other Financing Sources (Uses):				
Operating transfers in	-	1,230	1,230	17
Operating transfers out	(50)	-	50	-
Total other financing sources (uses):	<u>(50)</u>	<u>1,230</u>	<u>1,280</u>	<u>17</u>
Net change in fund balance	-	15,482	15,482	11,072
Fund Balance:				
Beginning of year	-	19,571	19,571	8,499
End of year	<u>\$ -</u>	<u>\$ 35,053</u>	<u>\$ 35,053</u>	<u>\$ 19,571</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 884,721	\$ 427,068
Taxes receivable	<u>1,737</u>	<u>1,967</u>
 Total assets	 <u>\$ 886,458</u>	 <u>\$ 429,035</u>
 Liabilities:		
Accounts payable	\$ 12,693	\$ 12,360
Accrued payroll and benefits	<u>-</u>	<u>44</u>
 Total liabilities	 12,693	 12,404
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	1,480	1,730
 Fund Balance:		
Restricted for public safety	<u>872,285</u>	<u>414,901</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 886,458</u>	 <u>\$ 429,035</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 82,283	\$ 76,372	\$ (5,911)	\$ 76,460
Net proceeds of mines	11,178	4,824	(6,354)	10,436
Phone surcharge	550,000	560,499	10,499	493,395
Total taxes	643,461	641,695	(1,766)	580,291
Intergovernmental:				
Fish and wildlife	-	10	10	10
Miscellaneous:				
Investment income (loss)	200	(46,269)	(46,469)	(2,929)
Total revenues	643,661	595,436	(48,225)	577,372
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	77,400	124	77,276	9,214
Employee benefits	42,850	56	42,794	3,264
Services and supplies	609,000	184,141	424,859	487,122
Capital outlay	378,411	-	378,411	-
Total expenditures	1,107,661	184,321	923,340	499,600
Excess (deficiency) of revenues over expenditures	(464,000)	411,115	875,115	77,772
Other Financing Sources (Uses):				
Operating transfers in	-	46,269	46,269	2,929
Operating transfers out	(200)	-	200	-
Total other financing sources (uses)	(200)	46,269	46,469	2,929
Net change in fund balance	(464,200)	457,384	921,584	80,701
Fund Balance:				
Beginning of year	464,200	414,901	(49,299)	334,200
End of year	\$ -	\$ 872,285	\$ 872,285	\$ 414,901

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 352,920	\$ 486,425
Taxes receivable	29,645	32,728
Due from other governments	182,596	24,664
Due from others	<u>350</u>	<u>-</u>
Total assets	<u>\$ 565,511</u>	<u>\$ 543,817</u>
Liabilities:		
Accounts payable	\$ 71,000	\$ 34,927
Accrued payroll and benefits	<u>39,788</u>	<u>73,805</u>
Total liabilities	110,788	108,732
Deferred Inflows of Resources:		
Unavailable revenue - taxes	25,340	28,699
Fund Balance:		
Restricted for public safety	<u>429,383</u>	<u>406,386</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 565,511</u>	<u>\$ 543,817</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,415,262	\$ 1,304,382	\$ (110,880)	\$ 1,306,451
Net proceeds of mines	192,225	83,003	(109,222)	178,641
Total taxes	1,607,487	1,387,385	(220,102)	1,485,092
Intergovernmental:				
Fish and wildlife	150	156	6	157
Reimbursements	17,000	183,948	166,948	26,833
Total intergovernmental	17,150	184,104	166,954	26,990
Fines and Forfeitures:				
Fines	12,500	8,399	(4,101)	11,334
Restitution fees	9,000	6,904	(2,096)	11,648
Total fines and forfeitures	21,500	15,303	(6,197)	22,982
Miscellaneous:				
Reimbursements	-	-	-	125
Investment income (loss)	1,500	(34,143)	(35,643)	(4,000)
Truancy officer	32,000	25,465	(6,535)	41,902
Clerk fees	150	9,040	8,890	9,180
Total miscellaneous	33,650	362	(33,288)	47,207
Total revenues	1,679,787	1,587,154	(92,633)	1,582,271
Expenditures:				
Current:				
Public Safety:				
Protective Services:				
Salaries and wages	654,754	590,772	63,982	543,531
Employee benefits	480,597	363,259	117,338	302,175
Services and supplies-regular	689,806	438,428	251,378	397,230
Capital outlay	75,000	68,874	6,126	-
Total protective services	1,900,157	1,461,333	438,824	1,242,936

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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Expenditures (Continued):				
Current (Continued):				
Intergovernmental:				
Payment to state	\$ 250,000	\$ 136,967	\$ 113,033	\$ 100,028
Total expenditures	<u>2,150,157</u>	<u>1,598,300</u>	<u>551,857</u>	<u>1,342,964</u>
Excess (deficiency) of revenues over expenditures	<u>(470,370)</u>	<u>(11,146)</u>	<u>459,224</u>	<u>239,307</u>
Other Financing Sources (Uses):				
Operating transfers in	-	34,143	34,143	4,000
Operating transfers out	<u>(1,500)</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,500)</u>	<u>34,143</u>	<u>35,643</u>	<u>4,000</u>
Net change in fund balance	(471,870)	22,997	494,867	243,307
Fund Balance:				
Beginning of year	<u>471,870</u>	<u>406,386</u>	<u>(65,484)</u>	<u>163,079</u>
End of year	<u>\$ -</u>	<u>\$ 429,383</u>	<u>\$ 429,383</u>	<u>\$ 406,386</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 52,023	\$ 48,800
Interest receivable	<u>131</u>	<u>102</u>
 Total assets	 <u>\$ 52,154</u>	 <u>\$ 48,902</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>52,154</u>	<u>48,902</u>
 Total liabilities and fund balance	 <u>\$ 52,154</u>	 <u>\$ 48,902</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Fines and Forfeitures:				
Fines	\$ -	\$ 7,198	\$ 7,198	\$ -
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(3,374)</u>	<u>(3,874)</u>	<u>(212)</u>
Total revenues	500	3,824	3,324	(212)
Expenditures:				
Current:				
Public Safety:				
Services and supplies	<u>51,620</u>	<u>572</u>	<u>51,048</u>	<u>4,756</u>
Excess (deficiency) of revenues over expenditures	(51,120)	3,252	54,372	(4,968)
Fund Balance:				
Beginning of year	<u>51,120</u>	<u>48,902</u>	<u>(2,218)</u>	<u>53,870</u>
End of year	<u>\$ -</u>	<u>\$ 52,154</u>	<u>\$ 52,154</u>	<u>\$ 48,902</u>

NYE COUNTY, NEVADA
NONMAJOR FUND COUNTY JAIL SPECIAL REVENUE FUND (10236)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 524,988	\$ 944,686
Interest receivable	1,322	-
Due from other governments	222,377	239,580
Prepaid item	<u>61,697</u>	<u>42,119</u>
 Total assets	 <u><u>\$ 810,384</u></u>	 <u><u>\$ 1,226,385</u></u>
 Liabilities:		
Accounts payable	\$ 19,034	\$ 3,488
Accrued payroll and benefits	<u>173,798</u>	<u>450,456</u>
 Total liabilities	 <u>192,832</u>	 <u>453,944</u>
 Fund Balance:		
Nonspendable	61,697	42,119
Restricted for public safety	<u>555,855</u>	<u>730,322</u>
 Total fund balance	 <u>617,552</u>	 <u>772,441</u>
 Total liabilities and fund balance	 <u><u>\$ 810,384</u></u>	 <u><u>\$ 1,226,385</u></u>

NYE COUNTY, NEVADA
NONMAJOR-NYE COUNTY JAIL SPECIAL REVENUE FUND (10236)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	
	Budget	Actual	Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Grant income	\$ -	\$ -	\$ -	\$ 1,969,612
Charges for Services:				
Immigration and Customs Contract	2,500,000	2,498,934	(1,066)	2,320,815
Transportation	75,000	153,465	78,465	51,598
Total charges for services	2,575,000	2,652,399	77,399	2,372,413
Miscellaneous:				
Investment income (loss)	15,000	(42,426)	(57,426)	(21,076)
Other	-	1,781	1,781	3,095
Total other	15,000	(40,645)	(55,645)	(17,981)
Total revenues	2,590,000	2,611,754	21,754	4,324,044
Expenditures:				
Current:				
Public Safety:				
Administration:				
Salaries and wages	507,371	483,735	23,636	313,129
Employee benefits	328,447	297,352	31,095	181,663
Services and supplies	219,644	331,811	(112,167)	102,625
Total administration	1,055,462	1,112,898	(57,436)	597,417
Pahrump Jail:				
Salaries and wages	1,700,000	1,618,442	81,558	1,466,796
Employee benefits	1,360,000	1,258,643	101,357	993,184
Services and supplies	977,860	1,254,474	(276,614)	1,027,092
Total Pahrump	4,037,860	4,131,559	(93,699)	3,487,072
Tonopah Jail:				
Salaries and wages	900,000	834,103	65,897	660,528
Employee benefits	720,000	546,909	173,091	424,009
Services and supplies	777,860	765,324	12,536	813,562
Total Tonopah	2,397,860	2,146,336	251,524	1,898,099
Total expenditures	7,491,182	7,390,793	100,389	5,982,588
Excess (deficiency) of revenues over expenditures	(4,901,182)	(4,779,039)	122,143	(1,658,544)
Other Financing Sources (Uses):				
Operating transfers in	4,624,150	4,624,150	-	3,923,189
Operating transfers out	-	-	-	(1,969,612)
Total other financing sources (uses):	4,624,150	4,624,150	-	1,953,577
Net change in fund balance	(277,032)	(154,889)	122,143	295,033
Fund Balance:				
Beginning of year	277,032	772,441	495,409	477,408
End of year	\$ -	\$ 617,552	\$ 617,552	\$ 772,441

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Due from other governments	<u>\$ 39,317</u>	<u>\$ 75,779</u>
Liabilities:		
Due to other governments	\$ 39,317	\$ 75,779
Fund Balance:		
Restricted for public safety	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 39,317</u>	<u>\$ 75,779</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	
	Budget	Actual	Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 430,000	\$ 400,684	\$ (29,316)	\$ 369,838
Expenditures:				
Current:				
Intergovernmental:				
Amargosa Town	129,000	122,120	6,880	112,718
Round Mountain Town	68,800	70,676	(1,876)	65,236
Tonopah Town	<u>232,200</u>	<u>207,888</u>	<u>24,312</u>	<u>191,884</u>
Total expenditures	<u>430,000</u>	<u>400,684</u>	<u>29,316</u>	<u>369,838</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund Balance:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 35,028	\$ 122,366
Interest receivable	84	254
Due from other governments	11,476	14,855
Prepaid item	<u>-</u>	<u>15,584</u>
 Total assets	 <u>\$ 46,588</u>	 <u>\$ 153,059</u>
 Liabilities:		
Accounts payable	\$ 304	\$ 22,816
Accrued payroll and benefits	<u>-</u>	<u>5,869</u>
 Total liabilities	 <u>304</u>	 <u>28,685</u>
 Fund Balance:		
Nonspendable	-	15,584
Restricted for public safety	<u>46,284</u>	<u>108,790</u>
 Total fund balance	 <u>46,284</u>	 <u>124,374</u>
 Total liabilities and fund balance	 <u>\$ 46,588</u>	 <u>\$ 153,059</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 76,871	\$ 78,545	\$ 1,674	\$ 72,498
Miscellaneous:				
Investment income (loss)	250	(2,622)	(2,872)	(317)
Other income - refunds	-	8,684	8,684	-
Total other	250	6,062	5,812	(317)
 Total revenues	 77,121	 84,607	 7,486	 72,181
 Expenditures:				
Current:				
Public Safety - County:				
Services and supplies	32,988	29,661	3,327	58,068
Capital outlay	184,722	133,036	51,686	25,828
Total expenditures	217,710	162,697	55,013	83,896
 Excess (deficiency) of revenues over expenditures	 (140,589)	 (78,090)	 62,499	 (11,715)
 Fund Balance:				
Beginning of year	140,589	124,374	(16,215)	136,089
 End of year	 \$ -	 \$ 46,284	 \$ 46,284	 \$ 124,374

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 461,681	\$ 408,147
Interest receivable	1,151	847
Due from other governments	<u>11,477</u>	<u>14,855</u>
 Total assets	 <u>\$ 474,309</u>	 <u>\$ 423,849</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>474,309</u>	<u>423,849</u>
 Total liabilities and fund balance	 <u>\$ 474,309</u>	 <u>\$ 423,849</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 76,871	\$ 78,545	\$ 1,674	\$ 72,498
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(28,085)</u>	<u>(28,835)</u>	<u>(1,130)</u>
Total revenues	<u>77,621</u>	<u>50,460</u>	<u>(27,161)</u>	<u>71,368</u>
Expenditures:				
Current:				
Public Safety:				
Services and supplies	100,000	-	100,000	-
Capital outlay	<u>399,018</u>	<u>-</u>	<u>399,018</u>	<u>-</u>
Total expenditures	<u>499,018</u>	<u>-</u>	<u>499,018</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(421,397)	50,460	471,857	71,368
Fund Balance:				
Beginning of year	<u>421,397</u>	<u>423,849</u>	<u>2,452</u>	<u>352,481</u>
End of year	<u>\$ -</u>	<u>\$ 474,309</u>	<u>\$ 474,309</u>	<u>\$ 423,849</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	<u>\$ 1,184,731</u>	<u>\$ 1,170,095</u>
 Liabilities:		
Accounts payable	\$ 1,230	\$ 18
 Fund Balance:		
Restricted for judicial	<u>1,183,501</u>	<u>1,170,077</u>
 Total liabilities and fund balance	<u><u>\$ 1,184,731</u></u>	<u><u>\$ 1,170,095</u></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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Beatty	\$ 16,500	\$ 9,640	\$ (6,860)	\$ 16,112
Pahrump	70,200	41,467	(28,733)	46,157
Tonopah	65,000	29,029	(35,971)	55,850
Total charges for services	<u>151,700</u>	<u>80,136</u>	<u>(71,564)</u>	<u>118,119</u>
Miscellaneous:				
Investment income (loss)	2,500	(73,127)	(75,627)	(3,838)
Other	-	84	84	-
Total miscellaneous	<u>2,500</u>	<u>(73,043)</u>	<u>(75,543)</u>	<u>(3,838)</u>
Total revenues	<u>154,200</u>	<u>7,093</u>	<u>(147,107)</u>	<u>114,281</u>
Expenditures:				
Current:				
Judicial:				
Services and supplies	1,280,971	20,652	1,260,319	16,813
Capital outlay	-	46,144	(46,144)	-
Total expenditures	<u>1,280,971</u>	<u>66,796</u>	<u>1,214,175</u>	<u>16,813</u>
Excess (deficiency) of revenues over expenditures	<u>(1,126,771)</u>	<u>(59,703)</u>	<u>1,067,068</u>	<u>97,468</u>
Other Financing Sources (Uses):				
Operating transfers in	-	73,127	73,127	3,838
Operating transfers out	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,500)</u>	<u>73,127</u>	<u>75,627</u>	<u>3,838</u>
Net change in fund balance	(1,129,271)	13,424	1,142,695	101,306
Fund Balance:				
Beginning of year	<u>1,129,271</u>	<u>1,170,077</u>	<u>40,806</u>	<u>1,068,771</u>
End of year	<u>\$ -</u>	<u>\$ 1,183,501</u>	<u>\$ 1,183,501</u>	<u>\$ 1,170,077</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 437,031	\$ 428,574
Liabilities:		
Accounts payable	\$ 275	\$ 5,974
Fund Balance:		
Restricted for judicial	436,756	422,600
 Total liabilities and fund balance	 \$ 437,031	 \$ 428,574

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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Charges for Services:				
Beatty	\$ 10,500	\$ 7,203	\$ (3,297)	\$ 6,963
Pahrump	22,000	14,455	(7,545)	18,347
Tonopah	22,500	8,251	(14,249)	14,357
Total charges for services	55,000	29,909	(25,091)	39,667
Miscellaneous:				
Investment income (loss)	1,250	(26,300)	(27,550)	(1,787)
Total revenues	56,250	3,609	(52,641)	37,880
Expenditures:				
Current:				
Judicial:				
Justice court:				
Services and supplies	445,980	15,753	430,227	48,397
Excess (deficiency) of revenues over expenditures	(389,730)	(12,144)	377,586	(10,517)
Other Financing Sources (Uses):				
Operating transfers in	-	26,300	26,300	1,787
Operating transfers out	(1,250)	-	1,250	-
Total other financing sources (uses):	(1,250)	26,300	27,550	1,787
Net change in fund balance	(390,980)	14,156	405,136	(8,730)
Fund Balance:				
Beginning of year	390,980	422,600	31,620	431,330
End of year	\$ -	\$ 436,756	\$ 436,756	\$ 422,600

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	<u>\$ 570,882</u>	<u>\$ 578,481</u>
Liabilities:		
Accounts payable	\$ 542	\$ 575
Fund Balance:		
Restricted for judicial	<u>570,340</u>	<u>577,906</u>
Total liabilities and fund balance	<u>\$ 570,882</u>	<u>\$ 578,481</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Beatty	\$ 14,000	\$ 10,860	\$ (3,140)	\$ 10,760
Pahrump	56,000	41,643	(14,357)	52,678
Tonopah	35,000	20,040	(14,960)	24,974
Total charges for services	105,000	72,543	(32,457)	88,412
Miscellaneous:				
Investment income (loss)	1,250	(36,953)	(38,203)	(1,776)
Total revenues	106,250	35,590	(70,660)	86,636
Expenditures:				
Current:				
Judicial:				
Justice Court:				
Services and supplies	605,435	7,844	597,591	25,641
Capital outlay	-	72,265	(72,265)	-
Total expenditures	605,435	80,109	525,326	25,641
Excess (deficiency) of revenues over expenditures	(499,185)	(44,519)	454,666	60,995
Other Financing Sources (Uses):				
Operating transfers in	-	36,953	36,953	1,776
Operating transfers out	(1,250)	-	1,250	-
Total other financing sources (uses)	(1,250)	36,953	38,203	1,776
Net change in fund balance	(500,435)	(7,566)	492,869	62,771
Fund Balance:				
Beginning of year	500,435	577,906	77,471	515,135
End of year	\$ -	\$ 570,340	\$ 570,340	\$ 577,906

