

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023

NYE COUNTY, NEVADA

JUNE 30, 2023

TABLE OF CONTENTS

INTRODUCTORY SECTION:	<u>PAGE</u>
County officers	
FINANCIAL SECTION:	
Independent auditor's report	1-3
Management's discussion and analysis	4-13
BASIC FINANCIAL STATEMENTS:	
Government-wide financial statements:	
Statement of net position	14
Statement of activities	15
Fund financial statements:	
Governmental Funds:	
Balance sheet	16-17
Reconciliation of the governmental funds balance sheet to the statement of net position	18
Statement of revenues, expenditures and changes in fund balances	19-20
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	21
Proprietary Funds:	
Statement of net position	22-23
Statement of revenues, expenses and changes in net positions	24-25
Statement of cash flows	26-29
Fiduciary Funds:	
Statement of net position	30
Statement of changes in net position	31
Notes to financial statements	32-73
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of revenues, expenditures, and changes in fund balance budget and actual	
General Fund (Budgetary Basis)	74-81
Road Fund (GAAP basis)	82-83
Grants Fund (GAAP basis)	84-85
Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis)	86
Schedule of changes in the County's total OPEB liability and related ratios	87-88
Schedule of the County's contributions to the Public Employees' Retirement System of the State of Nevada	89
Schedule of the County's proportionate share of the net pension liability Public Employees' Retirement System of the State of Nevada	90
Notes to required supplementary information	91
Governmental Funds:	
Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) - Balance Sheet	92

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

SUPPLEMENTARY INFORMATION:

Combining and Individual Fund Financial Statements:	<u>PAGE</u>
Major Funds:	
General Fund (10101):	
Comparative balance sheets	93
Schedule of revenues, expenditures, and changes in fund balance - budget (Budgetary Basis) and actual	94
Schedule of revenues compared to budget	95-97
Schedule of expenditures compared to budget	98-102
Road Fund (10205):	
Comparative balance sheets	103
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	104-205
Grants Fund (10340):	
Comparative balance sheets	106
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	107-108
County Capital Projects Fund (10401):	
Comparative balance sheets	109
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	110
Solid Waste Major Enterprise Fund (10510,10511):	
Comparative statement of net position	111
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	112
Comparative statement of cash flows	113
Pahrump Ambulance Enterprise Fund (25520):	
Comparative statement of net position	114
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	115
Comparative statement of cash flows	116
Nonmajor Governmental Funds:	
Combining balance sheet	117
Combining statement of revenues, expenditures and changes in fund balance	118
Nonmajor Special Revenue Funds:	
Combining balance sheet	119-128
Combining statement of revenues, expenditures, and changes in fund balance	129-138
Regional Streets and Highways Fund (10207):	
Comparative balance sheets	139
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	140

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

Nonmajor Special Revenue Funds (Continued):	<u>PAGE</u>
Special Fuel Tax Fund (10206):	
Comparative balance sheets	141
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	142
Public Transit Fund (10208):	
Comparative balance sheets	143
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	144
Airport Fund (10209):	
Comparative balance sheets	145
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	146
Public Improvement Fund (10253):	
Comparative balance sheets	147
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	148
Impact Fees Fund (10250):	
Comparative balance sheets	149
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	150
Ambulance and Health Fund (10282):	
Comparative balance sheets	151
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	152
Medical and General Indigent Fund (10283):	
Comparative balance sheets	153
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	154
Dedicated County Medical Indigent Fund (10284):	
Comparative balance sheets	155
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	156
Health Clinics Fund (10285):	
Comparative balance sheets	157
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	158
Agricultural Extension Fund (10218):	
Comparative balance sheets	159
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	160
Pahrump Museum Fund (10214):	
Comparative balance sheets	161
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	162

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

Nonmajor Special Revenue Funds (Continued):	<u>PAGE</u>
Tonopah Museum Fund (10215):	
Comparative balance sheets	163
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	164
Building Department Fund (10254):	
Comparative balance sheets	165
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	166
County Owned Building Fund (10291):	
Comparative balance sheets	167
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	168
Mining Maps Fund (10269):	
Comparative balance sheets	169
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	170
Senior Nutrition Fund (10281):	
Comparative balance sheets	171
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	172
Assessor Technology Fund (10322):	
Comparative balance sheets	173
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	174
Clerk Technology Fund (10323):	
Comparative balance sheets	175
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	176
Recorder Technology Fund (10320):	
Comparative balance sheets	177
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	178
State and County Room Tax Fund (10220):	
Comparative balance sheets	179
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	180
911 Medical Emergency System Fund (10213):	
Comparative balance sheets	181
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	182
Juvenile Probation Fund (10230):	
Comparative balance sheets	183
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	184-185

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

Nonmajor Special Revenue Funds (Continued):	<u>PAGE</u>
Drug Forfeiture Fund (10232):	
Comparative balance sheets	186
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	187
County Jail Fund (10236):	
Comparative balance sheets	188
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	189-190
Public Safety Sales Tax Distribution Fund (10233):	
Comparative balance sheets	191
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	192
Public Safety Sales Tax Sheriff Fund (10234):	
Comparative balance sheets	193
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	194
Public Safety Sales Tax Fire Fund (10235):	
Comparative balance sheets	195
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	196
Court Collection Fees Fund (10244):	
Comparative balance sheets	197
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	198
Justice Court Fines NRS 176 Fund (10245):	
Comparative balance sheets	199
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	200
JP Court Facility Assessment Fund (10246):	
Comparative balance sheets	201
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	202
District Court Improvement Fund (10247):	
Comparative balance sheets	203
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	204
Drug Court Proceeds Fund (10248):	
Comparative balance sheets	205
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	206
Law Library Fund (10249):	
Comparative balance sheets	207
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	208

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

Nonmajor Special Revenue Funds (Continued):	<u>PAGE</u>
District Court Technology Fund (10321):	
Comparative balance sheets	209
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	210
JP Court Fines Other Fund (10240):	
Balance sheet	211
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	212
Water District Fund (61101):	
Comparative balance sheets	213
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	214
Veterans Services Fund (10210):	
Comparative balance sheets	215
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	216
Foreclosure Mediation Fund (10702):	
Comparative balance sheets	217
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	218
Beatty Town Fund (24101):	
Comparative balance sheets	219
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	220-221
Beatty Room Tax Fund (24220):	
Comparative balance sheets	222
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	223
Beatty Town Public Safety Sales Tax Sheriff Fund (24234):	
Comparative balance sheets	224
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	225
Beatty Town Public Safety Sales Tax Fire Fund (24235):	
Comparative balance sheets	226
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	227
Gabbs Town Fund (23101):	
Comparative balance sheets	228
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	229-230
Gabbs Town Public Safety Sales Tax Sheriff Fund (23234):	
Comparative balance sheets	231
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	232

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Gabbs Town Public Safety Sales Tax Fire Fund (23235):	
Comparative balance sheets	233
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	234
Manhattan Town Fund (27101):	
Comparative balance sheets	235
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	236
Manhattan Town Public Safety Sales Tax Sheriff Fund (27234):	
Comparative balance sheets	237
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	238
Manhattan Town Public Safety Sales Tax Fire Fund (27235):	
Comparative balance sheets	239
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	240
Pahrump Town Fund (25101):	
Comparative balance sheets	241
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	242
Schedule of revenues compared to budget	243
Schedule of expenditures compared to budget	244-245
Pahrump Road Fund (25205):	
Comparative balance sheets	246
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	247
Pahrump Business License Fund (25268):	
Comparative balance sheets	248
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	249
Pahrump Swimming Pool Fund (25274):	
Comparative balance sheets	250
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	251
Pahrump State Room Tax Fund (25220):	
Comparative balance sheets	252
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	253
Pahrump Fairgrounds Room Tax Fund (25414):	
Comparative balance sheets	254
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	255

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

	<u>PAGE</u>
Nonmajor Special Revenue Funds (Continued):	
Pahrump Tourism Room Tax Fund (25222):	
Comparative balance sheets	256
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	257
Pahrump Economic Development Room Tax Fund (25221):	
Comparative balance sheets	258
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	259
Pahrump Parks Room Tax Fund (25223):	
Comparative balance sheets	260
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	261
Pahrump Arena Room Tax Fund (25224):	
Comparative balance sheets	262
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	263
Pahrump Fall Festival Fund (25217):	
Comparative balance sheets	264
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	265
Pahrump Cemetery Fund (25272):	
Comparative balance sheets	266
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	267
Pahrump Cemetery Perpetual Fund (25273):	
Comparative balance sheets	268
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	269
Pahrump Parks Impact Fee Fund (25252):	
Comparative balance sheets	270
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	271
Pahrump Fire Impact Fee Fund (25251):	
Comparative balance sheets	272
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	273
Pahrump Town Public Safety Sales Tax Sheriff Fund(25234):	
Comparative balance sheets	274
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	275
Pahrump Town Public Safety Sales Tax Fire Fund (25235):	
Comparative balance sheets	276
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	277

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

Internally Reported (Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes:	<u>PAGE</u>
Combining balance sheet	278
Combining statement of revenues, expenditures, and changes in fund balances	279
Stabilization Fund (10201):	
Comparative balance sheets	280
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	281
Compensated Absences Fund (10202):	
Comparative balance sheets	282
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	283
Nonmajor Debt Service Funds:	
County Debt Service Fund (10391):	
Comparative balance sheets	284
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	285
Nonmajor Capital Projects Funds:	
Combining balance sheet	286-287
Combining statement of revenues, expenditures, and changes in fund balances	288-289
County Special Ad Valorem Fund (10402):	
Comparative balance sheets	290
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	291
Bond Proceeds Fund (10451):	
Comparative balance sheets	292
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	293
Beatty Fund (24401):	
Comparative balance sheets	294
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	295
Beatty Special Ad Valorem Fund (24402):	
Comparative balance sheets	296
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	297
Beatty Room Tax Fund (24403):	
Comparative balance sheets	298
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	299
Gabbs Special Ad Valorem Fund (23402):	
Comparative balance sheets	300
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	301

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

	<u>PAGE</u>
Nonmajor Capital Projects Funds (Continued):	
Manhattan Special Ad Valorem Fund (27402):	
Comparative balance sheets	302
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	303
Pahrump Town Fund (25401):	
Comparative balance sheets	304
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	305
Pahrump Town Special Ad Valorem Fund (25402):	
Comparative balance sheets	306
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	307
Pahrump Town TV Construction Fund (25412):	
Comparative balance sheets	308
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	309
Pahrump Town Arena Fund (25411):	
Comparative balance sheets	310
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	311
Nonmajor Enterprise Funds:	
Combining statement of net position	312-313
Combining statement of revenues, expenses, and changes in net position	314-315
Combining statement of cash flows	316-317
Gabbs Utility Water Fund (23502, 23504, 23512):	
Comparative statement of net position	318
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	319
Comparative statement of cash flows	320
Gabbs Utility Sewer Fund (23503):	
Comparative statement of net position	321
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	322
Comparative statement of cash flows	323
Manhattan Utility Fund (27502, 27503, 27504):	
Comparative statement of net position	324
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	325
Comparative statement of cash flows	326
Pahrump Lakeview Golf Course Fund (25521):	
Comparative statement of net position	327
Schedule of revenues and expenses and changes in net position - budget (GAAP basis) and actual	328
Comparative statement of cash flows	329

NYE COUNTY, NEVADA
JUNE 30, 2023
TABLE OF CONTENTS (CONTINUED)

Nonmajor Internal Service Funds:	<u>PAGE</u>
Combining statement of net position	330
Combining statement of revenues, expenses, and changes in fund net position	331
Combining statement of cash flows	332
Risk Management Workers Compensation Internal Service Fund (10608):	
Statement of net position	333
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	334
Statement of cash flows	335
Health Self Insurance Internal Service Fund (10604):	
Comparative statement of net position	336
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	337
Comparative statement of cash flows	338
Risk Management Internal Service Fund (10607):	
Comparative statement of net position	339
Schedule of revenues, expenses, and changes in net position - budget (GAAP basis) and actual	340
Comparative statement of cash flows	341
Fiduciary Funds:	
Trust Funds:	
Combining statement of net position	342
Combining statement of changes in net position	343
Custodial Funds:	
Combining statement of net position	344-347
Combining statement of changes in net position	348-351

COMPLIANCE

Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	352-353
Schedule of findings and responses	354
Independent auditor's comments	355-357

NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2023:

Commissioners	Bruce Jabbour, Chairperson
	Debra Strickland, Vice Chairperson
	Donna Cox, Member
	Frank Carbone, Member
	Ron Boskovich, Member
Clerk	Mark Kampf
Treasurer	Raelyn Powers
Recorder	Deborah Beatty
Assessor	Sheree Stringer
Sheriff	Joe McGill
District Attorney	Brian Kunzi
Justice of the Peace	Jennifer Klapper
	William F. Sullivan
	Kirk Vitto
	Michelle Fiore

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, 2023, 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, 2023, 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 (A10) to the financial statements, the County has adopted new accounting guidance, Governmental Accounting Standards Board Statement (GASB) No. 96, *Subscription-Based Information Technology Arrangements*. This adoption did not result in a restatement of net position as of July 1, 2022. 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, 2022 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, 2022, 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 2022 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 2022 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 April 25, 2024, 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
April 25, 2024

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023. 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 2023 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 2023 fiscal year by \$92,889,760 (net position). Total net position represents approximately \$123,316,226 net investment in capital assets, \$15,770,049 restricted for capital projects, \$12,945,153 restricted for public works, and \$46,812,308 restricted for various other purposes. The unrestricted net position is (\$105,953,760). The unrestricted net position is a deficit due primarily to reporting the County's share of the net pension liability of \$86,678,631 and reporting the County's net other postemployment liability of \$49,764,255.

The government-wide net position increased during fiscal year 2023 by \$76,701, or 0.08%.

The primary revenue sources for governmental activities were property taxes of \$26,442,388, consolidated taxes of \$23,572,599, and charges for services of \$19,959,807. These revenue sources comprised 28.53%, 25.44%, and 13.65%, respectively, or 67.62%, of total governmental activities revenues.

The total government-wide expenses were \$101,700,766. The greatest expenses were in the general government function for \$28,274,601 and the public safety function for \$31,317,988. Business-type activities contributed an additional \$7,884,636 of expenses.

Fund Financial Statements

At the end of fiscal year 2023, the governmental funds reported a combined fund balance of \$75,423,694, a decrease of \$8,456,896 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$6,345,267, a decrease of \$5,109,564 from 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, 2023**

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). Governmental activities include general government, judicial, public safety, public works, health, sanitation, welfare, culture and recreation, community support, intergovernmental, other, and interest and fiscal costs 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, and Capital Projects Funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

Proprietary Funds: 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 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 one 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, 2023**

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, 2023 and 2022:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	\$ 110,935,213	\$ 100,121,226	\$ 20,391,639	\$ 17,974,832	\$ 131,326,852	\$ 118,096,058
Net capital & intangible assets	<u>146,695,887</u>	<u>143,272,480</u>	<u>5,573,186</u>	<u>5,722,688</u>	<u>152,269,073</u>	<u>148,995,168</u>
Total Assets	<u>257,631,100</u>	<u>243,393,706</u>	<u>25,964,825</u>	<u>23,697,520</u>	<u>283,595,925</u>	<u>267,091,226</u>
Deferred Outflows of Resources	<u>41,400,236</u>	<u>34,887,727</u>	<u>2,118,972</u>	<u>1,764,978</u>	<u>43,519,208</u>	<u>36,652,705</u>
Liabilities:						
Current liabilities	27,355,805	11,237,611	492,314	218,317	27,848,119	11,455,928
Long-term liabilities	<u>163,012,764</u>	<u>123,546,988</u>	<u>9,046,929</u>	<u>5,746,545</u>	<u>172,059,693</u>	<u>129,293,533</u>
Total Liabilities	<u>190,368,569</u>	<u>134,784,599</u>	<u>9,539,243</u>	<u>5,964,862</u>	<u>199,907,812</u>	<u>140,749,461</u>
Deferred Inflows of Resources	<u>34,302,409</u>	<u>67,925,414</u>	<u>15,152</u>	<u>2,255,997</u>	<u>34,317,561</u>	<u>70,181,411</u>
Net Position:						
Net investment in capital assets	118,190,234	112,783,514	5,125,992	5,243,082	123,316,226	118,026,596
Restricted	64,964,225	67,839,847	10,563,285	10,316,350	75,527,510	78,156,197
Unrestricted	<u>(108,794,101)</u>	<u>(105,051,941)</u>	<u>2,840,125</u>	<u>1,682,207</u>	<u>(105,953,976)</u>	<u>(103,369,734)</u>
Total Net Position	<u>\$ 74,360,358</u>	<u>\$ 75,571,420</u>	<u>\$ 18,529,402</u>	<u>\$ 17,241,639</u>	<u>\$ 92,889,760</u>	<u>\$ 92,813,059</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$92,889,760 as of June 30, 2023.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

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 \$74,360,358 includes negative unrestricted net position totaling \$(108,794,101). The negative unrestricted net position increase is due primarily to an increase in net pension liability and related deferred pension inflows and outflows (see page 12). Net investment in capital assets increased due to capital asset additions (see 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 \$98,373, capital projects of \$15,770,049, general government of \$11,671,074, judicial of \$3,079,069, public safety of \$11,100,971, public works of \$12,945,153, community support of \$5,653,949, culture and recreation of \$1,793,522, and for other purposes of \$2,939,388.

Financial activities increased the County's net position by \$76,701. The following table compares activity for the years ending June 30, 2023 and 2022:

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 12,645,913	\$ 13,527,455	\$ 7,313,894	\$ 6,881,108	\$ 19,959,807	\$ 20,408,563
Operating grants and contributions	7,558,643	3,611,041	-	-	7,558,643	3,611,041
Capital grants and contributions	1,794,894	997,429	1,747,671	721,596	3,542,565	1,719,025
General Revenues:						
Property taxes	26,442,388	24,659,263	-	-	26,442,388	24,659,263
Net proceeds tax	512,663	1,293,892	-	-	512,663	1,293,892
Fuel tax	7,958,778	8,018,952	-	-	7,958,778	8,018,952
Room tax	1,366,826	1,351,190	134,501	136,307	1,501,327	1,487,497
Gaming tax	113,849	121,311	-	-	113,849	121,311
Water tax assessments	291,342	283,919	-	-	291,342	283,919
Public safety sales tax	4,914,786	4,404,040	-	-	4,914,786	4,404,040
Division of Wildlife	2,971	2,654	-	-	2,971	2,654
Federal-in-lieu tax	3,843,946	3,587,550	-	-	3,843,946	3,587,550
Consolidated tax	23,572,599	23,035,937	-	-	23,572,599	23,035,937
National forest	911,106	886,594	-	-	911,106	886,594
Tax sale proceeds	106,513	738,398	-	-	106,513	738,398
Tax penalties	405,550	421,314	-	-	405,550	421,314
NRS 361.610 trust property proceed	123,796	493,140	-	-	123,796	493,140
Investment income (loss)	(503,514)	(5,436,318)	(87,667)	(990,283)	(591,181)	(6,426,601)
Gain on disposal of assets	51,700	1,651,043	-	-	51,700	1,651,043
Rent	123,379	130,333	-	-	123,379	130,333
Miscellaneous	430,940	386,203	-	7,590	430,940	393,793
Total revenues	<u>92,669,068</u>	<u>84,165,340</u>	<u>9,108,399</u>	<u>6,756,318</u>	<u>101,777,467</u>	<u>90,921,658</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Expenses:						
General government	28,274,661	21,559,188	-	-	28,274,661	21,559,188
Judicial	10,716,274	8,322,745	-	-	10,716,274	8,322,745
Public safety	31,317,988	25,751,619	-	-	31,317,988	25,751,619
Public works	14,397,770	8,140,630	-	-	14,397,770	8,140,630
Health	2,549,778	1,607,182	-	-	2,549,778	1,607,182
Sanitation	23,390	11,732	-	-	23,390	11,732
Welfare	3,299,012	2,482,776	-	-	3,299,012	2,482,776
Culture and recreation	436,913	955,617	-	-	436,913	955,617
Community support	898,563	967,452	-	-	898,563	967,452
Interest and fiscal costs	593,347	680,902	-	-	593,347	680,902
Intergovernmental	1,308,434	836,801	-	-	1,308,434	836,801
Other	-	-	7,884,636	6,191,080	7,884,636	6,191,080
Total expenses	<u>93,816,130</u>	<u>71,316,644</u>	<u>7,884,636</u>	<u>6,191,080</u>	<u>101,700,766</u>	<u>77,507,724</u>
Increase in net position before transfer:	(1,147,062)	12,848,696	1,223,763	565,238	76,701	13,413,934
Transfers	<u>(64,000)</u>	<u>(735,273)</u>	<u>64,000</u>	<u>735,273</u>	<u>-</u>	<u>-</u>
Increase in net position	<u>(1,211,062)</u>	<u>12,113,423</u>	<u>1,287,763</u>	<u>1,300,511</u>	<u>76,701</u>	<u>13,413,934</u>
Net position - beginning	75,571,420	63,456,749	17,241,639	15,941,128	92,813,059	79,397,877
Prior period restatement	-	1,248	-	-	-	1,248
Net position - beginning	<u>75,571,420</u>	<u>63,457,997</u>	<u>17,241,639</u>	<u>15,941,128</u>	<u>92,813,059</u>	<u>79,399,125</u>
Net position - ending	<u>\$ 74,360,358</u>	<u>\$ 75,571,420</u>	<u>\$ 18,529,402</u>	<u>\$ 17,241,639</u>	<u>\$ 92,889,760</u>	<u>\$ 92,813,059</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 decreases were primarily due to public works activity and solid waste fees. Net proceeds tax decreased by 60.38% over the prior year. Grant revenue earned increased due to the timing of grant related expenditures and receiving more funding. Investment income (loss) improved over the prior year due to the changes in the fair value of investments.

Increases in the Governmental, Judicial, Public Safety and Public works functions were primarily due to increases in net pension liabilities.

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, 2023**

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 \$75,423,694 a decrease of \$8,456,896, or 10.08%, 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 \$64,964,225, or 86.13%, 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 \$9,943,201, or 13.18%, 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. Nonspendable fund balance is \$615,369, or 0.82%, of total fund balance which include prepaid expenditures and inventory.

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 \$6,345,267, a decrease of \$5,109,564 from the prior year.

Revenues increased by \$941,065, or 1.98%. Tax revenue increased by \$403,026, or 2.37%, due primarily to increases in property tax revenues due to increased property valuations offset by a decrease net proceeds (mining tax). Intergovernmental revenues increased by \$1,014,537, or 4.07%, due to an increase in grant revenue received, an increase in federal-in-lieu tax, and an increase in consolidated (sales) tax revenue. Charges for services revenue decreased \$451,024, or 13.24%, primarily due decreases in general government and public safety fees collected. Fines and forfeitures revenue decreased \$150,849, or 26.68%, due to a reduction in DC juvenile investigator fees.

Expenditures increased by \$3,174,662, or 7.81%. General government expenditures increased by \$1,237,648, or 6.95%, primarily due to an increase miscellaneous overhead and clerk, county administration, assessor, and building and grounds departments. Judicial expenditures increased by \$1,126,783, or 13.53%, primarily due to an increase in expenditures in the Pahrump Justice Court and District Attorney's office due to increases in employee compensation, and other judicial services and supplies expenditures. Public safety expenditures increased by \$787,982, or 5.88%, 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 \$5,599,220, a decrease of \$1,373,440, or 19.70%. Revenues increased by \$561,618, or 15.31%, due to a decrease in investment income (loss) and increases in licenses and permits. Operating transfers in increased \$1,711,630, or 33.25%. Expenditures increased by \$3,516,534, or 39.30%, due to increased employee costs, supplies, and capital outlay for road projects and equipment.

Grants Fund: The Grant Fund revenues increased by \$4,285,129, or 179.64%. Expenditures increased in the fund \$3,980,512 due to spending of the additional grant revenues.

County Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$11,045,418, a decrease of \$818,054, or 6.90%. Revenues increased by \$608,846, or 836.28%, due to improvements in investment losses related to fair value declines of investments. Expenditures increased by \$290,729, or 12.39%, primarily due to an increase in projects.

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Enterprise Fund net position at the end of the year was \$11,836,234, a decrease of \$297,353 over the prior year. Operating revenues decreased by \$97,977, or 4.30%. Operating expenditures increased by \$496,190, or 26.15%, due to an increase in closure and post closure landfill costs. Nonoperating losses of \$83,514 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 \$2,697,322, an increase of \$1,769,416, or 190.69% mainly due to grant income of \$1,747,671. Operating revenues increased by \$216,235, or 5.11%. Operating expenditures increased \$820,834, or 22.74%, due to a net pension adjustment and increased bad debt expense.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

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 decreases in expenditures by \$103,875 and an increase to estimated transfers out of \$345,904. The budget was also augmented due to grant and donation revenue received in the amount of \$314,637 and the related public safety and welfare expenditures.

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 \$2,579,611. Tax revenues were less than budgeted by \$794,314 due to property tax revenue. Charges for services revenues were less than budgeted by \$835,118 due to receiving less recorder fees, assessor fees, and DOE contract revenues. Miscellaneous revenues were less than budgeted due to investment losses from fair value declines in investments and lower tax trust sales excess proceeds revenue.

Total actual expenditures for the General Fund during fiscal year 2023 were approximately \$1,269,746 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 \$586,719 and judicial by \$565,035.

CAPITAL ASSETS

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2023, was \$146,617,269 for the governmental activities and \$5,573,186 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, 2023, follows:

Governmental Activities:	Balance June 30, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 8,784,789	\$ 25,000	\$ -	\$ -	\$ 8,809,789
Construction in progress	23,081,314	5,970,535	-	(16,524,618)	12,527,231
Total capital assets not being depreciated	31,866,103	5,995,535	-	(16,524,618)	21,337,020
Capital assets being depreciated:					
Buildings and improvements	93,355,612	234,760	(4,906)	11,440,495	105,025,961
Equipment	58,926,150	4,294,354	(105,514)	3,000,783	66,115,773
Infrastructure	53,032,880	-	-	2,083,340	55,116,220
Total capital assets being depreciated	205,314,642	4,529,114	(110,420)	16,524,618	226,257,954
Less accumulated depreciation for:					
Buildings and improvements	41,467,696	2,442,868	(4,906)	-	43,905,658
Equipment	37,722,415	3,523,475	(105,514)	-	41,140,376
Infrastructure	14,837,292	1,094,379	-	-	15,931,671
Total accumulated depreciation	94,027,403	7,060,722	(110,420)	-	100,977,705
Total capital assets being depreciated, net	111,287,239	(2,531,608)	-	16,524,618	125,280,249
Governmental activities assets, net	\$ 143,153,342	\$ 3,463,927	\$ -	\$ -	\$ 146,617,269

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

- Airport projects, Road Projects, Building Energy Projects, One Stop Shop at Calvada, Parks and Fairgrounds, Public Safety Buildings, 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, 2023**

CAPITAL ASSETS (CONTIUNED)

Business-type Activities:	Balance June 30, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
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	394,020	73,986	-	-	468,006
Ambulance buildings and equipment	3,032,916	219,770	-	-	3,252,686
Total capital assets being depreciated	11,507,735	293,756	-	-	11,801,491
Less accumulated depreciation for:					
Solid waste equipment	1,226,231	27,065	-	-	1,253,296
Utility infrastructure and equipment	2,784,409	178,884	-	-	2,963,293
Golf course buildings and equipment	57,060	30,171	-	-	87,231
Ambulance buildings and equipment	2,021,947	207,138	-	-	2,229,085
Total accumulated depreciation	6,089,647	443,258	-	-	6,532,905
Total capital assets being depreciated, net	5,418,088	(149,502)	-	-	5,268,586
Business-type activities assets, net	\$ 5,722,688	\$ (149,502)	\$ -	\$ -	\$ 5,573,186

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.

Governmental Activities:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Intangible assets	\$ 202,599	\$ -	\$ -	\$ 202,599
Less: accumulated amortization	83,461	40,520	-	123,981
Total governmental activities intangible assets (net)	<u>\$ 119,138</u>	<u>\$ (40,520)</u>	<u>\$ -</u>	<u>\$ 78,618</u>

Intangible assets include copier and postage equipment.

The County has active construction projects as of June 30, 2023. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Siemens Energy Savings Project	\$ 6,825,345	\$ 7,336,348
Pahrump Phase 1 Risk Map	208,500	257,500
2018 Dodge Ram 5500 Conversion	87,500	175,000
2022 Dodge Ram 4500 Ambulance	115,748	231,496
Bella Vista Fire Station	86,882	87,886
Pahrump Fire Brush Trucks	196,000	392,000
Pahrump Fairgrounds Project	119,603	200,975
	<u>\$ 7,639,578</u>	<u>\$ 8,681,205</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

DEBT ADMINISTRATION

At June 30, 2023, debt consisted of the following:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due within one year
Governmental Activities:					
Bonds	\$ 21,795,000	\$ -	\$ (1,197,000)	\$ 20,598,000	\$ 1,217,000
Less: bond discounts	(1,827)	-	96	(1,731)	-
Total bonds payable	21,793,173	-	(1,196,904)	20,596,269	1,217,000
Notes payable	7,442,399	-	(311,399)	7,131,000	288,000
Financed purchases	915,535	-	(419,112)	496,423	217,193
Lease obligations	116,865	-	(42,711)	74,154	36,171
Compensated absences	4,233,031	-	(162,925)	4,070,106	1,556,562
Net OPEB obligation	51,282,294	-	(1,518,039)	49,764,255	-
Net pension obligation	37,763,691	43,116,866	-	80,880,557	-
Total long - term liabilities	<u>\$ 123,546,988</u>	<u>\$ 43,116,866</u>	<u>\$ (3,651,090)</u>	<u>\$ 163,012,764</u>	<u>\$ 3,314,926</u>
	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 2,223,918	\$ 460,411		\$ 2,684,329	\$ -
Revenue bonds	479,606	-	(32,412)	447,194	34,657
Compensated absences	110,511	6,821	-	117,332	79,300
Net pension obligation	2,932,510	2,865,564	-	5,798,074	-
Total long - term liabilities	<u>\$ 5,746,545</u>	<u>\$ 3,332,796</u>	<u>\$ (32,412)</u>	<u>\$ 9,046,929</u>	<u>\$ 113,957</u>

The debt increased by \$39,465,776 for governmental activities during the current fiscal year. This was due to an increase in net pension obligations.

The debt increased by \$3,300,384 for business-type activities during the current fiscal year. The increase was due to an increase in net pension obligations and landfill closure costs.

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, 2023, was \$217,670,483. 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 \$5,590,225, Gabbs Town \$2,454,767, Manhattan Town \$892,634, and Pahrump Town \$361,333,498. 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, 2023, was \$722,666,996.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2023-2024 fiscal year on May 31, 2023. 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 possible impact of inflation on the economy. Net proceeds of tax have been budgeted significantly lower than the prior years based on projections from the Nevada Department of Taxation.

The General Fund budget projects available resources at a 3.3% decrease while it projects expenditures with a 5.9% increase. The budget includes a contingency amount of \$911,891 and operating transfers to other funds of \$6,554,558.

The budget policy of the County is to re-directed revenues the General Fund receives from net proceeds tax (mining tax) 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
2041 E. Calvada Blvd. North
Pahrump, Nevada 89048

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2023	2023	2023
Assets:			
Pooled cash and investments	\$ 92,681,233	\$ 8,786,330	\$ 101,467,563
Interest receivable	319,302	84,025	403,327
Taxes receivable	999,995	9,092	1,009,087
Due from other governments	15,423,021	-	15,423,021
Accounts receivable, net	251,125	946,993	1,198,118
Due from others	641,208	-	641,208
Prepaid item	536,311	1,914	538,225
Inventory	83,018	-	83,018
Restricted assets - cash	-	10,563,285	10,563,285
Capital assets, net of accumulated depreciation	146,617,269	5,573,186	152,190,455
Intangible assets, net of accumulated amortization	78,618	-	78,618
Total assets	<u>257,631,100</u>	<u>25,964,825</u>	<u>283,595,925</u>
Deferred Outflows of Resources:			
Pension charges	33,350,064	2,118,972	35,469,036
OPEB charges	8,050,172	-	8,050,172
Total deferred outflows of resources	<u>41,400,236</u>	<u>2,118,972</u>	<u>43,519,208</u>
Liabilities:			
Accounts payable	6,582,218	393,223	6,975,441
Accrued payroll and benefits	2,309,224	93,309	2,402,533
Due to other governments	89,026	-	89,026
Unearned revenue	18,167,530	-	18,167,530
Customer deposits	-	4,635	4,635
Interest payable	207,807	1,147	208,954
Noncurrent liabilities:			
Due or payable within one year	3,314,926	113,957	3,428,883
Due or payable after one year	<u>159,697,838</u>	<u>8,932,972</u>	<u>168,630,810</u>
Total liabilities	<u>190,368,569</u>	<u>9,539,243</u>	<u>199,907,812</u>
Deferred Inflows of Resources:			
Pension charges	233,127	15,152	248,279
OPEB charges	<u>34,069,282</u>	<u>-</u>	<u>34,069,282</u>
Total deferred inflows of resources	<u>34,302,409</u>	<u>15,152</u>	<u>34,317,561</u>
Net Position:			
Net investment in capital assets	118,190,234	5,125,992	123,316,226
Restricted for:			
Debt service	20,392	77,981	98,373
Capital projects	15,760,707	9,342	15,770,049
General government	11,671,074	-	11,671,074
Judicial	3,079,069	-	3,079,069
Public safety	11,100,971	-	11,100,971
Public works	12,945,153	-	12,945,153
Culture and recreation	1,793,522	-	1,793,522
Community support	5,653,949	-	5,653,949
Landfill closure costs	-	10,475,962	10,475,962
Other purposes	2,939,388	-	2,939,388
Unrestricted	<u>(108,794,101)</u>	<u>2,840,125</u>	<u>(105,953,976)</u>
Total net position	<u>\$ 74,360,358</u>	<u>\$ 18,529,402</u>	<u>\$ 92,889,760</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, 2023

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	\$ (28,274,661)	\$ 4,717,108	\$ 2,578,727	\$ 1,300,005	\$ (19,678,821)	\$ -	\$ (19,678,821)
Judicial	(10,716,274)	1,179,584	1,141,950	-	(8,394,740)	-	(8,394,740)
Public safety	(31,317,988)	4,497,766	1,304,735	219,956	(25,295,531)	-	(25,295,531)
Public works	(14,397,770)	1,377,933	34,874	274,933	(12,710,030)	-	(12,710,030)
Health	(2,549,778)	559,823	-	-	(1,989,955)	-	(1,989,955)
Sanitation	(23,390)	46,857	-	-	23,467	-	23,467
Welfare	(3,299,012)	14,761	2,107,258	-	(1,176,993)	-	(1,176,993)
Culture and recreation	(436,913)	100,309	101,004	-	(235,600)	-	(235,600)
Community support	(898,563)	151,772	200,633	-	(546,158)	-	(546,158)
Interest and fiscal costs	(593,347)	-	-	-	(593,347)	-	(593,347)
Intergovernmental	(1,308,434)	-	89,462	-	(1,218,972)	-	(1,218,972)
Total governmental activities	(93,816,130)	12,645,913	7,558,643	1,794,894	(71,816,680)	-	(71,816,680)
Business-Type Activities:							
Water	(457,287)	194,255	-	-	-	(263,032)	(263,032)
Sewer	(36,914)	24,171	-	-	-	(12,743)	(12,743)
Ambulance	(4,430,210)	4,451,605	-	1,747,671	-	1,769,066	1,769,066
Gold course	(566,325)	463,802	-	-	-	(102,523)	(102,523)
Solid Waste	(2,393,900)	2,180,061	-	-	-	(213,839)	(213,839)
Total business-type activities	(7,884,636)	7,313,894	-	1,747,671	-	1,176,929	1,176,929
Total primary governments	\$ (101,700,766)	\$ 19,959,807	\$ 7,558,643	\$ 3,542,565	(71,816,680)	1,176,929	(70,639,751)
General Revenues:							
Property taxes					26,442,388	-	26,442,388
Net proceeds tax					512,663	-	512,663
Fuel tax					7,958,778	-	7,958,778
Room tax					1,366,826	134,501	1,501,327
Gaming tax					113,849	-	113,849
Water tax assessments					291,342	-	291,342
Public safety sales tax					4,914,786	-	4,914,786
Division of Wildlife					2,971	-	2,971
Federal in-lieu tax					3,843,946	-	3,843,946
Consolidated tax					23,572,599	-	23,572,599
National forest					911,106	-	911,106
Tax sales					106,513	-	106,513
Tax penalties					405,550	-	405,550
NRS 361.610 trust property proceeds					123,796	-	123,796
Investment income (loss)					(503,514)	(87,667)	(591,181)
Gain (loss) on disposal of assets					51,700	-	51,700
Rent					123,379	-	123,379
Miscellaneous					430,940	-	430,940
Operating transfers					(64,000)	64,000	-
Total general revenues					70,605,618	110,834	70,716,452
Change in net position					(1,211,062)	1,287,763	76,701
Net position - beginning of year					75,571,420	17,241,639	92,813,059
Net position - end of year					\$ 74,360,358	\$ 18,529,402	\$ 92,889,760

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

**NYE COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Assets:				
Pooled cash and investments	\$ 3,605,656	\$ 6,024,967	\$ 12,486,047	\$ 11,894,037
Interest receivable	65,098	9,870	-	56,435
Taxes receivable	616,508	-	-	19,463
Due from other governments	5,218,003	465,459	7,165,337	-
Accounts receivable, net	-	-	-	-
Due from others	72,100	-	-	427,883
Due from other funds	26,069	207,012	-	-
Prepaid item	158,745	-	-	1,000
Inventory	42,402	34,364	-	-
Total assets	<u>\$ 9,804,581</u>	<u>\$ 6,741,672</u>	<u>\$ 19,651,384</u>	<u>\$ 12,398,818</u>
Liabilities:				
Accounts payable	\$ 1,694,785	\$ 973,577	\$ 980,897	\$ 1,344,977
Accrued payroll and benefits	1,480,191	168,875	39,596	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	24,151	-	18,047,135	-
Total liabilities	<u>3,199,127</u>	<u>1,142,452</u>	<u>19,067,628</u>	<u>1,344,977</u>
Deferred Inflows of Resources:				
Unavailable revenue - taxes	260,187	-	-	8,423
Unavailable revenue - grants	-	-	656,958	-
Total deferred inflows of resources	<u>260,187</u>	<u>-</u>	<u>656,958</u>	<u>8,423</u>
Fund Balance:				
Nonspendable	201,147	34,364	-	1,000
Restricted for:				
Capital projects	-	-	-	11,044,418
Debt service	-	-	-	-
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	5,564,856	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Fund stabilization NRS 354.6115	700,000	-	-	-
Committed for:				
Fund stabilization	5,011,492	-	-	-
General government	361,233	-	-	-
Public safety	71,004	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Culture and recreation	391	-	-	-
Community support	-	-	-	-
Unassigned	-	-	(73,202)	-
Total fund balance	<u>6,345,267</u>	<u>5,599,220</u>	<u>(73,202)</u>	<u>11,045,418</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 9,804,581</u>	<u>\$ 6,741,672</u>	<u>\$ 19,651,384</u>	<u>\$ 12,398,818</u>

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

Other Governmental Funds		Totals
\$	51,140,258	\$ 85,150,965
	167,021	298,424
	364,024	999,995
	2,574,222	15,423,021
	251,125	251,125
	91,761	591,744
	-	233,081
	372,606	532,351
	6,252	83,018
<u>\$</u>	<u>54,967,269</u>	<u>\$ 103,563,724</u>
\$	1,268,781	\$ 6,263,017
	611,309	2,299,971
	233,081	233,081
	89,026	89,026
	96,244	18,167,530
<u></u>	<u>2,298,441</u>	<u>27,052,625</u>
	161,837	430,447
	-	656,958
<u></u>	<u>161,837</u>	<u>1,087,405</u>
	378,858	615,369
	4,716,289	15,760,707
	20,392	20,392
	11,671,074	11,671,074
	3,079,069	3,079,069
	11,100,971	11,100,971
	7,380,297	12,945,153
	100,315	100,315
	2,139,073	2,139,073
	1,793,522	1,793,522
	5,653,949	5,653,949
	-	700,000
	-	5,011,492
	2,725,718	3,086,951
	-	71,004
	378,507	378,507
	1,146,917	1,146,917
	104,898	105,289
	143,041	143,041
	(25,899)	(99,101)
<u></u>	<u>52,506,991</u>	<u>75,423,694</u>
<u>\$</u>	<u>54,967,269</u>	<u>\$ 103,563,724</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balance - governmental funds	\$ 75,423,694
--	----------------------

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.	146,617,269
--	-------------

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.	78,618
---	--------

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,087,405
--	-----------

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.	(32,575,759)
--	--------------

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.	7,276,116
---	-----------

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.	8,050,172
Deferred inflows from other post-employment benefits.	(34,069,282)
Total other post-employment benefits liability.	(49,764,255)

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.	33,350,064
Net pension liability.	(80,880,557)
Deferred inflows from pension activity.	<u>(233,127)</u>

Total net position - governmental activities	<u>\$ 74,360,358</u>
---	-----------------------------

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, 2023

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Revenues:				
Taxes	\$ 17,390,440	\$ 33	\$ -	\$ 546,386
Licenses and permits	1,031,004	415,839	-	-
Intergovernmental	25,942,924	3,683,695	6,487,805	-
Charges for services	2,954,567	42,280	176,274	-
Fines and forfeitures	414,524	-	-	-
Miscellaneous	757,709	89,200	6,465	(10,344)
Total revenues	<u>48,491,168</u>	<u>4,231,047</u>	<u>6,670,544</u>	<u>536,042</u>
Expenditures:				
Current:				
General government	19,428,907	-	3,627,753	-
Judicial	9,457,274	-	352,940	-
Public safety	14,185,880	-	501,868	-
Public works	199,442	12,463,809	292,785	-
Health	801,860	-	-	-
Sanitation	-	-	-	-
Welfare	104,834	-	2,001,688	-
Culture and recreation	-	-	93,504	-
Community support	-	-	-	-
Intergovernmental	-	-	404,462	-
Capital Projects	-	-	-	2,637,851
Debt Service:				
Principal	36,723	-	-	-
Interest and fiscal costs	2,500	-	-	-
Total expenditures	<u>44,217,420</u>	<u>12,463,809</u>	<u>7,275,000</u>	<u>2,637,851</u>
Excess (deficiency) of				
revenues over expenditures	<u>4,273,748</u>	<u>(8,232,762)</u>	<u>(604,456)</u>	<u>(2,101,809)</u>
Other Financing Sources (Uses):				
Operating transfers in	110,555	6,859,322	-	2,685,854
Operating transfers out	(9,545,567)	-	-	(1,402,099)
Sale of capital assets	51,700	-	-	-
Total other financing sources (uses)	<u>(9,383,312)</u>	<u>6,859,322</u>	<u>-</u>	<u>1,283,755</u>
Net change in fund balance	(5,109,564)	(1,373,440)	(604,456)	(818,054)
Fund Balance:				
Beginning of year	<u>11,454,831</u>	<u>6,972,660</u>	<u>531,254</u>	<u>11,863,472</u>
End of year	<u>\$ 6,345,267</u>	<u>\$ 5,599,220</u>	<u>\$ (73,202)</u>	<u>\$ 11,045,418</u>

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

Other Governmental Funds		Totals
\$	11,357,680	\$ 29,294,539
	3,534,920	4,981,763
	13,502,165	49,616,589
	3,970,187	7,143,308
	40,754	455,278
	81,238	924,268
	<u>32,486,944</u>	<u>92,415,745</u>
	5,279,782	28,336,442
	333,932	10,144,146
	15,186,524	29,874,272
	3,517,096	16,473,132
	1,962,431	2,764,291
	14,121	14,121
	1,229,477	3,335,999
	513,007	606,511
	873,074	873,074
	903,972	1,308,434
	1,915,408	4,553,259
	1,933,499	1,970,222
	<u>603,938</u>	<u>606,438</u>
	<u>34,266,261</u>	<u>100,860,341</u>
	<u>(1,779,317)</u>	<u>(8,444,596)</u>
	8,402,401	18,058,132
	(7,174,466)	(18,122,132)
	<u>-</u>	<u>51,700</u>
	<u>1,227,935</u>	<u>(12,300)</u>
	(551,382)	(8,456,896)
	<u>53,058,373</u>	<u>83,880,590</u>
\$	<u>52,506,991</u>	\$ <u>75,423,694</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, 2023

Net Change in Fund Balance - Governmental Funds **\$ (8,456,896)**

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. 3,463,927

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.

