

NYE COUNTY, NEVADA

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

YEAR ENDED JUNE 30, 2024

NYE COUNTY, NEVADA

JUNE 30, 2024

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NYE COUNTY, NEVADA

ORGANIZATION

County Officers at June 30, 2024:

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2024, 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, 2024, 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.

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, 2023 which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The combining and individual fund financial statements and schedules for the year ended June 30, 2023, 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 2023 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 2023 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 January 30, 2025, 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
January 30, 2025

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024. 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 2024 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 2024 fiscal year by \$108,984,289 (net position). Total net position represents approximately \$128,799,004 net investment in capital assets, \$13,691,815 restricted for capital projects, \$24,761,673 restricted for general government, \$12,325,072 restricted for public safety, \$11,259,505 restricted for landfill closure, \$10,970,952 restricted for public works, and \$14,857,438 restricted for various other purposes. The unrestricted net position is (\$107,681,170). The unrestricted net position is a deficit due primarily to reporting the County's share of the net pension liability of \$84,997,988 and reporting the County's net other postemployment liability of \$58,042,888.

The government-wide net position increased during fiscal year 2024 by \$16,094,529, or 17.33%.

The primary revenue sources for governmental activities were property taxes of \$27,859,085, consolidated taxes of \$23,948,367, operating and capital grants and contributions of \$23,524,637, and charges for services of \$13,044,803. These revenue sources comprised 24.18%, 20.79%, 20.42%, and 11.32%, respectively, or 76.71%, of total governmental activities revenues.

The total government-wide expenses were \$106,877,070. The greatest expenses were in the general government function for \$30,994,465 and the public safety function for \$34,960,240. Business-type activities contributed an additional \$7,482,443 of expenses.

Fund Financial Statements

At the end of fiscal year 2024, the governmental funds reported a combined fund balance of \$88,579,076, an increase of \$13,155,382 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$7,602,533, an increase of \$1,257,266 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: net investment in capital assets; 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, 2024**

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, 2024**

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, 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and other assets	\$ 111,009,410	\$ 110,935,213	\$ 22,006,737	\$ 20,391,639	\$ 133,016,147	\$ 131,326,852
Net capital & intangible assets	<u>150,286,231</u>	<u>146,695,887</u>	<u>5,595,868</u>	<u>5,573,186</u>	<u>155,882,099</u>	<u>152,269,073</u>
Total Assets	<u>261,295,641</u>	<u>257,631,100</u>	<u>27,602,605</u>	<u>25,964,825</u>	<u>288,898,246</u>	<u>283,595,925</u>
 Deferred Outflows of Resources	<u>38,934,954</u>	<u>41,400,236</u>	<u>1,557,697</u>	<u>2,118,972</u>	<u>40,492,651</u>	<u>43,519,208</u>
 Liabilities:						
Current liabilities	12,693,046	27,355,805	884,811	492,314	13,577,857	27,848,119
Long-term liabilities	<u>168,412,035</u>	<u>163,012,764</u>	<u>8,818,832</u>	<u>9,046,929</u>	<u>177,230,867</u>	<u>172,059,693</u>
Total Liabilities	<u>181,105,081</u>	<u>190,368,569</u>	<u>9,703,643</u>	<u>9,539,243</u>	<u>190,808,724</u>	<u>199,907,812</u>
 Deferred Inflows of Resources	<u>29,477,018</u>	<u>34,302,409</u>	<u>120,866</u>	<u>15,152</u>	<u>29,597,884</u>	<u>34,317,561</u>
 Net Position:						
Net investment in capital assets	123,615,673	118,190,234	5,183,331	5,125,992	128,799,004	123,316,226
Restricted	76,516,181	64,964,225	11,350,274	10,563,285	87,866,455	75,527,510
Unrestricted	<u>(110,483,358)</u>	<u>(108,794,101)</u>	<u>2,802,188</u>	<u>2,840,125</u>	<u>(107,681,170)</u>	<u>(105,953,976)</u>
Total Net Position	<u>\$ 89,648,496</u>	<u>\$ 74,360,358</u>	<u>\$ 19,335,793</u>	<u>\$ 18,529,402</u>	<u>\$ 108,984,289</u>	<u>\$ 92,889,760</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$108,984,289 as of June 30, 2024.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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 \$89,648,496 includes negative unrestricted net position totaling \$(110,483,358). 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 \$51,189, capital projects of \$13,681,755, general government of \$24,761,673, judicial of \$3,152,887, public safety of \$12,325,072, public works of \$10,970,952, community support of \$6,175,530, culture and recreation of \$2,172,619, and for other purposes of \$3,224,504.

Financial activities increased the County's net position by \$16,094,529. The following table compares activity for the years ending June 30, 2024 and 2023:

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 13,044,803	\$ 12,645,913	\$ 6,631,932	\$ 7,313,894	\$ 19,676,735	\$ 19,959,807
Operating grants and contributions	20,311,896	7,558,643	30,000	-	20,341,896	7,558,643
Capital grants and contributions	3,212,741	1,794,894	41,059	1,747,671	3,253,800	3,542,565
General Revenues:						
Property taxes	27,859,085	26,442,388	-	-	27,859,085	26,442,388
Net proceeds tax	733,297	512,663	-	-	733,297	512,663
Fuel tax	7,743,201	7,958,778	-	-	7,743,201	7,958,778
Room tax	1,297,240	1,366,826	127,433	134,501	1,424,673	1,501,327
Gaming tax	124,463	113,849	-	-	124,463	113,849
Water tax assessments	297,831	291,342	-	-	297,831	291,342
Public safety sales tax	4,921,027	4,914,786	-	-	4,921,027	4,914,786
Division of Wildlife	2,771	2,971	-	-	2,771	2,971
Federal-in-lieu tax	4,100,393	3,843,946	-	-	4,100,393	3,843,946
Consolidated tax	23,948,367	23,572,599	-	-	23,948,367	23,572,599
National forest	920,297	911,106	-	-	920,297	911,106
Tax sale proceeds	71,792	106,513	-	-	71,792	106,513
Tax penalties	818,602	405,550	-	-	818,602	405,550
NRS 361.610 trust property proceed	1,841,149	123,796	-	-	1,841,149	123,796
Investment income (loss)	3,116,664	(503,514)	843,356	(87,667)	3,960,020	(591,181)
Gain on disposal of assets	-	51,700	-	-	-	51,700
Rent	129,347	123,379	-	-	129,347	123,379
Miscellaneous	711,173	430,940	91,680	-	802,853	430,940
Total revenues	<u>115,206,139</u>	<u>92,669,068</u>	<u>7,765,460</u>	<u>9,108,399</u>	<u>122,971,599</u>	<u>101,777,467</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Expenses:						
General government	30,994,465	28,274,661	-	-	30,994,465	28,274,661
Judicial	12,188,170	10,716,274	-	-	12,188,170	10,716,274
Public safety	34,960,240	31,317,988	-	-	34,960,240	31,317,988
Public works	11,540,792	14,397,770	-	-	11,540,792	14,397,770
Health	1,882,248	2,549,778	-	-	1,882,248	2,549,778
Sanitation	31,046	23,390	-	-	31,046	23,390
Welfare	3,947,226	3,299,012	-	-	3,947,226	3,299,012
Culture and recreation	928,299	436,913	-	-	928,299	436,913
Community support	1,450,261	898,563	-	-	1,450,261	898,563
Interest and fiscal costs	606,297	593,347	-	-	606,297	593,347
Intergovernmental	865,583	1,308,434	-	-	865,583	1,308,434
Other	-	-	7,482,443	7,884,636	7,482,443	7,884,636
Total expenses	<u>99,394,627</u>	<u>93,816,130</u>	<u>7,482,443</u>	<u>7,884,636</u>	<u>106,877,070</u>	<u>101,700,766</u>
Increase in net position before transfer:	15,811,512	(1,147,062)	283,017	1,223,763	16,094,529	76,701
Transfers	<u>(523,374)</u>	<u>(64,000)</u>	<u>523,374</u>	<u>64,000</u>	-	-
Increase in net position	15,288,138	(1,211,062)	806,391	1,287,763	16,094,529	76,701
Net position - beginning	<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>
Net position - ending	<u>\$ 89,648,496</u>	<u>\$ 74,360,358</u>	<u>\$ 19,335,793</u>	<u>\$ 18,529,402</u>	<u>\$ 108,984,289</u>	<u>\$ 92,889,760</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. Operating and capital 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 general government, judicial, public safety, and welfare 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, 2024**

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 \$88,579,076 an increase of \$13,155,382, or 17.44%, 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 \$76,516,181, or 86.38%, of total fund balance. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use.

Committed fund balance is \$11,170,233, or 12.61%, 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 \$892,662, or 1.01%, 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 \$6,495,819, an increase of \$1,211,785 from the prior year.

Revenues increased by \$5,765,840, or 11.89%. Tax revenue increased by \$907,469, or 5.22%, due primarily to increases in property tax revenues due to increased property valuations and an increase in net proceeds (mining tax). Intergovernmental revenues increased by \$2,057,128, or 7.93%, due to an increase in grant revenue received, an increase in federal-in-lieu tax, and an increase in consolidated (sales) tax revenue. Miscellaneous revenue increased \$2,624,015, or 344.37%, due to tax trust sales, tax penalties, and an improvement in market value that increased investment income.

Expenditures increased by \$2,781,832, or 6.35%. General government expenditures increased by \$1,152,882, or 6.05%, primarily due to a negotiated retro pay to various departments and an increase in clerk capital outlay, and county planner and HR supplies. Judicial expenditures increased by \$1,037,162, or 10.97%, primarily due to a negotiated retro pay to various departments and other judicial services and supplies expenditures. Public safety expenditures increased by \$568,174, or 4.01%, primarily due to a negotiated retro pay in the sheriff's office and an increase in benefits.

Road Fund: The Road Fund had a fund balance at the end of the year of \$4,037,189, a decrease of \$1,562,031, or 27.90%. Revenues decreased by \$212,768, or 5.03%, due to an increase in investment income (loss) offset by decreases in licenses and permits. Operating transfers in decreased \$1,762,890, or 25.70%. Expenditures decreased by \$1,787,067, or 14.34%, due to decreased supplies and capital outlay for road projects and equipment.

Grants Fund: The Grant Fund revenues increased by \$12,610,744, or 189.05% due to multiyear grants with funding received in advance. Expenditures decreased in the fund \$41,087 due to reduced spending.

County Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$7,959,068, a decrease of \$3,086,350, or 27.94%. Revenues increased by \$385,595, or 71.93%, due to improvements in investment income related to fair value of investments. Expenditures increased by \$132,064, or 5.01%, 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 \$12,637,362, an increase of \$801,128 over the prior year. Operating revenues increased by \$142,439, or 6.53%. Operating expenditures decreased by \$197,551, or 8.25%, due to a decrease in closure and post closure landfill costs. Nonoperating revenue of \$674,977 primarily relates to an improvement in market value that increased investment income.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was \$2,661,979, a decrease of \$35,343, or 1.31%. Operating revenues decreased by \$891,624, or 20.03%. Operating expenditures decreased \$295,074, or 6.66%, due to decreased bad debt expense.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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 the budget was augmented due to additional grant revenue received and state indigent reimbursement and the related general government, welfare, and judicial 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 more than budgeted by \$2,629,732. Tax revenues were more than budgeted by \$1,178,561 due to property tax revenue and net proceeds larger than anticipated. Intergovernmental revenues were more than budgeted by \$530,411 due to increased grants, federal in lieu tax and state indigent revenues. Miscellaneous revenues were more than budgeted by \$1,950,792 due to an improvement in market value that increased investment income and increased tax trust sales excess proceeds revenue.