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 61,894	\$ 103,083
Interest receivable	<u>144</u>	<u>206</u>
Total assets	<u>\$ 62,038</u>	<u>\$ 103,289</u>
 Liabilities:		
Accounts payable	\$ 556	\$ 617
 Fund Balance:		
Restricted for judicial	<u>61,482</u>	<u>102,672</u>
Total liabilities and fund balance	<u>\$ 62,038</u>	<u>\$ 103,289</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Charges for Services:	\$ 80,000	\$ 97,162	\$ 17,162	\$ 99,249
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(6,559)</u>	<u>(7,059)</u>	<u>(766)</u>
Total revenues	80,500	90,603	10,103	98,483
Expenditures:				
Current:				
Judicial:				
Services and supplies	<u>216,007</u>	<u>131,793</u>	<u>84,214</u>	<u>74,318</u>
Excess (deficiency) of revenues over expenditures	(135,507)	(41,190)	94,317	24,165
Fund Balance:				
Beginning of year	<u>135,507</u>	<u>102,672</u>	<u>(32,835)</u>	<u>78,507</u>
End of year	<u>\$ -</u>	<u>\$ 61,482</u>	<u>\$ 61,482</u>	<u>\$ 102,672</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	<u>\$ 363,105</u>	<u>\$ 269,837</u>
Liabilities:		
Accounts payable	\$ 1,733	\$ 25,754
Accrued payroll and benefits	<u>511</u>	<u>4,065</u>
Total liabilities	2,244	29,819
Fund Balance:		
Restricted for judicial	<u>360,861</u>	<u>240,018</u>
Total liabilities and fund balance	<u>\$ 363,105</u>	<u>\$ 269,837</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 115,000	\$ 124,201	\$ 9,201	\$ 121,792
Charges for Services:				
Drug court proceeds	150,000	105,486	(44,514)	132,672
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>(22,261)</u>	<u>(23,261)</u>	<u>(592)</u>
Total revenue	<u>266,000</u>	<u>207,426</u>	<u>(58,574)</u>	<u>253,872</u>
Expenditures:				
Current:				
Judicial:				
Salaries and wages	48,005	7,806	40,199	39,516
Employee benefits	27,701	11,523	16,178	26,108
Services and supplies	<u>368,327</u>	<u>89,515</u>	<u>278,812</u>	<u>93,555</u>
Total expenditures	<u>444,033</u>	<u>108,844</u>	<u>335,189</u>	<u>159,179</u>
Excess (deficiency) of revenues over expenditures	<u>(178,033)</u>	<u>98,582</u>	<u>276,615</u>	<u>94,693</u>
Other Financing Sources (Uses):				
Operating transfers in	-	22,261	22,261	592
Operating transfers out	<u>(1,000)</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total other financing sources (uses):	<u>(1,000)</u>	<u>22,261</u>	<u>23,261</u>	<u>592</u>
Net change in fund balance	(179,033)	120,843	299,876	95,285
Fund Balance:				
Beginning of year	<u>179,033</u>	<u>240,018</u>	<u>60,985</u>	<u>144,733</u>
End of year	<u>\$ -</u>	<u>\$ 360,861</u>	<u>\$ 360,861</u>	<u>\$ 240,018</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 176,372	\$ 171,446
Interest receivable	<u>441</u>	<u>357</u>
Total assets	<u>\$ 176,813</u>	<u>\$ 171,803</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	<u>176,813</u>	<u>171,803</u>
Total liabilities and fund balance	<u>\$ 176,813</u>	<u>\$ 171,803</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Charges for Services:				
Clerk fees	\$ 19,800	\$ 18,270	\$ (1,530)	\$ 21,960
Miscellaneous:				
Investment income (loss)	<u>750</u>	<u>(11,100)</u>	<u>(11,850)</u>	<u>(505)</u>
Total revenue	20,550	7,170	(13,380)	21,455
Expenditures:				
Current:				
Judicial:				
Services and supplies	<u>188,308</u>	<u>2,160</u>	<u>186,148</u>	<u>2,160</u>
Excess (deficiency) of revenues over expenditures	(167,758)	5,010	172,768	19,295
Fund Balance:				
Beginning of year	<u>167,758</u>	<u>171,803</u>	<u>4,045</u>	<u>152,508</u>
End of year	<u>\$ -</u>	<u>\$ 176,813</u>	<u>\$ 176,813</u>	<u>\$ 171,803</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 2,572	\$ 2,431
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	2,572	2,431
Total liabilities and fund balance	\$ 2,572	\$ 2,431

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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Technology fees	\$ 450	\$ 304	\$ (146)	\$ 360
Miscellaneous:				
Investment income (loss)	<u>20</u>	<u>(163)</u>	<u>(183)</u>	<u>(8)</u>
Total revenues	470	141	(329)	352
Expenditures:				
Current:				
Judicial:				
Service and supplies	<u>3,019</u>	<u>-</u>	<u>3,019</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,549)	141	2,690	352
Fund Balance:				
Beginning of year	<u>2,549</u>	<u>2,431</u>	<u>(118)</u>	<u>2,079</u>
End of year	<u>\$ -</u>	<u>\$ 2,572</u>	<u>\$ 2,572</u>	<u>\$ 2,431</u>

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 680,777	\$ 586,465
Interest receivable	1,730	1,276
Taxes receivable	<u>20,512</u>	<u>35,186</u>
 Total assets	 <u>\$ 703,019</u>	 <u>\$ 622,927</u>
 Liabilities:		
Accounts payable	\$ 12,696	\$ 1,382
Accrued payroll and benefits	<u>2,694</u>	<u>5,004</u>
 Total liabilities	 15,390	 6,386
 Deferred Inflows of Resources:		
Unavailable revenue-taxes	18,318	33,779
 Fund Balance:		
Restricted for general government	<u>669,311</u>	<u>582,762</u>
 Total liabilities and fund balance	 <u>\$ 703,019</u>	 <u>\$ 622,927</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Tax assessment	\$ 289,190	\$ 283,919	\$ (5,271)	\$ 306,135
Miscellaneous:				
Investment income (loss)	3,500	(47,180)	(50,680)	(2,775)
Total revenues	<u>292,690</u>	<u>236,739</u>	<u>(55,951)</u>	<u>303,360</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	115,000	58,029	56,971	95,952
Employee benefits	65,000	24,604	40,396	40,990
Services and supplies	<u>386,708</u>	<u>67,557</u>	<u>319,151</u>	<u>106,529</u>
Total general government	566,708	150,190	416,518	243,471
Contingency	<u>17,001</u>	<u>-</u>	<u>17,001</u>	<u>-</u>
Total expenditures	<u>583,709</u>	<u>150,190</u>	<u>433,519</u>	<u>243,471</u>
Excess (deficiency) of revenues over expenditures	(291,019)	86,549	377,568	59,889
Fund Balance:				
Beginning of year	<u>488,629</u>	<u>582,762</u>	<u>94,133</u>	<u>522,873</u>
End of year	<u>\$ 197,610</u>	<u>\$ 669,311</u>	<u>\$ 471,701</u>	<u>\$ 582,762</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 104,299	\$ 72,377
Interest receivable	<u>286</u>	<u>107</u>
Total assets	<u>\$ 104,585</u>	<u>\$ 72,484</u>
Liabilities:		
Accounts payable	\$ -	\$ 5,773
Accrued payroll and benefits	<u>3</u>	<u>2</u>
Total liabilities	3	5,775
Fund Balance:		
Committed for community support	<u>104,582</u>	<u>66,709</u>
Total liabilities and fund balance	<u>\$ 104,585</u>	<u>\$ 72,484</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 21,300
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>(6,954)</u>	<u>(7,054)</u>	<u>(258)</u>
Total revenues	<u>65,100</u>	<u>58,046</u>	<u>(7,054)</u>	<u>21,042</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	5,000	-	5,000	-
Employee benefits	2,000	-	2,000	-
Services and supplies	<u>126,540</u>	<u>20,173</u>	<u>106,367</u>	<u>50,873</u>
Total expenditures	<u>133,540</u>	<u>20,173</u>	<u>113,367</u>	<u>50,873</u>
Excess (deficiency) of revenues over expenditures	(68,440)	37,873	106,313	(29,831)
Other Financing Sources (Uses):				
Operating transfers out	<u>(100)</u>	<u>-</u>	<u>100</u>	<u>-</u>
Net change in fund balance	(68,540)	37,873	106,413	(29,831)
Fund Balance:				
Beginning of year	<u>68,540</u>	<u>66,709</u>	<u>(1,831)</u>	<u>96,540</u>
End of year	<u>\$ -</u>	<u>\$ 104,582</u>	<u>\$ 104,582</u>	<u>\$ 66,709</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 5,819	\$ 5,392
Interest receivable	<u>15</u>	<u>11</u>
Total assets	<u>\$ 5,834</u>	<u>\$ 5,403</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for general government	<u>5,834</u>	<u>5,403</u>
Total liabilities and fund balance	<u>\$ 5,834</u>	<u>\$ 5,403</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Other	\$ -	\$ 800	\$ 800	\$ -
Investment income (loss)	-	(369)	(369)	(19)
Total revenues	-	431	431	(19)
Expenditures:				
Current:				
General Government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	431	431	(19)
Fund Balance:				
Beginning of year	-	5,403	5,403	5,422
End of year	<u>\$ -</u>	<u>\$ 5,834</u>	<u>\$ 5,834</u>	<u>\$ 5,403</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 2,944,942	\$ 3,015,095
Interest receivable	7,496	6,235
Taxes receivable	388	380
Due from other governments	123,293	118,675
Prepaid item	<u>150</u>	<u>-</u>
 Total assets	 <u>\$ 3,076,269</u>	 <u>\$ 3,140,385</u>
 Liabilities:		
Accounts payable	\$ 7,755	\$ 33,837
Accrued payroll and benefits	<u>11,483</u>	<u>29,472</u>
 Total liabilities	 <u>19,238</u>	 <u>63,309</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>235</u>	<u>359</u>
 Fund Balance:		
Nonspendable	150	-
Restricted for general government	<u>3,056,646</u>	<u>3,076,717</u>
 Total fund balance	 <u>3,056,796</u>	 <u>3,076,717</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 3,076,269</u>	 <u>\$ 3,140,385</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
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 39,629	\$ 38,384	\$ (1,245)	\$ 36,125
Net proceeds of mines	267	306	39	249
Total taxes	<u>39,896</u>	<u>38,690</u>	<u>(1,206)</u>	<u>36,374</u>
Licenses and Permits:				
Gaming licenses	18,000	16,875	(1,125)	22,523
Liquor licenses	<u>1,800</u>	<u>1,200</u>	<u>(600)</u>	<u>2,200</u>
Total licenses and permits	<u>19,800</u>	<u>18,075</u>	<u>(1,725)</u>	<u>24,723</u>
Intergovernmental:				
Consolidated tax	<u>596,691</u>	<u>655,701</u>	<u>59,010</u>	<u>588,074</u>
Charges for Services:				
Cemetery receipts	<u>1,000</u>	<u>2,100</u>	<u>1,100</u>	<u>1,375</u>
Fines and Forfeitures:	<u>25,000</u>	<u>19,445</u>	<u>(5,555)</u>	<u>31,654</u>
Miscellaneous:				
Investment income (loss)	5,000	(189,762)	(194,762)	(9,958)
Other	-	2,620	2,620	486
Community center	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Total miscellaneous	<u>5,500</u>	<u>(187,142)</u>	<u>(192,642)</u>	<u>(9,472)</u>
Total revenues	<u>687,887</u>	<u>546,869</u>	<u>(141,018)</u>	<u>672,728</u>
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	165,000	125,167	39,833	120,739
Employee benefits	92,000	83,784	8,216	61,597
Services and supplies	218,916	94,805	124,111	79,098
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total general government	<u>575,916</u>	<u>303,756</u>	<u>272,160</u>	<u>261,434</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Public Safety:				
Fire Department:				
Salaries and wages	\$ 110,000	\$ 116,444	\$ (6,444)	\$ 102,419
Employee benefits	60,000	62,174	(2,174)	56,283
Services and supplies	120,000	30,062	89,938	47,909
Total public safety	<u>290,000</u>	<u>208,680</u>	<u>81,320</u>	<u>206,611</u>
Health:				
Cemetery:				
Service and supplies	<u>15,000</u>	<u>4,098</u>	<u>10,902</u>	<u>2,192</u>
Culture and Recreation:				
Television:				
Service and supplies	<u>15,000</u>	<u>1,645</u>	<u>13,355</u>	<u>2,309</u>
Community Support:				
Community Center:				
Service and supplies	<u>200,000</u>	<u>15,733</u>	<u>184,267</u>	<u>17,532</u>
Contingency:	<u>32,878</u>	<u>-</u>	<u>32,878</u>	<u>-</u>
Total expenditures	<u>1,128,794</u>	<u>533,912</u>	<u>594,882</u>	<u>490,078</u>
Excess (deficiency) of revenues over expenditures	(440,907)	12,957	453,864	182,650
Other Financing Sources (Uses):				
Operating transfers out	<u>(32,878)</u>	<u>(32,878)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(473,785)	(19,921)	453,864	182,650
Fund Balance:				
Beginning of year	<u>2,870,338</u>	<u>3,076,717</u>	<u>206,379</u>	<u>2,894,067</u>
End of year	<u>\$ 2,396,553</u>	<u>\$ 3,056,796</u>	<u>\$ 660,243</u>	<u>\$ 3,076,717</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	213,799	\$ 182,697
Interest receivable	531	380
Taxes receivable	<u>17,727</u>	<u>12,418</u>
Total assets	<u>\$ 232,057</u>	<u>\$ 195,495</u>
Liabilities:		
Accounts payable	\$ 10,228	\$ 3,929
Accrued payroll and benefits	<u>1,171</u>	<u>3,939</u>
Total liabilities	11,399	7,868
Fund Balance:		
Restricted for culture and recreation	<u>220,658</u>	<u>187,627</u>
Total liabilities and fund balance	<u>\$ 232,057</u>	<u>\$ 195,495</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 75,000	\$ 128,876	\$ 53,876	\$ 100,751
Intergovernmental:				
Grant income	-	11,059	11,059	-
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>(12,599)</u>	<u>(13,599)</u>	<u>(464)</u>
Total revenues	<u>76,000</u>	<u>127,336</u>	<u>51,336</u>	<u>100,287</u>
Expenditures:				
Current:				
Culture and Recreation:				
Museum:				
Salaries and wages	25,000	23,106	1,894	20,053
Employee benefits	8,000	7,182	818	6,363
Service and supplies	<u>16,383</u>	<u>16,070</u>	<u>313</u>	<u>12,485</u>
Total Museum	<u>49,383</u>	<u>46,358</u>	<u>3,025</u>	<u>38,901</u>
Chamber of Commerce:				
Salaries and wages	25,000	21,962	3,038	18,426
Employee benefits	8,000	6,814	1,186	6,565
Service and supplies	<u>16,383</u>	<u>10,731</u>	<u>5,652</u>	<u>9,819</u>
Total Chamber of Commerce	<u>49,383</u>	<u>39,507</u>	<u>9,876</u>	<u>34,810</u>
Total culture and recreation	98,766	85,865	12,901	73,711
Community Support:				
Service and supplies	<u>112,639</u>	<u>8,440</u>	<u>104,199</u>	<u>12,394</u>
Total expenditures	<u>211,405</u>	<u>94,305</u>	<u>117,100</u>	<u>86,105</u>
Excess (deficiency) of revenues over expenditures	(135,405)	33,031	168,436	14,182
Fund Balance:				
Beginning of year	<u>135,405</u>	<u>187,627</u>	<u>52,222</u>	<u>173,445</u>
End of year	<u>\$ -</u>	<u>\$ 220,658</u>	<u>\$ 220,658</u>	<u>\$ 187,627</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 115,874	\$ 105,969
Interest receivable	278	220
Due from other governments	<u>6,548</u>	<u>8,476</u>
 Total assets	 <u>\$ 122,700</u>	 <u>\$ 114,665</u>
 Liabilities:		
Accounts payable	\$ 116	\$ 2,296
 Fund Balance:		
Restricted for public safety	<u>122,584</u>	<u>112,369</u>
 Total liabilities and fund balance	 <u>\$ 122,700</u>	 <u>\$ 114,665</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 41,522	\$ 44,817	\$ 3,295	\$ 41,367
Miscellaneous:				
Investment income (loss)	500	(5,728)	(6,228)	(426)
Other income - refunds	-	4,835	4,835	-
Total miscellaneous	500	(893)	(1,393)	(426)
Total revenues	42,022	43,924	1,902	40,941
Expenditures:				
Current:				
Public Safety:				
Services and supplies	42,455	5,214	37,241	9,994
Capital outlay	100,000	28,495	71,505	47,011
Total expenditures	142,455	33,709	108,746	57,005
Excess (deficiency) of revenues over expenditures	(100,433)	10,215	110,648	(16,064)
Fund Balance:				
Beginning of year	100,433	112,369	11,936	128,433
End of year	\$ -	\$ 122,584	\$ 122,584	\$ 112,369

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 186,459	\$ 163,307
Interest receivable	463	338
Due from other governments	<u>6,548</u>	<u>8,476</u>
 Total assets	 <u>\$ 193,470</u>	 <u>\$ 172,121</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>193,470</u>	<u>172,121</u>
 Total liabilities and fund balance	 <u>\$ 193,470</u>	 <u>\$ 172,121</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 41,522	\$ 44,817	\$ 3,295	\$ 41,367
Miscellaneous:				
Investment income (loss)	500	(11,198)	(11,698)	(413)
Total revenues	<u>42,022</u>	<u>33,619</u>	<u>(8,403)</u>	<u>40,954</u>
Expenditures				
Current:				
Public Safety:				
Services and supplies	55,000	-	55,000	-
Capital outlay	<u>137,454</u>	<u>12,270</u>	<u>125,184</u>	<u>11,765</u>
Total expenditures	<u>192,454</u>	<u>12,270</u>	<u>180,184</u>	<u>11,765</u>
Excess (deficiency) of revenues over expenditures	(150,432)	21,349	171,781	29,189
Fund Balance:				
Beginning of year	<u>150,432</u>	<u>172,121</u>	<u>21,689</u>	<u>142,932</u>
End of year	<u>\$ -</u>	<u>\$ 193,470</u>	<u>\$ 193,470</u>	<u>\$ 172,121</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 560,010	\$ 684,167
Interest receivable	1,791	1,413
Taxes receivable	721	3,325
Due from other governments	<u>29,753</u>	<u>28,835</u>
 Total assets	 <u>\$ 592,275</u>	 <u>\$ 717,740</u>
 Liabilities:		
Accounts payable	\$ 2,586	\$ 4,013
Accrued payroll and benefits	<u>5,450</u>	<u>8,083</u>
 Total liabilities	 8,036	 12,096
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	650	3,270
 Fund Balance:		
Restricted for general government	<u>583,589</u>	<u>702,374</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 592,275</u>	 <u>\$ 717,740</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
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 47,803	\$ 37,548	\$ (10,255)	\$ 46,762
Net proceeds	<u>17,260</u>	<u>8,723</u>	<u>(8,537)</u>	<u>14,102</u>
Total taxes	<u>65,063</u>	<u>46,271</u>	<u>(18,792)</u>	<u>60,864</u>
Licenses and Permits:				
Business licenses	1,000	1,162	162	1,275
Liquor licenses	<u>300</u>	<u>320</u>	<u>20</u>	<u>320</u>
Total licenses and permits	<u>1,300</u>	<u>1,482</u>	<u>182</u>	<u>1,595</u>
Intergovernmental:				
Consolidated tax	<u>144,683</u>	<u>158,815</u>	<u>14,132</u>	<u>142,890</u>
Charges for Services:				
Sanitation	<u>40,000</u>	<u>44,593</u>	<u>4,593</u>	<u>47,039</u>
Miscellaneous:				
Rent	1,500	1,600	100	1,467
Other	400	692	292	453
Investment income (loss)	<u>2,500</u>	<u>(45,081)</u>	<u>(47,581)</u>	<u>(1,865)</u>
Total miscellaneous	<u>4,400</u>	<u>(42,789)</u>	<u>(47,189)</u>	<u>55</u>
Total revenues	<u>255,446</u>	<u>208,372</u>	<u>(47,074)</u>	<u>252,443</u>
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	62,500	66,933	(4,433)	63,036
Employee benefits	51,500	49,090	2,410	35,093
Services and supplies	<u>57,039</u>	<u>13,506</u>	<u>43,533</u>	<u>15,921</u>
Total general government	<u>171,039</u>	<u>129,529</u>	<u>41,510</u>	<u>114,050</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Expenditures (Continued):				
Current (Continued):				
Public works:				
Highways and Streets:				
Salaries and wages	\$ 13,000	\$ 5,195	\$ 7,805	\$ 6,361
Employee benefits	4,000	821	3,179	977
Services and supplies	<u>17,000</u>	<u>20,336</u>	<u>(3,336)</u>	<u>14,199</u>
Total public works	<u>34,000</u>	<u>26,352</u>	<u>7,648</u>	<u>21,537</u>
Sanitation:				
Salaries and wages	30,000	5,789	24,211	6,410
Employee benefits	5,000	995	4,005	976
Services and supplies	<u>30,000</u>	<u>14,492</u>	<u>15,508</u>	<u>12,138</u>
Total sanitation	<u>65,000</u>	<u>21,276</u>	<u>43,724</u>	<u>19,524</u>
Culture and Recreation:				
Library:				
Services and supplies	<u>24,000</u>	<u>-</u>	<u>24,000</u>	<u>-</u>
Contingency	<u>8,101</u>	<u>-</u>	<u>8,101</u>	<u>-</u>
Total expenditures	<u>302,140</u>	<u>177,157</u>	<u>124,983</u>	<u>155,111</u>
Excess (deficiency) of revenues over expenditures	(46,694)	31,215	77,909	97,332
Other Financing Sources (Uses):				
Operating transfers out	<u>(174,000)</u>	<u>(150,000)</u>	<u>24,000</u>	<u>-</u>
Net change in fund balance	(220,694)	(118,785)	101,909	97,332
Fund Balance:				
Beginning of year	<u>437,864</u>	<u>702,374</u>	<u>264,510</u>	<u>605,042</u>
End of year	<u>\$ 217,170</u>	<u>\$ 583,589</u>	<u>\$ 366,419</u>	<u>\$ 702,374</u>

