

NYE COUNTY, NEVADA

**REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023

NYE COUNTY, NEVADA

JUNE 30, 2023

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COMPLIANCE

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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 |

DANIEL C. McARTHUR, LTD

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the 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 compromise 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 | 92,669,068 | 84,165,340 | 9,108,399 | 6,756,318 | 101,777,467 | 90,921,658 |

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 | 93,816,130 | 71,316,644 | 7,884,636 | 6,191,080 | 101,700,766 | 77,507,724 |
| Increase in net position before transfer: | (1,147,062) | 12,848,696 | 1,223,763 | 565,238 | 76,701 | 13,413,934 |
| Transfers | (64,000) | (735,273) | 64,000 | 735,273 | - | - |
| Increase in net position | (1,211,062) | 12,113,423 | 1,287,763 | 1,300,511 | 76,701 | 13,413,934 |
| 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 | 75,571,420 | 63,457,997 | 17,241,639 | 15,941,128 | 92,813,059 | 79,399,125 |
| 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 to 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 | | | | Balance |
|--|-----------------------|---------------------|------------------|---------------------|-----------------------|
| | June 30, 2022 | Additions | Deletions | Transfers | |
| 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 (CONTINUED)

Business-type Activities:

Capital assets not being depreciated:

| | Balance | | | | | Balance |
|------|----------------------|------------------|------------------|------------------|--|----------------|
| | June 30, 2022 | Additions | Deletions | Transfers | | |
| 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 | Transfers | | | 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>\$ -</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 | | Deletions | Balance | | Due within one year |
|---------------------------------|-----------------------|----------------------|-----------------------|-----------------------|---------------------|--------------------------------|
| | June 30, 2022 | Additions | | June 30, 2023 | | |
| 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 | | Deletions | Balance | | Due within one year |
|----------------------------------|----------------------|---------------------|--------------------|----------------------|-------------------|--------------------------------|
| | June 30, 2022 | Additions | | June 30, 2023 | | |
| 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> | |

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 Activities 2023 | Business-type Activities 2023 | Total 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 | 159,697,838 | 8,932,972 | 168,630,810 |
| 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 | 34,069,282 | - | 34,069,282 |
| 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 Service | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| | | | | | | | |
| 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 | | | | Capital Projects Fund |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | General Fund | Road Fund | Grants 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><u>\$ 9,804,581</u></u> | <u><u>\$ 6,741,672</u></u> | <u><u>\$ 19,651,384</u></u> | <u><u>\$ 12,398,818</u></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><u>3,199,127</u></u> | <u><u>1,142,452</u></u> | <u><u>19,067,628</u></u> | <u><u>1,344,977</u></u> | |
| Deferred Inflows of Resources: | | | | | |
| Unavailable revenue - taxes | 260,187 | - | - | 8,423 | |
| Unavailable revenue - grants | - | - | 656,958 | - | |
| Total deferred inflows of resources | <u><u>260,187</u></u> | <u><u>-</u></u> | <u><u>656,958</u></u> | <u><u>8,423</u></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><u>6,345,267</u></u> | <u><u>5,599,220</u></u> | <u><u>(73,202)</u></u> | <u><u>11,045,418</u></u> | |
| Total liabilities, deferred inflows of resources, and fund balance | <u><u>\$ 9,804,581</u></u> | <u><u>\$ 6,741,672</u></u> | <u><u>\$ 19,651,384</u></u> | <u><u>\$ 12,398,818</u></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>\$ 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>2,298,441</u> | <u>27,052,625</u> | | |
| 161,837 | 430,447 | | |
| - | 656,958 | | |
| <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>52,506,991</u> | <u>75,423,694</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 | \$ 74,360,358 |

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 | <u>(5,109,564)</u> | <u>(1,373,440)</u> | <u>(604,456)</u> | <u>(818,054)</u> |
| Fund Balance: | | | | |
| Beginning of year | 11,454,831 | 6,972,660 | 531,254 | 11,863,472 |
| 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 |
| | 603,938 | | 606,438 |
| | <u>34,266,261</u> | | <u>100,860,341</u> |
| | | | |
| | (1,779,317) | | (8,444,596) |
| | | | |
| | 8,402,401 | | 18,058,132 |
| | (7,174,466) | | (18,122,132) |
| | - | | 51,700 |
| | <u>1,227,935</u> | | <u>(12,300)</u> |
| | (551,382) | | (8,456,896) |
| | | | |
| | 53,058,373 | | 83,880,590 |
| \$ | 52,506,991 | \$ | 75,423,694 |

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 relate 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 relate 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 | | |
|---|--|---------------------|---------------------|
| | Major Funds | | |
| | Pahrump | Nonmajor | |
| | Solid Waste | Ambulance | Enterprise Funds |
| 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 | <u>14,946,305</u> | <u>6,451,759</u> | <u>4,566,761</u> |
| 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 | <u>342,660</u> | <u>208,201</u> | <u>55,410</u> |
| 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 | <u>2,860,902</u> | <u>5,481,118</u> | <u>590,952</u> |
| Total liabilities | <u>3,203,562</u> | <u>5,689,319</u> | <u>646,362</u> |
| 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 | <u>1,085,972</u> | <u>1,553,721</u> | <u>200,432</u> |
| Total net position | <u>\$ 11,836,234</u> | <u>\$ 2,697,322</u> | <u>\$ 3,995,846</u> |

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

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

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 | | |
|--|--|----------------------|---------------------|
| | Major Funds | | Nonmajor |
| | Solid Waste | Pahrump Ambulance | Enterprise Funds |
| 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 | <u>2,393,900</u> | <u>4,430,210</u> | <u>1,035,799</u> |
| Operating income (loss) | <u>(213,839)</u> | <u>21,395</u> | <u>(353,571)</u> |
| 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) | <u>(83,514)</u> | <u>1,748,021</u> | <u>105,271</u> |
| Net income (loss) before transfers | <u>(297,353)</u> | <u>1,769,416</u> | <u>(248,300)</u> |
| Transfers: | | | |
| Operating transfers in | - | - | 64,000 |
| Changes in net position | (297,353) | 1,769,416 | (184,300) |
| Net Position: | | | |
| Beginning of year | <u>12,133,587</u> | <u>927,906</u> | <u>4,180,146</u> |
| End of year | <u>\$ 11,836,234</u> | <u>\$ 2,697,322</u> | <u>\$ 3,995,846</u> |

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

| Total Enterprise Funds | Governmental Activities - Internal Service Funds | |
|------------------------------|---|--|
| \$ 7,313,894 | \$ 6,732,569 | |
| | | |
| 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> | |
| | | |
| (546,015) | 2,937,879 | |
| | | |
| (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> | |
| | | |
| \$ 18,529,402 | \$ 7,276,116 | |

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 | | |
|--|--|---------------------|-------------------|
| | Major Funds | | Nonmajor |
| | Solid Waste | Pahrump | Enterprise |
| 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 | <u>(1,492,525)</u> | <u>(743,011)</u> | <u>(601,090)</u> |
| 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 | <u>-</u> | <u>-</u> | <u>64,000</u> |
| 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 | <u>-</u> | <u>-</u> | <u>(24,655)</u> |
| 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.

| Governmental | | |
|------------------------------|---|--|
| Total Enterprise Funds | Activities - Internal Service Funds | |
| \$ 6,742,587 | \$ 6,683,105 | |
| (2,861,136) | (230,737) | |
| <u>(2,836,626)</u> | <u>(3,303,035)</u> | |
| <u>1,044,825</u> | <u>3,149,333</u> | |
| 133,617 | - | |
| <u>64,000</u> | <u>-</u> | |
| <u>197,617</u> | <u>-</u> | |
| (293,756) | - | |
| 1,747,671 | - | |
| (32,412) | - | |
| <u>(24,655)</u> | <u>-</u> | |
| <u>1,396,848</u> | <u>-</u> | |
| (124,756) | 6,081 | |
| 2,514,534 | 3,155,414 | |
| <u>16,835,081</u> | <u>4,374,854</u> | |
| <u>\$ 19,349,615</u> | <u>\$ 7,530,268</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 | | |
|---|--|-------------------|--------------------|
| | Major Funds | | Nonmajor |
| | Pahrump | Enterprise | Funds |
| | Solid Waste | Ambulance | |
| 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 | <u>697,565</u> | <u>630,950</u> | <u>262,325</u> |
| Net Cash Provided (Used) by Operating Activities: | <u>\$ 483,726</u> | <u>\$ 652,345</u> | <u>\$ (91,246)</u> |

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

| Governmental | | |
|---------------------|----------------------|--|
| Total | Activities - | |
| Enterprise | Internal | |
| Funds | Service Funds | |

| | | |
|----|------------------|---------------------|
| \$ | <u>(546,015)</u> | \$ <u>2,937,879</u> |
|----|------------------|---------------------|

| | | |
|---------------------|---------------------|----------------|
| 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>_____</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 | - | - | <u>50,965</u> |
| Total assets | <u>2,280,606</u> | <u>26,701</u> | <u>42,579,034</u> |
| Liabilities: | | | |
| Accounts payable and other liabilities | - | - | 19,003 |
| Due to other governments | - | - | 8,981,352 |
| Unavailable revenue - taxes | - | - | <u>440,885</u> |
| Total liabilities | <u>-</u> | <u>-</u> | <u>9,441,240</u> |
| Net Position: | | | |
| Restricted for other governments | - | - | 30,826,672 |
| Restricted for individuals | - | - | 2,311,122 |
| Held in trust | <u>2,280,606</u> | <u>26,701</u> | <u>-</u> |
| \$ 2,280,606 | <u>\$ 2,280,606</u> | <u>\$ 26,701</u> | <u>\$ 33,137,794</u> |

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 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 | <u>1,934,955</u> | <u>-</u> | <u>-</u> |
| Total additions | <u>1,943,043</u> | <u>35</u> | <u>39,931,779</u> |
| Deductions: | | | |
| Payments to other governments | - - | - - | 40,466,326 |
| Benefit payments | 1,737,414 | - - | - - |
| Services and supplies | <u>17,500</u> | <u>- -</u> | <u>- -</u> |
| Total deductions | <u>1,754,914</u> | <u>- -</u> | <u>40,466,326</u> |
| Change in net position | 188,129 | 35 | (534,547) |
| Net Position: | | | |
| Beginning of year | <u>2,092,477</u> | <u>26,666</u> | <u>33,672,341</u> |
| End of year | <u>\$ 2,280,606</u> | <u>\$ 26,701</u> | <u>\$ 33,137,794</u> |

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 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>\$(32,575,759)</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>\$ 3,463,927</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>\$ 176,112</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 | <u>830,849</u> |
| Cash and cash equivalents | <u><u>\$ 154,596,027</u></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 | <u>40,264,659</u> |
| Pooled cash and investments | <u><u>\$ 154,596,027</u></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 | <u>3,755,360</u> | <u>3,755,360</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | <u><u>\$142,346,213</u></u> | <u><u>\$ 28,053,663</u></u> | <u><u>\$81,276,885</u></u> | <u><u>\$33,015,665</u></u> | <u><u>\$ 0</u></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 | \$ 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>0</u> |
| | <u>\$142,346,213</u> | <u>\$ 6,827,344</u> | <u>\$135,518,869</u> | <u>\$ 0</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 | 3,508,431 | 3,508,431 | Variable |
| Total Investments | \$139,355,485 | \$ 154,577,189 | |

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 | 3,508,431 |
| Total investments held in external investment pools | \$139,355,485 |
| Net position held in trust for pool participants | |
| Net position consists of | |
| Internal participants | \$120,551,129 |
| External participants | 18,804,356 |
| Total net position held in trust for pool participants | \$139,355,485 |
| (Participant's units' outstanding, \$1.00/par) | |

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 | (4,026,262) |
| Change in net position resulting from operations | (1,572,553) |
| Net capital share transactions | 14,000,000 |
| Change in net position | 12,427,447 |
| Net position, beginning of year | 126,928,038 |
| Net position, end of year | \$139,355,485 |

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 | <u>10,958</u> |
| | | <u><u>\$ 16,520</u></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 | <u>78</u> |
| | | <u><u>\$ 27,975</u></u> |

2. Receivables

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

| | 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><u>\$5,971,709</u></u> | <u><u>\$475,329</u></u> | <u><u>\$7,165,337</u></u> | <u><u>\$503,781</u></u> | <u><u>\$ 3,448,153</u></u> | <u><u>\$17,564,309</u></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 | | | | Balance |
|--|-----------------------|---------------------|------------------|---------------------|-----------------------|
| | June 30, 2022 | Additions | Deletions | Transfers | |
| 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: | | | | | |
| Capital assets not being depreciated: | Balance | | | | Balance |
| | June 30, 2022 | Additions | Deletions | Transfers | |
| 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><u>\$ 7,060,722</u></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><u>\$ 443,258</u></u> |

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

Governmental Activities:

| | Balance | | | Balance |
|--------------------------------|--------------------------|---------------------------|--------------------|-------------------------|
| | <u>June 30, 2022</u> | <u>Additions</u> | <u>Deletions</u> | <u>June 30, 2023</u> |
| 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><u>\$ 119,138</u></u> | <u><u>\$ (40,520)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 78,618</u></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 | <u>119,603</u> | <u>200,975</u> |
| | <u><u>\$ 7,639,578</u></u> | <u><u>\$ 8,681,205</u></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:

| Other | | | |
|------------------|---------------------|------------------|----------------------|
| General | Grants | 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:

| Other | | | |
|-------------------|---------------------|-------------------|-------------------|
| General | Capital Projects | 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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|-------------------|------------------|-------------------|
| 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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|-------------------|-------------------|-------------------|
| 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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|---------------------|-------------------|---------------------|
| 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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|---------------------|---------------------|---------------------|
| 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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|-----------|----------|-----------|
| 2024 | \$ 35,908 | \$ 648 | \$ 36,556 |

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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|-------------------------|------------------------|-------------------------|
| 2024 | \$ 181,285 | \$ 23,132 | \$ 204,417 |
| 2025 | 191,853 | 12,564 | 204,417 |
| 2026 | 87,377 | 3,048 | 90,425 |
| | <hr/> <u>\$ 460,515</u> | <hr/> <u>\$ 38,744</u> | <hr/> <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:

| Year Ended June 30, | Principal | Interest | Total |
|---------------------|------------------------|-----------------------|------------------------|
| 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 |
| | <hr/> <u>\$ 74,154</u> | <hr/> <u>\$ 2,694</u> | <hr/> <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 | | | Balance | | Due within | |
|--------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|--------------|---------------------|---|
| | June 30, 2022 | Additions | Deletions | June 30, 2023 | | 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> | | | - |
| 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> | | | - |
| 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> | |
| 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> | | | - |
| 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 Out | | | | |
|---------------------------------|-----------------------------|----------------------------|-----------------------------|--------------------------------|---------------------------------|
| | Transfers In | General Fund | Major Capital Projects Fund | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds |
| | | | Fund | Funds | 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 | <u>151,490</u> |
| General Fund | Pahrump Museum | \$ 207,012 |
| | Tonopah Museum | <u>17,930</u> <u>8,139</u> |
| | | <u><u>\$ 26,069</u></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:

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

*As of June 30, 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.

| | 1.0% Decrease | Discount Rate | 1.0% Increase |
|--|----------------------|----------------------|----------------------|
| | (6.25%) | (7.25%) | (8.25%) |
| 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 | <u>5,386,717</u> | 0 |
| Total | <u><u>\$ 35,469,036</u></u> | <u><u>\$ 248,279</u></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 | <u>2,290,573</u> | |
| | <u><u>\$ 29,834,040</u></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.