Amortization (40,520)

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. (50,211)

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. 233,904

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. 1,970,126

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. 176,112

Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis. 2,955,809

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). 1,885,559

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 (2023 contributions). 5,103,679

Net pension income (expense). (8,452,551)

Change in net position of governmental activities **\$ (1,211,062)**

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

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023

	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	\$ 3,997,670	\$ 4,484,429	\$ 304,231
Interest receivable	69,742	13,134	1,149
Room tax receivable	-	-	9,092
Accounts receivable, net	128,631	810,595	7,767
Due from others	-	-	-
Prepaid item	-	-	1,914
Total current assets	4,196,043	5,308,158	324,153
Restricted Assets:			
Restricted cash	10,475,962	-	87,323
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	274,300	1,143,601	4,155,285
Total assets	14,946,305	6,451,759	4,566,761
Deferred Outflows of Resources:			
Pension charge	94,093	1,948,948	75,931
Liabilities:			
Current Liabilities:			
Accounts payable	334,608	49,225	9,390
Accrued payroll and benefits	8,052	79,676	5,581
Customer deposits	-	-	4,635
Interest payable	-	-	1,147
Accrued compensated absences	-	79,300	-
Bonds payable, current portion	-	-	34,657
Total current liabilities	342,660	208,201	55,410
Long-Term Payable From Restricted Assets			
Landfill closure and postclosure costs	2,684,329	-	-
Long-Term Liabilities:			
Net pension liability	176,573	5,443,086	178,415
Accrued compensated absences	-	38,032	-
Bonds payable, long- term portion	-	-	412,537
Total long-term liabilities	2,860,902	5,481,118	590,952
Total liabilities	3,203,562	5,689,319	646,362
Deferred Inflows of Resources:			
Pension charge	602	14,066	484
Net Position:			
Net investment in capital assets	274,300	1,143,601	3,708,091
Restricted for debt service	-	-	77,981
Restricted for capital projects	-	-	9,342
Restricted for landfill closure costs	10,475,962	-	-
Unrestricted	1,085,972	1,553,721	200,432
Total net position	\$ 11,836,234	\$ 2,697,322	\$ 3,995,846

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

		Governmental	
Total		Activities -	
Enterprise		Internal	
Funds		Service Funds	
\$	8,786,330	\$	7,530,268
	84,025		20,878
	9,092		-
	946,993		-
	-		49,464
	1,914		3,960
	9,828,354		7,604,570
	10,563,285		-
	5,573,186		-
	25,964,825		7,604,570
	2,118,972		-
	393,223		319,201
	93,309		9,253
	4,635		-
	1,147		-
	79,300		-
	34,657		-
	606,271		328,454
	2,684,329		-
	5,798,074		-
	38,032		-
	412,537		-
	8,932,972		-
	9,539,243		328,454
	15,152		-
	5,125,992		-
	77,981		-
	9,342		-
	10,475,962		-
	2,840,125		7,276,116
\$	18,529,402	\$	7,276,116

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	<u>Solid Waste</u>	<u>Pahrump Ambulance</u>	<u>Enterprise Funds</u>
Operating Revenues:			
Charges for services	\$ 2,180,061	\$ 4,451,605	\$ 682,228
Operating Expenses:			
Salaries and wages	148,547	1,628,926	121,141
Employee benefits	80,753	881,759	50,903
Employee benefits - net pension adjustment	(42,089)	265,632	47,182
Services and supplies	1,719,213	741,918	607,518
Capital	-	-	-
Insurance cost	-	-	-
Claims cost	-	-	-
Closure and postclosure landfill costs	460,411	-	-
Depreciation	27,065	207,138	209,055
Bad debt	-	704,837	-
Total operating expenses	2,393,900	4,430,210	1,035,799
Operating income (loss)	(213,839)	21,395	(353,571)
Non-Operating Revenues (Expenses):			
Investment income (loss)	(83,514)	350	(4,503)
Grants	-	1,747,671	-
Room tax	-	-	134,501
Interest expense	-	-	(24,727)
Total nonoperating revenues (expenses)	(83,514)	1,748,021	105,271
Net income (loss) before transfers	(297,353)	1,769,416	(248,300)
Transfers:			
Operating transfers in	-	-	64,000
Changes in net position	(297,353)	1,769,416	(184,300)
Net Position:			
Beginning of year	12,133,587	927,906	4,180,146
End of year	\$ 11,836,234	\$ 2,697,322	\$ 3,995,846

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
<u>\$ 7,313,894</u>	<u>\$ 6,732,569</u>
1,898,614	101,449
1,013,415	135,050
270,725	-
3,068,649	1,732,948
-	53,810
-	1,456,115
-	315,318
460,411	-
443,258	-
704,837	-
<u>7,859,909</u>	<u>3,794,690</u>
<u>(546,015)</u>	<u>2,937,879</u>
(87,667)	17,930
1,747,671	-
134,501	-
(24,727)	-
<u>1,769,778</u>	<u>17,930</u>
1,223,763	2,955,809
<u>64,000</u>	<u>-</u>
1,287,763	2,955,809
<u>17,241,639</u>	<u>4,320,307</u>
<u>\$ 18,529,402</u>	<u>\$ 7,276,116</u>

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

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	\$ 2,202,008	\$ 3,859,213	\$ 681,366
Cash paid for salaries and employee benefits	(225,757)	(2,463,857)	(171,522)
Cash paid for services and supplies	(1,492,525)	(743,011)	(601,090)
Net cash provided (used) by operating activities	<u>483,726</u>	<u>652,345</u>	<u>(91,246)</u>
Cash Flows From Noncapital Financing Activities:			
Room tax	-	-	133,617
Operating transfers	-	-	64,000
Net cash provided by noncapital financing activities:	<u>-</u>	<u>-</u>	<u>197,617</u>
Cash Flows From Capital and Related Financing Activities:			
Purchase of capital assets	-	(219,770)	(73,986)
Grants	-	1,747,671	-
Principal payments - bonds	-	-	(32,412)
Interest paid	-	-	(24,655)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>1,527,901</u>	<u>(131,053)</u>
Cash Flows From Investing Activities:			
Investment income (loss)	<u>(111,195)</u>	<u>(8,859)</u>	<u>(4,702)</u>
Net increase (decrease) in pooled cash and investments	372,531	2,171,387	(29,384)
Pooled Cash and Investments:			
Beginning of year	<u>14,101,101</u>	<u>2,313,042</u>	<u>420,938</u>
End of year	<u>\$ 14,473,632</u>	<u>\$ 4,484,429</u>	<u>\$ 391,554</u>

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 6,742,587 (2,861,136) <u>(2,836,626)</u> <u>1,044,825</u>	\$ 6,683,105 (230,737) <u>(3,303,035)</u> <u>3,149,333</u>
133,617 <u>64,000</u> <u>197,617</u>	- <u>-</u> <u>-</u>
(293,756) 1,747,671 (32,412) <u>(24,655)</u>	- - - <u>-</u>
<u>1,396,848</u>	<u>-</u>
<u>(124,756)</u>	<u>6,081</u>
2,514,534	3,155,414
<u>16,835,081</u>	<u>4,374,854</u>
<u><u>\$ 19,349,615</u></u>	<u><u>\$ 7,530,268</u></u>

**NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

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)	\$ (213,839)	\$ 21,395	\$ (353,571)
Adjustments to Reconcile Operating Income			
to Net Cash Provided (Used) by Operating Activities:			
Depreciation expense	27,065	207,138	209,055
Closure and postclosure landfill costs	460,411	-	-
Bad debt	-	704,837	-
(Increase)decrease in accounts receivable	21,947	(592,392)	1,308
(Increase)decrease in deferred outflows - pension	(24,083)	(307,128)	(22,783)
(Increase)decrease in customer deposits	-	-	(2,170)
Increase(decrease) in accounts payable	226,688	(1,093)	6,428
Increase(decrease) in accrued payroll and benefits	3,543	40,007	522
Increase(decrease) in compensated absences	-	6,821	-
Increase(decrease) in net pension liability	71,104	2,664,127	130,333
Increase(decrease) in deferred inflows - pension	(89,110)	(2,091,367)	(60,368)
Total adjustments	697,565	630,950	262,325
Net Cash Provided (Used) by Operating Activities:	\$ 483,726	\$ 652,345	\$ (91,246)

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>
---	---

\$ (546,015)	\$ 2,937,879
--------------	--------------

443,258	-
460,411	-
704,837	-
(569,137)	-
(353,994)	-
(2,170)	-
232,023	259,116
44,072	5,762
6,821	-
2,865,564	-
<u>(2,240,845)</u>	<u>-</u>

<u>1,590,840</u>	<u>264,878</u>
------------------	----------------

<u>\$ 1,044,825</u>	<u>\$ 3,202,757</u>
---------------------	---------------------

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023

	Pension (and other Employee Benefits) Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Assets:			
Pooled cash and investments	\$ 2,273,819	\$ 26,701	\$ 40,264,659
Interest receivable	6,787	-	136,542
Taxes receivable	-	-	1,091,046
Due from other governments	-	-	829,531
Accounts receivable	-	-	206,291
Prepaid item	-	-	50,965
	<hr/>	<hr/>	<hr/>
Total assets	2,280,606	26,701	42,579,034
	<hr/>	<hr/>	<hr/>
Liabilities:			
Accounts payable and other liabilities	-	-	19,003
Due to other governments	-	-	8,981,352
Unavailable revenue - taxes	-	-	440,885
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	9,441,240
	<hr/>	<hr/>	<hr/>
Net Position:			
Restricted for other governments	-	-	30,826,672
Restricted for individuals	-	-	2,311,122
Held in trust	2,280,606	26,701	-
	<hr/>	<hr/>	<hr/>
	\$ 2,280,606	\$ 26,701	\$ 33,137,794
	<hr/>	<hr/>	<hr/>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Pension (and other Employee Benefits) Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Additions:			
Taxes	\$ -	\$ -	\$ 33,101,421
Licenses and permits	-	-	13,585
Charges for services	-	-	1,594,477
Fines and forfeitures	-	-	98,985
Intergovernmental	-	-	3,523,187
Miscellaneous	8,088	35	1,600,124
Contributions:			
Employer	1,934,955	-	-
Total additions	1,943,043	35	39,931,779
Deductions:			
Payments to other governments	-	-	40,466,326
Benefit payments	1,737,414	-	-
Services and supplies	17,500	-	-
Total deductions	1,754,914	-	40,466,326
Change in net position	188,129	35	(534,547)
Net Position:			
Beginning of year	2,092,477	26,666	33,672,341
End of year	\$ 2,280,606	\$ 26,701	\$ 33,137,794

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, 2023

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, 2023

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

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

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

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

The County reports the following major proprietary funds:

Solid Waste 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 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, 2023

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, 2023

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 Commission must also set forth its reasons for the transfer; and the action must be recorded in the official minutes of the meeting.
- d.** Statutory regulations require budget control to be exercised at the function level within the funds.
- e.** The following funds were augmented during the year:

General Fund (10101), Grants Special Revenue Fund (10340), Airport Special Revenue Fund (10209), Senior Nutrition Special Revenue Fund (10281), State and County Room Tax Special Revenue Fund (10220), and Pahrump Fire Impact Fee Special Revenue Fund (25251).
- 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, 2023

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, 2023.

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, 2023

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 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. Intangible lease and SBITA assets are amortized over the shorter of the lease or SBITA term or the estimated life of the underlying asset.

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
Intangible Assets	3-5

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. Leases

Lessee: The County recognizes lease liability and an intangible right to use lease assets in the County-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$3,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lesser of its useful life or the lease term.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

g. Leases (Continued)

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Right-to-use assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The County recognizes a lease receivable and deferred inflows of resources in the County-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

h. 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.

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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

i. 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.

j. 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.

k. Accrued Salaries and Benefits

County salaries earned but not paid by June 30, 2023, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2023.

l. 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.

m. 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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

n. 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.

o. 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.

p. 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.

q. 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.

r. 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.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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-Subscription-Based Information Technology Arrangements (SBITAs)

For the year ended June 30, 2023, the County adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). The implementation of this standard established accounting and financial reporting for all SBITAs. SBITAs, which include software contracts, are reported in the governmental column in the government-wide financial statement. A SBITA is a contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (IT) software as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITA contracts contain non-cancellable terms of 12 months or greater; OR non-cancellable terms of 12 months or less with the option to extend (regardless of the probability of being exercised). SBITAs are recorded at the net present value of subscription payments expected to be made during the subscription term, plus any payments made to the SBITA vendor before commencement of the subscription term and certain direct costs (less any incentives). A subscription asset should be amortized over the shorter of the subscription term or the useful life of the

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. New Accounting Pronouncement-Subscription-Based Information Technology Arrangements (SBITAs) (Continued)

underlying IT asset. The County established its SBITA contract threshold at \$10,000 or greater per fiscal year. The County did not have any subscription-based IT arrangements that met the criteria to be reported in the financial statement.

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Bond payable	\$(20,598,000)
Financed purchase	(496,423)
Note payable	(7,131,000)
Lease obligation	(74,154)
Less: deferred charge on bond discounts (net of amortization)	1,731
Interest payable	(207,807)
Compensated absences	<u>(4,070,106)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$(32,575,759)</u></u>

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	\$ 10,524,649
Depreciation expense	<u>(7,060,722)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$ 3,463,927</u></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	\$ 13,187
Compensated absences	<u>162,925</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u><u>\$ 176,112</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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 (Continued)

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)
Debt payments	<u>1,970,222</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,970,126</u>

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Compliance and Accountability

Nevada Revised Statutes Chapter 354.626 requires the County to report expenditures that exceeded budgeted appropriations at the function level for the General Fund, Special Revenue Funds, and Capital Project Funds. Enterprise funds may not exceed budget appropriations at the fund level. There were expenditures that exceeded the budget at the function level for the year ending June 30, 2023:

Pahrump Museum Special Revenue Fund Culture and Recreation Function	\$ 2,693
Tonopah Museum Special Revenue Fund Culture and Recreation Function	\$ 3,404
Public Safety Sales Tax Distributions Special Revenue Fund Public Safety Function	\$ 1,734
Beatty Room Tax Special Revenue Fund Culture and Recreations Functions	\$ 4,133
Manhattan Utility Enterprise Fund	\$ 35,132
Health Insurance Self Insurance Internal Service Fund	\$ 58,445

2. Deficit Fund Balance/Net Position

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

Grants Special Revenue Fund	\$ 73,202
Pahrump Museum Special Revenue Fund	\$ 17,764
Tonopah Museum Special Revenue Fund	\$ 8,135

The Grants Special Revenue Fund deficit was caused by unearned and unavailable grants revenues. The Pahrump and Tonopah Museum Special Revenue Fund deficit fund balances were caused by a lower than anticipated revenues and beginning fund balances. The negative fund balances were 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 \$700,000 as of June 30, 2023.

4. 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. The committed balance as of June 30, 2023 was \$5,011,492.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, this pool is displayed in the statement of net position and major and other governmental funds on the governmental funds balance sheet as "Pooled Cash and Investments."

A reconciliation of cash and investments as shown in the Statement of Net Position is as follows:

Cash with officers	\$ 2,590,458
Carrying amount of deposits	9,659,356
Pooled investments	141,515,364
State Treasurer Investment pool	830,849
Cash and cash equivalents	<u>\$ 154,596,027</u>

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

Statement of Net Position	\$ 101,467,563
Statement of Net Position restricted	10,563,285
Employee benefit trust funds	2,273,819
Private purpose trust fund	26,701
Custodial funds	40,264,659
Pooled cash and investments	<u>\$ 154,596,027</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 3.15 years.

As of June 30, 2023, 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	\$ 2,743,799	\$ 1,725,961	\$ 413,429	\$ 604,409	\$ 0
Negotiable Certificates of Deposit	15,207,067	3,218,085	10,081,055	1,907,927	0
Corporate Commercial Paper	4,597,863	0	4,597,863	0	0
NV Local Government Investment Pool	830,849	830,849	0	0	0
U.S. Agencies	115,211,275	18,523,408	66,184,538	30,503,329	0
Money Market Mutual Fund	3,755,360	3,755,360	0	0	0
	<u>\$142,346,213</u>	<u>\$ 28,053,663</u>	<u>\$81,276,885</u>	<u>\$33,015,665</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, 2023

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2023, 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	\$ 2,743,799	\$ 2,743,799	\$ 0
Negotiable Certificates of Deposit	15,207,067	0	15,207,067
Corporate Commercial Paper	4,597,863	4,597,863	0
NV Local Government Investment Pool	830,849	0	830,849
U.S. Agencies	115,211,275	115,211,275	0
Money Market Mutual Fund	<u>3,755,360</u>	<u>0</u>	<u>3,755,360</u>
	<u>\$142,346,213</u>	<u>\$ 122,552,937</u>	<u>\$19,793,276</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 \$9,659,356 and the bank balance was \$10,996,101. 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, 2023, are as follows:

Federal Farm Credit Bank	26.77%
Federal Home Loan Bank (FHLB)	33.22%
Freddie Mac	16.70%

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, 2023:

Investment Type	Fair Value	Fair Value Measurement			
		Level 1	Level 2	Level 3	N/A
U.S. Treasury Bonds	\$ 2,743,799	\$ 2,743,799	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	15,207,067	0	15,207,067	0	0
Corporate Commercial Paper	4,597,863	0	4,597,863	0	0
NV Local Government Investment Pool	830,849	328,185	502,664	0	0
U.S. Agencies	115,211,275	0	115,211,275	0	0
Money Market Mutual Fund	<u>3,755,360</u>	<u>3,755,360</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$142,346,213</u>	<u>\$ 6,827,344</u>	<u>\$135,518,869</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	\$ 1,458,219	\$ 294,797	\$ 1,753,016
Unrealized fair value loss	(1,961,733)	(382,464)	(2,344,197)
Investment income (loss)	<u>\$ (503,514)</u>	<u>\$ (87,667)</u>	<u>\$ (591,181)</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, is as follows:

Investment Type	Fair Value	Principal Amount	Interest Rate
Negotiable Certificates of Deposit	\$ 15,207,067	\$ 16,500,000	Variable
NV Local Government Investment Pool	830,849	830,849	Variable
Corporate Commercial Paper	4,597,863	4,750,000	Variable
U.S. Agencies	115,211,275	128,987,909	Variable
Money Market Mutual Fund	<u>3,508,431</u>	<u>3,508,431</u>	Variable
Total Investments	<u>\$139,355,485</u>	<u>\$ 154,577,189</u>	

External Investment Pool Condensed Financial Statement
Statement of Net Position
June 30, 2023

Assets:	
Negotiable certificates of deposit	\$ 15,207,067
NV Local Government Investment Pool	830,849
Corporate Commercial Paper	4,597,863
U.S. agencies	115,211,275
Money market funds	<u>3,508,431</u>
Total investments held in external investment pools	<u>\$139,355,485</u>
Net position held in trust for pool participants	
Net position consists of	
Internal participants	\$120,551,129
External participants	<u>18,804,356</u>
Total net position held in trust for pool participants	
(Participant's units' outstanding, \$1.00/par)	<u>\$139,355,485</u>

Statement of Changes in Net Position
For the Year Ended June 30, 2023

Additions:	
Investment earnings	\$ 2,453,709
Net change in fair value of investments	<u>(4,026,262)</u>
Change in net position resulting from operations	(1,572,553)
Net capital share transactions	<u>14,000,000</u>
Change in net position	12,427,447
Net position, beginning of year	<u>126,928,038</u>
Net position, end of year	<u>\$139,355,485</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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	\$ 2,458
	Special Fuel Tax Special Revenue Fund	99
	Pahrump Museum Special Revenue Fund	20
	Tonopah Museum Special Revenue Fund	245
	County Owned Building Special Revenue Fund	2,740
	Building Department Special Revenue Fund	10,958
		<u>\$ 16,520</u>

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 3,137
	911 Emergency Medical System Special Revenue Fund	4,394
	Justice Court Fines Special Revenue Fund	3,413
	JP Court Facility Assessment Special Revenue Fund	5,586
	Court Collection Fees Special Revenue Fund	9,231
	Drug Court Proceeds Special Revenue Fund	2,136
	State/County Room Tax Special Revenue Fund	78
		<u>\$ 27,975</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	Other Governmental Funds	Totals
Interest receivable	\$ 65,098	\$ 9,870	\$ -	\$ 56,435	\$ 167,021	\$ 298,424
Taxes receivable:						
Property tax	616,508	-	-	19,463	270,764	906,735
Room tax	-	-	-	-	93,260	93,260
Due from other governments:						
Consolidated tax	4,041,955	-	-	-	438,876	4,480,831
Fuel tax	-	465,459	-	-	942,769	1,408,228
Public safety sales tax	-	-	-	-	906,582	906,582
Grant	823,807	-	7,165,337	-	39,435	8,028,579
Jail contracts	-	-	-	-	194,002	194,002
Other	352,241	-	-	-	52,558	404,799
Accounts receivable, net	-	-	-	-	251,125	251,125
Due from others	72,100	-	-	427,883	91,761	591,744
	<u>\$5,971,709</u>	<u>\$475,329</u>	<u>\$7,165,337</u>	<u>\$503,781</u>	<u>\$ 3,448,153</u>	<u>\$17,564,309</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets and Intangible Assets

Capital assets activity for the year ended June 30, 2023, was as follows:

Governmental Activities:	Balance June 30, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 8,784,789	\$ 25,000	\$ -	\$ -	\$ 8,809,789
Construction in progress	23,081,314	5,970,535	-	(16,524,618)	12,527,231
Total capital assets not being depreciated	31,866,103	5,995,535	-	(16,524,618)	21,337,020
Capital assets being depreciated:					
Buildings and improvements	93,355,612	234,760	(4,906)	11,440,495	105,025,961
Equipment	58,926,150	4,294,354	(105,514)	3,000,783	66,115,773
Infrastructure	53,032,880	-	-	2,083,340	55,116,220
Total capital assets being depreciated	205,314,642	4,529,114	(110,420)	16,524,618	226,257,954
Less accumulated depreciation for:					
Buildings and improvements	41,467,696	2,442,868	(4,906)	-	43,905,658
Equipment	37,722,415	3,523,475	(105,514)	-	41,140,376
Infrastructure	14,837,292	1,094,379	-	-	15,931,671
Total accumulated depreciation	94,027,403	7,060,722	(110,420)	-	100,977,705
Total capital assets being depreciated, net	111,287,239	(2,531,608)	-	16,524,618	125,280,249
Governmental activities assets, net	\$ 143,153,342	\$ 3,463,927	\$ -	\$ -	\$ 146,617,269
Business-type Activities:					
	Balance June 30, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
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	394,020	73,986	-	-	468,006
Ambulance buildings and equipment	3,032,916	219,770	-	-	3,252,686
Total capital assets being depreciated	11,507,735	293,756	-	-	11,801,491
Less accumulated depreciation for:					
Solid waste equipment	1,226,231	27,065	-	-	1,253,296
Utility infrastructure and equipment	2,784,409	178,884	-	-	2,963,293
Golf course buildings and equipment	57,060	30,171	-	-	87,231
Ambulance buildings and equipment	2,021,947	207,138	-	-	2,229,085
Total accumulated depreciation	6,089,647	443,258	-	-	6,532,905
Total capital assets being depreciated, net	5,418,088	(149,502)	-	-	5,268,586
Business-type activities assets, net	\$ 5,722,688	\$ (149,502)	\$ -	\$ -	\$ 5,573,186

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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:

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

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

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

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

Governmental activities:

General government	\$ 1,722,920
Public safety	2,582,433
Judicial	430,067
Public works	1,830,718
Health and sanitation	70,570
Community support	50,108
Culture and recreation	<u>373,906</u>
	<u>\$ 7,060,722</u>

Business-type activities:

Solid Waste	\$ 27,065
Ambulance	207,138
Golf course	30,171
Sewer system	35,499
Water system	<u>143,385</u>
	<u>\$ 443,258</u>

Intangible assets activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Balance				Balance
	June 30, 2022	Additions	Deletions		June 30, 2023
Intangible assets	\$ 202,599	\$ -	\$ -		\$ 202,599
Less: accumulated amortization	<u>83,461</u>	<u>40,520</u>	<u>-</u>		<u>123,981</u>
Total governmental activities					
intangible assets (net)	<u>\$ 119,138</u>	<u>\$ (40,520)</u>	<u>\$ -</u>		<u>\$ 78,618</u>

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

Governmental activities:

General government	<u>\$ 40,520</u>
--------------------	------------------

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Siemens Energy Savings Project	\$ 6,825,345	\$ 7,336,348
Pahrump Phase 1 Risk Map	208,500	257,500
2018 Dodge Ram 5500 Conversion	87,500	175,000
2022 Dodge Ram 4500 Ambulance	115,748	231,496
Bella Vista Fire Station	86,882	87,886
Pahrump Fire Brush Trucks	196,000	392,000
Pahrump Fairgrounds Project	119,603	200,975
	<u>\$ 7,639,578</u>	<u>\$ 8,681,205</u>

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2023, were as follows:

Fund	Accrued Payroll and Benefits	Customer Deposits	Totals
General	\$ 1,480,191	\$ 0	\$ 1,480,191
Road	168,875	0	168,875
Grants	39,596	0	39,596
Other Governmental	611,309	0	611,309
Major Enterprise Solid Waste	8,052	0	8,052
Major Enterprise Pahrump Ambulance	79,676	0	79,676
Nonmajor Enterprise	5,581	4,635	10,216
Total Accrued Liabilities	<u>\$ 2,393,280</u>	<u>\$ 4,635</u>	<u>\$ 2,397,915</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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	\$ 10,475,962	\$ 0	\$ 0	\$ 10,475,962
Nonmajor Enterprise	0	77,981	9,342	87,323
Total Restricted Assets	<u>\$ 10,475,962</u>	<u>\$ 77,981</u>	<u>\$ 9,342</u>	<u>\$ 10,563,285</u>

7. Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned. A summary of unearned revenue for the individual major governmental funds and nonmajor governmental funds in the aggregate at June 30, 2023, are as follows:

General	Grants	Other Governmental	Total
<u>\$ 24,151</u>	<u>\$18,047,135</u>	<u>\$ 96,244</u>	<u>\$ 18,167,530</u>

8. Unavailable Revenue

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

General	Capital Projects	Other Governmental	Total
<u>\$ 260,187</u>	<u>\$ 8,423</u>	<u>\$ 161,837</u>	<u>\$ 430,447</u>

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

Grants
<u>\$ 656,958</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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 \$64,057. The current outstanding principal balance at June 30, 2023, is \$193,134.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	39,233	4,372	43,605
2029	22,126	1,576	23,702
	<u>\$ 193,134</u>	<u>\$ 47,742</u>	<u>\$ 240,876</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, 2023, is \$13,924. The balance in the reserve account was \$13,924 as of June 30, 2023. 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, 2023, is \$54,498. The balance in the reserve account was \$9,342. The outstanding balance of bonds payable at June 30, 2023, is \$254,060.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	5,911	8,013	13,924
2029-2033	32,852	36,768	69,620
2034-2038	39,105	30,515	69,620
2039-2043	46,548	23,072	69,620
2044-2048	55,408	14,212	69,620
2049-2052	52,548	3,868	56,416
	<u>\$ 254,060</u>	<u>\$ 150,456</u>	<u>\$ 404,516</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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>
2024	\$ -	\$ 237,818	\$ 237,818
2025	-	237,818	237,818
2026	-	237,818	237,818
2027	-	237,818	237,818
2028	-	237,818	237,818
2029-2033	3,749,000	1,049,840	4,798,840
2034-2038	5,084,000	600,400	5,684,400
2039-2041	3,307,000	100,698	3,407,698
	<u>\$ 12,140,000</u>	<u>\$ 2,940,028</u>	<u>\$ 15,080,028</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 the 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>
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	878,000	21,731	899,731
2029	878,000	7,242	885,242
	<u>\$ 5,128,000</u>	<u>\$ 257,301</u>	<u>\$ 5,385,301</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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>
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	419,000	22,718	441,718
2029-2031	1,295,000	29,527	1,324,527
	<u>\$ 3,330,000</u>	<u>\$ 205,028</u>	<u>\$ 3,535,028</u>

Notes Payable

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% and was paid in full in July 2022.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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>
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	358,000	134,073	492,073
2029-2033	2,003,000	537,950	2,540,950
2034-2038	2,405,000	285,685	2,690,685
2039-2040	1,102,000	32,225	1,134,225
	<u>\$ 7,131,000</u>	<u>\$ 1,602,738</u>	<u>\$ 8,733,738</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, \$62,684 was included in depreciation expense. Payments are due annually on August 1 of \$69,395 including principal and interest at 3.00% and was paid in full in August 2022.

Fleet 2019 - 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>
2024	<u>\$ 35,908</u>	<u>\$ 648</u>	<u>\$ 36,556</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Financed Purchases (Continued)

Fleet 2021 - 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, \$297,080 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>
2024	\$ 181,285	\$ 23,132	\$ 204,417
2025	191,853	12,564	204,417
2026	87,377	3,048	90,425
	<u>\$ 460,515</u>	<u>\$ 38,744</u>	<u>\$ 499,259</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%. 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, \$40,520 is included in amortization expense.

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 74,154</u>	<u>\$ 2,694</u>	<u>\$ 76,848</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

During the year ended June 30, 2023, the following changes occurred in long-term debt:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due within one year
Governmental Activities:					
Bonds	\$ 21,795,000	\$ -	\$ (1,197,000)	\$ 20,598,000	\$ 1,217,000
Less: bond discounts	<u>(1,827)</u>	<u>-</u>	<u>96</u>	<u>(1,731)</u>	<u>-</u>
Total bonds payable	21,793,173	-	(1,196,904)	20,596,269	1,217,000
Notes payable	7,442,399	-	(311,399)	7,131,000	288,000
Financed purchases	915,535	-	(419,112)	496,423	217,193
Lease obligations	116,865	-	(42,711)	74,154	36,171
Compensated absences	4,233,031	-	(162,925)	4,070,106	1,556,562
Net OPEB obligation	51,282,294	-	(1,518,039)	49,764,255	-
Net pension obligation	<u>37,763,691</u>	<u>43,116,866</u>	<u>-</u>	<u>80,880,557</u>	<u>-</u>
Total long - term liabilities	<u>\$ 123,546,988</u>	<u>\$ 43,116,866</u>	<u>\$ (3,651,090)</u>	<u>\$ 163,012,764</u>	<u>\$ 3,314,926</u>
	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 2,223,918	\$ 460,411		\$ 2,684,329	\$ -
Revenue bonds	479,606	-	(32,412)	447,194	34,657
Compensated absences	110,511	6,821	-	117,332	79,300
Net pension obligation	<u>2,932,510</u>	<u>2,865,564</u>	<u>-</u>	<u>5,798,074</u>	<u>-</u>
Total long - term liabilities	<u>\$ 5,746,545</u>	<u>\$ 3,332,796</u>	<u>\$ (32,412)</u>	<u>\$ 9,046,929</u>	<u>\$ 113,957</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, 2023, was \$217,670,483. 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 \$5,590,225, Gabbs Town \$2,454,767, Manhattan Town \$892,634, and Pahrump Town \$361,333,498. 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, 2023, was \$722,666,996.

Line of Credit

There are no outstanding lines of credit.

Compensated Absences

Compensated absences for governmental activities will be liquidated by the General Fund for Governmental Activities and the Pahrump Ambulance Fund for the Business-Type Activities.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, were:

	Transfers In	Transfers Out			
		General Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 110,555	\$ -	\$ -	\$ 110,555	\$ -
Major Road Fund	6,859,322	-	-	6,859,322	-
Major Capital Projects Fund	2,685,854	2,685,854	-	-	-
Nonmajor Special Revenue Funds	6,006,342	5,978,367	27,975	-	-
Nonmajor Debt Service Funds	2,324,865	881,346	1,374,124	69,395	-
Nonmajor Capital Projects Funds	71,194	-	-	33,855	37,339
Nonmajor Enterprise Funds	64,000	-	-	64,000	-
Totals	<u>\$ 18,122,132</u>	<u>\$ 9,545,567</u>	<u>\$ 1,402,099</u>	<u>\$ 7,137,127</u>	<u>\$ 37,339</u>

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

\$300,000 was transferred from the General Fund to set aside for future needs. Internally reported Stabilization Fund \$150,000 and Compensated Absence Fund \$150,000 to cover future costs. These funds are combined with the General Fund for financial reporting purposes.

\$6,859,322 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 \$3,200,000, the Public Transit Fund in the amount of \$3,350,000, and the Pahrump Town Road Fund of \$309,322.

\$2,685,854 was transferred to the Capital Projects Fund from the General Fund to help cover project costs.

\$2,324,865 was transferred to the Debt Service fund to cover the annual debt payments of the County with \$881,346 from the General Fund, \$1,374,124 from the Capital Projects Fund, and \$69,395 from the Ambulance Special Revenue Fund.

\$37,339 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.

\$5,961,847 was transferred from the General Fund to help cover expenses in special revenue funds; \$5,550,943 to the County Jail Special Revenue Fund; \$65,000 to the Health Clinics Fund; \$345,904 to the Airport Fund;

\$33,855 was transferred from Beatty Town to help cover costs for the Beatty Special Ad Valorem Capital Projects Fund.

\$64,000 was transferred from Manhattan Town to help cover costs for the Manhattan Utility Fund.

\$110,555 was transferred from Pahrump Town to the General Fund to help cover costs.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2023, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Road Fund	Pahrump Road	\$ 55,522
	Regional Streets and Highways	151,490
		<u>\$ 207,012</u>
General Fund	Pahrump Museum	\$ 17,930
	Tonopah Museum	8,139
		<u>\$ 26,069</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 Road Fund is related to negative cash in the Regional Streets and Highways Fund which was due to timing of cash flows related to fuel tax revenues receivable. The payable to the General Fund is related to negative cash in the Pahrump and Tonopah Museum Funds.

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 of \$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, 2023

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, 2022	Claims Incurred	Claims Payments	Changes to Prior Estimates	Liability June 30, 2023
\$ 16,549	\$ 995,850	\$ (968,033)	\$ -	\$ 44,366

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, 2023, the estimated liability to date for closure and post-closure costs is \$2,684,329. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$3,437,783 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 lives 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, 2023, \$10,475,962 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 \$3,005,653.

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/publications/reports.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Plan Description (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. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits. 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	
	Age	STM%	Age	STM%	Age	STM%	Age	STM%
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.25%
10 years	60	2.50%	60	2.67%	62	2.50%	62	2.25%
30 years	Any	2.50%	Any	2.67%	Any	2.50%	55	2.25%
33 1/3 years							Any	2.25%

Eligibility for Police and Fire Members:

Years of Service	Hired prior to 07/01/01		Hired between 07/01/01-12/31/09		Hired Between 01/01/10-07/01/15		Hired After 7/1/15	
	Age	STM%	Age	STM%	Age	STM%	Age	STM%
5 years	65	2.50%	65	2.67%	65	2.50%	65	2.25%
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%				

* 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 years ending June 30, 2022 and June 30, 2023. 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, 2023

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Investment Policy: 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, 2022:

<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, 2022, PERS' long-term inflation assumption was 2.50%

Net Pension Liability

At June 30, 2023, the County reported a liability of \$86,678,631 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022. The County's proportionate share of the net pension liability increased from 0.44626 percent at June 30, 2021, to 0.48008 percent at June 30, 2022.

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	\$ 133,078,879	\$ 86,678,631	\$ 48,390,068

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 www.nvpers.org.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

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

For the year ended June 30, 2023, the County recognized pension expense of \$1,250,412. At June 30, 2023, 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	\$ 11,181,490	\$ 61,690
Net difference between projected and actual earnings on pension plan investments	1,053,580	0
Changes of assumptions or other inputs	11,092,848	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,754,401	186,589
County Contributions subsequent to measurement date	5,386,717	0
Total	<u>\$ 35,469,036</u>	<u>\$ 248,279</u>

Average expected remaining service lives 5.70 years

\$5,386,717 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, 2024. 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:	
2024	\$ 5,412,636
2025	5,269,430
2026	4,619,043
2027	12,242,358
2028	2,290,573
	<u>\$ 29,834,040</u>

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2022, 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, 2022 funding actuarial valuation

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Actuarial Assumptions: 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.

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. *

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Actuarial Assumptions: Mortality rates were based on the following (Continued):

Beneficiaries (Continued):

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.

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

3. Defined Benefit Pension Plan (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. 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, 2022.

Pension contributions payable: The County's accrued contributions payable at June 30, 2023, was \$697,447.

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, 2023, 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
Coverage Level	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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

All Medicare eligible retirees participate in a Medicare Exchange with PEBP providing a service-related contribution to a Health Reimbursement Arrangement (HRA) equal to \$13 per month, per year of service (maximum \$260 per month). The contribution requirements of plan members and the County are established and amended by the PEBP board of trustees. As a participating employer, the County is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it.

For fiscal year 2023, the County contributed \$35,142 to the plan for current premiums.

Nye County Employee Health Benefits Plan (NCEHBP)

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

Employees covered by benefit terms. At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	227
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>425</u>
	<u>652</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, 2023

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					

The monthly premium rates effective July 1, 2023 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	\$ 802.73	\$1,565.32	\$1,396.75	\$2,159.34	PPO	\$ 481.64	\$1,244.23	\$1,075.66	\$1,838.25
PPOX	\$ 792.23	\$1,544.86	\$1,378.49	\$2,131.11	PPOX	\$ 475.34	\$1,227.96	\$1,061.59	\$1,814.22
HPN	\$ 641.75	\$1,251.42	\$1,116.64	\$1,759.31	HPN	\$ 385.05	\$ 994.72	\$ 859.95	\$1,469.61
HD	\$ 654.02	\$1,275.34	\$1,138.00	\$1,759.31	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 \$300,037 and \$1,678,933, respectively.

For fiscal year 2023, the County contributed \$1,978,970 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, 2023, 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, 2023

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 firefighters 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, 2023 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	\$ 802.73	\$1,565.32	\$1,396.75	\$2,159.34	PPO	\$ 481.64	\$1,244.23	\$1,075.66	\$1,838.25
PPOX	\$ 792.23	\$1,544.86	\$1,378.49	\$2,131.11	PPOX	\$ 475.34	\$1,227.96	\$1,061.59	\$1,814.22
HPN	\$ 641.75	\$1,251.42	\$1,116.64	\$1,759.31	HPN	\$ 385.05	\$ 994.72	\$ 859.95	\$1,469.61
HD	\$ 654.02	\$1,275.34	\$1,138.00	\$1,759.31	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 \$9,594 and \$64,578 respectively.

For fiscal year 2023, the Town contributed \$74,172 to the plan for current premiums.

Important Dates used in the Valuation:

Valuation Date:	July 1, 2022
Measurement Date:	June 30, 2023
Measurement Period:	June 30, 2022 to June 30, 2023
Fiscal Year End:	June 30, 2023

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Significant Results and Differences from the Prior Valuation:

There have been no changes to the substantive plan provisions since the last valuation.

The following assumptions have been updated since the prior valuation:

1. The discount rate has been updated based on the 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2023.
2. The 2022 health care cost trend rate has been updated to follow the actual premium rate increases from July 1, 2022 to July 1, 2023.

Net Other Post-Employment Benefits (OPEB) Liability

The County's net OPEB liability of \$49,764,255 was measured as of June 30, 2023, 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	3.54%
Measurement Date	4.13%
Long-term Expected Asset Return for Current Measurement Date	2.50%
Healthcare Cost Trend Rates	5.50% for 2023 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, 2023

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 as of June 2022 and on the S&P Municipal Bond 20-Year high Grade Index as of June 2023.

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 an OPEB Trust effective 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, 2023

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

	Nye County	Pahrump Town	Totals
Service Cost	\$ 2,495,214	\$ 163,869	\$ 2,659,083
Interest	1,870,176	78,752	1,948,928
Changes of benefit terms	-	-	-
Differences between expected and actual experience	1,045,815	104,350	1,150,165
Changes of assumptions	(4,874,803)	(163,683)	(5,038,486)
Benefit payments	<u>(1,978,970)</u>	<u>(74,172)</u>	<u>(2,053,142)</u>
Net change in Total OPEB Liability	(1,442,568)	109,116	(1,333,452)
Total OPEB Liability - Beginning	<u>51,280,797</u>	<u>2,097,516</u>	<u>53,378,313</u>
Total OPEB Liability - Ending	<u><u>\$ 49,838,229</u></u>	<u><u>\$ 2,206,632</u></u>	<u><u>\$ 52,044,861</u></u>

	Nye County	Pahrump Town	Totals
Contributions - employer	2,231,453	9,594	2,241,047
Net investment income	15,903	(1,721)	14,182
Benefit payments	(1,978,970)	(74,172)	(2,053,142)
Administrative expenses	<u>(17,136)</u>	<u>(364)</u>	<u>(17,500)</u>
Net changes	251,250	(66,663)	184,587
Plan fiduciary net position - Beginning	<u>1,928,441</u>	<u>167,578</u>	<u>2,096,019</u>
Plan fiduciary net position - Ending	<u><u>\$ 2,179,691</u></u>	<u><u>\$ 100,915</u></u>	<u><u>\$ 2,280,606</u></u>
Net OPEB Liability - Ending	<u><u>\$ 47,658,538</u></u>	<u><u>\$ 2,105,717</u></u>	<u><u>\$ 49,764,255</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% as of June 30, 2022, to 4.13% as of June 30, 2023.

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.

	1.0% Decrease	Discount Rate	1% Increase
	3.13%	4.13%	5.13%
Nye County	\$ 56,339,395	\$ 47,658,538	\$ 40,748,262
Pahrump Town	<u>2,392,413</u>	<u>2,105,717</u>	<u>1,859,953</u>
Net OPEB Liability	<u><u>\$ 58,731,808</u></u>	<u><u>\$ 49,764,255</u></u>	<u><u>\$ 42,608,215</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:

	1.0% Decrease	Discount Rate	1% Increase
Nye County	\$ 39,593,837	\$ 47,658,538	\$ 58,188,211
Pahrump Town	<u>1,766,666</u>	<u>2,105,717</u>	<u>2,530,611</u>
Net OPEB Liability	<u><u>\$ 41,360,503</u></u>	<u><u>\$ 49,764,255</u></u>	<u><u>\$ 60,718,822</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, the County recognized OPEB income of \$1,885,559. At June 30, 2023, 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	\$ 979,580	\$ 11,113,737
Changes of assumptions or other inputs	6,680,472	22,955,545
Net differences between projected and actual earnings on OPEB plan investments	390,120	0
County Contributions subsequent to measurement date	0	0
Total	<u>\$ 8,050,172</u>	<u>\$ 34,069,282</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
2024	\$(4,130,201)	\$ (119,507)	\$(4,249,708)
2025	(3,628,575)	(119,270)	(3,747,845)
2026	(4,319,544)	(119,889)	(4,439,433)
2027	(4,126,831)	(123,166)	(4,249,997)
2028	(4,133,977)	(124,186)	(4,258,163)
Thereafter	(4,573,714)	(500,250)	(5,073,964)
	<u>\$(24,912,842)</u>	<u>\$ (1,106,268)</u>	<u>\$(26,019,110)</u>

5. TAX ABATEMENT

For the year ended June 30, 2023, the amount of tax abatements for Nye County is \$794,948 and for Pahrump Town is \$19,542. The tax revenues abated were sales and property tax revenues under agreements with the State of Nevada for renewable energy.

6. Subscription-Based Information Technology Arrangements (SBITAs)

In fiscal year 2023 the County implemented GASB Statement No. 96, *SBITAs*, see **Note A10**.

This statement required software arrangements to be recognized and measured using the facts and circumstances that existed at the beginning of the period of implementation. Accordingly, SBITAs liabilities for fiscal year 2023 were measured using the remaining agreement terms as of July 1, 2022. SBITAs right-to-use assets were measured based on the SBITAs liabilities at the same date. Therefore, no restatement of beginning net position is required as both the liabilities and right-to-use assets were valued the same on July 1, 2022. There were no software arrangements in scope for SBITAs.