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 41,851	\$ 38,469
Interest receivable	103	80
Due from other governments	<u>1,479</u>	<u>1,914</u>
 Total assets	 <u>\$ 43,433</u>	 <u>\$ 40,463</u>
 Liabilities:		
Accounts payable	\$ 17	\$ 424
 Fund Balance:		
Restricted for public safety	<u>43,416</u>	<u>40,039</u>
 Total liabilities and fund balance	 <u>\$ 43,433</u>	 <u>\$ 40,463</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 5,906	\$ 10,123	\$ 4,217	\$ 9,343
Miscellaneous:				
Investment income (loss)	150	(2,520)	(2,670)	(27)
Other income - refund	-	1,080	1,080	-
Total miscellaneous	150	(1,440)	(1,590)	(27)
 Total revenues	 6,056	 8,683	 2,627	 9,316
Expenditures:				
Current:				
Public Safety:				
Services and supplies	7,674	2,660	5,014	3,725
Capital outlay	27,600	2,646	24,954	1,195
Total expenditures	35,274	5,306	29,968	4,920
 Excess (deficiency) of revenues over expenditures	 (29,218)	 3,377	 32,595	 4,396
Fund Balance:				
Beginning of year	29,218	40,039	10,821	35,643
 End of year	 \$ -	 \$ 43,416	 \$ 43,416	 \$ 40,039

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 62,000	\$ 55,263
Interest receivable	155	115
Due from other governments	<u>1,479</u>	<u>1,914</u>
 Total assets	 <u>\$ 63,634</u>	 <u>\$ 57,292</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>63,634</u>	<u>57,292</u>
 Total liabilities and fund balance	 <u>\$ 63,634</u>	 <u>\$ 57,292</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 5,906	\$ 10,123	\$ 4,217	\$ 9,343
Miscellaneous:				
Investment income (loss)	250	(3,781)	(4,031)	(155)
Total revenues	<u>6,156</u>	<u>6,342</u>	<u>186</u>	<u>9,188</u>
Expenditures:				
Current:				
Public Safety:				
Services and supplies	9,910	-	9,910	-
Capital outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total expenditures	<u>59,910</u>	<u>-</u>	<u>59,910</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(53,754)	6,342	60,096	9,188
Fund Balance:				
Beginning of year	<u>53,754</u>	<u>57,292</u>	<u>3,538</u>	<u>48,104</u>
End of year	<u>\$ -</u>	<u>\$ 63,634</u>	<u>\$ 63,634</u>	<u>\$ 57,292</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 107,472	\$ 138,689
Interest receivable	273	289
Taxes receivable	177	89
Due from other governments	<u>1,708</u>	<u>1,654</u>
 Total assets	 <u>\$ 109,630</u>	 <u>\$ 140,721</u>
 Liabilities:		
Accounts payable	\$ 496	\$ 352
Accrued payroll and benefits	<u>257</u>	<u>-</u>
 Total liabilities	 753	 352
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	158	87
 Fund Balance:		
Restricted for general government	<u>108,719</u>	<u>140,282</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 109,630</u>	 <u>\$ 140,721</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property Taxes:				
Property tax	\$ 11,348	\$ 7,820	\$ (3,528)	\$ 10,579
Licenses and Permits:				
Gaming licenses	550	540	(10)	1,080
Liquor licenses	310	40	(270)	480
Total licenses and permits	860	580	(280)	1,560
Intergovernmental:				
Consolidated tax	8,223	9,070	847	8,120
Miscellaneous:				
Investment income (loss)	750	(7,397)	(8,147)	(462)
Total revenues	21,181	10,073	(11,108)	19,797
Expenditures:				
Current:				
General Government:				
Services and supplies	15,582	659	14,923	778
Public Safety:				
Fire Department:				
Employee benefits	2,500	-	2,500	-
Services and supplies	8,500	384	8,116	384
Total public safety	11,000	384	10,616	384
Public Works:				
Services and supplies	10,000	-	10,000	-
Culture and Recreation:				
Television:				
Services and supplies	6,500	5,593	907	2,344
Contingency:	1,750	-	1,750	-
Total expenditures	44,832	6,636	38,196	3,506
Excess (deficiency) of revenues over expenditures	(23,651)	3,437	27,088	16,291
Other Financing Sources (Uses):				
Operating transfers out	(43,599)	(35,000)	8,599	(20,000)
Net change in fund balance	(67,250)	(31,563)	35,687	(3,709)
Fund Balance:				
Beginning of year	140,282	140,282	-	143,991
End of year	\$ 73,032	\$ 108,719	\$ 35,687	\$ 140,282

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND (27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 11,231	\$ 8,763
Interest receivable	27	18
Due from other governments	<u>861</u>	<u>1,114</u>
 Total assets	 <u>\$ 12,119</u>	 <u>\$ 9,895</u>
 Liabilities:		
Accounts payable	\$ 17	\$ 214
 Fund Balance:		
Restricted for public safety	<u>12,102</u>	<u>9,681</u>
 Total liabilities and fund balance	 <u>\$ 12,119</u>	 <u>\$ 9,895</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 5,906	\$ 5,890	\$ (16)	\$ 5,436
Miscellaneous:				
Investment income (loss)	100	(701)	(801)	(35)
Other income - refund	-	657	657	-
Total miscellaneous	100	(44)	(144)	(35)
Total revenues	6,006	5,846	(160)	5,401
Expenditures:				
Current:				
Public Safety:				
Services and supplies	5,337	664	4,673	3,343
Capital outlay	10,000	2,761	7,239	5,908
Total expenditures	15,337	3,425	11,912	9,251
Excess (deficiency) of revenues over expenditures	(9,331)	2,421	11,752	(3,850)
Fund Balance:				
Beginning of year	9,331	9,681	350	13,531
End of year	\$ -	\$ 12,102	\$ 12,102	\$ 9,681

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 31,885	\$ 31,617
Interest receivable	79	66
Due from other governments	<u>861</u>	<u>1,114</u>
 Total assets	 <u>\$ 32,825</u>	 <u>\$ 32,797</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>32,825</u>	<u>32,797</u>
 Total liabilities and fund balance	 <u>\$ 32,825</u>	 <u>\$ 32,797</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 5,906	\$ 5,890	\$ (16)	\$ 5,436
Miscellaneous:				
Investment income (loss)	300	(1,959)	(2,259)	(87)
Total revenues	6,206	3,931	(2,275)	5,349
Expenditures:				
Current:				
Public Safety:				
Capital outlay	38,154	3,903	34,251	-
Excess (deficiency) of revenues over expenditures	(31,948)	28	31,976	5,349
Fund Balance:				
Beginning of year	31,948	32,797	849	27,448
End of year	\$ -	\$ 32,825	\$ 32,825	\$ 32,797

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 3,409,815	\$ 4,975,659
Interest receivable	8,357	9,310
Taxes receivable	83,407	90,556
Due from other governments	250,837	241,539
Prepaid item	<u>-</u>	<u>4,167</u>
 Total assets	 <u>\$ 3,752,416</u>	 <u>\$ 5,321,231</u>
 Liabilities:		
Accounts payable	\$ 121,846	\$ 95,369
Accrued payroll and benefits	<u>120,483</u>	<u>315,400</u>
 Total liabilities	 <u>242,329</u>	 <u>410,769</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>66,208</u>	<u>71,211</u>
 Fund Balance:		
Nonspendable	-	4,167
Restricted for general government	<u>3,443,879</u>	<u>4,835,084</u>
 Total fund balance	 <u>3,443,879</u>	 <u>4,839,251</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 3,752,416</u>	 <u>\$ 5,321,231</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 4,264,739	\$ 4,227,372	\$ (37,367)	\$ 4,005,840
Licenses and permits	405,000	500,956	95,956	476,106
Intergovernmental	1,202,899	1,327,737	124,838	1,185,898
Charges for services	25,000	9,899	(15,101)	7,755
Fines and forfeitures	2,000	50	(1,950)	537
Miscellaneous	25,000	(184,019)	(209,019)	25,442
Total revenues	<u>5,924,638</u>	<u>5,881,995</u>	<u>(42,643)</u>	<u>5,701,578</u>
Expenditures:				
Current:				
General government	2,773,142	2,173,404	599,738	1,906,334
Public safety	2,462,577	2,237,434	225,143	2,115,677
Health	50,000	50,000	-	50,000
Culture and recreation	69,000	27,804	41,196	26,701
Community support	25,000	25,000	-	23,125
Contingency	150,000	-	150,000	-
Debt Service:				
Principal	-	3,273	(3,273)	-
Interest and fiscal costs	-	452	(452)	-
Total expenditures	<u>5,529,719</u>	<u>4,517,367</u>	<u>1,012,352</u>	<u>4,121,837</u>
Excess (deficiency) of revenues over expenditures	<u>394,919</u>	<u>1,364,628</u>	<u>969,709</u>	<u>1,579,741</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	305,358
Operating transfers out	<u>(2,150,000)</u>	<u>(2,760,000)</u>	<u>(610,000)</u>	<u>(1,944,288)</u>
Total other financing sources (uses)	<u>(2,150,000)</u>	<u>(2,760,000)</u>	<u>(610,000)</u>	<u>(1,638,930)</u>
Net change in fund balance	(1,755,081)	(1,395,372)	359,709	(59,189)
Fund Balance:				
Beginning of year	<u>3,896,437</u>	<u>4,839,251</u>	<u>942,814</u>	<u>4,898,440</u>
End of year	<u>\$ 2,141,356</u>	<u>\$ 3,443,879</u>	<u>\$ 1,302,523</u>	<u>\$ 4,839,251</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 4,264,739	\$ 4,227,372	\$ (37,367)	\$ 4,005,840
Licenses and Permits:				
Franchise fees	190,000	305,665	115,665	233,170
Gaming licenses	200,000	180,371	(19,629)	200,021
Marijuana licenses	-	-	-	21,875
Liquor licenses	15,000	14,920	(80)	21,040
Total licenses and permits	405,000	500,956	95,956	476,106
Intergovernmental:				
Consolidated tax	1,202,899	1,327,737	124,838	1,185,898
Charges for Services	25,000	9,899	(15,101)	7,755
Fines and Forfeitures	2,000	50	(1,950)	537
Miscellaneous:				
Investment income (loss)	-	(230,987)	(230,987)	(23,620)
Rental	-	40,132	40,132	24,478
Donations	-	1,120	1,120	20,060
Other	25,000	5,716	(19,284)	4,524
Total miscellaneous	25,000	(184,019)	(209,019)	25,442
Total revenues	\$ 5,924,638	\$ 5,881,995	\$ (42,643)	\$ 5,701,578

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	\$ 241,235	\$ 192,786	\$ 48,449	\$ 138,189
Employee benefits	115,639	76,934	38,705	72,216
Services and supplies	689,500	229,738	459,762	244,374
Capital outlay	10,000	-	10,000	-
Total administration	<u>1,056,374</u>	<u>499,458</u>	<u>556,916</u>	<u>454,779</u>
Buildings and Grounds:				
Salaries and wages	736,838	631,058	105,780	623,682
Employee benefits	446,930	436,781	10,149	404,295
Services and supplies	429,500	536,474	(106,974)	423,578
Capital outlay	103,500	69,633	33,867	-
Total buildings and grounds	<u>1,716,768</u>	<u>1,673,946</u>	<u>42,822</u>	<u>1,451,555</u>
Total general government	<u>2,773,142</u>	<u>2,173,404</u>	<u>599,738</u>	<u>1,906,334</u>
Public Safety:				
Fire Department:				
Salaries and wages	1,169,737	1,221,691	(51,954)	1,147,984
Employee benefits	789,690	677,736	111,954	703,591
Services and supplies	403,150	269,910	133,240	264,102
Capital outlay	100,000	68,097	31,903	-
Total public safety	<u>2,462,577</u>	<u>2,237,434</u>	<u>225,143</u>	<u>2,115,677</u>
Health:				
Services and supplies	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Culture and Recreation:				
Television:				
Services and supplies	15,000	7,312	7,688	8,218
Capital outlay	5,000	-	5,000	-
Total television	<u>20,000</u>	<u>7,312</u>	<u>12,688</u>	<u>8,218</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Culture and Recreation (Continued):				
Arena and Fair Activities:				
Salaries and wages	\$ 16,000	\$ 7,352	\$ 8,648	\$ 5,464
Employee benefits	6,000	2,562	3,438	1,918
Services and supplies	22,000	10,578	11,422	11,101
Capital outlay	5,000	-	5,000	-
Total arena and fair activities	49,000	20,492	28,508	18,483
Total culture and recreation	69,000	27,804	41,196	26,701
 Community Support:				
Services and supplies	25,000	25,000	-	23,125
 Contingency	150,000	-	150,000	-
 Debt Service:				
Principal	-	3,273	(3,273)	-
Interest and fiscal costs	-	452	(452)	-
Total debt service	-	3,725	(3,725)	-
Total expenditures	<u>\$ 5,529,719</u>	<u>\$ 4,517,367</u>	<u>\$ 1,012,352</u>	<u>\$ 4,121,837</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Due from other governments	<u>\$ 43,655</u>	<u>\$ 44,498</u>
Liabilities:		
Due to other funds	\$ 43,655	\$ 44,498
Fund Balance:		
Restricted for public works	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 43,655</u>	<u>\$ 44,498</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 300,000	\$ 255,553	\$ (44,447)	\$ 246,175
Miscellaneous:				
Investment income (loss)	-	(7,861)	(7,861)	(657)
Total revenues	300,000	247,692	(52,308)	245,518
Expenditures:				
Current:				
Public Works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	300,000	247,692	(52,308)	245,518
Other Financing Sources (Uses):				
Operating transfers out	(300,000)	(247,692)	52,308	(245,518)
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, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 786,425	\$ 723,645
Interest receivable	<u>1,680</u>	<u>1,413</u>
 Total assets	 <u>\$ 788,105</u>	 <u>\$ 725,058</u>
 Liabilities:		
Accounts payable	\$ 474	\$ 586
Accrued payroll and benefits	<u>5,924</u>	<u>10,119</u>
 Total liabilities	 6,398	 10,705
 Fund Balance:		
Committed for general government	<u>781,707</u>	<u>714,353</u>
 Total liabilities and fund balance	 <u>\$ 788,105</u>	 <u>\$ 725,058</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Licenses and Permits	\$ 150,000	\$ 243,500	\$ 93,500	\$ 171,325
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(42,882)</u>	<u>(43,382)</u>	<u>(2,070)</u>
Total revenues	<u>150,500</u>	<u>200,618</u>	<u>50,118</u>	<u>169,255</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	177,150	82,348	94,802	67,088
Employee benefits	102,704	45,555	57,149	36,762
Services and supplies	31,000	5,361	25,639	12,843
Capital outlay	<u>348,765</u>	<u>-</u>	<u>348,765</u>	<u>-</u>
Total expenditures	<u>659,619</u>	<u>133,264</u>	<u>526,355</u>	<u>116,693</u>
Excess (deficiency) of revenues over expenditures	(509,119)	67,354	576,473	52,562
Fund Balance:				
Beginning of year	<u>524,351</u>	<u>714,353</u>	<u>190,002</u>	<u>661,791</u>
End of year	<u>\$ 15,232</u>	<u>\$ 781,707</u>	<u>\$ 766,475</u>	<u>\$ 714,353</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 354,495	\$ 347,437
Interest receivable	917	711
Taxes receivable	3,073	3,325
Due from other governments	<u>19,788</u>	<u>21,561</u>
 Total assets	 <u>\$ 378,273</u>	 <u>\$ 373,034</u>
 Liabilities:		
Accounts payable	\$ 10,788	\$ 8,134
Accrued payroll and benefits	<u>7,815</u>	<u>23,338</u>
 Total liabilities	 18,603	 31,472
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	2,438	2,612
 Fund Balance:		
Restricted for culture and recreation	<u>357,232</u>	<u>338,950</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 378,273</u>	 <u>\$ 373,034</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 156,858	\$ 155,450	\$ (1,408)	\$ 147,220
Intergovernmental:				
Consolidated tax	95,116	104,877	9,761	93,777
Charges for Services:				
Pool receipts	10,000	6,346	(3,654)	4,193
Miscellaneous:				
Investment income (loss)	500	(26,371)	(26,871)	(2,333)
Other	2,500	2,500	-	2,500
Total miscellaneous	3,000	(23,871)	(26,871)	167
Total revenues	264,974	242,802	(22,172)	245,357
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	143,405	112,347	31,058	54,958
Employee benefits	47,018	19,050	27,968	9,346
Services and supplies	77,700	54,096	23,604	74,158
Capital outlay	170,000	39,027	130,973	94,986
Total expenditures	438,123	224,520	213,603	233,448
Excess (deficiency) of revenues over expenditures	(173,149)	18,282	191,431	11,909
Fund Balance:				
Beginning of year	199,656	338,950	139,294	327,041
End of year	\$ 26,507	\$ 357,232	\$ 330,725	\$ 338,950