Total actual expenditures for the General Fund during fiscal year 2024 were approximately \$1,169,605 less than budgeted. All functions of the General Fund were under budget except for general government, public works, and debt service.

CAPITAL ASSETS

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2024, was \$150,248,133 for the governmental activities and \$5,595,868 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, 2024, follows:

Governmental Activities:	Balance				Balance
	<u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2024</u>
Capital assets not being depreciated:					
Land	\$ 8,809,789	\$ 190,283	\$ -	\$ -	\$ 9,000,072
Construction in progress	12,527,231	5,733,520	-	(684,280)	17,576,471
Total capital assets not being depreciated	<u>21,337,020</u>	<u>5,923,803</u>	<u>-</u>	<u>(684,280)</u>	<u>26,576,543</u>
Capital assets being depreciated:					
Buildings and improvements	105,025,961	778,550	-	246,385	106,050,896
Equipment	66,115,773	4,285,963	-	437,895	70,839,631
Infrastructure	55,116,220	27,781	-	-	55,144,001
Total capital assets being depreciated	<u>226,257,954</u>	<u>5,092,294</u>	<u>-</u>	<u>684,280</u>	<u>232,034,528</u>
Less accumulated depreciation for:					
Buildings and improvements	43,905,658	2,767,591	-	-	46,673,249
Equipment	41,140,376	3,478,329	-	-	44,618,705
Infrastructure	15,931,671	1,139,313	-	-	17,070,984
Total accumulated depreciation	<u>100,977,705</u>	<u>7,385,233</u>	<u>-</u>	<u>-</u>	<u>108,362,938</u>
Total capital assets being depreciated, net	<u>125,280,249</u>	<u>(2,292,939)</u>	<u>-</u>	<u>684,280</u>	<u>123,671,590</u>
Governmental activities assets, net	<u>\$ 146,617,269</u>	<u>\$ 3,630,864</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,248,133</u>

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

- Several pieces of land were purchased during the year.
- Airport projects, road projects, building energy projects, parks and fairgrounds, public safety Buildings, and information technology.
- Equipment and vehicles for general government, public works, judicial, and public safety departments.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

CAPITAL ASSETS (Continued)

Business-type Activities:	Balance				Balance
	June 30, 2023	Additions	Deletions	Transfers	June 30, 2024
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Construction in progress	-	41,059	-	-	41,059
Total capital assets not being depreciated	<u>304,600</u>	<u>41,059</u>	<u>-</u>	<u>-</u>	<u>345,659</u>
Capital assets being depreciated:					
Solid waste equipment	1,527,596	91,489	-	-	1,619,085
Utility infrastructure and equipment	6,553,203	92,402	-	-	6,645,605
Golf course buildings and equipment	468,006	24,450	-	-	492,456
Ambulance buildings and equipment	<u>3,252,686</u>	<u>237,652</u>	<u>-</u>	<u>-</u>	<u>3,490,338</u>
Total capital assets being depreciated	<u>11,801,491</u>	<u>445,993</u>	<u>-</u>	<u>-</u>	<u>12,247,484</u>
Less accumulated depreciation for:					
Solid waste equipment	1,253,296	41,088	-	-	1,294,384
Utility infrastructure and equipment	2,963,293	180,371	-	-	3,143,664
Golf course buildings and equipment	87,231	32,616	-	-	119,847
Ambulance buildings and equipment	<u>2,229,085</u>	<u>210,295</u>	<u>-</u>	<u>-</u>	<u>2,439,380</u>
Total accumulated depreciation	<u>6,532,905</u>	<u>464,370</u>	<u>-</u>	<u>-</u>	<u>6,997,275</u>
Total capital assets being depreciated, net	<u>5,268,586</u>	<u>(18,377)</u>	<u>-</u>	<u>-</u>	<u>5,250,209</u>
Business-type activities assets, net	<u>\$ 5,573,186</u>	<u>\$ 22,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,595,868</u>

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

- Landfill scale and compactor, utility improvements, golf course marquee, and ambulance vehicles were purchased during the year.

The County's investment in intangible assets, net of accumulated amortization, at June 30, 2024, was \$38,098 for the governmental activities. A summary of changes in intangible assets for the year ended June 30, 2024, follows:

Governmental Activities:

	Balance			Balance
	June 30, 2023	Additions	Deletions	June 30, 2024
Intangible assets	\$ 202,599	\$ -	\$ -	\$ 202,599
Less: accumulated amortization	<u>123,981</u>	<u>40,520</u>	<u>-</u>	<u>164,501</u>
Total governmental activities				
intangible assets (net)	<u>\$ 78,618</u>	<u>\$ (40,520)</u>	<u>\$ -</u>	<u>\$ 38,098</u>

Intangible assets include copier and postage equipment.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

CAPITAL ASSETS (Continued)

The County has active construction projects as of June 30, 2024. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Siemens Energy Savings Project	\$ 6,956,002	\$ 7,336,348
Pahrump Phase 1 Risk Map	231,875	257,500
Nye Airport Projects	631,006	848,419
Pahrump Fire Station # 3	72,755	81,320
	<u>\$ 7,891,638</u>	<u>\$ 8,523,587</u>

Business-Type Activities		
Project	Spent-to-Date	Commitment
Gabbs Sewer Line Replacement	<u>\$ 40,465</u>	<u>\$ 137,140</u>

DEBT ADMINISTRATION

At June 30, 2024, debt consisted of the following:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Due within one year
Governmental Activities:					
Bonds	\$ 20,598,000	\$ -	\$ (1,217,000)	\$ 19,381,000	\$ 1,237,000
Less: bond discounts	<u>(1,731)</u>	<u>-</u>	<u>96</u>	<u>(1,635)</u>	<u>-</u>
Total bonds payable	20,596,269	-	(1,216,904)	19,379,365	1,237,000
Notes payable	7,131,000	-	(288,000)	6,843,000	301,000
Financed purchases	496,423	-	(283,785)	212,638	212,638
Lease obligations	74,154	-	(36,171)	37,983	23,277
Compensated absences	4,070,106	259,397	-	4,329,503	1,600,543
Net OPEB obligation	49,764,255	8,278,633	-	58,042,888	-
Net pension obligation	<u>80,880,557</u>	<u>-</u>	<u>(1,313,899)</u>	<u>79,566,658</u>	<u>-</u>
Total long - term liabilities	<u>\$ 163,012,764</u>	<u>\$ 8,538,030</u>	<u>\$ (3,138,759)</u>	<u>\$ 168,412,035</u>	<u>\$ 3,374,458</u>
	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 2,684,329	\$ 168,820	\$ -	\$ 2,853,149	\$ -
Revenue bonds	447,194	-	(34,657)	412,537	37,016
Compensated absences	117,332	4,484	-	121,816	64,562
Net pension obligation	<u>5,798,074</u>	<u>-</u>	<u>(366,744)</u>	<u>5,431,330</u>	<u>-</u>
Total long - term liabilities	<u>\$ 9,046,929</u>	<u>\$ 173,304</u>	<u>\$ (401,401)</u>	<u>\$ 8,818,832</u>	<u>\$ 101,578</u>

The debt increased by \$5,399,271 for governmental activities during the current fiscal year. This was primarily due to an increase in net pension obligations.

The debt decreased by \$228,097 for business-type activities during the current fiscal year. The decrease was due to a decrease in net pension obligations.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

DEBT ADMINISTRATION (Continued)

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, 2024, was \$224,188,070. 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 \$6,015,035, Gabbs Town \$2,432,151, Manhattan Town \$877,395, and Pahrump Town \$383,913,344. 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, 2024, was \$767,826,689.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2024-2025 fiscal year on May 21, 2024. 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 revenues at a 0.26% decrease, while it projects expenditures with a 1.31% increase compared to current year actuals. The budget includes a contingency amount of \$946,936 and operating transfers to other funds of \$6,027,234.

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
1981 E. Calvada Blvd. Suite 100
Pahrump, Nevada 89048

NYE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
	2024	2024	2024
Assets:			
Pooled cash and investments	\$ 98,246,210	\$ 9,814,082	\$ 108,060,292
Interest receivable	200,008	56,182	256,190
Taxes receivable	862,240	8,637	870,877
Due from other governments	9,990,065	40,465	10,030,530
Accounts receivable, net	326,179	737,097	1,063,276
Due from others	438,552	-	438,552
Prepaid items	850,228	-	850,228
Inventory	95,928	-	95,928
Restricted assets - cash	-	11,350,274	11,350,274
Capital assets, net of accumulated depreciation	150,248,133	5,595,868	155,844,001
Intangible assets, net of accumulated amortization	38,098	-	38,098
Total assets	<u>261,295,641</u>	<u>27,602,605</u>	<u>288,898,246</u>
Deferred Outflows of Resources:			
Pension charges	28,640,628	1,557,697	30,198,325
OPEB charges	10,294,326	-	10,294,326
Total deferred outflows of resources	<u>38,934,954</u>	<u>1,557,697</u>	<u>40,492,651</u>
Liabilities:			
Accounts payable	4,898,550	754,450	5,653,000
Accrued payroll and benefits	3,135,350	124,919	3,260,269
Due to other governments	90,388	-	90,388
Unearned revenue	4,371,186	-	4,371,186
Customer deposits	-	4,470	4,470
Interest payable	197,572	972	198,544
Noncurrent liabilities:			
Due or payable within one year	3,374,458	101,578	3,476,036
Due or payable after one year	<u>165,037,577</u>	<u>8,717,254</u>	<u>173,754,831</u>
Total liabilities	<u>181,105,081</u>	<u>9,703,643</u>	<u>190,808,724</u>
Deferred Inflows of Resources:			
Pension charges	2,219,387	120,866	2,340,253
OPEB charges	<u>27,257,631</u>	<u>-</u>	<u>27,257,631</u>
Total deferred inflows of resources	<u>29,477,018</u>	<u>120,866</u>	<u>29,597,884</u>
Net Position:			
Net investment in capital assets	123,615,673	5,183,331	128,799,004
Restricted for:			
Debt service	51,189	80,709	131,898
Capital projects	13,681,755	10,060	13,691,815
General government	24,761,673	-	24,761,673
Judicial	3,152,887	-	3,152,887
Public safety	12,325,072	-	12,325,072
Public works	10,970,952	-	10,970,952
Culture and recreation	2,172,619	-	2,172,619
Community support	6,175,530	-	6,175,530
Landfill closure costs	-	11,259,505	11,259,505
Other purposes	3,224,504	-	3,224,504
Unrestricted	<u>(110,483,358)</u>	<u>2,802,188</u>	<u>(107,681,170)</u>
Total net position	<u>\$ 89,648,496</u>	<u>\$ 19,335,793</u>	<u>\$ 108,984,289</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, 2024