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 17,919,189	\$ 17,919,189	\$ 16,991,427	\$ (927,762)
Net proceeds	<u>265,565</u>	<u>265,565</u>	<u>399,013</u>	<u>133,448</u>
 Total taxes	 <u>18,184,754</u>	 <u>18,184,754</u>	 <u>17,390,440</u>	 <u>(794,314)</u>
 Licenses and Permits:				
Liquor licenses	10,285	10,285	40,695	30,410
Special registration	15,000	15,000	30,550	15,550
Marijuana licenses	991,232	991,232	788,515	(202,717)
Concealed weapons permits	152,104	152,104	97,859	(54,245)
Gaming licenses	<u>88,557</u>	<u>88,557</u>	<u>73,385</u>	<u>(15,172)</u>
 Total licenses and permits	 <u>1,257,178</u>	 <u>1,257,178</u>	 <u>1,031,004</u>	 <u>(226,174)</u>
 Intergovernmental:				
Federal in lieu tax	3,700,000	3,700,000	3,843,946	143,946
Fish and game in lieu	2,159	2,159	2,409	250
State gaming license fee	148,984	148,984	113,849	(35,135)
Consolidated tax	21,771,046	21,771,046	21,263,774	(507,272)
Grants	356,350	428,958	527,352	98,394
Geothermal lease	<u>-</u>	<u>-</u>	<u>191,594</u>	<u>191,594</u>
 Total intergovernmental	 <u>25,978,539</u>	 <u>26,051,147</u>	 <u>25,942,924</u>	 <u>(108,223)</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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (Continued):				
Charges for Services:				
General Government:				
Clerk's fees	\$ 191,773	\$ 191,773	\$ 196,312	\$ 4,539
Recorder's fees	840,785	840,785	551,454	(289,331)
Assessor's collection fees	1,038,954	1,038,954	650,770	(388,184)
Planning and zoning fees	216,300	216,300	138,372	(77,928)
County surveyor fees	18,505	18,505	16,415	(2,090)
Administration fees	9,737	9,737	857	(8,880)
Assessment fees	100	100	-	(100)
GIS products	-	-	6,000	6,000
Courier service	27,105	27,105	26,255	(850)
Returned check fees	1,802	1,802	2,144	342
Other-general government	353	353	14,256	13,903
Judicial:				
Justice court fees	95,797	95,797	134,040	38,243
Public defender and discovery fees	29,867	29,867	12,256	(17,611)
Restitution fees	11,818	11,818	5,274	(6,544)
Court security fees	18,625	18,625	16,680	(1,945)
Public Safety:				
Sheriff's fees	132,497	132,497	101,670	(30,827)
Investigation fees	3,367	3,367	5,500	2,133
Department of Energy contract	944,671	944,671	802,966	(141,705)
Federal government contractual	-	185,630	185,630	-
NCSO other revenue	16,029	16,029	55,696	39,667
Forensic services	732	732	12,231	11,499
Public Works:				
Solid waste fees	-	-	5,072	5,072
Analysis fee	-	-	8,737	8,737
Health and Welfare:				
Cemetery receipts	1,985	1,985	2,400	415
Animal shelter fees	1,753	1,753	2,250	497
Animal control fees	1,500	1,500	1,330	(170)
Total charges for services	<u>3,604,055</u>	<u>3,789,685</u>	<u>2,954,567</u>	<u>(835,118)</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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (Continued):				
Fines and Forfeitures:				
Fines and forfeited bail	\$ 282,120	\$ 282,120	\$ 245,959	\$ (36,161)
Legal aid	185,795	185,795	120,123	(65,672)
DC juvenile investigator fee	40,141	40,141	20,415	(19,726)
Court fines	51,468	51,468	28,027	(23,441)
Total fines and forfeitures	559,524	559,524	414,524	(145,000)
Miscellaneous:				
Rent	-	-	4,619	4,619
Investment income (loss)	70,471	70,471	(71,403)	(141,874)
Tax penalties	52,031	52,031	405,550	353,519
Donations	25,000	81,399	58,024	(23,375)
Extraditions	-	-	375	375
Other revenue	830	830	134,499	133,669
Tax trust sales excess proceeds	1,000,000	1,000,000	123,796	(876,204)
Tax sale costs	28,024	28,024	106,513	78,489
Total miscellaneous	1,176,356	1,232,755	761,973	(470,782)
Total revenues	50,760,406	51,075,043	48,495,432	(2,579,611)
Expenditures:				
Current:				
General Government:				
Commissioners:				
Salaries and wages	158,100	158,100	169,349	(11,249)
Employee benefits	98,492	98,492	105,388	(6,896)
Services and supplies	81,892	81,892	29,691	52,201
Total commissioners	338,484	338,484	304,428	34,056
County Administrator:				
Salaries and wages	775,142	775,142	746,722	28,420
Employee benefits	370,977	370,977	352,009	18,968
Services and supplies	218,435	218,435	220,645	(2,210)
Total county administrator	1,364,554	1,364,554	1,319,376	45,178

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Comptroller:				
Salaries and wages	\$ 538,411	\$ 523,411	\$ 463,475	\$ 59,936
Employee benefits	291,845	281,845	241,733	40,112
Services and supplies	<u>473,978</u>	<u>473,978</u>	<u>399,293</u>	<u>74,685</u>
Total comptroller	<u>1,304,234</u>	<u>1,279,234</u>	<u>1,104,501</u>	<u>174,733</u>
Clerk:				
Salaries and wages	768,386	768,386	787,025	(18,639)
Employee benefits	396,166	396,166	391,989	4,177
Services and supplies	<u>225,234</u>	<u>288,234</u>	<u>253,659</u>	<u>34,575</u>
Total clerk	<u>1,389,786</u>	<u>1,452,786</u>	<u>1,432,673</u>	<u>20,113</u>
Information Systems:				
Salaries and wages	904,184	904,184	873,302	30,882
Employee benefits	437,277	437,277	406,854	30,423
Services and supplies	<u>1,018,065</u>	<u>1,018,065</u>	<u>850,995</u>	<u>167,070</u>
Total information systems	<u>2,359,526</u>	<u>2,359,526</u>	<u>2,131,151</u>	<u>228,375</u>
County Planner:				
Salaries and wages	620,535	620,535	581,567	38,968
Employee benefits	313,329	313,329	281,824	31,505
Services and supplies	<u>48,186</u>	<u>48,186</u>	<u>53,925</u>	<u>(5,739)</u>
Total county planner	<u>982,050</u>	<u>982,050</u>	<u>917,316</u>	<u>64,734</u>
HR/Risk Management:				
Salaries and wages	305,879	305,879	275,367	30,512
Employee benefits	161,852	161,852	147,099	14,753
Services and supplies	<u>87,007</u>	<u>112,007</u>	<u>104,943</u>	<u>7,064</u>
Total HR/Risk management	<u>554,738</u>	<u>579,738</u>	<u>527,409</u>	<u>52,329</u>
Miscellaneous Overhead:				
Employee benefits	1,420,000	1,420,000	1,410,142	9,858
Services and supplies	<u>3,656,705</u>	<u>3,751,705</u>	<u>3,576,242</u>	<u>175,463</u>
Total miscellaneous overhead	<u>5,076,705</u>	<u>5,171,705</u>	<u>4,986,384</u>	<u>185,321</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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Recorder:				
Salaries and wages	\$ 418,255	\$ 418,255	\$ 418,139	\$ 116
Employee benefits	204,486	208,486	207,572	914
Services and supplies	97,789	97,789	97,999	(210)
Total recorder	720,530	724,530	723,710	820
Treasurer:				
Salaries and wages	423,377	423,377	419,825	3,552
Employee benefits	223,469	223,469	213,127	10,342
Services and supplies	37,296	37,296	33,086	4,210
Total treasurer	684,142	684,142	666,038	18,104
Assessor:				
Salaries and wages	791,404	826,733	866,374	(39,641)
Employee benefits	418,514	442,067	460,431	(18,364)
Services and supplies	127,897	127,897	58,298	69,599
Total assessor	1,337,815	1,396,697	1,385,103	11,594
Buildings and Grounds-General:				
Salaries and wages	860,606	860,606	761,103	99,503
Employee benefits	429,890	429,890	394,516	35,374
Services and supplies	756,154	981,154	1,390,535	(409,381)
Total buildings and grounds-general	2,046,650	2,271,650	2,546,154	(274,504)
Equipment Services:				
Salaries and wages	348,611	348,611	345,432	3,179
Employee benefits	165,104	165,104	152,960	12,144
Services and supplies	256,582	281,582	300,271	(18,689)
Total equipment services	770,297	795,297	798,663	(3,366)
Federal & State Facilities:				
Salaries and wages	149,563	149,563	128,063	21,500
Employee benefits	68,134	68,134	64,515	3,619
Services and supplies	22,185	22,185	18,072	4,113
Total federal & state facilities	239,882	239,882	210,650	29,232
Total general government	19,169,393	19,640,275	19,053,556	586,719

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Judicial:				
District Attorney:				
Salaries and wages	\$ 2,666,340	\$ 2,560,340	\$ 2,446,906	\$ 113,434
Employee benefits	1,337,552	1,257,552	1,133,472	124,080
Services and supplies	149,650	164,650	148,666	15,984
Total district attorney	4,153,542	3,982,542	3,729,044	253,498
District Court:				
Salaries and wages	665,668	665,668	424,635	241,033
Employee benefits	328,283	328,283	201,087	127,196
Services and supplies	242,317	242,317	292,175	(49,858)
Total district court	1,236,268	1,236,268	917,897	318,371
Tonopah Justice Court:				
Salaries and wages	443,818	443,818	420,534	23,284
Employee benefits	225,427	225,427	204,600	20,827
Services and supplies	22,469	22,469	15,334	7,135
Total Tonopah justice court	691,714	691,714	640,468	51,246
Pahrump Justice Court:				
Salaries and wages	1,244,912	1,244,912	1,230,348	14,564
Employee benefits	676,846	676,846	629,751	47,095
Services and supplies	110,939	110,939	120,026	(9,087)
Total Pahrump justice court	2,032,697	2,032,697	1,980,125	52,572
Beatty Justice Court:				
Salaries and wages	324,017	324,017	283,968	40,049
Employee benefits	130,822	130,822	110,523	20,299
Services and supplies	18,553	18,553	20,751	(2,198)
Total Beatty justice court	473,392	473,392	415,242	58,150
Other Judicial:				
Salaries and wages	132,087	132,087	130,149	1,938
Employee benefits	99,470	99,470	86,005	13,465
Services and supplies	1,140,205	1,218,595	1,425,652	(207,057)
Total other judicial	1,371,762	1,450,152	1,641,806	(191,654)

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Judicial (Continued):				
Public Guardian:				
Salaries and wages	\$ 91,004	\$ 91,004	\$ 80,792	\$ 10,212
Employee benefits	53,902	53,902	43,632	10,270
Services and supplies	10,638	10,638	8,268	2,370
Total public guardian	155,544	155,544	132,692	22,852
Total judicial	10,114,919	10,022,309	9,457,274	565,035
Public Safety:				
Sheriff:				
Salaries and wages	6,625,656	7,171,286	7,581,184	(409,898)
Employee benefits	4,903,451	4,903,451	4,791,737	111,714
Services and supplies	1,227,087	1,509,372	1,402,708	106,664
Total sheriff	12,756,194	13,584,109	13,775,629	(191,520)
Emergency Management:				
Salaries and wages	177,372	177,372	163,869	13,503
Employee benefits	95,607	95,607	73,075	22,532
Services and supplies	157,909	342,909	173,307	169,602
Total emergency management	430,888	615,888	410,251	205,637
Total public safety	13,187,082	14,199,997	14,185,880	14,117
Public works:				
Salaries and wages	100,962	100,962	88,958	12,004
Employee benefits	48,304	48,304	46,229	2,075
Services and supplies	52,339	52,339	64,255	(11,916)
Total public works	201,605	201,605	199,442	2,163
Health:				
Animal shelter:				
Salaries and wages	-	-	106,783	(106,783)
Employee benefits	-	-	62,280	(62,280)
Services and supplies	447,962	247,962	39,063	208,899
Total animal shelter	447,962	247,962	208,126	39,836

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Health (Continued):				
Animal Control:				
Salaries and wages	\$ 391,860	\$ 391,860	\$ 343,094	\$ 48,766
Employee benefits	224,408	224,408	189,033	35,375
Services and supplies	51,524	51,524	61,607	(10,083)
Total animal control	667,792	667,792	593,734	74,058
Total health	1,115,754	915,754	801,860	113,894
Welfare:				
Senior Nutrition Program:				
Salaries and wages	19,575	19,575	22,473	(2,898)
Employee benefits	8,952	8,952	9,753	(801)
Services and supplies	25,023	97,631	72,608	25,023
Total welfare	53,550	126,158	104,834	21,324
Community Support:				
Smoky Valley Television:				
Services and supplies	5,000	5,000	-	5,000
Debt Service:				
Principal	-	-	36,723	(36,723)
Interest and fiscal costs	-	-	2,500	(2,500)
Total debt service	-	-	39,223	(39,223)
Contingency	1,295,779	717	-	717
Total expenditures	45,143,082	45,111,815	43,842,069	1,269,746
Excess (deficiency) of revenues over expenditures	5,617,324	5,963,228	4,653,363	(1,309,865)
Other Financing Sources (Uses):				
Operating transfers in	7,600	7,600	110,555	102,955
Operating transfers out	(9,372,588)	(9,718,492)	(9,845,567)	(127,075)
Interfund loan	-	-	51,700	51,700
Total other financing sources (uses)	(9,364,988)	(9,710,892)	(9,683,312)	27,580
Net change in fund balance	(3,747,664)	(3,747,664)	(5,029,949)	(1,282,285)
Fund Balance:				
Beginning of year	11,057,009	11,057,009	10,313,983	(743,026)
End of year	\$ 7,309,345	\$ 7,309,345	\$ 5,284,034	\$ (2,025,311)

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ 33	\$ 33
Licenses and Permits:				
Encroachment permit fee	-	-	415,839	415,839
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,114	846,114	846,147	33
Optional \$1.75	70,552	70,552	66,416	(4,136)
Gas tax \$2.35	1,590,756	1,590,756	1,590,756	-
Optional \$.01	-	-	269,270	269,270
National forest receipts	700,000	700,000	911,106	211,106
Total intergovernmental	3,207,422	3,207,422	3,683,695	476,273
Charges for Services:				
Reimbursement from Tonopah	16,875	16,875	29,825	12,950
Reimbursement from Amargosa	9,996	9,996	12,455	2,459
Total charges for services	26,871	26,871	42,280	15,409
Miscellaneous:				
Investment income (loss)	-	-	(42,794)	(42,794)
Other	-	-	131,994	131,994
Total miscellaneous	-	-	89,200	89,200
Total revenues	3,234,293	3,234,293	4,231,047	996,754

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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Public Works:				
Salaries and wages	\$ 3,592,968	\$ 3,592,968	\$ 3,342,230	\$ 250,738
Employee benefits	2,383,706	2,383,706	1,967,086	416,620
Services and supplies	10,215,227	10,215,227	3,368,843	6,846,384
Capital outlay	<u>1,500,000</u>	<u>1,500,000</u>	<u>3,785,650</u>	<u>(2,285,650)</u>
 Total expenditures	 <u>17,691,901</u>	 <u>17,691,901</u>	 <u>12,463,809</u>	 <u>5,228,092</u>
 Excess (deficiency) of revenues over expenditures	 (14,457,608)	 (14,457,608)	 (8,232,762)	 6,224,846
 Other Financing Sources (Uses):				
Operating transfers in	<u>9,383,584</u>	<u>9,383,584</u>	<u>6,859,322</u>	<u>(2,524,262)</u>
 Net change in fund balance	 (5,074,024)	 (5,074,024)	 (1,373,440)	 3,700,584
 Fund Balance:				
Beginning of year	<u>5,485,668</u>	<u>5,485,668</u>	<u>6,972,660</u>	<u>1,486,992</u>
 End of year	 <u>\$ 411,644</u>	 <u>\$ 411,644</u>	 <u>\$ 5,599,220</u>	 <u>\$ 5,187,576</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, 2023

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Grant	\$ 7,500,000	\$ 7,500,000	\$ 6,487,805	\$ (1,012,195)
Charges for Services:				
School resource officer	-	-	176,274	176,274
Miscellaneous:				
Donations	-	-	6,465	6,465
Total revenues	<u>7,500,000</u>	<u>7,500,000</u>	<u>6,670,544</u>	<u>(829,456)</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	274,000	274,000	128,926	145,074
Employee benefits	152,500	152,500	60,924	91,576
Services and supplies	750,000	2,394,000	2,393,842	158
Capital outlay	<u>750,000</u>	<u>1,360,000</u>	<u>1,044,061</u>	<u>315,939</u>
Total general government	<u>1,926,500</u>	<u>4,180,500</u>	<u>3,627,753</u>	<u>552,747</u>
Judicial:				
Salaries and wages	350,000	350,000	96,888	253,112
Employee benefits	157,000	157,000	26,849	130,151
Services and supplies	300,000	300,000	229,203	70,797
Capital outlay	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>350,000</u>
Total judicial	<u>1,157,000</u>	<u>1,157,000</u>	<u>352,940</u>	<u>804,060</u>
Public Safety:				
Salaries and wages	250,000	250,000	229,637	20,363
Employee benefits	200,000	200,000	102,021	97,979
Services and supplies	150,000	150,000	48,416	101,584
Capital outlay	<u>350,000</u>	<u>350,000</u>	<u>121,794</u>	<u>228,206</u>
Total public safety	<u>950,000</u>	<u>950,000</u>	<u>501,868</u>	<u>448,132</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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	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	68,167	131,833
Capital outlay	<u>1,500,000</u>	<u>1,500,000</u>	<u>224,618</u>	<u>1,275,382</u>
Total public works	<u>2,165,000</u>	<u>2,165,000</u>	<u>292,785</u>	<u>1,872,215</u>
Welfare:				
Salaries and wages	350,000	350,000	339,008	10,992
Employee benefits	142,500	162,050	162,032	18
Services and supplies	400,000	1,500,750	1,500,648	102
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total welfare	<u>1,042,500</u>	<u>2,162,800</u>	<u>2,001,688</u>	<u>161,112</u>
Culture and recreation:				
Services and supplies	<u>-</u>	<u>95,000</u>	<u>93,504</u>	<u>1,496</u>
Community support:				
Services and supplies	<u>11,040,091</u>	<u>7,165,791</u>	<u>-</u>	<u>7,165,791</u>
Intergovernmental	<u>-</u>	<u>405,000</u>	<u>404,462</u>	<u>538</u>
Total expenditures	<u>18,281,091</u>	<u>18,281,091</u>	<u>7,275,000</u>	<u>11,006,091</u>
Excess (deficiency) of revenues over expenditures	(10,781,091)	(10,781,091)	(604,456)	10,176,635
Fund balance				
Beginning of year	<u>10,781,091</u>	<u>10,781,091</u>	<u>531,254</u>	<u>(10,249,837)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (73,202)</u>	<u>\$ (73,202)</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, 2023

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund GAAP Basis
Revenues:				
Taxes	\$ 17,390,440	\$ -	\$ -	\$ 17,390,440
Licenses and permits	1,031,004	-	-	1,031,004
Intergovernmental	25,942,924	-	-	25,942,924
Charges for services	2,954,567	-	-	2,954,567
Fines and forfeitures	414,524	-	-	414,524
Miscellaneous	761,973	(4,264)	-	757,709
Total revenues	<u>48,495,432</u>	<u>(4,264)</u>	<u>-</u>	<u>48,491,168</u>
Expenditures:				
Current:				
General government	19,053,556	375,351	-	19,428,907
Judicial	9,457,274	-	-	9,457,274
Public safety	14,185,880	-	-	14,185,880
Public works	199,442	-	-	199,442
Health	801,860	-	-	801,860
Welfare	104,834	-	-	104,834
Debt Service:				
Principal	36,723	-	-	36,723
Interest and fiscal costs	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Total expenditures	<u>43,842,069</u>	<u>375,351</u>	<u>-</u>	<u>44,217,420</u>
Excess (deficiency) of revenues over expenditures	<u>4,653,363</u>	<u>(379,615)</u>	<u>-</u>	<u>4,273,748</u>
Other Financing Sources (Uses):				
Operating transfers in	110,555	300,000	(300,000)	110,555
Operating transfers out	(9,845,567)	-	300,000	(9,545,567)
Sale of capital assets	<u>51,700</u>	<u>-</u>	<u>-</u>	<u>51,700</u>
Total other financing sources (uses)	<u>(9,683,312)</u>	<u>300,000</u>	<u>-</u>	<u>(9,383,312)</u>
Net change in fund balance	(5,029,949)	(79,615)	-	(5,109,564)
Fund Balance:				
Beginning of year	<u>10,313,983</u>	<u>1,140,848</u>	<u>-</u>	<u>11,454,831</u>
End of year	<u>\$ 5,284,034</u>	<u>\$ 1,061,233</u>	<u>\$ -</u>	<u>\$ 6,345,267</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, 2023

	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>
Total OPEB Liability				
Service cost	\$ 2,659,083	\$ 4,604,755	\$ 4,425,113	\$ 3,264,793
Interest	1,948,928	1,788,083	1,739,590	2,685,084
Changes of benefit terms	-	(41,718)	-	(617,255)
Differences between expected and actual experience	1,150,165	(6,154,735)	(1,135,915)	(14,213,752)
Changes of assumptions or other inputs	(5,038,486)	(23,993,628)	755,066	11,873,282
Benefit Payments	<u>(2,053,142)</u>	<u>(1,957,632)</u>	<u>(1,898,476)</u>	<u>(1,875,909)</u>
Net Change in total OPEB liability	(1,333,452)	(25,754,875)	3,885,378	1,116,243
Total OPEB liability - beginning	<u>53,378,313</u>	<u>79,133,188</u>	<u>75,247,810</u>	<u>74,131,567</u>
Total OPEB liability - ending (a)	<u>\$ 52,044,861</u>	<u>\$ 53,378,313</u>	<u>\$ 79,133,188</u>	<u>\$ 75,247,810</u>
Plan fiduciary net position				
Contributions - employer	2,241,047	3,103,100	2,882,071	2,358,891
Net Investment income (loss)	14,182	(520,821)	(3,847)	13,892
Administrative expenses	(17,500)	(5,250)	-	-
Benefit payments	<u>(2,053,142)</u>	<u>(1,957,632)</u>	<u>(1,898,476)</u>	<u>(1,875,909)</u>
Net Change in plan fiduciary net position	184,587	619,397	979,748	496,874
Plan fiduciary net - beginning	<u>2,096,019</u>	<u>1,476,622</u>	<u>496,874</u>	<u>-</u>
Plan fiduciary net - ending (b)	<u>\$ 2,280,606</u>	<u>\$ 2,096,019</u>	<u>\$ 1,476,622</u>	<u>\$ 496,874</u>
Town's net OPEB liability - ending (a)-(b)	<u>\$ 49,764,255</u>	<u>\$ 51,282,294</u>	<u>\$ 77,656,566</u>	<u>\$ 74,750,936</u>
Plan fiduciary net position as a percentage of the total OPEB liability	4.38%	3.93%	1.87%	0.66%
Covered-employee payroll	\$ 34,632,069	\$ 31,599,579	\$ 31,627,505	\$ 24,476,045
Net OPEB liability as a percentage of covered-employee payroll	143.69%	162.29%	245.53%	305.40%
Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.				
Discount Rate:	4.13%	3.54%	2.16%	2.21%

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

See accompanying notes to required supplementary information.

<u>6/30/2019</u>	<u>6/30/2018</u>
\$ 2,780,749	\$ 2,872,197
2,616,711	2,431,280
-	-
-	-
4,862,886	(3,698,574)
<u>(1,909,847)</u>	<u>(1,949,813)</u>
8,350,499	(344,910)
<u>65,781,068</u>	<u>66,125,978</u>
<u>\$74,131,567</u>	<u>\$65,781,068</u>

1,909,847	1,949,813
-	-
-	-
<u>(1,909,847)</u>	<u>(1,949,813)</u>
-	-
-	-
<u>\$ -</u>	<u>\$ -</u>

<u>\$74,131,567</u>	<u>\$65,781,068</u>
---------------------	---------------------

0.00%	0.00%
-------	-------

\$24,422,790	\$21,272,330
--------------	--------------

303.53%	309.23%
---------	---------

3.51%	3.87%
-------	-------

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, 2023

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
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%
2023	5,386,717	5,386,717	-	31,114,313	17.31%

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, 2023

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%
2023	0.48008%	86,678,631	29,145,551	297.40%	75.10%

**Fiscal year 2015 was the first year of implementation. Therefore, only nine 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, 2023

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

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

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

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

Note 2 – Net Pension Liability

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

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

Note 3 – Other Post-Employment Benefits Liability

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

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

1. The discount rate has been updated based on the 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2023.
2. The 2022 health care cost trend rate has been updated to follow the actual premium rate increases from July 1, 2022 to July 1, 2023.

NYE COUNTY, NEVADA
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE
GENERAL FUND (GAAP BASIS)
BALANCE SHEET
JUNE 30, 2023

	General Fund	Internally Reported Funds	General Fund Total
Assets:			
Pooled cash and investments	\$ 2,546,003	\$ 1,059,653	\$ 3,605,656
Interest receivable	63,518	1,580	65,098
Taxes receivable	616,508	-	616,508
Due from other governments	5,218,003	-	5,218,003
Due from others	72,100	-	72,100
Due from other funds	26,069	-	26,069
Prepaid item	158,745	-	158,745
Inventory	42,402	-	42,402
Total assets	<u>\$ 8,743,348</u>	<u>\$ 1,061,233</u>	<u>\$ 9,804,581</u>
Liabilities:			
Accounts payable	\$ 1,694,785	\$ -	\$ 1,694,785
Accrued payroll and benefits	1,480,191	-	1,480,191
Unearned revenue	24,151	-	24,151
Total liabilities	<u>3,199,127</u>	<u>-</u>	<u>3,199,127</u>
Deferred Inflows of Resources:			
Unavailable revenue - taxes	<u>260,187</u>	<u>-</u>	<u>260,187</u>
Fund Balance:			
Nonspendable	201,147	-	201,147
Restricted for:			
Fund stabilization NRS 354.6115	-	700,000	700,000
Committed for:			
Fund stabilization	5,011,492	-	5,011,492
General government	-	361,233	361,233
Public safety	71,004	-	71,004
Culture and recreation	391	-	391
Total fund balance	<u>5,284,034</u>	<u>1,061,233</u>	<u>6,345,267</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 8,743,348</u>	<u>\$ 1,061,233</u>	<u>\$ 9,804,581</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 2,546,003	\$ 7,727,940
Interest receivable	63,518	24,416
Taxes receivable	616,508	361,432
Due from other governments	5,218,003	4,543,853
Due from others	72,100	509,835
Due from other funds	26,069	-
Prepaid item	158,745	162,552
Inventory	42,402	44,714
Total assets	<u>\$ 8,743,348</u>	<u>\$ 13,374,742</u>
Liabilities:		
Accounts payable	\$ 1,694,785	\$ 1,477,626
Accrued payroll and benefits	1,480,191	1,247,861
Unearned revenue	24,151	26,457
Total liabilities	<u>3,199,127</u>	<u>2,751,944</u>
Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>260,187</u>	<u>308,815</u>
Fund Balance:		
Nonspendable	201,147	207,266
Committed for:		
Fund stabilization	5,011,492	5,800,000
Public safety	71,004	60,757
Culture and recreation	391	394
Assigned for subsequent year	-	4,245,566
Total fund balance	<u>5,284,034</u>	<u>10,313,983</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 8,743,348</u>	<u>\$ 13,374,742</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 18,184,754	\$ 17,390,440	\$ (794,314)	\$ 16,987,414
Licenses and permits	1,257,178	1,031,004	(226,174)	914,794
Intergovernmental	26,051,147	25,942,924	(108,223)	24,928,387
Charges for services	3,789,685	2,954,567	(835,118)	3,405,591
Fines and forfeitures	559,524	414,524	(145,000)	565,373
Miscellaneous	1,232,755	761,973	(470,782)	752,808
Total revenues	<u>51,075,043</u>	<u>48,495,432</u>	<u>(2,579,611)</u>	<u>47,554,367</u>
Expenditures:				
Current:				
General government	19,640,275	19,053,556	586,719	17,815,908
Judicial	10,022,309	9,457,274	565,035	8,330,491
Public safety	14,199,997	14,185,880	14,117	13,397,898
Public works	201,605	199,442	2,163	119,263
Health	915,754	801,860	113,894	854,208
Welfare	126,158	104,834	21,324	114,661
Community support	5,000	-	5,000	-
Contingency	717	-	717	-
Debt Service:				
Principal	-	36,723	(36,723)	32,096
Interest and fiscal costs	-	2,500	(2,500)	2,882
Total expenditures	<u>45,111,815</u>	<u>43,842,069</u>	<u>1,269,746</u>	<u>40,667,407</u>
Excess (deficiency) of revenues over expenditures	<u>5,963,228</u>	<u>4,653,363</u>	<u>(1,309,865)</u>	<u>6,886,960</u>
Other Financing Sources (Uses):				
Operating transfers in	7,600	110,555	102,955	-
Operating transfers out	(9,718,492)	(9,845,567)	(127,075)	(12,898,855)
Sale of capital assets	-	51,700	51,700	2,600,000
Total other financing sources (uses)	<u>(9,710,892)</u>	<u>(9,683,312)</u>	<u>27,580</u>	<u>(10,298,855)</u>
Net change in fund balance	(3,747,664)	(5,029,949)	(1,282,285)	(3,411,895)
Fund Balance:				
Beginning of year	<u>11,057,009</u>	<u>10,313,983</u>	<u>(743,026)</u>	<u>13,725,878</u>
End of year	<u>\$ 7,309,345</u>	<u>\$ 5,284,034</u>	<u>\$ (2,025,311)</u>	<u>\$ 10,313,983</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 17,919,189	\$ 16,991,427	\$ (927,762)	\$ 15,977,420
Net proceeds	<u>265,565</u>	<u>399,013</u>	<u>133,448</u>	<u>1,009,994</u>
 Total taxes	 <u>18,184,754</u>	 <u>17,390,440</u>	 <u>(794,314)</u>	 <u>16,987,414</u>
 Licenses and Permits:				
Liquor licenses	10,285	40,695	30,410	38,890
Special registration	15,000	30,550	15,550	18,100
Marijuana licenses	991,232	788,515	(202,717)	665,454
Concealed weapons permits	152,104	97,859	(54,245)	113,469
Gaming licenses	<u>88,557</u>	<u>73,385</u>	<u>(15,172)</u>	<u>78,881</u>
 Total licenses and permits	 <u>1,257,178</u>	 <u>1,031,004</u>	 <u>(226,174)</u>	 <u>914,794</u>
 Intergovernmental:				
Federal in lieu tax	3,700,000	3,843,946	143,946	3,587,550
Fish and game in lieu	2,159	2,409	250	2,152
State gaming license fee	148,984	113,849	(35,135)	121,311
Consolidated tax	21,771,046	21,263,774	(507,272)	20,779,737
Grants	428,958	527,352	98,394	436,697
Geothermal lease	<u>-</u>	<u>191,594</u>	<u>191,594</u>	<u>940</u>
 Total intergovernmental	 <u>26,051,147</u>	 <u>25,942,924</u>	 <u>(108,223)</u>	 <u>24,928,387</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for Services:				
General Government:				
Clerk's fees	\$ 191,773	\$ 196,312	\$ 4,539	\$ 261,261
Recorder's fees	840,785	551,454	(289,331)	725,300
Assessor's collections fees	1,038,954	650,770	(388,184)	733,325
Planning and zoning fees	216,300	138,372	(77,928)	177,463
County surveyor fees	18,505	16,415	(2,090)	16,035
Administration fees	9,737	857	(8,880)	1,160
Assessment fees	100	-	(100)	290
GIS products	-	6,000	6,000	6,941
Courier service	27,105	26,255	(850)	26,255
Returned check fees	1,802	2,144	342	2,374
Other-general government	353	14,256	13,903	-
Judicial:				
Justice court fees	95,797	134,040	38,243	88,330
Public defender and discovery fees	29,867	12,256	(17,611)	19,535
Restitution fees	11,818	5,274	(6,544)	9,296
Court security fees	18,625	16,680	(1,945)	17,660
Public Safety:				
Sheriff's fees	132,497	101,670	(30,827)	131,675
Investigation fees	3,367	5,500	2,133	2,500
Department of Energy contract	944,671	802,966	(141,705)	824,153
Federal government contractual	185,630	185,630	-	247,164
NCSO other revenue	16,029	55,696	39,667	74,794
Forensic services	732	12,231	11,499	12,107
Public Works:				
Solid waste fees	-	5,072	5,072	7,792
Easement fee	-	8,737	8,737	15,164
Health and Welfare:				
Cemetery receipts	1,985	2,400	415	950
Animal shelter fees	1,753	2,250	497	2,750
Animal control fees	1,500	1,330	(170)	1,317
Total charges for services	<u>3,789,685</u>	<u>2,954,567</u>	<u>(835,118)</u>	<u>3,405,591</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Fines and Forfeitures:				
Fines and forfeited bail	\$ 282,120	\$ 245,959	\$ (36,161)	\$ 194,240
Legal aid	185,795	120,123	(65,672)	158,114
DC juvenile investigator fee	40,141	20,415	(19,726)	173,144
Court fines	51,468	28,027	(23,441)	39,875
Total fines and forfeitures	<u>559,524</u>	<u>414,524</u>	<u>(145,000)</u>	<u>565,373</u>
Miscellaneous:				
Rent	-	4,619	4,619	-
Investment income (loss)	70,471	(71,403)	(141,874)	(909,187)
Tax penalties	52,031	405,550	353,519	421,314
Donations	81,399	58,024	(23,375)	-
Extraditions	-	375	375	2,150
Other revenue	830	134,499	133,669	6,993
Tax trust sales excess proceeds	1,000,000	123,796	(876,204)	493,140
Tax sale costs	<u>28,024</u>	<u>106,513</u>	<u>78,489</u>	<u>738,398</u>
Total miscellaneous	<u>1,232,755</u>	<u>761,973</u>	<u>(470,782)</u>	<u>752,808</u>
Total revenues	<u>51,075,043</u>	<u>48,495,432</u>	<u>(2,579,611)</u>	<u>47,554,367</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
General Government:				
Commissioners:				
Salaries and wages	\$ 158,100	\$ 169,349	\$ (11,249)	\$ 157,805
Employee benefits	98,492	105,388	(6,896)	98,112
Services and supplies	81,892	29,691	52,201	28,940
Total commissioners	338,484	304,428	34,056	284,857
County Administrator:				
Salaries and wages	775,142	746,722	28,420	669,451
Employee benefits	370,977	352,009	18,968	293,678
Services and supplies	218,435	220,645	(2,210)	223,655
Total county administrator	1,364,554	1,319,376	45,178	1,186,784
Comptroller:				
Salaries and wages	523,411	463,475	59,936	520,529
Employee benefits	281,845	241,733	40,112	248,641
Services and supplies	473,978	399,293	74,685	402,276
Total comptroller	1,279,234	1,104,501	174,733	1,171,446
Clerk:				
Salaries and wages	768,386	787,025	(18,639)	747,975
Employee benefits	396,166	391,989	4,177	375,993
Services and supplies	288,234	253,659	34,575	139,253
Total clerk	1,452,786	1,432,673	20,113	1,263,221
Information Systems:				
Salaries and wages	904,184	873,302	30,882	833,544
Employee benefits	437,277	406,854	30,423	385,712
Services and supplies	1,018,065	850,995	167,070	883,275
Total information systems	2,359,526	2,131,151	228,375	2,102,531
County Planner:				
Salaries and wages	620,535	581,567	38,968	625,907
Employee benefits	313,329	281,824	31,505	284,822
Services and supplies	48,186	53,925	(5,739)	49,760
Total county planner	982,050	917,316	64,734	960,489
HR/Risk Management:				
Salaries and wages	305,879	275,367	30,512	273,478
Employee benefits	161,852	147,099	14,753	145,781
Services and supplies	112,007	104,943	7,064	128,767
Total HR/Risk management	579,738	527,409	52,329	548,026

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Miscellaneous Overhead:				
Employee benefits	\$ 1,420,000	\$ 1,410,142	\$ 9,858	\$ 2,176,250
Services and supplies	<u>3,751,705</u>	<u>3,576,242</u>	<u>175,463</u>	<u>2,525,927</u>
Total miscellaneous overhead	<u>5,171,705</u>	<u>4,986,384</u>	<u>185,321</u>	<u>4,702,177</u>
Recorder:				
Salaries and wages	418,255	418,139	116	412,213
Employee benefits	208,486	207,572	914	200,173
Services and supplies	<u>97,789</u>	<u>97,999</u>	<u>(210)</u>	<u>94,629</u>
Total recorder	<u>724,530</u>	<u>723,710</u>	<u>820</u>	<u>707,015</u>
Treasurer:				
Salaries and wages	423,377	419,825	3,552	427,019
Employee benefits	223,469	213,127	10,342	199,210
Services and supplies	<u>37,296</u>	<u>33,086</u>	<u>4,210</u>	<u>25,667</u>
Total treasurer	<u>684,142</u>	<u>666,038</u>	<u>18,104</u>	<u>651,896</u>
Assessor:				
Salaries and wages	826,733	866,374	(39,641)	772,684
Employee benefits	442,067	460,431	(18,364)	393,051
Services and supplies	<u>127,897</u>	<u>58,298</u>	<u>69,599</u>	<u>60,389</u>
Total assessor	<u>1,396,697</u>	<u>1,385,103</u>	<u>11,594</u>	<u>1,226,124</u>
Buildings and Grounds-General:				
Salaries and wages	860,606	761,103	99,503	630,535
Employee benefits	429,890	394,516	35,374	326,708
Services and supplies	<u>981,154</u>	<u>1,390,535</u>	<u>(409,381)</u>	<u>1,100,244</u>
Total buildings and grounds-general	<u>2,271,650</u>	<u>2,546,154</u>	<u>(274,504)</u>	<u>2,057,487</u>
Equipment services:				
Salaries and wages	348,611	345,432	3,179	300,911
Employee benefits	165,104	152,960	12,144	141,217
Services and supplies	281,582	300,271	(18,689)	286,008
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,320</u>
Total equipment services	<u>795,297</u>	<u>798,663</u>	<u>(3,366)</u>	<u>731,456</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Federal & State Facilities:				
Salaries and wages	\$ 149,563	\$ 128,063	\$ 21,500	\$ 140,410
Employee benefits	68,134	64,515	3,619	68,468
Services and supplies	22,185	18,072	4,113	13,521
Total federal & state facilities	239,882	210,650	29,232	222,399
Total general government	19,640,275	19,053,556	586,719	17,815,908
Judicial:				
District Attorney:				
Salaries and wages	2,560,340	2,446,906	113,434	2,219,837
Employee benefits	1,257,552	1,133,472	124,080	971,789
Services and supplies	164,650	148,666	15,984	196,550
Total district attorney	3,982,542	3,729,044	253,498	3,388,176
District Court:				
Salaries and wages	665,668	424,635	241,033	454,585
Employee benefits	328,283	201,087	127,196	217,920
Services and supplies	242,317	292,175	(49,858)	193,548
Total district court	1,236,268	917,897	318,371	866,053
Tonopah Justice Court:				
Salaries and wages	443,818	420,534	23,284	389,436
Employee benefits	225,427	204,600	20,827	182,650
Services and supplies	22,469	15,334	7,135	12,749
Total Tonopah justice court	691,714	640,468	51,246	584,835
Pahrump Justice Court:				
Salaries and wages	1,244,912	1,230,348	14,564	1,116,936
Employee benefits	676,846	629,751	47,095	575,657
Services and supplies	110,939	120,026	(9,087)	97,428
Total Pahrump justice court	2,032,697	1,980,125	52,572	1,790,021
Beatty Justice Court:				
Salaries and wages	324,017	283,968	40,049	290,928
Employee benefits	130,822	110,523	20,299	113,343
Services and supplies	18,553	20,751	(2,198)	19,759
Total Beatty justice court	473,392	415,242	58,150	424,030

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Judicial (Continued):				
Other Judicial:				
Salaries and wages	\$ 132,087	\$ 130,149	\$ 1,938	\$ 89,726
Employee benefits	99,470	86,005	13,465	65,960
Services and supplies	1,218,595	1,425,652	(207,057)	978,258
Total other judicial	1,450,152	1,641,806	(191,654)	1,133,944
Public Guardian:				
Salaries and wages	91,004	80,792	10,212	83,306
Employee benefits	53,902	43,632	10,270	50,033
Services and supplies	10,638	8,268	2,370	10,093
Total public guardian	155,544	132,692	22,852	143,432
Total judicial	10,022,309	9,457,274	565,035	8,330,491
Public Safety:				
Sheriff:				
Salaries and wages	7,171,286	7,581,184	(409,898)	7,149,895
Employee benefits	4,903,451	4,791,737	111,714	4,601,807
Services and supplies	1,509,372	1,402,708	106,664	1,339,492
Capital outlay	-	-	-	3,520
Total sheriff	13,584,109	13,775,629	(191,520)	13,094,714
Emergency Management:				
Salaries and wages	177,372	163,869	13,503	117,697
Employee benefits	95,607	73,075	22,532	50,110
Services and supplies	342,909	173,307	169,602	135,377
Total emergency management	615,888	410,251	205,637	303,184
Total public safety	14,199,997	14,185,880	14,117	13,397,898
Public Works:				
Salaries and wages	100,962	88,958	12,004	53,554
Employee benefits	48,304	46,229	2,075	30,009
Services and supplies	52,339	64,255	(11,916)	35,700
Total public works	201,605	199,442	2,163	119,263
Health:				
Animal Shelter:				
Salaries and wages	-	106,783	(106,783)	3,614
Employee benefits	-	62,280	(62,280)	1,409
Services and supplies	247,962	39,063	208,899	200,345
Total animal shelter	247,962	208,126	39,836	205,368

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Health (Continued):				
Animal Control:				
Salaries and wages	\$ 391,860	\$ 343,094	\$ 48,766	\$ 390,020
Employee benefits	224,408	189,033	35,375	208,227
Services and supplies	<u>51,524</u>	<u>61,607</u>	<u>(10,083)</u>	<u>50,593</u>
Total animal control	<u>667,792</u>	<u>593,734</u>	<u>74,058</u>	<u>648,840</u>
Total health	<u>915,754</u>	<u>801,860</u>	<u>113,894</u>	<u>854,208</u>
Welfare:				
Senior Nutrition Program:				
Salaries and wages	19,575	22,473	(2,898)	18,304
Employee benefits	8,952	9,753	(801)	8,816
Services and supplies	<u>97,631</u>	<u>72,608</u>	<u>25,023</u>	<u>87,541</u>
Total welfare	<u>126,158</u>	<u>104,834</u>	<u>21,324</u>	<u>114,661</u>
Community Support:				
Smoky Valley Television:				
Services and supplies	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Debt Service:				
Principal	-	36,723	(36,723)	32,096
Interest and fiscal costs	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>2,882</u>
Total debt service	<u>-</u>	<u>39,223</u>	<u>(39,223)</u>	<u>34,978</u>
Contingency:	<u>717</u>	<u>-</u>	<u>717</u>	<u>-</u>
Total expenditures	<u>\$ 45,111,815</u>	<u>\$ 43,842,069</u>	<u>\$ 1,269,746</u>	<u>\$ 40,667,407</u>

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 6,024,967	\$ 7,044,796
Interest receivable	9,870	15,145
Due from other governments	465,459	462,460
Due from other funds	207,012	43,655
Inventory	<u>34,364</u>	<u>38,721</u>
 Total assets	 <u>\$ 6,741,672</u>	 <u>\$ 7,604,777</u>
 Liabilities:		
Accounts payable	\$ 973,577	\$ 489,782
Accrued payroll and benefits	<u>168,875</u>	<u>142,335</u>
 Total liabilities	 <u>1,142,452</u>	 <u>632,117</u>
 Fund Balance:		
Nonspendable	34,364	38,721
Restricted for public works	<u>5,564,856</u>	<u>6,933,939</u>
 Total fund balance	 <u>5,599,220</u>	 <u>6,972,660</u>
 Total liabilities and fund balance	 <u>\$ 6,741,672</u>	 <u>\$ 7,604,777</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 33	\$ 33	\$ -
Net proceeds of mines	-	-	-	12
Total taxes	-	33	33	12
Licenses and Permits:				
Encroachment permit fee	-	415,839	415,839	343,200
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,114	846,147	33	846,323
Optional \$1.75	70,552	66,416	(4,136)	61,515
Gas tax \$2.35	1,590,756	1,590,756	-	1,591,087
Optional \$.01	-	269,270	269,270	273,010
National forest receipts	700,000	911,106	211,106	886,594
Total intergovernmental	3,207,422	3,683,695	476,273	3,658,529
Charges for Services:				
Reimbursement from Tonopah	16,875	29,825	12,950	31,570
Reimbursement from Amargosa	9,996	12,455	2,459	8,805
Total charges for services	26,871	42,280	15,409	40,375
Miscellaneous:				
Investment income (loss)	-	(42,794)	(42,794)	(372,867)
Other	-	131,994	131,994	180
Total miscellaneous	-	89,200	89,200	(372,687)
Total revenues	3,234,293	4,231,047	996,754	3,669,429

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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
Public Works:				
Salaries and wages	\$ 3,592,968	\$ 3,342,230	\$ 250,738	\$ 3,094,786
Employee benefits	2,383,706	1,967,086	416,620	1,827,681
Services and supplies	10,215,227	3,368,843	6,846,384	2,406,463
Capital outlay	<u>1,500,000</u>	<u>3,785,650</u>	<u>(2,285,650)</u>	<u>1,618,345</u>
Total expenditures	<u>17,691,901</u>	<u>12,463,809</u>	<u>5,228,092</u>	<u>8,947,275</u>
Excess (deficiency) of revenues over expenditures	(14,457,608)	(8,232,762)	6,224,846	(5,277,846)
Other Financing Sources (Uses):				
Operating transfers in	<u>9,383,584</u>	<u>6,859,322</u>	<u>(2,524,262)</u>	<u>5,147,692</u>
Net change in fund balance	(5,074,024)	(1,373,440)	3,700,584	(130,154)
Fund Balance:				
Beginning of year	<u>5,485,668</u>	<u>6,972,660</u>	<u>1,486,992</u>	<u>7,102,814</u>
End of year	<u>\$ 411,644</u>	<u>\$ 5,599,220</u>	<u>\$ 5,187,576</u>	<u>\$ 6,972,660</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND(10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 12,486,047	\$ 5,155,628
Due from other governments	<u>7,165,337</u>	<u>827,843</u>
 Total assets	 <u>\$ 19,651,384</u>	 <u>\$ 5,983,471</u>
 Liabilities:		
Accounts payable	\$ 980,897	\$ 174,015
Accrued payroll and benefits	39,596	30,707
Unearned revenue	<u>18,047,135</u>	<u>4,824,441</u>
 Total liabilities	 <u>19,067,628</u>	 <u>5,029,163</u>
 Deferred Inflows of Resources:		
Unavailable revenue - grants	<u>656,958</u>	<u>423,054</u>
 Fund Balance:		
Restricted for general government	-	531,254
Unassigned	<u>(73,202)</u>	<u>-</u>
 Total fund balance	 <u>(73,202)</u>	 <u>531,254</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 19,651,384</u>	 <u>\$ 5,983,471</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 7,500,000	\$ 6,487,805	\$ (1,012,195)	\$ 2,175,624
Charges for Services:				
School resource officer	-	176,274	176,274	172,818
Miscellaneous:				
Donations	-	6,465	6,465	36,787
Other	-	-	-	186
Total miscellaneous	-	6,465	6,465	36,973
 Total revenues	 7,500,000	 6,670,544	 (829,456)	 2,385,415
Expenditures:				
Current:				
General Government:				
Salaries and wages	274,000	128,926	145,074	90,105
Employee benefits	152,500	60,924	91,576	33,484
Services and supplies	2,394,000	2,393,842	158	200,743
Capital outlay	1,360,000	1,044,061	315,939	104,839
Total general government	4,180,500	3,627,753	552,747	429,171
Judicial:				
Salaries and wages	350,000	96,888	253,112	118,151
Employee benefits	157,000	26,849	130,151	45,330
Services and supplies	300,000	229,203	70,797	172,716
Capital outlay	350,000	-	350,000	44,785
Total judicial	1,157,000	352,940	804,060	380,982
Public Safety:				
Salaries and wages	250,000	229,637	20,363	256,328
Employee benefits	200,000	102,021	97,979	93,888
Services and supplies	150,000	48,416	101,584	190,726
Capital outlay	350,000	121,794	228,206	526,466
Total public safety	950,000	501,868	448,132	1,067,408
Public Works:				
Salaries and wages	300,000	-	300,000	-
Employee benefits	165,000	-	165,000	-
Services and supplies	200,000	68,167	131,833	3,410
Capital outlay	1,500,000	224,618	1,275,382	103,638
Total public works	2,165,000	292,785	1,872,215	107,048

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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Welfare:				
Salaries and wages	\$ 350,000	\$ 339,008	\$ 10,992	\$ 296,344
Employee benefits	162,050	162,032	18	154,221
Services and supplies	1,500,750	1,500,648	102	846,624
Capital outlay	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total welfare	<u>2,162,800</u>	<u>2,001,688</u>	<u>161,112</u>	<u>1,297,189</u>
Culture and Recreation:				
Services and supplies	<u>95,000</u>	<u>93,504</u>	<u>1,496</u>	<u>12,690</u>
Community Support:				
Services and supplies	<u>7,165,791</u>	<u>-</u>	<u>7,165,791</u>	<u>-</u>
Intergovernmental	<u>405,000</u>	<u>404,462</u>	<u>538</u>	<u>-</u>
Total expenditures	<u>18,281,091</u>	<u>7,275,000</u>	<u>11,006,091</u>	<u>3,294,488</u>
Excess (deficiency) of revenues over expenditures	<u>(10,781,091)</u>	<u>(604,456)</u>	<u>10,176,635</u>	<u>(909,073)</u>
Fund Balance:				
Beginning of year	<u>10,781,091</u>	<u>531,254</u>	<u>(10,249,837)</u>	<u>1,440,327</u>
End of year	<u>\$ -</u>	<u>\$ (73,202)</u>	<u>\$ (73,202)</u>	<u>\$ 531,254</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 11,894,037	\$ 11,995,046
Interest receivable	56,435	30,951
Taxes receivable	19,463	11,843
Due from others	427,883	427,883
Prepaid item	<u>1,000</u>	<u>-</u>
 Total assets	 <u><u>\$ 12,398,818</u></u>	 <u><u>\$ 12,465,723</u></u>
 Liabilities:		
Accounts payable	\$ 1,344,977	\$ 592,005
Accrued payroll and benefits	<u>-</u>	<u>75</u>
 Total liabilities	 <u><u>1,344,977</u></u>	 <u><u>592,080</u></u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>8,423</u>	<u>10,171</u>
 Fund Balance:		
Nonspendable	1,000	
Restricted for capital projects	<u>11,044,418</u>	<u>11,863,472</u>
 Total fund balance	 <u><u>11,045,418</u></u>	 <u><u>10,776,051</u></u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 12,398,818</u></u>	 <u><u>\$ 12,465,723</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 583,711	\$ 535,565	\$ (48,146)	\$ 501,104
Net proceeds of mines	8,878	10,821	1,943	33,664
Total taxes	592,589	546,386	(46,203)	534,768
Intergovernmental:				
Grants	-	-	-	35,486
Miscellaneous:				
Investment income (loss)	-	(34,709)	(34,709)	(643,766)
Miscellaneous	75,000	24,365	(50,635)	708
Total miscellaneous	75,000	(10,344)	(85,344)	(643,058)
Total revenues	667,589	536,042	(131,547)	(72,804)
Expenditures:				
Capital Projects:				
General government	6,409,093	2,636,299	3,772,794	2,319,483
Public works	3,396,224	1,552	3,394,672	27,639
Total expenditures	9,805,317	2,637,851	7,167,466	2,347,122
Excess (deficiency) of revenues over expenditures	(9,137,728)	(2,101,809)	7,035,919	(2,419,926)
Other Financing Sources (Uses):				
Operating transfers in	2,685,854	2,685,854	-	4,974,214
Operating transfers out	(1,523,646)	(1,402,099)	121,547	(1,466,867)
Total other financing sources (uses)	1,162,208	1,283,755	121,547	3,507,347
Net change in fund balance	(7,975,520)	(818,054)	7,157,466	1,087,421
Fund Balance:				
Beginning of year	13,044,679	11,863,472	(1,181,207)	10,776,051
End of year	\$ 5,069,159	\$ 11,045,418	\$ 5,976,259	\$ 11,863,472