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 91,336	\$ 90,815
Interest receivable	207	205
Taxes receivable	5,130	5,795
Due from other governments	<u>-</u>	<u>4,437</u>
 Total assets	 <u>\$ 96,673</u>	 <u>\$ 101,252</u>
 Liabilities:		
Accounts payable	\$ 12,500	\$ 9,563
Accrued payroll and benefits	<u>5,691</u>	<u>5,740</u>
 Total liabilities	 18,191	 15,303
 Fund Balance:		
Restricted for community support	<u>78,482</u>	<u>85,949</u>
 Total liabilities and fund balance	 <u>\$ 96,673</u>	 <u>\$ 101,252</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 55,000	\$ 85,192	\$ 30,192	\$ 67,295
Intergovernmental:				
Grants	39,000	11,847	(27,153)	4,437
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>(4,938)</u>	<u>(5,038)</u>	<u>(458)</u>
Total revenues	<u>94,100</u>	<u>92,101</u>	<u>(1,999)</u>	<u>71,274</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	2,000	320	1,680	416
Employee benefits	750	94	656	150
Services and supplies	120,000	99,154	20,846	97,547
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,892</u>
Total expenditures	<u>122,750</u>	<u>99,568</u>	<u>23,182</u>	<u>102,005</u>
Excess (deficiency) of revenues over expenditures	(28,650)	(7,467)	21,183	(30,731)
Fund Balance:				
Beginning of year	<u>41,040</u>	<u>85,949</u>	<u>44,909</u>	<u>116,680</u>
End of year	<u>\$ 12,390</u>	<u>\$ 78,482</u>	<u>\$ 66,092</u>	<u>\$ 85,949</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 3,295,489	\$ 3,159,051
Interest receivable	8,018	6,445
Taxes receivable	<u>16,415</u>	<u>18,545</u>
Total assets	<u>\$ 3,319,922</u>	<u>\$ 3,184,041</u>
Liabilities:		
Accounts payable	\$ 6,139	\$ 21,846
Accrued payroll and benefits	<u>381</u>	<u>1,387</u>
Total liabilities	6,520	23,233
Fund Balance:		
Restricted for community support	<u>3,313,402</u>	<u>3,160,808</u>
Total liabilities and fund balance	<u>\$ 3,319,922</u>	<u>\$ 3,184,041</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 174,000	\$ 272,613	\$ 98,613	\$ 215,344
Licenses and Permits:				
Fireworks fees	140,000	142,500	2,500	236,300
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>(199,790)</u>	<u>(200,790)</u>	<u>(8,905)</u>
Total revenues	<u>315,000</u>	<u>215,323</u>	<u>(99,677)</u>	<u>442,739</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	20,000	11,816	8,184	7,222
Employee benefits	10,000	1,924	8,076	1,899
Services and supplies	95,000	24,788	70,212	19,005
Capital outlay	<u>2,375,000</u>	<u>24,201</u>	<u>2,350,799</u>	<u>92,302</u>
Total expenditures	<u>2,500,000</u>	<u>62,729</u>	<u>2,437,271</u>	<u>120,428</u>
Excess (deficiency) of revenues over expenditures	(2,185,000)	152,594	2,337,594	322,311
Fund Balance:				
Beginning of year	<u>2,201,030</u>	<u>3,160,808</u>	<u>959,778</u>	<u>2,838,497</u>
End of year	<u>\$ 16,030</u>	<u>\$ 3,313,402</u>	<u>\$ 3,297,372</u>	<u>\$ 3,160,808</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 699,635	\$ 520,521
Interest receivable	1,703	1,069
Taxes receivable	<u>32,830</u>	<u>37,090</u>
 Total assets	 <u>\$ 734,168</u>	 <u>\$ 558,680</u>
 Liabilities:		
Accounts payable	\$ 16,761	\$ 1,521
Accrued payroll and benefits	<u>5,911</u>	<u>18,110</u>
 Total liabilities	 22,672	 19,631
 Fund Balance:		
Restricted for community support	<u>711,496</u>	<u>539,049</u>
 Total liabilities and fund balance	 <u>\$ 734,168</u>	 <u>\$ 558,680</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 348,000	\$ 545,226	\$ 197,226	\$ 430,688
Intergovernmental:				
Grants	-	-	-	59,550
Miscellaneous:				
Investment income (loss)	1,000	(36,130)	(37,130)	(391)
Other	-	9,585	9,585	-
Total miscellaneous	1,000	(26,545)	(27,545)	(391)
Total revenues	349,000	518,681	169,681	489,847
Expenditures:				
Current:				
Community Support:				
Salaries and wages	148,551	152,971	(4,420)	137,578
Employee benefits	75,689	69,734	5,955	65,801
Service and supplies	395,000	119,536	275,464	76,113
Total community support	619,240	342,241	276,999	279,492
Debt Service:				
Principal	-	3,472	(3,472)	-
Interest and fiscal costs	-	521	(521)	-
Total debt service	-	3,993	(3,993)	-
Total expenditures	619,240	346,234	273,006	279,492
Excess (deficiency) of revenues over expenditures	(270,240)	172,447	442,687	210,355
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	85,000
Net change in fund balance	(270,240)	172,447	442,687	295,355
Fund Balance:				
Beginning of year	277,247	539,049	261,802	243,694
End of year	\$ 7,007	\$ 711,496	\$ 704,489	\$ 539,049

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 484,094	\$ 435,275
Interest receivable	<u>1,150</u>	<u>911</u>
 Total assets	 <u>\$ 485,244</u>	 <u>\$ 436,186</u>
 Liabilities:		
Accrued payroll and benefits	\$ 2	\$ 6
 Fund Balance:		
Restricted for community support	<u>485,242</u>	<u>436,180</u>
 Total liabilities and fund balance	 <u>\$ 485,244</u>	 <u>\$ 436,186</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 300	\$ (27,966)	\$ (28,266)	\$ (1,743)
Donations	25,000	25,000	-	25,000
Other	<u>-</u>	<u>52,146</u>	<u>52,146</u>	<u>-</u>
Total revenues	<u>25,300</u>	<u>49,180</u>	<u>23,880</u>	<u>23,257</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	2,000	88	1,912	99
Employee benefits	750	30	720	33
Services and supplies	200,000	-	200,000	-
Capital outlay	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total expenditures	<u>502,750</u>	<u>118</u>	<u>502,632</u>	<u>132</u>
Excess (deficiency) of revenues over expenditures	(477,450)	49,062	526,512	23,125
Other Financing Sources (Uses):				
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(185,145)</u>
Net change in fund balance	(477,450)	49,062	526,512	(162,020)
Fund Balance:				
Beginning of year	<u>505,600</u>	<u>436,180</u>	<u>(69,420)</u>	<u>598,200</u>
End of year	<u>\$ 28,150</u>	<u>\$ 485,242</u>	<u>\$ 457,092</u>	<u>\$ 436,180</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 133,287	\$ 91,974
Interest receivable	337	221
Taxes receivable	4,104	4,636
Prepaid items	<u>4,500</u>	<u>-</u>
 Total assets	 <u>\$ 142,228</u>	 <u>\$ 96,831</u>
 Liabilities:		
Accounts payable	\$ 224	\$ 2,234
Accrued payroll and benefits	<u>2</u>	<u>11</u>
 Total liabilities	 <u>226</u>	 <u>2,245</u>
 Fund Balance:		
Nonspendable	4,500	-
Restricted for culture and recreation	<u>137,502</u>	<u>94,586</u>
 Total fund balance	 <u>142,002</u>	 <u>94,586</u>
 Total liabilities and fund balance	 <u>\$ 142,228</u>	 <u>\$ 96,831</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 43,500	\$ 68,154	\$ 24,654	\$ 53,836
Intergovernmental:				
Grant	-	59,225	59,225	-
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(7,398)</u>	<u>(7,898)</u>	<u>(1,810)</u>
Total revenues	<u>44,000</u>	<u>119,981</u>	<u>75,981</u>	<u>52,026</u>
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	1,000	103	897	106
Employee benefits	500	34	466	36
Service and supplies	25,000	9,873	15,127	14,177
Capital outlay	<u>90,000</u>	<u>62,555</u>	<u>27,445</u>	<u>187,024</u>
Total expenditures	<u>116,500</u>	<u>72,565</u>	<u>43,935</u>	<u>201,343</u>
Excess (deficiency) of revenues over expenditures	(72,500)	47,416	119,916	(149,317)
Fund Balance:				
Beginning of year	<u>78,136</u>	<u>94,586</u>	<u>16,450</u>	<u>243,903</u>
End of year	<u>\$ 5,636</u>	<u>\$ 142,002</u>	<u>\$ 136,366</u>	<u>\$ 94,586</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 381,167	\$ 453,423
Interest receivable	949	1,095
Taxes receivable	<u>4,104</u>	<u>4,636</u>
 Total assets	 <u>\$ 386,220</u>	 <u>\$ 459,154</u>
 Liabilities:		
Accounts payable	\$ -	\$ 118,062
 Fund Balance:		
Restricted for culture and recreation	<u>386,220</u>	<u>341,092</u>
 Total liabilities and fund balance	 <u>\$ 386,220</u>	 <u>\$ 459,154</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 43,500	\$ 68,154	\$ 24,654	\$ 53,836
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>(23,026)</u>	<u>(24,026)</u>	<u>(2,152)</u>
Total revenues	<u>44,500</u>	<u>45,128</u>	<u>628</u>	<u>51,684</u>
Expenditures:				
Current:				
Culture and Recreation:				
Services and supplies	25,000	-	25,000	-
Capital outlay	<u>265,000</u>	<u>-</u>	<u>265,000</u>	<u>259,306</u>
Total expenditures	<u>290,000</u>	<u>-</u>	<u>290,000</u>	<u>259,306</u>
Excess (deficiency) of revenues over expenditures	(245,500)	45,128	290,628	(207,622)
Fund Balance:				
Beginning of year	<u>253,472</u>	<u>341,092</u>	<u>87,620</u>	<u>548,714</u>
End of year	<u>\$ 7,972</u>	<u>\$ 386,220</u>	<u>\$ 378,248</u>	<u>\$ 341,092</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets		
Pooled cash and investments	\$ 100,578	\$ 105,626
Interest receivable	118	105
Due from others	<u>5,200</u>	<u>-</u>
 Total assets	 <u>\$ 105,896</u>	 <u>\$ 105,731</u>
 Liabilities		
Accrued payroll and benefits	\$ -	\$ -
 Fund Balance:		
Committed for culture and recreation	<u>105,896</u>	<u>105,731</u>
 Total liabilities and fund balance	 <u>\$ 105,896</u>	 <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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Event sales/fees	\$ 175,000	\$ 116,833	\$ (58,167)	\$ 14,215
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(3,045)</u>	<u>(3,045)</u>	<u>(19)</u>
Total revenues	175,000	113,788	(61,212)	14,196
Expenditures:				
Current:				
Culture and Recreation:				
Services and supplies	<u>250,000</u>	<u>113,623</u>	<u>136,377</u>	<u>8,610</u>
Excess (deficiency) of revenues over expenditures	(75,000)	165	75,165	5,586
Other Financing Sources (Uses):				
Operating transfers in	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>100,145</u>
Net change in fund balance	25,000	165	(24,835)	105,731
Fund Balance:				
Beginning of year	<u>-</u>	<u>105,731</u>	<u>105,731</u>	<u>-</u>
End of year	<u>\$ 25,000</u>	<u>\$ 105,896</u>	<u>\$ 80,896</u>	<u>\$ 105,731</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 617,156	\$ 325,010
Interest receivable	<u>1,545</u>	<u>679</u>
Total assets	<u>\$ 618,701</u>	<u>\$ 325,689</u>
Liabilities:		
Accounts payable	\$ 301	\$ 525
Accrued payroll and benefits	<u>358</u>	<u>273</u>
Total liabilities	659	798
Fund Balance:		
Committed for health	<u>618,042</u>	<u>324,891</u>
Total liabilities and fund balance	<u>\$ 618,701</u>	<u>\$ 325,689</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Cemetery receipts	\$ 10,000	\$ 9,811	\$ (189)	\$ 10,322
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>(40,203)</u>	<u>(40,303)</u>	<u>(1,054)</u>
Total revenue	<u>10,100</u>	<u>(30,392)</u>	<u>(40,492)</u>	<u>9,268</u>
Expenditures:				
Current:				
Health:				
Salaries and wages	15,000	5,696	9,304	10,902
Employee benefits	5,000	2,011	2,989	3,853
Services and supplies	21,300	11,340	9,960	12,845
Capital outlay	<u>515,000</u>	<u>7,410</u>	<u>507,590</u>	<u>93</u>
Total expenditures	<u>556,300</u>	<u>26,457</u>	<u>529,843</u>	<u>27,693</u>
Excess (deficiency) of revenues over expenditures	(546,200)	(56,849)	489,351	(18,425)
Other Financing Sources (Uses):				
Operating transfers in	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>75,000</u>
Net change in fund balance	(196,200)	293,151	489,351	56,575
Fund Balance:				
Beginning of year	<u>204,066</u>	<u>324,891</u>	<u>120,825</u>	<u>268,316</u>
End of year	<u>\$ 7,866</u>	<u>\$ 618,042</u>	<u>\$ 610,176</u>	<u>\$ 324,891</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 198,759	\$ 206,766
Interest receivable	<u>496</u>	<u>432</u>
 Total assets	 <u>\$ 199,255</u>	 <u>\$ 207,198</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Committed for health	<u>199,255</u>	<u>207,198</u>
 Total liabilities and fund balance	 <u>\$ 199,255</u>	 <u>\$ 207,198</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Cemetery receipts	\$ 5,000	\$ 4,832	\$ (168)	\$ 5,083
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(12,775)</u>	<u>(13,275)</u>	<u>(705)</u>
Total revenues	5,500	(7,943)	(13,443)	4,378
Expenditures:				
Current:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,500	(7,943)	(13,443)	4,378
Fund Balance:				
Beginning of year	<u>207,870</u>	<u>207,198</u>	<u>(672)</u>	<u>202,820</u>
End of year	<u>\$ 213,370</u>	<u>\$ 199,255</u>	<u>\$ (14,115)</u>	<u>\$ 207,198</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 387,175	\$ 419,202
Interest receivable	<u>642</u>	<u>678</u>
Total assets	<u>\$ 387,817</u>	<u>\$ 419,880</u>
Liabilities:		
Accounts payable	\$ 150	\$ -
Fund Balance:		
Restricted for culture and recreation	<u>387,667</u>	<u>419,880</u>
Total liabilities and fund balance	<u>\$ 387,817</u>	<u>\$ 419,880</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 100,000	\$ 129,113	\$ 29,113	\$ 148,821
Miscellaneous:				
Investment income (loss)	500	(12,626)	(13,126)	(2,094)
Total revenues	100,500	116,487	15,987	146,727
Expenditures:				
Current:				
Culture and Recreation:				
Capital outlay	365,000	148,700	216,300	217,687
Excess (deficiency) of revenues over expenditures	(264,500)	(32,213)	232,287	(70,960)
Fund Balance:				
Beginning of year	271,090	419,880	148,790	490,840
End of year	\$ 6,590	\$ 387,667	\$ 381,077	\$ 419,880

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 373,736	\$ 549,337
Interest receivable	<u>649</u>	<u>1,116</u>
Total assets	<u>\$ 374,385</u>	<u>\$ 550,453</u>
Liabilities:		
Accounts payable	\$ 6,185	\$ 364
Accrued payroll and benefits	<u>-</u>	<u>12</u>
Total liabilities	6,185	376
Fund Balance:		
Restricted for public safety	<u>368,200</u>	<u>550,077</u>
Total liabilities and fund balance	<u>\$ 374,385</u>	<u>\$ 550,453</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 75,000	\$ 126,422	\$ 51,422	\$ 88,593
Miscellaneous:				
Investment income (loss)	<u>1,500</u>	<u>(19,567)</u>	<u>(21,067)</u>	<u>(3,506)</u>
Total revenues	<u>76,500</u>	<u>106,855</u>	<u>30,355</u>	<u>85,087</u>
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	-	-	-	10,988
Employee benefits	-	25	(25)	4,008
Services and supplies	-	1,959	(1,959)	-
Capital outlay	<u>325,000</u>	<u>286,748</u>	<u>38,252</u>	<u>285,211</u>
Total expenditures	<u>325,000</u>	<u>288,732</u>	<u>36,268</u>	<u>300,207</u>
Excess (deficiency) of revenues over expenditures	(248,500)	(181,877)	66,623	(215,120)
Fund Balance:				
Beginning of year	<u>255,947</u>	<u>550,077</u>	<u>294,130</u>	<u>765,197</u>
End of year	<u>\$ 7,447</u>	<u>\$ 368,200</u>	<u>\$ 360,753</u>	<u>\$ 550,077</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 775,241	\$ 741,173
Interest receivable	1,574	1,385
Due from other governments	<u>272,109</u>	<u>352,206</u>
 Total assets	 <u>\$ 1,048,924</u>	 <u>\$ 1,094,764</u>
 Liabilities:		
Accounts payable	\$ 5,078	\$ 32,981
Accrued payroll and benefits	<u>32,613</u>	<u>105,337</u>
 Total liabilities	 37,691	 138,318
 Fund Balance:		
Restricted for public safety	<u>1,011,233</u>	<u>956,446</u>
 Total liabilities and fund balance	 <u>\$ 1,048,924</u>	 <u>\$ 1,094,764</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,842,159	\$ 1,862,303	\$ 20,144	\$ 1,718,923
Miscellaneous:				
Investment income (loss)	5,000	(39,013)	(44,013)	(3,573)
Other income - refund	-	198,861	198,861	-
Total miscellaneous	5,000	159,848	154,848	(3,573)
 Total revenues	 1,847,159	 2,022,151	 174,992	 1,715,350
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	675,000	739,888	(64,888)	703,435
Employee benefits	525,000	519,799	5,201	460,940
Services and supplies	287,703	67,591	220,112	269,694
Capital outlay	1,250,000	640,086	609,914	224,629
Total expenditures	2,737,703	1,967,364	770,339	1,658,698
 Excess (deficiency) of revenues over expenditures	 (890,544)	 54,787	 945,331	 56,652
Fund Balance:				
Beginning of year	890,544	956,446	65,902	899,794
 End of year	 \$ -	 \$ 1,011,233	 \$ 1,011,233	 \$ 956,446

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 5,119,155	\$ 4,632,316
Interest receivable	12,678	9,566
Due from other governments	272,109	352,206
Prepaid item	<u>1,440</u>	<u>2,880</u>
 Total assets	 <u>\$ 5,405,382</u>	 <u>\$ 4,996,968</u>
 Liabilities:		
Accounts payable	\$ 2,921	\$ 7,560
Accrued payroll and benefits	<u>31,011</u>	<u>16,486</u>
 Total liabilities	 <u>33,932</u>	 <u>24,046</u>
 Fund Balance:		
Nonspendable	1,440	2,880
Restricted for public safety	<u>5,370,010</u>	<u>4,970,042</u>
 Total fund balance	 <u>5,371,450</u>	 <u>4,972,922</u>
 Total liabilities and fund balance	 <u>\$ 5,405,382</u>	 <u>\$ 4,996,968</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,800,000	\$ 1,862,303	\$ 62,303	\$ 1,718,923
Miscellaneous:				
Investment income (loss)	<u>2,500</u>	<u>(312,448)</u>	<u>(314,948)</u>	<u>(11,924)</u>
Total revenues	<u>1,802,500</u>	<u>1,549,855</u>	<u>(252,645)</u>	<u>1,706,999</u>
 Expenditures:				
Current:				
Public Safety:				
Salaries and wages	440,731	507,385	(66,654)	432,428
Employee benefits	324,179	312,831	11,348	293,033
Services and supplies	86,747	54,826	31,921	56,429
Capital outlay	<u>4,500,000</u>	<u>276,285</u>	<u>4,223,715</u>	<u>126,348</u>
Total expenditures	<u>5,351,657</u>	<u>1,151,327</u>	<u>4,200,330</u>	<u>908,238</u>
 Excess (deficiency) of revenues over expenditures	 (3,549,157)	 398,528	 3,947,685	 798,761
 Fund Balance:				
Beginning of year	<u>4,135,890</u>	<u>4,972,922</u>	<u>837,032</u>	<u>4,174,161</u>
 End of year	 <u>\$ 586,733</u>	 <u>\$ 5,371,450</u>	 <u>\$ 4,784,717</u>	 <u>\$ 4,972,922</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, 2022
(With Comparative Actual Amounts for June 30, 2021)

	Stabilization	Compensated Absences	Totals	
			2022	2021
Assets:				
Pooled cash and investments	\$ 550,000	\$ 589,745	\$ 1,139,745	\$ 365,645
Interest receivable	<u>-</u>	<u>1,103</u>	<u>1,103</u>	<u>395</u>
Total assets	<u>\$ 550,000</u>	<u>\$ 590,848</u>	<u>\$ 1,140,848</u>	<u>\$ 366,040</u>
Liabilities:				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:				
Restricted for:				
Fund stabilization NRS 354.6115	550,000	-	550,000	250,000
Committed for:				
General government	<u>-</u>	<u>590,848</u>	<u>590,848</u>	<u>116,040</u>
Total fund balance	<u>550,000</u>	<u>590,848</u>	<u>1,140,848</u>	<u>366,040</u>
Total liabilities and fund balance	<u>\$ 550,000</u>	<u>\$ 590,848</u>	<u>\$ 1,140,848</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 STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Stabilization	Compensated Absences	Totals 2022	2021
Revenues:				
Miscellaneous	\$ -	\$ (29,721)	\$ (29,721)	\$ 82
Expenditures:				
Current:				
General government:	-	143,471	143,471	235,598
Excess (deficiency) of revenues over expenditures	-	(173,192)	(173,192)	(235,516)
Other Financing Sources (Uses):				
Operating transfers in	300,000	648,000	948,000	601,556
Net change in fund balance	300,000	474,808	774,808	366,040
Fund Balance:				
Beginning of year	250,000	116,040	366,040	-
End of year	<u>\$ 550,000</u>	<u>\$ 590,848</u>	<u>\$ 1,140,848</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
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021**

	2022	2021
Assets:		
Pooled cash and investments	<u>\$ 550,000</u>	<u>\$ 250,000</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for:		
Fund stabilization NRS 354.6115	<u>550,000</u>	<u>250,000</u>
Total liabilities and fund balance	<u>\$ 550,000</u>	<u>\$ 250,000</u>