Functions/Programs	Expenses	Program Revenues			Changes in Net Position		
		Charges for	Operating	Capital	Governmental	Business-type	Total
		Service	Grants and	Grants and	Activities	Activities	
			Contributions	Contributions			
Primary Governments:							
General government	\$ (30,994,465)	\$ 5,140,429	\$ 14,143,574	\$ 2,044,119	\$ (9,666,343)	\$ -	\$ (9,666,343)
Judicial	(12,188,170)	1,440,001	1,791,887	564,045	(8,392,237)	-	(8,392,237)
Public safety	(34,960,240)	4,228,786	1,893,358	472,299	(28,365,797)	-	(28,365,797)
Public works	(11,540,792)	1,197,500	33,626	132,278	(10,177,388)	-	(10,177,388)
Health	(1,882,248)	680,453	-	-	(1,201,795)	-	(1,201,795)
Sanitation	(31,046)	47,901	-	-	16,855	-	16,855
Welfare	(3,947,226)	7,198	2,110,257	-	(1,829,771)	-	(1,829,771)
Culture and recreation	(928,299)	237,535	107,719	-	(583,045)	-	(583,045)
Community support	(1,450,261)	65,000	231,475	-	(1,153,786)	-	(1,153,786)
Interest and fiscal costs	(606,297)	-	-	-	(606,297)	-	(606,297)
Intergovernmental	(865,583)	-	-	-	(865,583)	-	(865,583)
Total governmental activities	(99,394,627)	13,044,803	20,311,896	3,212,741	(62,825,187)	-	(62,825,187)
Business-Type Activities:							
Water	(424,968)	240,031	-	594	-	(184,343)	(184,343)
Sewer	(48,802)	48,294	-	40,465	-	39,957	39,957
Ambulance	(4,135,136)	3,559,981	-	-	-	(575,155)	(575,155)
Golf course	(677,188)	461,126	-	-	-	(216,062)	(216,062)
Solid Waste	(2,196,349)	2,322,500	30,000	-	-	156,151	156,151
Total business-type activities	(7,482,443)	6,631,932	30,000	41,059	-	(779,452)	(779,452)
Total primary governments	<u>\$ (106,877,070)</u>	<u>\$ 19,676,735</u>	<u>\$ 20,341,896</u>	<u>\$ 3,253,800</u>	<u>(62,825,187)</u>	<u>(779,452)</u>	<u>(63,604,639)</u>
General Revenues:							
Property taxes					27,859,085	-	27,859,085
Net proceeds tax					733,297	-	733,297
Fuel tax					7,743,201	-	7,743,201
Room tax					1,297,240	127,433	1,424,673
Gaming tax					124,463	-	124,463
Water tax assessments					297,831	-	297,831
Public safety sales tax					4,921,027	-	4,921,027
Division of Wildlife					2,771	-	2,771
Federal in-lieu tax					4,100,393	-	4,100,393
Consolidated tax					23,948,367	-	23,948,367
National forest					920,297	-	920,297
Tax sales					71,792	-	71,792
Tax penalties					818,602	-	818,602
NRS 361.610 trust property proceeds					1,841,149	-	1,841,149
Investment income (loss)					3,116,664	843,356	3,960,020
Rent					129,347	-	129,347
Miscellaneous					711,173	91,680	802,853
Operating transfers					(523,374)	523,374	-
Total general revenues					<u>78,113,325</u>	<u>1,585,843</u>	<u>79,699,168</u>
Change in net position					15,288,138	806,391	16,094,529
Net position - beginning of year					<u>74,360,358</u>	<u>18,529,402</u>	<u>92,889,760</u>
Net position - end of year					<u>\$ 89,648,496</u>	<u>\$ 19,335,793</u>	<u>\$ 108,984,289</u>

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

**NYE COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Assets:				
Pooled cash and investments	\$ 10,758,498	\$ 4,390,666	\$ 9,968,074	\$ 7,737,381
Interest receivable	28,644	7,014	21,028	26,437
Taxes receivable	520,117	-	-	17,017
Due from other governments	5,207,144	458,073	1,242,335	-
Accounts receivable, net	-	-	-	-
Due from others	5,393	-	-	427,883
Due from other funds	-	106,020	5,780,000	-
Prepaid items	595,093	-	-	-
Inventory	38,938	40,659	-	-
Total assets	<u>\$ 17,153,827</u>	<u>\$ 5,002,432</u>	<u>\$ 17,011,437</u>	<u>\$ 8,208,718</u>
Liabilities:				
Accounts payable	\$ 1,475,127	\$ 709,570	\$ 614,735	\$ 241,683
Accrued payroll and benefits	2,048,771	255,673	13,997	-
Due to other funds	5,780,000	-	-	-
Due to other governments	-	-	-	-
Unearned revenues	-	-	4,192,016	-
Total liabilities	<u>9,303,898</u>	<u>965,243</u>	<u>4,820,748</u>	<u>241,683</u>
Deferred Inflows of Resources:				
Unavailable revenue - taxes	247,396	-	-	7,967
Unavailable revenue - grants	-	-	540,856	-
Total deferred inflows of resources	<u>247,396</u>	<u>-</u>	<u>540,856</u>	<u>7,967</u>
Fund Balance:				
Nonspendable	634,031	40,659	-	-
Restricted for:				
Capital projects	-	-	-	7,959,068
Debt service	-	-	-	-
General government	-	-	11,649,833	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	3,996,530	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community support	-	-	-	-
Fund stabilization NRS 354.6115	700,000	-	-	-
Committed for:				
Fund stabilization	5,775,954	-	-	-
General government	406,714	-	-	-
Public safety	85,434	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Culture and recreation	400	-	-	-
Community support	-	-	-	-
Total fund balance	<u>7,602,533</u>	<u>4,037,189</u>	<u>11,649,833</u>	<u>7,959,068</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 17,153,827</u>	<u>\$ 5,002,432</u>	<u>\$ 17,011,437</u>	<u>\$ 8,208,718</u>

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

Other Governmental Funds		Totals	
\$	56,303,864	\$	89,158,483
	99,506		182,629
	325,106		862,240
	3,082,513		9,990,065
	326,179		326,179
	5,276		438,552
	-		5,886,020
	201,641		796,734
	16,331		95,928
\$	60,360,416	\$	107,736,830
\$	1,684,888	\$	4,726,003
	806,282		3,124,723
	106,020		5,886,020
	90,388		90,388
	179,170		4,371,186
	2,866,748		18,198,320
	163,215		418,578
	-		540,856
	163,215		959,434
	217,972		892,662
	5,722,687		13,681,755
	51,189		51,189
	13,111,840		24,761,673
	3,152,887		3,152,887
	12,325,072		12,325,072
	6,974,422		10,970,952
	121,301		121,301
	2,403,203		2,403,203
	2,172,619		2,172,619
	6,175,530		6,175,530
	-		700,000
	-		5,775,954
	3,201,961		3,608,675
	-		85,434
	230,996		230,996
	1,214,270		1,214,270
	96,020		96,420
	158,484		158,484
	57,330,453		88,579,076
\$	60,360,416	\$	107,736,830

NYE COUNTY, NEVADA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total fund balance - governmental funds	\$ 88,579,076
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.	150,248,133
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.	38,098
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	959,434
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.	(31,000,061)
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.	8,975,426
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.	10,294,326
Deferred inflows from other post-employment benefits.	(27,257,631)
Total other post-employment benefits liability.	(58,042,888)
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.	28,640,628
Net pension liability.	(79,566,658)
Deferred inflows from pension activity.	<u>(2,219,387)</u>
Total net position - governmental activities	<u>\$ 89,648,496</u>

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

**NYE COUNTY, NEVADA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024**

	Major Funds			
	General Fund	Road Fund	Grants Fund	Capital Projects Fund
Revenues:				
Taxes	\$ 18,297,909	\$ 87	\$ -	\$ 577,931
Licenses and permits	909,344	117,945	-	-
Intergovernmental	28,000,052	3,679,103	19,062,134	-
Charges for services	2,956,700	46,794	167,492	-
Fines and forfeitures	711,279	-	-	-
Miscellaneous	3,410,232	174,350	51,662	343,705
Total revenues	<u>54,285,516</u>	<u>4,018,279</u>	<u>19,281,288</u>	<u>921,636</u>
Expenditures:				
Current:				
General government	20,285,201	-	2,951,754	-
Judicial	10,494,436	-	470,620	-
Public safety	14,754,054	-	1,888,453	-
Public works	263,638	10,676,742	201,778	-
Health	616,864	-	-	-
Sanitation	-	-	-	-
Welfare	255,678	-	1,704,531	-
Culture and recreation	-	-	16,777	-
Community support	-	-	-	-
Intergovernmental	-	-	-	-
Capital Projects	-	-	-	2,769,915
Debt Service:				
Principal	31,211	-	-	-
Interest and fiscal costs	1,582	-	-	-
Total expenditures	<u>46,702,664</u>	<u>10,676,742</u>	<u>7,233,913</u>	<u>2,769,915</u>
Excess (deficiency) of revenues over expenditures	<u>7,582,852</u>	<u>(6,658,463)</u>	<u>12,047,375</u>	<u>(1,848,279)</u>
Other Financing Sources (Uses):				
Operating transfers in	319,547	5,096,432	-	271,367
Operating transfers out	(6,645,133)	-	(324,340)	(1,509,438)
Total other financing sources (uses)	<u>(6,325,586)</u>	<u>5,096,432</u>	<u>(324,340)</u>	<u>(1,238,071)</u>
Net change in fund balance	1,257,266	(1,562,031)	11,723,035	(3,086,350)
Fund Balance:				
Beginning of year	<u>6,345,267</u>	<u>5,599,220</u>	<u>(73,202)</u>	<u>11,045,418</u>
End of year	<u>\$ 7,602,533</u>	<u>\$ 4,037,189</u>	<u>\$ 11,649,833</u>	<u>\$ 7,959,068</u>

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

Other Governmental Funds		Totals
\$	11,575,436	\$ 30,451,363
	4,094,979	5,122,268
	13,713,774	64,455,063
	4,308,857	7,479,843
	23,312	734,591
	2,851,145	6,831,094
	<u>36,567,503</u>	<u>115,074,222</u>
	6,619,810	29,856,765
	316,600	11,281,656
	15,822,792	32,465,299
	1,790,334	12,932,492
	1,291,517	1,908,381
	14,120	14,120
	1,656,580	3,616,789
	709,289	726,066
	1,380,622	1,380,622
	865,583	865,583
	1,136,386	3,906,301
	1,793,745	1,824,956
	<u>614,854</u>	<u>616,436</u>
	<u>34,012,232</u>	<u>101,395,466</u>
	<u>2,555,271</u>	<u>13,678,756</u>
	10,645,760	16,333,106
	<u>(8,377,569)</u>	<u>(16,856,480)</u>
	<u>2,268,191</u>	<u>(523,374)</u>
	4,823,462	13,155,382
	<u>52,506,991</u>	<u>75,423,694</u>
\$	<u>57,330,453</u>	\$ <u>88,579,076</u>

NYE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Net Change in Fund Balance - Governmental Funds	\$ 13,155,382
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over the estimated useful lives as annual depreciation expense in the Statement of Activities.	3,630,864
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Capital outlays to purchase intangible assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over the estimated useful lives as annual depreciation expense in the Statement of Activities.	
Amortization	(40,520)

Property taxes that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the Statement of Activities.	(11,869)
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Grants that are collected in time to pay obligations of the current period are reported as revenue in the fund statements. However, amounts that related to prior periods that first become available in the current period should not be reported as revenue in the Statement of Activities.	(116,102)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and other similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,824,860
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Generally, expenditures recognized in fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the Statement of Activities when incurred.	(249,162)
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Internal Service Funds are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis.	1,699,310
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Net differences between other post-employment benefits contributions recognized in the fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Statement of Activities:

Net other post-employment benefits income (expense).	777,172
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Net differences between pension system contributions recognized in the fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Statement of Activities.