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Current Assets:		
Pooled cash and investments	\$ 3,997,670	\$ 3,870,975
Interest receivable	69,742	42,061
Accounts receivable	<u>128,631</u>	<u>150,578</u>
Total current assets	4,196,043	4,063,614
Restricted Assets:		
Cash	10,475,962	10,230,126
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>274,300</u>	<u>301,365</u>
Total assets	<u>14,946,305</u>	<u>14,595,105</u>
 Deferred Outflows of Resources:		
Pension charges	<u>94,093</u>	<u>70,010</u>
 Liabilities:		
Current Liabilities:		
Accounts payable	334,608	107,920
Accrued payroll and benefits	<u>8,052</u>	<u>4,509</u>
Total current liabilities	<u>342,660</u>	<u>112,429</u>
Long-Term Payable From Restricted Assets:		
Landfill closure and postclosure costs	2,684,329	2,223,918
Long-Term Liabilities:		
Net pension liability	<u>176,573</u>	<u>105,469</u>
Total long-term liabilities	<u>2,860,902</u>	<u>2,329,387</u>
Total liabilities	<u>3,203,562</u>	<u>2,441,816</u>
 Deferred Inflows of Resources:		
Pension charges	<u>602</u>	<u>89,712</u>
 Net Position:		
Net investment in capital assets	274,300	301,365
Reserved for landfill closure costs	10,475,962	10,230,126
Unrestricted	<u>1,085,972</u>	<u>1,602,096</u>
Total net position	<u>\$ 11,836,234</u>	<u>\$ 12,133,587</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Operating Revenues:				
Charges for services	\$ 2,583,000	\$ 2,180,061	\$ (402,939)	\$ 2,278,038
Operating Expenses:				
Salaries and wages	120,000	148,547	(28,547)	98,335
Employee benefits	66,000	80,753	(14,753)	30,224
Employee benefits - net pension adjustment	-	(42,089)	42,089	-
Services and supplies	2,071,033	1,719,213	351,820	1,702,634
Capital outlay	500,000	-	500,000	-
Closure and postclosure landfill costs	350,000	460,411	(110,411)	39,238
Depreciation	50,000	27,065	22,935	27,279
Total operating expenses	<u>3,157,033</u>	<u>2,393,900</u>	<u>763,133</u>	<u>1,897,710</u>
Operating income (loss)	(574,033)	(213,839)	360,194	380,328
Nonoperating Revenues (Expenses):				
Investment income (loss)	<u>-</u>	<u>(83,514)</u>	<u>(83,514)</u>	<u>(890,629)</u>
Changes in net position	<u>\$ (574,033)</u>	(297,353)	<u>\$ 276,680</u>	(510,301)
Net Position:				
Beginning of year		<u>12,133,587</u>		<u>12,643,888</u>
End of year		<u>\$ 11,836,234</u>		<u>\$ 12,133,587</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 2,202,008	\$ 2,182,764
Cash paid for salaries and employee benefits	(225,757)	(152,861)
Cash paid for services and supplies	<u>(1,492,525)</u>	<u>(1,628,032)</u>
Net cash provided by operating activities	483,726	401,871
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(111,195)</u>	<u>(897,543)</u>
Net increase (decrease) in pooled cash and investments	372,531	(495,672)
Pooled Cash and Investments:		
Beginning of year	<u>14,101,101</u>	<u>14,596,773</u>
End of year	<u>\$ 14,473,632</u>	<u>\$ 14,101,101</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating income	<u>\$ (213,839)</u>	<u>\$ 380,328</u>
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	27,065	27,279
Closure and postclosure landfill costs	460,411	39,238
(Increase) decrease in accounts receivable	21,947	(95,274)
(Increase) decrease in deferred outflows - pension	(24,083)	(37,395)
Increase (decrease) in accounts payable	226,688	74,602
Increase (decrease) in accrued payroll and benefits	3,543	(8,686)
Increase (decrease) in net pension liability	71,104	(52,118)
Increase (decrease) in deferred inflows - pension	<u>(89,110)</u>	<u>73,897</u>
Total adjustments	<u>697,565</u>	<u>21,543</u>
Net Cash Provided by Operating Activities	<u>\$ 483,726</u>	<u>\$ 401,871</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Current Assets:		
Pooled cash and investments	\$ 4,484,429	\$ 2,313,042
Interest receivable	13,134	3,925
Accounts receivable, net for uncollectable accounts	<u>810,595</u>	<u>923,040</u>
Total current assets	<u>5,308,158</u>	<u>3,240,007</u>
Noncurrent Assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,626,720	1,626,720
Equipment	1,145,967	926,197
Less accumulated depreciation	<u>(2,229,086)</u>	<u>(2,021,948)</u>
Total capital assets, net of accumulated depreciation	<u>1,143,601</u>	<u>1,130,969</u>
Total assets	<u>6,451,759</u>	<u>4,370,976</u>
Deferred Outflows of Resources:		
Pension charge	<u>1,948,948</u>	<u>1,641,820</u>
Liabilities:		
Current Liabilities:		
Accounts payable	49,225	50,318
Accrued payroll and benefits	79,676	39,669
Accrued compensated absences	<u>79,300</u>	<u>71,831</u>
Total current liabilities	<u>208,201</u>	<u>161,818</u>
Long-Term Liabilities:		
Net pension liability	5,443,086	2,778,959
Accrued compensated absences	<u>38,032</u>	<u>38,680</u>
Total long-term liabilities	<u>5,481,118</u>	<u>2,817,639</u>
Total liabilities	<u>5,689,319</u>	<u>2,979,457</u>
Deferred Inflows of Resources:		
Pension charge	<u>14,066</u>	<u>2,105,433</u>
Net Position:		
Net investment in capital assets	1,143,601	1,130,969
Restricted for capital projects	-	-
Unrestricted	<u>1,553,721</u>	<u>(203,063)</u>
Total net position	<u>\$ 2,697,322</u>	<u>\$ 927,906</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Ambulance fees, net of contractual adjustments	\$ 5,050,000	\$ 4,451,605	\$ (598,395)	\$ 4,235,370
Operating Expenses:				
Salaries and wages	1,850,000	1,628,926	221,074	1,743,634
Employee benefits	1,275,000	881,759	393,241	645,235
Employee benefits - net pension adjustment	-	265,632	(265,632)	-
Services and supplies	796,653	741,918	54,735	699,061
Capital outlay	450,000	-	450,000	
Depreciation	175,000	207,138	(32,138)	176,446
Bad debt	375,000	704,837	(329,837)	345,000
Total operating expenses	4,921,653	4,430,210	491,443	3,609,376
Operating income (loss)	128,347	21,395	(106,952)	625,994
Non-Operating Revenues (Expenses):				
Investment income (loss)	-	350	350	(75,346)
Grants	-	1,747,671	1,747,671	721,596
Gain (loss) on disposal of assets	25,000	-	(25,000)	-
Total non-operating revenues (expenses)	25,000	1,748,021	1,723,021	646,250
Net income (loss) before transfers	153,347	1,769,416	1,616,069	1,272,244
Transfers:				
Operating transfers in	-	-	-	650,273
Changes in net position	\$ 153,347	1,769,416	\$ 1,616,069	1,922,517
Net Position:				
Beginning of year		927,906		(994,611)
End of year		\$ 2,697,322		\$ 927,906

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 3,859,213	\$ 3,942,549
Cash paid for salaries and employee benefits	(2,463,857)	(2,904,112)
Cash paid for services and supplies	(743,011)	(715,562)
Net cash provided (used) by operating activities	<u>652,345</u>	<u>322,875</u>
Cash Flows From Noncapital Financing Activities:		
Operating transfers	<u>-</u>	<u>650,273</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(219,770)	(167,644)
Grants	<u>1,747,671</u>	<u>721,596</u>
Net cash provided (used) by capital and related financing activities	<u>1,527,901</u>	<u>553,952</u>
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(8,859)</u>	<u>(78,620)</u>
Net increase (decrease) in pooled cash and investments	2,171,387	1,448,480
Pooled Cash and Investments:		
Beginning of year	<u>2,313,042</u>	<u>864,562</u>
End of year	<u>\$ 4,484,429</u>	<u>\$ 2,313,042</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>\$ 21,395</u>	<u>\$ 625,994</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	207,138	176,446
Bad debt	704,837	345,000
(Increase) decrease in accounts receivable	(592,392)	(292,821)
(Increase) decrease in deferred outflows - pension	(307,128)	(884,529)
Increase (decrease) in accounts payable	(1,093)	(16,501)
Increase (decrease) in accrued payroll and benefits	40,007	(115,765)
Increase (decrease) in compensated absences	6,821	(34,483)
Increase (decrease) in net pension liability	2,664,127	(1,221,231)
Increase (decrease) in deferred inflows - pension	<u>(2,091,367)</u>	<u>1,740,765</u>
Total adjustments	<u>630,950</u>	<u>(303,119)</u>
Net Cash Provided (Used) by Operating Activities:	<u>\$ 652,345</u>	<u>\$ 322,875</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Assets:				
Pooled cash and investments	\$ 46,175,760	\$ 20,392	\$ 4,944,106	\$ 51,140,258
Interest receivable	151,309	-	15,712	167,021
Taxes receivable	347,909	-	16,115	364,024
Due from other governments	2,574,222	-	-	2,574,222
Accounts receivable, net	251,125	-	-	251,125
Due from others	50,159	-	41,602	91,761
Prepaid item	334,639	-	37,967	372,606
Inventory	6,252	-	-	6,252
Total assets	<u>\$ 49,891,375</u>	<u>\$ 20,392</u>	<u>\$ 5,055,502</u>	<u>\$ 54,967,269</u>
Liabilities:				
Accounts payable	\$ 973,748	\$ -	\$ 295,033	\$ 1,268,781
Accrued payroll and benefits	611,309	-	-	611,309
Due to other funds	233,081	-	-	233,081
Due to other governments	89,026	-	-	89,026
Unearned revenue	96,244	-	-	96,244
Total liabilities	<u>2,003,408</u>	<u>-</u>	<u>295,033</u>	<u>2,298,441</u>
Deferred Inflows of Resources:				
Unavailable revenue - taxes	<u>155,624</u>	<u>-</u>	<u>6,213</u>	<u>161,837</u>
Fund Balance:				
Nonspendable	340,891	-	37,967	378,858
Restricted for:				
Capital projects	-	-	4,716,289	4,716,289
Debt service	-	20,392	-	20,392
General government	11,671,074	-	-	11,671,074
Judicial	3,079,069	-	-	3,079,069
Public safety	11,100,971	-	-	11,100,971
Public works	7,380,297	-	-	7,380,297
Health	100,315	-	-	100,315
Welfare	2,139,073	-	-	2,139,073
Culture and recreation	1,793,522	-	-	1,793,522
Community support	5,653,949	-	-	5,653,949
Committed for:				
General government	2,725,718	-	-	2,725,718
Public works	378,507	-	-	378,507
Health	1,146,917	-	-	1,146,917
Culture and recreation	104,898	-	-	104,898
Community support	143,041	-	-	143,041
Unassigned	<u>(25,899)</u>	<u>-</u>	<u>-</u>	<u>(25,899)</u>
Total fund balance	<u>47,732,343</u>	<u>20,392</u>	<u>4,754,256</u>	<u>52,506,991</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 49,891,375</u>	<u>\$ 20,392</u>	<u>\$ 5,055,502</u>	<u>\$ 54,967,269</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 10,912,263	\$ -	\$ 445,417	\$ 11,357,680
Licenses and permits	3,534,920	-	-	3,534,920
Intergovernmental	13,477,060	-	25,105	13,502,165
Charges for services	3,970,187	-	-	3,970,187
Fines and forfeitures	40,754	-	-	40,754
Miscellaneous	78,668	(152)	2,722	81,238
Total revenues	<u>32,013,852</u>	<u>(152)</u>	<u>473,244</u>	<u>32,486,944</u>
Expenditures:				
Current:				
General government	5,279,782	-	-	5,279,782
Judicial	333,932	-	-	333,932
Public safety	15,186,524	-	-	15,186,524
Public works	3,517,096	-	-	3,517,096
Health	1,962,431	-	-	1,962,431
Sanitation	14,121	-	-	14,121
Welfare	1,229,477	-	-	1,229,477
Culture and recreation	513,007	-	-	513,007
Community support	873,074	-	-	873,074
Intergovernmental	868,638	-	35,334	903,972
Capital projects:	-	-	1,915,408	1,915,408
Debt service:				
Principal	4,814	1,817,867	110,818	1,933,499
Interest and fiscal costs	265	600,094	3,579	603,938
Total expenditures	<u>29,783,161</u>	<u>2,417,961</u>	<u>2,065,139</u>	<u>34,266,261</u>
Excess (deficiency) of revenues over expenditures	<u>2,230,691</u>	<u>(2,418,113)</u>	<u>(1,591,895)</u>	<u>(1,779,317)</u>
Other Financing Sources (Uses):				
Operating transfers in	6,006,342	2,324,865	71,194	8,402,401
Operating transfers out	(7,137,127)	-	(37,339)	(7,174,466)
Total other financing sources (uses)	<u>(1,130,785)</u>	<u>2,324,865</u>	<u>33,855</u>	<u>1,227,935</u>
Net change in fund balance	1,099,906	(93,248)	(1,558,040)	(551,382)
Fund Balance:				
Beginning of year	<u>46,632,437</u>	<u>113,640</u>	<u>6,312,296</u>	<u>53,058,373</u>
End of year	<u>\$ 47,732,343</u>	<u>\$ 20,392</u>	<u>\$ 4,754,256</u>	<u>\$ 52,506,991</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2022)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Assets:					
Pooled cash and investments	\$ -	\$ 23,777	\$ 471,272	\$ 379,208	\$ 4,078,443
Interest receivable	1,817	-	4,174	-	14,242
Taxes receivable	-	-	-	851	-
Due from other governments	433,121	825	453,301	10,905	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	2,272	-
Prepaid item	-	-	-	-	-
Inventory	-	-	-	6,252	-
Total assets	<u>\$ 434,938</u>	<u>\$ 24,602</u>	<u>\$ 928,747</u>	<u>\$ 399,488</u>	<u>\$ 4,092,685</u>
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 12,743	\$ 141,813
Accrued payroll and benefits	-	-	-	1,611	190
Due to other funds	151,490	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>151,490</u>	<u>-</u>	<u>-</u>	<u>14,354</u>	<u>142,003</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>375</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	6,252	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	283,448	24,602	928,747	-	3,950,682
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	378,507	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>283,448</u>	<u>24,602</u>	<u>928,747</u>	<u>384,759</u>	<u>3,950,682</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 434,938</u>	<u>\$ 24,602</u>	<u>\$ 928,747</u>	<u>\$ 399,488</u>	<u>\$ 4,092,685</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ 2,178,395	\$ 734,359	\$ 1,256,941	\$ 987,787	\$ 112,662	\$ 324,228	\$ -	\$ -
18,898	2,521	4,656	3,286	175	1,200	-	-
-	-	44,710	11,378	6,613	8,489	2,213	1,470
-	-	211	-	-	-	-	-
-	230,415	-	-	-	-	-	-
-	299	-	-	-	-	-	-
-	24,874	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 2,197,293</u>	<u>\$ 992,468</u>	<u>\$ 1,306,518</u>	<u>\$ 1,002,451</u>	<u>\$ 119,450</u>	<u>\$ 333,917</u>	<u>\$ 2,213</u>	<u>\$ 1,470</u>
\$ 4,475	\$ 16,583	\$ 5,386	\$ 124,023	\$ 13,156	\$ -	\$ -	\$ 486
-	5,315	15,862	-	3,078	-	1,072	335
-	-	-	-	-	-	17,930	8,139
-	-	-	-	-	-	-	-
-	96,244	-	-	-	-	-	-
<u>4,475</u>	<u>118,142</u>	<u>21,248</u>	<u>124,023</u>	<u>16,234</u>	<u>-</u>	<u>19,002</u>	<u>8,960</u>
-	-	19,628	4,997	2,901	3,732	975	645
-	24,874	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,192,818	-	-	-	-	-	-	-
-	-	-	-	100,315	-	-	-
-	-	1,265,642	873,431	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	330,185	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	849,452	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(17,764)	(8,135)
<u>2,192,818</u>	<u>874,326</u>	<u>1,265,642</u>	<u>873,431</u>	<u>100,315</u>	<u>330,185</u>	<u>(17,764)</u>	<u>(8,135)</u>
<u>\$ 2,197,293</u>	<u>\$ 992,468</u>	<u>\$ 1,306,518</u>	<u>\$ 1,002,451</u>	<u>\$ 119,450</u>	<u>\$ 333,917</u>	<u>\$ 2,213</u>	<u>\$ 1,470</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2022)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Assets:					
Pooled cash and investments	\$ 1,653,224	\$ 493,365	\$ 297,005	\$ 48,891	\$ 941,054
Interest receivable	-	-	1,041	198	3,305
Taxes receivable	-	-	-	-	15,933
Due from other governments	-	-	-	39,734	-
Accounts receivable	-	-	-	-	-
Due from others	-	2,860	-	-	-
Prepaid item	-	1,648	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,653,224</u>	<u>\$ 497,873</u>	<u>\$ 298,046</u>	<u>\$ 88,823</u>	<u>\$ 960,292</u>
Liabilities:					
Accounts payable	\$ 126,058	\$ -	\$ 2,125	\$ 37,817	\$ 15,067
Accrued payroll and benefits	5,243	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>131,301</u>	<u>-</u>	<u>2,125</u>	<u>37,817</u>	<u>15,067</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	1,648	-	-	-
Restricted for:					
General government	-	-	295,921	-	945,225
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	51,006	-
Committed for:					
General government	1,521,923	496,225	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,521,923</u>	<u>497,873</u>	<u>295,921</u>	<u>51,006</u>	<u>945,225</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,653,224</u>	<u>\$ 497,873</u>	<u>\$ 298,046</u>	<u>\$ 88,823</u>	<u>\$ 960,292</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
\$ 10,156	\$ 618,341	\$ 39,852	\$ 1,370,391	\$ 209,833	\$ 51,565	\$ 806,308	\$ -	\$ 104,149	\$ 544,603
35	2,165	-	-	-	182	2,451	-	371	1,899
-	-	14,108	3,933	47,510	-	-	-	-	-
-	-	-	-	41,143	-	194,002	89,026	18,023	18,023
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	39,211	-	-	-
-	-	-	-	-	-	117,967	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 10,191</u>	<u>\$ 620,506</u>	<u>\$ 53,960</u>	<u>\$ 1,374,324</u>	<u>\$ 298,486</u>	<u>\$ 51,747</u>	<u>\$ 1,159,939</u>	<u>\$ 89,026</u>	<u>\$ 122,543</u>	<u>\$ 564,525</u>
\$ -	\$ 44,418	\$ 10,896	\$ 11,323	\$ 18,191	\$ -	\$ 112,808	\$ -	\$ 23,044	\$ -
-	-	-	-	38,035	-	280,517	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	89,026	-	-
-	-	-	-	-	-	-	-	-	-
-	44,418	10,896	11,323	56,226	-	393,325	89,026	23,044	-
-	-	-	1,247	21,320	-	-	-	-	-
-	-	-	-	-	-	117,967	-	-	-
10,191	576,088	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,361,754	220,940	51,747	648,647	-	99,499	564,525
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	43,064	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>10,191</u>	<u>576,088</u>	<u>43,064</u>	<u>1,361,754</u>	<u>220,940</u>	<u>51,747</u>	<u>766,614</u>	<u>-</u>	<u>99,499</u>	<u>564,525</u>
<u>\$ 10,191</u>	<u>\$ 620,506</u>	<u>\$ 53,960</u>	<u>\$ 1,374,324</u>	<u>\$ 298,486</u>	<u>\$ 51,747</u>	<u>\$ 1,159,939</u>	<u>\$ 89,026</u>	<u>\$ 122,543</u>	<u>\$ 564,525</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2022)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Assets:					
Pooled cash and investments	\$ 1,175,291	\$ 446,920	\$ 596,641	\$ 117,492	\$ 486,311
Interest receivable	-	-	-	415	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid item	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,175,291</u>	<u>\$ 446,920</u>	<u>\$ 596,641</u>	<u>\$ 117,907</u>	<u>\$ 486,311</u>
Liabilities:					
Accounts payable	\$ -	\$ 13,802	\$ -	\$ 16	\$ 4,259
Accrued payroll and benefits	-	-	-	-	352
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>13,802</u>	<u>-</u>	<u>16</u>	<u>4,611</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	1,175,291	433,118	596,641	117,891	481,700
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>1,175,291</u>	<u>433,118</u>	<u>596,641</u>	<u>117,891</u>	<u>481,700</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,175,291</u>	<u>\$ 446,920</u>	<u>\$ 596,641</u>	<u>\$ 117,907</u>	<u>\$ 486,311</u>

Law Library	District Court Technology	JP Court Fines Other	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ 189,763 665	\$ 938 4	\$ 82,842 216	\$ 795,926 2,944	\$ 162,698 345	\$ 6,771 23	\$ 3,027,145 10,854	\$ 272,325 944
-	-	-	-	-	-	1,208	9,829
-	-	-	20,710	-	-	127,546	-
-	-	-	-	-	-	-	-
-	-	-	190,000	-	-	150	-
-	-	-	-	-	-	-	-
<u>\$ 190,428</u>	<u>\$ 942</u>	<u>\$ 83,058</u>	<u>\$ 1,009,580</u>	<u>\$ 163,043</u>	<u>\$ 6,794</u>	<u>\$ 3,166,903</u>	<u>\$ 283,098</u>
\$ -	\$ -	\$ -	\$ 13,218	\$ 20,000	\$ -	\$ 13,064	\$ 3,742
-	-	-	2,495	2	-	12,599	1,475
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	15,713	20,002	-	25,663	5,217
-	-	-	17,916	-	-	874	-
-	-	-	190,000	-	-	150	-
-	-	-	785,951	-	6,794	3,140,216	-
190,428	942	83,058	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	277,881
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	143,041	-	-	-
-	-	-	-	-	-	-	-
<u>190,428</u>	<u>942</u>	<u>83,058</u>	<u>975,951</u>	<u>143,041</u>	<u>6,794</u>	<u>3,140,366</u>	<u>277,881</u>
<u>\$ 190,428</u>	<u>\$ 942</u>	<u>\$ 83,058</u>	<u>\$ 1,009,580</u>	<u>\$ 163,043</u>	<u>\$ 6,794</u>	<u>\$ 3,166,903</u>	<u>\$ 283,098</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2022)

	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	\$ 140,225	\$ 215,742	\$ 654,388	\$ 48,812	\$ 70,507
Interest receivable	490	750	2,844	170	246
Taxes receivable	-	-	8,473	-	-
Due from other governments	9,351	9,351	30,893	1,969	1,969
Accounts receivable	-	-	-	-	-
Due from others	-	-	133	-	-
Prepaid item	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 150,066</u>	<u>\$ 225,843</u>	<u>\$ 696,731</u>	<u>\$ 50,951</u>	<u>\$ 72,722</u>
Liabilities:					
Accounts payable	\$ 572	\$ -	\$ 1,189	\$ 124	\$ -
Accrued payroll and benefits	-	-	2,388	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>572</u>	<u>-</u>	<u>3,577</u>	<u>124</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>1,004</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	692,150	-	-
Judicial	-	-	-	-	-
Public safety	149,494	225,843	-	50,827	72,722
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>149,494</u>	<u>225,843</u>	<u>692,150</u>	<u>50,827</u>	<u>72,722</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 150,066</u>	<u>\$ 225,843</u>	<u>\$ 696,731</u>	<u>\$ 50,951</u>	<u>\$ 72,722</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 56,877	\$ 15,566	\$ 38,008	\$ 5,094,275	\$ -	\$ 708,818	\$ 394,168	\$ 141,430	\$ 3,579,738
244	55	133	18,210	-	2,288	1,437	483	12,098
149	-	-	98,111	-	-	3,608	5,682	18,183
1,764	1,254	1,254	258,272	55,522	-	20,401	-	-
-	-	-	-	-	-	-	-	-
-	-	-	184	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 59,034</u>	<u>\$ 16,875</u>	<u>\$ 39,395</u>	<u>\$ 5,469,052</u>	<u>\$ 55,522</u>	<u>\$ 711,106</u>	<u>\$ 419,614</u>	<u>\$ 147,595</u>	<u>\$ 3,610,019</u>
\$ 113	\$ 1,927	\$ -	\$ 105,713	\$ -	\$ 100	\$ 4,708	\$ 4,896	\$ 6,288
-	-	-	126,544	-	3,436	9,301	5,691	1,066
-	-	-	-	55,522	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>113</u>	<u>1,927</u>	<u>-</u>	<u>232,257</u>	<u>55,522</u>	<u>3,536</u>	<u>14,009</u>	<u>10,587</u>	<u>7,354</u>
<u>147</u>	<u>-</u>	<u>-</u>	<u>77,031</u>	<u>-</u>	<u>-</u>	<u>2,832</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
58,774	-	-	5,159,764	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	14,948	39,395	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	402,773	-	-
-	-	-	-	-	-	-	137,008	3,602,665
-	-	-	-	-	707,570	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>58,774</u>	<u>14,948</u>	<u>39,395</u>	<u>5,159,764</u>	<u>-</u>	<u>707,570</u>	<u>402,773</u>	<u>137,008</u>	<u>3,602,665</u>
<u>\$ 59,034</u>	<u>\$ 16,875</u>	<u>\$ 39,395</u>	<u>\$ 5,469,052</u>	<u>\$ 55,522</u>	<u>\$ 711,106</u>	<u>\$ 419,614</u>	<u>\$ 147,595</u>	<u>\$ 3,610,019</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2023 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2022)

	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	\$ 960,199	\$ 505,409	\$ 192,878	\$ 444,230	\$ 99,536
Interest receivable	3,215	1,782	673	1,549	162
Taxes receivable	36,366	-	4,546	4,546	-
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Due from others	-	-	-	-	5,200
Prepaid item	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 999,780</u>	<u>\$ 507,191</u>	<u>\$ 198,097</u>	<u>\$ 450,325</u>	<u>\$ 104,898</u>
Liabilities:					
Accounts payable	\$ 12,350	\$ -	\$ 7,290	\$ -	\$ -
Accrued payroll and benefits	4,600	-	2	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>16,950</u>	<u>-</u>	<u>7,292</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	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	190,805	450,325	-
Community support	982,830	507,191	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	104,898
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>982,830</u>	<u>507,191</u>	<u>190,805</u>	<u>450,325</u>	<u>104,898</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 999,780</u>	<u>\$ 507,191</u>	<u>\$ 198,097</u>	<u>\$ 450,325</u>	<u>\$ 104,898</u>

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town		Totals	2023	2022
				Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire			
\$ 95,662	\$ 202,118	\$ 470,842	\$ 153,568	\$ 1,124,652	\$ 5,671,240	\$ 46,175,760	\$ 45,344,793	
377	705	896	14	3,738	19,724	151,309	101,118	
-	-	-	-	-	-	347,909	258,433	
-	-	-	-	378,181	378,181	2,574,222	2,628,227	
-	-	-	-	-	-	251,125	250,926	
-	-	-	-	-	-	50,159	8,588	
-	-	-	-	-	-	334,639	95,727	
-	-	-	-	-	-	6,252	13,242	
<u>\$ 96,039</u>	<u>\$ 202,823</u>	<u>\$ 471,738</u>	<u>\$ 153,582</u>	<u>\$ 1,506,571</u>	<u>\$ 6,069,145</u>	<u>\$ 49,891,375</u>	<u>\$ 48,701,054</u>	
\$ 809	\$ -	\$ -	\$ 110	\$ 21,444	\$ 17,602	\$ 973,748	\$ 1,249,616	
588	-	-	-	45,796	43,716	611,309	485,490	
-	-	-	-	-	-	233,081	43,655	
-	-	-	-	-	-	89,026	39,317	
-	-	-	-	-	-	96,244	96,244	
<u>1,397</u>	<u>-</u>	<u>-</u>	<u>110</u>	<u>67,240</u>	<u>61,318</u>	<u>2,003,408</u>	<u>1,914,322</u>	
-	-	-	-	-	-	155,624	154,295	
-	-	-	-	-	-	340,891	108,969	
-	-	-	-	-	-	11,671,074	9,611,423	
-	-	-	-	-	-	3,079,069	2,792,325	
-	-	-	153,472	1,439,331	6,007,827	11,100,971	9,647,744	
-	-	-	-	-	-	7,380,297	11,604,059	
-	-	-	-	-	-	100,315	91,590	
-	-	-	-	-	-	2,139,073	1,419,467	
-	-	471,738	-	-	-	1,793,522	1,495,810	
-	-	-	-	-	-	5,653,949	4,929,779	
-	-	-	-	-	-	2,725,718	2,454,689	
-	-	-	-	-	-	378,507	157,918	
94,642	202,823	-	-	-	-	1,146,917	2,115,805	
-	-	-	-	-	-	104,898	105,896	
-	-	-	-	-	-	143,041	104,582	
-	-	-	-	-	-	(25,899)	(7,619)	
<u>94,642</u>	<u>202,823</u>	<u>471,738</u>	<u>153,472</u>	<u>1,439,331</u>	<u>6,007,827</u>	<u>47,732,343</u>	<u>46,632,437</u>	
<u>\$ 96,039</u>	<u>\$ 202,823</u>	<u>\$ 471,738</u>	<u>\$ 153,582</u>	<u>\$ 1,506,571</u>	<u>\$ 6,069,145</u>	<u>\$ 49,891,375</u>	<u>\$ 48,701,054</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2023 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 24,771	\$ -
Licenses and permits	-	-	-	-	315,592
Intergovernmental	2,413,235	4,594	2,457,493	1,545	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(22,242)	(99)	(34,617)	84,314	(34,932)
Total revenues	<u>2,390,993</u>	<u>4,495</u>	<u>2,422,876</u>	<u>110,630</u>	<u>280,660</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	245,393	398,606
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>245,393</u>	<u>398,606</u>
Excess (deficiency) of revenues over expenditures	<u>2,390,993</u>	<u>4,495</u>	<u>2,422,876</u>	<u>(134,763)</u>	<u>(117,946)</u>
Other Financing Sources (Uses):					
Operating transfers in	-	99	-	348,362	-
Operating transfers out	(3,200,000)	-	(3,350,000)	-	-
Total other financing sources (uses)	<u>(3,200,000)</u>	<u>99</u>	<u>(3,350,000)</u>	<u>348,362</u>	<u>-</u>
Net change in fund balance	(809,007)	4,594	(927,124)	213,599	(117,946)
Fund Balance:					
Beginning 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>
End of year	<u>\$ 283,448</u>	<u>\$ 24,602</u>	<u>\$ 928,747</u>	<u>\$ 384,759</u>	<u>\$ 3,950,682</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ -	\$ -	\$ 1,310,665	\$ 333,909	\$ 192,889	\$ 247,988	\$ 65,206	\$ 42,913
510,854	92,500	-	-	-	-	-	-
-	-	178	444,497	24	-	18	-
-	446,588	14,761	-	-	-	-	-
-	-	-	-	-	-	-	-
(32,228)	(15,972)	(2,622)	(2,305)	(1,478)	(2,940)	(20)	(245)
<u>478,626</u>	<u>523,116</u>	<u>1,322,982</u>	<u>776,101</u>	<u>191,435</u>	<u>245,048</u>	<u>65,204</u>	<u>42,668</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,852,905	-	-	-	-	-	-	-
-	904,621	-	-	247,710	-	-	-
-	-	-	-	-	-	-	-
-	-	828,205	401,272	-	-	-	-
-	-	-	-	-	-	75,369	57,579
-	-	-	-	-	165,037	-	-
-	-	-	150,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,852,905</u>	<u>904,621</u>	<u>828,205</u>	<u>551,272</u>	<u>247,710</u>	<u>165,037</u>	<u>75,369</u>	<u>57,579</u>
<u>(2,374,279)</u>	<u>(381,505)</u>	<u>494,777</u>	<u>224,829</u>	<u>(56,275)</u>	<u>80,011</u>	<u>(10,165)</u>	<u>(14,911)</u>
-	-	-	-	65,000	-	20	245
-	(69,395)	-	-	-	-	-	-
-	(69,395)	-	-	65,000	-	20	245
(2,374,279)	(450,900)	494,777	224,829	8,725	80,011	(10,145)	(14,666)
<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>\$ 2,192,818</u>	<u>\$ 874,326</u>	<u>\$ 1,265,642</u>	<u>\$ 873,431</u>	<u>\$ 100,315</u>	<u>\$ 330,185</u>	<u>\$ (17,764)</u>	<u>\$ (8,135)</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2023 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,513,242	-	-	-	-
Intergovernmental	-	-	-	166,658	-
Charges for services	-	-	85,398	-	227,826
Fines and forfeitures	-	-	-	-	-
Miscellaneous	25,208	86,033	(1,171)	(464)	(6,878)
Total revenues	<u>1,538,450</u>	<u>86,033</u>	<u>84,227</u>	<u>166,194</u>	<u>220,948</u>
Expenditures:					
Current:					
General government	1,272,592	19,997	44,795	-	126,351
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	171,118	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>1,272,592</u>	<u>19,997</u>	<u>44,795</u>	<u>171,118</u>	<u>126,351</u>
Excess (deficiency) of revenues over expenditures	<u>265,858</u>	<u>66,036</u>	<u>39,432</u>	<u>(4,924)</u>	<u>94,597</u>
Other Financing Sources (Uses):					
Operating transfers in	10,958	2,740	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>10,958</u>	<u>2,740</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	276,816	68,776	39,432	(4,924)	94,597
Fund Balance:					
Beginning of year	<u>1,245,107</u>	<u>429,097</u>	<u>256,489</u>	<u>55,930</u>	<u>850,628</u>
End of year	<u>\$ 1,521,923</u>	<u>\$ 497,873</u>	<u>\$ 295,921</u>	<u>\$ 51,006</u>	<u>\$ 945,225</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
\$ -	\$ -	\$ 173,503	\$ 714,965	\$ 1,420,797	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	11	36,059	-	-	451,734	92,861
2,470	102,461	-	-	-	-	2,451,065	-	-
-	-	-	-	16,934	-	-	-	-
(38)	(4,913)	(78)	(4,394)	40,733	(407)	83,085	-	593
<u>2,432</u>	<u>97,548</u>	<u>173,425</u>	<u>710,582</u>	<u>1,514,523</u>	<u>(407)</u>	<u>2,534,150</u>	<u>451,734</u>	<u>93,454</u>
-	150,029	-	-	-	-	353,183	-	-
-	-	-	-	-	-	-	-	-
-	-	-	225,507	1,585,721	-	7,582,848	-	40,239
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	38,970	-	-	-	-	-	-
-	-	126,522	-	140,382	-	-	451,734	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>150,029</u>	<u>165,492</u>	<u>225,507</u>	<u>1,726,103</u>	<u>-</u>	<u>7,936,031</u>	<u>451,734</u>	<u>40,239</u>
<u>2,432</u>	<u>(52,481)</u>	<u>7,933</u>	<u>485,075</u>	<u>(211,580)</u>	<u>(407)</u>	<u>(5,401,881)</u>	<u>-</u>	<u>53,215</u>
-	-	78	4,394	3,137	-	5,550,943	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>78</u>	<u>4,394</u>	<u>3,137</u>	<u>-</u>	<u>5,550,943</u>	<u>-</u>	<u>-</u>
2,432	(52,481)	8,011	489,469	(208,443)	(407)	149,062	-	53,215
<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>\$ 10,191</u>	<u>\$ 576,088</u>	<u>\$ 43,064</u>	<u>\$ 1,361,754</u>	<u>\$ 220,940</u>	<u>\$ 51,747</u>	<u>\$ 766,614</u>	<u>\$ -</u>	<u>\$ 99,499</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	92,861	-	-	-	-
Charges for services	-	50,948	42,252	150,025	89,548
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(2,645)	(9,206)	(1,582)	(5,586)	80
Total revenues	<u>90,216</u>	<u>41,742</u>	<u>40,670</u>	<u>144,439</u>	<u>89,628</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	59,183	47,721	123,724	33,219
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>59,183</u>	<u>47,721</u>	<u>123,724</u>	<u>33,219</u>
Excess (deficiency) of revenues over expenditures	<u>90,216</u>	<u>(17,441)</u>	<u>(7,051)</u>	<u>20,715</u>	<u>56,409</u>
Other Financing Sources (Uses):					
Operating transfers in	-	9,231	3,413	5,586	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>9,231</u>	<u>3,413</u>	<u>5,586</u>	<u>-</u>
Net change in fund balance	90,216	(8,210)	(3,638)	26,301	56,409
Fund Balance:					
Beginning of year	<u>474,309</u>	<u>1,183,501</u>	<u>436,756</u>	<u>570,340</u>	<u>61,482</u>
End of year	<u>\$ 564,525</u>	<u>\$ 1,175,291</u>	<u>\$ 433,118</u>	<u>\$ 596,641</u>	<u>\$ 117,891</u>

Drug Court Proceeds	Law Library	District Court Technology	JP Court Fines Other	Water District	Veterans Services	Foreclosure Mediation	Beatty Town	Beatty Room Tax
\$ -	\$ -	\$ -	\$ -	\$ 291,342	\$ -	\$ -	\$ 42,825	\$ 138,805
-	-	-	-	-	-	-	14,245	-
118,340	-	-	-	285,000	-	-	670,995	5,000
68,428	17,070	352	82,680	-	65,000	-	400	-
-	-	-	-	-	-	-	23,820	-
(2,136)	(1,268)	(13)	378	885	(912)	960	(18,455)	(1,236)
<u>184,632</u>	<u>15,802</u>	<u>339</u>	<u>83,058</u>	<u>577,227</u>	<u>64,088</u>	<u>960</u>	<u>733,830</u>	<u>142,569</u>
-	-	-	-	270,587	-	-	346,361	-
65,929	2,187	1,969	-	-	-	-	-	-
-	-	-	-	-	-	-	247,259	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,045	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,878	81,842
-	-	-	-	-	25,629	-	18,862	3,504
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>65,929</u>	<u>2,187</u>	<u>1,969</u>	<u>-</u>	<u>270,587</u>	<u>25,629</u>	<u>-</u>	<u>616,405</u>	<u>85,346</u>
<u>118,703</u>	<u>13,615</u>	<u>(1,630)</u>	<u>83,058</u>	<u>306,640</u>	<u>38,459</u>	<u>960</u>	<u>117,425</u>	<u>57,223</u>
2,136	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(33,855)	-
<u>2,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,855)</u>	<u>-</u>
120,839	13,615	(1,630)	83,058	306,640	38,459	960	83,570	57,223
<u>360,861</u>	<u>176,813</u>	<u>2,572</u>	<u>-</u>	<u>669,311</u>	<u>104,582</u>	<u>5,834</u>	<u>3,056,796</u>	<u>220,658</u>
<u>\$ 481,700</u>	<u>\$ 190,428</u>	<u>\$ 942</u>	<u>\$ 83,058</u>	<u>\$ 975,951</u>	<u>\$ 143,041</u>	<u>\$ 6,794</u>	<u>\$ 3,140,366</u>	<u>\$ 277,881</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	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	\$ -	\$ -	\$ 49,392	\$ -	\$ -
Licenses and permits	-	-	1,379	-	-
Intergovernmental	49,519	49,519	162,520	9,479	9,479
Charges for services	-	-	41,785	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	(546)	(1,294)	(2,069)	(238)	(391)
Total revenues	<u>48,973</u>	<u>48,225</u>	<u>253,007</u>	<u>9,241</u>	<u>9,088</u>
Expenditures:					
Current:					
General government	-	-	110,133	-	-
Judicial	-	-	-	-	-
Public safety	22,063	15,852	-	1,830	-
Public works	-	-	20,192	-	-
Health	-	-	-	-	-
Sanitation	-	-	14,121	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>22,063</u>	<u>15,852</u>	<u>144,446</u>	<u>1,830</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>26,910</u>	<u>32,373</u>	<u>108,561</u>	<u>7,411</u>	<u>9,088</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	26,910	32,373	108,561	7,411	9,088
Fund Balance:					
Beginning of year	<u>122,584</u>	<u>193,470</u>	<u>583,589</u>	<u>43,416</u>	<u>63,634</u>
End of year	<u>\$ 149,494</u>	<u>\$ 225,843</u>	<u>\$ 692,150</u>	<u>\$ 50,827</u>	<u>\$ 72,722</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff	Manhattan Town Public Sales Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 8,353	\$ -	\$ -	\$ -	\$ 4,657,089	\$ -	\$ -	\$ 171,279	\$ 84,063	\$ 269,002
580	-	-	-	623,561	-	136,153	-	-	177,500
9,281	6,746	6,746	6,746	1,358,706	309,322	-	109,823	8,475	500
-	-	-	-	5,650	-	-	9,884	-	-
-	-	-	-	-	-	-	-	-	-
(448)	(21)	(176)	(176)	20,068	-	(8,006)	(150)	(128)	(21,873)
<u>17,766</u>	<u>6,725</u>	<u>6,570</u>	<u>6,570</u>	<u>6,665,074</u>	<u>309,322</u>	<u>128,147</u>	<u>290,836</u>	<u>92,410</u>	<u>425,129</u>
586	-	-	-	2,382,884	-	202,284	-	-	-
-	-	-	-	-	-	-	-	-	-
384	3,879	-	-	2,141,891	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	285,957	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,741	-	-	-	24,397	-	-	245,295	-	-
-	-	-	-	-	-	-	-	33,884	135,866
-	-	-	-	-	-	-	-	-	-
-	-	-	-	3,322	-	-	-	-	-
-	-	-	-	183	-	-	-	-	-
<u>3,711</u>	<u>3,879</u>	<u>-</u>	<u>-</u>	<u>4,838,634</u>	<u>-</u>	<u>202,284</u>	<u>245,295</u>	<u>33,884</u>	<u>135,866</u>
<u>14,055</u>	<u>2,846</u>	<u>6,570</u>	<u>6,570</u>	<u>1,826,440</u>	<u>309,322</u>	<u>(74,137)</u>	<u>45,541</u>	<u>58,526</u>	<u>289,263</u>
-	-	-	-	-	-	-	-	-	-
(64,000)	-	-	-	(110,555)	(309,322)	-	-	-	-
<u>(64,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,555)</u>	<u>(309,322)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(49,945)	2,846	6,570	6,570	1,715,885	-	(74,137)	45,541	58,526	289,263
<u>108,719</u>	<u>12,102</u>	<u>32,825</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>\$ 58,774</u>	<u>\$ 14,948</u>	<u>\$ 39,395</u>	<u>\$ 39,395</u>	<u>\$ 5,159,764</u>	<u>\$ -</u>	<u>\$ 707,570</u>	<u>\$ 402,773</u>	<u>\$ 137,008</u>	<u>\$ 3,602,665</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Pahrump Tourism Room Tax	Pahrump Economic Development Room Tax	Pahrump Parks Room Tax	Pahrump Arena Room Tax	Pahrump Fall Festival	Pahrump Cemetery
Revenues:						
Taxes	\$ 538,005	\$ -	\$ 67,251	\$ 67,251	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	241	10,288
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	15,107	21,949	(378)	(2,305)	(373)	(11,590)
Total revenues	553,112	21,949	66,873	64,946	(132)	(1,302)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	522,098
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	18,070	841	866	-
Community support	280,204	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal	1,492	-	-	-	-	-
Interest and fiscal costs	82	-	-	-	-	-
Total expenditures	281,778	-	18,070	841	866	522,098
Excess (deficiency) of revenues over expenditures	271,334	21,949	48,803	64,105	(998)	(523,400)
Other Financing Sources (Uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	271,334	21,949	48,803	64,105	(998)	(523,400)
Fund Balance:						
Beginning of year	711,496	485,242	142,002	386,220	105,896	618,042
End of year	\$ 982,830	\$ 507,191	\$ 190,805	\$ 450,325	\$ 104,898	\$ 94,642