**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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)**

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(400,000)	-	400,000	-
Other Financing Sources (Uses):				
Operating transfers in	<u>150,000</u>	<u>300,000</u>	<u>150,000</u>	<u>250,000</u>
Net change in fund balance	(250,000)	300,000	550,000	250,000
Fund Balance:				
Beginning of year	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 550,000</u>	<u>\$ 550,000</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
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 589,745	\$ 115,645
Interest receivable	<u>1,103</u>	<u>395</u>
 Total assets	 <u>\$ 590,848</u>	 <u>\$ 116,040</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Committed for general government	<u>590,848</u>	<u>116,040</u>
 Total liabilities and fund balance	 <u>\$ 590,848</u>	 <u>\$ 116,040</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (29,721)	\$ (29,721)	\$ 82
Expenditures:				
Current:				
General Government:				
Salaries	170,000	-	170,000	221,974
Benefits	-	143,471	(143,471)	13,624
Total expenditures	170,000	143,471	26,529	235,598
Excess (deficiency) of revenues over expenditures	(170,000)	(173,192)	(3,192)	(235,516)
Other Financing Sources (Uses):				
Operating transfers in	420,000	648,000	228,000	351,556
Net change in fund balance	250,000	474,808	224,808	116,040
Fund Balance:				
Beginning of year	750,000	116,040	(633,960)	-
End of year	\$ 1,000,000	\$ 590,848	\$ (409,152)	\$ 116,040

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 113,488	\$ 324,454
Interest receivable	<u>152</u>	<u>464</u>
 Total assets	 <u>\$ 113,640</u>	 <u>\$ 324,918</u>
 Liabilities:		
Accounts payable	\$ -	\$ 413
 Fund Balance:		
Restricted for debt service	<u>113,640</u>	<u>324,505</u>
 Total liabilities and fund balance	 <u>\$ 113,640</u>	 <u>\$ 324,918</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (9,402)	\$ (9,402)	\$ (552)
Expenditures:				
Debt service:				
Principal	1,649,596	1,433,491	216,105	939,298
Interest and fiscal costs	<u>735,199</u>	<u>629,553</u>	<u>105,646</u>	<u>1,134,515</u>
Total expenditures	<u>2,384,795</u>	<u>2,063,044</u>	<u>321,751</u>	<u>2,073,813</u>
Excess (deficiency) of revenues over expenditures	<u>(2,384,795)</u>	<u>(2,072,446)</u>	<u>312,349</u>	<u>(2,074,365)</u>
Other Financing Sources (Uses):				
Operating transfers in	2,383,855	1,861,581	(522,274)	2,269,873
Payments to escrow agent	-	-	-	(18,628,333)
Debt proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,731,000</u>
Total other financing sources (uses):	<u>2,383,855</u>	<u>1,861,581</u>	<u>(522,274)</u>	<u>2,372,540</u>
Net change in fund balance	(940)	(210,865)	(209,925)	298,175
Fund Balance:				
Beginning of year	<u>26,330</u>	<u>324,505</u>	<u>298,175</u>	<u>26,330</u>
End of year	<u>\$ 25,390</u>	<u>\$ 113,640</u>	<u>\$ 88,250</u>	<u>\$ 324,505</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

June 30, 2022

(With Comparative Actual Amounts for June 30, 2021)

	County Special Ad Valorem	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Assets:				
Pooled cash and investments	\$ 287,472	\$ 557,533	\$ 251,652	\$ 163,363
Interest receivable	1,158	1,317	607	407
Taxes receivable	8,635	-	-	2,047
Prepaid item	<u>56,951</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 354,216</u>	 <u>\$ 558,850</u>	 <u>\$ 252,259</u>	 <u>\$ 165,817</u>
 Liabilities:				
Accounts payable	\$ 16,453	\$ -	\$ -	\$ -
Accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>16,453</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Deferred Inflows of Resources:				
Unavailable revenue - taxes	<u>7,377</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance:				
Nonspendable	56,951	-	-	-
Restricted for capital projects	<u>273,435</u>	<u>558,850</u>	<u>252,259</u>	<u>165,817</u>
 Total fund balance	 <u>330,386</u>	 <u>558,850</u>	 <u>252,259</u>	 <u>165,817</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 354,216</u>	 <u>\$ 558,850</u>	 <u>\$ 252,259</u>	 <u>\$ 165,817</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2022	Totals 2021
\$ 153,955 130 - -	\$ 38,556 92 - -	\$ 3,072,132 7,771 - -	\$ 90,120 173 - -	\$ 20,454 51 - -	\$ 76,293 190 - -	\$ 4,711,530 11,896 10,682 56,951	\$ 4,335,148 8,024 14,543 113,902
<u>\$ 154,085</u>	<u>\$ 38,648</u>	<u>\$ 3,079,903</u>	<u>\$ 90,293</u>	<u>\$ 20,505</u>	<u>\$ 76,483</u>	<u>\$ 4,791,059</u>	<u>\$ 4,471,617</u>
\$ - -	\$ - -	\$ 4,776 -	\$ - -	\$ - -	\$ - -	\$ 21,229 -	\$ 36,567 105
-	-	4,776	-	-	-	21,229	36,672
-	-	-	-	-	-	7,377	11,502
- 154,085	- 38,648	- 3,075,127	- 90,293	- 20,505	- 76,483	56,951 4,705,502	113,902 4,309,541
<u>154,085</u>	<u>38,648</u>	<u>3,075,127</u>	<u>90,293</u>	<u>20,505</u>	<u>76,483</u>	<u>4,762,453</u>	<u>4,423,443</u>
<u>\$ 154,085</u>	<u>\$ 38,648</u>	<u>\$ 3,079,903</u>	<u>\$ 90,293</u>	<u>\$ 20,505</u>	<u>\$ 76,483</u>	<u>\$ 4,791,059</u>	<u>\$ 4,471,617</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	County Special Ad Valorem	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues:				
Taxes	\$ 406,941	\$ -	\$ -	\$ 25,775
Intergovernmental	5,635	-	-	-
Miscellaneous	(34,839)	(34,032)	(15,339)	(9,900)
Total revenues	<u>377,737</u>	<u>(34,032)</u>	<u>(15,339)</u>	<u>15,875</u>
Expenditures:				
Current:				
General government	-	-	-	-
Intergovernmental	34,427	-	-	-
Capital projects	391,700	2,991	4,190	-
Debt service:				
Principal	85,032	-	-	-
Interest and fiscal costs	<u>3,915</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>515,074</u>	<u>2,991</u>	<u>4,190</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(137,337)</u>	<u>(37,023)</u>	<u>(19,529)</u>	<u>15,875</u>
Other Financing Sources (Uses):				
Operating transfers in	-	32,878	11,883	-
Operating transfers out	(105,775)	-	-	-
Debt proceeds	<u>24,693</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(81,082)</u>	<u>32,878</u>	<u>11,883</u>	<u>-</u>
Net change in fund balance	(218,419)	(4,145)	(7,646)	15,875
Fund Balance:				
Beginning of year	<u>548,805</u>	<u>562,995</u>	<u>259,905</u>	<u>149,942</u>
End of year	<u>\$ 330,386</u>	<u>\$ 558,850</u>	<u>\$ 252,259</u>	<u>\$ 165,817</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2022	Totals 2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,716	\$ 462,925
-	-	-	-	-	-	5,635	101
<u>(3,295)</u>	<u>(2,322)</u>	<u>(212,732)</u>	<u>(3,669)</u>	<u>(2,432)</u>	<u>(3,442)</u>	<u>(322,002)</u>	<u>(22,997)</u>
<u>(3,295)</u>	<u>(2,322)</u>	<u>(212,732)</u>	<u>(3,669)</u>	<u>(2,432)</u>	<u>(3,442)</u>	<u>116,349</u>	<u>440,029</u>
-	-	-	-	-	-	-	10,439
-	-	-	-	-	-	34,427	37,458
-	-	1,083,096	-	19,891	-	1,501,868	1,094,191
-	-	-	-	-	-	85,032	81,129
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,915</u>	<u>6,213</u>
<u>-</u>	<u>-</u>	<u>1,083,096</u>	<u>-</u>	<u>19,891</u>	<u>-</u>	<u>1,625,242</u>	<u>1,229,430</u>
<u>(3,295)</u>	<u>(2,322)</u>	<u>(1,295,828)</u>	<u>(3,669)</u>	<u>(22,323)</u>	<u>(3,442)</u>	<u>(1,508,893)</u>	<u>(789,401)</u>
101,953	1,709	1,800,000	20,835	-	-	1,969,258	1,908,872
-	-	(40,273)	-	-	-	(146,048)	(500,307)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,693</u>	<u>-</u>
<u>101,953</u>	<u>1,709</u>	<u>1,759,727</u>	<u>20,835</u>	<u>-</u>	<u>-</u>	<u>1,847,903</u>	<u>1,408,565</u>
98,658	(613)	463,899	17,166	(22,323)	(3,442)	339,010	619,164
<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>3,804,279</u>
<u>\$ 154,085</u>	<u>\$ 38,648</u>	<u>\$ 3,075,127</u>	<u>\$ 90,293</u>	<u>\$ 20,505</u>	<u>\$ 76,483</u>	<u>\$ 4,762,453</u>	<u>\$ 4,423,443</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 287,472	\$ 460,268
Interest receivable	1,158	-
Taxes receivable	8,635	12,809
Prepaid item	<u>56,951</u>	<u>113,902</u>
 Total assets	 <u>\$ 354,216</u>	 <u>\$ 586,979</u>
 Liabilities:		
Accounts payable	\$ 16,453	\$ 26,567
Accrued payroll and benefits	<u>-</u>	<u>105</u>
 Total liabilities	 <u>16,453</u>	 <u>26,672</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>7,377</u>	<u>11,502</u>
 Fund Balance:		
Nonspendable	56,951	113,902
Restricted for capital projects	<u>273,435</u>	<u>434,903</u>
 Total fund balance	 <u>330,386</u>	 <u>548,805</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 354,216</u>	 <u>\$ 586,979</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 411,430	\$ 382,718	\$ (28,712)	\$ 387,693
Net proceeds of mines	55,880	24,223	(31,657)	55,082
Total taxes	<u>467,310</u>	<u>406,941</u>	<u>(60,369)</u>	<u>442,775</u>
Intergovernmental:				
Grant	-	5,536	5,536	-
Fish and wildlife	-	99	99	101
Total intergovernmental	<u>-</u>	<u>5,635</u>	<u>5,635</u>	<u>101</u>
Miscellaneous:				
Investment income (loss)	2,500	(34,839)	(37,339)	(7,498)
Other	-	-	-	114
Total miscellaneous	<u>2,500</u>	<u>(34,839)</u>	<u>(37,339)</u>	<u>(7,384)</u>
Total revenues	<u>469,810</u>	<u>377,737</u>	<u>(92,073)</u>	<u>435,492</u>
Expenditures:				
Current:				
Intergovernmental:				
Round Mountain	14,000	14,853	(853)	16,161
Tonopah	16,000	17,621	(1,621)	19,172
Amargosa	1,900	1,953	(53)	2,125
Total intergovernmental	<u>31,900</u>	<u>34,427</u>	<u>(2,527)</u>	<u>37,458</u>
Capital Projects:				
General government	<u>542,654</u>	<u>391,700</u>	<u>150,954</u>	<u>590,576</u>
Debt Service:				
Principal	-	85,032	(85,032)	81,129
Interest and fiscal costs	-	3,915	(3,915)	6,213
Total debt service	<u>-</u>	<u>88,947</u>	<u>(88,947)</u>	<u>87,342</u>
Total expenditures	<u>574,554</u>	<u>515,074</u>	<u>59,480</u>	<u>715,376</u>
Excess (deficiency) of revenues over expenditures	<u>(104,744)</u>	<u>(137,337)</u>	<u>(32,593)</u>	<u>(279,884)</u>
Other Financing Sources (Uses):				
Operating transfers out	(188,137)	(105,775)	82,362	(108,979)
Debt proceeds	-	24,693	24,693	-
Total other financing sources (uses)	<u>(188,137)</u>	<u>(81,082)</u>	<u>107,055</u>	<u>(108,979)</u>
Net change in fund balance	(292,881)	(218,419)	74,462	(388,863)
Fund Balance:				
Beginning of year	<u>292,881</u>	<u>548,805</u>	<u>255,924</u>	<u>937,668</u>
End of year	<u>\$ -</u>	<u>\$ 330,386</u>	<u>\$ 330,386</u>	<u>\$ 548,805</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 557,533	\$ 561,820
Interest receivable	<u>1,317</u>	<u>1,175</u>
 Total assets	 <u>\$ 558,850</u>	 <u>\$ 562,995</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>558,850</u>	<u>562,995</u>
 Total liabilities and fund balance	 <u>\$ 558,850</u>	 <u>\$ 562,995</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 1,500	\$ (34,032)	\$ (35,532)	\$ (1,965)
Expenditures:				
Capital Projects:				
General government	<u>604,117</u>	<u>2,991</u>	<u>601,126</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(602,617)	(37,023)	565,594	(1,965)
Other Financing Sources (Uses):				
Operating transfers in	<u>32,878</u>	<u>32,878</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(569,739)	(4,145)	565,594	(1,965)
Fund Balance:				
Beginning of year	<u>569,482</u>	<u>562,995</u>	<u>(6,487)</u>	<u>564,960</u>
End of year	<u>\$ (257)</u>	<u>\$ 558,850</u>	<u>\$ 559,107</u>	<u>\$ 562,995</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 251,652	\$ 259,389
Interest receivable	<u>607</u>	<u>516</u>
 Total assets	 <u>\$ 252,259</u>	 <u>\$ 259,905</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>252,259</u>	<u>259,905</u>
 Total liabilities and fund balance	 <u>\$ 252,259</u>	 <u>\$ 259,905</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 1,000	\$ (15,339)	\$ (16,339)	\$ (762)
Expenditures:				
Capital Projects:				
General government	<u>284,238</u>	<u>4,190</u>	<u>280,048</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(283,238)	(19,529)	263,709	(762)
Other Financing Sources (Uses):				
Operating transfers in	<u>20,000</u>	<u>11,883</u>	<u>(8,117)</u>	<u>12,929</u>
Net change in fund balance	(263,238)	(7,646)	255,592	12,167
Fund Balance:				
Beginning of year	<u>263,238</u>	<u>259,905</u>	<u>(3,333)</u>	<u>247,738</u>
End of year	<u>\$ -</u>	<u>\$ 252,259</u>	<u>\$ 252,259</u>	<u>\$ 259,905</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 163,363	\$ 147,899
Interest receivable	407	309
Taxes receivable	<u>2,047</u>	<u>1,734</u>
 Total assets	 <u>\$ 165,817</u>	 <u>\$ 149,942</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>165,817</u>	<u>149,942</u>
 Total liabilities and fund balance	 <u>\$ 165,817</u>	 <u>\$ 149,942</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room taxes	\$ 14,000	\$ 25,775	\$ 11,775	\$ 20,150
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(9,900)</u>	<u>(10,400)</u>	<u>(416)</u>
Total revenues	14,500	15,875	1,375	19,734
Expenditures:				
Capital Projects:				
Community support	<u>159,108</u>	<u>-</u>	<u>159,108</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(144,608)	15,875	160,483	19,734
Fund Balance:				
Beginning of year	<u>144,608</u>	<u>149,942</u>	<u>5,334</u>	<u>130,208</u>
End of year	<u>\$ -</u>	<u>\$ 165,817</u>	<u>\$ 165,817</u>	<u>\$ 149,942</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 153,955	\$ 55,316
Interest receivable	<u>130</u>	<u>111</u>
 Total assets	 <u>\$ 154,085</u>	 <u>\$ 55,427</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>154,085</u>	<u>55,427</u>
 Total liabilities and fund balance	 <u>\$ 154,085</u>	 <u>\$ 55,427</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 150	\$ (3,295)	\$ (3,445)	\$ (152)
Expenditures:				
Capital Projects:				
General government	<u>295,179</u>	<u>-</u>	<u>295,179</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(295,029)	(3,295)	291,734	(152)
Other Financing Sources (Uses):				
Operating transfers in	<u>103,000</u>	<u>101,953</u>	<u>(1,047)</u>	<u>2,125</u>
Net change in fund balance	(192,029)	98,658	290,687	1,973
Fund Balance:				
Beginning of year	<u>192,029</u>	<u>55,427</u>	<u>(136,602)</u>	<u>53,454</u>
End of year	<u>\$ -</u>	<u>\$ 154,085</u>	<u>\$ 154,085</u>	<u>\$ 55,427</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets		
Pooled cash and investments	\$ 38,556	\$ 39,183
Interest receivable	<u>92</u>	<u>78</u>
 Total assets	 <u>\$ 38,648</u>	 <u>\$ 39,261</u>
 Liabilities		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>38,648</u>	<u>39,261</u>
 Total liabilities and fund balance	 <u>\$ 38,648</u>	 <u>\$ 39,261</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 300	\$ (2,322)	\$ (2,622)	\$ (133)
Expenditures:				
Capital Projects:				
General government	<u>39,273</u>	<u>-</u>	<u>39,273</u>	<u>10,439</u>
Excess (deficiency) of revenues over expenditures	(38,973)	(2,322)	36,651	(10,572)
Other Financing Sources (Uses):				
Operating transfers in	<u>2,500</u>	<u>1,709</u>	<u>(791)</u>	<u>1,860</u>
Net change in fund balance	(36,473)	(613)	35,860	(8,712)
Fund Balance:				
Beginning of year	<u>36,473</u>	<u>39,261</u>	<u>2,788</u>	<u>47,973</u>
End of year	<u>\$ -</u>	<u>\$ 38,648</u>	<u>\$ 38,648</u>	<u>\$ 39,261</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 3,072,132	\$ 2,605,775
Interest receivable	<u>7,771</u>	<u>5,453</u>
 Total assets	 <u>\$ 3,079,903</u>	 <u>\$ 2,611,228</u>
 Liabilities:		
Accounts payable	\$ 4,776	\$ -
 Fund Balance:		
Restricted for capital projects	<u>3,075,127</u>	<u>2,611,228</u>
 Total liabilities and fund balance	 <u>\$ 3,079,903</u>	 <u>\$ 2,611,228</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 4,000	\$ (212,732)	\$ (216,732)	\$ (12,421)
Expenditures:				
Capital Projects:				
General government	<u>4,119,000</u>	<u>1,083,096</u>	<u>3,035,904</u>	<u>421,054</u>
Excess (deficiency) of revenues over expenditures	<u>(4,115,000)</u>	<u>(1,295,828)</u>	<u>2,819,172</u>	<u>(433,475)</u>
Other Financing Sources (Uses):				
Operating transfers in	1,800,000	1,800,000	-	1,869,288
Operating transfers out	-	(40,273)	(40,273)	-
Sale of surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>(391,328)</u>
Total other financing sources(uses)	<u>1,800,000</u>	<u>1,759,727</u>	<u>(40,273)</u>	<u>1,477,960</u>
Net change in fund balance	(2,315,000)	463,899	2,778,899	1,044,485
Fund Balance:				
Beginning of year	<u>2,538,031</u>	<u>2,611,228</u>	<u>73,197</u>	<u>1,566,743</u>
End of year	<u>\$ 223,031</u>	<u>\$ 3,075,127</u>	<u>\$ 2,852,096</u>	<u>\$ 2,611,228</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 201