Pension contributions made after measurement date (2024 contributions).	6,091,681
Net pension income (expense).	<u>(11,473,478)</u>

Change in net position of governmental activities	<u>\$ 15,288,138</u>
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The notes to the financial statements are an integral part of this statement.

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	<u>Solid Waste</u>	<u>Pahrump Ambulance</u>	<u>Enterprise Funds</u>
Assets:			
Current Assets:			
Pooled cash and investments	\$ 4,462,019	\$ 4,926,129	\$ 425,934
Interest receivable	45,799	9,033	1,350
Room tax receivable	-	-	8,637
Accounts receivable, net	112,372	616,112	8,613
Due from other governments	-	-	40,465
Prepaid items	-	-	-
Total current assets	4,620,190	5,551,274	484,999
Restricted Assets:			
Restricted cash	11,259,505	-	90,769
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	324,701	1,170,958	4,100,209
Total assets	16,204,396	6,722,232	4,675,977
Deferred Outflows of Resources:			
Pension charge	114,961	1,369,542	73,194
Liabilities:			
Current Liabilities:			
Accounts payable	597,754	58,293	98,403
Accrued payroll and benefits	7,104	112,065	5,750
Customer deposits	-	-	4,470
Interest payable	-	-	972
Accrued compensated absences	-	64,562	-
Bonds payable, current portion	-	-	37,016
Total current liabilities	604,858	234,920	146,611
Long-Term Payable From Restricted Assets			
Landfill closure and postclosure costs	2,853,149	-	-
Long-Term Liabilities:			
Net pension liability	214,798	5,031,344	185,188
Accrued compensated absences	-	57,254	-
Bonds payable, long- term portion	-	-	375,521
Total long-term liabilities	3,067,947	5,088,598	560,709
Total liabilities	3,672,805	5,323,518	707,320
Deferred Inflows of Resources:			
Pension charge	9,190	106,277	5,399
Net Position:			
Net investment in capital assets	324,701	1,170,958	3,687,672
Restricted for debt service	-	-	80,709
Restricted for capital projects	-	-	10,060
Restricted for landfill closure costs	11,259,505	-	-
Unrestricted	1,053,156	1,491,021	258,011
Total net position	\$ 12,637,362	\$ 2,661,979	\$ 4,036,452

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

		Governmental	
Total		Activities -	
Enterprise		Internal	
Funds		Service Funds	
\$	9,814,082	\$	9,087,727
	56,182		17,379
	8,637		-
	737,097		-
	40,465		-
	-		53,494
	10,656,463		9,158,600
	11,350,274		-
	5,595,868		49,408
	27,602,605		9,208,008
	1,557,697		-
	754,450		172,547
	124,919		10,627
	4,470		-
	972		-
	64,562		-
	37,016		-
	986,389		183,174
	2,853,149		-
	5,431,330		-
	57,254		-
	375,521		-
	8,717,254		-
	9,703,643		183,174
	120,866		-
	5,183,331		49,408
	80,709		-
	10,060		-
	11,259,505		-
	2,802,188		8,975,426
\$	19,335,793	\$	9,024,834

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	<u>Solid Waste</u>	<u>Pahrump Ambulance</u>	<u>Enterprise Funds</u>
Operating Revenues:			
Charges for services	\$ 2,322,500	\$ 3,559,981	\$ 749,451
Operating Expenses:			
Salaries and wages	144,211	1,807,368	117,879
Employee benefits	77,198	966,443	51,194
Employee benefits - net pension adjustment	25,945	259,875	14,425
Services and supplies	1,739,087	660,275	732,106
Insurance cost	-	-	-
Claims cost	-	-	-
Closure and postclosure landfill costs	168,820	-	-
Depreciation	41,088	210,295	212,987
Bad debt	-	230,880	-
Total operating expenses	2,196,349	4,135,136	1,128,591
Operating income (loss)	126,151	(575,155)	(379,140)
Non-Operating Revenues (Expenses):			
Investment income (loss)	644,977	177,160	21,219
Donation	30,000	-	-
Grants	-	-	41,059
Room tax	-	-	127,433
Other income	-	-	91,680
Interest expense	-	-	(22,367)
Total nonoperating revenues (expenses)	674,977	177,160	259,024
Net income (loss) before transfers	801,128	(397,995)	(120,116)
Transfers:			
Operating transfers in	-	362,652	160,722
Changes in net position	801,128	(35,343)	40,606
Net Position:			
Beginning of year	11,836,234	2,697,322	3,995,846
End of year	\$ 12,637,362	\$ 2,661,979	\$ 4,036,452

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

Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 6,631,932	\$ 6,080,639
2,069,458	167,909
1,094,835	85,995
300,245	-
3,131,468	2,759,736
-	1,562,448
-	3,369
168,820	-
464,370	12,352
230,880	-
<u>7,460,076</u>	<u>4,591,809</u>
<u>(828,144)</u>	<u>1,488,830</u>
843,356	259,888
30,000	-
41,059	-
127,433	-
91,680	-
(22,367)	-
<u>1,111,161</u>	<u>259,888</u>
283,017	1,748,718
<u>523,374</u>	<u>-</u>
806,391	1,748,718
<u>18,529,402</u>	<u>7,276,116</u>
<u>\$ 19,335,793</u>	<u>\$ 9,024,834</u>

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

Page 1 of 2

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Cash Flows From Operating Activities:			
Cash received from customers	\$ 2,338,759	\$ 3,523,584	\$ 748,440
Cash paid for salaries and employee benefits	(222,357)	(2,736,938)	(168,904)
Cash paid for services and supplies	(1,475,941)	(651,207)	(641,179)
Net cash provided (used) by operating activities	<u>640,461</u>	<u>135,439</u>	<u>(61,643)</u>
Cash Flows From Noncapital Financing Activities:			
Room tax	-	-	127,888
Donations	30,000	-	-
Operating transfers	-	362,652	160,722
Net cash provided by noncapital financing activities:	<u>30,000</u>	<u>362,652</u>	<u>288,610</u>
Cash Flows From Capital and Related Financing Activities:			
Purchase of capital assets	(91,489)	(237,652)	(157,911)
Grants	-	-	594
Other income	-	-	91,680
Principal payments - bonds	-	-	(34,657)
Interest paid	-	-	(22,542)
Net cash provided (used) by capital financing activities	<u>(91,489)</u>	<u>(237,652)</u>	<u>(122,836)</u>
Cash Flows From Investing Activities:			
Investment income (loss)	<u>668,920</u>	<u>181,261</u>	<u>21,018</u>
Net increase (decrease) in pooled cash and investments	1,247,892	441,700	125,149
Pooled Cash and Investments:			
Beginning of year	<u>14,473,632</u>	<u>4,484,429</u>	<u>391,554</u>
End of year	<u>\$ 15,721,524</u>	<u>\$ 4,926,129</u>	<u>\$ 516,703</u>

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

		Governmental	
		Activities -	
		Internal	
		Service Funds	
Total			
Enterprise			
Funds			
\$	6,610,783	\$	6,130,103
	(3,128,199)		(252,365)
	<u>(2,768,327)</u>		<u>(4,521,906)</u>
	<u>714,257</u>		<u>1,355,832</u>
	127,888		-
	30,000		-
	<u>523,374</u>		<u>-</u>
	<u>681,262</u>		<u>-</u>
	(487,052)		(61,760)
	594		-
	91,680		-
	(34,657)		-
	<u>(22,542)</u>		<u>-</u>
	<u>(451,977)</u>		<u>(61,760)</u>
	<u>871,199</u>		<u>263,387</u>
	1,814,741		1,557,459
	<u>19,349,615</u>		<u>7,530,268</u>
\$	<u>21,164,356</u>	\$	<u>9,087,727</u>

NYE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

Page 2 of 2

	Business-type Activities-Enterprise Funds		
	<u>Major Funds</u>		<u>Nonmajor</u>
	Solid Waste	Pahrump Ambulance	Enterprise Funds
Reconciliation of Operating Income to Net			
Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 126,151	\$ (575,155)	\$ (379,140)
Adjustments to Reconcile Operating Income			
to Net Cash Provided (Used) by Operating Activities:			
Depreciation expense	41,088	210,295	212,987
Closure and postclosure landfill costs	168,820	-	-
Bad debt	-	230,880	-
(Increase)decrease in accounts receivable	16,259	(36,397)	(846)
(Increase)decrease in Prepaid itemss	-	-	1,914
(Increase)decrease in deferred outflows - pension	(20,868)	579,406	2,737
Increase(decrease) in customer deposits	-	-	(165)
Increase(decrease) in accounts payable	263,146	9,068	89,013
Increase(decrease) in accrued payroll and benefits	(948)	32,389	169
Increase(decrease) in compensated absences	-	4,484	-
Increase(decrease) in net pension liability	38,225	(411,742)	6,773
Increase(decrease) in deferred inflows - pension	8,588	92,211	4,915
Total adjustments	514,310	710,594	317,497
Net Cash Provided (Used) by Operating Activities:	\$ 640,461	\$ 135,439	\$ (61,643)

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

<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
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\$ (828,144)	\$ 1,488,830
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464,370	12,352
168,820	-
230,880	-
(20,984)	49,464
1,914	(49,534)
561,275	-
(165)	-
361,227	(146,819)
31,610	1,539
4,484	-
(366,744)	-
<u>105,714</u>	<u>-</u>

<u>1,542,401</u>	<u>(132,998)</u>
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<u>\$ 714,257</u>	<u>\$ 1,355,832</u>
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NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024

	Pension (and other Employee Benefits) Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Assets:			
Pooled cash and investments	\$ 1,818,686	\$ 27,022	\$ 42,725,978
Interest receivable	1,771	-	87,713
Taxes receivable	-	-	935,101
Due from other governments	-	-	556,597
Accounts receivable	-	-	150,050
Prepaid items	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	1,820,457	27,022	44,455,504
	<hr/>	<hr/>	<hr/>
Liabilities:			
Accounts payable and other liabilities	-	-	8,733
Due to other governments	-	-	7,716,994
Unavailable revenue - taxes	-	-	406,558
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	8,132,285
	<hr/>	<hr/>	<hr/>
Net Position:			
Restricted for other governments	-	-	35,342,542
Restricted for individuals	-	-	878,487
Held in trust	1,820,457	27,022	-
	<hr/>	<hr/>	<hr/>
	\$ 1,820,457	\$ 27,022	\$ 36,221,029
	<hr/>	<hr/>	<hr/>

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

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Pension (and other Employee Benefits) Trust Funds	F.H. Flint Scholarship Private-Purpose Trust Fund	Custodial Funds
Additions:			
Taxes	\$ -	\$ -	\$ 34,179,430
Licenses and permits	-	-	12,205
Charges for services	-	-	1,584,343
Fines and forfeitures	-	-	49,264
Intergovernmental	-	-	3,882,359
Miscellaneous	62,981	321	6,485,323
Contributions:			
Employer	1,348,727	-	-
Total additions	1,411,708	321	46,192,924
Deductions:			
Payments to other governments	-	-	43,109,689
Benefit payments	1,866,357	-	-
Services and supplies	5,500	-	-
Total deductions	1,871,857	-	43,109,689
Change in net position	(460,149)	321	3,083,235
Net Position:			
Beginning of year	2,280,606	26,701	33,137,794
End of year	\$ 1,820,457	\$ 27,022	\$ 36,221,029

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, 2024

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, 2024

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.