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

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 | | |
|-------------------------------------|-------------|-------------------------|-----------------------------------|-------------|-------------------------|
| Minimum Service | | | Minimum Service | | |
| Hire Date | Requirement | County Subsidy | Hire Date | 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 | | |
|-------------------------------|-------------|-------------------------|--|-------------|-------------------------|
| Minimum Service | | | Minimum Service | | |
| Hire Date | Requirement | County Subsidy | Hire Date | 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 | 8 YOS | 100% of EE only premium | Before 8/17/2021 | 15 YOS | 100% of EE only premium |
| All employees | 15 YOS | 100% of EE only premium | On/after 8/17/2021 | 15 – 19 YOS 20 – 24 YOS | 50% of EE only premium 75% of EE only premium |
| NCLEA - Law Enforcement Employees (Excluding Sergeants & Lieutenants) | | | | | |
| Hire Date | Minimum Service Requirement | County Subsidy | | | |
| All employees | 8 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 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 | | |
|-----------------------------------|-------------|-------------------------|-------------------------------------|-------------|-------------------------|
| Minimum Service | | County Subsidy | Minimum Service | | County Subsidy |
| Hire Date | Requirement | | Hire Date | Requirement | |
| 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 | | |
|-----------------------------|-------------|-------------------------|
| Minimum Service | | |
| Hire Date | 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 | + Spouse | + Child | Family | Plan | Employee | + Spouse | + 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:

| | Nye County & Pahrump Town |
|-------------------------------------|---|
| 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>\$ 49,838,229</u> | <u>\$ 2,206,632</u> | <u>\$ 52,044,861</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>\$ 2,179,691</u> | <u>\$ 100,915</u> | <u>\$ 2,280,606</u> |
| Net OPEB Liability - Ending | <u>\$ 47,658,538</u> | <u>\$ 2,105,717</u> | <u>\$ 49,764,255</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 | 2,392,413 | 2,105,717 | 1,859,953 |
| Net OPEB Liability | <u>\$ 58,731,808</u> | <u>\$ 49,764,255</u> | <u>\$ 42,608,215</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 | 1,766,666 | 2,105,717 | 2,530,611 |
| Net OPEB Liability | <u>\$ 41,360,503</u> | <u>\$ 49,764,255</u> | <u>\$ 60,718,822</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:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| 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: | <u>Nye County</u> | <u>Pahrump Town</u> | <u>Total Liability</u> |
|---------------------|----------------------------|------------------------------|------------------------------|
| 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 | <u>(4,573,714)</u> | <u>(500,250)</u> | <u>(5,073,964)</u> |
| | <u><u>\$24,912,842</u></u> | <u><u>\$ (1,106,268)</u></u> | <u><u>\$(26,019,110)</u></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 | | Variance With Final Budget | |
|------------------------------|-------------------|-------------------|-------------------------------|------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | | | | Variance With Final Budget |
|------------------------------------|------------------|------------------|------------------|------------------------|-------------------------------|
| | Original | Final | Actual | Positive (Negative) | |
| 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 | | Variance With Final Budget | |
|---------------------------------|-------------------|-------------------|-------------------------------|------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | <u>51,468</u> | <u>51,468</u> | <u>28,027</u> | <u>(23,441)</u> |
| Total fines and forfeitures | <u>559,524</u> | <u>559,524</u> | <u>414,524</u> | <u>(145,000)</u> |
| 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 | <u>28,024</u> | <u>28,024</u> | <u>106,513</u> | <u>78,489</u> |
| Total miscellaneous | <u>1,176,356</u> | <u>1,232,755</u> | <u>761,973</u> | <u>(470,782)</u> |
| Total revenues | <u>50,760,406</u> | <u>51,075,043</u> | <u>48,495,432</u> | <u>(2,579,611)</u> |
| 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 | <u>81,892</u> | <u>81,892</u> | <u>29,691</u> | <u>52,201</u> |
| Total commissioners | <u>338,484</u> | <u>338,484</u> | <u>304,428</u> | <u>34,056</u> |
| 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 | <u>218,435</u> | <u>218,435</u> | <u>220,645</u> | <u>(2,210)</u> |
| Total county administrator | <u>1,364,554</u> | <u>1,364,554</u> | <u>1,319,376</u> | <u>45,178</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 | | | Variance With Final Budget |
|--|------------------|------------------|------------------|-------------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | | | Variance With Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| 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 | <u>97,789</u> | <u>97,789</u> | <u>97,999</u> | <u>(210)</u> |
| Total recorder | <u>720,530</u> | <u>724,530</u> | <u>723,710</u> | <u>820</u> |
| 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 | <u>37,296</u> | <u>37,296</u> | <u>33,086</u> | <u>4,210</u> |
| Total treasurer | <u>684,142</u> | <u>684,142</u> | <u>666,038</u> | <u>18,104</u> |
| 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 | <u>127,897</u> | <u>127,897</u> | <u>58,298</u> | <u>69,599</u> |
| Total assessor | <u>1,337,815</u> | <u>1,396,697</u> | <u>1,385,103</u> | <u>11,594</u> |
| 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 | <u>756,154</u> | <u>981,154</u> | <u>1,390,535</u> | <u>(409,381)</u> |
| Total buildings and grounds-general | <u>2,046,650</u> | <u>2,271,650</u> | <u>2,546,154</u> | <u>(274,504)</u> |
| 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 | <u>256,582</u> | <u>281,582</u> | <u>300,271</u> | <u>(18,689)</u> |
| Total equipment services | <u>770,297</u> | <u>795,297</u> | <u>798,663</u> | <u>(3,366)</u> |
| 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 | <u>22,185</u> | <u>22,185</u> | <u>18,072</u> | <u>4,113</u> |
| Total federal & state facilities | <u>239,882</u> | <u>239,882</u> | <u>210,650</u> | <u>29,232</u> |
| Total general government | <u>19,169,393</u> | <u>19,640,275</u> | <u>19,053,556</u> | <u>586,719</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 | | Variance With Final Budget | |
|----------------------------------|------------------|------------------|-------------------------------|------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | <u>149,650</u> | <u>164,650</u> | <u>148,666</u> | <u>15,984</u> |
| Total district attorney | <u>4,153,542</u> | <u>3,982,542</u> | <u>3,729,044</u> | <u>253,498</u> |
| 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 | <u>242,317</u> | <u>242,317</u> | <u>292,175</u> | <u>(49,858)</u> |
| Total district court | <u>1,236,268</u> | <u>1,236,268</u> | <u>917,897</u> | <u>318,371</u> |
| 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 | <u>22,469</u> | <u>22,469</u> | <u>15,334</u> | <u>7,135</u> |
| Total Tonopah justice court | <u>691,714</u> | <u>691,714</u> | <u>640,468</u> | <u>51,246</u> |
| 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 | <u>110,939</u> | <u>110,939</u> | <u>120,026</u> | <u>(9,087)</u> |
| Total Pahrump justice court | <u>2,032,697</u> | <u>2,032,697</u> | <u>1,980,125</u> | <u>52,572</u> |
| 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 | <u>18,553</u> | <u>18,553</u> | <u>20,751</u> | <u>(2,198)</u> |
| Total Beatty justice court | <u>473,392</u> | <u>473,392</u> | <u>415,242</u> | <u>58,150</u> |
| 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 | <u>1,140,205</u> | <u>1,218,595</u> | <u>1,425,652</u> | <u>(207,057)</u> |
| Total other judicial | <u>1,371,762</u> | <u>1,450,152</u> | <u>1,641,806</u> | <u>(191,654)</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 | | | Variance With Final Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | <u>155,544</u> | <u>155,544</u> | <u>132,692</u> | <u>22,852</u> |
| Total judicial | <u>10,114,919</u> | <u>10,022,309</u> | <u>9,457,274</u> | <u>565,035</u> |
| 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 | <u>12,756,194</u> | <u>13,584,109</u> | <u>13,775,629</u> | <u>(191,520)</u> |
| 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 | <u>430,888</u> | <u>615,888</u> | <u>410,251</u> | <u>205,637</u> |
| Total public safety | <u>13,187,082</u> | <u>14,199,997</u> | <u>14,185,880</u> | <u>14,117</u> |
| 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 | <u>201,605</u> | <u>201,605</u> | <u>199,442</u> | <u>2,163</u> |
| 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 | <u>447,962</u> | <u>247,962</u> | <u>208,126</u> | <u>39,836</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 | | Variance With Final Budget | |
|--|---------------------|---------------------|-------------------------------|------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | <u>51,524</u> | <u>51,524</u> | <u>61,607</u> | <u>(10,083)</u> |
| Total animal control | <u>667,792</u> | <u>667,792</u> | <u>593,734</u> | <u>74,058</u> |
| Total health | <u>1,115,754</u> | <u>915,754</u> | <u>801,860</u> | <u>113,894</u> |
| 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 | <u>25,023</u> | <u>97,631</u> | <u>72,608</u> | <u>25,023</u> |
| Total welfare | <u>53,550</u> | <u>126,158</u> | <u>104,834</u> | <u>21,324</u> |
| Community Support: | | | | |
| Smoky Valley Television: | | | | |
| Services and supplies | <u>5,000</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Debt Service: | | | | |
| Principal | <u>-</u> | <u>-</u> | <u>36,723</u> | <u>(36,723)</u> |
| Interest and fiscal costs | <u>-</u> | <u>-</u> | <u>2,500</u> | <u>(2,500)</u> |
| Total debt service | <u>-</u> | <u>-</u> | <u>39,223</u> | <u>(39,223)</u> |
| Contingency | <u>1,295,779</u> | <u>717</u> | <u>-</u> | <u>717</u> |
| Total expenditures | <u>45,143,082</u> | <u>45,111,815</u> | <u>43,842,069</u> | <u>1,269,746</u> |
| Excess (deficiency) of revenues over expenditures | <u>5,617,324</u> | <u>5,963,228</u> | <u>4,653,363</u> | <u>(1,309,865)</u> |
| 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 | <u>-</u> | <u>-</u> | <u>51,700</u> | <u>51,700</u> |
| Total other financing sources (uses) | <u>(9,364,988)</u> | <u>(9,710,892)</u> | <u>(9,683,312)</u> | <u>27,580</u> |
| Net change in fund balance | <u>(3,747,664)</u> | <u>(3,747,664)</u> | <u>(5,029,949)</u> | <u>(1,282,285)</u> |
| Fund Balance: | | | | |
| Beginning of year | <u>11,057,009</u> | <u>11,057,009</u> | <u>10,313,983</u> | <u>(743,026)</u> |
| End of year | <u>\$ 7,309,345</u> | <u>\$ 7,309,345</u> | <u>\$ 5,284,034</u> | <u>\$ (2,025,311)</u> |

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 | | Variance With Final Budget | |
|------------------------------|------------------|------------------|-------------------------------|------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | <u>3,207,422</u> | <u>3,207,422</u> | <u>3,683,695</u> | <u>476,273</u> |
| 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 | <u>26,871</u> | <u>26,871</u> | <u>42,280</u> | <u>15,409</u> |
| Miscellaneous: | | | | |
| Investment income (loss) | - | - | (42,794) | (42,794) |
| Other | _____ - | _____ - | 131,994 | 131,994 |
| Total miscellaneous | _____ - | _____ - | 89,200 | 89,200 |
| Total revenues | <u>3,234,293</u> | <u>3,234,293</u> | <u>4,231,047</u> | <u>996,754</u> |

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 | | Variance With Final Budget | |
|--|-------------------|-------------------|-------------------------------|------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | | | Variance With Final Budget |
|------------------------------|--------------|--------------|--------------|-------------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | 7,500,000 | 7,500,000 | 6,670,544 | (829,456) |
| 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 | 750,000 | 1,360,000 | 1,044,061 | 315,939 |
| Total general government | 1,926,500 | 4,180,500 | 3,627,753 | 552,747 |
| 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 | 350,000 | 350,000 | - | 350,000 |
| Total judicial | 1,157,000 | 1,157,000 | 352,940 | 804,060 |
| 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 | 350,000 | 350,000 | 121,794 | 228,206 |
| Total public safety | 950,000 | 950,000 | 501,868 | 448,132 |

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 | | | Variance With Final Budget |
|--|-------------------|-------------------|--------------------|-------------------------------|
| | Original | Final | Actual | Positive (Negative) |
| 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 | - | 95,000 | 93,504 | 1,496 |
| Community support: | | | | |
| Services and supplies | <u>11,040,091</u> | <u>7,165,791</u> | <u>-</u> | <u>7,165,791</u> |
| Intergovernmental | - | 405,000 | 404,462 | 538 |
| 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

| | 6/30/2023 | 6/30/2022 | 6/30/2021 | 6/30/2020 |
|--|---------------------|---------------------|---------------------|---------------------|
| 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 | (2,053,142) | (1,957,632) | (1,898,476) | (1,875,909) |
| Net Change in total OPEB liability | (1,333,452) | (25,754,875) | 3,885,378 | 1,116,243 |
| Total OPEB liability - beginning | 53,378,313 | 79,133,188 | 75,247,810 | 74,131,567 |
| Total OPEB liability - ending (a) | \$52,044,861 | \$53,378,313 | \$79,133,188 | \$75,247,810 |
| 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 | (2,053,142) | (1,957,632) | (1,898,476) | (1,875,909) |
| Net Change in plan fiduciary net position | 184,587 | 619,397 | 979,748 | 496,874 |
| Plan fiduciary net - beginning | 2,096,019 | 1,476,622 | 496,874 | - |
| Plan fiduciary net - ending (b) | \$ 2,280,606 | \$ 2,096,019 | \$ 1,476,622 | \$ 496,874 |
| Town's net OPEB liability - ending (a)-(b) | \$49,764,255 | \$51,282,294 | \$77,656,566 | \$74,750,936 |
| 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.

6/30/2019 6/30/2018

| | |
|---------------------|---------------------|
| \$ 2,780,749 | \$ 2,872,197 |
| 2,616,711 | 2,431,280 |
| - | - |
| - | - |
| 4,862,886 | (3,698,574) |
| (1,909,847) | (1,949,813) |
| 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 | Contributions in Relation to the | | | | | Contributions as a Percentage | |
|-----------------------|--|--|--|--------------------------------|--|-----------------------------------|--|
| | Contractually Determined Contributions | Actuarially Determined Contributions | Contribution Deficiency (Excess) | Covered Employee Payroll | | 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.