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	
					2023	2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,912,263	\$ 10,282,000
-	90,184	59,130	-	-	3,534,920	3,976,235
-	-	-	2,072,921	2,072,921	13,477,060	12,629,338
5,067	-	-	-	-	3,970,187	4,259,981
-	-	-	-	-	40,754	41,996
(1,499)	(1,984)	(6,486)	3,353	(33,041)	78,668	(2,220,520)
<u>3,568</u>	<u>88,200</u>	<u>52,644</u>	<u>2,076,274</u>	<u>2,039,880</u>	<u>32,013,852</u>	<u>28,969,030</u>
-	-	-	-	-	5,279,782	5,015,580
-	-	-	-	-	333,932	405,455
-	-	267,372	1,648,176	1,403,503	15,186,524	14,696,581
-	-	-	-	-	3,517,096	398,331
-	-	-	-	-	1,962,431	709,037
-	-	-	-	-	14,121	21,276
-	-	-	-	-	1,229,477	1,355,185
-	4,129	-	-	-	513,007	809,932
-	-	-	-	-	873,074	938,613
-	-	-	-	-	868,638	802,374
-	-	-	-	-	4,814	6,745
-	-	-	-	-	265	973
<u>-</u>	<u>4,129</u>	<u>267,372</u>	<u>1,648,176</u>	<u>1,403,503</u>	<u>29,783,161</u>	<u>25,160,082</u>
<u>3,568</u>	<u>84,071</u>	<u>(214,728)</u>	<u>428,098</u>	<u>636,377</u>	<u>2,230,691</u>	<u>3,808,948</u>
-	-	-	-	-	6,006,342	5,779,672
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,137,127)</u>	<u>(8,450,570)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,130,785)</u>	<u>(2,670,898)</u>
3,568	84,071	(214,728)	428,098	636,377	1,099,906	1,138,050
<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>\$ 202,823</u>	<u>\$ 471,738</u>	<u>\$ 153,472</u>	<u>\$ 1,439,331</u>	<u>\$ 6,007,827</u>	<u>\$ 47,732,343</u>	<u>\$ 46,632,437</u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND(10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ -	\$ 672,309
Interest receivable	1,817	2,849
Due from other governments	<u>433,121</u>	<u>417,297</u>
 Total assets	 <u>\$ 434,938</u>	 <u>\$ 1,092,455</u>
 Liabilities:		
Due to other funds	\$ 151,490	\$ -
 Fund Balance:		
Restricted for public works	<u>283,448</u>	<u>1,092,455</u>
 Total liabilities and fund balance	 <u>\$ 434,938</u>	 <u>\$ 1,092,455</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,552,459	\$ 2,413,235	\$ (139,224)	\$ 2,446,975
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(22,242)</u>	<u>(22,242)</u>	<u>(45,861)</u>
Total revenues	2,552,459	2,390,993	(161,466)	2,401,114
Expenditures:				
Current:				
Public works:				
Services and supplies	<u>613,800</u>	<u>-</u>	<u>613,800</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,938,659	2,390,993	452,334	2,401,114
Other Financing Sources (Uses):				
Operating transfers out	<u>(3,200,000)</u>	<u>(3,200,000)</u>	<u>-</u>	<u>(2,400,000)</u>
Net change in fund balance	(1,261,341)	(809,007)	452,334	1,114
Fund Balance:				
Beginning of year	<u>1,261,341</u>	<u>1,092,455</u>	<u>(168,886)</u>	<u>1,091,341</u>
End of year	<u>\$ -</u>	<u>\$ 283,448</u>	<u>\$ 283,448</u>	<u>\$ 1,092,455</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND(10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 23,777	\$ 19,213
Due from other governments	<u>825</u>	<u>795</u>
Total assets	<u>\$ 24,602</u>	<u>\$ 20,008</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for public works	<u>24,602</u>	<u>20,008</u>
Total liabilities and fund balance	<u>\$ 24,602</u>	<u>\$ 20,008</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 6,000	\$ 4,594	\$ (1,406)	\$ 4,658
Miscellaneous:				
Investment income (loss)	100	(99)	(199)	(1,016)
Other	-	-	-	930
Total other	100	(99)	(199)	(86)
 Total revenues	 6,100	 4,495	 (1,605)	 4,572
Expenditures:				
Current:				
Public Works:				
Services and supplies	27,620	-	27,620	-
 Excess (deficiency) of revenues over expenditures	 (21,520)	 4,495	 26,015	 4,572
Other Financing Sources (Uses):				
Operating transfers in	-	99	99	1,016
Operating transfers out	(100)	-	100	-
Total other financing sources (uses)	(100)	99	199	1,016
 Net change in fund balance	 (21,620)	 4,594	 26,214	 5,588
Fund Balance:				
Beginning of year	21,620	20,008	(1,612)	14,420
 End of year	 \$ -	 \$ 24,602	 \$ 24,602	 \$ 20,008

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 471,272	\$ 1,193,067
Interest receivable	4,174	4,789
Due from other governments	<u>453,301</u>	<u>658,015</u>
 Total assets	 <u>\$ 928,747</u>	 <u>\$ 1,855,871</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public works	<u>928,747</u>	<u>1,855,871</u>
 Total liabilities and fund balance	 <u>\$ 928,747</u>	 <u>\$ 1,855,871</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 2,436,349	\$ 2,457,493	\$ 21,144	\$ 2,538,596
Miscellaneous:				
Investment income (loss)	<u>7,500</u>	<u>(34,617)</u>	<u>(42,117)</u>	<u>(98,817)</u>
Total revenues	2,443,849	2,422,876	(20,973)	2,439,779
Expenditures:				
Current:				
Public Works:				
Services and supplies	<u>702,441</u>	<u>-</u>	<u>702,441</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,741,408	2,422,876	681,468	2,439,779
Other Financing Sources (Uses):				
Operating transfers out	<u>(3,357,500)</u>	<u>(3,350,000)</u>	<u>7,500</u>	<u>(2,500,000)</u>
Net change in fund balance	(1,616,092)	(927,124)	688,968	(60,221)
Fund Balance:				
Beginning of year	<u>1,616,092</u>	<u>1,855,871</u>	<u>239,779</u>	<u>1,916,092</u>
End of year	<u>\$ -</u>	<u>\$ 928,747</u>	<u>\$ 928,747</u>	<u>\$ 1,855,871</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND(10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 379,208	\$ 149,284
Taxes receivable	851	523
Due from other governments	10,905	10,565
Due from others	2,272	671
Inventory	<u>6,252</u>	<u>13,242</u>
 Total assets	 <u>\$ 399,488</u>	 <u>\$ 174,285</u>
 Liabilities:		
Accounts payable	\$ 12,743	\$ 1,512
Accrued payroll and benefits	<u>1,611</u>	<u>1,170</u>
 Total liabilities	 <u>14,354</u>	 <u>2,682</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>375</u>	<u>443</u>
 Fund Balance:		
Nonspendable	6,252	13,242
Committed for public works	<u>378,507</u>	<u>157,918</u>
 Total fund balance	 <u>384,759</u>	 <u>171,160</u>
 Total liabilities and fund balance	 <u>\$ 399,488</u>	 <u>\$ 174,285</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property Tax:				
Property tax	\$ 25,017	\$ 24,307	\$ (710)	\$ 22,864
Net proceeds	<u>380</u>	<u>464</u>	<u>84</u>	<u>1,441</u>
Total property tax	<u>25,397</u>	<u>24,771</u>	<u>(626)</u>	<u>24,305</u>
Intergovernmental:				
Aviation fuel tax	<u>2,000</u>	<u>1,545</u>	<u>(455)</u>	<u>1,235</u>
Miscellaneous:				
Investment income (loss)	-	(2,458)	(2,458)	(1,808)
Other	50,000	47,659	(2,341)	50,262
Rent	<u>35,000</u>	<u>39,113</u>	<u>4,113</u>	<u>44,349</u>
Total miscellaneous	<u>85,000</u>	<u>84,314</u>	<u>(686)</u>	<u>92,803</u>
Total revenues	<u>112,397</u>	<u>110,630</u>	<u>(1,767)</u>	<u>118,343</u>
Expenditures:				
Current:				
Public Works:				
Salaries and wages	35,000	31,585	3,415	21,719
Employee benefits	17,000	15,328	1,672	10,021
Services and supplies	473,995	198,480	275,515	125,768
Capital outlay	<u>125,320</u>	<u>-</u>	<u>125,320</u>	<u>6,353</u>
Total expenditures	<u>651,315</u>	<u>245,393</u>	<u>405,922</u>	<u>163,861</u>
Excess (deficiency) of revenues over expenditures	(538,918)	(134,763)	404,155	(45,518)
Other Financing Sources (Uses):				
Operating transfers in	<u>345,904</u>	<u>348,362</u>	<u>2,458</u>	<u>151,808</u>
Net change in fund balance	(193,014)	213,599	406,613	106,290
Fund Balance:				
Beginning of year	<u>193,014</u>	<u>171,160</u>	<u>(21,854)</u>	<u>64,870</u>
End of year	<u>\$ -</u>	<u>\$ 384,759</u>	<u>\$ 384,759</u>	<u>\$ 171,160</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND(10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 4,078,443	\$ 4,063,450
Interest receivable	<u>14,242</u>	<u>10,267</u>
 Total assets	 <u>\$ 4,092,685</u>	 <u>\$ 4,073,717</u>
 Liabilities:		
Accounts payable	\$ 141,813	\$ 5,000
Accrued payroll and benefits	<u>190</u>	<u>89</u>
 Total liabilities	 142,003	 5,089
 Fund Balance:		
Restricted for public works	<u>3,950,682</u>	<u>4,068,628</u>
 Total liabilities and fund balance	 <u>\$ 4,092,685</u>	 <u>\$ 4,073,717</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Public improvement fees	\$ 165,000	\$ 315,592	\$ 150,592	\$ 302,503
Miscellaneous:				
Investment income (loss)	-	(34,932)	(34,932)	(263,998)
Total revenues	<u>165,000</u>	<u>280,660</u>	<u>115,660</u>	<u>38,505</u>
Expenditures:				
Current:				
Public Works:				
Salaries and wages	50,000	3,097	46,903	9,482
Employee benefits	30,000	1,125	28,875	3,144
Service and supplies	<u>1,913,741</u>	<u>394,384</u>	<u>1,519,357</u>	<u>195,492</u>
Total expenditures	<u>1,993,741</u>	<u>398,606</u>	<u>1,595,135</u>	<u>208,118</u>
Excess (deficiency) of revenues over expenditures	(1,828,741)	(117,946)	1,710,795	(169,613)
Other Financing Sources (Uses):				
Operating transfers out	<u>(2,505,000)</u>	<u>-</u>	<u>2,505,000</u>	<u>-</u>
Net change in fund balance	(4,333,741)	(117,946)	4,215,795	(169,613)
Fund Balance:				
Beginning of year	<u>4,333,741</u>	<u>4,068,628</u>	<u>(265,113)</u>	<u>4,238,241</u>
End of year	<u>\$ -</u>	<u>\$ 3,950,682</u>	<u>\$ 3,950,682</u>	<u>\$ 4,068,628</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND(10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 2,178,395	\$ 4,555,161
Interest receivable	<u>18,898</u>	<u>11,936</u>
Total assets	<u>\$ 2,197,293</u>	<u>\$ 4,567,097</u>
Liabilities:		
Accounts payable	\$ 4,475	\$ -
Fund Balance:		
Restricted for public works	<u>2,192,818</u>	<u>4,567,097</u>
Total liabilities and fund balance	<u>\$ 2,197,293</u>	<u>\$ 4,567,097</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Police impact fees	\$ 75,000	\$ 47,363	\$ (27,637)	\$ 65,194
Streets impact fees	<u>600,000</u>	<u>463,491</u>	<u>(136,509)</u>	<u>606,342</u>
Total licenses and permits	675,000	510,854	(164,146)	671,536
Miscellaneous:				
Investment income (loss)	<u>5,000</u>	<u>(32,228)</u>	<u>(37,228)</u>	<u>(294,034)</u>
Total revenues	<u>680,000</u>	<u>478,626</u>	<u>(201,374)</u>	<u>377,502</u>
Expenditures:				
Current:				
Public safety:				
Capital outlay	<u>559,508</u>	<u>-</u>	<u>559,508</u>	<u>-</u>
Public works:				
Salaries and wages	-	1,133	(1,133)	-
Employee benefits	-	377	(377)	-
Services and supplies	-	2,851,395	(2,851,395)	-
Capital outlay	<u>4,858,087</u>	<u>-</u>	<u>4,858,087</u>	<u>-</u>
Total public works	<u>4,858,087</u>	<u>2,852,905</u>	<u>2,005,182</u>	<u>-</u>
Total expenditures	<u>5,417,595</u>	<u>2,852,905</u>	<u>2,564,690</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,737,595)	(2,374,279)	2,363,316	377,502
Fund Balance:				
Beginning of year	<u>4,737,595</u>	<u>4,567,097</u>	<u>(170,498)</u>	<u>4,189,595</u>
End of year	<u>\$ -</u>	<u>\$ 2,192,818</u>	<u>\$ 2,192,818</u>	<u>\$ 4,567,097</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND(10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 734,359	\$ 1,184,365
Interest receivable	2,521	2,831
Accounts receivable, net	375,864	230,414
Due from others	299	-
Prepaid item	<u>24,874</u>	<u>26,718</u>
 Total assets	 <u><u>\$ 1,137,917</u></u>	 <u><u>\$ 1,444,328</u></u>
 Liabilities:		
Accounts payable	\$ 16,583	\$ 18,365
Accrued payroll and benefits	5,315	4,493
Unearned revenue	<u>216,664</u>	<u>96,244</u>
 Total liabilities	 <u>238,562</u>	 <u>119,102</u>
 Fund Balance:		
Nonspendable	24,874	26,718
Committed for health	<u>874,481</u>	<u>1,298,508</u>
 Total fund balance	 <u>899,355</u>	 <u>1,325,226</u>
 Total liabilities and fund balance	 <u><u>\$ 1,137,917</u></u>	 <u><u>\$ 1,444,328</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Special license fees	\$ 55,000	\$ 92,500	\$ 37,500	\$ 92,500
Charges for Services:				
Ambulance fees	625,000	471,617	(153,383)	404,293
Miscellaneous:				
Investment income (loss)	-	(16,302)	(16,302)	(73,855)
Other	-	330	330	43
Total miscellaneous	-	(15,972)	(15,972)	(73,812)
Total revenues	680,000	548,145	(131,855)	422,981
Expenditures:				
Current:				
Health:				
Ambulance:				
Salaries and wages	225,000	137,112	87,888	141,106
Employee benefits	80,000	45,848	34,152	44,892
Services and supplies	532,300	240,405	291,895	228,974
Capital outlay	807,845	481,256	326,589	-
Total health	1,645,145	904,621	740,524	414,972
Excess (deficiency) of revenues over expenditures	(965,145)	(356,476)	608,669	8,009
Other Financing Sources (Uses):				
Operating transfers out	(70,000)	(69,395)	605	-
Net change in fund balance	(1,035,145)	(425,871)	609,274	8,009
Fund Balance:				
Beginning of year	1,035,145	1,325,226	290,081	1,317,217
End of year	\$ -	\$ 899,355	\$ 899,355	\$ 1,325,226

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 1,256,941	\$ 812,262
Interest receivable	4,656	2,181
Taxes receivable	44,710	27,264
Due from other governments	<u>211</u>	<u>220</u>
 Total assets	 <u>\$ 1,306,518</u>	 <u>\$ 841,927</u>
 Liabilities:		
Accounts payable	\$ 5,386	\$ 29,253
Accrued payroll and benefits	<u>15,862</u>	<u>18,513</u>
 Total liabilities	 21,248	 47,766
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	19,628	23,296
 Fund Balance:		
Restricted for welfare	<u>1,265,642</u>	<u>770,865</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,306,518</u>	 <u>\$ 841,927</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,317,519	\$ 1,280,643	\$ (36,876)	\$ 1,203,816
Net proceeds of mines	20,038	30,022	9,984	76,190
Total taxes	<u>1,337,557</u>	<u>1,310,665</u>	<u>(26,892)</u>	<u>1,280,006</u>
Intergovernmental:				
Grants	-	-	-	174
Fish and wildlife	-	178	178	159
Total intergovernmental	<u>-</u>	<u>178</u>	<u>178</u>	<u>333</u>
Charges for services:				
Other fees	-	14,761	14,761	-
Miscellaneous:				
Reimbursements	-	564	564	-
Investment income (loss)	-	(3,186)	(3,186)	(55,656)
Total miscellaneous	<u>-</u>	<u>(2,622)</u>	<u>(2,622)</u>	<u>(55,656)</u>
Total revenues	<u>1,337,557</u>	<u>1,322,982</u>	<u>(14,575)</u>	<u>1,224,683</u>
Expenditures:				
Current:				
Welfare:				
Salaries and wages	425,853	396,976	28,877	348,570
Employee benefits	276,590	240,229	36,361	226,021
Services and supplies:	806,371	188,420	617,951	241,675
Capital outlay	-	2,580	(2,580)	-
Total expenditures	<u>1,508,814</u>	<u>828,205</u>	<u>680,609</u>	<u>816,266</u>
Excess (deficiency) of revenues over expenditures	(171,257)	494,777	666,034	408,417
Other Financing Sources (Uses):				
Operating transfers out	<u>(550,000)</u>	<u>-</u>	<u>550,000</u>	<u>(325,000)</u>
Net change in fund balance	(721,257)	494,777	1,216,034	83,417
Fund Balance:				
Beginning of year	<u>1,135,035</u>	<u>770,865</u>	<u>(364,170)</u>	<u>687,448</u>
End of year	<u>\$ 413,778</u>	<u>\$ 1,265,642</u>	<u>\$ 851,864</u>	<u>\$ 770,865</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 987,787	\$ 1,227,484
Interest receivable	3,286	2,941
Taxes receivable	<u>11,378</u>	<u>6,945</u>
 Total assets	 <u>\$ 1,002,451</u>	 <u>\$ 1,237,370</u>
 Liabilities:		
Accounts payable	\$ 124,023	\$ 582,836
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	4,997	5,932
 Fund Balance:		
Restricted for welfare	<u>873,431</u>	<u>648,602</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,002,451</u>	 <u>\$ 1,237,370</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 335,217	\$ 326,278	\$ (8,939)	\$ 306,709
Net proceeds of mines	5,098	7,631	2,533	19,392
Total taxes	340,315	333,909	(6,406)	326,101
Intergovernmental:				
Fish and wildlife	-	45	45	40
Other	250,000	444,452	194,452	171,136
Total Intergovernmental	250,000	444,497	194,497	171,176
Miscellaneous:				
Investment income (loss)	-	(2,305)	(2,305)	(75,587)
Total revenues	590,315	776,101	185,786	421,690
Expenditures:				
Current:				
Welfare:				
Services and supplies	1,328,095	401,272	926,823	538,919
Intergovernmental:				
Payments to state	150,000	150,000	-	150,000
Total expenditures	1,478,095	551,272	926,823	688,919
Excess (deficiency) of revenues over expenditures	(887,780)	224,829	1,112,609	(267,229)
Other Financing Sources (Uses):				
Operating transfer in	550,000	-	(550,000)	325,000
Net change in fund balance	(337,780)	224,829	562,609	57,771
Fund Balance:				
Beginning of year	337,780	648,602	310,822	590,831
End of year	\$ -	\$ 873,431	\$ 873,431	\$ 648,602

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 112,662	\$ 102,199
Interest receivable	175	264
Taxes receivable	<u>6,613</u>	<u>4,038</u>
 Total assets	 <u>\$ 119,450</u>	 <u>\$ 106,501</u>
 Liabilities:		
Accounts payable	\$ 13,156	\$ 7,703
Accrued payroll and benefits	<u>3,078</u>	<u>3,760</u>
 Total liabilities	 16,234	 11,463
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	2,901	3,448
 Fund Balance:		
Restricted for health	<u>100,315</u>	<u>91,590</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 119,450</u>	 <u>\$ 106,501</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 195,126	\$ 189,278	\$ (5,848)	\$ 177,729
Net proceeds of mines	2,968	3,611	643	11,354
Total taxes	198,094	192,889	(5,205)	189,083
Intergovernmental:				
Fish and wildlife	-	24	24	22
Grants	25,000	-	(25,000)	-
Total intergovernmental	25,000	24	(24,976)	22
Miscellaneous:				
Investment income (loss)	-	(1,478)	(1,478)	(8,418)
Total revenues	223,094	191,435	(31,659)	180,687
Expenditures:				
Current:				
Health:				
Public Health Nurse:				
Salaries and wages	103,207	76,431	26,776	68,510
Employee benefits	52,094	44,919	7,175	37,061
Services and supplies	192,323	126,360	65,963	107,939
Total expenditures	347,624	247,710	99,914	213,510
Excess (deficiency) of revenues over expenditures	(124,530)	(56,275)	68,255	(32,823)
Other Financing Sources (Uses):				
Operating transfers in	65,000	65,000	-	-
Net change in fund balance	(59,530)	8,725	68,255	(32,823)
Fund Balance:				
Beginning of year	59,530	91,590	32,060	124,413
End of year	\$ -	\$ 100,315	\$ 100,315	\$ 91,590

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND(10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 324,228	\$ 253,486
Interest receivable	1,200	720
Taxes receivable	<u>8,489</u>	<u>5,180</u>
 Total assets	 <u><u>\$ 333,917</u></u>	 <u><u>\$ 259,386</u></u>
 Liabilities:		
Accounts payable	\$ -	\$ 4,789
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	3,732	4,423
 Fund Balance:		
Restricted for community support	<u>330,185</u>	<u>250,174</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 333,917</u></u>	 <u><u>\$ 259,386</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 250,162	\$ 243,186	\$ (6,976)	\$ 228,332
Net proceeds of mines	3,805	4,802	997	14,480
Total taxes	253,967	247,988	(5,979)	242,812
Intergovernmental:				
Town of Pahrump 4 H	25,000	-	(25,000)	25,000
Miscellaneous:				
Investment income (loss)	-	(2,940)	(2,940)	(20,338)
Total revenues	278,967	245,048	(33,919)	247,474
Expenditures:				
Current:				
Community Support:				
Tonopah Office:				
Salaries and wages	-	36,633	(36,633)	42,622
Employee benefits	-	11,707	(11,707)	13,655
Services and supplies	241,897	14,416	227,481	10,040
Total Tonopah office	241,897	62,756	179,141	66,317
Pahrump Office:				
Salaries and wages	-	49,115	(49,115)	52,522
Employee benefits	-	11,472	(11,472)	11,097
Services and supplies	241,897	41,694	200,203	43,163
Services and supplies - 4H	25,000	-	25,000	-
Total Pahrump office	266,897	102,281	164,616	106,782
Total expenditures	508,794	165,037	343,757	173,099
Excess (deficiency) of revenues over expenditures	(229,827)	80,011	309,838	74,375
Fund Balance:				
Beginning of year	229,827	250,174	20,347	175,799
End of year	\$ -	\$ 330,185	\$ 330,185	\$ 250,174

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP MUSEUM SPECIAL REVENUE FUND(10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets		
Pooled cash and investments	\$ -	\$ 537
Taxes receivable	<u>2,213</u>	<u>1,361</u>
Total assets	<u>\$ 2,213</u>	<u>\$ 1,898</u>
Liabilities		
Accounts payable	\$ -	\$ 1,245
Accrued payroll and benefits	1,072	7,114
Due to other funds	<u>17,930</u>	<u>-</u>
Total liabilities	19,002	8,359
Deferred Inflows Of Resources		
Unavailable revenue - taxes	975	1,158
Fund Balance:		
Unassigned	<u>(17,764)</u>	<u>(7,619)</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,213</u>	<u>\$ 1,898</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 65,042	\$ 63,446	\$ (1,596)	\$ 59,811
Net proceeds of mines	<u>989</u>	<u>1,760</u>	<u>771</u>	<u>3,788</u>
Total taxes	66,031	65,206	(825)	63,599
Intergovernmental:				
Fish and wildlife	-	18	18	16
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(20)</u>	<u>(20)</u>	<u>(749)</u>
Total revenues	<u>66,031</u>	<u>65,204</u>	<u>(827)</u>	<u>62,866</u>
Expenditures:				
Culture and Recreation:				
Pahrump Museum:				
Salaries and wages	55,000	72,916	(17,916)	65,371
Employee benefits	5,000	(703)	5,703	5,001
Services and supplies	<u>12,676</u>	<u>3,156</u>	<u>9,520</u>	<u>2,020</u>
Total expenditures	<u>72,676</u>	<u>75,369</u>	<u>(2,693)</u>	<u>72,392</u>
Excess (deficiency) of revenues over expenditures	(6,645)	(10,165)	(3,520)	(9,526)
Other Financing Sources (Uses):				
Operating transfer in	<u>-</u>	<u>20</u>	<u>20</u>	<u>749</u>
Net change in fund balance	(6,645)	(10,145)	(3,500)	(8,777)
Fund Balance:				
Beginning of year	<u>6,645</u>	<u>(7,619)</u>	<u>(14,264)</u>	<u>1,158</u>
End of year	<u>\$ -</u>	<u>\$ (17,764)</u>	<u>\$ (17,764)</u>	<u>\$ (7,619)</u>

NYE COUNTY, NEVADA
NONMAJOR - TONOPAH MUSEUM SPECIAL REVENUE FUND(10215)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ -	\$ 8,142
Taxes receivable	<u>1,470</u>	<u>906</u>
Total assets	<u>\$ 1,470</u>	<u>\$ 9,048</u>
Liabilities:		
Accounts payable	\$ 486	\$ 1,460
Accrued payroll and benefits	335	289
Due to other funds	<u>8,139</u>	<u>-</u>
Total liabilities	<u>8,960</u>	<u>1,749</u>
Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>645</u>	<u>768</u>
Fund Balance:		
Restricted for culture and recreation	-	6,531
Unassigned	<u>(8,135)</u>	<u>-</u>
Total fund balance	<u>(8,135)</u>	<u>6,531</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,470</u>	<u>\$ 9,048</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 43,361	\$ 42,109	\$ (1,252)	\$ 39,579
Net proceeds of mines	<u>660</u>	<u>804</u>	<u>144</u>	<u>2,498</u>
Total taxes	44,021	42,913	(1,108)	42,077
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(245)</u>	<u>(245)</u>	<u>(1,136)</u>
Total revenues	<u>44,021</u>	<u>42,668</u>	<u>(1,353)</u>	<u>40,941</u>
Expenditures:				
Current:				
Culture and Recreation:				
Tonopah Museum:				
Salaries and wages	35,000	30,067	4,933	30,892
Employee benefits	7,500	4,874	2,626	5,228
Services and supplies	<u>11,675</u>	<u>22,638</u>	<u>(10,963)</u>	<u>21,105</u>
Total expenditures	<u>54,175</u>	<u>57,579</u>	<u>(3,404)</u>	<u>57,225</u>
Excess (deficiency) of revenues over expenditures	(10,154)	(14,911)	(4,757)	(16,284)
Other Financing Sources (Uses):				
Operating transfer in	<u>-</u>	<u>245</u>	<u>245</u>	<u>1,136</u>
Net change in fund balance	(10,154)	(14,666)	(4,512)	(15,148)
Fund Balance:				
Beginning of year	<u>10,154</u>	<u>6,531</u>	<u>(3,623)</u>	<u>21,679</u>
End of year	<u>\$ -</u>	<u>\$ (8,135)</u>	<u>\$ (8,135)</u>	<u>\$ 6,531</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND(10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	<u>\$ 1,653,224</u>	<u>\$ 1,329,560</u>
Liabilities:		
Accounts payable	\$ 126,058	\$ 79,778
Accrued payroll and benefits	<u>5,243</u>	<u>4,675</u>
Total liabilities	131,301	84,453
Fund Balance:		
Committed for general government	<u>1,521,923</u>	<u>1,245,107</u>
Total liabilities and fund balance	<u><u>\$ 1,653,224</u></u>	<u><u>\$ 1,329,560</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Permit fees	\$ 1,250,000	\$ 1,477,342	\$ 227,342	\$ 1,708,818
Dust control plan fees	25,000	35,900	10,900	38,250
Total licenses and permits	1,275,000	1,513,242	238,242	1,747,068
Miscellaneous:				
Investment income (loss)	-	(10,958)	(10,958)	(72,098)
Other	-	166	166	-
Other - reimb air quality officer	-	36,000	36,000	-
Total miscellaneous	-	25,208	25,208	(72,098)
Total revenues	1,275,000	1,538,450	263,450	1,674,970
Expenditures:				
Current:				
General Government:				
Salaries and wages	125,000	97,789	27,211	60,356
Employee benefits	70,000	47,511	22,489	31,271
Services and supplies	2,097,544	1,127,292	970,252	1,205,384
Total expenditures	2,292,544	1,272,592	1,019,952	1,297,011
Excess (deficiency) of revenues over expenditures	(1,017,544)	265,858	1,283,402	377,959
Other Financing Sources (Uses):				
Operating transfers in	-	10,958	10,958	72,098
Operating transfers out	-	-	-	-
Total other financing sources (uses)	-	10,958	10,958	72,098
Net change in fund balance	(1,017,544)	276,816	1,294,360	450,057
Fund Balance:				
Beginning of year	1,017,544	1,245,107	227,563	795,050
End of year	\$ -	\$ 1,521,923	\$ 1,521,923	\$ 1,245,107

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND(10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 493,365	\$ 426,685
Due from others	2,860	2,367
Prepaid item	<u>1,648</u>	<u>1,222</u>
 Total assets	 <u>\$ 497,873</u>	 <u>\$ 430,274</u>
 Liabilities:		
Accounts payable	\$ -	\$ 1,136
Accrued payroll and benefits	<u>-</u>	<u>41</u>
 Total liabilities	 <u>-</u>	 <u>1,177</u>
 Fund Balance:		
Nonspendable	1,648	1,222
Committed for general government	<u>496,225</u>	<u>427,875</u>
 Total fund balance	 <u>497,873</u>	 <u>429,097</u>
 Total liabilities and fund balance	 <u>\$ 497,873</u>	 <u>\$ 430,274</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 69,000	\$ 87,951	\$ 18,951	\$ 87,171
Investment income (loss)	-	(2,740)	(2,740)	(13,432)
Other	7,500	822	(6,678)	65,888
Total revenues	<u>76,500</u>	<u>86,033</u>	<u>9,533</u>	<u>139,627</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	150,000	258	149,742	8,671
Benefits	83,050	651	82,399	3,480
Services and supplies	155,333	19,088	136,245	49,389
Capital outlay	<u>195,000</u>	<u>-</u>	<u>195,000</u>	<u>-</u>
Total expenditures	<u>583,383</u>	<u>19,997</u>	<u>563,386</u>	<u>61,540</u>
Excess (deficiency) of revenues over expenditures	(506,883)	66,036	572,919	78,087
Other Financing Sources (Uses):				
Operating transfers in	<u>-</u>	<u>2,740</u>	<u>2,740</u>	<u>13,432</u>
Net change in fund balance	(506,883)	68,776	575,659	91,519
Fund Balance:				
Beginning of year	<u>506,883</u>	<u>429,097</u>	<u>(77,786)</u>	<u>337,578</u>
End of year	<u>\$ -</u>	<u>\$ 497,873</u>	<u>\$ 497,873</u>	<u>\$ 429,097</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND(10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 297,005	\$ 258,468
Interest receivable	<u>1,041</u>	<u>656</u>
 Total assets	 <u>\$ 298,046</u>	 <u>\$ 259,124</u>
 Liabilities:		
Accounts payable	\$ 2,125	\$ 2,635
 Fund Balance:		
Restricted for general government	<u>295,921</u>	<u>256,489</u>
 Total liabilities and fund balance	 <u><u>\$ 298,046</u></u>	 <u><u>\$ 259,124</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Charges for Services:				
Map fees	\$ 48,000	\$ 85,398	\$ 37,398	\$ 118,038
Miscellaneous:				
Investment income (loss)	-	(1,171)	(1,171)	(15,572)
Total revenue	48,000	84,227	36,227	102,466
Expenditures:				
Current:				
General Government:				
Services and supplies	270,826	44,795	226,031	64,303
Excess (deficiency) of revenues over expenditures	(222,826)	39,432	262,258	38,163
Fund Balance:				
Beginning of year	222,826	256,489	33,663	218,326
End of year	\$ -	\$ 295,921	\$ 295,921	\$ 256,489

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND(10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 48,891	\$ 55,773
Interest receivable	198	157
Due from other governments	<u>39,734</u>	<u>43,064</u>
 Total assets	 <u>\$ 88,823</u>	 <u>\$ 98,994</u>
 Liabilities:		
Accounts payable	\$ 37,817	\$ 43,064
 Fund Balance:		
Restricted for community support	<u>51,006</u>	<u>55,930</u>
 Total liabilities and fund balance	 <u>\$ 88,823</u>	 <u>\$ 98,994</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grants	\$ 5,000	\$ 166,658	\$ 161,658	\$ 135,088
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(464)</u>	<u>(964)</u>	<u>(3,891)</u>
Total revenues	5,500	166,194	160,694	131,197
Expenditures:				
Current:				
Community Support:				
Services and supplies	<u>95,250</u>	<u>171,118</u>	<u>(75,868)</u>	<u>164,517</u>
Excess (deficiency) of revenues over expenditures	(89,750)	(4,924)	84,826	(33,320)
Fund Balance:				
Beginning of year	<u>89,750</u>	<u>55,930</u>	<u>(33,820)</u>	<u>89,250</u>
End of year	<u>\$ -</u>	<u>\$ 51,006</u>	<u>\$ 51,006</u>	<u>\$ 55,930</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND(10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 941,054	\$ 981,631
Interest receivable	3,305	2,424
Taxes receivable	<u>15,933</u>	<u>-</u>
Total assets	<u>\$ 960,292</u>	<u>\$ 984,055</u>
Liabilities:		
Accounts payable	\$ 15,067	\$ 133,427
Fund Balance:		
Restricted for general government	<u>945,225</u>	<u>850,628</u>
Total liabilities and fund balance	<u>\$ 960,292</u>	<u>\$ 984,055</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Charges for Services:				
Technology fees	\$ 335,000	\$ 227,826	\$ (107,174)	\$ 279,472
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(6,878)</u>	<u>(6,878)</u>	<u>(59,966)</u>
Total revenues	335,000	220,948	(114,052)	219,506
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>1,270,386</u>	<u>126,351</u>	<u>1,144,035</u>	<u>260,464</u>
Excess (deficiency) of revenues over expenditures	(935,386)	94,597	1,029,983	(40,958)
Fund Balance:				
Beginning of year	<u>935,386</u>	<u>850,628</u>	<u>(84,758)</u>	<u>891,586</u>
End of year	<u>\$ -</u>	<u>\$ 945,225</u>	<u>\$ 945,225</u>	<u>\$ 850,628</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND(10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 10,156	\$ 7,740
Interest receivable	<u>35</u>	<u>19</u>
Total assets	<u>\$ 10,191</u>	<u>\$ 7,759</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for general government	<u>10,191</u>	<u>7,759</u>
Total liabilities and fund balance	<u>\$ 10,191</u>	<u>\$ 7,759</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Technology fee	\$ 2,000	\$ 2,470	\$ 470	\$ 2,905
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(38)</u>	<u>(38)</u>	<u>(519)</u>
Total revenues	2,000	2,432	432	2,386
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>11,532</u>	<u>-</u>	<u>11,532</u>	<u>1,659</u>
Excess (deficiency) of revenues over expenditures	(9,532)	2,432	11,964	727
Fund Balance:				
Beginning of year	<u>9,532</u>	<u>7,759</u>	<u>(1,773)</u>	<u>7,032</u>
End of year	<u>\$ -</u>	<u>\$ 10,191</u>	<u>\$ 10,191</u>	<u>\$ 7,759</u>

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND(10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 618,341	\$ 627,031
Interest receivable	<u>2,165</u>	<u>1,564</u>
 Total assets	 <u>\$ 620,506</u>	 <u>\$ 628,595</u>
 Liabilities:		
Accounts payable	\$ 44,418	\$ 26
 Fund Balance:		
Restricted for general government	<u>576,088</u>	<u>628,569</u>
 Total liabilities and fund balance	 <u>\$ 620,506</u>	 <u>\$ 628,595</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Technology fees	\$ 95,000	\$ 102,461	\$ 7,461	\$ 139,650
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(4,913)</u>	<u>(4,913)</u>	<u>(37,943)</u>
Total revenues	95,000	97,548	2,548	101,707
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>683,694</u>	<u>150,029</u>	<u>533,665</u>	<u>24,132</u>
Excess (deficiency) of revenues over expenditures	(588,694)	(52,481)	536,213	77,575
Fund Balance:				
Beginning of year	<u>588,694</u>	<u>628,569</u>	<u>39,875</u>	<u>550,994</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ 576,088</u></u>	<u><u>\$ 576,088</u></u>	<u><u>\$ 628,569</u></u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND(10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 39,852	\$ 35,037
Taxes receivable	<u>14,108</u>	<u>12,758</u>
 Total assets	 <u>\$ 53,960</u>	 <u>\$ 47,795</u>
 Liabilities:		
Accounts payable	\$ 10,896	\$ 12,742
 Fund Balance:		
Restricted for community support	<u>43,064</u>	<u>35,053</u>
 Total liabilities and fund balance	 <u><u>\$ 53,960</u></u>	 <u><u>\$ 47,795</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room taxes	\$ 168,000	\$ 173,503	\$ 5,503	\$ 157,200
Miscellaneous:				
Investment income (loss)	-	(78)	(78)	(1,230)
Total revenues	<u>168,000</u>	<u>173,425</u>	<u>5,425</u>	<u>155,970</u>
Expenditures:				
Current:				
Community support:				
Service and supplies	39,000	38,970	30	26,995
Intergovernmental:				
Payment to state	<u>135,500</u>	<u>126,522</u>	<u>8,978</u>	<u>114,723</u>
Total expenditures	<u>174,500</u>	<u>165,492</u>	<u>9,008</u>	<u>141,718</u>
Excess (deficiency) of revenues over expenditures	(6,500)	7,933	14,433	14,252
Other Financing Sources (Uses):				
Operating transfers in	-	78	78	1,230
Net change in fund balance	(6,500)	8,011	14,511	15,482
Fund Balance:				
Beginning of year	<u>25,071</u>	<u>35,053</u>	<u>9,982</u>	<u>19,571</u>
End of year	<u>\$ 18,571</u>	<u>\$ 43,064</u>	<u>\$ 24,493</u>	<u>\$ 35,053</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND(10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 1,370,391	\$ 884,721
Taxes receivable	<u>3,933</u>	<u>1,737</u>
 Total assets	 <u>\$ 1,374,324</u>	 <u>\$ 886,458</u>
 Liabilities:		
Accounts payable	\$ 11,323	\$ 12,693
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	1,247	1,480
 Fund Balance:		
Restricted for public safety	<u>1,361,754</u>	<u>872,285</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,374,324</u>	 <u>\$ 886,458</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 83,387	\$ 81,214	\$ (2,173)	\$ 76,372
Net proceeds of mines	1,270	2,642	1,372	4,824
Phone surcharge	<u>650,000</u>	<u>631,109</u>	<u>(18,891)</u>	<u>560,499</u>
Total taxes	734,657	714,965	(19,692)	641,695
Intergovernmental:				
Fish and wildlife	-	11	11	10
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(4,394)</u>	<u>(4,394)</u>	<u>(46,269)</u>
Total revenues	<u>734,657</u>	<u>710,582</u>	<u>(24,075)</u>	<u>595,436</u>
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	75,000	384	74,616	124
Employee benefits	41,250	120	41,130	56
Services and supplies	500,000	225,003	274,997	184,141
Capital outlay	<u>910,486</u>	<u>-</u>	<u>910,486</u>	<u>-</u>
Total expenditures	<u>1,526,736</u>	<u>225,507</u>	<u>1,301,229</u>	<u>184,321</u>
Excess (deficiency) of revenues over expenditures	(792,079)	485,075	1,277,154	411,115
Other Financing Sources (Uses):				
Operating transfers in	<u>-</u>	<u>4,394</u>	<u>4,394</u>	<u>46,269</u>
Net change in fund balance	(792,079)	489,469	1,281,548	457,384
Fund Balance:				
Beginning of year	<u>792,079</u>	<u>872,285</u>	<u>80,206</u>	<u>414,901</u>
End of year	<u>\$ -</u>	<u>\$ 1,361,754</u>	<u>\$ 1,361,754</u>	<u>\$ 872,285</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 209,833	\$ 352,920
Taxes receivable	47,510	29,645
Due from other governments	41,143	182,596
Due from others	<u>-</u>	<u>350</u>
Total assets	<u>\$ 298,486</u>	<u>\$ 565,511</u>
Liabilities:		
Accounts payable	\$ 18,191	\$ 71,000
Accrued payroll and benefits	<u>38,035</u>	<u>39,788</u>
Total liabilities	56,226	110,788
Deferred Inflows of Resources:		
Unavailable revenue - taxes	21,320	25,340
Fund Balance:		
Restricted for public safety	<u>220,940</u>	<u>429,383</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 298,486</u>	<u>\$ 565,511</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,434,261	\$ 1,388,433	\$ (45,828)	\$ 1,304,382
Net proceeds of mines	21,814	32,364	10,550	83,003
Total taxes	<u>1,456,075</u>	<u>1,420,797</u>	<u>(35,278)</u>	<u>1,387,385</u>
Intergovernmental:				
Grants	-	26,833	26,833	-
Fish and wildlife	-	174	174	156
Reimbursements	<u>17,000</u>	<u>9,052</u>	<u>(7,948)</u>	<u>183,948</u>
Total intergovernmental	<u>17,000</u>	<u>36,059</u>	<u>19,059</u>	<u>184,104</u>
Fines and Forfeitures:				
Fines	11,500	12,074	574	8,399
Restitution fees	<u>15,000</u>	<u>4,860</u>	<u>(10,140)</u>	<u>6,904</u>
Total fines and forfeitures	<u>26,500</u>	<u>16,934</u>	<u>(9,566)</u>	<u>15,303</u>
Miscellaneous:				
Investment income (loss)	-	(3,137)	(3,137)	(34,143)
Truancy officer	32,000	28,173	(3,827)	25,465
Clerk fees	<u>6,500</u>	<u>15,697</u>	<u>9,197</u>	<u>9,040</u>
Total miscellaneous	<u>38,500</u>	<u>40,733</u>	<u>2,233</u>	<u>362</u>
Total revenues	<u>1,538,075</u>	<u>1,514,523</u>	<u>(23,552)</u>	<u>1,587,154</u>
Expenditures:				
Current:				
Public Safety:				
Protective Services:				
Salaries and wages	654,754	621,683	33,071	590,772
Employee benefits	480,597	352,950	127,647	363,259
Services and supplies-regular	550,455	552,703	(2,248)	438,428
Capital outlay	<u>200,000</u>	<u>58,385</u>	<u>141,615</u>	<u>68,874</u>
Total protective services	<u>1,885,806</u>	<u>1,585,721</u>	<u>300,085</u>	<u>1,461,333</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND(10230)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Expenditures (Continued):				
Current (Continued):				
Intergovernmental:				
Payment to state	\$ 140,000	\$ 140,382	\$ (382)	\$ 136,967
Total expenditures	<u>2,025,806</u>	<u>1,726,103</u>	<u>299,703</u>	<u>1,598,300</u>
Excess (deficiency) of revenues over expenditures	(487,731)	(211,580)	276,151	(11,146)
Other Financing Sources (Uses):				
Operating transfers in	<u>-</u>	<u>3,137</u>	<u>3,137</u>	<u>34,143</u>
Net change in fund balance	(487,731)	(208,443)	279,288	22,997
Fund Balance:				
Beginning of year	<u>487,731</u>	<u>429,383</u>	<u>(58,348)</u>	<u>406,386</u>
End of year	<u>\$ -</u>	<u>\$ 220,940</u>	<u>\$ 220,940</u>	<u>\$ 429,383</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND(10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 51,565	\$ 52,023
Interest receivable	<u>182</u>	<u>131</u>
 Total assets	 <u>\$ 51,747</u>	 <u>\$ 52,154</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>51,747</u>	<u>52,154</u>
 Total liabilities and fund balance	 <u>\$ 51,747</u>	 <u>\$ 52,154</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Fines and Forfeitures:				
Fines	\$ 5,000	\$ -	\$ (5,000)	\$ 7,198
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(407)</u>	<u>(407)</u>	<u>(3,374)</u>
 Total revenues	 5,000	 (407)	 (5,407)	 3,824
Expenditures:				
Current:				
Public Safety:				
Services and supplies	<u>54,902</u>	<u>-</u>	<u>54,902</u>	<u>572</u>
 Excess (deficiency) of revenues over expenditures	 (49,902)	 (407)	 49,495	 3,252
Fund Balance:				
Beginning of year	<u>49,902</u>	<u>52,154</u>	<u>2,252</u>	<u>48,902</u>
 End of year	 <u>\$ -</u>	 <u>\$ 51,747</u>	 <u>\$ 51,747</u>	 <u>\$ 52,154</u>

NYE COUNTY, NEVADA
NONMAJOR FUND COUNTY JAIL SPECIAL REVENUE FUND (10236)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 806,308	\$ 524,988
Interest receivable	2,451	1,322
Due from other governments	194,002	222,377
Due from others	39,211	-
Prepaid item	<u>117,967</u>	<u>61,697</u>
 Total assets	 <u>\$ 1,159,939</u>	 <u>\$ 810,384</u>
 Liabilities:		
Accounts payable	\$ 112,808	\$ 19,034
Accrued payroll and benefits	<u>280,517</u>	<u>173,798</u>
 Total liabilities	 <u>393,325</u>	 <u>192,832</u>
 Fund Balance:		
Nonspendable	117,967	61,697
Restricted for public safety	<u>648,647</u>	<u>555,855</u>
 Total fund balance	 <u>766,614</u>	 <u>617,552</u>
 Total liabilities and fund balance	 <u>\$ 1,159,939</u>	 <u>\$ 810,384</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Immigration and Customs Contract	\$ 2,500,000	\$ 2,373,345	\$ (126,655)	\$ 2,498,934
Transportation	85,000	77,720	(7,280)	153,465
Total charges for services	<u>2,585,000</u>	<u>2,451,065</u>	<u>(133,935)</u>	<u>2,652,399</u>
Miscellaneous:				
Investment income (loss)	-	19,086	19,086	(42,426)
Other	-	63,999	63,999	1,781
Total other	-	83,085	83,085	(40,645)
Total revenues	<u>2,585,000</u>	<u>2,534,150</u>	<u>(50,850)</u>	<u>2,611,754</u>
Expenditures:				
Current:				
General Government:				
Information Technology:				
Salaries and wages	75,000	52,568	22,432	57,883
Employee benefits	41,250	28,563	12,687	30,202
Services and supplies	25,000	40,178	(15,178)	11,772
Total information technology	<u>141,250</u>	<u>121,309</u>	<u>19,941</u>	<u>99,857</u>
Building and Grounds:				
Salaries and wages	75,000	47,669	27,331	44,508
Employee benefits	41,250	28,441	12,809	26,857
Services and supplies	185,000	155,764	29,236	244,447
Total building and grounds	<u>301,250</u>	<u>231,874</u>	<u>69,376</u>	<u>315,812</u>
Total general government	<u>442,500</u>	<u>353,183</u>	<u>89,317</u>	<u>415,669</u>
Public Safety:				
Administration:				
Salaries and wages	402,773	419,614	(16,841)	381,344
Employee benefits	272,989	231,241	41,748	240,293
Services and supplies	97,850	7,377	90,473	75,592
Total administration	<u>773,612</u>	<u>658,232</u>	<u>115,380</u>	<u>697,229</u>
Pahrump Jail:				
Salaries and wages	1,762,538	1,876,197	(113,659)	1,618,442
Employee benefits	1,571,261	1,249,115	322,146	1,258,643
Services and supplies	1,230,500	1,627,756	(397,256)	1,254,474
Total Pahrump	<u>4,564,299</u>	<u>4,753,068</u>	<u>(188,769)</u>	<u>4,131,559</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Public Safety (Continued):				
Tonopah Jail:				
Salaries and wages	\$ 834,903	\$ 847,313	\$ (12,410)	\$ 834,103
Employee benefits	669,629	534,294	135,335	546,909
Services and supplies	<u>856,000</u>	<u>789,941</u>	<u>66,059</u>	<u>765,324</u>
Total Tonopah	<u>2,360,532</u>	<u>2,171,548</u>	<u>188,984</u>	<u>2,146,336</u>
Total public safety	<u>7,698,443</u>	<u>7,582,848</u>	<u>115,595</u>	<u>6,975,124</u>
 Total expenditures	 <u>8,140,943</u>	 <u>7,936,031</u>	 <u>204,912</u>	 <u>7,390,793</u>
 Excess (deficiency) of revenues over expenditures	 (5,555,943)	 (5,401,881)	 154,062	 (4,779,039)
Other Financing Sources (Uses):				
Operating transfers in	<u>5,550,943</u>	<u>5,550,943</u>	<u>-</u>	<u>4,624,150</u>
 Net change in fund balance	 (5,000)	 149,062	 154,062	 (154,889)
Fund Balance:				
Beginning of year	<u>567,344</u>	<u>617,552</u>	<u>50,208</u>	<u>772,441</u>
 End of year	 <u>\$ 562,344</u>	 <u>\$ 766,614</u>	 <u>\$ 204,270</u>	 <u>\$ 617,552</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND(10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Due from other governments	<u>\$ 89,026</u>	<u>\$ 39,317</u>
Liabilities:		
Due to other governments	\$ 89,026	\$ 39,317
Fund Balance:		
Restricted for public safety	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u><u>\$ 89,026</u></u>	<u><u>\$ 39,317</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	
	Budget	Actual	Positive (Negative)	2022 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 450,000	\$ 451,734	\$ 1,734	\$ 400,684
Expenditures:				
Current:				
Intergovernmental:				
Amargosa Town	135,000	156,913	(21,913)	122,120
Round Mountain Town	81,000	74,891	6,109	70,676
Tonopah Town	<u>234,000</u>	<u>219,930</u>	<u>14,070</u>	<u>207,888</u>
Total expenditures	<u>450,000</u>	<u>451,734</u>	<u>(1,734)</u>	<u>400,684</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, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 104,149	\$ 35,028
Interest receivable	371	84
Due from other governments	<u>18,023</u>	<u>11,476</u>
 Total assets	 <u>\$ 122,543</u>	 <u>\$ 46,588</u>
 Liabilities:		
Accounts payable	\$ 23,044	\$ 304
 Fund Balance:		
Restricted for public safety	<u>99,499</u>	<u>46,284</u>
 Total liabilities and fund balance	 <u>\$ 122,543</u>	 <u>\$ 46,588</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 79,969	\$ 92,861	\$ 12,892	\$ 78,545
Miscellaneous:				
Investment income (loss)	-	593	593	(2,622)
Other income - refunds	-	-	-	8,684
Total other	-	593	593	6,062
 Total revenues	 79,969	 93,454	 13,485	 84,607
Expenditures:				
Current:				
Public Safety - County:				
Services and supplies	50,000	24,852	25,148	29,661
Capital outlay	29,969	15,387	14,582	133,036
Total expenditures	79,969	40,239	39,730	162,697
 Excess (deficiency) of revenues over expenditures	 -	 53,215	 53,215	 (78,090)
Fund Balance:				
Beginning of year	-	46,284	46,284	124,374
 End of year	 \$ -	 \$ 99,499	 \$ 99,499	 \$ 46,284