County Capital Projects Fund - The County 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 Self Insurance 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, 2024

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, 2024

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), Senior Nutrition Special Revenue Fund (10281), Pahrump Museum Special Revenue Fund (10214), and Tonopah Museum Special Revenue Fund (10215)
- 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, 2024

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, 2024.

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, 2024

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, 2024

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, 2024

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, 2024, have been accrued as liabilities and are shown as expenditures for the year ending June 30, 2024.

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, 2024

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, deferred outflows, deferred inflows, 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, 2024

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

For the year ended June 30, 2024, there were no new accounting pronouncements.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Bond payable	\$(19,381,000)
Financed purchase	(212,638)
Note payable	(6,843,000)
Lease obligation	(37,983)
Less: deferred charge on bond discounts (net of amortization)	1,635
Interest payable	(197,572)
Compensated absences	<u>(4,329,503)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$(31,000,061)</u></u>

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “Capital outlays to purchase or build capital assets are reported in Governmental Funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expense in the Statement of Activities.” The details of this difference are as follows:

Capital outlay	\$ 11,016,097
Depreciation expense	<u>(7,385,233)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$ 3,630,864</u></u>

Another element of that reconciliation states that “Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.” The details of this difference are as follows:

Accrued interest	\$ 10,235
Compensated absences	<u>(259,397)</u>
Net adjustment to increase net change in fund balances - governmental funds to arrive at change in net position of governmental activities	<u><u>\$ (249,162)</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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>1,824,956</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,824,860</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, 2024:

General Fund General Government Function	\$ 365,069
General Fund Public Works Function	\$ 95,120
Agricultural Extension Special Revenue Fund Community Support Function	\$ 4,332
Pahrump Museum Special Revenue Fund Culture and Recreation Function	\$ 1,321
State and County Room Tax Special Revenue Fund Community Support Function	\$ 82
Pahrump Golf Course Enterprise Fund	\$ 135,188

2. Deficit Fund Balance/Net Position

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

Grants Special Revenue Fund	\$121,908
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The Grants Special Revenue Fund deficit was caused by unearned and unavailable grant revenues.

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, 2024.

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, 2024 was \$5,775,954.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, 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	\$ 2,006,476
Carrying amount of deposits	13,916,144
Pooled investments	147,185,050
State Treasurer Investment pool	<u>874,582</u>
Cash and cash equivalents	<u>\$ 163,982,252</u>

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

Statement of Net Position	\$ 108,060,292
Statement of Net Position restricted	11,350,274
Employee benefit trust funds	1,818,686
Private purpose trust fund	27,022
Custodial funds	<u>42,725,978</u>
Pooled cash and investments	<u>\$ 163,982,252</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 2.65 years.

As of June 30, 2024, 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	\$ 3,672,934	\$ 2,127,024	\$ 697,204	\$ 848,706	\$ 0
Negotiable Certificates of Deposit	14,044,734	6,403,151	6,003,155	1,638,428	0
Corporate Commercial Paper	11,164,895	4,666,565	6,498,330	0	0
Asset Backed Securities	3,445,355	0	3,445,355	0	0
NV Local Government Investment Pool	874,582	874,582	0	0	0
U.S. Agencies	109,997,667	18,969,375	73,297,866	17,730,426	0
Money Market Mutual Fund	<u>4,859,465</u>	<u>4,859,465</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$148,059,632</u>	<u>\$ 37,900,162</u>	<u>\$89,941,910</u>	<u>\$20,217,560</u>	<u>\$ 0</u>

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of its investments. The Nevada Revised Statutes limits investments instruments by their credit risk (see **Note A8b**). The State of Nevada Local Government Investment Pool is an unrated external investment pool.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

As of June 30, 2024, monies held in the Nye County Treasurer's cash and investment pool are categorized as follows:

Investment Type	Fair Value	Aaa	Aa1	N/A
U.S. Treasury Bonds	\$ 3,672,934	\$ 3,672,934	\$ 0	\$ 0
Negotiable Certificates of Deposit	14,044,734	0	0	14,044,734
Corporate Commercial Paper	11,164,895	11,164,895	0	0
Asset Backed Securities	3,445,355	3,445,355	0	0
NV Local Government Investment Pool	874,582	0	0	874,582
U.S. Agencies	109,997,667	88,496,965	21,500,702	0
Money Market Mutual Fund	<u>4,859,465</u>	<u>0</u>	<u>0</u>	<u>4,859,465</u>
	<u>\$148,059,632</u>	<u>\$ 106,780,149</u>	<u>\$21,500,702</u>	<u>\$19,778,781</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 \$13,916,144 and the bank balance was \$13,248,153. 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, 2024, are as follows:

Federal Home Loan Bank (FHLB)	30.77%
Federal Farm Credit Bank	27.06%
Freddie Mac	14.92%
Inter-American Devel Bk	5.69%

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, 2024:

Investment Type	Fair Value	Fair Value Measurement			
		Level 1	Level 2	Level 3	N/A
U.S. Treasury Bonds	\$ 3,672,934	\$ 3,672,934	\$ 0	\$ 0	\$ 0
Negotiable Certificates of Deposit	14,044,734	0	14,044,734	0	0
Corporate Commercial Paper	11,164,895	0	11,164,895	0	0
Asset Backed Securities	3,445,355	0	3,445,355	0	0
NV Local Government Investment Pool	874,582	467,632	406,950	0	0
U.S. Agencies	109,997,667	65,664,309	44,333,358	0	0
Money Market Mutual Fund	<u>4,859,465</u>	<u>4,859,465</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$148,059,632</u>	<u>\$ 74,664,340</u>	<u>\$ 73,395,292</u>	<u>\$ 0</u>	<u>\$ 0</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

1. Pooled Cash and Investments (Continued)

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	\$ 1,517,459	\$ 410,039	\$ 1,927,498
Unrealized fair value loss	1,599,205	433,317	2,032,522
Investment income (loss)	<u>\$ 3,116,664</u>	<u>\$ 843,356</u>	<u>\$ 3,960,020</u>

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, 2024, is as follows:

Investment Type	Fair Value	Principal Amount	Interest Rate
Negotiable Certificates of Deposit	\$ 14,044,734	\$ 14,750,000	Variable
NV Local Government Investment Pool	874,582	874,582	Variable
Corporate Commercial Paper	11,164,895	11,250,000	Variable
Asset Backed Securities	3,445,355	3,500,000	Variable
U.S. Agencies	109,997,667	120,835,000	Variable
Money Market Mutual Fund	<u>4,560,647</u>	<u>4,560,647</u>	Variable
Total Investments	<u>\$144,087,880</u>	<u>\$ 155,770,229</u>	

External Investment Pool Condensed Financial Statement - Statement of Net Position - June 30, 2024

Assets:

Negotiable certificates of deposit	\$ 14,044,734
NV local government investment pool	874,582
Corporate commercial paper	11,164,895
Asset backed securities	3,445,355
U.S. agencies	109,997,667
Money market funds	<u>4,560,647</u>
Total investments held in external investment pools	<u>\$144,087,880</u>
Net position held in trust for pool participants	
Internal participants	\$124,450,327
External participants	<u>19,637,553</u>
Total net position held in trust for pool participants (Participant's units' outstanding, \$1.00/par)	<u>\$144,087,880</u>

Statement of Changes in Net Position - For the Year Ended June 30, 2024

Additions:

Investment earnings	\$ 3,378,742
Net change in fair value of investments	<u>3,570,542</u>
Change in net position resulting from operations	6,949,284
Net capital share transactions	<u>(2,216,889)</u>
Change in net position	4,732,395
Net position, beginning of year	<u>139,355,485</u>
Net position, end of year	<u>\$144,087,880</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
General Fund	Airport Special Revenue Fund	\$ 12,677
	Special Fuel Tax Special Revenue Fund	1,175
	County Owned Building Special Revenue Fund	23,768
	Building Department Special Revenue Fund	88,294
		<u>\$ 125,914</u>
<u>TO</u>	<u>FROM</u>	<u>AMOUNT</u>
Capital Projects	Juvenile Probation Special Revenue Fund	\$ 19,051
	911 Emergency Medical System Special Revenue Fund	70,149
	Justice Court Fines Special Revenue Fund	19,429
	JP Court Facility Assessment Special Revenue Fund	29,418
	Court Collection Fees Special Revenue Fund	53,337
	Drug Court Proceeds Special Revenue Fund	23,112
	State/County Room Tax Special Revenue Fund	1,762
		<u>\$ 216,258</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	Solid Waste	Pahrump Ambulance	Nonmajor Enterprise Funds	Totals
Interest receivable	\$ 28,644	\$ 7,014	\$ 21,028	\$ 26,437	\$ 99,506	\$ 45,799	\$ 9,033	\$ 1,350	\$ 238,811
Taxes receivable:									
Property tax	520,117	-	-	17,017	227,450	-	-	-	764,584
Room tax	-	-	-	-	97,656	-	-	8,637	106,293
Due from other governments:									
Consolidated tax	4,015,803	-	-	-	436,037	-	-	-	4,451,840
Fuel tax	-	458,073	-	-	875,301	-	-	-	1,333,374
Public safety sales tax	-	-	-	-	884,796	-	-	-	884,796
Grant	612,498	-	1,242,335	-	422,164	-	-	40,465	2,317,462
Jail contracts	-	-	-	-	414,497	-	-	-	414,497
Legal defense	561,573	-	-	-	-	-	-	-	561,573
Other	17,270	-	-	-	49,718	-	-	-	66,988
Accounts receivable, net	-	-	-	-	326,179	112,372	616,112	8,613	1,063,276
Due from others	5,393	-	-	427,883	5,276	-	-	-	438,552
	<u>\$ 5,761,298</u>	<u>\$ 465,087</u>	<u>\$ 1,263,363</u>	<u>\$ 471,337</u>	<u>\$ 3,838,580</u>	<u>\$ 158,171</u>	<u>\$ 625,145</u>	<u>\$ 59,065</u>	<u>\$ 12,642,046</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets and Intangible Assets

Capital assets activity for the year ended June 30, 2024, was as follows:

Governmental Activities:	Balance				Balance
	June 30, 2023	Additions	Deletions	Transfers	June 30, 2024
Capital assets not being depreciated:					
Land	\$ 8,809,789	\$ 190,283	\$ -	\$ -	\$ 9,000,072
Construction in progress	12,527,231	5,733,520	-	(684,280)	17,576,471
Total capital assets not being depreciated	21,337,020	5,923,803	-	(684,280)	26,576,543
Capital assets being depreciated:					
Buildings and improvements	105,025,961	778,550	-	246,385	106,050,896
Equipment	66,115,773	4,285,963	-	437,895	70,839,631
Infrastructure	55,116,220	27,781	-	-	55,144,001
Total capital assets being depreciated	226,257,954	5,092,294	-	684,280	232,034,528
Less accumulated depreciation for:					
Buildings and improvements	43,905,658	2,767,591	-	-	46,673,249
Equipment	41,140,376	3,478,329	-	-	44,618,705
Infrastructure	15,931,671	1,139,313	-	-	17,070,984
Total accumulated depreciation	100,977,705	7,385,233	-	-	108,362,938
Total capital assets being depreciated, net	125,280,249	(2,292,939)	-	684,280	123,671,590
Governmental activities assets, net	\$ 146,617,269	\$ 3,630,864	\$ -	\$ -	\$ 150,248,133
Business-type Activities:	Balance				Balance
	June 30, 2023	Additions	Deletions	Transfers	June 30, 2024
Capital assets not being depreciated:					
Land	\$ 304,600	\$ -	\$ -	\$ -	\$ 304,600
Construction in progress	-	41,059	-	-	41,059
Total capital assets not being depreciated	304,600	41,059	-	-	345,659
Capital assets being depreciated:					
Solid waste equipment	1,527,596	91,489	-	-	1,619,085
Utility infrastructure and equipment	6,553,203	92,402	-	-	6,645,605
Golf course buildings and equipment	468,006	24,450	-	-	492,456
Ambulance buildings and equipment	3,252,686	237,652	-	-	3,490,338
Total capital assets being depreciated	11,801,491	445,993	-	-	12,247,484
Less accumulated depreciation for:					
Solid waste equipment	1,253,296	41,088	-	-	1,294,384
Utility infrastructure and equipment	2,963,293	180,371	-	-	3,143,664
Golf course buildings and equipment	87,231	32,616	-	-	119,847
Ambulance buildings and equipment	2,229,085	210,295	-	-	2,439,380
Total accumulated depreciation	6,532,905	464,370	-	-	6,997,275
Total capital assets being depreciated, net	5,268,586	(18,377)	-	-	5,250,209
Business-type activities assets, net	\$ 5,573,186	\$ 22,682	\$ -	\$ -	\$ 5,595,868

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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:

- Several pieces of land were purchased during the year.
- Airport projects, road projects, building energy projects, parks and fairgrounds, public safety Buildings, and information technology.
- Equipment and vehicles for general government, public works, judicial, and public safety departments.