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 | <u>42,402</u> | - | <u>42,402</u> |
| 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 | <u>24,151</u> | - | <u>24,151</u> |
| Total liabilities | <u>3,199,127</u> | - | <u>3,199,127</u> |
| Deferred Inflows of Resources: | | | |
| Unavailable revenue - taxes | <u>260,187</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 | <u>391</u> | - | <u>391</u> |
| 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 | <u>24,151</u> | <u>26,457</u> |
| 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 | <u>-</u> | <u>4,245,566</u> |
| 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- Positive (Negative) | 2022 |
|--|---------------------|---------------------|-------------------------------------|----------------------|
| | Budget | Actual | | 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 | <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> |
| 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 | <u>717</u> | <u>-</u> | <u>717</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 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 | <u>-</u> | <u>51,700</u> | <u>51,700</u> | <u>2,600,000</u> |
| 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 | <u>(3,747,664)</u> | <u>(5,029,949)</u> | <u>(1,282,285)</u> | <u>(3,411,895)</u> |
| 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- | |
|------------------------------|-------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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- | |
|------------------------------------|------------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | | Positive (Negative) | 2022 Actual | | |
|---------------------------------|--------------------------|--------------------------|---------------------------|--------------------------|--|--|
| | Budget | 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 | <u>51,468</u> | <u>28,027</u> | <u>(23,441)</u> | <u>39,875</u> | | |
| 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- | |
|------------------------------|------------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>338,484</u> | <u>304,428</u> | <u>34,056</u> | <u>284,857</u> |
| 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 | <u>1,364,554</u> | <u>1,319,376</u> | <u>45,178</u> | <u>1,186,784</u> |
| 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 | <u>1,279,234</u> | <u>1,104,501</u> | <u>174,733</u> | <u>1,171,446</u> |
| 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 | <u>1,452,786</u> | <u>1,432,673</u> | <u>20,113</u> | <u>1,263,221</u> |
| 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 | <u>2,359,526</u> | <u>2,131,151</u> | <u>228,375</u> | <u>2,102,531</u> |
| 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 | <u>982,050</u> | <u>917,316</u> | <u>64,734</u> | <u>960,489</u> |
| 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 | <u>579,738</u> | <u>527,409</u> | <u>52,329</u> | <u>548,026</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- | |
|--|------------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | - | - | - | 3,320 |
| 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- | |
|--|-------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>22,185</u> | <u>18,072</u> | <u>4,113</u> | <u>13,521</u> |
| Total federal & state facilities | <u>239,882</u> | <u>210,650</u> | <u>29,232</u> | <u>222,399</u> |
| Total general government | <u>19,640,275</u> | <u>19,053,556</u> | <u>586,719</u> | <u>17,815,908</u> |
| 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 | <u>164,650</u> | <u>148,666</u> | <u>15,984</u> | <u>196,550</u> |
| Total district attorney | <u>3,982,542</u> | <u>3,729,044</u> | <u>253,498</u> | <u>3,388,176</u> |
| 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 | <u>242,317</u> | <u>292,175</u> | <u>(49,858)</u> | <u>193,548</u> |
| Total district court | <u>1,236,268</u> | <u>917,897</u> | <u>318,371</u> | <u>866,053</u> |
| 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 | <u>22,469</u> | <u>15,334</u> | <u>7,135</u> | <u>12,749</u> |
| Total Tonopah justice court | <u>691,714</u> | <u>640,468</u> | <u>51,246</u> | <u>584,835</u> |
| 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 | <u>110,939</u> | <u>120,026</u> | <u>(9,087)</u> | <u>97,428</u> |
| Total Pahrump justice court | <u>2,032,697</u> | <u>1,980,125</u> | <u>52,572</u> | <u>1,790,021</u> |
| 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 | <u>18,553</u> | <u>20,751</u> | <u>(2,198)</u> | <u>19,759</u> |
| Total Beatty justice court | <u>473,392</u> | <u>415,242</u> | <u>58,150</u> | <u>424,030</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- | | | | | |
|----------------------------------|-------------------|-------------------|------------------|-------------------|--|--|--|--|
| | Budget | Actual | Positive | | | | | |
| | | | (Negative) | | | | | |
| 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 | <u>1,218,595</u> | <u>1,425,652</u> | <u>(207,057)</u> | <u>978,258</u> | | | | |
| Total other judicial | <u>1,450,152</u> | <u>1,641,806</u> | <u>(191,654)</u> | <u>1,133,944</u> | | | | |
| 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 | <u>10,638</u> | <u>8,268</u> | <u>2,370</u> | <u>10,093</u> | | | | |
| Total public guardian | <u>155,544</u> | <u>132,692</u> | <u>22,852</u> | <u>143,432</u> | | | | |
| Total judicial | <u>10,022,309</u> | <u>9,457,274</u> | <u>565,035</u> | <u>8,330,491</u> | | | | |
| 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 | <u>1,509,372</u> | <u>1,402,708</u> | <u>106,664</u> | <u>1,339,492</u> | | | | |
| Capital outlay | - | - | - | 3,520 | | | | |
| Total sheriff | <u>13,584,109</u> | <u>13,775,629</u> | <u>(191,520)</u> | <u>13,094,714</u> | | | | |
| 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 | <u>342,909</u> | <u>173,307</u> | <u>169,602</u> | <u>135,377</u> | | | | |
| Total emergency management | <u>615,888</u> | <u>410,251</u> | <u>205,637</u> | <u>303,184</u> | | | | |
| Total public safety | <u>14,199,997</u> | <u>14,185,880</u> | <u>14,117</u> | <u>13,397,898</u> | | | | |
| 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 | <u>52,339</u> | <u>64,255</u> | <u>(11,916)</u> | <u>35,700</u> | | | | |
| Total public works | <u>201,605</u> | <u>199,442</u> | <u>2,163</u> | <u>119,263</u> | | | | |
| Health: | | | | | | | | |
| Animal Shelter: | | | | | | | | |
| Salaries and wages | - | 106,783 | (106,783) | 3,614 | | | | |
| Employee benefits | - | 62,280 | (62,280) | 1,409 | | | | |
| Services and supplies | <u>247,962</u> | <u>39,063</u> | <u>208,899</u> | <u>200,345</u> | | | | |
| Total animal shelter | <u>247,962</u> | <u>208,126</u> | <u>39,836</u> | <u>205,368</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- | |
|----------------------------------|----------------------|----------------------|------------------------|----------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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: | | | | |
| 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- | |
|------------------------------|------------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>3,207,422</u> | <u>3,683,695</u> | <u>476,273</u> | <u>3,658,529</u> |
| 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 | <u>26,871</u> | <u>42,280</u> | <u>15,409</u> | <u>40,375</u> |
| Miscellaneous: | | | | |
| Investment income (loss) | - - | (42,794) | (42,794) | (372,867) |
| Other | - - | 131,994 | 131,994 | 180 |
| Total miscellaneous | <u>- -</u> | <u>89,200</u> | <u>89,200</u> | <u>(372,687)</u> |
| Total revenues | <u>3,234,293</u> | <u>4,231,047</u> | <u>996,754</u> | <u>3,669,429</u> |

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

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

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- Positive (Negative) | 2022 |
|--|---------------------|--------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | 150,000 | - | 150,000 | - |
| 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 | 95,000 | 93,504 | 1,496 | 12,690 |
| Community Support: | | | | |
| Services and supplies | <u>7,165,791</u> | - | <u>7,165,791</u> | - |
| Intergovernmental | | | | |
| | <u>405,000</u> | <u>404,462</u> | 538 | - |
| 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> | - |
| Total assets | <u>\$ 12,398,818</u> | <u>\$ 12,465,723</u> |
| Liabilities: | | |
| Accounts payable | \$ 1,344,977 | \$ 592,005 |
| Accrued payroll and benefits | <u>-</u> | <u>75</u> |
| Total liabilities | <u>1,344,977</u> | <u>592,080</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>11,045,418</u> | <u>10,776,051</u> |
| Total liabilities, deferred inflows of resources, and fund balance | <u>\$ 12,398,818</u> | <u>\$ 12,465,723</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- Positive (Negative) | 2022 |
|--|---------------------|----------------------|-------------------------------------|----------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Taxes: | | | | |
| Property tax | \$ 583,711 | \$ 535,565 | \$ (48,146) | \$ 501,104 |
| Net proceeds of mines | <u>8,878</u> | <u>10,821</u> | <u>1,943</u> | <u>33,664</u> |
| Total taxes | <u>592,589</u> | <u>546,386</u> | <u>(46,203)</u> | <u>534,768</u> |
| Intergovernmental: | | | | |
| Grants | - | - | - | 35,486 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (34,709) | (34,709) | (643,766) |
| Miscellaneous | <u>75,000</u> | <u>24,365</u> | <u>(50,635)</u> | <u>708</u> |
| Total miscellaneous | <u>75,000</u> | <u>(10,344)</u> | <u>(85,344)</u> | <u>(643,058)</u> |
| Total revenues | <u>667,589</u> | <u>536,042</u> | <u>(131,547)</u> | <u>(72,804)</u> |
| Expenditures: | | | | |
| Capital Projects: | | | | |
| General government | 6,409,093 | 2,636,299 | 3,772,794 | 2,319,483 |
| Public works | <u>3,396,224</u> | <u>1,552</u> | <u>3,394,672</u> | <u>27,639</u> |
| Total expenditures | <u>9,805,317</u> | <u>2,637,851</u> | <u>7,167,466</u> | <u>2,347,122</u> |
| Excess (deficiency) of revenues over expenditures | <u>(9,137,728)</u> | <u>(2,101,809)</u> | <u>7,035,919</u> | <u>(2,419,926)</u> |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | 2,685,854 | 2,685,854 | - | 4,974,214 |
| Operating transfers out | <u>(1,523,646)</u> | <u>(1,402,099)</u> | <u>121,547</u> | <u>(1,466,867)</u> |
| Total other financing sources (uses) | <u>1,162,208</u> | <u>1,283,755</u> | <u>121,547</u> | <u>3,507,347</u> |
| Net change in fund balance | <u>(7,975,520)</u> | <u>(818,054)</u> | <u>7,157,466</u> | <u>1,087,421</u> |
| Fund Balance: | | | | |
| Beginning of year | <u>13,044,679</u> | <u>11,863,472</u> | <u>(1,181,207)</u> | <u>10,776,051</u> |
| End of year | <u>\$ 5,069,159</u> | <u>\$ 11,045,418</u> | <u>\$ 5,976,259</u> | <u>\$ 11,863,472</u> |

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 | 274,300 | 301,365 |
| 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 |
|--|---------------------|----------------------|-------------------------------------|----------------------|
| | Budget | Actual | | 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) | _____ - | (83,514) | (83,514) | (890,629) |
| Changes in net position | <u>\$ (574,033)</u> | <u>(297,353)</u> | <u>\$ 276,680</u> | <u>(510,301)</u> |
| Net Position: | | | | |
| Beginning of year | | 12,133,587 | | 12,643,888 |
| 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 | \$ (213,839) | \$ 380,328 |
| 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- Positive (Negative) | 2022 |
|--|---------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | Actual |
| Operating Revenues: | | | | |
| Charges for Services: | | | | |
| Ambulance fees, net of contractual adjustments | <u>\$ 5,050,000</u> | <u>\$ 4,451,605</u> | <u>\$ (598,395)</u> | <u>\$ 4,235,370</u> |
| 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 | 450,000 |
| Depreciation | 175,000 | 207,138 | (32,138) | 176,446 |
| Bad debt | 375,000 | 704,837 | (329,837) | 345,000 |
| Total operating expenses | <u>4,921,653</u> | <u>4,430,210</u> | <u>491,443</u> | <u>3,609,376</u> |
| Operating income (loss) | <u>128,347</u> | <u>21,395</u> | <u>(106,952)</u> | <u>625,994</u> |
| 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 | <u>25,000</u> | <u>-</u> | <u>(25,000)</u> | <u>-</u> |
| Total non-operating revenues (expenses) | <u>25,000</u> | <u>1,748,021</u> | <u>1,723,021</u> | <u>646,250</u> |
| Net income (loss) before transfers | <u>153,347</u> | <u>1,769,416</u> | <u>1,616,069</u> | <u>1,272,244</u> |
| Transfers: | | | | |
| Operating transfers in | - | - | - | 650,273 |
| Changes in net position | <u>\$ 153,347</u> | <u>1,769,416</u> | <u>\$ 1,616,069</u> | <u>1,922,517</u> |
| Net Position: | | | | |
| Beginning of year | | <u>927,906</u> | | <u>(994,611)</u> |
| End of year | | <u>\$ 2,697,322</u> | | <u>\$ 927,906</u> |

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 | <u>(743,011)</u> | <u>(715,562)</u> |
| 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: | <u>-</u> | <u>-</u> | <u>1,915,408</u> | <u>1,915,408</u> |
| Debt service: | | | | |
| Principal | 4,814 | 1,817,867 | 110,818 | 1,933,499 |
| Interest and fiscal costs | <u>265</u> | <u>600,094</u> | <u>3,579</u> | <u>603,938</u> |
| 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 | <u>(7,137,127)</u> | <u>-</u> | <u>(37,339)</u> | <u>(7,174,466)</u> |
| 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 | \$ 434,938 | \$ 24,602 | \$ 928,747 | \$ 399,488 | \$ 4,092,685 |
| 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 | 151,490 | - | - | 14,354 | 142,003 |
| Deferred Inflows of Resources: | | | | | |
| Unavailable revenue - taxes | - | - | - | 375 | - |
| 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 | - | - | - | - | - |
| Total fund balance | 283,448 | 24,602 | 928,747 | 384,759 | 3,950,682 |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 434,938 | \$ 24,602 | \$ 928,747 | \$ 399,488 | \$ 4,092,685 |

| | | Dedicated | | | | | | |
|---------------------|----------------------|------------------------------|-------------------------|-------------------|------------------------|-----------------|-----------------|--|
| Impact Fees | Ambulance and Health | Medical and General Indigent | 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 | - | - | - | |
| - | - | - | 873,431 | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | 330,185 | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | 849,452 | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(17,764)</u> | <u>(8,135)</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> | |
| <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 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| 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> |

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 | \$ 1,175,291 | \$ 446,920 | \$ 596,641 | \$ 117,907 | \$ 486,311 |
| 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 | - | 13,802 | - | 16 | 4,611 |
| Deferred Inflows of Resources: | | | | | |
| Unavailable revenue - taxes | - | - | - | - | - |
| 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 | - | - | - | - | - |
| Total fund balance | 1,175,291 | 433,118 | 596,641 | 117,891 | 481,700 |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 1,175,291 | \$ 446,920 | \$ 596,641 | \$ 117,907 | \$ 486,311 |

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 | \$ 150,066 | \$ 225,843 | \$ 696,731 | \$ 50,951 | \$ 72,722 |
| 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 | 572 | - | 3,577 | 124 | - |
| Deferred Inflows of Resources: | | | | | |
| Unavailable revenue - taxes | - | - | 1,004 | - | - |
| 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 | 149,494 | 225,843 | 692,150 | 50,827 | 72,722 |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 150,066 | \$ 225,843 | \$ 696,731 | \$ 50,951 | \$ 72,722 |

| Manhattan Town | Manhattan Safety Town | Manhattan Public Sales | Manhattan Safety Tax | Manhattan Public Sales | Manhattan Tax | 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 | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | | | |
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| - | - | - | - | - | - | - | - | - | | | |
| <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 | 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 | \$ 999,780 | \$ 507,191 | \$ 198,097 | \$ 450,325 | \$ 104,898 |
| 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 | 16,950 | - | 7,292 | - | - |
| Deferred Inflows of Resources: | | | | | |
| Unavailable revenue - taxes | - | - | - | - | - |
| 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 | - | - | - | - | - |
| Total fund balance | 982,830 | 507,191 | 190,805 | 450,325 | 104,898 |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 999,780 | \$ 507,191 | \$ 198,097 | \$ 450,325 | \$ 104,898 |

| | | Pahrump Cemetery | | Pahrump Parks | | Pahrump Fire | | Pahrump Public Safety | | Pahrump Town | |
|------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|---------------|----------------|--------|
| Pahrump Cemetery | Perpetual | Impact Fee | | | | Impact Fee | | Sales Tax Sheriff | Public Safety | Sales Tax Fire | Totals |
| | | | | | | | | | | | 2023 |
| | | | | | | | | | | | 2022 |
| \$ 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 | | | | |
| \$ 96,039 | \$ 202,823 | \$ 471,738 | \$ 153,582 | \$ 1,506,571 | \$ 6,069,145 | \$ 49,891,375 | \$ 48,701,054 | | | | |
| \$ 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 | | | | |
| 1,397 | - | - | 110 | 67,240 | 61,318 | 2,003,408 | 1,914,322 | | | | |
| - | - | - | - | - | - | 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) | | | | |
| 94,642 | 202,823 | 471,738 | 153,472 | 1,439,331 | 6,007,827 | 47,732,343 | 46,632,437 | | | | |
| \$ 96,039 | \$ 202,823 | \$ 471,738 | \$ 153,582 | \$ 1,506,571 | \$ 6,069,145 | \$ 49,891,375 | \$ 48,701,054 | | | | |