	2022	2021
Assets:		
Pooled cash and investments	\$ 90,120	\$ 73,022
Interest receivable	<u>173</u>	<u>105</u>
 Total assets	 <u>\$ 90,293</u>	 <u>\$ 73,127</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>90,293</u>	<u>73,127</u>
 Total liabilities and fund balance	 <u>\$ 90,293</u>	 <u>\$ 73,127</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 400	\$ (3,669)	\$ (4,069)	\$ (170)
Expenditures:				
Capital Projects:				
General government	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>66,061</u>
Excess (deficiency) of revenues over expenditures	(44,600)	(3,669)	40,931	(66,231)
Other Financing Sources (Uses):				
Operating transfers in	<u>30,000</u>	<u>20,835</u>	<u>(9,165)</u>	<u>22,670</u>
Net change in fund balance	(14,600)	17,166	31,766	(43,561)
Fund Balance:				
Beginning of year	<u>16,888</u>	<u>73,127</u>	<u>56,239</u>	<u>116,688</u>
End of year	<u>\$ 2,288</u>	<u>\$ 90,293</u>	<u>\$ 88,005</u>	<u>\$ 73,127</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 20,454	\$ 52,718
Interest receivable	<u>51</u>	<u>110</u>
Total assets	<u>\$ 20,505</u>	<u>\$ 52,828</u>
Liabilities:		
Accounts payable	\$ -	\$ 10,000
Fund Balance:		
Restricted for capital projects	<u>20,505</u>	<u>42,828</u>
Total liabilities and fund balance	<u>\$ 20,505</u>	<u>\$ 52,828</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 200	\$ (2,432)	\$ (2,632)	\$ (187)
Expenditures:				
Capital Projects:				
Culture and Recreation:				
Services and supplies	9,000	-	9,000	-
Capital outlay	<u>30,000</u>	<u>19,891</u>	<u>10,109</u>	<u>10,000</u>
Total expenditures	<u>39,000</u>	<u>19,891</u>	<u>19,109</u>	<u>10,000</u>
 Excess (deficiency) of revenues over expenditures	 (38,800)	 (22,323)	 16,477	 (10,187)
Fund Balance:				
Beginning of year	<u>42,115</u>	<u>42,828</u>	<u>713</u>	<u>53,015</u>
End of year	<u>\$ 3,315</u>	<u>\$ 20,505</u>	<u>\$ 17,190</u>	<u>\$ 42,828</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 76,293	\$ 79,758
Interest receivable	<u>190</u>	<u>167</u>
Total assets	<u>\$ 76,483</u>	<u>\$ 79,925</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for capital projects	<u>76,483</u>	<u>79,925</u>
Total liabilities and fund balance	<u>\$ 76,483</u>	<u>\$ 79,925</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 100	\$ (4,872)	\$ (4,972)	\$ (277)
Rent	<u>1,000</u>	<u>1,430</u>	<u>430</u>	<u>870</u>
Total revenues	1,100	(3,442)	(4,542)	593
Expenditures:				
Capital Projects:				
Culture and recreation	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>6,500</u>
Excess (deficiency) of revenues over expenditures	(78,900)	(3,442)	75,458	(5,907)
Fund Balance:				
Beginning of year	<u>80,432</u>	<u>79,925</u>	<u>(507)</u>	<u>85,832</u>
End of year	<u>\$ 1,532</u>	<u>\$ 76,483</u>	<u>\$ 74,951</u>	<u>\$ 79,925</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022
(With Comparative Actual Amounts for June 30, 2021)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Assets:			
Current Assets:			
Pooled cash and investments	\$ 239,528	\$ -	\$ -
Interest receivable	655	31	66
Room tax receivable	-	-	-
Accounts receivable	4,556	529	3,990
Prepaid item	-	-	-
Due from sewer fund	6,721	-	-
Total current assets	<u>251,460</u>	<u>560</u>	<u>4,056</u>
Restricted Assets:			
Restricted cash	<u>64,588</u>	<u>-</u>	<u>21,636</u>
Noncurrent Assets:			
Total capital assets, net of accumulated depreciation	<u>1,209,638</u>	<u>1,433,983</u>	<u>1,125,173</u>
Total assets	<u>1,525,686</u>	<u>1,434,543</u>	<u>1,150,865</u>
Deferred Outflows of Resources:			
Pension charge	<u>24,396</u>	<u>-</u>	<u>28,752</u>
Liabilities:			
Current Liabilities:			
Accounts payable	2,651	13	298
Accrued payroll and benefits	2,897	-	2,124
Customer deposits	-	-	6,805
Due to water fund	-	6,721	-
Interest payable	1,075	-	-
Bonds payable, current portion	<u>27,488</u>	<u>-</u>	<u>4,966</u>
Total current liabilities	<u>34,111</u>	<u>6,734</u>	<u>14,193</u>
Long-Term Liabilities:			
Net pension liability	-	-	48,082
Bonds payable, long-term portion	<u>193,134</u>	<u>-</u>	<u>254,018</u>
Total long-term liabilities	<u>193,134</u>	<u>-</u>	<u>302,100</u>
Total liabilities	<u>227,245</u>	<u>6,734</u>	<u>316,293</u>
Deferred Inflows of Resources:			
Pension charge	<u>25,289</u>	<u>-</u>	<u>35,563</u>
Net Position:			
Net investment in capital assets	989,016	1,433,983	866,189
Restricted for debt service	64,588	-	12,182
Restricted for capital projects	-	-	9,454
Unrestricted	<u>243,944</u>	<u>(6,174)</u>	<u>(60,064)</u>
Total net position	<u>\$ 1,297,548</u>	<u>\$ 1,427,809</u>	<u>\$ 827,761</u>

Pahrump Lake View Golf Course	Totals	
	2022	2021
\$ 95,186	\$ 334,714	\$ 406,418
198	950	1,209
8,208	8,208	9,273
-	9,075	9,077
1,914	1,914	-
-	6,721	13,087
105,506	361,582	439,064
-	86,224	92,859
521,560	4,290,354	4,370,888
627,066	4,738,160	4,902,811
-	53,148	30,757
-	2,962	7,581
38	5,059	7,955
-	6,805	3,755
-	6,721	13,087
-	1,075	-
-	32,454	30,396
38	55,076	62,774
-	48,082	84,603
-	447,152	479,564
-	495,234	564,167
38	550,310	626,941
-	60,852	14,776
521,560	3,810,748	3,860,928
-	76,770	76,423
-	9,454	16,436
105,468	283,174	338,064
\$ 627,028	\$ 4,180,146	\$ 4,291,851

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2022

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Operating Revenues:			
Charges for services	\$ 194,660	\$ 11,278	\$ 50,488
Operating Expenses:			
Salaries and wages	55,723	-	40,481
Employee benefits	16,264	-	9,252
Services and supplies	36,078	3,766	21,704
Depreciation	70,354	31,643	72,900
Total operating expenses	178,419	35,409	144,337
Operating income (loss)	16,241	(24,131)	(93,849)
Nonoperating Revenues (Expenses)			
Investment income (loss)	(16,249)	(654)	(1,935)
Room tax	-	-	-
Other income	-	-	-
Interest expense	(18,618)	-	(9,169)
Total nonoperating revenues (expenses)	(34,867)	(654)	(11,104)
Income (loss) before transfers	(18,626)	(24,785)	(104,953)
Transfers:			
Operating transfers in	50,000	-	35,000
Change in net position	31,374	(24,785)	(69,953)
Net Position:			
Beginning of year	1,266,174	1,452,594	897,714
End of year	\$ 1,297,548	\$ 1,427,809	\$ 827,761

Pahrump Lake View Golf Course	Totals	
	2022	2021
\$ 111,274	\$ 367,700	\$ 462,375
1,657	97,861	90,410
619	26,135	36,612
272,994	334,542	536,575
22,772	197,669	192,293
298,042	656,207	855,890
(186,768)	(288,507)	(393,515)
(5,470)	(24,308)	(1,828)
136,307	136,307	107,672
7,590	7,590	-
-	(27,787)	(28,575)
138,427	91,802	77,269
(48,341)	(196,705)	(316,246)
-	85,000	20,000
(48,341)	(111,705)	(296,246)
675,369	4,291,851	4,588,097
\$ 627,028	\$ 4,180,146	\$ 4,291,851

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course
Cash Flows From Operating Activities:				
Cash received from customers	\$ 194,372	\$ 11,036	\$ 54,070	\$ 111,274
Cash paid for salaries and employee benefits	(79,394)	-	(58,075)	(2,259)
Cash paid for services and supplies	(37,215)	(3,997)	(22,117)	(277,746)
Net cash provided (used) by operating activities	<u>77,763</u>	<u>7,039</u>	<u>(26,122)</u>	<u>(168,731)</u>
Cash Flows From Noncapital Financing Activities:				
Room tax	-	-	-	137,372
Other income	-	-	-	7,590
Operating transfers in (out)	50,000	-	35,000	-
Due to (from) other funds	<u>6,366</u>	<u>(6,366)</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>56,366</u>	<u>(6,366)</u>	<u>35,000</u>	<u>144,962</u>
Cash Flows From Capital and Related Financing Activities:				
Purchase of capital assets	-	-	-	(117,135)
Principal payments - bonds	(25,599)	-	(4,755)	-
Interest paid	<u>(17,543)</u>	<u>-</u>	<u>(9,169)</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(43,142)</u>	<u>-</u>	<u>(13,924)</u>	<u>(117,135)</u>
Cash Flows From Investing Activities:				
Investment income (loss)	<u>(16,373)</u>	<u>(673)</u>	<u>(1,936)</u>	<u>(5,067)</u>
Net increase (decrease) in pooled cash and investments	74,614	-	(6,982)	(145,971)
Pooled Cash and Investments:				
Beginning of year	<u>229,502</u>	<u>-</u>	<u>28,618</u>	<u>241,157</u>
End of year	<u>\$ 304,116</u>	<u>\$ -</u>	<u>\$ 21,636</u>	<u>\$ 95,186</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ 16,241	\$ (24,131)	\$ (93,849)	\$ (186,768)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation expense	70,354	31,643	72,900	22,772
(Increase) decrease in accounts receivable	(288)	(242)	532	-
Increase (decrease) in prepaid items	-	-	-	(1,914)
(Increase) decrease in deferred outflows - pension	(7,087)	-	(15,304)	-
Increase (decrease) in customer deposits	-	-	3,050	-
Increase (decrease) in accounts payable	(1,137)	(231)	(413)	(2,838)
Increase (decrease) in accrued payroll and benefits	(1,760)	-	(1,153)	17
Increase (decrease) in net pension liability	(15,746)	-	(20,775)	-
Increase (decrease) in deferred inflows - pension	<u>17,186</u>	<u>-</u>	<u>28,890</u>	<u>-</u>
Total adjustments	<u>61,522</u>	<u>31,170</u>	<u>67,727</u>	<u>18,037</u>
Net cash provided (used) by operating activities	<u>\$ 77,763</u>	<u>\$ 7,039</u>	<u>\$ (26,122)</u>	<u>\$ (168,731)</u>

Totals	
2022	2021
\$ 370,752	\$ 462,568
(139,728)	(127,528)
<u>(341,075)</u>	<u>(532,067)</u>
<u>(110,051)</u>	<u>(197,027)</u>
137,372	104,149
7,590	-
85,000	20,000
<u>-</u>	<u>-</u>
<u>229,962</u>	<u>124,149</u>
(117,135)	-
(30,354)	(28,432)
<u>(26,712)</u>	<u>(28,575)</u>
<u>(174,201)</u>	<u>(57,007)</u>
<u>(24,049)</u>	<u>(1,837)</u>
(78,339)	(131,722)
<u>499,277</u>	<u>630,999</u>
<u>\$ 420,938</u>	<u>\$ 499,277</u>
<u>\$ (288,507)</u>	<u>\$ (393,515)</u>
197,669	192,293
2	(192)
(1,914)	-
(22,391)	(1,517)
3,050	385
(4,619)	4,508
(2,896)	301
(36,521)	8,323
<u>46,076</u>	<u>(7,613)</u>
<u>178,456</u>	<u>196,488</u>
<u>\$ (110,051)</u>	<u>\$ (197,027)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Current Assets:		
Pooled cash and investments	\$ 239,528	\$ 165,261
Interest receivable	655	531
Accounts receivable	4,556	4,268
Due from sewer fund	6,721	13,087
Total current assets	251,460	183,147
Restricted Assets:		
Restricted cash	64,588	64,241
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	1,209,638	1,279,992
Total assets	1,525,686	1,527,380
Deferred Outflows of Resources:		
Pension charge	24,396	17,309
Liabilities:		
Current Liabilities:		
Accounts payable	2,651	3,788
Accrued payroll and benefits	2,897	4,657
Interest payable	1,075	-
Bond payable, current portion	27,488	25,600
Total current liabilities	34,111	34,045
Long-Term Liabilities:		
Net pension liability	-	15,746
Bond payable, long-term portion	193,134	220,621
Total long-term liabilities	193,134	236,367
Total liabilities	227,245	270,412
Deferred Inflows of Resources:		
Pension charge	25,289	8,103
Net Position:		
Net investment in capital assets	989,016	1,033,771
Restricted for debt service	64,588	64,241
Unrestricted	243,944	168,162
Total net position	\$ 1,297,548	\$ 1,266,174

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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Operating Revenues:				
Water	\$ 95,000	\$ 194,660	\$ 99,660	\$ 114,414
Operating Expenses:				
Salaries and wages	90,000	55,723	34,277	53,189
Employee benefits	40,000	16,264	23,736	21,227
Services and supplies	83,788	36,078	47,710	34,526
Depreciation	75,000	70,354	4,646	69,526
Total operating expenses	<u>288,788</u>	<u>178,419</u>	<u>110,369</u>	<u>178,468</u>
Operating income (loss)	<u>(193,788)</u>	<u>16,241</u>	<u>210,029</u>	<u>(64,054)</u>
Nonoperating Revenues (Expenses)				
Investment income (loss)	2,000	(16,249)	(18,249)	(753)
Interest expense	<u>(17,543)</u>	<u>(18,618)</u>	<u>(1,075)</u>	<u>(19,242)</u>
Total nonoperating revenues (expenses)	<u>(15,543)</u>	<u>(34,867)</u>	<u>(19,324)</u>	<u>(19,995)</u>
Income (loss) before transfers	(209,331)	(18,626)	190,705	(84,049)
Transfers:				
Operating transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Change in net position	<u>\$ (159,331)</u>	31,374	<u>\$ 190,705</u>	(84,049)
Net Position:				
Beginning of year		<u>1,266,174</u>		<u>1,350,223</u>
End of year		<u>\$ 1,297,548</u>		<u>\$ 1,266,174</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 194,372	\$ 114,118
Cash paid for salaries and employee benefits	(79,394)	(75,290)
Cash paid for services and supplies	(37,215)	(31,998)
Net cash provided (used) by operating activities	<u>77,763</u>	<u>6,830</u>
Cash Flows From Noncapital Financing Activities:		
Operating transfers in (out)	50,000	-
Due to (from) other funds	6,366	5,501
Net cash provided (used) by noncapital financing activities	<u>56,366</u>	<u>5,501</u>
Cash Flows From Capital and Related Financing Activities:		
Principal payments - bonds	(25,599)	(23,841)
Interest paid	(17,543)	(19,242)
Net cash provided (used) by capital and related financing activities	<u>(43,142)</u>	<u>(43,083)</u>
Cash Flows From Investing Activities:		
Investment income (loss)	(16,373)	(856)
Net increase (decrease) in pooled cash and investments	74,614	(31,608)
Pooled Cash and Investments:		
Beginning of year	229,502	261,110
End of year	<u>\$ 304,116</u>	<u>\$ 229,502</u>
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities:		
Operating income (loss)	\$ 16,241	\$ (64,054)
Adjustments to Reconcile Operating Income to		
Net Cash Provided by Operating Activities:		
Depreciation expense	70,354	69,526
(Increase) decrease in accounts receivable	(288)	(296)
(Increase) decrease in deferred outflows - pension	(7,087)	(1,028)
Increase (decrease) in accounts payable	(1,137)	2,528
Increase (decrease) in accrued payroll and benefits	(1,760)	10
Increase (decrease) in net pension liability	(15,746)	4,630
Increase (decrease) in deferred inflows - pension	17,186	(4,486)
Total adjustments	<u>61,522</u>	<u>70,884</u>
Net cash provided (used) by operating activities	<u>\$ 77,763</u>	<u>\$ 6,830</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Current Assets:		
Interest receivable	\$ 31	\$ 12
Accounts receivable	<u>529</u>	<u>287</u>
Total current assets	560	299
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>1,433,983</u>	<u>1,465,626</u>
Total assets	<u>1,434,543</u>	<u>1,465,925</u>
Liabilities:		
Current Liabilities:		
Accounts payable	13	244
Due to water fund	<u>6,721</u>	<u>13,087</u>
Total current liabilities	<u>6,734</u>	<u>13,331</u>
Net Position:		
Net investment in capital assets	1,433,983	1,465,626
Unrestricted	<u>(6,174)</u>	<u>(13,032)</u>
Total net position	<u>\$ 1,427,809</u>	<u>\$ 1,452,594</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Sewer	\$ 10,000	\$ 11,278	\$ 1,278	\$ 11,654
Operating Expenses:				
Salaries and wages	1,500	-	1,500	-
Employee benefits	500	-	500	-
Services and supplies	4,776	3,766	1,010	6,510
Depreciation	40,000	31,643	8,357	33,440
Total operating expenses	46,776	35,409	11,367	39,950
Operating income (loss)	(36,776)	(24,131)	12,645	(28,296)
Nonoperating Revenues (Expenses):				
Interest income (loss)	50	(654)	(704)	(45)
Change in net position	\$ (36,726)	(24,785)	\$ 11,941	(28,341)
Net Position:				
Beginning of year		1,452,594		1,480,935
End of year		\$ 1,427,809		\$ 1,452,594

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 11,036	\$ 11,825
Cash paid for services and supplies	<u>(3,997)</u>	<u>(6,286)</u>
Net cash provided (used) by operating activities	7,039	5,539
Cash Flows From Noncapital Financing Activities:		
Due to (from) other funds	(6,366)	(5,501)
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(673)</u>	<u>(38)</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>\$ (24,131)</u>	<u>\$ (28,296)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided by Operating Activities:		
Depreciation expense	31,643	33,440
(Increase) decrease in accounts receivable	(242)	171
Increase (decrease) in accounts payable	<u>(231)</u>	<u>224</u>
Total adjustments	<u>31,170</u>	<u>33,835</u>
Net cash provided (used) by operating activities	<u>\$ 7,039</u>	<u>\$ 5,539</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Current Assets:		
Interest receivable	\$ 66	\$ 65
Accounts receivable	<u>3,990</u>	<u>4,522</u>
Total current assets	4,056	4,587
Restricted Assets:		
Restricted cash	21,636	28,618
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>1,125,173</u>	<u>1,198,073</u>
Total assets	<u>1,150,865</u>	<u>1,231,278</u>
Deferred Outflows of Resources:		
Pension charge	<u>28,752</u>	<u>13,448</u>
Liabilities:		
Current Liabilities:		
Accounts payable	298	711
Accrued payroll and benefits	2,124	3,277
Customer deposits	6,805	3,755
Bond payable, current portion	<u>4,966</u>	<u>4,796</u>
Total current liabilities	<u>14,193</u>	<u>12,539</u>
Long-Term Liabilities:		
Net pension liability	48,082	68,857
Bond payable, long-term portion	<u>254,018</u>	<u>258,943</u>
Total long-term liabilities	<u>302,100</u>	<u>327,800</u>
Total liabilities	<u>316,293</u>	<u>340,339</u>
Deferred Inflows of Resources:		
Pension charge	<u>35,563</u>	<u>6,673</u>
Net Position:		
Net investment in capital assets	866,189	934,334
Restricted for debt service	12,182	12,182
Restricted for capital projects	9,454	16,436
Unrestricted	<u>(60,064)</u>	<u>(65,238)</u>
Total net position	<u>\$ 827,761</u>	<u>\$ 897,714</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance- Positive (Negative)	2021 Actual
	Budget	Actual		
Operating Revenues:				
Water	\$ 55,000	\$ 50,488	\$ (4,512)	\$ 54,332
Operating Expenses:				
Salaries and wages	45,000	40,481	4,519	36,860
Employee benefits	20,000	9,252	10,748	15,269
Services and supplies	20,000	21,704	(1,704)	9,776
Depreciation	74,000	72,900	1,100	72,900
Total operating expenses	159,000	144,337	14,663	134,805
Operating income (loss)	(104,000)	(93,849)	10,151	(80,473)
Nonoperating Revenues (Expenses):				
Investment income (loss)	750	(1,935)	(2,685)	(145)
Interest expense	(9,170)	(9,169)	1	(9,333)
Total nonoperating revenues (expenses)	(8,420)	(11,104)	(2,684)	(9,478)
Income (loss) before transfers	(112,420)	(104,953)	7,467	(89,951)
Transfers:				
Operating transfers in	20,000	35,000	15,000	20,000
Change in net position	\$ (92,420)	(69,953)	\$ 22,467	(69,951)
Net Position:				
Beginning of year		897,714		967,665
End of year		\$ 827,761		\$ 897,714