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

- Landfill scale and compactor, utility improvements, golf course marquee, and ambulance vehicles were purchased during the year.

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

Governmental activities:

General government	\$ 1,870,922
Public safety	2,626,955
Judicial	363,676
Public works	2,025,645
Health and sanitation	63,819
Community support	52,000
Culture and recreation	<u>382,216</u>
	<u>\$ 7,385,233</u>

Business-type activities:

Solid Waste	\$ 41,088
Ambulance	210,295
Golf course	32,616
Sewer system	39,089
Water system	<u>68,882</u>
	<u>\$ 464,370</u>

Intangible assets activity for the year ended June 30, 2024, was as follows:

Governmental Activities:

	Balance			Balance
	June 30, 2023	Additions	Deletions	June 30, 2024
Intangible assets	\$ 202,599	\$ -	\$ -	\$ 202,599
Less: accumulated amortization	<u>123,981</u>	<u>40,520</u>	<u>-</u>	<u>164,501</u>
Total governmental activities				
intangible assets (net)	<u>\$ 78,618</u>	<u>\$ (40,520)</u>	<u>\$ -</u>	<u>\$ 38,098</u>

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

Governmental activities:

General government	<u>\$ 40,520</u>
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NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024. At year-end, the County's commitments are as follows:

Governmental Activities		
Project	Spent-to-Date	Commitment
Siemens Energy Savings Project	\$ 6,956,002	\$ 7,336,348
Pahrump Phase 1 Risk Map	231,875	257,500
Nye Airport Projects	631,006	848,419
Pahrump Fire Station # 3	72,755	81,320
	<u>\$ 7,891,638</u>	<u>\$ 8,523,587</u>

Business-Type Activities		
Project	Spent-to-Date	Commitment
Gabbs Sewer Line Replacement	<u>\$ 40,465</u>	<u>\$ 137,140</u>

5. Accrued Liabilities

Accrued liabilities reported by funds at June 30, 2024, were as follows:

Fund	Accrued Payroll and Benefits	Customer Deposits	Totals
General	\$ 2,048,771	\$ 0	\$ 2,048,771
Road	255,673	0	255,673
Grants	13,997	0	13,997
Other Governmental	806,282	0	806,282
Major Enterprise Solid Waste	7,104	0	7,104
Major Enterprise Pahrump Ambulance	112,065	0	112,065
Nonmajor Enterprise	5,750	4,470	10,220
Total Accrued Liabilities	<u>\$ 3,249,642</u>	<u>\$ 4,470</u>	<u>\$ 3,254,112</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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	\$ 11,259,505	\$ 0	\$ 0	\$ 11,259,505
Nonmajor Enterprise	0	80,709	10,060	90,769
Total Restricted Assets	<u>\$ 11,259,505</u>	<u>\$ 80,709</u>	<u>\$ 10,060</u>	<u>\$ 11,350,274</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, 2024, are as follows:

Grants	Other Governmental	Total
<u>\$15,963,757</u>	<u>\$ 179,170</u>	<u>\$ 16,142,927</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 the liabilities of the current period. The following delinquent taxes receivable have been deferred:

General	Capital Projects	Other Governmental	Total
<u>\$ 247,396</u>	<u>\$ 7,967</u>	<u>\$ 163,215</u>	<u>\$ 418,578</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>\$ 540,856</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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 \$72,890. The current outstanding principal balance at June 30, 2024, is \$163,619.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 163,619</u>	<u>\$ 33,981</u>	<u>\$ 197,600</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, 2024, is \$13,924. The balance in the reserve account was \$13,924 as of June 30, 2024. 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, 2024, is \$59,346. The balance in the reserve account was \$10,060. The outstanding balance of bonds payable at June 30, 2024, is \$248,918.

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	6,121	7,803	13,924
2030-2034	34,017	35,603	69,620
2035-2039	40,492	29,128	69,620
2040-2044	48,199	21,421	69,620
2045-2049	57,373	12,247	69,620
2050-2052	40,259	2,231	42,490
	<u>\$ 248,918</u>	<u>\$ 141,672</u>	<u>\$ 390,590</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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>
2025	\$ -	\$ 237,818	\$ 237,818
2026	-	237,818	237,818
2027	-	237,818	237,818
2028	-	237,818	237,818
2029	14,000	237,687	251,687
2030-2034	4,713,000	970,721	5,683,721
2035-2039	5,186,000	499,110	5,685,110
2040-2041	2,227,000	43,421	2,270,421
	<u>\$ 12,140,000</u>	<u>\$ 2,702,211</u>	<u>\$ 14,842,211</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>
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>\$ 4,306,000</u>	<u>\$ 179,470</u>	<u>\$ 4,485,470</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Consolidated Tax Revenue Bond

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

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	425,000	16,346	441,346
2030-2031	870,000	13,182	883,182
	<u>\$ 2,935,000</u>	<u>\$ 157,728</u>	<u>\$ 3,092,728</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

9. Long-Term Debt (Continued)

Notes Payable

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

Annual debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	372,000	125,686	497,686
2030-2034	2,075,000	491,063	2,566,063
2035-2039	2,502,000	229,332	2,731,332
2040	561,000	9,779	570,779
	<u>\$ 6,843,000</u>	<u>\$ 1,438,958</u>	<u>\$ 8,281,958</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

Financed Purchases

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, \$594,160 was included in depreciation expense. Payments are due monthly of \$29,860 including principal and interest at 5.99%. Annual payments are as follows:

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 212,638	\$ 6,937	\$ 219,575

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, \$164,501 is included in amortization expense.

Future minimum lease payments are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 23,277	\$ 772	\$ 24,049
2026	13,381	214	13,595
2027	1,325	7	1,332
	<u>\$ 37,983</u>	<u>\$ 993</u>	<u>\$ 38,976</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

9. Long-Term Debt (Continued)

During the year ended June 30, 2024, the following changes occurred in long-term debt:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Due within one year
Governmental Activities:					
Bonds	\$ 20,598,000	\$ -	\$ (1,217,000)	\$ 19,381,000	\$ 1,237,000
Less: bond discounts	<u>(1,731)</u>	<u>-</u>	<u>96</u>	<u>(1,635)</u>	<u>-</u>
Total bonds payable	20,596,269	-	(1,216,904)	19,379,365	1,237,000
Notes payable	7,131,000	-	(288,000)	6,843,000	301,000
Financed purchases	496,423	-	(283,785)	212,638	212,638
Lease obligations	74,154	-	(36,171)	37,983	23,277
Compensated absences	4,070,106	259,397	-	4,329,503	1,600,543
Net OPEB obligation	49,764,255	8,278,633	-	58,042,888	-
Net pension obligation	<u>80,880,557</u>	<u>-</u>	<u>(1,313,899)</u>	<u>79,566,658</u>	<u>-</u>
Total long - term liabilities	<u>\$ 163,012,764</u>	<u>\$ 8,538,030</u>	<u>\$ (3,138,759)</u>	<u>\$ 168,412,035</u>	<u>\$ 3,374,458</u>
	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 2,684,329	\$ 168,820	\$ -	\$ 2,853,149	\$ -
Revenue bonds	447,194	-	(34,657)	412,537	37,016
Compensated absences	117,332	4,484	-	121,816	64,562
Net pension obligation	<u>5,798,074</u>	<u>-</u>	<u>(366,744)</u>	<u>5,431,330</u>	<u>-</u>
Total long - term liabilities	<u>\$ 9,046,929</u>	<u>\$ 173,304</u>	<u>\$ (401,401)</u>	<u>\$ 8,818,832</u>	<u>\$ 101,578</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, 2024, was \$224,188,070. 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 \$6,015,035, Gabbs Town \$2,432,151, Manhattan Town \$877,395, and Pahrump Town \$383,913,344. 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, 2024, was \$767,826,689.

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, 2024

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, 2024, were:

	Transfers In	Transfers Out				
		General Fund	Major Grants Special Revenue Fund	Major Capital Projects Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds
General Fund	\$ 319,547	\$ -	\$ -	\$ -	\$ 319,547	\$ -
Major Road Fund	5,096,432	-	-	-	5,096,432	-
Major Capital Projects Fund	271,367	55,109	-	-	216,258	-
Major Ambulance Enterprise	362,652	-	-	-	300,000	62,652
Nonmajor Special Revenue Funds	6,620,283	5,695,943	324,340	-	600,000	-
Nonmajor Debt Service Funds	2,403,519	894,081	-	1,509,438	-	-
Nonmajor Capital Projects Funds	1,621,958	-	-	-	1,582,878	39,080
Nonmajor Enterprise Funds	160,722	-	-	-	155,000	5,722
Totals	<u>\$ 16,856,480</u>	<u>\$ 6,645,133</u>	<u>\$ 324,340</u>	<u>\$ 1,509,438</u>	<u>\$ 8,270,115</u>	<u>\$ 107,454</u>

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

- \$100,000 was transferred from the General Fund to set aside for future needs of the internally reported Compensated Absence Fund \$100,000. These funds are combined with the General Fund for financial reporting purposes.
- \$5,096,432 was transferred to the Road Fund to cover public works projects as budgeted from the Regional Streets and Highways Special Revenue Fund in the amount of \$2,200,000, the Public Transit Fund in the amount of \$2,600,000, and the Pahrump Town Road Fund of \$296,432.
- \$55,109 was transferred to the Capital Projects Fund from the General Fund to help cover project costs.
- \$2,403,519 was transferred to the Debt Service fund to cover the annual debt payments of the County with \$894,081 from the General Fund and \$1,509,438 from the Capital Projects Fund.
- \$39,080 was transferred from the County Special Ad Valorem Capital Projects Fund to Special Ad Valorem Capital Projects Funds of the unincorporated towns of Beatty, Gabbs, Manhattan, and Pahrump as required by Nevada Revised Statutes 354.598155(2) to distribute property taxes levied for capital expenditures.
- \$5,695,943 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; \$45,000 to the Pahrump Museum Fund; \$35,000 to the Tonopah Museum Fund.
- \$32,878 was transferred from Beatty Town to help cover costs for the Beatty Town Capital Projects Fund.
- \$55,000 was transferred from Manhattan Town and \$5,722 from the Manhattan Special Ad Valorem Fund to help cover costs for the Manhattan Utility Fund.
- \$250,000 was transferred from Gabbs Town to help cover costs for the Gabbs Utility Fund of \$100,000 and for the Gabbs Special Ad Valorem Fund of \$150,000.
- \$110,575 was transferred from Pahrump Town to the General Fund to help cover costs.
- \$83,058 was transferred from JP Court Fines Other to the General Fund to close the fund.
- \$324,340 was transferred from the Grants Fund to the Resilient Nevada Fund to move opioid monies collected in the prior year to the proper fund.
- \$1,800,000 was transferred from Pahrump Town General Fund to help cover costs; \$300,000 to the Ambulance Enterprise Fund; \$100,000 to the Pahrump Cemetery Fund; \$1,400,000 to the Pahrump Capital Projects Fund.
- \$62,652 was transferred from the Pahrump Capital Projects Fund to help cover costs of the Ambulance Enterprise Fund.
- \$500,000 was transferred from the Medical and General Indigent Fund to help cover costs of the Dedicated County Medical Indigent Fund.