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 | Special | Public | | | |
| | Highways | Fuel Tax | Transit | Airport | 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 | <u>(22,242)</u> | <u>(99)</u> | <u>(34,617)</u> | <u>84,314</u> | <u>(34,932)</u> | - - |
| 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 | <u>- -</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> |
| 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 | <u>(3,200,000)</u> | <u>- -</u> | <u>(3,350,000)</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> |
| Total other financing sources (uses) | <u>(3,200,000)</u> | <u>99</u> | <u>(3,350,000)</u> | <u>348,362</u> | <u>- -</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> | - - |

| | | Dedicated | | | | | | | | | |
|-------------|----------------------|------------------------------|------------|-------------------------|------------|----------------|-----------|------------------------|--|----------------|----------------|
| Impact Fees | Ambulance and Health | Medical and General Indigent | | County Medical Indigent | | Health Clinics | | Agricultural Extension | | Pahrump Museum | Tonopah Museum |
| | | | | | | | | | | | |
| \$ 510,854 | \$ 92,500 | \$ 1,310,665 | \$ 333,909 | \$ 192,889 | \$ 247,988 | \$ 65,206 | \$ 42,913 | | | | |
| - | - | 178 | 444,497 | 24 | - | - | 18 | | | | |
| - | 446,588 | 14,761 | - | - | - | - | - | | | | |
| - | - | - | - | - | - | - | - | | | | |
| (32,228) | (15,972) | (2,622) | (2,305) | (1,478) | (2,940) | (20) | (245) | | | | |
| 478,626 | 523,116 | 1,322,982 | 776,101 | 191,435 | 245,048 | 65,204 | 42,668 | | | | |
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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 | 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 | 1,538,450 | 86,033 | 84,227 | 166,194 | 220,948 |
| 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 | 1,272,592 | 19,997 | 44,795 | 171,118 | 126,351 |
| Excess (deficiency) of revenues over expenditures | 265,858 | 66,036 | 39,432 | (4,924) | 94,597 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers in | 10,958 | 2,740 | - | - | - |
| Operating transfers out | - | - | - | - | - |
| Total other financing sources (uses) | 10,958 | 2,740 | - | - | - |
| Net change in fund balance | 276,816 | 68,776 | 39,432 | (4,924) | 94,597 |
| Fund Balance: | | | | | |
| Beginning of year | 1,245,107 | 429,097 | 256,489 | 55,930 | 850,628 |
| End of year | \$ 1,521,923 | \$ 497,873 | \$ 295,921 | \$ 51,006 | \$ 945,225 |

| 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 | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 78 | 4,394 | 3,137 | - | 5,550,943 | - | - |
| <u>2,432</u> | <u>(52,481)</u> | <u>8,011</u> | <u>489,469</u> | <u>(208,443)</u> | <u>(407)</u> | <u>149,062</u> | <u>-</u> | <u>53,215</u> |
| <u>7,759</u> | <u>628,569</u> | <u>35,053</u> | <u>872,285</u> | <u>429,383</u> | <u>52,154</u> | <u>617,552</u> | <u>-</u> | <u>46,284</u> |
| <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 | 90,216 | 41,742 | 40,670 | 144,439 | 89,628 |
| 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 | - | 59,183 | 47,721 | 123,724 | 33,219 |
| Excess (deficiency) of revenues over expenditures | 90,216 | (17,441) | (7,051) | 20,715 | 56,409 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers in | - | 9,231 | 3,413 | 5,586 | - |
| Operating transfers out | - | - | - | - | - |
| Total other financing sources (uses) | - | 9,231 | 3,413 | 5,586 | - |
| Net change in fund balance | 90,216 | (8,210) | (3,638) | 26,301 | 56,409 |
| Fund Balance: | | | | | |
| Beginning of year | 474,309 | 1,183,501 | 436,756 | 570,340 | 61,482 |
| End of year | \$ 564,525 | \$ 1,175,291 | \$ 433,118 | \$ 596,641 | \$ 117,891 |

| 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> |
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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 | 48,973 | 48,225 | 253,007 | 9,241 | 9,088 |
| 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 | 22,063 | 15,852 | 144,446 | 1,830 | - |
| Excess (deficiency) of revenues over expenditures | 26,910 | 32,373 | 108,561 | 7,411 | 9,088 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers in | - | - | - | - | - |
| Operating transfers out | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | 26,910 | 32,373 | 108,561 | 7,411 | 9,088 |
| Fund Balance: | | | | | |
| Beginning of year | 122,584 | 193,470 | 583,589 | 43,416 | 63,634 |
| End of year | \$ 149,494 | \$ 225,843 | \$ 692,150 | \$ 50,827 | \$ 72,722 |

| Manhattan Town | Manhattan Public Safety Tax | Manhattan Town Public Safety Sheriff | 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 | 1,358,706 | 309,322 | - | 109,823 | 8,475 | 500 |
| - | - | - | 5,650 | - | - | 9,884 | - | - |
| - | - | - | - | - | - | - | - | - |
| (448) | (21) | (176) | 20,068 | - | (8,006) | (150) | (128) | (21,873) |
| <u>17,766</u> | <u>6,725</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>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>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>(110,555)</u> | <u>(309,322)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (49,945) | 2,846 | 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>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>\$ 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 | 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 | 2023 | 2022 | Totals |
|-------------------------------|-----------------------------|----------------------------|---|--|----------------------|----------------------|--------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 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 | |
| - | - | - | - | - | (7,137,127) | (8,450,570) | |
| - | - | - | - | - | (1,130,785) | (2,670,898) | |
| | | | | | | | |
| 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- | |
|--|--------------------|--------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Optional motor vehicle fuel tax | \$ 2,552,459 | \$ 2,413,235 | \$ (139,224) | \$ 2,446,975 |
| Miscellaneous: | | | | |
| Investment income (loss) | _____ - | (22,242) | (22,242) | (45,861) |
| 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>613,800</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>(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- | |
|--|-----------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 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 | <u>100</u> | <u>(99)</u> | <u>(199)</u> | <u>(86)</u> |
| Total revenues | 6,100 | 4,495 | (1,605) | 4,572 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Services and supplies | <u>27,620</u> | - | <u>27,620</u> | - |
| Excess (deficiency) of revenues over expenditures | <u>(21,520)</u> | <u>4,495</u> | <u>26,015</u> | <u>4,572</u> |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | - | 99 | 99 | 1,016 |
| Operating transfers out | <u>(100)</u> | - | <u>100</u> | - |
| Total other financing sources (uses) | <u>(100)</u> | <u>99</u> | <u>199</u> | <u>1,016</u> |
| Net change in fund balance | (21,620) | 4,594 | 26,214 | 5,588 |
| Fund Balance: | | | | |
| Beginning of year | <u>21,620</u> | <u>20,008</u> | <u>(1,612)</u> | <u>14,420</u> |
| End of year | <u>\$ -</u> | <u>\$ 24,602</u> | <u>\$ 24,602</u> | <u>\$ 20,008</u> |

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)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|--|--------------------|--------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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 | <u>2,443,849</u> | <u>2,422,876</u> | <u>(20,973)</u> | <u>2,439,779</u> |
| 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 | <u>1,741,408</u> | <u>2,422,876</u> | <u>681,468</u> | <u>2,439,779</u> |
| 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 | <u>(1,616,092)</u> | <u>(927,124)</u> | <u>688,968</u> | <u>(60,221)</u> |
| 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- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Property Tax: | | | | |
| Property tax | \$ 25,017 | \$ 24,307 | \$ (710) | \$ 22,864 |
| Net proceeds | 380 | 464 | 84 | 1,441 |
| Total property tax | <u>25,397</u> | <u>24,771</u> | <u>(626)</u> | <u>24,305</u> |
| Intergovernmental: | | | | |
| Aviation fuel tax | 2,000 | 1,545 | (455) | 1,235 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (2,458) | (2,458) | (1,808) |
| Other | 50,000 | 47,659 | (2,341) | 50,262 |
| Rent | 35,000 | 39,113 | 4,113 | 44,349 |
| 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 | 125,320 | - | 125,320 | 6,353 |
| 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- | |
|--|--------------------------|---------------------------|---------------------------|---------------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Licenses and Permits: | | | | |
| Public improvement fees | \$ 165,000 | \$ 315,592 | \$ 150,592 | \$ 302,503 |
| Miscellaneous: | | | | |
| Investment income (loss) | - <hr/> | (34,932) <hr/> | (34,932) <hr/> | (263,998) <hr/> |
| Total revenues | <hr/> <u>165,000</u> | <hr/> <u>280,660</u> | <hr/> <u>115,660</u> | <hr/> <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 | <hr/> <u>1,913,741</u> | <hr/> <u>394,384</u> | <hr/> <u>1,519,357</u> | <hr/> <u>195,492</u> |
| Total expenditures | <hr/> <u>1,993,741</u> | <hr/> <u>398,606</u> | <hr/> <u>1,595,135</u> | <hr/> <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 | <hr/> <u>(2,505,000)</u> | <hr/> <u>-</u> | <hr/> <u>2,505,000</u> | <hr/> <u>-</u> |
| Net change in fund balance | (4,333,741) | (117,946) | 4,215,795 | (169,613) |
| Fund Balance: | | | | |
| Beginning of year | <hr/> <u>4,333,741</u> | <hr/> <u>4,068,628</u> | <hr/> <u>(265,113)</u> | <hr/> <u>4,238,241</u> |
| End of year | <hr/> <u>\$ -</u> | <hr/> <u>\$ 3,950,682</u> | <hr/> <u>\$ 3,950,682</u> | <hr/> <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- Positive (Negative) | 2022 |
|--|------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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>\$ 1,137,917</u> | <u>\$ 1,444,328</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>\$ 1,137,917</u> | <u>\$ 1,444,328</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- Positive (Negative) | 2022 |
|--|------------------|-------------------|-------------------------------------|---------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Licenses and Permits: | | | | |
| Special license fees | \$ 55,000 | \$ 92,500 | \$ 37,500 | \$ 92,500 |
| Charges for Services: | | | | |
| Ambulance fees | <u>625,000</u> | <u>471,617</u> | <u>(153,383)</u> | <u>404,293</u> |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (16,302) | (16,302) | (73,855) |
| Other | <u>-</u> | <u>330</u> | <u>330</u> | <u>43</u> |
| Total miscellaneous | <u>-</u> | <u>(15,972)</u> | <u>(15,972)</u> | <u>(73,812)</u> |
| Total revenues | <u>680,000</u> | <u>548,145</u> | <u>(131,855)</u> | <u>422,981</u> |
| 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 | <u>807,845</u> | <u>481,256</u> | <u>326,589</u> | <u>-</u> |
| Total health | <u>1,645,145</u> | <u>904,621</u> | <u>740,524</u> | <u>414,972</u> |
| Excess (deficiency) of revenues over expenditures | (965,145) | (356,476) | 608,669 | 8,009 |
| Other Financing Sources (Uses): | | | | |
| Operating transfers out | <u>(70,000)</u> | <u>(69,395)</u> | <u>605</u> | <u>-</u> |
| Net change in fund balance | (1,035,145) | (425,871) | 609,274 | 8,009 |
| Fund Balance: | | | | |
| Beginning of year | <u>1,035,145</u> | <u>1,325,226</u> | <u>290,081</u> | <u>1,317,217</u> |
| End of year | <u>\$ -</u> | <u>\$ 899,355</u> | <u>\$ 899,355</u> | <u>\$ 1,325,226</u> |

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

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- | |
|--|----------------|-------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | 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 | <u>198,094</u> | <u>192,889</u> | <u>(5,205)</u> | <u>189,083</u> |
| Intergovernmental: | | | | |
| Fish and wildlife | - | 24 | 24 | 22 |
| Grants | 25,000 | - | (25,000) | - |
| Total intergovernmental | <u>25,000</u> | <u>24</u> | <u>(24,976)</u> | <u>22</u> |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (1,478) | (1,478) | (8,418) |
| Total revenues | <u>223,094</u> | <u>191,435</u> | <u>(31,659)</u> | <u>180,687</u> |
| 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 | <u>192,323</u> | <u>126,360</u> | <u>65,963</u> | <u>107,939</u> |
| Total expenditures | <u>347,624</u> | <u>247,710</u> | <u>99,914</u> | <u>213,510</u> |
| Excess (deficiency) of revenues over expenditures | (124,530) | (56,275) | 68,255 | (32,823) |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | <u>65,000</u> | <u>65,000</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | (59,530) | 8,725 | 68,255 | (32,823) |
| Fund Balance: | | | | |
| Beginning of year | <u>59,530</u> | <u>91,590</u> | <u>32,060</u> | <u>124,413</u> |
| End of year | <u>\$ -</u> | <u>\$ 100,315</u> | <u>\$ 100,315</u> | <u>\$ 91,590</u> |

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>\$ 333,917</u> | <u>\$ 259,386</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>\$ 333,917</u> | <u>\$ 259,386</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- | |
|--|----------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 250,162 | \$ 243,186 | \$ (6,976) | \$ 228,332 |
| Net proceeds of mines | <u>3,805</u> | <u>4,802</u> | <u>997</u> | <u>14,480</u> |
| 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) | <u>-</u> | <u>(2,940)</u> | <u>(2,940)</u> | <u>(20,338)</u> |
| Total revenues | <u>278,967</u> | <u>245,048</u> | <u>(33,919)</u> | <u>247,474</u> |
| 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 | <u>241,897</u> | <u>14,416</u> | <u>227,481</u> | <u>10,040</u> |
| Total Tonopah office | <u>241,897</u> | <u>62,756</u> | <u>179,141</u> | <u>66,317</u> |
| Pahrump Office: | | | | |
| Salaries and wages | - | 49,115 | (49,115) | 52,522 |
| Employee benefits | - | 11,472 | (11,472) | 11,097 |
| Services and supplies | <u>241,897</u> | <u>41,694</u> | <u>200,203</u> | <u>43,163</u> |
| Services and supplies - 4H | <u>25,000</u> | <u>-</u> | <u>25,000</u> | <u>-</u> |
| Total Pahrump office | <u>266,897</u> | <u>102,281</u> | <u>164,616</u> | <u>106,782</u> |
| Total expenditures | <u>508,794</u> | <u>165,037</u> | <u>343,757</u> | <u>173,099</u> |
| Excess (deficiency) of revenues over expenditures | (229,827) | 80,011 | 309,838 | 74,375 |
| Fund Balance: | | | | |
| Beginning of year | <u>229,827</u> | <u>250,174</u> | <u>20,347</u> | <u>175,799</u> |
| End of year | <u>\$ -</u> | <u>\$ 330,185</u> | <u>\$ 330,185</u> | <u>\$ 250,174</u> |