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 544,603	\$ 461,681
Interest receivable	1,899	1,151
Due from other governments	<u>18,023</u>	<u>11,477</u>
 Total assets	 <u>\$ 564,525</u>	 <u>\$ 474,309</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>564,525</u>	<u>474,309</u>
 Total liabilities and fund balance	 <u>\$ 564,525</u>	 <u>\$ 474,309</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 79,969	\$ 92,861	\$ 12,892	\$ 78,545
Miscellaneous:				
Investment income (loss)	-	(2,645)	(2,645)	(28,085)
Total revenues	<u>79,969</u>	<u>90,216</u>	<u>10,247</u>	<u>50,460</u>
Expenditures:				
Current:				
Public Safety:				
Services and supplies	128,318	-	128,318	-
Capital outlay	<u>450,000</u>	<u>-</u>	<u>450,000</u>	<u>-</u>
Total expenditures	<u>578,318</u>	<u>-</u>	<u>578,318</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(498,349)	90,216	588,565	50,460
Fund Balance:				
Beginning of year	<u>498,349</u>	<u>474,309</u>	<u>(24,040)</u>	<u>423,849</u>
End of year	<u>\$ -</u>	<u>\$ 564,525</u>	<u>\$ 564,525</u>	<u>\$ 474,309</u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND(10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	<u>\$ 1,175,291</u>	<u>\$ 1,184,731</u>
 Liabilities:		
Accounts payable	\$ -	\$ 1,230
 Fund Balance:		
Restricted for judicial	<u>1,175,291</u>	<u>1,183,501</u>
 Total liabilities and fund balance	<u><u>\$ 1,175,291</u></u>	<u><u>\$ 1,184,731</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Beatty	\$ 16,000	\$ 4,452	\$ (11,548)	\$ 9,640
Pahrump	65,000	26,995	(38,005)	41,467
Tonopah	55,000	19,501	(35,499)	29,029
Total charges for services	<u>136,000</u>	<u>50,948</u>	<u>(85,052)</u>	<u>80,136</u>
Miscellaneous:				
Investment income (loss)	-	(9,231)	(9,231)	(73,127)
Other	-	25	25	84
Total miscellaneous	<u>-</u>	<u>(9,206)</u>	<u>(9,206)</u>	<u>(73,043)</u>
Total revenues	<u>136,000</u>	<u>41,742</u>	<u>(94,258)</u>	<u>7,093</u>
Expenditures:				
Current:				
Judicial:				
Services and supplies	1,353,077	12,496	1,340,581	20,652
Capital outlay	-	46,687	(46,687)	46,144
Total expenditures	<u>1,353,077</u>	<u>59,183</u>	<u>1,293,894</u>	<u>66,796</u>
Excess (deficiency) of revenues over expenditures	(1,217,077)	(17,441)	1,199,636	(59,703)
Other Financing Sources (Uses):				
Operating transfers in	<u>-</u>	<u>9,231</u>	<u>9,231</u>	<u>73,127</u>
Net change in fund balance	(1,217,077)	(8,210)	1,208,867	13,424
Fund Balance:				
Beginning of year	<u>1,217,077</u>	<u>1,183,501</u>	<u>(33,576)</u>	<u>1,170,077</u>
End of year	<u>\$ -</u>	<u>\$ 1,175,291</u>	<u>\$ 1,175,291</u>	<u>\$ 1,183,501</u>

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 446,920	\$ 437,031
 Liabilities:		
Accounts payable	\$ 13,802	\$ 275
 Fund Balance:		
Restricted for judicial	433,118	436,756
 Total liabilities and fund balance	\$ 446,920	\$ 437,031

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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Charges for Services:				
Beatty	\$ 9,000	\$ 10,087	\$ 1,087	\$ 7,203
Pahrump	19,500	21,187	1,687	14,455
Tonopah	16,500	10,978	(5,522)	8,251
Total charges for services	45,000	42,252	(2,748)	29,909
Miscellaneous:				
Investment income (loss)	-	(3,413)	(3,413)	(26,300)
Miscellaneous	-	1,831	1,831	-
Total other	-	(1,582)	(1,582)	(26,300)
Total revenues	45,000	40,670	(4,330)	3,609
Expenditures:				
Current:				
Judicial:				
Justice court:				
Services and supplies	404,500	47,721	356,779	15,753
Excess (deficiency) of revenues over expenditures	(359,500)	(7,051)	352,449	(12,144)
Other Financing Sources (Uses):				
Operating transfers in	-	3,413	3,413	26,300
Net change in fund balance	(359,500)	(3,638)	355,862	14,156
Fund Balance:				
Beginning of year	359,500	436,756	77,256	422,600
End of year	\$ -	\$ 433,118	\$ 433,118	\$ 436,756

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND(10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	<u>\$ 596,641</u>	<u>\$ 570,882</u>
Liabilities:		
Accounts payable	\$ -	\$ 542
Fund Balance:		
Restricted for judicial	<u>596,641</u>	<u>570,340</u>
Total liabilities and fund balance	<u>\$ 596,641</u>	<u>\$ 570,882</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Beatty	\$ 13,000	\$ 12,607	\$ (393)	\$ 10,860
Pahrump	52,000	100,423	48,423	41,643
Tonopah	27,000	36,995	9,995	20,040
Total charges for services	92,000	150,025	58,025	72,543
Miscellaneous:				
Investment income (loss)	-	(5,586)	(5,586)	(36,953)
Total revenues	92,000	144,439	52,439	35,590
Expenditures:				
Current:				
Judicial:				
Justice Court:				
Services and supplies	648,406	108,415	539,991	7,844
Capital outlay	-	15,309	(15,309)	72,265
Total expenditures	648,406	123,724	524,682	80,109
Excess (deficiency) of revenues over expenditures	(556,406)	20,715	577,121	(44,519)
Other Financing Sources (Uses):				
Operating transfers in	-	5,586	5,586	36,953
Net change in fund balance	(556,406)	26,301	582,707	(7,566)
Fund Balance:				
Beginning of year	556,406	570,340	13,934	577,906
End of year	\$ -	\$ 596,641	\$ 596,641	\$ 570,340

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 117,492	\$ 61,894
Interest receivable	<u>415</u>	<u>144</u>
Total assets	<u>\$ 117,907</u>	<u>\$ 62,038</u>
 Liabilities:		
Accounts payable	\$ 16	\$ 556
 Fund Balance:		
Restricted for judicial	<u>117,891</u>	<u>61,482</u>
 Total liabilities and fund balance	<u>\$ 117,907</u>	<u>\$ 62,038</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:	\$ 85,000	\$ 89,548	\$ 4,548	\$ 97,162
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>80</u>	<u>80</u>	<u>(6,559)</u>
Total revenues	85,000	89,628	4,628	90,603
Expenditures:				
Current:				
Judicial:				
Services and supplies	<u>136,422</u>	<u>33,219</u>	<u>103,203</u>	<u>131,793</u>
Excess (deficiency) of revenues over expenditures	(51,422)	56,409	107,831	(41,190)
Fund Balance:				
Beginning of year	<u>51,422</u>	<u>61,482</u>	<u>10,060</u>	<u>102,672</u>
End of year	<u>\$ -</u>	<u>\$ 117,891</u>	<u>\$ 117,891</u>	<u>\$ 61,482</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND(10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	<u>\$ 486,311</u>	<u>\$ 363,105</u>
Liabilities:		
Accounts payable	\$ 4,259	\$ 1,733
Accrued payroll and benefits	<u>352</u>	<u>511</u>
Total liabilities	4,611	2,244
Fund Balance:		
Restricted for judicial	<u>481,700</u>	<u>360,861</u>
Total liabilities and fund balance	<u>\$ 486,311</u>	<u>\$ 363,105</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grant revenue	\$ 115,000	\$ 118,340	\$ 3,340	\$ 124,201
Charges for Services:				
Drug court proceeds	120,000	68,428	(51,572)	105,486
Miscellaneous:				
Investment income (loss)	-	(2,136)	(2,136)	(22,261)
Total revenue	<u>235,000</u>	<u>184,632</u>	<u>(50,368)</u>	<u>207,426</u>
Expenditures:				
Current:				
Judicial:				
Salaries and wages	53,267	5,470	47,797	7,806
Employee benefits	29,746	11,831	17,915	11,523
Services and supplies	410,505	48,628	361,877	89,515
Total expenditures	<u>493,518</u>	<u>65,929</u>	<u>427,589</u>	<u>108,844</u>
Excess (deficiency) of revenues over expenditures	(258,518)	118,703	377,221	98,582
Other Financing Sources (Uses):				
Operating transfers in	-	2,136	2,136	22,261
Net change in fund balance	(258,518)	120,839	379,357	120,843
Fund Balance:				
Beginning of year	<u>258,518</u>	<u>360,861</u>	<u>102,343</u>	<u>240,018</u>
End of year	<u>\$ -</u>	<u>\$ 481,700</u>	<u>\$ 481,700</u>	<u>\$ 360,861</u>

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND(10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2032 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 189,763	\$ 176,372
Interest receivable	<u>665</u>	<u>441</u>
Total assets	<u>\$ 190,428</u>	<u>\$ 176,813</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	<u>190,428</u>	<u>176,813</u>
Total liabilities and fund balance	<u>\$ 190,428</u>	<u>\$ 176,813</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Clerk fees	\$ 19,500	\$ 17,070	\$ (2,430)	\$ 18,270
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(1,268)</u>	<u>(1,268)</u>	<u>(11,100)</u>
Total revenue	19,500	15,802	(3,698)	7,170
Expenditures:				
Current:				
Judicial:				
Services and supplies	<u>199,303</u>	<u>2,187</u>	<u>197,116</u>	<u>2,160</u>
Excess (deficiency) of revenues over expenditures	(179,803)	13,615	193,418	5,010
Fund Balance:				
Beginning of year	<u>179,803</u>	<u>176,813</u>	<u>(2,990)</u>	<u>171,803</u>
End of year	<u>\$ -</u>	<u>\$ 190,428</u>	<u>\$ 190,428</u>	<u>\$ 176,813</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 938	\$ 2,572
Interest receivable	<u>4</u>	<u>-</u>
Total assets	<u>\$ 942</u>	<u>\$ 2,572</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	<u>942</u>	<u>2,572</u>
Total liabilities and fund balance	<u>\$ 942</u>	<u>\$ 2,572</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND(10321)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Technology fees	\$ 450	\$ 352	\$ (98)	\$ 304
Miscellaneous:				
Investment income (loss)	-	(13)	(13)	(163)
Total revenues	450	339	(111)	141
Expenditures:				
Current:				
Judicial:				
Service and supplies	3,301	1,969	1,332	-
Excess (deficiency) of revenues over expenditures	(2,851)	(1,630)	1,221	141
Fund Balance:				
Beginning of year	2,851	2,572	(279)	2,431
End of year	\$ -	\$ 942	\$ 942	\$ 2,572

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FINES OTHER (10240)
BALANCE SHEET
JUNE 30, 2023

	2023
Assets:	
Pooled cash and investments	\$ 82,842
Interest receivable	<u>216</u>
 Total assets	 <u><u>\$ 83,058</u></u>
 Liabilities:	
Accounts payable	\$ -
 Fund Balance:	
Restricted for judicial	<u>83,058</u>
 Total liabilities and fund balance	 <u><u>\$ 83,058</u></u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FINES OTHER (10240)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023

	2023		Variance-
	Budget	Actual	Positive (Negative)
Revenues:			
Charges for Services:			
Pahrump	\$ -	\$ 38,805	\$ 38,805
Tonopah	-	43,875	43,875
Total charges for services	-	82,680	82,680
Miscellaneous:			
Investment income (loss)	-	378	378
Total revenues	-	83,058	83,058
Expenditures:			
Current:			
Judicial:			
Justice court:			
Services and supplies	-	-	-
Excess (deficiency) of revenues over expenditures	-	83,058	83,058
Fund Balance:			
Beginning of year	-	-	-
End of year	\$ -	\$ 83,058	\$ 83,058

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND(61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 795,926	\$ 680,777
Interest receivable	2,944	1,730
Taxes receivable	20,710	20,512
Prepaid items	<u>190,000</u>	<u>-</u>
 Total assets	 <u>\$ 1,009,580</u>	 <u>\$ 703,019</u>
 Liabilities:		
Accounts payable	\$ 13,218	\$ 12,696
Accrued payroll and benefits	<u>2,495</u>	<u>2,694</u>
 Total liabilities	 <u>15,713</u>	 <u>15,390</u>
 Deferred Inflows of Resources:		
Unavailable revenue-taxes	<u>17,916</u>	<u>18,318</u>
 Fund Balance:		
Nonspendable	190,000	-
Restricted for general government	<u>785,951</u>	<u>669,311</u>
 Total fund balance	 <u>975,951</u>	 <u>582,762</u>
 Total liabilities and fund balance	 <u>\$ 1,009,580</u>	 <u>\$ 703,019</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Tax assessment	\$ 299,700	\$ 291,342	\$ (8,358)	\$ 283,919
Intergovernmental:				
Grant	-	285,000	285,000	-
Miscellaneous:				
Investment income (loss)	3,500	885	(2,615)	(47,180)
Total revenues	<u>303,200</u>	<u>577,227</u>	<u>274,027</u>	<u>236,739</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	115,000	45,797	69,203	58,029
Employee benefits	65,000	15,472	49,528	24,604
Services and supplies	383,338	209,318	174,020	67,557
Total general government	563,338	270,587	292,751	150,190
Contingency	16,900	-	16,900	-
Total expenditures	<u>580,238</u>	<u>270,587</u>	<u>309,651</u>	<u>150,190</u>
Excess (deficiency) of revenues over expenditures	(277,038)	306,640	583,678	86,549
Fund Balance:				
Beginning of year	603,713	669,311	65,598	582,762
End of year	<u>\$ 326,675</u>	<u>\$ 975,951</u>	<u>\$ 649,276</u>	<u>\$ 669,311</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND(10210)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 162,698	\$ 104,299
Interest receivable	<u>345</u>	<u>286</u>
Total assets	<u>\$ 163,043</u>	<u>\$ 104,585</u>
Liabilities:		
Accounts payable	\$ 20,000	\$ -
Accrued payroll and benefits	<u>2</u>	<u>3</u>
Total liabilities	20,002	3
Fund Balance:		
Committed for community support	<u>143,041</u>	<u>104,582</u>
Total liabilities and fund balance	<u>\$ 163,043</u>	<u>\$ 104,585</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(912)</u>	<u>(912)</u>	<u>(6,954)</u>
Total revenues	<u>65,000</u>	<u>64,088</u>	<u>(912)</u>	<u>58,046</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	5,000	-	5,000	-
Employee benefits	2,000	-	2,000	-
Services and supplies	<u>121,709</u>	<u>25,629</u>	<u>96,080</u>	<u>20,173</u>
Total expenditures	<u>128,709</u>	<u>25,629</u>	<u>103,080</u>	<u>20,173</u>
Excess (deficiency) of revenues over expenditures	(63,709)	38,459	102,168	37,873
Fund Balance:				
Beginning of year	<u>63,709</u>	<u>104,582</u>	<u>40,873</u>	<u>66,709</u>
End of year	<u>\$ -</u>	<u>\$ 143,041</u>	<u>\$ 143,041</u>	<u>\$ 104,582</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND(10702)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 6,771	\$ 5,819
Interest receivable	<u>23</u>	<u>15</u>
Total assets	<u>\$ 6,794</u>	<u>\$ 5,834</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for general government	<u>6,794</u>	<u>5,834</u>
Total liabilities and fund balance	<u>\$ 6,794</u>	<u>\$ 5,834</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Other	\$ -	\$ 1,000	\$ 1,000	\$ 800
Investment income (loss)	-	(40)	(40)	(369)
Total revenues	-	960	960	431
Expenditures:				
Current:				
General Government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	960	960	431
Fund Balance:				
Beginning of year	-	5,834	5,834	5,403
End of year	\$ -	\$ 6,794	\$ 6,794	\$ 5,834

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND(24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 3,027,145	\$ 2,944,942
Interest receivable	10,854	7,496
Taxes receivable	1,208	388
Due from other governments	127,546	123,293
Prepaid item	<u>150</u>	<u>150</u>
 Total assets	 <u>\$ 3,166,903</u>	 <u>\$ 3,076,269</u>
 Liabilities:		
Accounts payable	\$ 13,064	\$ 7,755
Accrued payroll and benefits	<u>12,599</u>	<u>11,483</u>
 Total liabilities	 <u>25,663</u>	 <u>19,238</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>874</u>	<u>235</u>
 Fund Balance:		
Nonspendable	150	150
Restricted for general government	<u>3,140,216</u>	<u>3,056,646</u>
 Total fund balance	 <u>3,140,366</u>	 <u>3,056,796</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 3,166,903</u>	 <u>\$ 3,076,269</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 41,778	\$ 42,686	\$ 908	\$ 38,384
Net proceeds of mines	328	139	(189)	306
Total taxes	<u>42,106</u>	<u>42,825</u>	<u>719</u>	<u>38,690</u>
Licenses and Permits:				
Gaming licenses	18,500	12,645	(5,855)	16,875
Liquor licenses	<u>1,850</u>	<u>1,600</u>	<u>(250)</u>	<u>1,200</u>
Total licenses and permits	<u>20,350</u>	<u>14,245</u>	<u>(6,105)</u>	<u>18,075</u>
Intergovernmental:				
Consolidated tax	<u>686,836</u>	<u>670,995</u>	<u>(15,841)</u>	<u>655,701</u>
Charges for Services:				
Cemetery receipts	<u>1,000</u>	<u>400</u>	<u>(600)</u>	<u>2,100</u>
Fines and Forfeitures:	<u>28,500</u>	<u>23,820</u>	<u>(4,680)</u>	<u>19,445</u>
Miscellaneous:				
Investment income (loss)	2,000	(21,881)	(23,881)	(189,762)
Other	-	3,426	3,426	2,620
Community center	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Total miscellaneous	<u>2,500</u>	<u>(18,455)</u>	<u>(20,955)</u>	<u>(187,142)</u>
Total revenues	<u>781,292</u>	<u>733,830</u>	<u>(47,462)</u>	<u>546,869</u>
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	165,000	121,969	43,031	125,167
Employee benefits	92,000	85,715	6,285	83,784
Services and supplies	221,486	138,677	82,809	94,805
Capital outlay	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Total general government	<u>603,486</u>	<u>346,361</u>	<u>257,125</u>	<u>303,756</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Public Safety:				
Fire Department:				
Salaries and wages	\$ 115,000	\$ 126,123	\$ (11,123)	\$ 116,444
Employee benefits	60,000	66,395	(6,395)	62,174
Services and supplies	120,000	54,741	65,259	30,062
Total public safety	<u>295,000</u>	<u>247,259</u>	<u>47,741</u>	<u>208,680</u>
Health:				
Cemetery:				
Service and supplies	<u>15,000</u>	<u>2,045</u>	<u>12,955</u>	<u>4,098</u>
Culture and Recreation:				
Television:				
Service and supplies	<u>15,000</u>	<u>1,878</u>	<u>13,122</u>	<u>1,645</u>
Community Support:				
Community Center:				
Service and supplies	<u>200,000</u>	<u>18,862</u>	<u>181,138</u>	<u>15,733</u>
Contingency:	<u>33,855</u>	<u>-</u>	<u>33,855</u>	<u>-</u>
Total expenditures	<u>1,162,341</u>	<u>616,405</u>	<u>545,936</u>	<u>533,912</u>
Excess (deficiency) of revenues over expenditures	(381,049)	117,425	498,474	12,957
Other Financing Sources (Uses):				
Operating transfers out	<u>(33,855)</u>	<u>(33,855)</u>	<u>-</u>	<u>(32,878)</u>
Net change in fund balance	(414,904)	83,570	498,474	(19,921)
Fund Balance:				
Beginning of year	<u>3,178,569</u>	<u>3,056,796</u>	<u>(121,773)</u>	<u>3,076,717</u>
End of year	<u>\$ 2,763,665</u>	<u>\$ 3,140,366</u>	<u>\$ 376,701</u>	<u>\$ 3,056,796</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND(24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	272,325	\$ 213,799
Interest receivable	944	531
Taxes receivable	<u>9,829</u>	<u>17,727</u>
 Total assets	 <u><u>\$ 283,098</u></u>	 <u><u>\$ 232,057</u></u>
 Liabilities:		
Accounts payable	\$ 3,742	\$ 10,228
Accrued payroll and benefits	<u>1,475</u>	<u>1,171</u>
 Total liabilities	 5,217	 11,399
 Fund Balance:		
Restricted for culture and recreation	<u>277,881</u>	<u>220,658</u>
 Total liabilities and fund balance	 <u><u>\$ 283,098</u></u>	 <u><u>\$ 232,057</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 95,500	\$ 138,805	\$ 43,305	\$ 128,876
Intergovernmental:				
Grant income	-	5,000	5,000	11,059
Miscellaneous:				
Investment income (loss)	1,000	(1,236)	(2,236)	(12,599)
Total revenues	<u>96,500</u>	<u>142,569</u>	<u>46,069</u>	<u>127,336</u>
Expenditures:				
Current:				
Culture and Recreation:				
Museum:				
Salaries and wages	25,800	26,992	(1,192)	23,106
Employee benefits	8,000	8,396	(396)	7,182
Service and supplies	<u>10,550</u>	<u>13,095</u>	<u>(2,545)</u>	<u>16,070</u>
Total Museum	<u>44,350</u>	<u>48,483</u>	<u>(4,133)</u>	<u>46,358</u>
Chamber of Commerce:				
Salaries and wages	27,901	19,029	8,872	21,962
Employee benefits	9,000	7,059	1,941	6,814
Service and supplies	<u>16,683</u>	<u>7,271</u>	<u>9,412</u>	<u>10,731</u>
Total Chamber of Commerce	<u>53,584</u>	<u>33,359</u>	<u>20,225</u>	<u>39,507</u>
Total culture and recreation	97,934	81,842	16,092	85,865
Community Support:				
Service and supplies	<u>197,103</u>	<u>3,504</u>	<u>193,599</u>	<u>8,440</u>
Total expenditures	<u>295,037</u>	<u>85,346</u>	<u>209,691</u>	<u>94,305</u>
Excess (deficiency) of revenues over expenditures	(198,537)	57,223	255,760	33,031
Fund Balance:				
Beginning of year	<u>198,537</u>	<u>220,658</u>	<u>22,121</u>	<u>187,627</u>
End of year	<u>\$ -</u>	<u>\$ 277,881</u>	<u>\$ 277,881</u>	<u>\$ 220,658</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND(24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 140,225	\$ 115,874
Interest receivable	490	278
Due from other governments	<u>9,351</u>	<u>6,548</u>
 Total assets	 <u>\$ 150,066</u>	 <u>\$ 122,700</u>
 Liabilities:		
Accounts payable	\$ 572	\$ 116
 Fund Balance:		
Restricted for public safety	<u>149,494</u>	<u>122,584</u>
 Total liabilities and fund balance	 <u>\$ 150,066</u>	 <u>\$ 122,700</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 43,923	\$ 49,519	\$ 5,596	\$ 44,817
Miscellaneous:				
Investment income (loss)	500	(546)	(1,046)	(5,728)
Other income - refunds	-	-	-	4,835
Total miscellaneous	500	(546)	(1,046)	(893)
Total revenues	44,423	48,973	4,550	43,924
Expenditures:				
Current:				
Public Safety:				
Services and supplies	42,455	1,545	40,910	5,214
Capital outlay	85,337	20,518	64,819	28,495
Total expenditures	127,792	22,063	105,729	33,709
Excess (deficiency) of revenues over expenditures	(83,369)	26,910	110,279	10,215
Fund Balance:				
Beginning of year	83,369	122,584	39,215	112,369
End of year	\$ -	\$ 149,494	\$ 149,494	\$ 122,584

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND(24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 215,742	\$ 186,459
Interest receivable	750	463
Due from other governments	<u>9,351</u>	<u>6,548</u>
 Total assets	 <u>\$ 225,843</u>	 <u>\$ 193,470</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>225,843</u>	<u>193,470</u>
 Total liabilities and fund balance	 <u>\$ 225,843</u>	 <u>\$ 193,470</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Public safety tax	\$ 43,923	\$ 49,519	\$ 5,596	\$ 44,817
Miscellaneous:				
Investment income (loss)	500	(1,294)	(1,794)	(11,198)
Total revenues	<u>44,423</u>	<u>48,225</u>	<u>3,802</u>	<u>33,619</u>
Expenditures				
Current:				
Public Safety:				
Salaries and wages	40,000	-	40,000	-
Employee benefits	31,600	-	31,600	-
Services and supplies	65,000	-	65,000	-
Capital outlay	85,444	15,852	69,592	12,270
Total expenditures	<u>222,044</u>	<u>15,852</u>	<u>206,192</u>	<u>12,270</u>
Excess (deficiency) of revenues over expenditures	(177,621)	32,373	209,994	21,349
Fund Balance:				
Beginning of year	<u>177,621</u>	<u>193,470</u>	<u>15,849</u>	<u>172,121</u>
End of year	<u>\$ -</u>	<u>\$ 225,843</u>	<u>\$ 225,843</u>	<u>\$ 193,470</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND(23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 654,388	\$ 560,010
Interest receivable	2,844	1,791
Taxes receivable	8,473	721
Due from other governments	30,893	29,753
Due from others	<u>133</u>	<u>-</u>
Total assets	<u>\$ 696,731</u>	<u>\$ 592,275</u>
Liabilities:		
Accounts payable	\$ 1,189	\$ 2,586
Accrued payroll and benefits	<u>2,388</u>	<u>5,450</u>
Total liabilities	3,577	8,036
Deferred Inflows of Resources:		
Unavailable revenue - taxes	1,004	650
Fund Balance:		
Restricted for general government	<u>692,150</u>	<u>583,589</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 696,731</u>	<u>\$ 592,275</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 43,765	\$ 40,853	\$ (2,912)	\$ 37,548
Net proceeds	-	7,354	7,354	8,723
Room tax	-	1,185	1,185	-
Total taxes	<u>43,765</u>	<u>49,392</u>	<u>5,627</u>	<u>46,271</u>
Licenses and Permits:				
Business licenses	1,500	1,219	(281)	1,162
Liquor licenses	<u>400</u>	<u>160</u>	<u>(240)</u>	<u>320</u>
Total licenses and permits	<u>1,900</u>	<u>1,379</u>	<u>(521)</u>	<u>1,482</u>
Intergovernmental:				
Consolidated tax	<u>166,500</u>	<u>162,520</u>	<u>(3,980)</u>	<u>158,815</u>
Charges for Services:				
Sanitation	<u>40,000</u>	<u>41,785</u>	<u>1,785</u>	<u>44,593</u>
Miscellaneous:				
Rent	1,400	1,733	333	1,600
Other	400	275	(125)	692
Investment income (loss)	<u>2,500</u>	<u>(4,077)</u>	<u>(6,577)</u>	<u>(45,081)</u>
Total miscellaneous	<u>4,300</u>	<u>(2,069)</u>	<u>(6,369)</u>	<u>(42,789)</u>
Total revenues	<u>256,465</u>	<u>253,007</u>	<u>(3,458)</u>	<u>208,372</u>
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	60,000	57,889	2,111	66,933
Employee benefits	51,500	40,099	11,401	49,090
Services and supplies	<u>57,053</u>	<u>12,145</u>	<u>44,908</u>	<u>13,506</u>
Total general government	<u>168,553</u>	<u>110,133</u>	<u>58,420</u>	<u>129,529</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Public works:				
Highways and Streets:				
Salaries and wages	\$ 13,000	\$ 2,789	\$ 10,211	\$ 5,195
Employee benefits	4,000	431	3,569	821
Services and supplies	20,000	16,972	3,028	20,336
Total public works	37,000	20,192	16,808	26,352
Sanitation:				
Salaries and wages	30,000	2,789	27,211	5,789
Employee benefits	5,000	431	4,569	995
Services and supplies	30,000	10,901	19,099	14,492
Total sanitation	65,000	14,121	50,879	21,276
Contingency	8,117	-	8,117	-
Total expenditures	278,670	144,446	134,224	177,157
Excess (deficiency) of revenues over expenditures	(22,205)	108,561	130,766	31,215
Other Financing Sources (Uses):				
Operating transfers out	(150,000)	-	150,000	(150,000)
Net change in fund balance	(172,205)	108,561	280,766	(118,785)
Fund Balance:				
Beginning of year	574,895	583,589	8,694	702,374
End of year	\$ 402,690	\$ 692,150	\$ 289,460	\$ 583,589

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 48,812	\$ 41,851
Interest receivable	170	103
Due from other governments	<u>1,969</u>	<u>1,479</u>
 Total assets	 <u>\$ 50,951</u>	 <u>\$ 43,433</u>
 Liabilities:		
Accounts payable	\$ 124	\$ 17
 Fund Balance:		
Restricted for public safety	<u>50,827</u>	<u>43,416</u>
 Total liabilities and fund balance	 <u>\$ 50,951</u>	 <u>\$ 43,433</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,572	\$ 9,479	\$ (93)	\$ 10,123
Miscellaneous:				
Investment income (loss)	150	(238)	(388)	(2,520)
Other income - refund	-	-	-	1,080
Total miscellaneous	<u>150</u>	<u>(238)</u>	<u>(388)</u>	<u>(1,440)</u>
 Total revenues	 <u>9,722</u>	 <u>9,241</u>	 <u>(481)</u>	 <u>8,683</u>
 Expenditures:				
Current:				
Public Safety:				
Services and supplies	7,249	329	6,920	2,660
Capital outlay	<u>34,162</u>	<u>1,501</u>	<u>32,661</u>	<u>2,646</u>
Total expenditures	<u>41,411</u>	<u>1,830</u>	<u>39,581</u>	<u>5,306</u>
 Excess (deficiency) of revenues over expenditures	 (31,689)	 7,411	 39,100	 3,377
 Fund Balance:				
Beginning of year	<u>31,689</u>	<u>43,416</u>	<u>11,727</u>	<u>40,039</u>
 End of year	 <u>\$ -</u>	 <u>\$ 50,827</u>	 <u>\$ 50,827</u>	 <u>\$ 43,416</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 70,507	\$ 62,000
Interest receivable	246	155
Due from other governments	<u>1,969</u>	<u>1,479</u>
 Total assets	 <u>\$ 72,722</u>	 <u>\$ 63,634</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>72,722</u>	<u>63,634</u>
 Total liabilities and fund balance	 <u>\$ 72,722</u>	 <u>\$ 63,634</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 9,572	\$ 9,479	\$ (93)	\$ 10,123
Miscellaneous:				
Investment income (loss)	250	(391)	(641)	(3,781)
Total revenues	<u>9,822</u>	<u>9,088</u>	<u>(734)</u>	<u>6,342</u>
Expenditures:				
Current:				
Public Safety:				
Services and supplies	20,114	-	20,114	-
Capital outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total expenditures	<u>70,114</u>	<u>-</u>	<u>70,114</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(60,292)	9,088	69,380	6,342
Fund Balance:				
Beginning of year	<u>60,292</u>	<u>63,634</u>	<u>3,342</u>	<u>57,292</u>
End of year	<u>\$ -</u>	<u>\$ 72,722</u>	<u>\$ 72,722</u>	<u>\$ 63,634</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND(27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 56,877	\$ 107,472
Interest receivable	244	273
Taxes receivable	149	177
Due from other governments	<u>1,764</u>	<u>1,708</u>
 Total assets	 <u>\$ 59,034</u>	 <u>\$ 109,630</u>
 Liabilities:		
Accounts payable	\$ 113	\$ 496
Accrued payroll and benefits	<u>-</u>	<u>257</u>
 Total liabilities	 113	 753
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	147	158
 Fund Balance:		
Restricted for general government	<u>58,774</u>	<u>108,719</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 59,034</u>	 <u>\$ 109,630</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property Taxes:				
Property tax	\$ 10,707	\$ 8,353	\$ (2,354)	\$ 7,820
Licenses and Permits:				
Gaming licenses	800	540	(260)	540
Liquor licenses	310	40	(270)	40
Total licenses and permits	1,110	580	(530)	580
Intergovernmental:				
Consolidated tax	9,505	9,281	(224)	9,070
Miscellaneous:				
Investment income (loss)	-	(448)	(448)	(7,397)
Total revenues	21,322	17,766	(3,556)	10,073
Expenditures:				
Current:				
General Government:				
Services and supplies	1,586	586	1,000	659
Public Safety:				
Fire Department:				
Employee benefits	2,500	-	2,500	-
Services and supplies	7,500	384	7,116	384
Total public safety	10,000	384	9,616	384
Public Works:				
Services and supplies	15,000	-	15,000	-
Culture and Recreation:				
Television:				
Salaries and wages	-	88	(88)	-
Employee benefits	-	28	(28)	-
Services and supplies	6,500	2,625	3,875	5,593
Total culture and recreation	6,500	2,741	3,759	5,593
Contingency:	1,413	-	1,413	-
Total expenditures	34,499	3,711	30,788	6,636
Excess (deficiency) of revenues over expenditures	(13,177)	14,055	27,232	3,437
Other Financing Sources (Uses):				
Operating transfers out	(64,000)	(64,000)	-	(35,000)
Net change in fund balance	(77,177)	(49,945)	27,232	(31,563)
Fund Balance:				
Beginning of year	117,600	108,719	(8,881)	140,282
End of year	\$ 40,423	\$ 58,774	\$ 18,351	\$ 108,719

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND (27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 15,566	\$ 11,231
Interest receivable	55	27
Due from other governments	<u>1,254</u>	<u>861</u>
 Total assets	 <u>\$ 16,875</u>	 <u>\$ 12,119</u>
 Liabilities:		
Accounts payable	\$ 1,927	\$ 17
 Fund Balance:		
Restricted for public safety	<u>14,948</u>	<u>12,102</u>
 Total liabilities and fund balance	 <u>\$ 16,875</u>	 <u>\$ 12,119</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 5,954	\$ 6,746	\$ 792	\$ 5,890
Miscellaneous:				
Investment income (loss)	100	(21)	(121)	(701)
Other income - refund	-	-	-	657
Total miscellaneous	100	(21)	(121)	(44)
 Total revenues	 6,054	 6,725	 671	 5,846
Expenditures:				
Current:				
Public Safety:				
Services and supplies	5,535	2,817	2,718	664
Capital outlay	10,000	1,062	8,938	2,761
Total expenditures	15,535	3,879	11,656	3,425
 Excess (deficiency) of revenues over expenditures	 (9,481)	 2,846	 12,327	 2,421
Fund Balance:				
Beginning of year	9,481	12,102	2,621	9,681
 End of year	 \$ -	 \$ 14,948	 \$ 14,948	 \$ 12,102

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 38,008	\$ 31,885
Interest receivable	133	79
Due from other governments	<u>1,254</u>	<u>861</u>
 Total assets	 <u>\$ 39,395</u>	 <u>\$ 32,825</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>39,395</u>	<u>32,825</u>
 Total liabilities and fund balance	 <u>\$ 39,395</u>	 <u>\$ 32,825</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Public safety tax	\$ 5,954	\$ 6,746	\$ 792	\$ 5,890
Miscellaneous:				
Investment income (loss)	<u>300</u>	<u>(176)</u>	<u>(476)</u>	<u>(1,959)</u>
Total revenues	6,254	6,570	316	3,931
Expenditures:				
Current:				
Public Safety:				
Capital outlay	<u>38,051</u>	<u>-</u>	<u>38,051</u>	<u>3,903</u>
Excess (deficiency) of revenues over expenditures	(31,797)	6,570	38,367	28
Fund Balance:				
Beginning of year	<u>31,797</u>	<u>32,825</u>	<u>1,028</u>	<u>32,797</u>
End of year	<u>\$ -</u>	<u>\$ 39,395</u>	<u>\$ 39,395</u>	<u>\$ 32,825</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 20212

	2023	2022
Assets:		
Pooled cash and investments	\$ 5,094,275	\$ 3,409,815
Interest receivable	18,210	8,357
Taxes receivable	98,111	83,407
Due from other governments	258,272	250,837
Due from others	<u>184</u>	<u>-</u>
 Total assets	 <u>\$ 5,469,052</u>	 <u>\$ 3,752,416</u>
 Liabilities:		
Accounts payable	\$ 105,713	\$ 121,846
Accrued payroll and benefits	<u>126,544</u>	<u>120,483</u>
 Total liabilities	 232,257	 242,329
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	77,031	66,208
 Fund Balance:		
Restricted for general government	<u>5,159,764</u>	<u>3,443,879</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 5,469,052</u>	 <u>\$ 3,752,416</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 4,595,581	\$ 4,657,089	\$ 61,508	\$ 4,227,372
Licenses and permits	455,000	623,561	168,561	500,956
Intergovernmental	1,393,213	1,358,706	(34,507)	1,327,737
Charges for services	25,000	5,650	(19,350)	9,899
Fines and forfeitures	2,000	-	(2,000)	50
Miscellaneous	25,000	20,068	(4,932)	(184,019)
Total revenues	<u>6,495,794</u>	<u>6,665,074</u>	<u>169,280</u>	<u>5,881,995</u>
Expenditures:				
Current:				
General government	2,984,840	2,382,884	601,956	2,173,404
Public safety	2,508,450	2,141,891	366,559	2,237,434
Health	421,943	285,957	135,986	50,000
Culture and recreation	69,000	24,397	44,603	27,804
Community support	51,000	-	51,000	25,000
Contingency	150,000	-	150,000	-
Debt Service:				
Principal	-	3,322	(3,322)	3,273
Interest and fiscal costs	-	183	(183)	452
Total expenditures	<u>6,185,233</u>	<u>4,838,634</u>	<u>1,346,599</u>	<u>4,517,367</u>
Excess (deficiency) of revenues over expenditures	310,561	1,826,440	1,515,879	1,364,628
Other Financing Sources (Uses):				
Operating transfers out	<u>(2,497,351)</u>	<u>(110,555)</u>	<u>2,386,796</u>	<u>(2,760,000)</u>
Net change in fund balance	(2,186,790)	1,715,885	3,902,675	(1,395,372)
Fund Balance:				
Beginning of year	<u>3,188,528</u>	<u>3,443,879</u>	<u>255,351</u>	<u>4,839,251</u>
End of year	<u>\$ 1,001,738</u>	<u>\$ 5,159,764</u>	<u>\$ 4,158,026</u>	<u>\$ 3,443,879</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 4,595,581	\$ 4,657,089	\$ 61,508	\$ 4,227,372
Licenses and Permits:				
Franchise fees	240,000	458,251	218,251	305,665
Gaming licenses	200,000	151,350	(48,650)	180,371
Liquor licenses	15,000	13,960	(1,040)	14,920
Total licenses and permits	455,000	623,561	168,561	500,956
Intergovernmental:				
Consolidated tax	1,393,213	1,358,706	(34,507)	1,327,737
Charges for Services	25,000	5,650	(19,350)	9,899
Fines and Forfeitures	2,000	-	(2,000)	50
Miscellaneous:				
Investment income (loss)	-	(13,169)	(13,169)	(230,987)
Rental	-	30,160	30,160	40,132
Donations	-	1,100	1,100	1,120
Other	25,000	1,977	(23,023)	5,716
Total miscellaneous	25,000	20,068	(4,932)	(184,019)
Total revenues	\$ 6,495,794	\$ 6,665,074	\$ 169,280	\$ 5,881,995

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	\$ 250,000	\$ 202,966	\$ 47,034	\$ 192,786
Employee benefits	150,000	91,688	58,312	76,934
Services and supplies	689,500	302,341	387,159	229,738
Capital outlay	10,000	-	10,000	-
Total administration	<u>1,099,500</u>	<u>596,995</u>	<u>502,505</u>	<u>499,458</u>
Buildings and Grounds:				
Salaries and wages	824,117	778,099	46,018	631,058
Employee benefits	492,143	417,456	74,687	436,781
Services and supplies	469,080	575,032	(105,952)	536,474
Capital outlay	100,000	15,302	84,698	69,633
Total buildings and grounds	<u>1,885,340</u>	<u>1,785,889</u>	<u>99,451</u>	<u>1,673,946</u>
Total general government	<u>2,984,840</u>	<u>2,382,884</u>	<u>601,956</u>	<u>2,173,404</u>
Public Safety:				
Fire Department:				
Salaries and wages	1,175,000	1,150,316	24,684	1,221,691
Employee benefits	795,000	653,524	141,476	677,736
Services and supplies	438,450	303,542	134,908	269,910
Capital outlay	100,000	34,509	65,491	68,097
Total public safety	<u>2,508,450</u>	<u>2,141,891</u>	<u>366,559</u>	<u>2,237,434</u>
Health:				
Salaries and wages	106,541	163,845	(57,304)	-
Employee benefits	135,598	90,724	44,874	-
Services and supplies	179,804	31,388	148,416	50,000
Total health	<u>421,943</u>	<u>285,957</u>	<u>135,986</u>	<u>50,000</u>
Culture and Recreation:				
Television:				
Services and supplies	15,000	7,170	7,830	7,312
Capital outlay	5,000	-	5,000	-
Total television	<u>20,000</u>	<u>7,170</u>	<u>12,830</u>	<u>7,312</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

		2023	Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Culture and Recreation (Continued):				
Arena and Fair Activities:				
Salaries and wages	\$ 16,000	\$ 6,967	\$ 9,033	\$ 7,352
Employee benefits	6,000	2,045	3,955	2,562
Services and supplies	22,000	8,215	13,785	10,578
Capital outlay	5,000	-	5,000	-
Total arena and fair activities	49,000	17,227	31,773	20,492
Total culture and recreation	69,000	24,397	44,603	27,804
Community Support:				
Services and supplies	51,000	-	51,000	25,000
Contingency				
	150,000	-	150,000	-
Debt Service:				
Principal	-	3,322	(3,322)	3,273
Interest and fiscal costs	-	183	(183)	452
Total debt service	-	3,505	(3,505)	3,725
Total expenditures	\$ 6,185,233	\$ 4,838,634	\$ 1,346,599	\$ 4,517,367

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
<hr/>		
Assets:		
Due from other governments	<u>\$ 55,522</u>	<u>\$ 43,655</u>
 Liabilities:		
Due to other funds	\$ 55,522	\$ 43,655
 Fund Balance:		
Restricted for public works	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	<u>\$ 55,522</u>	<u>\$ 43,655</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 325,000	\$ 309,322	\$ (15,678)	\$ 255,553
Miscellaneous:				
Investment income (loss)	-	-	-	(7,861)
Total revenues	325,000	309,322	(15,678)	247,692
Expenditures:				
Current:				
Public Works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	325,000	309,322	(15,678)	247,692
Other Financing Sources (Uses):				
Operating transfers out	(325,000)	(309,322)	15,678	(247,692)
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, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 708,818	\$ 786,425
Interest receivable	<u>2,288</u>	<u>1,680</u>
 Total assets	 <u>\$ 711,106</u>	 <u>\$ 788,105</u>
 Liabilities:		
Accounts payable	\$ 100	\$ 474
Accrued payroll and benefits	<u>3,436</u>	<u>5,924</u>
 Total liabilities	 3,536	 6,398
 Fund Balance:		
Committed for general government	<u>707,570</u>	<u>781,707</u>
 Total liabilities and fund balance	 <u>\$ 711,106</u>	 <u>\$ 788,105</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 150,000	\$ 136,153	\$ (13,847)	\$ 243,500
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(8,006)</u>	<u>(8,506)</u>	<u>(42,882)</u>
Total revenues	<u>150,500</u>	<u>128,147</u>	<u>(22,353)</u>	<u>200,618</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	175,000	117,432	57,568	82,348
Employee benefits	95,000	68,435	26,565	45,555
Services and supplies	40,000	16,417	23,583	5,361
Capital outlay	<u>350,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>
Total expenditures	<u>660,000</u>	<u>202,284</u>	<u>457,716</u>	<u>133,264</u>
Excess (deficiency) of revenues over expenditures	(509,500)	(74,137)	435,363	67,354
Fund Balance:				
Beginning of year	<u>535,234</u>	<u>781,707</u>	<u>246,473</u>	<u>714,353</u>
End of year	<u>\$ 25,734</u>	<u>\$ 707,570</u>	<u>\$ 681,836</u>	<u>\$ 781,707</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 394,168	\$ 354,495
Interest receivable	1,437	917
Taxes receivable	3,608	3,073
Due from other governments	<u>20,401</u>	<u>19,788</u>
 Total assets	 <u>\$ 419,614</u>	 <u>\$ 378,273</u>
 Liabilities:		
Accounts payable	\$ 4,708	\$ 10,788
Accrued payroll and benefits	<u>9,301</u>	<u>7,815</u>
 Total liabilities	 14,009	 18,603
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	2,832	2,438
 Fund Balance:		
Restricted for culture and recreation	<u>402,773</u>	<u>357,232</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 419,614</u>	 <u>\$ 378,273</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 169,144	\$ 171,279	\$ 2,135	\$ 155,450
Intergovernmental:				
Consolidated tax	109,987	107,323	(2,664)	104,877
Grant	-	2,500	2,500	-
Total intergovernmental	109,987	109,823	(164)	104,877
Charges for Services:				
Pool receipts	10,000	9,884	(116)	6,346
Miscellaneous:				
Investment income (loss)	500	(150)	(650)	(26,371)
Other	2,500	-	(2,500)	2,500
Total miscellaneous	3,000	(150)	(3,150)	(23,871)
Total revenues	292,131	290,836	(1,295)	242,802
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	143,214	140,960	2,254	112,347
Employee benefits	47,018	19,498	27,520	19,050
Services and supplies	77,700	73,593	4,107	54,096
Capital outlay	150,000	11,244	138,756	39,027
Total expenditures	417,932	245,295	172,637	224,520
Excess (deficiency) of revenues over expenditures	(125,801)	45,541	171,342	18,282
Fund Balance:				
Beginning of year	165,800	357,232	191,432	338,950
End of year	\$ 39,999	\$ 402,773	\$ 362,774	\$ 357,232