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

D. DETAILED NOTES ON ALL FUNDS (Continued)

11. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2024, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Road Fund	Pahrump Road	\$ 50,155
	Regional Streets and Highways	55,865
		<u>\$ 106,020</u>
Grants Fund	General Fund	<u>\$ 5,780,000</u>

The payable to the Road Fund is related to fuel tax revenues receivable that will be paid to the Road Fund. The General Fund payable to the Grants Fund is related to maintaining a cash flows in the General Fund.

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 uses the Risk Management Internal Service Fund to account for and finance risks for general liability and property damage. The County pays an annual premium and specific deductibles, as necessary, to a commercial insurance carrier for its general insurance coverage. Insurance policies are purchased for exposures with the following coverage and deductibles: real property (\$168,000,000/\$50,000), personal property (\$16,900,000/\$50,000) earthquake (10,000,000/\$500,000), errors and omissions (\$1,000,000/\$50,000) and flood (\$10,000,000/\$250,000).

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 is self-funded for worker's compensation coverage for employees of the County. The self-funded Risk Management Worker's Compensation Fund is accounted for in an Internal Service Fund. Actuarially determined premium costs are 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 from various funds of the County to the Internal Service Fund. The reserve reported in the fund was \$6,166,493 at June 30, 2024. The estimates of the workers' compensation claims payable of \$47,609 were determined by the County.

The county retains the risk for claims per occurrence up to \$3,000,000 for Sheriff Officers and Firefighter and \$1,500,000 for all other occurrences. The County purchased a surety bond in the amount of \$1,248,000 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. 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:

<u>Liability July 1, 2023</u>	<u>Claims Incurred</u>	<u>Claims Payments</u>	<u>Liability June 30, 2024</u>
\$ 44,366	\$ 1,608,560	\$ (1,605,317)	\$ 47,609

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

E. OTHER INFORMATION (Continued)

1. Risk Management (Continued)

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, 2024, the estimated liability to date for closure and post-closure costs is \$2,853,149. This represents the cumulative amount reported to date based on percent use of the estimated liability of \$3,689,731 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 28 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, 2024, \$11,259,505 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 \$3,971,752.

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, 2024

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, 2023, were 44.00% for police and fire members; 29.75% for regular members; and 15.50% for employer/employee match. 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, 2024, were 50.00% for police and fire members; 33.50% for regular members; and 17.50% for employer/employee match. The County has fully funded the amounts due for the years ending June 30, 2023 and June 30, 2024. 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, 2024

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, 2023:

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

*As of June 30, 2023, PERS' long-term inflation assumption was 2.50%

Net Pension Liability

At June 30, 2024, the County reported a liability of \$84,997,988 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023. The County's proportionate share of the net pension liability decreased from 0.48008 percent measured at June 30, 2022, to 0.46567 percent at June 30, 2023.

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

	<u>1.0% Decrease (6.25%)</u>	<u>Discount Rate (7.25%)</u>	<u>1.0% Increase (8.25%)</u>
County's proportionate share of the net pension liability	\$ 132,268,753	\$ 84,997,988	\$ 45,985,029

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, 2024

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, 2024, the County recognized pension expense of \$12,103,412. At June 30, 2024, 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	\$ 11,031,280	\$ 0
Net difference between projected and actual earnings on pension plan investments	0	792,159
Changes of assumptions or other inputs	7,931,641	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,814,034	1,548,094
County Contributions subsequent to measurement date	6,421,370	0
Total	<u>\$ 30,198,325</u>	<u>\$ 2,340,253</u>

Average expected remaining service lives 5.63 years

\$6,421,370 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, 2025. 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:	
2025	\$ 4,497,033
2026	3,846,646
2027	11,469,958
2028	1,518,192
2029	104,873
	<u>\$ 21,436,702</u>

Actuarial Assumptions: The System's net pension liability was measured as of June 30, 2023, 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, 2023 funding actuarial valuation

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024

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, 2023 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, 2024

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, 2023. 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, 2023.

Pension contributions payable: The County's accrued contributions payable at June 30, 2024, was \$749,294.

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. 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 July 1, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	36
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>0</u>
	<u>36</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 2023 for those with 15 years of PERS service.

Coverage Level	PPO CDHP	PPO Low Deductible	Statewide EPO/HMO
	Base Subsidy	Base Subsidy	Base Subsidy
Retiree Only	688.61	\$ 729.92	\$ 622.70
Retiree + Spouse	1,259.92	1,342.52	1,128.09
Retiree + Child(ren)	902.87	959.64	812.19
Retiree + Family	1,474.16	1,572.29	1,317.59

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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 2024, the County contributed \$31,940 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 July 1, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	163
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>429</u>
	<u>592</u>

Funding Policy: Contribution requirements of the plan members and the County are established and may be amended through negotiations between the County and employees. The charts below show the percentages currently payable by the County for each plan. When the retiree reaches the age of Medicare eligibility and is eligible for Medicare coverage, the portion of insurance paid by the County will end. Upon request by the retiree, the retiree and eligible dependents shall be allowed to remain on the County's insurance plan after age of Medicare eligibility at the retiree or dependent's expense and shall be deducted from retiree's PERS benefit. For valuation purposes, it is assumed that all retirees will decline health coverage with the County upon Medicare eligibility.

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

NCMEA – County Management Employees			JPO – Juvenile Probation Officers		
Hire Date	Minimum Service Requirement	County Subsidy	Hire Date	Minimum Service Requirement	County Subsidy
Before 8/1/2000	7 YOS	100% of EE only premium	Before 8/1/2000	7 YOS	100% of EE only premium
8/1/2000 – 6/30/2019	15 – 19 YOS	50% of EE only premium	On/after 8/1/2000	15 – 19 YOS	50% of EE only premium
	20 – 24 YOS	75% of EE only premium		20 – 24 YOS	75% of EE only premium
	25+ YOS	100% of EE only premium		25+ YOS	100% of EE only premium
On/after 7/1/2019	15 – 19 YOS	25% of EE only premium	On/after 7/1/2019	15 – 19 YOS	25% of EE only premium
	20 – 24 YOS	50% of EE only premium		20 – 24 YOS	50% of EE only premium
	25+ YOS	75% of EE only premium		25+ YOS	75% of EE only premium

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

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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
Before 8/17/2021	15 YOS	100% of EE only premium	Before 8/17/2021	15 YOS	100% of EE only premium
On/after 8/17/2021	15 – 19 YOS	50% of EE only premium	On/after 8/17/2021	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

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 \$343,554 and \$1,795,267, respectively.

For fiscal year 2024, the County contributed \$2,138,821 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 July 1, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>41</u>
	<u>48</u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Pahrump Town Employee Health Benefits Plan (Continued)

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

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

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

The monthly premium rates effective July 1, 2023 used in the valuation are as shown below and they were provided by the Town's staff:

Pre-65					Post-65				
Plan	Employee	Employee + Spouse	Employee + Child	Family	Plan	Employee	Employee + Spouse	Employee + Child	Family
PPO	\$ 802.73	\$1,565.32	\$1,396.75	\$2,159.34	PPO	\$ 481.64	\$1,244.23	\$1,075.66	\$1,838.25
PPOX	\$ 792.23	\$1,544.86	\$1,378.49	\$2,131.11	PPOX	\$ 475.34	\$1,227.96	\$1,061.59	\$1,814.22
HPN	\$ 641.75	\$1,251.42	\$1,116.64	\$1,759.31	HPN	\$ 385.05	\$ 994.72	\$ 859.95	\$1,469.61
HD	\$ 654.02	\$1,275.34	\$1,138.00	\$1,759.31	Dental	\$ 40.44	\$ 81.16	\$ 94.18	\$ 137.36
Dental	\$ 40.44	\$ 81.16	\$ 94.18	\$ 137.60					

The Town's contribution requirements for retirees relate to the implicit subsidy that results from using the blended rates, as well as the monthly explicit subsidy, and is determined in actuarial studies contracted for by the Town. The implicit and explicit subsidies as determined by the actuary are \$12,417 and \$71,090 respectively.

For fiscal year 2024, the Town contributed \$83,507 to the plan for current premiums.

Important Dates used in the Valuation:

Valuation Date:	July 1, 2023
Measurement Date:	June 30, 2024
Measurement Period:	June 30, 2023 to June 30, 2024
Fiscal Year End:	June 30, 2024

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Significant Results and Differences from the Prior Valuation:

Since the prior valuation, the minimum years of service and the County subsidy for the Lieutenants, who are represented by NCASS, has been updated. These changes have not affected the current total liability.

The following assumptions have been updated since the prior valuation:

1. Healthcare trend rate assumption has been updated as follows, which caused an increase in liability:
 - a. Medical/prescription drug trends have been updated from 2022 to the 2023 SOA Long-Run Medical Cost Trend Model, with an initial trend rate that is based on the actual premium increases from 2023 to 2024, followed by 6.5% from 2024 to 2025, gradually decreasing to an ultimate trend of 4.14% in 2075.
 - b. Dental trend rates reflect an initial trend rate based on the actual premium increase (0%) from 2023 to 2024, followed by 3.50% for all future years.
2. The discount rate used in the valuation has been updated to reflect the June 30, 2024 municipal bond index which results in a decrease in liability.

Net Other Post-Employment Benefits (OPEB) Liability

The County's net OPEB liability of \$58,042,888 was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of July 1, 2023.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

	<u>Nye County & Pahrump Town</u>
Inflation rate	2.50%
Salary Increase	Non-Law Enforcement: Varies from 9.10% to 4.20% Law Enforcement: Varies from 14.5% to 4.60%
Discount Rate	
Prior Measurement Date	4.13%
Measurement Date	4.21%
Long-term Expected Asset Return for Current Measurement Date	2.50%
Healthcare Cost Trend Rates	Actual for 2024 decreasing to an ultimate rate of 4.14% 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, 2024

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 on the S&P Municipal Bond 20-Year high Grade Index as of June 2024.