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><u>2,213</u></u> | <u><u>1,898</u></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><u>2,213</u></u> | <u><u>1,898</u></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- | |
|--|---------------|--------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 Actual |
| Revenues | | | | |
| Taxes: | | | | |
| Property tax | \$ 65,042 | \$ 63,446 | \$ (1,596) | \$ 59,811 |
| Net proceeds of mines | 989 | 1,760 | 771 | 3,788 |
| Total taxes | <u>66,031</u> | <u>65,206</u> | <u>(825)</u> | <u>63,599</u> |
| Intergovernmental: | | | | |
| Fish and wildlife | - | 18 | 18 | 16 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (20) | (20) | (749) |
| 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 | - | 20 | 20 | 749 |
| 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- | |
|--|---------------|-------------------|------------------------|-----------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>44,021</u> | <u>42,913</u> | <u>(1,108)</u> | <u>42,077</u> |
| 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 | <u>7,500</u> | <u>4,874</u> | <u>2,626</u> | <u>5,228</u> |
| 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>\$ 1,653,224</u> | <u>\$ 1,329,560</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- Positive (Negative) | 2022 |
|--|--------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Licenses and Permits: | | | | |
| Permit fees | \$ 1,250,000 | \$ 1,477,342 | \$ 227,342 | \$ 1,708,818 |
| Dust control plan fees | <u>25,000</u> | <u>35,900</u> | <u>10,900</u> | <u>38,250</u> |
| Total licenses and permits | <u>1,275,000</u> | <u>1,513,242</u> | <u>238,242</u> | <u>1,747,068</u> |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (10,958) | (10,958) | (72,098) |
| Other | - | 166 | 166 | - |
| Other - reimb air quality officer | <u>-</u> | <u>36,000</u> | <u>36,000</u> | <u>-</u> |
| Total miscellaneous | <u>-</u> | <u>25,208</u> | <u>25,208</u> | <u>(72,098)</u> |
| Total revenues | <u>1,275,000</u> | <u>1,538,450</u> | <u>263,450</u> | <u>1,674,970</u> |
| 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 | <u>2,097,544</u> | <u>1,127,292</u> | <u>970,252</u> | <u>1,205,384</u> |
| Total expenditures | <u>2,292,544</u> | <u>1,272,592</u> | <u>1,019,952</u> | <u>1,297,011</u> |
| Excess (deficiency) of revenues over expenditures | <u>(1,017,544)</u> | <u>265,858</u> | <u>1,283,402</u> | <u>377,959</u> |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | - | 10,958 | 10,958 | 72,098 |
| Operating transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>-</u> | <u>10,958</u> | <u>10,958</u> | <u>72,098</u> |
| Net change in fund balance | <u>(1,017,544)</u> | <u>276,816</u> | <u>1,294,360</u> | <u>450,057</u> |
| Fund Balance: | | | | |
| Beginning of year | <u>1,017,544</u> | <u>1,245,107</u> | <u>227,563</u> | <u>795,050</u> |
| End of year | <u>\$ -</u> | <u>\$ 1,521,923</u> | <u>\$ 1,521,923</u> | <u>\$ 1,245,107</u> |

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- | |
|--|----------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Rent | \$ 69,000 | \$ 87,951 | \$ 18,951 | \$ 87,171 |
| Investment income (loss) | - | (2,740) | (2,740) | (13,432) |
| Other | <u>7,500</u> | <u>822</u> | <u>(6,678)</u> | <u>65,888</u> |
| 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 | <u>155,333</u> | <u>19,088</u> | <u>136,245</u> | <u>49,389</u> |
| 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>\$ 298,046</u> | <u>\$ 259,124</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)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|--|-------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>270,826</u> | <u>44,795</u> | <u>226,031</u> | <u>64,303</u> |
| Excess (deficiency) of revenues over expenditures | (222,826) | 39,432 | 262,258 | 38,163 |
| Fund Balance: | | | | |
| Beginning of year | <u>222,826</u> | <u>256,489</u> | <u>33,663</u> | <u>218,326</u> |
| End of year | <u>\$ _____ -</u> | <u>\$ 295,921</u> | <u>\$ 295,921</u> | <u>\$ 256,489</u> |

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 |
|--|---------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Grants | \$ 5,000 | \$ 166,658 | \$ 161,658 | \$ 135,088 |
| Miscellaneous: | | | | |
| Investment income (loss) | 500 | (464) | (964) | (3,891) |
| 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> | - |
| 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)

| | 2023 | | Variance- | |
|--|------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | Actual |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Technology fees | \$ 335,000 | \$ 227,826 | \$ (107,174) | \$ 279,472 |
| Miscellaneous: | | | | |
| Investment income (loss) | ————— - | (6,878) | (6,878) | (59,966) |
| 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- Positive (Negative) | 2022 |
|--|----------------|------------------|-------------------------------------|-----------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Technology fee | \$ 2,000 | \$ 2,470 | \$ 470 | \$ 2,905 |
| Miscellaneous: | | | | |
| Investment income (loss) | - - | (38) | (38) | (519) |
| Total revenues | <u>2,000</u> | <u>2,432</u> | <u>432</u> | <u>2,386</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Services and supplies | <u>11,532</u> | - - | <u>11,532</u> | <u>1,659</u> |
| Excess (deficiency) of revenues over expenditures | <u>(9,532)</u> | <u>2,432</u> | <u>11,964</u> | <u>727</u> |
| 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 |
|--|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Technology fees | \$ 95,000 | \$ 102,461 | \$ 7,461 | \$ 139,650 |
| Miscellaneous: | | | | |
| Investment income (loss) | - - | (4,913) | (4,913) | (37,943) |
| Total revenues | <u>95,000</u> | <u>97,548</u> | <u>2,548</u> | <u>101,707</u> |
| 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 | <u>(588,694)</u> | <u>(52,481)</u> | <u>536,213</u> | <u>77,575</u> |
| 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>\$ 576,088</u> | <u>\$ 576,088</u> | <u>\$ 628,569</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>\$ 53,960</u> | <u>\$ 47,795</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- | |
|--|------------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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- | |
|--|------------------|---------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>734,657</u> | <u>714,965</u> | <u>(19,692)</u> | <u>641,695</u> |
| Intergovernmental: | | | | |
| Fish and wildlife | - | 11 | 11 | 10 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (4,394) | (4,394) | (46,269) |
| 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 | - | 4,394 | 4,394 | 46,269 |
| 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 | - | 350 |
| Total assets | <u>\$ 298,486</u> | <u>\$ 565,511</u> |
| Liabilities: | | |
| Accounts payable | \$ 18,191 | \$ 71,000 |
| Accrued payroll and benefits | 38,035 | 39,788 |
| Total liabilities | 56,226 | 110,788 |
| Deferred Inflows of Resources: | | |
| Unavailable revenue - taxes | 21,320 | 25,340 |
| Fund Balance: | | |
| Restricted for public safety | 220,940 | 429,383 |
| 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- | |
|-------------------------------|------------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | 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- | |
|--|------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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>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- | | 2022 |
|--|---------------|------------------|------------------------|------------------|--------|
| | Budget | Actual | Positive (Negative) | | Actual |
| Revenues: | | | | | |
| Fines and Forfeitures: | | | | | |
| Fines | \$ 5,000 | \$ - | \$ (5,000) | \$ 7,198 | |
| Miscellaneous: | | | | | |
| Investment income (loss) | - - | (407) | (407) | (3,374) | |
| 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- Positive (Negative) | 2022 |
|----------------------------------|------------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | 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- Positive (Negative) | 2022 |
|--|-----------------------|-----------------------|-------------------------------------|-----------------------|
| | Budget | Actual | | 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 | - - - | - - - |
| Total liabilities and fund balance | <u>\$ 89,026</u> | <u>\$ 39,317</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- Positive (Negative) | 2022 |
|--|----------------|----------------|-------------------------------------|----------------|
| | Budget | Actual | | 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 | - | - | - | - |
| End of year | \$ - | \$ - | \$ - | \$ - |

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)

| | 2023 | | Variance- | |
|--|------------|---------------|------------------------|---------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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- Positive (Negative) | 2022 |
|--|----------------|------------------------|-------------------------------------|--------------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Public safety tax | \$ 79,969 | \$ 92,861 | \$ 12,892 | \$ 78,545 |
| Miscellaneous: | | | | |
| Investment income (loss) | - <u>-</u> | (2,645) <u>(2,645)</u> | (2,645) <u>(2,645)</u> | (28,085) <u>(28,085)</u> |
| 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 | - <u>-</u> | 128,318 | - <u>-</u> |
| Capital outlay | 450,000 | - <u>-</u> | 450,000 | - <u>-</u> |
| Total expenditures | <u>578,318</u> | <u>- <u>-</u></u> | <u>578,318</u> | <u>- <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>\$ 1,175,291</u> | <u>\$ 1,184,731</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- | |
|--|------------------|---------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 Actual |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Beatty | \$ 16,000 | \$ 4,452 | \$ (11,548) | \$ 9,640 |
| Pahrump | 65,000 | 26,995 | (38,005) | 41,467 |
| Tonopah | <u>55,000</u> | <u>19,501</u> | <u>(35,499)</u> | <u>29,029</u> |
| 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 | <u>-</u> | <u>25</u> | <u>25</u> | <u>84</u> |
| 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 | <u>-</u> | <u>46,687</u> | <u>(46,687)</u> | <u>46,144</u> |
| 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 | <u>\$ 446,920</u> | <u>\$ 437,031</u> |
| Liabilities: | | |
| Accounts payable | \$ 13,802 | \$ 275 |
| Fund Balance: | | |
| Restricted for judicial | <u>433,118</u> | <u>436,756</u> |
| Total liabilities and fund balance | <u>\$ 446,920</u> | <u>\$ 437,031</u> |

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND(10245)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

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

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- | |
|--|----------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Beatty | \$ 13,000 | \$ 12,607 | \$ (393) | \$ 10,860 |
| Pahrump | 52,000 | 100,423 | 48,423 | 41,643 |
| Tonopah | <u>27,000</u> | <u>36,995</u> | <u>9,995</u> | <u>20,040</u> |
| Total charges for services | 92,000 | 150,025 | 58,025 | 72,543 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (5,586) | (5,586) | (36,953) |
| Total revenues | <u>92,000</u> | <u>144,439</u> | <u>52,439</u> | <u>35,590</u> |
| 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 | <u>648,406</u> | <u>123,724</u> | <u>524,682</u> | <u>80,109</u> |
| 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 | <u>556,406</u> | <u>570,340</u> | <u>13,934</u> | <u>577,906</u> |
| End of year | <u>\$ -</u> | <u>\$ 596,641</u> | <u>\$ 596,641</u> | <u>\$ 570,340</u> |

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><u>\$ 117,907</u></u> | <u><u>\$ 62,038</u></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><u>\$ 117,907</u></u> | <u><u>\$ 62,038</u></u> |

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND(10247)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023

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

| | 2023 | | Variance- | |
|--|-------------------|-------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Charges for Services: | \$ 85,000 | \$ 89,548 | \$ 4,548 | \$ 97,162 |
| Miscellaneous: | | | | |
| Investment income (loss) | _____ - | 80 | 80 | (6,559) |
| 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 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>410,505</u> | <u>48,628</u> | <u>361,877</u> | <u>89,515</u> |
| 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- | |
|--|-------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Clerk fees | \$ 19,500 | \$ 17,070 | \$ (2,430) | \$ 18,270 |
| Miscellaneous: | | | | |
| Investment income (loss) | _____ - | (1,268) | (1,268) | (11,100) |
| 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- | |
|--|----------------|----------------|------------------------|-----------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Technology fees | \$ 450 | \$ 352 | \$ (98) | \$ 304 |
| Miscellaneous: | | | | |
| Investment income (loss) | - - | (13) | (13) | (163) |
| Total revenues | <u>450</u> | <u>339</u> | <u>(111)</u> | <u>141</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial: | | | | |
| Service and supplies | <u>3,301</u> | <u>1,969</u> | <u>1,332</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | <u>(2,851)</u> | <u>(1,630)</u> | <u>1,221</u> | <u>141</u> |
| Fund Balance: | | | | |
| Beginning of year | <u>2,851</u> | <u>2,572</u> | <u>(279)</u> | <u>2,431</u> |
| End of year | <u>\$ -</u> | <u>\$ 942</u> | <u>\$ 942</u> | <u>\$ 2,572</u> |

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 | - <hr/> | 43,875 | 43,875 |
| Total charges for services | - <hr/> | 82,680 | 82,680 |
| Miscellaneous: | | | |
| Investment income (loss) | - <hr/> | 378 | 378 |
| Total revenues | - <hr/> | 83,058 | 83,058 |
| Expenditures: | | | |
| Current: | | | |
| Judicial: | | | |
| Justice court: | | | |
| Services and supplies | - <hr/> | - <hr/> | - <hr/> |
| Excess (deficiency) of revenues over expenditures | - <hr/> | 83,058 | 83,058 |
| Fund Balance: | | | |
| Beginning of year | - <hr/> | - <hr/> | - <hr/> |
| End of year | <u>\$ -</u> | <u>\$ 83,058</u> | <u>\$ 83,058</u> |