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 141,430	\$ 91,336
Interest receivable	483	207
Taxes receivable	<u>5,682</u>	<u>5,130</u>
 Total assets	 <u>\$ 147,595</u>	 <u>\$ 96,673</u>
 Liabilities:		
Accounts payable	\$ 4,896	\$ 12,500
Accrued payroll and benefits	<u>5,691</u>	<u>5,691</u>
 Total liabilities	 10,587	 18,191
 Fund Balance:		
Restricted for community support	<u>137,008</u>	<u>78,482</u>
 Total liabilities and fund balance	 <u>\$ 147,595</u>	 <u>\$ 96,673</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 62,500	\$ 84,063	\$ 21,563	\$ 85,192
Intergovernmental:				
Grants	39,000	8,475	(30,525)	11,847
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>(128)</u>	<u>(228)</u>	<u>(4,938)</u>
Total revenues	<u>101,600</u>	<u>92,410</u>	<u>(9,190)</u>	<u>92,101</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	2,000	-	2,000	320
Employee benefits	750	-	750	94
Services and supplies	<u>140,000</u>	<u>33,884</u>	<u>106,116</u>	<u>99,154</u>
Total expenditures	<u>142,750</u>	<u>33,884</u>	<u>108,866</u>	<u>99,568</u>
Excess (deficiency) of revenues over expenditures	(41,150)	58,526	99,676	(7,467)
Fund Balance:				
Beginning of year	<u>54,644</u>	<u>78,482</u>	<u>23,838</u>	<u>85,949</u>
End of year	<u>\$ 13,494</u>	<u>\$ 137,008</u>	<u>\$ 123,514</u>	<u>\$ 78,482</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 3,579,738	\$ 3,295,489
Interest receivable	12,098	8,018
Taxes receivable	<u>18,183</u>	<u>16,415</u>
 Total assets	 <u>\$ 3,610,019</u>	 <u>\$ 3,319,922</u>
 Liabilities:		
Accounts payable	\$ 6,288	\$ 6,139
Accrued payroll and benefits	<u>1,066</u>	<u>381</u>
 Total liabilities	 7,354	 6,520
 Fund Balance:		
Restricted for community support	<u>3,602,665</u>	<u>3,313,402</u>
 Total liabilities and fund balance	 <u>\$ 3,610,019</u>	 <u>\$ 3,319,922</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 200,000	\$ 269,002	\$ 69,002	\$ 272,613
Intergovernmental:				
Grant	-	500	500	-
Licenses and Permits:				
Fireworks fees	140,000	177,500	37,500	142,500
Miscellaneous:				
Investment income (loss)	1,000	(21,873)	(22,873)	(199,790)
Total revenues	<u>341,000</u>	<u>425,129</u>	<u>84,129</u>	<u>215,323</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	20,000	43,567	(23,567)	11,816
Employee benefits	10,000	9,149	851	1,924
Services and supplies	95,000	19,645	75,355	24,788
Capital outlay	<u>3,050,000</u>	<u>63,505</u>	<u>2,986,495</u>	<u>24,201</u>
Total expenditures	<u>3,175,000</u>	<u>135,866</u>	<u>3,039,134</u>	<u>62,729</u>
Excess (deficiency) of revenues over expenditures	(2,834,000)	289,263	3,123,263	152,594
Fund Balance:				
Beginning of year	<u>2,850,808</u>	<u>3,313,402</u>	<u>462,594</u>	<u>3,160,808</u>
End of year	<u>\$ 16,808</u>	<u>\$ 3,602,665</u>	<u>\$ 3,585,857</u>	<u>\$ 3,313,402</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 960,199	\$ 699,635
Interest receivable	3,215	1,703
Taxes receivable	<u>36,366</u>	<u>32,830</u>
 Total assets	 <u>\$ 999,780</u>	 <u>\$ 734,168</u>
 Liabilities:		
Accounts payable	\$ 12,350	\$ 16,761
Accrued payroll and benefits	<u>4,600</u>	<u>5,911</u>
 Total liabilities	 16,950	 22,672
 Fund Balance:		
Restricted for community support	<u>982,830</u>	<u>711,496</u>
 Total liabilities and fund balance	 <u>\$ 999,780</u>	 <u>\$ 734,168</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 400,000	\$ 538,005	\$ 138,005	\$ 545,226
Miscellaneous:				
Investment income (loss)	1,000	(2,268)	(3,268)	(36,130)
Other	-	17,375	17,375	9,585
Total miscellaneous	1,000	15,107	14,107	(26,545)
 Total revenues	 401,000	 553,112	 152,112	 518,681
Expenditures:				
Current:				
Community Support:				
Salaries and wages	165,000	102,948	62,052	152,971
Employee benefits	82,000	42,095	39,905	69,734
Service and supplies	390,000	135,161	254,839	119,536
Total community support	637,000	280,204	356,796	342,241
 Debt Service:				
Principal	-	1,492	(1,492)	3,472
Interest and fiscal costs	-	82	(82)	521
Total debt service	-	1,574	(1,574)	3,993
 Total expenditures	 637,000	 281,778	 355,222	 346,234
 Excess (deficiency) of revenues over expenditures	 (236,000)	 271,334	 507,334	 172,447
Fund Balance:				
Beginning of year	268,810	711,496	442,686	539,049
 End of year	 \$ 32,810	 \$ 982,830	 \$ 950,020	 \$ 711,496

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 505,409	\$ 484,094
Interest receivable	<u>1,782</u>	<u>1,150</u>
Total assets	<u>\$ 507,191</u>	<u>\$ 485,244</u>
Liabilities:		
Accrued payroll and benefits	\$ -	\$ 2
Fund Balance:		
Restricted for community support	<u>507,191</u>	<u>485,242</u>
Total liabilities and fund balance	<u>\$ 507,191</u>	<u>\$ 485,244</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 300	\$ (3,051)	\$ (3,351)	\$ (27,966)
Donations	25,000	25,000	-	25,000
Other	-	-	-	52,146
Total revenues	<u>25,300</u>	<u>21,949</u>	<u>(3,351)</u>	<u>49,180</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	2,000	-	2,000	88
Employee benefits	750	-	750	30
Services and supplies	200,000	-	200,000	-
Capital outlay	<u>220,000</u>	<u>-</u>	<u>220,000</u>	<u>-</u>
Total expenditures	<u>422,750</u>	<u>-</u>	<u>422,750</u>	<u>118</u>
Excess (deficiency) of revenues over expenditures	(397,450)	21,949	419,399	49,062
Fund Balance:				
Beginning of year	<u>408,730</u>	<u>485,242</u>	<u>76,512</u>	<u>436,180</u>
End of year	<u>\$ 11,280</u>	<u>\$ 507,191</u>	<u>\$ 495,911</u>	<u>\$ 485,242</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP PARKS ROOM TAX SPECIAL REVENUE FUND (25223)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 192,878	\$ 133,287
Interest receivable	673	337
Taxes receivable	4,546	4,104
Prepaid items	<u>-</u>	<u>4,500</u>
 Total assets	 <u>\$ 198,097</u>	 <u>\$ 142,228</u>
 Liabilities:		
Accounts payable	\$ 7,290	\$ 224
Accrued payroll and benefits	<u>2</u>	<u>2</u>
 Total liabilities	 <u>7,292</u>	 <u>226</u>
 Fund Balance:		
Nonspendable	-	4,500
Restricted for culture and recreation	<u>190,805</u>	<u>137,502</u>
 Total fund balance	 <u>190,805</u>	 <u>142,002</u>
 Total liabilities and fund balance	 <u>\$ 198,097</u>	 <u>\$ 142,228</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 50,000	\$ 67,251	\$ 17,251	\$ 68,154
Intergovernmental:				
Grant	-	-	-	59,225
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(378)</u>	<u>(878)</u>	<u>(7,398)</u>
Total revenues	<u>50,500</u>	<u>66,873</u>	<u>16,373</u>	<u>119,981</u>
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	1,000	-	1,000	103
Employee benefits	500	-	500	34
Service and supplies	25,000	18,070	6,930	9,873
Capital outlay	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>62,555</u>
Total expenditures	<u>116,500</u>	<u>18,070</u>	<u>98,430</u>	<u>72,565</u>
Excess (deficiency) of revenues over expenditures	(66,000)	48,803	114,803	47,416
Fund Balance:				
Beginning of year	<u>81,311</u>	<u>142,002</u>	<u>60,691</u>	<u>94,586</u>
End of year	<u>\$ 15,311</u>	<u>\$ 190,805</u>	<u>\$ 175,494</u>	<u>\$ 142,002</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 444,230	\$ 381,167
Interest receivable	1,549	949
Taxes receivable	<u>4,546</u>	<u>4,104</u>
 Total assets	 <u>\$ 450,325</u>	 <u>\$ 386,220</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for culture and recreation	<u>450,325</u>	<u>386,220</u>
 Total liabilities and fund balance	 <u>\$ 450,325</u>	 <u>\$ 386,220</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 50,000	\$ 67,251	\$ 17,251	\$ 68,154
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>(2,305)</u>	<u>(3,305)</u>	<u>(23,026)</u>
Total revenues	<u>51,000</u>	<u>64,946</u>	<u>13,946</u>	<u>45,128</u>
Expenditures:				
Current:				
Culture and Recreation:				
Services and supplies	25,000	841	24,159	-
Capital outlay	<u>360,000</u>	<u>-</u>	<u>360,000</u>	<u>-</u>
Total expenditures	<u>385,000</u>	<u>841</u>	<u>384,159</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(334,000)	64,105	398,105	45,128
Fund Balance:				
Beginning of year	<u>345,592</u>	<u>386,220</u>	<u>40,628</u>	<u>341,092</u>
End of year	<u>\$ 11,592</u>	<u>\$ 450,325</u>	<u>\$ 438,733</u>	<u>\$ 386,220</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets		
Pooled cash and investments	\$ 99,536	\$ 100,578
Interest receivable	162	118
Due from others	<u>5,200</u>	<u>5,200</u>
 Total assets	 <u>\$ 104,898</u>	 <u>\$ 105,896</u>
 Liabilities		
Accrued payroll and benefits	\$ -	\$ -
 Fund Balance:		
Committed for culture and recreation	<u>104,898</u>	<u>105,896</u>
 Total liabilities and fund balance	 <u>\$ 104,898</u>	 <u>\$ 105,896</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2022		Variance-	2021
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Event sales/fees	\$ 175,000	\$ 241	\$ (174,759)	\$ 116,833
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(373)</u>	<u>(373)</u>	<u>(3,045)</u>
Total revenues	175,000	(132)	(175,132)	113,788
Expenditures:				
Current:				
Culture and Recreation:				
Services and supplies	<u>255,000</u>	<u>866</u>	<u>254,134</u>	<u>113,623</u>
Excess (deficiency) of revenues over expenditures	(80,000)	(998)	79,002	165
Fund Balance:				
Beginning of year	<u>90,731</u>	<u>105,896</u>	<u>15,165</u>	<u>105,731</u>
End of year	<u>\$ 10,731</u>	<u>\$ 104,898</u>	<u>\$ 94,167</u>	<u>\$ 105,896</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 95,662	\$ 617,156
Interest receivable	<u>377</u>	<u>1,545</u>
 Total assets	 <u>\$ 96,039</u>	 <u>\$ 618,701</u>
 Liabilities:		
Accounts payable	\$ 809	\$ 301
Accrued payroll and benefits	<u>588</u>	<u>358</u>
 Total liabilities	 1,397	 659
 Fund Balance:		
Committed for health	<u>94,642</u>	<u>618,042</u>
 Total liabilities and fund balance	 <u>\$ 96,039</u>	 <u>\$ 618,701</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Cemetery receipts	\$ 10,000	\$ 10,288	\$ 288	\$ 9,811
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>(11,590)</u>	<u>(11,690)</u>	<u>(40,203)</u>
Total revenue	<u>10,100</u>	<u>(1,302)</u>	<u>(11,402)</u>	<u>(30,392)</u>
Expenditures:				
Current:				
Health:				
Salaries and wages	15,000	7,938	7,062	5,696
Employee benefits	5,000	2,173	2,827	2,011
Services and supplies	21,300	10,980	10,320	11,340
Capital outlay	<u>565,000</u>	<u>501,007</u>	<u>63,993</u>	<u>7,410</u>
Total expenditures	<u>606,300</u>	<u>522,098</u>	<u>84,202</u>	<u>26,457</u>
Excess (deficiency) of revenues over expenditures	(596,200)	(523,400)	72,800	(56,849)
Other Financing Sources (Uses):				
Operating transfers in	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>	<u>350,000</u>
Net change in fund balance	(536,200)	(523,400)	12,800	293,151
Fund Balance:				
Beginning of year	<u>543,691</u>	<u>618,042</u>	<u>74,351</u>	<u>324,891</u>
End of year	<u>\$ 7,491</u>	<u>\$ 94,642</u>	<u>\$ 87,151</u>	<u>\$ 618,042</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 202,118	\$ 198,759
Interest receivable	<u>705</u>	<u>496</u>
Total assets	<u>\$ 202,823</u>	<u>\$ 199,255</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Committed for health	<u>202,823</u>	<u>199,255</u>
Total liabilities and fund balance	<u>\$ 202,823</u>	<u>\$ 199,255</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Cemetery receipts	\$ 5,000	\$ 5,067	\$ 67	\$ 4,832
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(1,499)</u>	<u>(1,999)</u>	<u>(12,775)</u>
Total revenues	5,500	3,568	(1,932)	(7,943)
Expenditures:				
Current:				
Health:				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,500	3,568	(1,932)	(7,943)
Fund Balance:				
Beginning of year	<u>212,698</u>	<u>199,255</u>	<u>(13,443)</u>	<u>207,198</u>
End of year	<u>\$ 218,198</u>	<u>\$ 202,823</u>	<u>\$ (15,375)</u>	<u>\$ 199,255</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 470,842	\$ 387,175
Interest receivable	<u>896</u>	<u>642</u>
 Total assets	 <u>\$ 471,738</u>	 <u>\$ 387,817</u>
 Liabilities:		
Accounts payable	\$ -	\$ 150
 Fund Balance:		
Restricted for culture and recreation	<u>471,738</u>	<u>387,667</u>
 Total liabilities and fund balance	 <u>\$ 471,738</u>	 <u>\$ 387,817</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 140,000	\$ 90,184	\$ (49,816)	\$ 129,113
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(1,984)</u>	<u>(2,484)</u>	<u>(12,626)</u>
Total revenues	140,500	88,200	(52,300)	116,487
Expenditures:				
Current:				
Culture and Recreation:				
Capital outlay	<u>450,000</u>	<u>4,129</u>	<u>445,871</u>	<u>148,700</u>
Excess (deficiency) of revenues over expenditures	(309,500)	84,071	393,571	(32,213)
Fund Balance:				
Beginning of year	<u>320,380</u>	<u>387,667</u>	<u>67,287</u>	<u>419,880</u>
End of year	<u>\$ 10,880</u>	<u>\$ 471,738</u>	<u>\$ 460,858</u>	<u>\$ 387,667</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 153,568	\$ 373,736
Interest receivable	<u>14</u>	<u>649</u>
Total assets	<u>\$ 153,582</u>	<u>\$ 374,385</u>
Liabilities:		
Accounts payable	\$ 110	\$ 6,185
Fund Balance:		
Restricted for public safety	<u>153,472</u>	<u>368,200</u>
Total liabilities and fund balance	<u>\$ 153,582</u>	<u>\$ 374,385</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 85,000	\$ 59,130	\$ (25,870)	\$ 126,422
Miscellaneous:				
Investment income (loss)	<u>1,500</u>	<u>(6,486)</u>	<u>(7,986)</u>	<u>(19,567)</u>
Total revenues	<u>86,500</u>	<u>52,644</u>	<u>(33,856)</u>	<u>106,855</u>
Expenditures:				
Current:				
Public Safety:				
Employee benefits	-	-	-	25
Services and supplies	-	-	-	1,959
Capital outlay	<u>436,623</u>	<u>267,372</u>	<u>169,251</u>	<u>286,748</u>
Total expenditures	<u>436,623</u>	<u>267,372</u>	<u>169,251</u>	<u>288,732</u>
Excess (deficiency) of revenues over expenditures	(350,123)	(214,728)	135,395	(181,877)
Fund Balance:				
Beginning of year	<u>368,200</u>	<u>368,200</u>	<u>-</u>	<u>550,077</u>
End of year	<u>\$ 18,077</u>	<u>\$ 153,472</u>	<u>\$ 135,395</u>	<u>\$ 368,200</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 1,124,652	\$ 775,241
Interest receivable	3,738	1,574
Due from other governments	<u>378,181</u>	<u>272,109</u>
 Total assets	 <u>\$ 1,506,571</u>	 <u>\$ 1,048,924</u>
 Liabilities:		
Accounts payable	\$ 21,444	\$ 5,078
Accrued payroll and benefits	<u>45,796</u>	<u>32,613</u>
 Total liabilities	 67,240	 37,691
 Fund Balance:		
Restricted for public safety	<u>1,439,331</u>	<u>1,011,233</u>
 Total liabilities and fund balance	 <u>\$ 1,506,571</u>	 <u>\$ 1,048,924</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,920,906	\$ 2,072,921	\$ 152,015	\$ 1,862,303
Miscellaneous:				
Investment income (loss)	-	3,353	3,353	(39,013)
Other income - refund	-	-	-	198,861
Total miscellaneous	-	3,353	3,353	159,848
 Total revenues	 1,920,906	 2,076,274	 155,368	 2,022,151
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	675,000	766,182	(91,182)	739,888
Employee benefits	525,000	518,454	6,546	519,799
Services and supplies	366,808	64,140	302,668	67,591
Capital outlay	1,150,000	299,400	850,600	640,086
Total expenditures	2,716,808	1,648,176	1,068,632	1,967,364
 Excess (deficiency) of revenues over expenditures	 (795,902)	 428,098	 1,224,000	 54,787
Fund Balance:				
Beginning of year	795,902	1,011,233	215,331	956,446
 End of year	 \$ -	 \$ 1,439,331	 \$ 1,439,331	 \$ 1,011,233

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 5,671,240	\$ 5,119,155
Interest receivable	19,724	12,678
Due from other governments	378,181	272,109
Prepaid item	<u>-</u>	<u>1,440</u>
 Total assets	 <u>\$ 6,069,145</u>	 <u>\$ 5,405,382</u>
 Liabilities:		
Accounts payable	\$ 17,602	\$ 2,921
Accrued payroll and benefits	<u>43,716</u>	<u>31,011</u>
 Total liabilities	 <u>61,318</u>	 <u>33,932</u>
 Fund Balance:		
Nonspendable	-	1,440
Restricted for public safety	<u>6,007,827</u>	<u>5,370,010</u>
 Total fund balance	 <u>6,007,827</u>	 <u>5,371,450</u>
 Total liabilities and fund balance	 <u>\$ 6,069,145</u>	 <u>\$ 5,405,382</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 1,920,906	\$ 2,072,921	\$ 152,015	\$ 1,862,303
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>(33,041)</u>	<u>(33,041)</u>	<u>(312,448)</u>
Total revenues	<u>1,920,906</u>	<u>2,039,880</u>	<u>118,974</u>	<u>1,549,855</u>
 Expenditures:				
Current:				
Public Safety:				
Salaries and wages	950,000	622,818	327,182	507,385
Employee benefits	695,000	359,383	335,617	312,831
Services and supplies	86,748	111,264	(24,516)	54,826
Capital outlay	<u>4,500,000</u>	<u>310,038</u>	<u>4,189,962</u>	<u>276,285</u>
Total expenditures	<u>6,231,748</u>	<u>1,403,503</u>	<u>4,828,245</u>	<u>1,151,327</u>
 Excess (deficiency) of revenues over expenditures	 (4,310,842)	 636,377	 4,947,219	 398,528
 Fund Balance:				
Beginning of year	<u>5,198,424</u>	<u>5,371,450</u>	<u>173,026</u>	<u>4,972,922</u>
 End of year	 <u>\$ 887,582</u>	 <u>\$ 6,007,827</u>	 <u>\$ 5,120,245</u>	 <u>\$ 5,371,450</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, 2023
(With Comparative Actual Amounts for June 30, 2022)

	Stabilization	Compensated Absences	Totals	
			2023	2022
Assets:				
Pooled cash and investments	\$ 700,000	\$ 359,653	\$ 1,059,653	\$ 1,139,745
Interest receivable	<u>-</u>	<u>1,580</u>	<u>1,580</u>	<u>1,103</u>
Total assets	<u>\$ 700,000</u>	<u>\$ 361,233</u>	<u>\$ 1,061,233</u>	<u>\$ 1,140,848</u>
Liabilities:				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:				
Restricted for:				
Fund stabilization NRS 354.6115	700,000	-	700,000	550,000
Committed for:				
General government	<u>-</u>	<u>361,233</u>	<u>361,233</u>	<u>590,848</u>
Total fund balance	<u>700,000</u>	<u>361,233</u>	<u>1,061,233</u>	<u>1,140,848</u>
Total liabilities and fund balance	<u>\$ 700,000</u>	<u>\$ 361,233</u>	<u>\$ 1,061,233</u>	<u>\$ 1,140,848</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Stabilization	Compensated Absences	Totals 2023	2022
Revenues:				
Miscellaneous	\$ -	\$ (4,264)	\$ (4,264)	\$ (29,721)
Expenditures:				
Current:				
General government:	-	375,351	375,351	143,471
Excess (deficiency) of revenues over expenditures	-	(379,615)	(379,615)	(173,192)
Other Financing Sources (Uses):				
Operating transfers in	150,000	150,000	300,000	948,000
Net change in fund balance	150,000	(229,615)	(79,615)	774,808
Fund Balance:				
Beginning of year	550,000	590,848	1,140,848	366,040
End of year	<u>\$ 700,000</u>	<u>\$ 361,233</u>	<u>\$ 1,061,233</u>	<u>\$ 1,140,848</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, 2023 AND 2022**

	2023	2022
Assets:		
Pooled cash and investments	<u>\$ 700,000</u>	<u>\$ 550,000</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for:		
Fund stabilization NRS 354.6115	<u>700,000</u>	<u>550,000</u>
Total liabilities and fund balance	<u>\$ 700,000</u>	<u>\$ 550,000</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>700,000</u>	<u>-</u>	<u>700,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(700,000)	-	700,000	-
Other Financing Sources (Uses):				
Operating transfers in	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>300,000</u>
Net change in fund balance	(550,000)	150,000	700,000	300,000
Fund Balance:				
Beginning of year	<u>550,000</u>	<u>550,000</u>	<u>-</u>	<u>250,000</u>
End of year	<u>\$ -</u>	<u>\$ 700,000</u>	<u>\$ 700,000</u>	<u>\$ 550,000</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, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 359,653	\$ 589,745
Interest receivable	<u>1,580</u>	<u>1,103</u>
 Total assets	 <u>\$ 361,233</u>	 <u>\$ 590,848</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Committed for general government	<u>361,233</u>	<u>590,848</u>
 Total liabilities and fund balance	 <u>\$ 361,233</u>	 <u>\$ 590,848</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Budget	2023 Actual	Variance- Positive (Negative)	2022 Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (4,264)	\$ (4,264)	\$ (29,721)
Expenditures:				
Current:				
General Government:				
Salaries	786,040	-	786,040	-
Benefits	-	375,351	(375,351)	143,471
Total expenditures	786,040	375,351	410,689	143,471
Excess (deficiency) of revenues over expenditures	(786,040)	(379,615)	406,425	(173,192)
Other Financing Sources (Uses):				
Operating transfers in	170,000	150,000	(20,000)	648,000
Net change in fund balance	(616,040)	(229,615)	386,425	474,808
Fund Balance:				
Beginning of year	616,040	590,848	(25,192)	116,040
End of year	\$ -	\$ 361,233	\$ 361,233	\$ 590,848

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 20,392	\$ 113,488
Interest receivable	<u>-</u>	<u>152</u>
 Total assets	 <u><u>\$ 20,392</u></u>	 <u><u>\$ 113,640</u></u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for debt service	<u>20,392</u>	<u>113,640</u>
 Total liabilities and fund balance	 <u><u>\$ 20,392</u></u>	 <u><u>\$ 113,640</u></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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (152)	\$ (152)	\$ (9,402)
Interest subsidy	<u>110,555</u>	<u>-</u>	<u>(110,555)</u>	<u>-</u>
Total miscellaneous	<u>110,555</u>	<u>(152)</u>	<u>(110,707)</u>	<u>(9,402)</u>
Expenditures:				
Debt service:				
Principal	1,926,891	1,817,867	109,024	1,433,491
Interest and fiscal costs	<u>591,167</u>	<u>600,094</u>	<u>(8,927)</u>	<u>629,553</u>
Total expenditures	<u>2,518,058</u>	<u>2,417,961</u>	<u>100,097</u>	<u>2,063,044</u>
Excess (deficiency) of revenues over expenditures	(2,407,503)	(2,418,113)	(10,610)	(2,072,446)
Other Financing Sources (Uses):				
Operating transfers in	<u>2,407,503</u>	<u>2,324,865</u>	<u>(82,638)</u>	<u>1,861,581</u>
Net change in fund balance	-	(93,248)	(93,248)	(210,865)
Fund Balance:				
Beginning of year	<u>-</u>	<u>113,640</u>	<u>113,640</u>	<u>324,505</u>
End of year	<u>\$ -</u>	<u>\$ 20,392</u>	<u>\$ 20,392</u>	<u>\$ 113,640</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

June 30, 2023

(With Comparative Actual Amounts for June 30, 2022)

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Assets:					
Pooled cash and investments	\$ 255,178	\$ 626,444	\$ 587,029	\$ 261,741	\$ 189,934
Interest receivable	1,984	8	1,950	838	663
Taxes receivable	14,149	-	-	-	1,966
Due from others	41,602	-	-	-	-
Prepaid item	<u>37,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 350,880</u>	 <u>\$ 626,452</u>	 <u>\$ 588,979</u>	 <u>\$ 262,579</u>	 <u>\$ 192,563</u>
 Liabilities:					
Accounts payable	\$ 59,637	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>59,637</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>6,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance:					
Nonspendable	37,967	-	-	-	-
Restricted for capital projects	<u>247,063</u>	<u>626,452</u>	<u>588,979</u>	<u>262,579</u>	<u>192,563</u>
 Total fund balance	 <u>285,030</u>	 <u>626,452</u>	 <u>588,979</u>	 <u>262,579</u>	 <u>192,563</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 350,880</u>	 <u>\$ 626,452</u>	 <u>\$ 588,979</u>	 <u>\$ 262,579</u>	 <u>\$ 192,563</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2023	Totals 2022
\$ 155,503	\$ 39,986	\$ 2,617,948	\$ 110,902	\$ 20,274	\$ 79,167	\$ 4,944,106	\$ 6,315,094
182	129	9,370	242	71	275	15,712	14,016
-	-	-	-	-	-	16,115	10,682
-	-	-	-	-	-	41,602	-
-	-	-	-	-	-	37,967	56,951
<u>\$ 155,685</u>	<u>\$ 40,115</u>	<u>\$ 2,627,318</u>	<u>\$ 111,144</u>	<u>\$ 20,345</u>	<u>\$ 79,442</u>	<u>\$ 5,055,502</u>	<u>\$ 6,396,743</u>
\$ -	\$ -	\$ 235,396	\$ -	\$ -	\$ -	\$ 295,033	\$ 72,985
-	-	-	-	-	-	-	4,085
-	-	235,396	-	-	-	295,033	77,070
-	-	-	-	-	-	6,213	7,377
-	-	-	-	-	-	37,967	56,951
155,685	40,115	2,391,922	111,144	20,345	79,442	4,716,289	6,255,345
155,685	40,115	2,391,922	111,144	20,345	79,442	4,754,256	6,312,296
<u>\$ 155,685</u>	<u>\$ 40,115</u>	<u>\$ 2,627,318</u>	<u>\$ 111,144</u>	<u>\$ 20,345</u>	<u>\$ 79,442</u>	<u>\$ 5,055,502</u>	<u>\$ 6,396,743</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues:					
Taxes	\$ 417,656	\$ -	\$ -	\$ -	\$ 27,761
Intergovernmental	25,105	-	-	-	-
Miscellaneous	<u>38,988</u>	<u>(3,737)</u>	<u>(3,726)</u>	<u>(1,876)</u>	<u>(1,015)</u>
Total revenues	<u>481,749</u>	<u>(3,737)</u>	<u>(3,726)</u>	<u>(1,876)</u>	<u>26,746</u>
Expenditures:					
Current:					
Intergovernmental	35,334	-	-	-	-
Capital projects	340,035	919,654	-	-	-
Debt service:					
Principal	110,818	-	-	-	-
Interest and fiscal costs	<u>3,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>489,766</u>	<u>919,654</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(8,017)</u>	<u>(923,391)</u>	<u>(3,726)</u>	<u>(1,876)</u>	<u>26,746</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	33,855	12,196	-
Operating transfers out	(37,339)	-	-	-	-
Debt proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(37,339)</u>	<u>-</u>	<u>33,855</u>	<u>12,196</u>	<u>-</u>
Net change in fund balance	(45,356)	(923,391)	30,129	10,320	26,746
Fund Balance:					
Beginning of year	<u>330,386</u>	<u>1,549,843</u>	<u>558,850</u>	<u>252,259</u>	<u>165,817</u>
End of year	<u>\$ 285,030</u>	<u>\$ 626,452</u>	<u>\$ 588,979</u>	<u>\$ 262,579</u>	<u>\$ 192,563</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2023	Totals 2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 445,417	\$ 432,716
-	-	-	-	-	-	25,105	5,635
<u>(405)</u>	<u>(287)</u>	<u>(27,486)</u>	<u>(533)</u>	<u>(160)</u>	<u>2,959</u>	<u>2,722</u>	<u>(455,005)</u>
<u>(405)</u>	<u>(287)</u>	<u>(27,486)</u>	<u>(533)</u>	<u>(160)</u>	<u>2,959</u>	<u>473,244</u>	<u>(16,654)</u>
-	-	-	-	-	-	35,334	34,427
-	-	655,719	-	-	-	1,915,408	12,991,365
-	-	-	-	-	-	110,818	85,032
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,579</u>	<u>3,915</u>
<u>-</u>	<u>-</u>	<u>655,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,065,139</u>	<u>13,114,739</u>
<u>(405)</u>	<u>(287)</u>	<u>(683,205)</u>	<u>(533)</u>	<u>(160)</u>	<u>2,959</u>	<u>(1,591,895)</u>	<u>(13,131,393)</u>
2,005	1,754	-	21,384	-	-	71,194	3,515,908
-	-	-	-	-	-	(37,339)	(146,048)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,693</u>
<u>2,005</u>	<u>1,754</u>	<u>-</u>	<u>21,384</u>	<u>-</u>	<u>-</u>	<u>33,855</u>	<u>3,394,553</u>
1,600	1,467	(683,205)	20,851	(160)	2,959	(1,558,040)	(9,736,840)
<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>6,312,296</u>	<u>16,049,136</u>
<u>\$ 155,685</u>	<u>\$ 40,115</u>	<u>\$ 2,391,922</u>	<u>\$ 111,144</u>	<u>\$ 20,345</u>	<u>\$ 79,442</u>	<u>\$ 4,754,256</u>	<u>\$ 6,312,296</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 255,178	\$ 287,472
Interest receivable	1,984	1,158
Taxes receivable	14,149	8,635
Due from others	41,602	-
Prepaid item	<u>37,967</u>	<u>56,951</u>
 Total assets	 <u>\$ 350,880</u>	 <u>\$ 354,216</u>
 Liabilities:		
Accounts payable	<u>\$ 59,637</u>	<u>\$ 16,453</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>6,213</u>	<u>7,377</u>
 Fund Balance:		
Nonspendable	37,967	56,951
Restricted for capital projects	<u>247,063</u>	<u>273,435</u>
 Total fund balance	 <u>285,030</u>	 <u>330,386</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 350,880</u>	 <u>\$ 354,216</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 416,953	\$ 406,420	\$ (10,533)	\$ 382,718
Net proceeds of mines	6,341	11,236	4,895	24,223
Total taxes	<u>423,294</u>	<u>417,656</u>	<u>(5,638)</u>	<u>406,941</u>
Intergovernmental:				
Grant	-	24,993	24,993	5,536
Fish and wildlife	-	112	112	99
Total intergovernmental	<u>-</u>	<u>25,105</u>	<u>25,105</u>	<u>5,635</u>
Miscellaneous:				
Investment income (loss)	-	(2,613)	(2,613)	(34,839)
Other	-	41,601	41,601	-
Total miscellaneous	<u>-</u>	<u>38,988</u>	<u>38,988</u>	<u>(34,839)</u>
Total revenues	<u>423,294</u>	<u>481,749</u>	<u>58,455</u>	<u>377,737</u>
Expenditures:				
Current:				
Intergovernmental:				
Round Mountain	23,500	15,244	8,256	14,853
Tonopah	28,000	18,085	9,915	17,621
Amargosa	<u>3,000</u>	<u>2,005</u>	<u>995</u>	<u>1,953</u>
Total intergovernmental	<u>54,500</u>	<u>35,334</u>	<u>19,166</u>	<u>34,427</u>
Capital Projects:				
General government	<u>344,175</u>	<u>340,035</u>	<u>4,140</u>	<u>391,700</u>
Debt Service:				
Principal	-	110,818	(110,818)	85,032
Interest and fiscal costs	-	3,579	(3,579)	3,915
Total debt service	<u>-</u>	<u>114,397</u>	<u>(114,397)</u>	<u>88,947</u>
Total expenditures	<u>398,675</u>	<u>489,766</u>	<u>(91,091)</u>	<u>515,074</u>
Excess (deficiency) of revenues over expenditures	<u>24,619</u>	<u>(8,017)</u>	<u>(32,636)</u>	<u>(137,337)</u>
Other Financing Sources (Uses):				
Operating transfers out	(188,066)	(37,339)	150,727	(105,775)
Debt proceeds	-	-	-	24,693
Total other financing sources (uses)	<u>(188,066)</u>	<u>(37,339)</u>	<u>150,727</u>	<u>(81,082)</u>
Net change in fund balance	(163,447)	(45,356)	118,091	(218,419)
Fund Balance:				
Beginning of year	<u>163,447</u>	<u>330,386</u>	<u>166,939</u>	<u>548,805</u>
End of year	<u>\$ -</u>	<u>\$ 285,030</u>	<u>\$ 285,030</u>	<u>\$ 330,386</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 626,444	\$ 1,603,564
Interest receivable	<u>8</u>	<u>2,120</u>
Total assets	<u>\$ 626,452</u>	<u>\$ 1,605,684</u>
Liabilities:		
Accounts payable	\$ -	\$ 51,756
Accrued payroll and benefits	<u>-</u>	<u>4,085</u>
Total liabilities	-	55,841
Fund Balance:		
Restricted for capital projects	<u>626,452</u>	<u>1,549,843</u>
Total liabilities and fund balance	<u>\$ 626,452</u>	<u>\$ 1,605,684</u>

NYE COUNTY, NEVADA
NONMAJOR - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ (3,737)	\$ (3,737)	\$ (133,003)
Expenditures:				
Capital Projects:				
General government	<u>2,673,492</u>	<u>919,654</u>	<u>1,753,838</u>	<u>11,489,497</u>
Excess (deficiency) of revenues over expenditures	(2,673,492)	(923,391)	1,750,101	(11,622,500)
Other Financing Sources (Uses):				
Operating transfer in	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,546,650</u>
Net change in fund balance	(2,673,492)	(923,391)	1,750,101	(10,075,850)
Fund Balance:				
Beginning of year	<u>2,673,492</u>	<u>1,549,843</u>	<u>(1,123,649)</u>	<u>11,625,693</u>
End of year	<u>\$ -</u>	<u>\$ 626,452</u>	<u>\$ 626,452</u>	<u>\$ 1,549,843</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND(24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 587,029	\$ 557,533
Interest receivable	<u>1,950</u>	<u>1,317</u>
 Total assets	 <u>\$ 588,979</u>	 <u>\$ 558,850</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>588,979</u>	<u>558,850</u>
 Total liabilities and fund balance	 <u>\$ 588,979</u>	 <u>\$ 558,850</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 1,500	\$ (3,726)	\$ (5,226)	\$ (34,032)
Expenditures:				
Capital Projects:				
General government	<u>605,928</u>	<u>-</u>	<u>605,928</u>	<u>2,991</u>
Excess (deficiency) of revenues over expenditures	(604,428)	(3,726)	600,702	(37,023)
Other Financing Sources (Uses):				
Operating transfers in	<u>33,855</u>	<u>33,855</u>	<u>-</u>	<u>32,878</u>
Net change in fund balance	(570,573)	30,129	600,702	(4,145)
Fund Balance:				
Beginning of year	<u>570,573</u>	<u>558,850</u>	<u>(11,723)</u>	<u>562,995</u>
End of year	<u>\$ -</u>	<u>\$ 588,979</u>	<u>\$ 588,979</u>	<u>\$ 558,850</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND(24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 261,741	\$ 251,652
Interest receivable	<u>838</u>	<u>607</u>
 Total assets	 <u>\$ 262,579</u>	 <u>\$ 252,259</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>262,579</u>	<u>252,259</u>
 Total liabilities and fund balance	 <u>\$ 262,579</u>	 <u>\$ 252,259</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 1,000	\$ (1,876)	\$ (2,876)	\$ (15,339)
Expenditures:				
Capital Projects:				
General government	<u>274,905</u>	<u>-</u>	<u>274,905</u>	<u>4,190</u>
Excess (deficiency) of revenues over expenditures	(273,905)	(1,876)	272,029	(19,529)
Other Financing Sources (Uses):				
Operating transfers in	<u>10,000</u>	<u>12,196</u>	<u>2,196</u>	<u>11,883</u>
Net change in fund balance	(263,905)	10,320	274,225	(7,646)
Fund Balance:				
Beginning of year	<u>263,905</u>	<u>252,259</u>	<u>(11,646)</u>	<u>259,905</u>
End of year	<u>\$ -</u>	<u>\$ 262,579</u>	<u>\$ 262,579</u>	<u>\$ 252,259</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND(24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 189,934	\$ 163,363
Interest receivable	663	407
Taxes receivable	<u>1,966</u>	<u>2,047</u>
 Total assets	 <u>\$ 192,563</u>	 <u>\$ 165,817</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>192,563</u>	<u>165,817</u>
 Total liabilities and fund balance	 <u>\$ 192,563</u>	 <u>\$ 165,817</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room taxes	\$ 19,000	\$ 27,761	\$ 8,761	\$ 25,775
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>(1,015)</u>	<u>(1,515)</u>	<u>(9,900)</u>
Total revenues	19,500	26,746	7,246	15,875
Expenditures:				
Capital Projects:				
Community support	<u>186,442</u>	<u>-</u>	<u>186,442</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(166,942)	26,746	193,688	15,875
Fund Balance:				
Beginning of year	<u>166,942</u>	<u>165,817</u>	<u>(1,125)</u>	<u>149,942</u>
End of year	<u>\$ -</u>	<u>\$ 192,563</u>	<u>\$ 192,563</u>	<u>\$ 165,817</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND(23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 155,503	\$ 153,955
Interest receivable	<u>182</u>	<u>130</u>
 Total assets	 <u>\$ 155,685</u>	 <u>\$ 154,085</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>155,685</u>	<u>154,085</u>
 Total liabilities and fund balance	 <u>\$ 155,685</u>	 <u>\$ 154,085</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 150	\$ (405)	\$ (555)	\$ (3,295)
Expenditures:				
Capital Projects:				
General government	<u>296,277</u>	<u>-</u>	<u>296,277</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(296,127)	(405)	295,722	(3,295)
Other Financing Sources (Uses):				
Operating transfers in	<u>103,000</u>	<u>2,005</u>	<u>(100,995)</u>	<u>101,953</u>
Net change in fund balance	(193,127)	1,600	194,727	98,658
Fund Balance:				
Beginning of year	<u>193,127</u>	<u>154,085</u>	<u>(39,042)</u>	<u>55,427</u>
End of year	<u>\$ -</u>	<u>\$ 155,685</u>	<u>\$ 155,685</u>	<u>\$ 154,085</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND(27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets		
Pooled cash and investments	\$ 39,986	\$ 38,556
Interest receivable	<u>129</u>	<u>92</u>
 Total assets	 <u>\$ 40,115</u>	 <u>\$ 38,648</u>
 Liabilities		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>40,115</u>	<u>38,648</u>
 Total liabilities and fund balance	 <u>\$ 40,115</u>	 <u>\$ 38,648</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 300	\$ (287)	\$ (587)	\$ (2,322)
Expenditures:				
Capital Projects:				
General government	<u>37,161</u>	<u>-</u>	<u>37,161</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(36,861)	(287)	36,574	(2,322)
Other Financing Sources (Uses):				
Operating transfers in	<u>1,500</u>	<u>1,754</u>	<u>254</u>	<u>1,709</u>
Net change in fund balance	(35,361)	1,467	36,828	(613)
Fund Balance:				
Beginning of year	<u>35,361</u>	<u>38,648</u>	<u>3,287</u>	<u>39,261</u>
End of year	<u>\$ -</u>	<u>\$ 40,115</u>	<u>\$ 40,115</u>	<u>\$ 38,648</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 2,617,948	\$ 3,072,132
Interest receivable	<u>9,370</u>	<u>7,771</u>
Total assets	<u>\$ 2,627,318</u>	<u>\$ 3,079,903</u>
Liabilities:		
Accounts payable	\$ 235,396	\$ 4,776
Fund Balance:		
Restricted for capital projects	<u>2,391,922</u>	<u>3,075,127</u>
Total liabilities and fund balance	<u>\$ 2,627,318</u>	<u>\$ 3,079,903</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, 20223
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 4,000	\$ (27,486)	\$ (31,486)	\$ (212,732)
Expenditures:				
Capital Projects:				
General government	<u>5,263,351</u>	<u>655,719</u>	<u>4,607,632</u>	<u>1,083,096</u>
Excess (deficiency) of revenues over expenditures	<u>(5,259,351)</u>	<u>(683,205)</u>	<u>4,576,146</u>	<u>(1,295,828)</u>
Other Financing Sources (Uses):				
Operating transfers in	2,463,351	-	(2,463,351)	1,800,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,273)</u>
Total other financing sources(uses)	<u>2,463,351</u>	<u>-</u>	<u>(2,463,351)</u>	<u>1,759,727</u>
Net change in fund balance	(2,796,000)	(683,205)	2,112,795	463,899
Fund Balance:				
Beginning of year	<u>2,915,228</u>	<u>3,075,127</u>	<u>159,899</u>	<u>2,611,228</u>
End of year	<u>\$ 119,228</u>	<u>\$ 2,391,922</u>	<u>\$ 2,272,694</u>	<u>\$ 3,075,127</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 110,902	\$ 90,120
Interest receivable	<u>242</u>	<u>173</u>
 Total assets	 <u>\$ 111,144</u>	 <u>\$ 90,293</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>111,144</u>	<u>90,293</u>
 Total liabilities and fund balance	 <u>\$ 111,144</u>	 <u>\$ 90,293</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 400	\$ (533)	\$ (933)	\$ (3,669)
Expenditures:				
Capital Projects:				
General government	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(119,600)	(533)	119,067	(3,669)
Other Financing Sources (Uses):				
Operating transfers in	<u>27,500</u>	<u>21,384</u>	<u>(6,116)</u>	<u>20,835</u>
Net change in fund balance	(92,100)	20,851	112,951	17,166
Fund Balance:				
Beginning of year	<u>98,527</u>	<u>90,293</u>	<u>(8,234)</u>	<u>73,127</u>
End of year	<u>\$ 6,427</u>	<u>\$ 111,144</u>	<u>\$ 104,717</u>	<u>\$ 90,293</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 20,274	\$ 20,454
Interest receivable	<u>71</u>	<u>51</u>
Total assets	<u>\$ 20,345</u>	<u>\$ 20,505</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for capital projects	<u>20,345</u>	<u>20,505</u>
Total liabilities and fund balance	<u>\$ 20,345</u>	<u>\$ 20,505</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 200	\$ (160)	\$ (360)	\$ (2,432)
Expenditures:				
Capital Projects:				
Culture and Recreation:				
Services and supplies	5,000	-	5,000	-
Capital outlay	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>19,891</u>
Total expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>19,891</u>
Excess (deficiency) of revenues over expenditures	(19,800)	(160)	19,640	(22,323)
Fund Balance:				
Beginning of year	<u>23,137</u>	<u>20,505</u>	<u>(2,632)</u>	<u>42,828</u>
End of year	<u>\$ 3,337</u>	<u>\$ 20,345</u>	<u>\$ 17,008</u>	<u>\$ 20,505</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 79,167	\$ 76,293
Interest receivable	<u>275</u>	<u>190</u>
Total assets	<u>\$ 79,442</u>	<u>\$ 76,483</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for capital projects	<u>79,442</u>	<u>76,483</u>
Total liabilities and fund balance	<u>\$ 79,442</u>	<u>\$ 76,483</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 100	\$ (576)	\$ (676)	\$ (4,872)
Rent	<u>1,000</u>	<u>3,535</u>	<u>2,535</u>	<u>1,430</u>
Total revenues	1,100	2,959	1,859	(3,442)
Expenditures:				
Capital Projects:				
Culture and recreation	<u>65,000</u>	<u>-</u>	<u>65,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(63,900)	2,959	66,859	(3,442)
Fund Balance:				
Beginning of year	<u>71,025</u>	<u>76,483</u>	<u>5,458</u>	<u>79,925</u>
End of year	<u>\$ 7,125</u>	<u>\$ 79,442</u>	<u>\$ 72,317</u>	<u>\$ 76,483</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023
(With Comparative Actual Amounts for June 30, 2022)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Assets:			
Current Assets:			
Pooled cash and investments	\$ 201,073	\$ 15,490	\$ -
Interest receivable	749	113	79
Room tax receivable	-	-	-
Accounts receivable	3,899	1,063	2,805
Prepaid item	-	-	-
Due from sewer fund	-	-	-
Total current assets	<u>205,721</u>	<u>16,666</u>	<u>2,884</u>
Restricted Assets:			
Restricted cash	<u>64,057</u>	<u>-</u>	<u>23,266</u>
Noncurrent Assets:			
Total capital assets, net of accumulated depreciation	<u>1,139,489</u>	<u>1,398,484</u>	<u>1,051,937</u>
Total assets	<u>1,409,267</u>	<u>1,415,150</u>	<u>1,078,087</u>
Deferred Outflows of Resources:			
Pension charge	<u>31,282</u>	<u>-</u>	<u>42,520</u>
Liabilities:			
Current Liabilities:			
Accounts payable	1,898	-	1,075
Accrued payroll and benefits	3,221	-	1,726
Customer deposits	-	-	4,635
Due to water fund	-	-	-
Interest payable	1,147	-	-
Bonds payable, current portion	<u>29,515</u>	<u>-</u>	<u>5,142</u>
Total current liabilities	<u>35,781</u>	<u>-</u>	<u>12,578</u>
Long-Term Liabilities:			
Net pension liability	34,165	-	142,618
Bonds payable, long-term portion	<u>163,619</u>	<u>-</u>	<u>248,918</u>
Total long-term liabilities	<u>197,784</u>	<u>-</u>	<u>391,536</u>
Total liabilities	<u>233,565</u>	<u>-</u>	<u>404,114</u>
Deferred Inflows of Resources:			
Pension charge	<u>185</u>	<u>-</u>	<u>287</u>
Net Position:			
Net investment in capital assets	946,355	1,398,484	797,877
Restricted for debt service	64,057	-	13,924
Restricted for capital projects	-	-	9,342
Unrestricted	<u>196,387</u>	<u>16,666</u>	<u>(104,937)</u>
Total net position	<u>\$ 1,206,799</u>	<u>\$ 1,415,150</u>	<u>\$ 716,206</u>