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 54,070	\$ 54,650
Cash paid for salaries and employee benefits	(58,075)	(51,782)
Cash paid for services and supplies	(22,117)	(10,818)
Net cash provided (used) by operating activities	(26,122)	(7,950)
Cash Flows From Noncapital Financing Activities:		
Operating transfers in (out)	35,000	20,000
Cash Flows From Capital and Related Financing Activities:		
Principal payments - bonds	(4,755)	(4,591)
Interest paid	(9,169)	(9,333)
Net cash provided (used) by capital and related financing activities	(13,924)	(13,924)
Cash Flows From Investing Activities:		
Investment income (loss)	(1,936)	(151)
Net increase (decrease) in pooled cash and investments	(6,982)	(2,025)
Pooled Cash and Investments:		
Beginning of year	28,618	30,643
End of year	\$ 21,636	\$ 28,618
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (93,849)	\$ (80,473)
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	72,900	72,900
(Increase) decrease in accounts receivable	532	(67)
(Increase) decrease in deferred outflows - pension	(15,304)	(489)
Increase (decrease) in customer deposits	3,050	385
Increase (decrease) in accounts payable	(413)	(1,042)
Increase (decrease) in accrued payroll and benefits	(1,153)	270
Increase (decrease) in net pension liability	(20,775)	3,693
Increase (decrease) in deferred inflows - pension	28,890	(3,127)
Total adjustments	67,727	72,523
Net cash provided (used) by operating activities	\$ (26,122)	\$ (7,950)

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Current Assets:		
Pooled cash and investments	\$ 95,186	\$ 241,157
Interest receivable	198	601
Room tax receivable	8,208	9,273
Prepaid item	<u>1,914</u>	<u>-</u>
Total current assets	105,506	251,031
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>521,560</u>	<u>427,197</u>
Total assets	<u>627,066</u>	<u>678,228</u>
Liabilities:		
Current Liabilities:		
Accounts payable	-	2,838
Accrued payroll and benefits	<u>38</u>	<u>21</u>
Total liabilities	<u>38</u>	<u>2,859</u>
Net Position:		
Net investment in capital assets	521,560	427,197
Unrestricted	<u>105,468</u>	<u>248,172</u>
Total net position	<u>\$ 627,028</u>	<u>\$ 675,369</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Golf course sales and fees	\$ 280,000	\$ 111,274	\$ (168,726)	\$ 281,975
Operating Expenses:				
Salaries and wages	15,000	1,657	13,343	361
Employee benefits	6,500	619	5,881	116
Services and supplies	300,000	272,994	27,006	485,763
Capital outlay	400,000	-	400,000	-
Depreciation	150,000	22,772	127,228	16,427
Total operating expenses	871,500	298,042	573,458	502,667
Operating income (loss)	(591,500)	(186,768)	404,732	(220,692)
Nonoperating Revenues (Expenses):				
Investment income (loss)	500	(5,470)	(5,970)	(885)
Room tax	120,000	136,307	16,307	107,672
Other income	-	7,590	7,590	-
Total nonoperating revenues (expenses)	120,500	138,427	17,927	106,787
Change in net position	\$ (471,000)	(48,341)	\$ 422,659	(113,905)
Net Position:				
Beginning of year		675,369		789,274
End of year		\$ 627,028		\$ 675,369

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 111,274	\$ 281,975
Cash paid for salaries and employee benefits	(2,259)	(456)
Cash paid for services and supplies	<u>(277,746)</u>	<u>(482,965)</u>
Net cash provided (used) by operating activities	<u>(168,731)</u>	<u>(201,446)</u>
Cash Flows From Noncapital Financing Activities:		
Room tax	137,372	104,149
Other income	<u>7,590</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>144,962</u>	<u>104,149</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	<u>(117,135)</u>	<u>-</u>
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(5,067)</u>	<u>(792)</u>
Net increase (decrease) in pooled cash and investments	(145,971)	(98,089)
Pooled Cash and Investments:		
Beginning of year	<u>241,157</u>	<u>339,246</u>
End of year	<u>\$ 95,186</u>	<u>\$ 241,157</u>
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>\$ (186,768)</u>	<u>\$ (220,692)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	22,772	16,427
Increase (decrease) in prepaid items	(1,914)	-
Increase (decrease) in accounts payable	(2,838)	2,798
Increase (decrease) in accrued payroll and benefits	<u>17</u>	<u>21</u>
Total adjustments	<u>18,037</u>	<u>19,246</u>
Net cash provided (used) by operating activities	<u><u>\$ (168,731)</u></u>	<u><u>\$ (201,446)</u></u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2022	2021
Assets:					
Pooled cash and investments	\$ 2,562,388	\$ 384,214	\$ 1,428,252	\$ 4,374,854	\$ 2,105,985
Interest receivable	<u>6,354</u>	<u>1,151</u>	<u>1,524</u>	<u>9,029</u>	<u>4,370</u>
 Total assets	 <u>2,568,742</u>	 <u>385,365</u>	 <u>1,429,776</u>	 <u>4,383,883</u>	 <u>2,110,355</u>
Liabilities:					
Accounts payable	16,549	42,997	539	60,085	102,664
Accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>3,491</u>	<u>3,491</u>	<u>2,343</u>
 Total liabilities	 <u>16,549</u>	 <u>42,997</u>	 <u>4,030</u>	 <u>63,576</u>	 <u>105,007</u>
Net Position:					
Unrestricted	<u>\$ 2,552,193</u>	<u>\$ 342,368</u>	<u>\$ 1,425,746</u>	<u>\$ 4,320,307</u>	<u>\$ 2,005,348</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Risk Management			Totals	
	Workers	Health	Risk		
	Compensation	Self Insurance	Management	2022	2021
Operating Revenues:					
Charges for Services:					
Insurance premiums	\$ 3,239,800	\$ 512,049	\$ 1,708,006	\$ 5,459,855	\$ 2,733,796
Operating Expenses:					
Salaries and wages	-	55	92,695	92,750	55,552
Employee benefits	-	96,821	32,995	129,816	17,963
Service and supplies	605,893	387,240	1,633	994,766	509,364
Insurance cost	-	-	1,430,457	1,430,457	879,527
Claims cost	-	-	341,718	341,718	213,243
Total operating expenses	605,893	484,116	1,899,498	2,989,507	1,675,649
Operating income (loss)	2,633,907	27,933	(191,492)	2,470,348	1,058,147
Nonoperating Revenues (Expenses):					
Investment income (loss)	(81,714)	(26,882)	(46,793)	(155,389)	(1,042)
Total nonoperating revenues (expenses)	2,552,193	1,051	(238,285)	2,314,959	1,057,105
Transfers:					
Operating transfers out	-	-	-	-	(38,956)
Changes in net position	2,552,193	1,051	(238,285)	2,314,959	1,018,149
Net Position:					
Beginning of year	-	341,317	1,664,031	2,005,348	987,199
End of year	\$ 2,552,193	\$ 342,368	\$ 1,425,746	\$ 4,320,307	\$ 2,005,348

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2022	2021
Cash Flows From Operating Activities:					
Cash received from customers	\$ 3,239,800	\$ 512,049	\$ 1,708,006	\$ 5,459,855	\$ 2,733,796
Cash paid for salaries and employee benefits	-	(96,876)	(124,542)	(221,418)	(77,527)
Cash paid for services and supplies	<u>(589,344)</u>	<u>(440,775)</u>	<u>(1,779,401)</u>	<u>(2,809,520)</u>	<u>(1,618,851)</u>
Net cash provided (used) by operating activities	2,650,456	(25,602)	(195,937)	2,428,917	1,037,418
Cash Flows From Noncapital Financing Activities:					
Operating transfers	-	-	-	-	(38,956)
Cash Flows From Investing Activities:					
Investment income (loss)	<u>(88,068)</u>	<u>(27,158)</u>	<u>(44,822)</u>	<u>(160,048)</u>	<u>(3,902)</u>
Net increase (decrease) in pooled cash and investments	2,562,388	(52,760)	(240,759)	2,268,869	994,560
Pooled Cash and Investments:					
Beginning of year	<u>-</u>	<u>436,974</u>	<u>1,669,011</u>	<u>2,105,985</u>	<u>1,111,425</u>
End of year	<u>\$ 2,562,388</u>	<u>\$ 384,214</u>	<u>\$ 1,428,252</u>	<u>\$ 4,374,854</u>	<u>\$ 2,105,985</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:					
Operating income (loss)	\$ <u>2,633,907</u>	\$ <u>27,933</u>	\$ <u>(191,492)</u>	\$ <u>2,470,348</u>	\$ <u>1,058,147</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash (Used) by Operating Activities:					
Increase (decrease) in accounts payable	16,549	(53,535)	(5,593)	(42,579)	(16,717)
Increase (decrease) in accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>1,148</u>	<u>1,148</u>	<u>(4,012)</u>
Total adjustments	<u>16,549</u>	<u>(53,535)</u>	<u>(4,445)</u>	<u>(41,431)</u>	<u>(20,729)</u>
Net cash provided (used) by operating activities	<u>\$ 2,650,456</u>	<u>\$ (25,602)</u>	<u>\$ (195,937)</u>	<u>\$ 2,428,917</u>	<u>\$ 1,037,418</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND(10608)
STATEMENT OF NET POSITION
JUNE 30, 2022

	2022
Assets:	
Pooled cash and investments	\$ 2,562,388
Interest receivable	<u>6,354</u>
 Total assets	 2,568,742
Liabilities:	
Accounts payable	<u>16,549</u>
Net Position:	
Unrestricted	<u><u>\$ 2,552,193</u></u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND(10608)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2022

	2022		Variance-
	Budget	Actual	Positive (Negative)
Operating Revenues:			
Charges for Services:			
Insurance premiums	\$ 3,200,000	\$ 3,239,800	\$ 39,800
Operating Expenses:			
Service and supplies	<u>3,190,000</u>	<u>605,893</u>	<u>2,584,107</u>
Operating income (loss)	10,000	2,633,907	2,623,907
Nonoperating Revenues (Expenses):			
Investment income (loss)	<u>(10,000)</u>	<u>(81,714)</u>	<u>(71,714)</u>
Changes in net position	<u>\$ -</u>	2,552,193	<u>\$ 2,552,193</u>
Net Position:			
Beginning of year		<u>-</u>	
End of year		<u>\$ 2,552,193</u>	

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND(10608)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	2022
Cash Flows From Operating Activities:	
Cash received from customers	\$ 3,239,800
Cash paid for services and supplies	<u>(589,344)</u>
Net cash (used) by operating activities	2,650,456
Cash Flows From Investing Activities:	
Investment income (loss)	<u>(88,068)</u>
Net increase (decrease) in pooled cash and investments	2,562,388
Pooled Cash and Investments:	
Beginning of year	<u>-</u>
End of year	<u><u>\$ 2,562,388</u></u>
Reconciliation of Operating Income (Loss) to	
Net Cash (Used) by Operating Activities:	
Operating income (loss)	\$ 2,633,907
Adjustments to Reconcile Operating (Loss) to	
Net Cash (Used) by Operating Activities:	
Increase (decrease) in accounts payable	<u>16,549</u>
Net cash provided (used) by operating activities	<u><u>\$ 2,650,456</u></u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 384,214	\$ 436,974
Interest receivable	<u>1,151</u>	<u>875</u>
Total assets	385,365	437,849
Liabilities:		
Accounts payable	<u>42,997</u>	<u>96,532</u>
Net Position:		
Unrestricted	<u>\$ 342,368</u>	<u>\$ 341,317</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	Budget	2022 Actual	Variance- Positive (Negative)	2021 Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 540,750	\$ 512,049	\$ (28,701)	\$ 525,685
Operating Expenses:				
Salaries and wages	-	55	(55)	-
Employee benefits	-	96,821	(96,821)	-
Service and supplies	506,690	387,240	119,450	428,791
Total operating expenses	506,690	484,116	22,574	428,791
Operating income (loss)	34,060	27,933	(6,127)	96,894
Nonoperating Revenues (Expenses)				
Investment income (loss)	3,000	(26,882)	(29,882)	(668)
Total nonoperating revenues (expenses)	37,060	1,051	(36,009)	96,226
Transfers:				
Operating transfers out	(20,000)	-	20,000	-
Changes in net position	\$ 17,060	1,051	\$ (16,009)	96,226
Net Position:				
Beginning of year		341,317		245,091
End of year		\$ 342,368		\$ 341,317

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 512,049	\$ 525,685
Cash paid for salaries and employee benefits	(96,876)	-
Cash paid for services and supplies	<u>(440,775)</u>	<u>(380,862)</u>
Net cash provided (used) by operating activities	(25,602)	144,823
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(27,158)</u>	<u>(999)</u>
Net increase (decrease) in pooled cash and investments	(52,760)	143,824
Pooled Cash and Investments:		
Beginning of year	<u>436,974</u>	<u>293,150</u>
End of year	<u>\$ 384,214</u>	<u>\$ 436,974</u>
Reconciliation of Operating Income (Loss) to		
Net Cash (Used) by Operating Activities:		
Operating income (loss)	\$ 27,933	\$ 96,894
Adjustments to Reconcile Operating (Loss) to		
Net Cash (Used) by Operating Activities:		
Increase (decrease) in accounts payable	<u>(53,535)</u>	<u>47,929</u>
Net cash provided (used) by operating activities	<u>\$ (25,602)</u>	<u>\$ 144,823</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2022 AND 2021

	2022	2021
Assets:		
Pooled cash and investments	\$ 1,428,252	\$ 1,669,011
Interest receivable	<u>1,524</u>	<u>3,495</u>
 Total assets	 <u>1,429,776</u>	 <u>1,672,506</u>
Liabilities:		
Accounts payable	539	6,132
Accrued payroll and benefits	<u>3,491</u>	<u>2,343</u>
 Total liabilities	 <u>4,030</u>	 <u>8,475</u>
Net Position:		
Unrestricted	<u>\$ 1,425,746</u>	<u>\$ 1,664,031</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, 2022
(With Comparative Actual Amounts for Year Ended June 30, 2021)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 1,708,005	\$ 1,708,006	\$ 1	\$ 2,208,111
Operating Expenses:				
Salaries and wages	150,000	92,695	57,305	55,552
Employee benefits	82,500	32,995	49,505	17,963
Service and supplies	150,000	1,633	148,367	80,533
Capital	50,000	-	50,000	-
Insurance cost	1,300,000	1,430,457	(130,457)	879,527
Claims cost	654,641	341,718	312,923	213,243
Total operating expenses	<u>2,387,141</u>	<u>1,899,498</u>	<u>487,643</u>	<u>1,246,818</u>
Operating income (loss)	(679,136)	(191,492)	487,644	961,293
Nonoperating Revenues (Expenses):				
Investment income (loss)	-	(46,793)	(46,793)	(236)
Changes in net position	<u>\$ (679,136)</u>	(238,285)	<u>\$ 440,851</u>	961,057
Net Position:				
Beginning of year		<u>1,664,031</u>		<u>702,974</u>
End of year		<u>\$ 1,425,746</u>		<u>\$ 1,664,031</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Cash received from customers	\$ 1,708,006	\$ 2,208,111
Cash paid for salaries and employee benefits	(124,542)	(77,527)
Cash paid for services and supplies	<u>(1,779,401)</u>	<u>(1,237,949)</u>
Net cash provided (used) by operating activities	(195,937)	892,635
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(44,822)</u>	<u>(2,843)</u>
Net increase (decrease) in pooled cash and investments	(240,759)	889,792
Pooled Cash and Investments:		
Beginning of year	<u>1,669,011</u>	<u>779,219</u>
End of year	<u><u>\$ 1,428,252</u></u>	<u><u>\$ 1,669,011</u></u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Operating income (loss)	<u>\$ (191,492)</u>	<u>\$ 961,293</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Increase (decrease) in accounts payable	(5,593)	(64,646)
Increase (decrease) in accrued payroll and benefits	<u>1,148</u>	<u>(4,012)</u>
Total adjustments	<u>(4,445)</u>	<u>(68,658)</u>
Net cash provided (used) by operating activities	<u><u>\$ (195,937)</u></u>	<u><u>\$ 892,635</u></u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
TRUST FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022