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- Positive (Negative) | 2022 |
|--|-------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Taxes: | | | | |
| Tax assessment | \$ 299,700 | \$ 291,342 | \$ (8,358) | \$ 283,919 |
| Intergovernmental: | | | | |
| Grant | - | 285,000 | 285,000 | - |
| Miscellaneous: | | | | |
| Investment income (loss) | <u>3,500</u> | <u>885</u> | <u>(2,615)</u> | <u>(47,180)</u> |
| 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 | <u>383,338</u> | <u>209,318</u> | <u>174,020</u> | <u>67,557</u> |
| Total general government | <u>563,338</u> | <u>270,587</u> | <u>292,751</u> | <u>150,190</u> |
| Contingency | <u>16,900</u> | <u>-</u> | <u>16,900</u> | <u>-</u> |
| 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 | <u>603,713</u> | <u>669,311</u> | <u>65,598</u> | <u>582,762</u> |
| 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- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Special registration | \$ 65,000 | \$ 65,000 | \$ - | \$ 65,000 |
| Miscellaneous: | | | | |
| Investment income (loss) | - - | (912) | (912) | (6,954) |
| 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- Positive (Negative) | 2022 | |
|--|------------|----------|-------------------------------------|----------|--------|
| | Budget | Actual | | Actual | Actual |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Other | \$ - | \$ 1,000 | \$ 1,000 | \$ 800 | |
| Investment income (loss) | - (40) | (40) | (40) | (369) | |
| Total revenues | - 960 | 960 | 960 | 431 | |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Services and supplies | - - | - - | - - | - - | - - |
| Excess (deficiency) of revenues over expenditures | - 960 | 960 | 960 | 431 | |
| Fund Balance: | | | | | |
| Beginning of year | - 5,834 | 5,834 | 5,834 | 5,403 | |
| End of year | \$ - 6,794 | \$ 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- Positive (Negative) | 2022 |
|-------------------------------|----------------|-----------------|-------------------------------------|------------------|
| | Budget | Actual | | 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 | 1,850 | 1,600 | (250) | 1,200 |
| 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- Positive (Negative) | 2022 |
|--|---------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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 | <u>120,000</u> | <u>54,741</u> | <u>65,259</u> | <u>30,062</u> |
| 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 | <u>(381,049)</u> | <u>117,425</u> | <u>498,474</u> | <u>12,957</u> |
| 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 | <u>(414,904)</u> | <u>83,570</u> | <u>498,474</u> | <u>(19,921)</u> |
| 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>\$ 283,098</u> | <u>\$ 232,057</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>\$ 283,098</u> | <u>\$ 232,057</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- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>97,934</u> | <u>81,842</u> | <u>16,092</u> | <u>85,865</u> |
| 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- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>500</u> | <u>(546)</u> | <u>(1,046)</u> | <u>(893)</u> |
| Total revenues | <u>44,423</u> | <u>48,973</u> | <u>4,550</u> | <u>43,924</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Services and supplies | 42,455 | 1,545 | 40,910 | 5,214 |
| Capital outlay | <u>85,337</u> | <u>20,518</u> | <u>64,819</u> | <u>28,495</u> |
| Total expenditures | <u>127,792</u> | <u>22,063</u> | <u>105,729</u> | <u>33,709</u> |
| Excess (deficiency) of revenues over expenditures | (83,369) | 26,910 | 110,279 | 10,215 |
| Fund Balance: | | | | |
| Beginning of year | <u>83,369</u> | <u>122,584</u> | <u>39,215</u> | <u>112,369</u> |
| End of year | <u>\$ -</u> | <u>\$ 149,494</u> | <u>\$ 149,494</u> | <u>\$ 122,584</u> |

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 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Public safety tax | \$ 43,923 | \$ 49,519 | \$ 5,596 | \$ 44,817 |
| Miscellaneous: | | | | |
| Investment income (loss) | <u>500</u> | <u>(1,294)</u> | <u>(1,794)</u> | <u>(11,198)</u> |
| 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 | <u>85,444</u> | <u>15,852</u> | <u>69,592</u> | <u>12,270</u> |
| 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- Positive (Negative) | 2022 |
|-----------------------------------|----------------|----------------|-------------------------------------|-----------------|
| | Budget | Actual | | 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 | 43,765 | 49,392 | 5,627 | 46,271 |
| Licenses and Permits: | | | | |
| Business licenses | 1,500 | 1,219 | (281) | 1,162 |
| Liquor licenses | 400 | 160 | (240) | 320 |
| Total licenses and permits | 1,900 | 1,379 | (521) | 1,482 |
| 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 | 4,300 | (2,069) | (6,369) | (42,789) |
| Total revenues | 256,465 | 253,007 | (3,458) | 208,372 |
| 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 | 168,553 | 110,133 | 58,420 | 129,529 |

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

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- Positive (Negative) | 2022 |
|--|---------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | 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- Positive (Negative) | 2022 |
|--|---------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Public safety tax | \$ 9,572 | \$ 9,479 | \$ (93) | \$ 10,123 |
| Miscellaneous: | | | | |
| Investment income (loss) | <u>250</u> | <u>(391)</u> | <u>(641)</u> | <u>(3,781)</u> |
| 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- | |
|---|------------------|------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>1,110</u> | <u>580</u> | <u>(530)</u> | <u>580</u> |
| Intergovernmental: | | | | |
| Consolidated tax | 9,505 | 9,281 | (224) | 9,070 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (448) | (448) | (7,397) |
| Total revenues | <u>21,322</u> | <u>17,766</u> | <u>(3,556)</u> | <u>10,073</u> |
| 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 | <u>10,000</u> | <u>384</u> | <u>9,616</u> | <u>384</u> |
| 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 | <u>6,500</u> | <u>2,741</u> | <u>3,759</u> | <u>5,593</u> |
| Contingency: | | | | |
| Total expenditures | <u>1,413</u> | <u>-</u> | <u>1,413</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | 34,499 | 3,711 | 30,788 | 6,636 |
| 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 | <u>117,600</u> | <u>108,719</u> | <u>(8,881)</u> | <u>140,282</u> |
| End of year | <u>\$ 40,423</u> | <u>\$ 58,774</u> | <u>\$ 18,351</u> | <u>\$ 108,719</u> |

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- | |
|--|---------------|------------------|------------------------|------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>100</u> | <u>(21)</u> | <u>(121)</u> | <u>(44)</u> |
| Total revenues | <u>6,054</u> | <u>6,725</u> | <u>671</u> | <u>5,846</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Services and supplies | 5,535 | 2,817 | 2,718 | 664 |
| Capital outlay | <u>10,000</u> | <u>1,062</u> | <u>8,938</u> | <u>2,761</u> |
| Total expenditures | <u>15,535</u> | <u>3,879</u> | <u>11,656</u> | <u>3,425</u> |
| Excess (deficiency) of revenues over expenditures | (9,481) | 2,846 | 12,327 | 2,421 |
| Fund Balance: | | | | |
| Beginning of year | <u>9,481</u> | <u>12,102</u> | <u>2,621</u> | <u>9,681</u> |
| End of year | <u>\$ -</u> | <u>\$ 14,948</u> | <u>\$ 14,948</u> | <u>\$ 12,102</u> |

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

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

| | 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- | |
|---|---------------------|---------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>-</u> | <u>183</u> | <u>(183)</u> | <u>452</u> |
| 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- | |
|------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | Actual |
| Revenues: | | | | |
| Taxes: | | | | |
| Property tax | <u>\$ 4,595,581</u> | <u>\$ 4,657,089</u> | <u>\$ 61,508</u> | <u>\$ 4,227,372</u> |
| 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 | <u>455,000</u> | <u>623,561</u> | <u>168,561</u> | <u>500,956</u> |
| Intergovernmental: | | | | |
| Consolidated tax | <u>1,393,213</u> | <u>1,358,706</u> | <u>(34,507)</u> | <u>1,327,737</u> |
| Charges for Services | <u>25,000</u> | <u>5,650</u> | <u>(19,350)</u> | <u>9,899</u> |
| Fines and Forfeitures | <u>2,000</u> | <u>-</u> | <u>(2,000)</u> | <u>50</u> |
| 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 | <u>25,000</u> | <u>1,977</u> | <u>(23,023)</u> | <u>5,716</u> |
| Total miscellaneous | <u>25,000</u> | <u>20,068</u> | <u>(4,932)</u> | <u>(184,019)</u> |
| Total revenues | <u>\$ 6,495,794</u> | <u>\$ 6,665,074</u> | <u>\$ 169,280</u> | <u>\$ 5,881,995</u> |

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)

| | 2023 | | Variance- | |
|--------------------------------|------------------|------------------|------------------------|------------------|
| | Budget | Actual | 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 | <u>179,804</u> | <u>31,388</u> | <u>148,416</u> | <u>50,000</u> |
| 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- | |
|--|---------------------|---------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | 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 | <u>5,000</u> | <u>-</u> | <u>5,000</u> | <u>-</u> |
| Total arena and fair activities | <u>49,000</u> | <u>17,227</u> | <u>31,773</u> | <u>20,492</u> |
| Total culture and recreation | <u>69,000</u> | <u>24,397</u> | <u>44,603</u> | <u>27,804</u> |
| Community Support: | | | | |
| Services and supplies | <u>51,000</u> | <u>-</u> | <u>51,000</u> | <u>25,000</u> |
| Contingency | | | | |
| | <u>150,000</u> | <u>-</u> | <u>150,000</u> | <u>-</u> |
| Debt Service: | | | | |
| Principal | - | 3,322 | (3,322) | 3,273 |
| Interest and fiscal costs | <u>-</u> | <u>183</u> | <u>(183)</u> | <u>452</u> |
| Total debt service | <u>-</u> | <u>3,505</u> | <u>(3,505)</u> | <u>3,725</u> |
| Total expenditures | <u>\$ 6,185,233</u> | <u>\$ 4,838,634</u> | <u>\$ 1,346,599</u> | <u>\$ 4,517,367</u> |

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

| | 2023 | 2022 |
|------------------------------------|------------------|------------------|
| 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 | _____ - | _____ - |
| 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 |
|---|------------|------------|------------------------------|------------|
| | Budget | Actual | | 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- Positive (Negative) | 2022 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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- Positive (Negative) | 2022 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>109,987</u> | <u>109,823</u> | <u>(164)</u> | <u>104,877</u> |
| 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 | <u>3,000</u> | <u>(150)</u> | <u>(3,150)</u> | <u>(23,871)</u> |
| Total revenues | <u>292,131</u> | <u>290,836</u> | <u>(1,295)</u> | <u>242,802</u> |
| 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 | <u>150,000</u> | <u>11,244</u> | <u>138,756</u> | <u>39,027</u> |
| Total expenditures | <u>417,932</u> | <u>245,295</u> | <u>172,637</u> | <u>224,520</u> |
| Excess (deficiency) of revenues over expenditures | (125,801) | 45,541 | 171,342 | 18,282 |
| Fund Balance: | | | | |
| Beginning of year | <u>165,800</u> | <u>357,232</u> | <u>191,432</u> | <u>338,950</u> |
| End of year | <u>\$ 39,999</u> | <u>\$ 402,773</u> | <u>\$ 362,774</u> | <u>\$ 357,232</u> |

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 |
|---|------------------|-------------------|-------------------------------------|------------------|
| | Budget | Actual | | 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) | 100 | (128) | (228) | (4,938) |
| 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- | |
|---|------------------|---------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | 3,050,000 | 63,505 | 2,986,495 | 24,201 |
| 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 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>1,000</u> | <u>15,107</u> | <u>14,107</u> | <u>(26,545)</u> |
| Total revenues | <u>401,000</u> | <u>553,112</u> | <u>152,112</u> | <u>518,681</u> |
| 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 | <u>390,000</u> | <u>135,161</u> | <u>254,839</u> | <u>119,536</u> |
| Total community support | <u>637,000</u> | <u>280,204</u> | <u>356,796</u> | <u>342,241</u> |
| 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 | <u>637,000</u> | <u>281,778</u> | <u>355,222</u> | <u>346,234</u> |
| Excess (deficiency) of revenues over expenditures | (236,000) | 271,334 | 507,334 | 172,447 |
| Fund Balance: | | | | |
| Beginning of year | <u>268,810</u> | <u>711,496</u> | <u>442,686</u> | <u>539,049</u> |
| End of year | <u>\$ 32,810</u> | <u>\$ 982,830</u> | <u>\$ 950,020</u> | <u>\$ 711,496</u> |

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- Positive (Negative) | 2022 |
|--|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | 220,000 | - | 220,000 | - |
| 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 | - | 4,500 |
| Total assets | <u>\$ 198,097</u> | <u>\$ 142,228</u> |
| Liabilities: | | |
| Accounts payable | \$ 7,290 | \$ 224 |
| Accrued payroll and benefits | 2 | 2 |
| 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 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | 360,000 | - | 360,000 | - |
| 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- | |
|---|------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2021 |
| Revenues: | | | | |
| Charges for Services: | | | | |
| Event sales/fees | \$ 175,000 | \$ 241 | \$ (174,759) | \$ 116,833 |
| Miscellaneous: | | | | |
| Investment income (loss) | _____ - | (373) | (373) | (3,045) |
| 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 |
|---|-----------------|------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 |
|---|-------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>5,500</u> | <u>3,568</u> | <u>(1,932)</u> | <u>(7,943)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health: | | | | |
| Services and supplies | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | <u>5,500</u> | <u>3,568</u> | <u>(1,932)</u> | <u>(7,943)</u> |
| 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- Positive (Negative) | 2022 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Licenses and Permits | \$ 140,000 | \$ 90,184 | \$ (49,816) | \$ 129,113 |
| Miscellaneous: | | | | |
| Investment income (loss) | 500 | (1,984) | (2,484) | (12,626) |
| Total revenues | <u>140,500</u> | 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- Positive (Negative) | 2022 |
|---|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Licenses and Permits | \$ 85,000 | \$ 59,130 | \$ (25,870) | \$ 126,422 |
| Miscellaneous: | | | | |
| Investment income (loss) | 1,500 | (6,486) | (7,986) | (19,567) |
| 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)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|--|----------------------|----------------------|-------------------------------------|----------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Public safety sales tax | <u>\$ 1,920,906</u> | <u>\$ 2,072,921</u> | <u>\$ 152,015</u> | <u>\$ 1,862,303</u> |
| Miscellaneous: | | | | |
| Investment income (loss) | - | 3,353 | 3,353 | (39,013) |
| Other income - refund | - | - | - | 198,861 |
| Total miscellaneous | <u>-</u> | <u>3,353</u> | <u>3,353</u> | <u>159,848</u> |
| Total revenues | <u>1,920,906</u> | <u>2,076,274</u> | <u>155,368</u> | <u>2,022,151</u> |
| 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 | <u>1,150,000</u> | <u>299,400</u> | <u>850,600</u> | <u>640,086</u> |
| Total expenditures | <u>2,716,808</u> | <u>1,648,176</u> | <u>1,068,632</u> | <u>1,967,364</u> |
| Excess (deficiency) of revenues over expenditures | (795,902) | 428,098 | 1,224,000 | 54,787 |
| Fund Balance: | | | | |
| Beginning of year | <u>795,902</u> | <u>1,011,233</u> | <u>215,331</u> | <u>956,446</u> |
| End of year | <u>\$ -</u> | <u>\$ 1,439,331</u> | <u>\$ 1,439,331</u> | <u>\$ 1,011,233</u> |

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- Positive (Negative) | 2022 |
|--|-------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Public safety sales tax | \$ 1,920,906 | \$ 2,072,921 | \$ 152,015 | \$ 1,862,303 |
| Miscellaneous: | | | | |
| Investment income (loss) | - | (33,041) | (33,041) | (312,448) |
| 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 | 4,500,000 | 310,038 | 4,189,962 | 276,285 |
| 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
INTERNAL 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 | | Totals | |
|------------------------------------|-------------------|-------------------|---------------------|---------------------|---------|
| | | Absences | 2023 | 2023 | 2022 |
| Assets: | | | | | |
| Pooled cash and investments | \$ 700,000 | \$ 359,653 | \$ 1,059,653 | \$ 1,139,745 | |
| Interest receivable | - | 1,580 | 1,580 | | 1,103 |
| Total assets | <u>\$ 700,000</u> | <u>\$ 361,233</u> | <u>\$ 1,061,233</u> | <u>\$ 1,140,848</u> | |
| Liabilities: | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | |
| Fund Balance: | | | | | |
| Restricted for: | | | | | |
| Fund stabilization NRS 354.6115 | 700,000 | - | 700,000 | | 550,000 |
| Committed for: | | | | | |
| General government | - | 361,233 | 361,233 | | 590,848 |
| 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
INTERNAL 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 | 2023 | Totals |
|--|-------------------|-------------------------|---------------------|---------------------|
| | | | | 2022 |
| Revenues: | | | | |
| Miscellaneous | \$ - | \$ (4,264) | \$ (4,264) | \$ (29,721) |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | <u>-</u> | <u>375,351</u> | <u>375,351</u> | <u>143,471</u> |
| Excess (deficiency) of revenues over expenditures | - | (379,615) | (379,615) | (173,192) |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | <u>150,000</u> | <u>150,000</u> | <u>300,000</u> | <u>948,000</u> |
| Net change in fund balance | 150,000 | (229,615) | (79,615) | 774,808 |
| Fund Balance: | | | | |
| Beginning of year | <u>550,000</u> | <u>590,848</u> | <u>1,140,848</u> | <u>366,040</u> |
| 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)
INTERNAL 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)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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)
INTERNAL 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)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>786,040</u> | <u>375,351</u> | <u>410,689</u> | <u>143,471</u> |
| Excess (deficiency) of revenues over expenditures | (786,040) | (379,615) | 406,425 | (173,192) |
| Other Financing Sources (Uses): | | | | |
| Operating transfers in | <u>170,000</u> | <u>150,000</u> | <u>(20,000)</u> | <u>648,000</u> |
| Net change in fund balance | (616,040) | (229,615) | 386,425 | 474,808 |
| Fund Balance: | | | | |
| Beginning of year | <u>616,040</u> | <u>590,848</u> | <u>(25,192)</u> | <u>116,040</u> |
| End of year | <u>\$ -</u> | <u>\$ 361,233</u> | <u>\$ 361,233</u> | <u>\$ 590,848</u> |