Pahrump Lake View Golf Course	Totals	
	2023	2022
\$ 87,668	\$ 304,231	\$ 334,714
208	1,149	950
9,092	9,092	8,208
-	7,767	9,075
1,914	1,914	1,914
-	-	6,721
98,882	324,153	361,582
-	87,323	86,224
565,375	4,155,285	4,290,354
664,257	4,566,761	4,738,160
2,129	75,931	53,148
6,417	9,390	2,962
634	5,581	5,059
-	4,635	6,805
-	-	6,721
-	1,147	1,075
-	34,657	32,454
7,051	55,410	55,076
1,632	178,415	48,082
-	412,537	447,152
1,632	590,952	495,234
8,683	646,362	550,310
12	484	60,852
565,375	3,708,091	3,810,748
-	77,981	76,770
-	9,342	9,454
92,316	200,432	283,174
\$ 657,691	\$ 3,995,846	\$ 4,180,146

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Operating Revenues:			
Charges for services	\$ 143,995	\$ 24,171	\$ 50,260
Operating Expenses:			
Salaries and wages	62,085	-	54,424
Employee benefits	26,245	-	23,074
Employee benefits - net pension adjustment	2,175	-	45,492
Services and supplies	56,179	1,415	19,501
Depreciation	70,149	35,499	73,236
Total operating expenses	216,833	36,914	215,727
Operating income (loss)	(72,838)	(12,743)	(165,467)
Nonoperating Revenues (Expenses)			
Investment income (loss)	(2,184)	84	(1,088)
Room tax	-	-	-
Other income	-	-	-
Interest expense	(15,727)	-	(9,000)
Total nonoperating revenues (expenses)	(17,911)	84	(10,088)
Income (loss) before transfers	(90,749)	(12,659)	(175,555)
Transfers:			
Operating transfers in	-	-	64,000
Change in net position	(90,749)	(12,659)	(111,555)
Net Position:			
Beginning of year	1,297,548	1,427,809	827,761
End of year	\$ 1,206,799	\$ 1,415,150	\$ 716,206

Pahrump Lake View Golf Course	Totals	
	2023	2022
\$ 463,802	\$ 682,228	\$ 367,700
4,632	121,141	97,861
1,584	50,903	26,135
(485)	47,182	-
530,423	607,518	334,542
30,171	209,055	197,669
566,325	1,035,799	656,207
(102,523)	(353,571)	(288,507)
(1,315)	(4,503)	(24,308)
134,501	134,501	136,307
-	-	7,590
-	(24,727)	(27,787)
133,186	105,271	91,802
30,663	(248,300)	(196,705)
-	64,000	85,000
30,663	(184,300)	(111,705)
627,028	4,180,146	4,291,851
\$ 657,691	\$ 3,995,846	\$ 4,180,146

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility	Pahrump Lake View Golf Course
Cash Flows From Operating Activities:				
Cash received from customers	\$ 144,652	\$ 23,637	\$ 49,275	\$ 463,802
Cash paid for salaries and employee benefits	(88,006)	-	(77,896)	(5,620)
Cash paid for services and supplies	(56,932)	(1,428)	(18,724)	(524,006)
Net cash provided (used) by operating activities	(286)	22,209	(47,345)	(65,824)
Cash Flows From Noncapital Financing Activities:				
Room tax	-	-	-	133,617
Other income	-	-	-	-
Operating transfers in (out)	-	-	64,000	-
Due to (from) other funds	6,721	(6,721)	-	-
Net cash provided (used) by noncapital financing activities	6,721	(6,721)	64,000	133,617
Cash Flows From Capital and Related Financing Activities:				
Purchase of capital assets	-	-	-	(73,986)
Principal payments - bonds	(27,488)	-	(4,924)	-
Interest paid	(15,655)	-	(9,000)	-
Net cash provided (used) by capital and related financing activities	(43,143)	-	(13,924)	(73,986)
Cash Flows From Investing Activities:				
Investment income (loss)	(2,278)	2	(1,101)	(1,325)
Net increase (decrease) in pooled cash and investments	(38,986)	15,490	1,630	(7,518)
Pooled Cash and Investments:				
Beginning of year	304,116	-	21,636	95,186
End of year	\$ 265,130	\$ 15,490	\$ 23,266	\$ 87,668
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ (72,838)	\$ (12,743)	\$ (165,467)	\$ (102,523)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation expense	70,149	35,499	73,236	30,171
(Increase) decrease in accounts receivable	657	(534)	1,185	-
Increase (decrease) in prepaid items	-	-	-	-
(Increase) decrease in deferred outflows - pension	(6,886)	-	(13,768)	(2,129)
Increase (decrease) in customer deposits	-	-	(2,170)	-
Increase (decrease) in accounts payable	(753)	(13)	777	6,417
Increase (decrease) in accrued payroll and benefits	324	-	(398)	596
Increase (decrease) in net pension liability	34,165	-	94,536	1,632
Increase (decrease) in deferred inflows - pension	(25,104)	-	(35,276)	12
Total adjustments	72,552	34,952	118,122	36,699
Net cash provided (used) by operating activities	\$ (286)	\$ 22,209	\$ (47,345)	\$ (65,824)

Totals	
2023	2022
\$ 681,366	\$ 370,752
(171,522)	(139,728)
<u>(601,090)</u>	<u>(341,075)</u>
<u>(91,246)</u>	<u>(110,051)</u>
133,617	137,372
-	7,590
64,000	85,000
<u>-</u>	<u>-</u>
<u>197,617</u>	<u>229,962</u>
(73,986)	(117,135)
(32,412)	(30,354)
<u>(24,655)</u>	<u>(26,712)</u>
<u>(131,053)</u>	<u>(174,201)</u>
<u>(4,702)</u>	<u>(24,049)</u>
(29,384)	(78,339)
420,938	499,277
<u>\$ 391,554</u>	<u>\$ 420,938</u>
<u>\$ (353,571)</u>	<u>\$ (288,507)</u>
209,055	197,669
1,308	2
-	(1,914)
(22,783)	(22,391)
(2,170)	3,050
6,428	(4,619)
522	(2,896)
130,333	(36,521)
<u>(60,368)</u>	<u>46,076</u>
<u>262,325</u>	<u>178,456</u>
<u>\$ (91,246)</u>	<u>\$ (110,051)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Current Assets:		
Pooled cash and investments	\$ 201,073	\$ 239,528
Interest receivable	749	655
Accounts receivable	3,899	4,556
Due from sewer fund	-	6,721
Total current assets	205,721	251,460
Restricted Assets:		
Restricted cash	64,057	64,588
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	1,139,489	1,209,638
Total assets	1,409,267	1,525,686
Deferred Outflows of Resources:		
Pension charge	31,282	24,396
Liabilities:		
Current Liabilities:		
Accounts payable	1,898	2,651
Accrued payroll and benefits	3,221	2,897
Interest payable	1,147	1,075
Bond payable, current portion	29,515	27,488
Total current liabilities	35,781	34,111
Long-Term Liabilities:		
Net pension liability	34,165	-
Bond payable, long-term portion	163,619	193,134
Total long-term liabilities	197,784	193,134
Total liabilities	233,565	227,245
Deferred Inflows of Resources:		
Pension charge	185	25,289
Net Position:		
Net investment in capital assets	946,355	989,016
Restricted for debt service	64,057	64,588
Unrestricted	196,387	243,944
Total net position	\$ 1,206,799	\$ 1,297,548

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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Operating Revenues:				
Water	\$ 175,000	\$ 143,995	\$ (31,005)	\$ 194,660
Operating Expenses:				
Salaries and wages	95,000	62,085	32,915	55,723
Employee benefits	40,000	26,245	13,755	16,264
Employee benefits - net pension adjustment	-	2,175	(2,175)	-
Services and supplies	70,001	56,179	13,822	36,078
Capital outlay	15,000	-	15,000	-
Depreciation	75,000	70,149	4,851	70,354
Total operating expenses	295,001	216,833	78,168	178,419
Operating income (loss)	(120,001)	(72,838)	47,163	16,241
Nonoperating Revenues (Expenses)				
Investment income (loss)	2,000	(2,184)	(4,184)	(16,249)
Interest expense	(15,719)	(15,727)	(8)	(18,618)
Total nonoperating revenues (expenses)	(13,719)	(17,911)	(4,192)	(34,867)
Income (loss) before transfers	(133,720)	(90,749)	42,971	(18,626)
Transfers:				
Operating transfers in	50,000	-	(50,000)	50,000
Change in net position	\$ (83,720)	(90,749)	\$ (7,029)	31,374
Net Position:				
Beginning of year		1,297,548		1,266,174
End of year		\$ 1,206,799		\$ 1,297,548

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 144,652	\$ 194,372
Cash paid for salaries and employee benefits	(88,006)	(79,394)
Cash paid for services and supplies	(56,932)	(37,215)
Net cash provided (used) by operating activities	(286)	77,763
Cash Flows From Noncapital Financing Activities:		
Operating transfers in (out)	-	50,000
Due to (from) other funds	6,721	6,366
Net cash provided (used) by noncapital financing activities	6,721	56,366
Cash Flows From Capital and Related Financing Activities:		
Principal payments - bonds	(27,488)	(25,599)
Interest paid	(15,655)	(17,543)
Net cash provided (used) by capital and related financing activities	(43,143)	(43,142)
Cash Flows From Investing Activities:		
Investment income (loss)	(2,278)	(16,373)
Net increase (decrease) in pooled cash and investments	(38,986)	74,614
Pooled Cash and Investments:		
Beginning of year	304,116	229,502
End of year	\$ 265,130	\$ 304,116
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities:		
Operating income (loss)	\$ (72,838)	\$ 16,241
Adjustments to Reconcile Operating Income to		
Net Cash Provided by Operating Activities:		
Depreciation expense	70,149	70,354
(Increase) decrease in accounts receivable	657	(288)
(Increase) decrease in deferred outflows - pension	(6,886)	(7,087)
Increase (decrease) in accounts payable	(753)	(1,137)
Increase (decrease) in accrued payroll and benefits	324	(1,760)
Increase (decrease) in net pension liability	34,165	(15,746)
Increase (decrease) in deferred inflows - pension	(25,104)	17,186
Total adjustments	72,552	61,522
Net cash provided (used) by operating activities	\$ (286)	\$ 77,763

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Current Assets:		
Pooled cash and investments	\$ 15,490	\$ -
Interest receivable	113	31
Accounts receivable	<u>1,063</u>	<u>529</u>
Total current assets	16,666	560
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>1,398,484</u>	<u>1,433,983</u>
Total assets	<u>1,415,150</u>	<u>1,434,543</u>
Liabilities:		
Current Liabilities:		
Accounts payable	-	13
Due to water fund	<u>-</u>	<u>6,721</u>
Total current liabilities	<u>-</u>	<u>6,734</u>
Net Position:		
Net investment in capital assets	1,398,484	1,433,983
Unrestricted	<u>16,666</u>	<u>(6,174)</u>
Total net position	<u>\$ 1,415,150</u>	<u>\$ 1,427,809</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance- Positive (Negative)	2022 Actual
	Budget	Actual		
Operating Revenues:				
Sewer	\$ 15,000	\$ 24,171	\$ 9,171	\$ 11,278
Operating Expenses:				
Salaries and wages	1,500	-	1,500	-
Employee benefits	500	-	500	-
Services and supplies	13,050	1,415	11,635	3,766
Depreciation	40,000	35,499	4,501	31,643
Total operating expenses	55,050	36,914	18,136	35,409
Operating income (loss)	(40,050)	(12,743)	27,307	(24,131)
Nonoperating Revenues (Expenses):				
Interest income (loss)	50	84	34	(654)
Change in net position	\$ (40,000)	(12,659)	\$ 27,341	(24,785)
Net Position:				
Beginning of year		1,427,809		1,452,594
End of year		\$ 1,415,150		\$ 1,427,809

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 23,637	\$ 11,036
Cash paid for services and supplies	<u>(1,428)</u>	<u>(3,997)</u>
Net cash provided (used) by operating activities	22,209	7,039
Cash Flows From Noncapital Financing Activities:		
Due to (from) other funds	(6,721)	(6,366)
Cash Flows From Investing Activities:		
Investment income (loss)	<u>2</u>	<u>(673)</u>
Net increase (decrease) in pooled cash and investments	15,490	-
Pooled Cash and Investments:		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ 15,490</u>	<u>\$ -</u>
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities:		
Operating income (loss)	<u>\$ (12,743)</u>	<u>\$ (24,131)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided by Operating Activities:		
Depreciation expense	35,499	31,643
(Increase) decrease in accounts receivable	(534)	(242)
Increase (decrease) in accounts payable	<u>(13)</u>	<u>(231)</u>
Total adjustments	<u>34,952</u>	<u>31,170</u>
Net cash provided (used) by operating activities	<u>\$ 22,209</u>	<u>\$ 7,039</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Current Assets:		
Interest receivable	\$ 79	\$ 66
Accounts receivable	<u>2,805</u>	<u>3,990</u>
Total current assets	2,884	4,056
Restricted Assets:		
Restricted cash	23,266	21,636
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>1,051,937</u>	<u>1,125,173</u>
Total assets	<u>1,078,087</u>	<u>1,150,865</u>
Deferred Outflows of Resources:		
Pension charge	<u>42,520</u>	<u>28,752</u>
Liabilities:		
Current Liabilities:		
Accounts payable	1,075	298
Accrued payroll and benefits	1,726	2,124
Customer deposits	4,635	6,805
Bond payable, current portion	<u>5,142</u>	<u>4,966</u>
Total current liabilities	<u>12,578</u>	<u>14,193</u>
Long-Term Liabilities:		
Net pension liability	142,618	48,082
Bond payable, long-term portion	<u>248,918</u>	<u>254,018</u>
Total long-term liabilities	<u>391,536</u>	<u>302,100</u>
Total liabilities	<u>404,114</u>	<u>316,293</u>
Deferred Inflows of Resources:		
Pension charge	<u>287</u>	<u>35,563</u>
Net Position:		
Net investment in capital assets	797,877	866,189
Restricted for debt service	13,924	12,182
Restricted for capital projects	9,342	9,454
Unrestricted	<u>(104,937)</u>	<u>(60,064)</u>
Total net position	<u>\$ 716,206</u>	<u>\$ 827,761</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Water	\$ 58,000	\$ 50,260	\$ (7,740)	\$ 50,488
Operating Expenses:				
Salaries and wages	60,000	54,424	5,576	40,481
Employee benefits	25,000	23,074	1,926	9,252
Employee benefits - net pension adjustment	-	45,492	(45,492)	-
Services and supplies	21,595	19,501	2,094	21,704
Depreciation	74,000	73,236	764	72,900
Total operating expenses	180,595	215,727	(35,132)	144,337
Operating income (loss)	(122,595)	(165,467)	(42,872)	(93,849)
Nonoperating Revenues (Expenses):				
Investment income (loss)	500	(1,088)	(1,588)	(1,935)
Interest expense	(9,001)	(9,000)	1	(9,169)
Total nonoperating revenues (expenses)	(8,501)	(10,088)	(1,587)	(11,104)
Income (loss) before transfers	(131,096)	(175,555)	(44,459)	(104,953)
Transfers:				
Operating transfers in	50,000	64,000	14,000	35,000
Change in net position	\$ (81,096)	(111,555)	\$ (30,459)	(69,953)
Net Position:				
Beginning of year		827,761		897,714
End of year		\$ 716,206		\$ 827,761

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND(27502, 27503, 27504)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 49,275	\$ 54,070
Cash paid for salaries and employee benefits	(77,896)	(58,075)
Cash paid for services and supplies	(18,724)	(22,117)
Net cash provided (used) by operating activities	(47,345)	(26,122)
Cash Flows From Noncapital Financing Activities:		
Operating transfers in (out)	64,000	35,000
Cash Flows From Capital and Related Financing Activities:		
Principal payments - bonds	(4,924)	(4,755)
Interest paid	(9,000)	(9,169)
Net cash provided (used) by capital and related financing activities	(13,924)	(13,924)
Cash Flows From Investing Activities:		
Investment income (loss)	(1,101)	(1,936)
Net increase (decrease) in pooled cash and investments	1,630	(6,982)
Pooled Cash and Investments:		
Beginning of year	21,636	28,618
End of year	\$ 23,266	\$ 21,636
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (165,467)	\$ (93,849)
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	73,236	72,900
(Increase) decrease in accounts receivable	1,185	532
(Increase) decrease in deferred outflows - pension	(13,768)	(15,304)
Increase (decrease) in customer deposits	(2,170)	3,050
Increase (decrease) in accounts payable	777	(413)
Increase (decrease) in accrued payroll and benefits	(398)	(1,153)
Increase (decrease) in net pension liability	94,536	(20,775)
Increase (decrease) in deferred inflows - pension	(35,276)	28,890
Total adjustments	118,122	67,727
Net cash provided (used) by operating activities	\$ (47,345)	\$ (26,122)

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Current Assets:		
Pooled cash and investments	\$ 87,668	\$ 95,186
Interest receivable	208	198
Room tax receivable	9,092	8,208
Prepaid item	1,914	1,914
Total current assets	98,882	105,506
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	565,375	521,560
Total assets	664,257	627,066
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension charge	2,129	-
Liabilities:		
Current Liabilities:		
Accounts payable	6,417	-
Accrued payroll and benefits	634	38
Total current liabilities	7,051	38
Long-term liabilities:		
Net pension liability	1,632	-
Total liabilities	8,683	38
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension charge	12	-
Net Position:		
Net investment in capital assets	565,375	521,560
Unrestricted	92,316	105,468
Total net position	\$ 657,691	\$ 627,028

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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Golf course sales and fees	\$ 300,000	\$ 463,802	\$ 163,802	\$ 111,274
Operating Expenses:				
Salaries and wages	15,000	4,632	10,368	1,657
Employee benefits	6,500	1,584	4,916	619
Employee benefits - net pension adjustment	-	(485)	485	-
Services and supplies	300,000	530,423	(230,423)	272,994
Capital outlay	250,000	-	250,000	-
Depreciation	25,000	30,171	(5,171)	22,772
Total operating expenses	596,500	566,325	30,175	298,042
Operating income (loss)	(296,500)	(102,523)	193,977	(186,768)
Nonoperating Revenues (Expenses):				
Investment income (loss)	500	(1,315)	(1,815)	(5,470)
Room tax	112,500	134,501	22,001	136,307
Other income	-	-	-	7,590
Total nonoperating revenues (expenses)	113,000	133,186	20,186	138,427
Change in net position	\$ (183,500)	30,663	\$ 214,163	(48,341)
Net Position:				
Beginning of year		627,028		675,369
End of year		\$ 657,691		\$ 627,028

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 463,802	\$ 111,274
Cash paid for salaries and employee benefits	(5,620)	(2,259)
Cash paid for services and supplies	<u>(524,006)</u>	<u>(277,746)</u>
Net cash provided (used) by operating activities	<u>(65,824)</u>	<u>(168,731)</u>
Cash Flows From Noncapital Financing Activities:		
Room tax	133,617	137,372
Other income	<u>-</u>	<u>7,590</u>
Net cash provided (used) by noncapital financing activities	<u>133,617</u>	<u>144,962</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	<u>(73,986)</u>	<u>(117,135)</u>
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(1,325)</u>	<u>(5,067)</u>
Net increase (decrease) in pooled cash and investments	(7,518)	(145,971)
Pooled Cash and Investments:		
Beginning of year	<u>95,186</u>	<u>241,157</u>
End of year	<u><u>\$ 87,668</u></u>	<u><u>\$ 95,186</u></u>
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>\$ (102,523)</u>	<u>\$ (186,768)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	30,171	22,772
(Increase) decrease in accounts receivable		
(Increase) decrease in prepaid items	-	(1,914)
(Increase) decrease in deferred outflows - pension	(2,129)	-
Increase (decrease) in accounts payable	6,417	(2,838)
Increase (decrease) in accrued payroll and benefits	596	17
Increase (decrease) in net pension liability	1,632	-
Increase (decrease) in deferred inflows - pension	<u>12</u>	<u>-</u>
Total adjustments	<u>36,699</u>	<u>18,037</u>
Net cash provided (used) by operating activities	<u><u>\$ (65,824)</u></u>	<u><u>\$ (168,731)</u></u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2023	2022
Assets:					
Pooled cash and investments	\$ 4,649,769	\$ 385,593	\$ 2,494,906	\$ 7,530,268	\$ 4,374,854
Interest receivable	15,573	1,236	4,069	20,878	9,029
Due from others	-	-	49,464	49,464	-
Prepaid item	-	3,960	-	3,960	-
Total assets	<u>4,665,342</u>	<u>390,789</u>	<u>2,548,439</u>	<u>7,604,570</u>	<u>4,383,883</u>
Liabilities:					
Accounts payable	44,366	45,651	229,184	319,201	60,085
Accrued payroll and benefits	-	165	9,088	9,253	3,491
Total liabilities	<u>44,366</u>	<u>45,816</u>	<u>238,272</u>	<u>328,454</u>	<u>63,576</u>
Net Position:					
Unrestricted	<u>\$ 4,620,976</u>	<u>\$ 344,973</u>	<u>\$ 2,310,167</u>	<u>\$ 7,276,116</u>	<u>\$ 4,320,307</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2023	2022
Operating Revenues:					
Charges for Services:					
Insurance premiums	\$ 3,075,764	\$ 574,921	\$ 3,081,884	\$ 6,732,569	\$ 5,459,855
Operating Expenses:					
Salaries and wages	-	-	101,449	101,449	92,750
Employee benefits	-	100,000	35,050	135,050	129,816
Service and supplies	995,850	468,445	268,653	1,732,948	994,766
Capital	-	-	53,810	53,810	-
Insurance cost	-	-	1,456,115	1,456,115	1,430,457
Claims cost	-	-	315,318	315,318	341,718
Total operating expenses	995,850	568,445	2,230,395	3,794,690	2,989,507
Operating income (loss)	2,079,914	6,476	851,489	2,937,879	2,470,348
Nonoperating Revenues (Expenses):					
Investment income (loss)	(11,131)	(3,871)	32,932	17,930	(155,389)
Changes in net position	2,068,783	2,605	884,421	2,955,809	2,314,959
Net Position:					
Beginning of year	2,552,193	342,368	1,425,746	4,320,307	2,005,348
End of year	\$ 4,620,976	\$ 344,973	\$ 2,310,167	\$ 7,276,116	\$ 4,320,307

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	Risk Management			Totals	
	Workers	Health	Risk		
	Compensation	Self Insurance	Management	2023	2022
Cash Flows From Operating Activities:					
Cash received from customers	\$ 3,075,764	\$ 574,921	\$ 3,032,420	\$ 6,683,105	\$ 5,459,855
Cash paid for salaries and employee benefit	-	(99,835)	(130,902)	(230,737)	(221,418)
Cash paid for services and supplies	<u>(968,033)</u>	<u>(469,751)</u>	<u>(1,865,251)</u>	<u>(3,303,035)</u>	<u>(2,809,520)</u>
Net cash provided (used) by operating activities	2,107,731	5,335	1,036,267	3,149,333	2,428,917
Cash Flows From Investing Activities:					
Investment income (loss)	<u>(20,350)</u>	<u>(3,956)</u>	<u>30,387</u>	<u>6,081</u>	<u>(160,048)</u>
Net increase (decrease) in pooled cash and investments	2,087,381	1,379	1,066,654	3,155,414	2,268,869
Pooled Cash and Investments:					
Beginning 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>
End of year	<u>\$ 4,649,769</u>	<u>\$ 385,593</u>	<u>\$ 2,494,906</u>	<u>\$ 7,530,268</u>	<u>\$ 4,374,854</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:					
Operating income (loss)	<u>\$ 2,079,914</u>	<u>\$ 6,476</u>	<u>\$ 851,489</u>	<u>\$ 2,937,879</u>	<u>\$ 2,470,348</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash (Used) by Operating Activities:					
Decrease (increase) in due from others	-	-	(49,464)	(49,464)	-
Decrease (increase) in prepaid items	-	(3,960)	-	(3,960)	-
Increase (decrease) in accounts payable	27,817	2,654	228,645	259,116	(42,579)
Increase (decrease) in accrued payroll and benefits	<u>-</u>	<u>165</u>	<u>5,597</u>	<u>5,762</u>	<u>1,148</u>
Total adjustments	<u>27,817</u>	<u>(1,141)</u>	<u>184,778</u>	<u>211,454</u>	<u>(41,431)</u>
Net cash provided (used) by operating activities	<u>\$ 2,107,731</u>	<u>\$ 5,335</u>	<u>\$ 1,036,267</u>	<u>\$ 3,149,333</u>	<u>\$ 2,428,917</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND(10608)
STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2022	2022
Assets:		
Pooled cash and investments	\$ 4,649,769	\$ 2,562,388
Interest receivable	<u>15,573</u>	<u>6,354</u>
Total assets	4,665,342	2,568,742
Liabilities:		
Accounts payable	<u>44,366</u>	<u>16,549</u>
Net Position:		
Unrestricted	<u>\$ 4,620,976</u>	<u>\$ 2,552,193</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 3,350,000	\$ 3,075,764	\$ (274,236)	\$ 3,239,800
Operating Expenses:				
Service and supplies	<u>3,365,000</u>	<u>995,850</u>	<u>2,369,150</u>	<u>605,893</u>
Operating income (loss)	(15,000)	2,079,914	2,094,914	2,633,907
Nonoperating Revenues (Expenses):				
Investment income (loss)	<u>15,000</u>	<u>(11,131)</u>	<u>(26,131)</u>	<u>(81,714)</u>
Changes in net position	<u>\$ -</u>	2,068,783	<u>\$ 2,068,783</u>	2,552,193
Net Position:				
Beginning of year		<u>2,552,193</u>		<u>-</u>
End of year		<u>\$ 4,620,976</u>		<u>\$ 2,552,193</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND(10608)
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 3,075,764	\$ 3,239,800
Cash paid for services and supplies	<u>(968,033)</u>	<u>(589,344)</u>
Net cash (used) by operating activities	2,107,731	2,650,456
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(20,350)</u>	<u>(88,068)</u>
Net increase (decrease) in pooled cash and investments	2,087,381	2,562,388
Pooled Cash and Investments:		
Beginning of year	<u>2,562,388</u>	<u>-</u>
End of year	<u><u>\$ 4,649,769</u></u>	<u><u>\$ 2,562,388</u></u>
Reconciliation of Operating Income (Loss) to		
Net Cash (Used) by Operating Activities:		
Operating income (loss)	\$ 2,079,914	\$ 2,633,907
Adjustments to Reconcile Operating (Loss) to		
Net Cash (Used) by Operating Activities:		
Increase (decrease) in accounts payable	<u>27,817</u>	<u>16,549</u>
Net cash provided (used) by operating activities	<u><u>\$ 2,107,731</u></u>	<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, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 385,593	\$ 384,214
Interest receivable	1,236	1,151
Prepaid item	<u>3,960</u>	<u>-</u>
Total assets	<u>390,789</u>	<u>385,365</u>
Liabilities:		
Accounts payable	45,651	42,997
Accrued payroll and benefits	<u>165</u>	<u>-</u>
Total liabilities	<u>45,816</u>	<u>42,997</u>
Net Position:		
Unrestricted	<u>\$ 344,973</u>	<u>\$ 342,368</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 510,000	\$ 574,921	\$ 64,921	\$ 512,049
Operating Expenses:				
Salaries and wages	-	-	-	55
Employee benefits	-	100,000	(100,000)	96,821
Service and supplies	510,000	468,445	41,555	387,240
Total operating expenses	510,000	568,445	(58,445)	484,116
Operating income (loss)	-	6,476	6,476	27,933
Nonoperating Revenues (Expenses)				
Investment income (loss)	-	(3,871)	(3,871)	(26,882)
Total nonoperating revenues (expenses)	-	2,605	2,605	1,051
Transfers:				
Operating transfers out	(20,000)	-	20,000	-
Changes in net position	\$ (20,000)	2,605	\$ 22,605	1,051
Net Position:				
Beginning of year		342,368		341,317
End of year		\$ 344,973		\$ 342,368

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND(10604)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 574,921	\$ 512,049
Cash paid for salaries and employee benefits	(99,835)	(96,876)
Cash paid for services and supplies	<u>(469,751)</u>	<u>(440,775)</u>
Net cash provided (used) by operating activities	5,335	(25,602)
Cash Flows From Investing Activities:		
Investment income (loss)	<u>(3,956)</u>	<u>(27,158)</u>
Net increase (decrease) in pooled cash and investments	1,379	(52,760)
Pooled Cash and Investments:		
Beginning of year	<u>384,214</u>	<u>436,974</u>
End of year	<u>\$ 385,593</u>	<u>\$ 384,214</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Operating income (loss)	<u>\$ 6,476</u>	<u>\$ 27,933</u>
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) by Operating Activities:		
Decrease (increase) in prepaid items	(3,960)	-
Increase (decrease) in accounts payable	2,654	(53,535)
Increase (decrease) in accrued payroll and benefits	<u>165</u>	<u>-</u>
Total adjustments	<u>(1,141)</u>	<u>(53,535)</u>
Net cash provided (used) by operating activities	<u>\$ 5,335</u>	<u>\$ (25,602)</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2023 AND 2022

	2023	2022
Assets:		
Pooled cash and investments	\$ 2,494,906	\$ 1,428,252
Interest receivable	4,069	1,524
Due from others	<u>49,464</u>	<u>-</u>
Total assets	<u>2,548,439</u>	<u>1,429,776</u>
Liabilities:		
Accounts payable	229,184	539
Accrued payroll and benefits	<u>9,088</u>	<u>3,491</u>
Total liabilities	<u>238,272</u>	<u>4,030</u>
Net Position:		
Unrestricted	<u>\$ 2,310,167</u>	<u>\$ 1,425,746</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

	2023		Variance-	2022
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 3,013,858	\$ 3,081,884	\$ 68,026	\$ 1,708,006
Operating Expenses:				
Salaries and wages	175,000	101,449	73,551	92,695
Employee benefits	96,250	35,050	61,200	32,995
Service and supplies	506,401	268,653	237,748	1,633
Capital	50,000	53,810	(3,810)	-
Insurance cost	2,300,000	1,456,115	843,885	1,430,457
Claims cost	<u>1,000,000</u>	<u>315,318</u>	<u>684,682</u>	<u>341,718</u>
Total operating expenses	<u>4,127,651</u>	<u>2,230,395</u>	<u>1,897,256</u>	<u>1,899,498</u>
Operating income (loss)	(1,113,793)	851,489	1,965,282	(191,492)
Nonoperating Revenues (Expenses):				
Investment income (loss)	<u>-</u>	<u>32,932</u>	<u>32,932</u>	<u>(46,793)</u>
Changes in net position	<u>\$ (1,113,793)</u>	884,421	<u>\$ 1,998,214</u>	(238,285)
Net Position:				
Beginning of year		<u>1,425,746</u>		<u>1,664,031</u>
End of year		<u>\$ 2,310,167</u>		<u>\$ 1,425,746</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND(10607)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Cash received from customers	\$ 3,032,420	\$ 1,708,006
Cash paid for salaries and employee benefits	(130,902)	(124,542)
Cash paid for services and supplies	<u>(1,865,251)</u>	<u>(1,779,401)</u>
Net cash provided (used) by operating activities	1,036,267	(195,937)
Cash Flows From Investing Activities:		
Investment income (loss)	<u>30,387</u>	<u>(44,822)</u>
Net increase (decrease) in pooled cash and investments	1,066,654	(240,759)
Pooled Cash and Investments:		
Beginning of year	<u>1,428,252</u>	<u>1,669,011</u>
End of year	<u><u>\$ 2,494,906</u></u>	<u><u>\$ 1,428,252</u></u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Operating income (loss)	<u>\$ 851,489</u>	<u>\$ (191,492)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Decrease (increase) in due from others	(49,464)	-
Increase (decrease) in accounts payable	228,645	(5,593)
Increase (decrease) in accrued payroll and benefits	<u>5,597</u>	<u>1,148</u>
Total adjustments	<u>184,778</u>	<u>(4,445)</u>
Net cash provided (used) by operating activities	<u><u>\$ 1,036,267</u></u>	<u><u>\$ (195,937)</u></u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
TRUST FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

	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	\$ 2,088,961	\$ 41,297	\$ 43,015	\$ 100,546	\$ 2,273,819	\$ 26,701
Interest receivable	6,156	132	130	369	6,787	-
Total assets	2,095,117	41,429	43,145	100,915	2,280,606	26,701
Liabilities:						
Accrued payroll and benefits	-	-	-	-	-	-
Net Position:						
Held in trust	<u>\$ 2,095,117</u>	<u>\$ 41,429</u>	<u>\$ 43,145</u>	<u>\$ 100,915</u>	<u>\$ 2,280,606</u>	<u>\$ 26,701</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Pension (and other Employee Benefits)					
	Trust Funds				Total	
	County	Gabbs	Beatty	Pahrump	Pension (and	F.H. Flint
	OPEB	Town	Town	Town	other Employee	Scholarship
	Trust	OPEB	OPEB	OPEB	Benefits)	Private-Purpose
		Trust	Trust	Trust	Trust Funds	Trust Fund
Additions:						
Contributions:						
Employer	\$ 1,891,455	\$ 16,500	\$ 27,000	\$ -	\$ 1,934,955	\$ -
Investment income (loss)	10,078	(18)	(8)	(1,964)	8,088	35
Total additions	<u>1,901,533</u>	<u>16,482</u>	<u>26,992</u>	<u>(1,964)</u>	<u>1,943,043</u>	<u>35</u>
Deductions:						
Benefit payments	1,659,924	1,844	11,068	64,578	1,737,414	-
Services and supplies	<u>17,136</u>	<u>-</u>	<u>-</u>	<u>364</u>	<u>17,500</u>	<u>-</u>
Total deductions	<u>1,677,060</u>	<u>1,844</u>	<u>11,068</u>	<u>64,942</u>	<u>1,754,914</u>	<u>-</u>
Change in net position	224,473	14,638	15,924	(66,906)	188,129	35
Net Position:						
Beginning 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>
End of year	<u>\$ 2,095,117</u>	<u>\$ 41,429</u>	<u>\$ 43,145</u>	<u>\$ 100,915</u>	<u>\$ 2,280,606</u>	<u>\$ 26,701</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Assets:				
Pooled cash and investments	\$ 2,298,913	\$ 222,348	\$ 404,141	\$ 122,488
Interest receivable	7,185	-	1,424	432
Taxes receivable	-	110,086	8,499	-
Due from other governments	-	-	-	14,403
Accounts receivable	-	-	-	-
Prepaid item	-	-	-	-
Total assets	<u>2,306,098</u>	<u>332,434</u>	<u>414,064</u>	<u>137,323</u>
Liabilities:				
Accounts payable and other liabilities	-	-	17,522	-
Due to other governments	-	290,177	392,807	-
Unavailable revenue - taxes	-	42,257	3,735	-
Total liabilities	-	<u>332,434</u>	<u>414,064</u>	-
Net Position:				
Restricted for other governments	-	-	-	137,323
Restricted for individuals	<u>2,306,098</u>	-	-	-
Total net position	<u>\$ 2,306,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,323</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 5,749	\$ 5,854	\$ 343,481	\$ 910,104	\$ 628,040	\$ 550,752
20	21	4,513	24,959	13,758	10,973
-	-	63,888	71,625	135,204	21,978
-	-	-	118,149	574,824	34,874
-	-	-	36,970	169,321	-
-	-	-	-	-	32,225
<u>5,769</u>	<u>5,875</u>	<u>411,882</u>	<u>1,161,807</u>	<u>1,521,147</u>	<u>650,802</u>
-	-	-	-	-	-
-	-	401,485	1,160,845	1,513,718	633,546
-	-	10,397	962	7,429	17,256
-	-	<u>411,882</u>	<u>1,161,807</u>	<u>1,521,147</u>	<u>650,802</u>
5,769	5,875	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,769</u>	<u>\$ 5,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Assets:				
Pooled cash and investments	\$ 63,753	\$ 221,305	\$ 123,577	\$ 35,601
Interest receivable	932	1,986	1,047	522
Taxes receivable	74,224	3,939	5,469	2,154
Due from other governments	9,191	1,019	3,091	2,160
Accounts receivable	-	-	-	-
Prepaid item	18,740	-	-	-
	<u>166,840</u>	<u>228,249</u>	<u>133,184</u>	<u>40,437</u>
Total assets	<u>166,840</u>	<u>228,249</u>	<u>133,184</u>	<u>40,437</u>
Liabilities:				
Accounts payable and other liabilities	-	-	-	-
Due to other governments	158,445	224,538	127,940	38,791
Unavailable revenue - taxes	8,395	3,711	5,244	1,646
	<u>166,840</u>	<u>228,249</u>	<u>133,184</u>	<u>40,437</u>
Total liabilities	<u>166,840</u>	<u>228,249</u>	<u>133,184</u>	<u>40,437</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 2023
\$ 13,937,186	\$ 313,852	\$ 849,177	\$ 6,481	\$ 18,804,356	\$ 417,501	\$ 40,264,659
58,387	2,417	6,559	24	-	1,383	136,542
560,220	19,658	14,102	-	-	-	1,091,046
-	-	71,820	-	-	-	829,531
-	-	-	-	-	-	206,291
-	-	-	-	-	-	50,965
<u>14,555,793</u>	<u>335,927</u>	<u>941,658</u>	<u>6,505</u>	<u>18,804,356</u>	<u>418,884</u>	<u>42,579,034</u>
-	-	-	1,481	-	-	19,003
2,769,450	335,927	933,683	-	-	-	8,981,352
<u>331,878</u>	<u>-</u>	<u>7,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>440,885</u>
<u>3,101,328</u>	<u>335,927</u>	<u>941,658</u>	<u>1,481</u>	<u>-</u>	<u>-</u>	<u>9,441,240</u>
11,454,465	-	-	-	18,804,356	418,884	30,826,672
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,024</u>	<u>-</u>	<u>-</u>	<u>2,311,122</u>
<u>\$ 11,454,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,024</u>	<u>\$ 18,804,356</u>	<u>\$ 418,884</u>	<u>\$ 33,137,794</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Additions:				
Taxes	\$ 1,014,771	\$ 4,497,066	\$ 249,267	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	675	-	-
Fines and forfeitures	-	35,933	-	-
Intergovernmental	-	-	33	-
Miscellaneous	25,083	1,519,430	(4,308)	13,346
Total revenue	1,039,854	6,053,104	244,992	13,346
Deductions:				
Payments to other governments	20,598	6,053,104	244,992	4,681
Change in net position	1,019,256	-	-	8,665
Net Position:				
Beginning of year	1,286,842	-	-	128,658
End of year	<u>\$ 2,306,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,323</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ -	\$ -	\$ 810,912	\$ 766,168	\$ 1,037,447	\$ 1,037,884
-	-	-	4,420	700	-
-	-	-	349,457	1,224,976	13,630
-	-	-	650	52,244	5,038
-	-	-	644,229	1,233,725	224,838
(46)	(46)	(21,681)	(44,103)	11,024	(13,331)
(46)	(46)	789,231	1,720,821	3,560,116	1,268,059
-	-	789,231	1,720,821	3,560,116	1,268,059
(46)	(46)	-	-	-	-
5,815	5,921	-	-	-	-
\$ 5,769	\$ 5,875	\$ -	\$ -	\$ -	\$ -

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Additions:				
Taxes	\$ 770,075	\$ 127,381	\$ 171,601	\$ 80,435
Licenses and permits	-	-	-	-
Charges for services	2,614	790	1,782	203
Fines and forfeitures	1,458	230	45	41
Intergovernmental	75,354	7,177	36,830	12,035
Miscellaneous	<u>2,600</u>	<u>2,568</u>	<u>1,331</u>	<u>2,227</u>
Total revenue	852,101	138,146	211,589	94,941
Deductions:				
Payments to other governments	<u>852,101</u>	<u>138,146</u>	<u>211,589</u>	<u>94,941</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 2023
\$ 21,932,236	\$ 277,610	\$ 328,568	\$ -	\$ -	\$ -	\$ 33,101,421
-	-	8,465	-	-	-	13,585
-	350	-	-	-	-	1,594,477
-	-	3,346	-	-	-	98,985
914,084	-	374,882	-	-	-	3,523,187
<u>271,363</u>	<u>12,262</u>	<u>(349)</u>	<u>(369)</u>	<u>(174,006)</u>	<u>(2,871)</u>	<u>1,600,124</u>
23,117,683	290,222	714,912	(369)	(174,006)	(2,871)	39,931,779
 <u>23,979,369</u>	 <u>290,222</u>	 <u>714,912</u>	 <u>-</u>	 <u>523,444</u>	 <u>-</u>	 <u>40,466,326</u>
(861,686)	-	-	(369)	(697,450)	(2,871)	(534,547)
 <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>
<u>\$ 11,454,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,024</u>	<u>\$ 18,804,356</u>	<u>\$ 418,884</u>	<u>\$ 33,137,794</u>

**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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 25, 2024.

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 responses, as item 2023-001 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 finding identified in our audit report and described in the accompanying schedule of findings and responses. 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
April 25, 2024

**NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023**

2023-001 Financial Period Close

Material Weakness in Internal Control Over Financial Reporting

Criteria: Each monthly accounting period should be closed on time. All significant accounts should be reconciled and reviewed. Significant variances should be adjusted where necessary.

Condition: Monthly accounting period close procedures are not performed timely.

Cause of Condition: Staff turnover within the Comptroller's office impacted the completion of monthly closing procedures.

Effect: Monthly financial information was untimely and included errors.

Recommendations: Staffing requirements in the Comptroller's office should be reviewed and adjusted where necessary. Regular training should be provided to staff members of the Comptroller's office concerning accounting processes and period close procedures.

Views of Responsible Officials: County management agrees with the finding and recommendation.

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, 2023, 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 354.

PRIOR YEAR RECOMMENDATIONS

Pooled Cash and Investment Reconciliation

Monthly reconciliations of bank and investment account activity to the general ledger were not completed timely and accurately for several months during the year.

Status

Reconciliations were completed in a timely manner.

CURRENT YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

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

Grants Special Revenue Fund	\$ 73,202 (Page 108)
Pahrump Museum Special Revenue Fund	\$ 17,764 (Page 162)
Tonopah Museum Special Revenue Fund	8,135 (Page 164)

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.

Tonopah Museum Fund - The deficit net position of the Tonopah Museum Fund is due to receiving less revenue than anticipated during the year. The deficit will be corrected in the following year.

Expenditures in Excess of Appropriations

Nevada Revised Statutes chapter 354.626 indicates that expenditures may not exceed amounts appropriated for a function. The following funds/functions exceeded budgeted appropriations:

Pahrump Museum Special Revenue Fund Culture and Recreation Function	\$ 2,693 (Page 162)
Tonopah Museum Special Revenue Fund Culture and Recreation Function	\$ 3,404 (Page 164)
Public Safety Sales Tax Distributions Fund Public Safety Function	\$ 1,734 (Page 192)
Beatty Room Tax Fund Culture and Recreations Function	\$ 4,133 (Page 223)
Manhattan Utility Fund Expenditure	\$ 35,132 (Page 325)
Health Insurance Internal Service Fund	\$ 58,445 (Page 337)

Capital Asset Inventory

Chapter 354.625 of the Nevada Revised Statutes and Chapter 354.750 of the Nevada Administrative Code require the County to designate a capital asset manager and inventory County equipment at least every two years. Each asset of the County is to be assigned an identifying number and be labeled as belonging to the County.

A physical inventory of capital assets has not been conducted during the past two years.

Identifying numbers and labels have not been timely assigned and attached to asset additions.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

The following fund had a deficit fund balance/net position in the prior year:

Pahrump Museum Special Revenue Fund	\$ 7,619
-------------------------------------	----------

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 the 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 the prior year general fund expenditures. The stabilization fund is an "internally reported" fund on Page 281 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, 2023, 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 (CONTINUED)

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 plans to accumulate money \$70,200 in the fund. The following projects were funded during the year:

Debt Service	\$ 114,397
Intergovernmental	35,334
Building Improvements	90,837
Equipment	<u>249,198</u>
	<u>\$ 489,766</u>

Beatty Town Special Ad Valorem Capital Projects Fund

The County established the Beatty Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. There were no projects funded during the year. (Page 297)

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. (Page 301)

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. (Page 303)

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. (Page 307)

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	\$ 823,112
One Stop Shop at Calvada	41,957
Pahrump Animal Shelter	<u>54,585</u>
	<u>\$ 919,654</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
April 25, 2024