	Pension (and other Employee Benefits)					
	Trust Funds					
	County	Gabbs	Beatty	Pahrump	Total	F.H. Flint
	OPEB	Town	Town	Town	Pension and	Scholarship
	Trust	OPEB	OPEB	OPEB	other Employee	Private-Purpose
		Trust	Trust	Trust	Benefits	Trust Fund
					Trust Funds	
Assets:						
Pooled cash and investments	\$ 1,874,508	\$ 26,729	\$ 27,204	\$ 167,578	\$ 2,096,019	\$ 26,666
Interest receivable	<u>2,247</u>	<u>62</u>	<u>61</u>	<u>427</u>	<u>2,797</u>	<u>-</u>
Total assets	1,876,755	26,791	27,265	168,005	2,098,816	26,666
Liabilities:						
Accrued payroll and benefits	<u>6,111</u>	<u>-</u>	<u>44</u>	<u>184</u>	<u>6,339</u>	<u>-</u>
Net Position:						
Held in trust	<u>\$ 1,870,644</u>	<u>\$ 26,791</u>	<u>\$ 27,221</u>	<u>\$ 167,821</u>	<u>\$ 2,092,477</u>	<u>\$ 26,666</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Pension (and other Employee Benefits)				Total	
	Trust Funds				Pension (and	F.H. Flint
	County	Gabbs	Beatty	Pahrump	other Employee	Scholarship
	OPEB	OPEB	OPEB	OPEB	Benefits)	Private-Purpose
	Trust	Trust	Trust	Trust	Trust Funds	Trust Fund
Additions:						
Contributions:						
Employer	\$ 2,659,305	\$ 16,500	\$ 27,000	\$ 107,500	\$ 2,810,305	\$ -
Investment income (loss)	(54,529)	(1,271)	(1,284)	(12,205)	(69,289)	38
Total additions	<u>2,604,776</u>	<u>15,229</u>	<u>25,716</u>	<u>95,295</u>	<u>2,741,016</u>	<u>38</u>
Deductions:						
Benefit payments	1,600,710	-	10,591	53,536	1,664,837	-
Services and supplies	<u>5,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,250</u>	<u>-</u>
Total deductions	<u>1,605,960</u>	<u>-</u>	<u>10,591</u>	<u>53,536</u>	<u>1,670,087</u>	<u>-</u>
Change in net position	998,816	15,229	15,125	41,759	1,070,929	38
Net Position:						
Beginning 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>
End of year	<u>\$ 1,870,644</u>	<u>\$ 26,791</u>	<u>\$ 27,221</u>	<u>\$ 167,821</u>	<u>\$ 2,092,477</u>	<u>\$ 26,666</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Assets:				
Pooled cash and investments	\$ 1,282,235	\$ 571,837	\$ 398,831	\$ 130,309
Interest receivable	4,607	1,144	990	306
Taxes receivable	-	51,066	5,183	-
Due from other governments	-	-	-	-
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid item	-	-	-	-
Total assets	<u>1,286,842</u>	<u>624,047</u>	<u>405,004</u>	<u>130,615</u>
Liabilities:				
Accounts payable and other liabilities	-	-	13,305	1,957
Due to other governments	-	582,417	387,274	-
Unavailable revenue - taxes	-	41,630	4,425	-
Total liabilities	<u>-</u>	<u>624,047</u>	<u>405,004</u>	<u>1,957</u>
Net Position:				
Restricted for other governments	-	-	-	128,658
Restricted for individuals	<u>1,286,842</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ 1,286,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,658</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 5,800	\$ 5,906	\$ 321,710	\$ 860,161	\$ 582,310	\$ 520,545
15	15	5,455	18,329	15,176	8,128
-	-	26,293	1,207	147,824	18,876
-	-	-	127,041	230,923	33,827
-	-	-	-	-	-
-	-	-	45,729	177,501	-
-	-	-	71,965	56,871	25,867
<u>5,815</u>	<u>5,921</u>	<u>353,458</u>	<u>1,124,432</u>	<u>1,210,605</u>	<u>607,243</u>
-	-	-	-	-	-
-	-	327,650	1,123,278	1,165,271	592,254
-	-	25,808	1,154	45,334	14,989
<u>-</u>	<u>-</u>	<u>353,458</u>	<u>1,124,432</u>	<u>1,210,605</u>	<u>607,243</u>
5,815	5,921	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,815</u>	<u>\$ 5,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Assets:				
Pooled cash and investments	\$ 59,681	\$ 218,322	\$ 121,891	\$ 34,783
Interest receivable	1,308	1,423	660	328
Taxes receivable	4,672	22,546	6,727	917
Due from other governments	9,022	973	3,005	2,084
Loan receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid item	22,945	4,643	-	-
	<u>97,628</u>	<u>247,907</u>	<u>132,283</u>	<u>38,112</u>
Total assets	<u>97,628</u>	<u>247,907</u>	<u>132,283</u>	<u>38,112</u>
Liabilities:				
Accounts payable and other liabilities	-	-	-	-
Due to other governments	93,133	225,592	128,054	37,428
Unavailable revenue - taxes	4,495	22,315	4,229	684
	<u>97,628</u>	<u>247,907</u>	<u>132,283</u>	<u>38,112</u>
Total liabilities	<u>97,628</u>	<u>247,907</u>	<u>132,283</u>	<u>38,112</u>
Net Position:				
Restricted for other governments	-	-	-	-
Restricted for individuals	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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 2022
\$ 13,748,136	\$ 310,488	\$ 835,745	\$ 5,379	\$ 19,501,806	\$ 377,275	\$ 39,893,150
37,379	1,482	4,409	14	-	882	102,050
460,990	20,472	15,636	-	-	-	782,409
1,133,020	-	65,463	-	-	-	1,605,358
-	-	-	-	-	43,598	43,598
-	-	-	-	-	-	223,230
-	-	-	-	-	-	182,291
<u>15,379,525</u>	<u>332,442</u>	<u>921,253</u>	<u>5,393</u>	<u>19,501,806</u>	<u>421,755</u>	<u>42,832,086</u>
-	-	-	-	-	-	15,262
2,669,501	332,442	914,954	-	-	-	8,579,248
<u>393,873</u>	<u>-</u>	<u>6,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>565,235</u>
<u>3,063,374</u>	<u>332,442</u>	<u>921,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,159,745</u>
12,316,151	-	-	-	19,501,806	421,755	32,380,106
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,393</u>	<u>-</u>	<u>-</u>	<u>1,292,235</u>
<u>\$ 12,316,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,393</u>	<u>\$ 19,501,806</u>	<u>\$ 421,755</u>	<u>\$ 33,672,341</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Additions:				
Taxes	\$ 1,277,674	\$ 5,394,988	\$ 243,356	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	1	-	-
Fines and forfeitures	-	26,243	-	-
Intergovernmental	-	9,730,265	30	-
Miscellaneous	<u>(141,396)</u>	<u>872,970</u>	<u>(26,776)</u>	<u>9,306</u>
Total revenue	1,136,278	16,024,467	216,610	9,306
Deductions:				
Payments to other governments	<u>1,866,867</u>	<u>16,024,467</u>	<u>216,610</u>	<u>4,235</u>
Change in net position	(730,589)	-	-	5,071
Net Position:				
Beginning of year	<u>2,017,431</u>	<u>-</u>	<u>-</u>	<u>123,587</u>
End of year	<u>\$ 1,286,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,658</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ -	\$ -	\$ 922,144	\$ 980,718	\$ 1,037,447	\$ 952,513
-	-	-	6,183	700	-
-	-	-	321,576	1,224,976	13,068
-	-	-	1,845	52,244	5,363
-	-	-	676,718	1,233,725	193,447
<u>(376)</u>	<u>(383)</u>	<u>(124,457)</u>	<u>(442,447)</u>	<u>11,024</u>	<u>(201,363)</u>
(376)	(383)	797,687	1,544,593	3,560,116	963,028
<u>-</u>	<u>-</u>	<u>797,687</u>	<u>1,544,593</u>	<u>3,560,116</u>	<u>963,028</u>
(376)	(383)	-	-	-	-
<u>6,191</u>	<u>6,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,815</u>	<u>\$ 5,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Additions:				
Taxes	\$ 963,305	\$ 99,389	\$ 158,847	\$ 72,684
Licenses and permits	-	-	-	-
Charges for services	1,270	771	2,821	243
Fines and forfeitures	331	70	118	113
Intergovernmental	72,287	5,237	67,567	11,632
Miscellaneous	<u>(31,528)</u>	<u>(34,619)</u>	<u>(15,345)</u>	<u>(5,658)</u>
Total revenue	1,005,665	70,848	214,008	79,014
Deductions:				
Payments to other governments	<u>1,005,665</u>	<u>70,848</u>	<u>214,008</u>	<u>79,014</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 2022
\$ 11,275,812	\$ 257,753	\$ 305,153	\$ -	\$ -	\$ -	\$ 23,941,783
-	-	7,548	-	-	-	14,431
-	-	375	-	-	-	1,565,101
-	-	2,120	-	-	-	88,447
889,255	-	336,367	-	5,325,000	-	18,541,530
(386,006)	(25,483)	(88,347)	(349)	(1,411,707)	(16,436)	(2,059,376)
11,779,061	232,270	563,216	(349)	3,913,293	(16,436)	42,091,916
11,065,038	232,270	563,216	-	-	-	38,207,662
714,023	-	-	(349)	3,913,293	(16,436)	3,884,254
11,602,128	-	-	5,742	15,588,513	438,191	29,788,087
\$ 12,316,151	\$ -	\$ -	\$ 5,393	\$ 19,501,806	\$ 421,755	\$ 33,672,341

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 27, 2023.

Report on 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 and therefore material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nye County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit report and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 "Daniel McHugh". The signature is fluid and cursive, with the first name "Daniel" being more prominent.

Las Vegas, Nevada
March 27, 2023

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

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

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 27, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Las Vegas, Nevada
June 20, 2023

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Page 1 of 4

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Passed through State of Nevada, Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	HD# 17744	\$ -	\$ 52,887
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	SG 25317	-	219,338
Total CFDA 10.557			-	272,225
Passed through State of Nevada, Office of the Controller:				
Schools and Roads - Grants to Counties	10.666	N/A	-	886,594
Total U.S. Department of Agriculture			\$ -	\$ 1,158,819
<u>U.S. Department of Housing & Urban Development</u>				
Passed through State of Nevada, Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20/PF/14	\$ -	\$ 21,600
Passed through State of Nevada, Business and Industry Housing Division:				
Emergency Solutions Grant Program	14.231	E21-DC-32-0001	\$ -	\$ 2,466
Emergency Solutions Grant Program	14.231	E19-DC-32-0001	-	942
Emergency Solutions Grant Program	14.231	E20-DC-32-0001	-	18,763
Total CFDA 14.231			-	22,171
Direct Program:				
Continuum of Care Program	14.267	NV0139L9T022001	-	41,712
Continuum of Care Program	14.267	NV0139L9T021900	-	8,438
Total CFDA 14.267			-	50,150
Total U.S. Department of Housing & Urban Development			\$ -	\$ 93,921
<u>U.S. Department of Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	N/A	\$ -	\$ 3,587,550
Geothermal Resources	15.434	N/A	-	15,522
Fish and Wildlife - Refuge Revenue Sharing Act	15.Unknown	N/A	-	2,655
Passed through State of Nevada, Office of the Controller:				
Outdoor Recreation Acquisition, Development and Planning	15.916	32-00352	-	59,225
Taylor Grazing Act	15.Unknown	N/A	-	4,235
Total U.S. Department of Interior			\$ -	\$ 3,669,187
<u>U.S. Department of Justice</u>				
Passed through State of Nevada, Department of Public Safety:				
COVID 19-Coronavirus Emergency Supplemental Funding Program	16.034	20-CESF-32	\$ -	\$ 141,223
Passed through State of Nevada, Department of Health and Human Services:				
Crime Victim Assistance	16.575	16575-20-038	-	31,285
Passed through State of Nevada, Office of the Attorney General				
Violence Against Women Formula Grants	16.588	2020-VAWA-33	-	22,894
Direct Programs:				
Bullet Proof Vest Partnership Program	16.607	N/A	-	24,920
Joint Terrorism Task Force	16.Unknown	N/A	-	6,992
Domestic Cannabis Eradication	16.Unknown	2022-83	-	4,863
Domestic Cannabis Eradication	16.Unknown	2021-79	-	24,285
Total U.S. Department of Justice			\$ -	\$ 256,462

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Page 2 of 4

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program	20.106	3-32-0019-016-2019	\$ -	\$ 103,638
Airport Improvement Program	20.106	3-32-0029-014-2022	-	24,993
COVID 19-Airport Improvement Program	20.106	3-32-0002-018-2020	-	21,872
COVID 19-Airport Improvement Program	20.106	3-32-0019-018-2020	-	8,397
Total CFDA 20.106			-	158,900
Passed through State of Nevada, Department of Transportation:				
Highway Planning and Construction	20.205	PR063-21-816	-	340,968
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR393-21-802	63,732	63,732
Formula Grants for Rural Areas and Tribal Transit Program	20.509	P411-20-802	55,121	55,121
Total CFDA 20.509			118,853	118,853
Passed through State of Nevada, Department of Public Safety				
Office of Traffic Safety:				
State and Community Highway Safety	20.600	JF-2021-NYE CO SO-00029	-	4,331
State and Community Highway Safety	20.600	TS-2021-NYE CO SO-00131	-	544
State and Community Highway Safety	20.600	JF-2022-NYE CO SO-00034	-	13,599
Total CFDA 20.600			-	18,474
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	JF-2021-NYE CO SO-00029	-	1,800
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	JF-2022-NYE CO SO-00034	-	7,077
Total CFDA 20.608			-	8,877
Total U.S. Department of Transportation			\$ 118,853	\$ 646,072
<u>U.S. Department of Treasury</u>				
Direct Programs:				
COVID 19-Coronavirus Relief Fund	21.019	N/A	\$ -	\$ 47,262
Passed through Supreme Court of Nevada				
COVID 19-Coronavirus Relief Fund	21.019	N/A	-	1,928
			\$ -	\$ 49,190
<u>U.S. Environmental Protection Agency</u>				
Direct Programs:				
Environmental Workforce Development and Job Training				
Cooperative Agreement	66.815	JT-98T26801	\$ -	\$ 3,006
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-99T03101	-	36,393
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-99T74801	-	32,001
Total CFDA 66.818			-	68,394
Total Environmental Protection Agency			\$ -	\$ 71,400
<u>U.S. Department of Energy</u>				
Direct Programs:				
Environmental Remediation and Waste Processing and Disposal	81.104	DE-NA0002757	\$ -	\$ 78,240
Direct Programs:				
Test Site Security	81.Unknown	89233120CNA000125	-	773,491
Payments Equal to Taxes (PETT)	81.Unknown	N/A	-	1,295,979
Total U.S. Department of Energy			\$ -	\$ 2,147,710
<u>Election Assistance Commission</u>				
Passed through State of Nevada, Secretary of State:				
2018 HAVA Election Security Grants	90.404	90.404-0025	\$ -	\$ 660
2018 HAVA Election Security Grants	90.404	N/A	-	73,026
Total CFDA 90.404 (Election Assistance Commission)			-	73,686

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Page 3 of 4

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health & Human Services				
Aging Cluster				
Passed through State of Nevada, Department of Health and Human Services, Division for Aging and Disability Services:				
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-22	\$ 32,475	\$ 32,475
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-1X-22	45,148	45,148
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-1X-21	17,017	17,017
Total CFDA 93.045			<u>94,640</u>	<u>94,640</u>
Nutrition Services Incentive Program	93.053	13-000-57-NX-21	7,955	7,955
Nutrition Services Incentive Program	93.053	13-000-57-NX-22	3,107	3,107
Total CFDA 93.053			<u>11,062</u>	<u>11,062</u>
Total Aging Cluster			<u>105,702</u>	<u>105,702</u>
Passed through the State of Nevada Fifth Judicial District Court:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI081904-01	-	298,893
Passed through the State of Nevada Division of Public & Behavioral Health				
Immunization Cooperative Agreement	93.268	SG 25169	-	123,971
Passed through State of Nevada, Department of Health and Human Services:				
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	HD 17888	-	273
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	SG 25248	-	46,850
Total CFDA 93.323			-	<u>47,123</u>
Child Support Enforcement	93.563	N/A	-	<u>323,465</u>
Passed through State of Nevada, Department of Health and Human Services:				
COVID 19-Community Services Block Grant	93.569	1124	13,302	45,142
Community Services Block Grant	93.569	1252	33,820	108,725
Community Services Block Grant	93.569	1161	2,981	2,981
Community Services Block Grant	93.569	1268	4,496	4,496
Total CFDA 93.569			<u>54,599</u>	<u>161,344</u>
Passed through Clark County, Nevada, Department of Social Services:				
HIV Emergency Relief Project Grants	93.914	604274-16	-	178,310
COVID 19-HIV Emergency Relief Project Grants	93.914	605681-20	10,070	12,825
Total CFDA 93.914			<u>10,070</u>	<u>191,135</u>
Total U.S. Department of Health and Human Services			<u>\$ 170,371</u>	<u>\$ 1,251,633</u>

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Page 4 of 4

	Federal			
	Assistance	Pass-through	Passed Through	Expenditures
	Number	Identifying Number	to Subrecipients	
<u>U.S. Department of Homeland Security</u>				
Passed through State of Nevada, Department of Public Safety				
Division of Emergency Management:				
COVID-19 Disaster Grants - Public Assistance				
(Presidentially Declared Disasters)	97.036	165239	\$ -	\$ 18,050
Emergency Management Performance Grants	97.042	97042.20S	-	24,901
Emergency Management Performance Grants	97.042	97042.21	-	25,189
Total CFDA 97.042			-	50,090
Pre-Disaster Mitigation	97.047	9704718-3900	9,333	9,333
Homeland Security Grant Program	97.067	97067.20	-	36,626
Direct Programs:				
Cooperating Technical Partners	97.045	EMF-2021-CA-00004	-	83,250
Total U.S. Department of Homeland Security			\$ 9,333	\$ 197,349
Total Expenditures of Federal Awards			\$ 298,557	\$ 9,615,429

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Nye County under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Nye County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nye County.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

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

NOTE 3 - FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2022, the County had no material food commodities inventory.

NOTE 4 - SUBRECIPIENTS

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

Program Title	Federal Assistance Number	Federal Subrecipient Expenditures
Nye County Senior Nutrition:		
Formula Grants for Rural Areas and Tribal Transit Program	20.509	\$ 118,853
Special Programs for the Aging Title III Part C - Nutrition Services	93.045	\$ 94,640
Nutrition Services Incentive Program	93.053	\$ 11,062
Community Services Block Grant	93.569	\$ 5,500
Nye Communities Coalition:		
COVID 19-Community Services Block Grant	93.569	\$ 13,302
Community Services Block Grant	93.569	\$ 17,025
Pahrump Senior Center:		
Community Services Block Grant	93.569	\$ 5,500
COVID 19-HIV Emergency Relief Project Grants	93.914	\$ 10,070
Community Chest:		
Community Services Block Grant	93.569	\$ 13,272
University of Nevada, Reno		
Pre-Disaster Mitigation	97.047	\$ 9,333

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 4 – U.S. DEPARTMENT OF AGRICULTURE

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

<u>Balance at July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2022</u>
<u>\$ 263,739</u>	<u>\$ 0</u>	<u>\$ 4,755</u>	<u>\$ 258,984</u>

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

<u>Balance at July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2022</u>
<u>\$ 246,221</u>	<u>\$ 0</u>	<u>\$ 25,599</u>	<u>\$ 220,622</u>

NOTE 5 – U.S. ENVIRONMENTAL PROTECTION AGENCY

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

<u>Balance at July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2022</u>
<u>\$ 42,399</u>	<u>\$ 0</u>	<u>\$ 42,399</u>	<u>\$ 0</u>

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

<u>Balance at July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2022</u>
<u>\$ 83,563</u>	<u>\$ 0</u>	<u>\$ 41,164</u>	<u>\$ 42,399</u>

NOTE 6 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

General Fund	\$ 4,792,282
Major Fund - Special Revenue Fund - Road	886,594
Major Fund - Special Revenue Fund - Grants	2,084,442
Nonmajor Debt Service Funds	1,295,979
Nonmajor Special Revenue Funds	521,268
Nonmajor Capital Projects Funds	30,629
Custodial Fund-Range Improvement	<u>4,235</u>
	<u>\$ 9,615,429</u>

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022
Page 1 of 2

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of Major Programs

Special Supplemental Nutrition Program for Women, Infants, and Children	Assistance No. 10.557
Schools and Roads – Grant to Counties	Assistance No. 10.666
Highway Planning and Construction	Assistance No. 20.205
Test Site Security	Assistance No. 81.Unknown
Payments Equal To Taxes (PETT)	Assistance No. 81.Unknown
Child Support Enforcement	Assistance No. 93.563
 Dollar threshold to distinguishing types A and B programs	 \$750,000
 Auditee qualified as low-risk auditee	 No

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022
Page 2 of 2

FINDINGS-FINANCIAL STATATEMENT AUDIT

2022-001 Pooled Cash and Investment Reconciliation

Material Weakness in Internal Control Over Financial Reporting

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

Condition: Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely and accurately for several months during the year.

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

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

Recommendation: Develop an effective cross-training program that (1) identifies roles and responsibilities, (2) matches roles with trainees, (3) identifies methods of training to be used, (4) defines the benefits, (5) implement training, (6) rotate tasks and (7) review results.

Views of Responsible Officials: County management agrees with the finding and recommendations. The recommendations were implemented December 2022.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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, 2022, and the related notes to the basic financial statements, nothing came to our attention that caused us to believe that the County failed to comply with the specific requirements of Nevada Revised Statutes referenced below insofar as they relate to accounting matters, except as noted below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures; other matters may have come to our attention regarding the County's noncompliance with the requirements of Nevada Revised Statutes noted below, insofar as they relate to accounting matters.

CURRENT YEAR RECOMMENDATIONS

Comments are noted on page 361.

PRIOR YEAR RECOMMENDATIONS

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

CURRENT YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

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

Pahrump Museum Special Revenue Fund	\$	7,619
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Pahrump Museum Fund - The deficit net position of the Pahrump Museum Fund is due to receiving less revenue than anticipated during the year. The deficit will be corrected in the following year.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

Prior year findings included one fund with deficit fund balance/net position. The Pahrump Ambulance Fund had a deficit net position due to the Fund's proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada.

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 280 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, 2022, 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	\$ 34,427
Airport projects	109,407
Equipment	130,377
Information Technology	40,045
Improvements	111,871
Debt	<u>88,947</u>
	<u>\$ 515,074</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. The fund expended \$4,190 for a lighting project during the year.

Gabbs Town Special Ad Valorem Capital Projects Fund

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

Manhattan Town Special Ad Valorem Capital Projects Fund

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

Pahrump Town Special Ad Valorem Capital Projects Fund

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

NEVADA REVISED STATUTE 354.6113 – BOND PROCEEDS CAPITAL PROJECTS FUND

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

Siemens Energy Project	\$ 5,588,848
One Stop Shop at Calvada	1,927,678
Pahrump Animal Shelter	<u>3,972,971</u>
	<u>\$ 11,489,497</u>

Planned sources of revenue for the following year are investment income and fund balance carryover. The County does not plan to accumulate fund balance.



Las Vegas, Nevada
March 27, 2023