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>\$ 20,392</u> | <u>\$ 113,640</u> |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Fund Balance: | | |
| Restricted for debt service | <u>20,392</u> | <u>113,640</u> |
| Total liabilities and fund balance | <u>\$ 20,392</u> | <u>\$ 113,640</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- Positive (Negative) | 2022 |
|--|------------------|------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Investment income (loss) | \$ - | \$ (152) | \$ (152) | \$ (9,402) |
| Interest subsidy | <u>110,555</u> | - | <u>(110,555)</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>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 | <u>37,967</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 | 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> | |
| <hr/> | | | | | | | | |
| \$ - | \$ - | \$ 235,396 | \$ - | \$ - | \$ - | \$ 295,033 | \$ 72,985 | |
| - | - | - | - | - | - | - | 4,085 | |
| - | - | <u>235,396</u> | - | - | - | <u>295,033</u> | <u>77,070</u> | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,213</u> | <u>7,377</u> | |
| <hr/> | | | | | | | | |
| - | - | - | - | - | - | 37,967 | 56,951 | |
| <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>4,716,289</u> | <u>6,255,345</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> | |
| <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 Ad Valorem | Beatty Special Ad Valorem | Beatty Room Tax |
|--|---------------------------------|-------------------|--------------------------------|---------------------------------|-----------------------|
| Revenues: | | | | | |
| Taxes | \$ 417,656 | \$ - | \$ - | \$ - | \$ 27,761 |
| Intergovernmental | 25,105 | - | - | - | - |
| Miscellaneous | 38,988 | (3,737) | (3,726) | (1,876) | (1,015) |
| 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 | <u>340,035</u> | <u>919,654</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Debt service: | | | | | |
| Principal | 110,818 | - | - | - | - |
| Interest and fiscal costs | 3,579 | - | - | - | - |
| 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 | - | - | - | - | - |
| 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 | 2023 | Totals 2022 |
|--------------------------------|------------------------------------|--------------------|----------------------------------|-------------------------------|------------------|--------------|----------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 445,417 | \$ 432,716 |
| - | - | - | - | - | - | 25,105 | 5,635 |
| (405) | (287) | (27,486) | (533) | (160) | 2,959 | 2,722 | (455,005) |
| (405) | (287) | (27,486) | (533) | (160) | 2,959 | 473,244 | (16,654) |
| | | | | | | | |
| - | - | - | - | - | - | 35,334 | 34,427 |
| - | - | 655,719 | - | - | - | 1,915,408 | 12,991,365 |
| - | - | - | - | - | - | 110,818 | 85,032 |
| - | - | - | - | - | - | 3,579 | 3,915 |
| | | | | | | | |
| - | - | 655,719 | - | - | - | 2,065,139 | 13,114,739 |
| | | | | | | | |
| (405) | (287) | (683,205) | (533) | (160) | 2,959 | (1,591,895) | (13,131,393) |
| | | | | | | | |
| 2,005 | 1,754 | - | 21,384 | - | - | 71,194 | 3,515,908 |
| - | - | - | - | - | - | (37,339) | (146,048) |
| - | - | - | - | - | - | - | 24,693 |
| | | | | | | | |
| 2,005 | 1,754 | - | 21,384 | - | - | 33,855 | 3,394,553 |
| | | | | | | | |
| 1,600 | 1,467 | (683,205) | 20,851 | (160) | 2,959 | (1,558,040) | (9,736,840) |
| | | | | | | | |
| 154,085 | 38,648 | 3,075,127 | 90,293 | 20,505 | 76,483 | 6,312,296 | 16,049,136 |
| | | | | | | | |
| \$ 155,685 | \$ 40,115 | \$ 2,391,922 | \$ 111,144 | \$ 20,345 | \$ 79,442 | \$ 4,754,256 | \$ 6,312,296 |

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 | \$ 59,637 | \$ 16,453 |
| 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- Positive (Negative) | 2022 |
|--|------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Taxes: | | | | |
| Property tax | \$ 416,953 | \$ 406,420 | \$ (10,533) | \$ 382,718 |
| Net proceeds of mines | <u>6,341</u> | <u>11,236</u> | <u>4,895</u> | <u>24,223</u> |
| 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 | <u>-</u> | <u>112</u> | <u>112</u> | <u>99</u> |
| 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 | <u>-</u> | <u>41,601</u> | <u>41,601</u> | <u>-</u> |
| 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 | <u>28,000</u> | <u>18,085</u> | <u>9,915</u> | <u>17,621</u> |
| 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 | <u>-</u> | <u>3,579</u> | <u>(3,579)</u> | <u>3,915</u> |
| 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 | <u>-</u> | <u>-</u> | <u>-</u> | <u>24,693</u> |
| 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 | <u>(163,447)</u> | <u>(45,356)</u> | <u>118,091</u> | <u>(218,419)</u> |
| 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 |
|--|------------------|-------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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 | - - | - - | - - | 1,546,650 |
| 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- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Taxes: | | | | |
| Room taxes | \$ 19,000 | \$ 27,761 | \$ 8,761 | \$ 25,775 |
| Miscellaneous: | | | | |
| Investment income (loss) | 500 | (1,015) | (1,515) | (9,900) |
| Total revenues | 19,500 | 26,746 | 7,246 | 15,875 |
| Expenditures: | | | | |
| Capital Projects: | | | | |
| Community support | <u>186,442</u> | - | <u>186,442</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> | (1,125) | <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- Positive (Negative) | 2022 |
|--|----------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Investment income (loss) | \$ 150 | \$ (405) | \$ (555) | \$ (3,295) |
| Expenditures: | | | | |
| Capital Projects: | | | | |
| General government | <u>296,277</u> | - | <u>296,277</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 |
|--|---------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Investment income (loss) | \$ 300 | \$ (287) | \$ (587) | \$ (2,322) |
| Expenditures: | | | | |
| Capital Projects: | | | | |
| General government | <u>37,161</u> | - | <u>37,161</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, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|---|--------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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 | - | - | - | (40,273) |
| 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- Positive (Negative) | 2022 |
|---|-----------------|-------------------|-------------------------------------|------------------|
| | Budget | Actual | | 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><u>\$ 20,345</u></u> | <u><u>\$ 20,505</u></u> |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Fund Balance: | | |
| Restricted for capital projects | <u>20,345</u> | <u>20,505</u> |
| Total liabilities and fund balance | <u><u>\$ 20,345</u></u> | <u><u>\$ 20,505</u></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 |
|--|-----------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | 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><u>\$ 79,442</u></u> | <u><u>\$ 76,483</u></u> |
| Liabilities: | | |
| Accounts payable | \$ - | \$ - |
| Restricted for capital projects | <u>79,442</u> | <u>76,483</u> |
| Total liabilities and fund balance | <u><u>\$ 79,442</u></u> | <u><u>\$ 76,483</u></u> |

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

| | 2023 | | Variance- Positive (Negative) | 2022 |
|---|-----------------|------------------|-------------------------------------|------------------|
| | Budget | Actual | | 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 | Gabbs | |
|---|---------------------|---------------------|-------------------|
| | Utility | Utility | Manhattan |
| | Water | Sewer | 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>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>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>5,142</u> |
| Total current liabilities | <u>35,781</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>248,918</u> |
| Total long-term liabilities | <u>197,784</u> | - | <u>391,536</u> |
| Total liabilities | <u>233,565</u> | - | <u>404,114</u> |
| Deferred Inflows of Resources: | | | |
| Pension charge | <u>185</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 | Totals | |
| Golf Course | 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 |
| <u>98,882</u> | <u>324,153</u> | <u>361,582</u> |
| - 87,323 | 86,224 | |
| <u>565,375</u> | <u>4,155,285</u> | <u>4,290,354</u> |
| <u>664,257</u> | <u>4,566,761</u> | <u>4,738,160</u> |
| <u>2,129</u> | <u>75,931</u> | <u>53,148</u> |
| 6,417 | 9,390 | 2,962 |
| 634 | 5,581 | 5,059 |
| - | 4,635 | 6,805 |
| - | - | 6,721 |
| - | 1,147 | 1,075 |
| - | <u>34,657</u> | <u>32,454</u> |
| <u>7,051</u> | <u>55,410</u> | <u>55,076</u> |
| 1,632 | 178,415 | 48,082 |
| <u>-</u> | <u>412,537</u> | <u>447,152</u> |
| <u>1,632</u> | <u>590,952</u> | <u>495,234</u> |
| <u>8,683</u> | <u>646,362</u> | <u>550,310</u> |
| <u>12</u> | <u>484</u> | <u>60,852</u> |
| 565,375 | 3,708,091 | 3,810,748 |
| - | 77,981 | 76,770 |
| - | 9,342 | 9,454 |
| <u>92,316</u> | <u>200,432</u> | <u>283,174</u> |
| <u>\$ 657,691</u> | <u>\$ 3,995,846</u> | <u>\$ 4,180,146</u> |

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 | Gabbs | |
|--|---------------------|---------------------|-------------------|
| | Utility | Utility | Manhattan |
| | Water | Sewer | 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 | <u>216,833</u> | <u>36,914</u> | <u>215,727</u> |
| Operating income (loss) | <u>(72,838)</u> | <u>(12,743)</u> | <u>(165,467)</u> |
| Nonoperating Revenues (Expenses) | | | |
| Investment income (loss) | (2,184) | 84 | (1,088) |
| Room tax | - | - | - |
| Other income | - | - | - |
| Interest expense | <u>(15,727)</u> | <u>-</u> | <u>(9,000)</u> |
| Total nonoperating revenues (expenses) | <u>(17,911)</u> | <u>84</u> | <u>(10,088)</u> |
| 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 | <u>1,297,548</u> | <u>1,427,809</u> | <u>827,761</u> |
| End of year | <u>\$ 1,206,799</u> | <u>\$ 1,415,150</u> | <u>\$ 716,206</u> |

| Pahrump | Totals | |
|------------------|------------------|------------------|
| Lake View | 2023 | 2022 |
| Golf Course | | |
| | \$ 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 |
| <u>566,325</u> | <u>1,035,799</u> | <u>656,207</u> |
| <u>(102,523)</u> | <u>(353,571)</u> | <u>(288,507)</u> |
| (1,315) | (4,503) | (24,308) |
| 134,501 | 134,501 | 136,307 |
| - | - | 7,590 |
| - | <u>(24,727)</u> | <u>(27,787)</u> |
| <u>133,186</u> | <u>105,271</u> | <u>91,802</u> |
| 30,663 | (248,300) | (196,705) |
| <u>-</u> | <u>64,000</u> | <u>85,000</u> |
| 30,663 | (184,300) | (111,705) |
| <u>627,028</u> | <u>4,180,146</u> | <u>4,291,851</u> |
| \$ 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 | <u>(286)</u> | <u>22,209</u> | <u>(47,345)</u> | <u>(65,824)</u> |
| Cash Flows From Noncapital Financing Activities: | | | | |
| Room tax | - | - | - | 133,617 |
| Other income | - | - | - | - |
| Operating transfers in (out) | - | - | 64,000 | - |
| Due to (from) other funds | <u>6,721</u> | <u>(6,721)</u> | - | - |
| Net cash provided (used) by noncapital financing activities | <u>6,721</u> | <u>(6,721)</u> | <u>64,000</u> | <u>133,617</u> |
| 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 | <u>(43,143)</u> | <u>-</u> | <u>(13,924)</u> | <u>(73,986)</u> |
| Cash Flows From Investing Activities: | | | | |
| Investment income (loss) | <u>(2,278)</u> | <u>2</u> | <u>(1,101)</u> | <u>(1,325)</u> |
| Net increase (decrease) in pooled cash and investments | <u>(38,986)</u> | <u>15,490</u> | <u>1,630</u> | <u>(7,518)</u> |
| Pooled Cash and Investments: | | | | |
| Beginning of year | <u>304,116</u> | <u>-</u> | <u>21,636</u> | <u>95,186</u> |
| End of year | <u>\$ 265,130</u> | <u>\$ 15,490</u> | <u>\$ 23,266</u> | <u>\$ 87,668</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Operating income (loss) | <u>\$ (72,838)</u> | <u>\$ (12,743)</u> | <u>\$ (165,467)</u> | <u>\$ (102,523)</u> |
| 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 | <u>(25,104)</u> | <u>-</u> | <u>(35,276)</u> | <u>12</u> |
| Total adjustments | <u>72,552</u> | <u>34,952</u> | <u>118,122</u> | <u>36,699</u> |
| Net cash provided (used) by operating activities | <u>\$ (286)</u> | <u>\$ 22,209</u> | <u>\$ (47,345)</u> | <u>\$ (65,824)</u> |

| 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> | |
| (131,053) | (174,201) | |
| (4,702) | (24,049) | |
| (29,384) | (78,339) | |
| 420,938 | 499,277 | |
| <u>\$ 391,554</u> | <u>\$ 420,938</u> | |
| \$ (353,571) | \$ (288,507) | |
| 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) | |
| (60,368) | 46,076 | |
| <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 | <u>1,139,489</u> | <u>1,209,638</u> |
| Total assets | <u>1,409,267</u> | <u>1,525,686</u> |
| Deferred Outflows of Resources: | | |
| Pension charge | <u>31,282</u> | <u>24,396</u> |
| 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 | <u>29,515</u> | <u>27,488</u> |
| Total current liabilities | <u>35,781</u> | <u>34,111</u> |
| Long-Term Liabilities: | | |
| Net pension liability | 34,165 | - |
| Bond payable, long-term portion | <u>163,619</u> | <u>193,134</u> |
| Total long-term liabilities | <u>197,784</u> | <u>193,134</u> |
| Total liabilities | <u>233,565</u> | <u>227,245</u> |
| Deferred Inflows of Resources: | | |
| Pension charge | <u>185</u> | <u>25,289</u> |
| Net Position: | | |
| Net investment in capital assets | 946,355 | 989,016 |
| Restricted for debt service | 64,057 | 64,588 |
| Unrestricted | <u>196,387</u> | <u>243,944</u> |
| Total net position | <u>\$ 1,206,799</u> | <u>\$ 1,297,548</u> |

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND(23502, 23504, 23512)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023

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

| | 2023 | | Variance- Positive (Negative) | 2022 |
|--|--------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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 | <u>295,001</u> | <u>216,833</u> | <u>78,168</u> | <u>178,419</u> |
| Operating income (loss) | <u>(120,001)</u> | <u>(72,838)</u> | <u>47,163</u> | <u>16,241</u> |
| Nonoperating Revenues (Expenses) | | | | |
| Investment income (loss) | 2,000 | (2,184) | (4,184) | (16,249) |
| Interest expense | <u>(15,719)</u> | <u>(15,727)</u> | <u>(8)</u> | <u>(18,618)</u> |
| Total nonoperating revenues (expenses) | <u>(13,719)</u> | <u>(17,911)</u> | <u>(4,192)</u> | <u>(34,867)</u> |
| Income (loss) before transfers | (133,720) | (90,749) | 42,971 | (18,626) |
| Transfers: | | | | |
| Operating transfers in | <u>50,000</u> | <u>-</u> | <u>(50,000)</u> | <u>50,000</u> |
| Change in net position | <u>\$ (83,720)</u> | <u>(90,749)</u> | <u>\$ (7,029)</u> | <u>31,374</u> |
| Net Position: | | | | |
| Beginning of year | | <u>1,297,548</u> | | <u>1,266,174</u> |
| End of year | | <u>\$ 1,206,799</u> | | <u>\$ 1,297,548</u> |

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 | <u>(56,932)</u> | <u>(37,215)</u> |
| Net cash provided (used) by operating activities | <u>(286)</u> | <u>77,763</u> |
| Cash Flows From Noncapital Financing Activities: | | |
| Operating transfers in (out) | - | 50,000 |
| Due to (from) other funds | <u>6,721</u> | <u>6,366</u> |
| Net cash provided (used) by noncapital financing activities | <u>6,721</u> | <u>56,366</u> |
| Cash Flows From Capital and Related Financing Activities: | | |
| Principal payments - bonds | (27,488) | (25,599) |
| Interest paid | <u>(15,655)</u> | <u>(17,543)</u> |
| Net cash provided (used) by capital and related financing activities | <u>(43,143)</u> | <u>(43,142)</u> |
| Cash Flows From Investing Activities: | | |
| Investment income (loss) | <u>(2,278)</u> | <u>(16,373)</u> |
| Net increase (decrease) in pooled cash and investments | (38,986) | 74,614 |
| Pooled Cash and Investments: | | |
| Beginning of year | <u>304,116</u> | <u>229,502</u> |
| End of year | <u>\$ 265,130</u> | <u>\$ 304,116</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | |
| Operating income (loss) | <u>\$ (72,838)</u> | <u>\$ 16,241</u> |
| 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 | <u>(25,104)</u> | <u>17,186</u> |
| Total adjustments | <u>72,552</u> | <u>61,522</u> |
| Net cash provided (used) by operating activities | <u>\$ (286)</u> | <u>\$ 77,763</u> |

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 |
|--|--------------------|---------------------|-------------------------------------|---------------------|
| | Budget | Actual | | 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 | <u>55,050</u> | <u>36,914</u> | <u>18,136</u> | <u>35,409</u> |
| 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 | <u>\$ (40,000)</u> | <u>(12,659)</u> | <u>\$ 27,341</u> | <u>(24,785)</u> |
| Net Position: | | | | |
| Beginning of year | | <u>1,427,809</u> | | <u>1,452,594</u> |
| End of year | | <u>\$ 1,415,150</u> | | <u>\$ 1,427,809</u> |

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- Positive (Negative) | 2022 |
|--|--------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>180,595</u> | <u>215,727</u> | <u>(35,132)</u> | <u>144,337</u> |
| Operating income (loss) | <u>(122,595)</u> | <u>(165,467)</u> | <u>(42,872)</u> | <u>(93,849)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income (loss) | 500 | (1,088) | (1,588) | (1,935) |
| Interest expense | <u>(9,001)</u> | <u>(9,000)</u> | <u>1</u> | <u>(9,169)</u> |
| Total nonoperating revenues (expenses) | <u>(8,501)</u> | <u>(10,088)</u> | <u>(1,587)</u> | <u>(11,104)</u> |
| Income (loss) before transfers | (131,096) | (175,555) | (44,459) | (104,953) |
| Transfers: | | | | |
| Operating transfers in | <u>50,000</u> | <u>64,000</u> | <u>14,000</u> | <u>35,000</u> |
| Change in net position | <u>\$ (81,096)</u> | <u>(111,555)</u> | <u>\$ (30,459)</u> | <u>(69,953)</u> |
| Net Position: | | | | |
| Beginning of year | | <u>827,761</u> | | <u>897,714</u> |
| End of year | | <u>\$ 716,206</u> | | <u>\$ 827,761</u> |

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 | <u>(47,345)</u> | <u>(26,122)</u> |
| Cash Flows From Noncapital Financing Activities: | | |
| Operating transfers in (out) | <u>64,000</u> | <u>35,000</u> |
| 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 | <u>(13,924)</u> | <u>(13,924)</u> |
| Cash Flows From Investing Activities: | | |
| Investment income (loss) | <u>(1,101)</u> | <u>(1,936)</u> |
| Net increase (decrease) in pooled cash and investments | 1,630 | (6,982) |
| Pooled Cash and Investments: | | |
| Beginning of year | <u>21,636</u> | <u>28,618</u> |
| End of year | <u>\$ 23,266</u> | <u>\$ 21,636</u> |
| 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 | <u>118,122</u> | <u>67,727</u> |
| Net cash provided (used) by operating activities | <u>\$ (47,345)</u> | <u>\$ (26,122)</u> |

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 | <u>1,914</u> | <u>1,914</u> |
| Total current assets | 98,882 | 105,506 |
| Noncurrent Assets: | | |
| Total capital assets, net of accumulated depreciation | <u>565,375</u> | <u>521,560</u> |
| Total assets | <u>664,257</u> | <u>627,066</u> |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | |
| Pension charge | <u>2,129</u> | - |
| Liabilities: | | |
| Current Liabilities: | | |
| Accounts payable | 6,417 | - |
| Accrued payroll and benefits | <u>634</u> | 38 |
| Total current liabilities | <u>7,051</u> | 38 |
| Long-term liabilities: | | |
| Net pension liability | <u>1,632</u> | - |
| Total liabilities | <u>8,683</u> | 38 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Pension charge | <u>12</u> | - |
| Net Position: | | |
| Net investment in capital assets | 565,375 | 521,560 |
| Unrestricted | <u>92,316</u> | <u>105,468</u> |
| Total net position | <u>\$ 657,691</u> | <u>\$ 627,028</u> |

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND(25521)
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

| | 2023 | | Variance- | |
|--|---------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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 | <u>596,500</u> | <u>566,325</u> | <u>30,175</u> | <u>298,042</u> |
| Operating income (loss) | <u>(296,500)</u> | <u>(102,523)</u> | <u>193,977</u> | <u>(186,768)</u> |
| 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) | <u>113,000</u> | <u>133,186</u> | <u>20,186</u> | <u>138,427</u> |
| Change in net position | <u>\$ (183,500)</u> | <u>30,663</u> | <u>\$ 214,163</u> | <u>(48,341)</u> |
| Net Position: | | | | |
| Beginning of year | | <u>627,028</u> | | 675,369 |
| End of year | | <u>\$ 657,691</u> | | <u>\$ 627,028</u> |

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>\$ 87,668</u> | <u>\$ 95,186</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 | - | (1,914) |
| (Increase) decrease in prepaid items | - | - |
| (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 | 12 | - |
| Total adjustments | <u>36,699</u> | <u>18,037</u> |
| Net cash provided (used) by operating activities | <u>\$ (65,824)</u> | <u>\$ (168,731)</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 | 4,665,342 | 390,789 | 2,548,439 | 7,604,570 | 4,383,883 |
| 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 | 44,366 | 45,816 | 238,272 | 328,454 | 63,576 |
| Net Position: | | | | | |
| Unrestricted | \$ 4,620,976 | \$ 344,973 | \$ 2,310,167 | \$ 7,276,116 | \$ 4,320,307 |

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 | <u>995,850</u> | <u>568,445</u> | <u>2,230,395</u> | <u>3,794,690</u> | <u>2,989,507</u> |
| Operating income (loss) | 2,079,914 | 6,476 | 851,489 | 2,937,879 | 2,470,348 |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment income (loss) | <u>(11,131)</u> | <u>(3,871)</u> | <u>32,932</u> | <u>17,930</u> | <u>(155,389)</u> |
| Changes in net position | 2,068,783 | 2,605 | 884,421 | 2,955,809 | 2,314,959 |
| Net Position: | | | | | |
| Beginning of year | <u>2,552,193</u> | <u>342,368</u> | <u>1,425,746</u> | <u>4,320,307</u> | <u>2,005,348</u> |
| End of year | <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 CASH FLOWS
YEAR ENDED JUNE 30, 2023
(With Comparative Actual Amounts for Year Ended June 30, 2022)

| | Risk Management | | | Totals | |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|
| | Workers | Health | Risk | 2023 | 2022 |
| | Compensation | Self Insurance | Management | | |
| 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 | - | 165 | 5,597 | 5,762 | 1,148 |
| 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- | |
|--|------------------|---------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| 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> | <u>2,068,783</u> | <u>\$ 2,068,783</u> | <u>2,552,193</u> |
| 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>\$ 4,649,769</u> | <u>\$ 2,562,388</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>\$ 2,107,731</u> | <u>\$ 2,650,456</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- Positive (Negative) | 2022 |
|---|--------------------|-------------------|-------------------------------------|-------------------|
| | Budget | Actual | | 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 | <u>510,000</u> | <u>468,445</u> | <u>41,555</u> | <u>387,240</u> |
| Total operating expenses | <u>510,000</u> | <u>568,445</u> | <u>(58,445)</u> | <u>484,116</u> |
| 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 | <u>(20,000)</u> | - | 20,000 | - |
| Changes in net position | <u>\$ (20,000)</u> | 2,605 | <u>\$ 22,605</u> | 1,051 |
| Net Position: | | | | |
| Beginning of year | | <u>342,368</u> | | <u>341,317</u> |
| End of year | | <u>\$ 344,973</u> | | <u>\$ 342,368</u> |

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> | - |
| 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- | |
|--|-----------------------|---------------------|------------------------|---------------------|
| | Budget | Actual | Positive (Negative) | 2022 |
| | | | | 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>32,932</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>\$ 2,494,906</u> | <u>\$ 1,428,252</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>\$ 1,036,267</u> | <u>\$ (195,937)</u> |

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

| Pension (and other Employee Benefits) | | | | | | |
|---------------------------------------|----------------------------------|---------------------------------|----------------------------------|--|---------------------|--|
| Trust Funds | | | | | | |
| | Gabbs County OPEB Trust | Beatty Town OPEB Trust | Pahrump Town OPEB Trust | Pension and other Employee Benefits Trust Funds | Total | F.H. Flint Scholarship Private-Purpose Trust Fund |
| Assets: | | | | | | |
| Pooled cash and investments | \$ 2,088,961 | \$ 41,297 | \$ 43,015 | \$ 100,546 | \$ 2,273,819 | \$ 26,701 |
| Interest receivable | <u>6,156</u> | <u>132</u> | <u>130</u> | <u>369</u> | <u>6,787</u> | <u>-</u> |
| Total assets | 2,095,117 | 41,429 | 43,145 | 100,915 | 2,280,606 | 26,701 |
| Liabilities: | | | | | | |
| Accrued payroll and benefits | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 Town | Beatty Town | Pahrump Town | Pension (and other Employee Benefits) | F.H. Flint Scholarship | Private-Purpose Trust Fund |
| OPEB | OPEB Trust | OPEB Trust | OPEB Trust | Pension (and other Employee Benefits) | F.H. Flint Scholarship | Private-Purpose Trust Fund |
| Trust | Trust | Trust | Trust | Total Pension (and other Employee Benefits) | Total F.H. Flint Scholarship | Total Private-Purpose 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 | 17,136 | - | - | 364 | 17,500 | - |
| 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 | Improvement District | Range |
|--|---------------------|-----------------|------------------------|----------------------|-------------------|
| 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>-</u> | <u>332,434</u> | <u>414,064</u> | <u>-</u> | |
| Net Position: | | | | | |
| Restricted for other governments | - | - | - | - | 137,323 |
| Restricted for individuals | <u>2,306,098</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Total net position | <u>\$ 2,306,098</u> | <u>\$ -</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 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 5,769 | 5,875 | 411,882 | 1,161,807 | 1,521,147 | 650,802 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - | - | - | - | - | - |
| - | - | 401,485 | 1,160,845 | 1,513,718 | 633,546 |
| - | - | 10,397 | 962 | 7,429 | 17,256 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| - | - | 411,882 | 1,161,807 | 1,521,147 | 650,802 |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| 5,769 | 5,875 | - | - | - | - |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| \$ 5,769 | \$ 5,875 | \$ - | \$ - | \$ - | \$ - |
| <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

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 | <u>18,740</u> | <u>-</u> | <u>-</u> | <u>-</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 | <u>8,395</u> | <u>3,711</u> | <u>5,244</u> | <u>1,646</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 | Amargosa | Victim Restitution | External Investment Pool | Brownfields Revolving Loan | Totals 2023 |
|-------------------------------|------------------------|----------------|-----------------------|--------------------------------|----------------------------------|----------------------|
| | General Improvement | Town | | | | |
| \$ 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 |
| 331,878 | - | 7,975 | - | - | - | 440,885 |
| <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 |
| - | - | - | 5,024 | - | - | 2,311,122 |
| <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 | Improvement District | Range |
|-------------------------------|---------------------|------------------|------------------------|----------------------|-------------------|
| 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 | <u>25,083</u> | <u>1,519,430</u> | <u>(4,308)</u> | <u>13,346</u> | |
| Total revenue | 1,039,854 | 6,053,104 | 244,992 | 13,346 | |
| Deductions: | | | | | |
| Payments to other governments | <u>20,598</u> | <u>6,053,104</u> | <u>244,992</u> | <u>4,681</u> | |
| Change in net position | 1,019,256 | - | - | 8,665 | |
| Net Position: | | | | | |
| Beginning of year | <u>1,286,842</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>128,658</u> |
| End of year | <u>\$ 2,306,098</u> | <u>\$ -</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 | _____ - | _____ - | _____ - | _____ - |
| End of year | <u>\$ _____ -</u> | <u>\$ _____ -</u> | <u>\$ _____ -</u> | <u>\$ _____ -</u> |

| Nye County School District | Beatty | Amargosa | Victim Restitution | External Investment Pool | Brownfields Revolving Loan | Totals 2023 |
|-------------------------------|------------------------|----------------|-----------------------|--------------------------------|----------------------------------|----------------------|
| | General Improvement | Town | | | | |
| \$ 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 |
| 271,363 | 12,262 | (349) | (369) | (174,006) | (2,871) | 1,600,124 |
| 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> |

DANIEL C. McARTHUR, LTD

Certified Public Accountant

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 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 "Danielle McMillan He." The signature is fluid and cursive, with a large, stylized "D" at the beginning.

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.

DANIEL C. McARTHUR, LTD
Certified Public Accountant

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AUDITOR'S COMMENTS

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

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