Actuarial assumptions used in the July 1, 2023, 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, 2024

E. OTHER INFORMATION (Continued)

4. Post-Employment Healthcare Plan (Continued)

Changes in the Total OPEB Liability:

	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Totals</u>
Service cost	\$ 2,196,261	\$ 156,762	\$ 2,353,023
Interest	2,104,652	95,901	2,200,553
Changes of benefit terms	-	-	-
Differences between expected and actual experience	3,545,758	(101,103)	3,444,655
Changes of assumptions or other inputs	2,018,922	55,598	2,074,520
Benefit payments	<u>(2,170,761)</u>	<u>(83,507)</u>	<u>(2,254,268)</u>
Net Change in total OPEB liability	7,694,832	123,651	7,818,483
Total OPEB liability - beginning of year	<u>49,838,229</u>	<u>2,206,632</u>	<u>52,044,861</u>
Total OPEB liability - end of year	<u><u>\$57,533,061</u></u>	<u><u>\$ 2,330,283</u></u>	<u><u>\$59,863,344</u></u>

Plan Fiduciary Net Position:

	<u>Nye County</u>	<u>Pahrump Town</u>	<u>Totals</u>
Contributions - Employer	\$ 1,616,722	\$ 119,917	\$ 1,736,639
Net investment income (loss)	60,881	2,098	62,979
Administrative expenses	(5,500)	-	(5,500)
Benefit payments	<u>(2,170,761)</u>	<u>(83,507)</u>	<u>(2,254,268)</u>
Net Change in Plan Fiduciary Net Position	(498,658)	38,508	(460,150)
Plan Fiduciary Net Position - beginning of year	<u>2,179,691</u>	<u>100,915</u>	<u>2,280,606</u>
Plan Fiduciary Net Position - end of year	<u><u>\$ 1,681,033</u></u>	<u><u>\$ 139,423</u></u>	<u><u>\$ 1,820,456</u></u>
 Net OPEB Liability - end of year	 <u><u>\$55,852,028</u></u>	 <u><u>\$ 2,190,860</u></u>	 <u><u>\$58,042,888</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.13% as of June 30, 2023, to 4.21% as of June 30, 2024.

Sensitivity of the County's net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1 percent higher or lower than the current rate.

	<u>1.0% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	<u>3.21%</u>	<u>4.21%</u>	<u>5.21%</u>
Nye County	\$ 66,948,868	\$ 55,852,028	\$ 48,740,095
Pahrump Town	<u>2,609,134</u>	<u>2,190,860</u>	<u>2,032,734</u>
Net OPEB Liability	<u><u>\$ 69,558,002</u></u>	<u><u>\$ 58,042,888</u></u>	<u><u>\$ 50,772,829</u></u>

Sensitivity of the County's net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent higher or lower than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Nye County	\$ 47,403,920	\$ 55,852,028	\$ 69,088,379
Pahrump Town	<u>1,935,548</u>	<u>2,190,860</u>	<u>2,754,029</u>
Net OPEB Liability	<u><u>\$ 49,339,468</u></u>	<u><u>\$ 58,042,888</u></u>	<u><u>\$ 71,842,408</u></u>

NYE COUNTY, NEVADA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, the County recognized OPEB income of \$777,172. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 3,946,244	\$ 8,403,096
Changes of assumptions or other inputs	6,108,001	18,854,535
Net differences between projected and actual earnings on OPEB plan investments	240,081	0
County Contributions subsequent to measurement date	0	0
Total	<u>\$ 10,294,326</u>	<u>\$ 27,257,631</u>

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

Year ended June 30:	Nye County	Pahrump Town	Total Liability
2025	\$(2,938,320)	\$ (123,484)	\$(3,061,804)
2026	(3,629,289)	(124,103)	(3,753,392)
2027	(3,436,576)	(127,380)	(3,563,956)
2028	(3,443,723)	(128,401)	(3,572,124)
2029	(3,395,164)	(128,323)	(3,523,487)
Thereafter	908,205	(396,747)	511,458
	<u>\$(15,934,867)</u>	<u>\$ (1,028,438)</u>	<u>\$(16,963,305)</u>

5. TAX ABATEMENT

For the year ended June 30, 2024, the amount of tax abatements for Nye County is \$1,863,264 and for Pahrump Town is \$20,470. The tax revenues abated were sales and property tax revenues under agreements with the State of Nevada for renewable energy.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 17,064,239	\$ 17,064,239	\$ 17,728,742	\$ 664,503
Net proceeds	<u>55,109</u>	<u>55,109</u>	<u>569,167</u>	<u>514,058</u>
 Total taxes	 <u>17,119,348</u>	 <u>17,119,348</u>	 <u>18,297,909</u>	 <u>1,178,561</u>
 Licenses and Permits:				
Liquor licenses	28,000	28,000	35,150	7,150
Special registration	56,450	56,450	25,900	(30,550)
Marijuana licenses	1,500,000	1,500,000	711,699	(788,301)
Concealed weapons permits	110,650	110,650	77,024	(33,626)
Gaming licenses	<u>48,650</u>	<u>48,650</u>	<u>59,571</u>	<u>10,921</u>
 Total licenses and permits	 <u>1,743,750</u>	 <u>1,743,750</u>	 <u>909,344</u>	 <u>(834,406)</u>
 Intergovernmental:				
Federal in lieu tax	3,700,000	3,700,000	4,100,393	400,393
Fish and game in lieu	2,159	2,159	2,247	88
State gaming license fee	138,984	138,984	124,463	(14,521)
Consolidated tax	22,085,099	22,085,099	21,602,731	(482,368)
Grants	256,350	994,607	1,256,592	261,985
State indigent legal reimbursement	-	548,792	872,130	323,338
Geothermal lease	<u>-</u>	<u>-</u>	<u>41,496</u>	<u>41,496</u>
 Total intergovernmental	 <u>26,182,592</u>	 <u>27,469,641</u>	 <u>28,000,052</u>	 <u>530,411</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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues (Continued):				
Charges for Services:				
General Government:				
Clerk's fees	\$ 201,773	\$ 201,773	\$ 175,758	\$ (26,015)
Recorder's fees	630,785	630,785	590,862	(39,923)
Assessor's collection fees	908,954	908,954	623,114	(285,840)
Planning and zoning fees	286,300	286,300	217,452	(68,848)
County surveyor fees	17,950	17,950	15,580	(2,370)
Administration fees	2,937	2,937	1,468	(1,469)
Assessment fees	100	100	-	(100)
GIS products	6,000	6,000	6,869	869
Courier service	27,105	27,105	22,216	(4,889)
Returned check fees	2,202	2,202	2,982	780
Other-general government	353	353	17,857	17,504
Judicial:				
Justice court fees	92,697	92,697	169,833	77,136
Public defender and discovery fees	21,767	21,767	11,101	(10,666)
Restitution fees	5,118	5,118	18,596	13,478
Court security fees	18,215	18,215	15,305	(2,910)
Public Safety:				
Sheriff's fees	121,697	121,697	93,271	(28,426)
Investigation fees	5,367	5,367	5,000	(367)
Department of Energy contract	810,775	810,775	824,486	13,711
Federal government contractual	150,000	150,000	97,771	(52,229)
NCSO other revenue	12,789	12,789	15,343	2,554
Forensic services	10,525	10,525	11,225	700
Public Works:				
Solid waste fees	-	-	5,568	5,568
Water fees	-	-	4,653	4,653
Health and Welfare:				
Cemetery receipts	1,265	1,265	3,750	2,485
Animal shelter fees	2,700	2,700	5,250	2,550
Animal control fees	1,500	1,500	1,390	(110)
Total charges for services	<u>3,338,874</u>	<u>3,338,874</u>	<u>2,956,700</u>	<u>(382,174)</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, 2024

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues (Continued):				
Fines and Forfeitures:				
Fines, civil infractions, and forfeited bail	\$ 258,320	\$ 258,320	\$ 543,300	\$ 284,980
Legal aid	185,795	185,795	123,338	(62,457)
DC juvenile investigator fee	40,141	40,141	21,242	(18,899)
Court fines	40,475	40,475	23,399	(17,076)
Total fines and forfeitures	524,731	524,731	711,279	186,548
Miscellaneous:				
Rent	5,000	5,000	3,059	(1,941)
Investment income (loss)	355,671	355,671	195,512	(160,159)
Tax penalties	472,400	472,400	818,602	346,202
Donations	25,000	25,000	24,939	(61)
Extraditions	1,500	1,500	-	(1,500)
Other revenue	45,500	45,500	430,935	385,435
Tax trust sales excess proceeds	485,000	485,000	1,841,149	1,356,149
Tax sale costs	45,125	45,125	71,792	26,667
Total miscellaneous	1,435,196	1,435,196	3,385,988	1,950,792
Total revenues	50,344,491	51,631,540	54,261,272	2,629,732
Expenditures:				
Current:				
General Government:				
Commissioners:				
Salaries and wages	170,027	170,027	176,101	(6,074)
Employee benefits	106,830	106,830	115,163	(8,333)
Services and supplies	75,553	75,553	18,690	56,863
Total commissioners	352,410	352,410	309,954	42,456
County Administrator:				
Salaries and wages	827,192	827,192	874,544	(47,352)
Employee benefits	407,938	407,938	431,571	(23,633)
Services and supplies	223,749	223,749	226,974	(3,225)
Total county administrator	1,458,879	1,458,879	1,533,089	(74,210)

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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Comptroller:				
Salaries and wages	\$ 514,860	\$ 514,860	\$ 536,936	\$ (22,076)
Employee benefits	295,496	295,496	284,234	11,262
Services and supplies	<u>489,801</u>	<u>489,801</u>	<u>393,977</u>	<u>95,824</u>
Total comptroller	<u>1,300,157</u>	<u>1,300,157</u>	<u>1,215,147</u>	<u>85,010</u>
Clerk:				
Salaries and wages	851,558	851,558	791,924	59,634
Employee benefits	447,278	447,278	413,106	34,172
Services and supplies	224,316	287,463	145,747	141,716
Capital outlay	<u>-</u>	<u>460,738</u>	<u>450,945</u>	<u>9,793</u>
Total clerk	<u>1,523,152</u>	<u>2,047,037</u>	<u>1,801,722</u>	<u>245,315</u>
Information Systems:				
Salaries and wages	899,049	899,049	994,659	(95,610)
Employee benefits	439,388	439,388	483,648	(44,260)
Services and supplies	<u>1,078,660</u>	<u>1,078,660</u>	<u>845,626</u>	<u>233,034</u>
Total information systems	<u>2,417,097</u>	<u>2,417,097</u>	<u>2,323,933</u>	<u>93,164</u>
County Planner:				
Salaries and wages	632,247	632,247	679,115	(46,868)
Employee benefits	322,886	322,886	340,502	(17,616)
Services and supplies	<u>170,359</u>	<u>170,359</u>	<u>163,138</u>	<u>7,221</u>
Total county planner	<u>1,125,492</u>	<u>1,125,492</u>	<u>1,182,755</u>	<u>(57,263)</u>
HR/Risk Management:				
Salaries and wages	351,212	351,212	326,632	24,580
Employee benefits	177,817	177,817	173,971	3,846
Services and supplies	<u>86,816</u>	<u>86,816</u>	<u>222,285</u>	<u>(135,469)</u>
Total HR/Risk management	<u>615,845</u>	<u>615,845</u>	<u>722,888</u>	<u>(107,043)</u>
Miscellaneous Overhead:				
Employee benefits	1,045,000	1,045,000	1,031,940	13,060
Services and supplies	1,245,068	1,245,068	3,279,033	(2,033,965)
Capital outlay	<u>1,887,918</u>	<u>1,887,918</u>	<u>-</u>	<u>1,887,918</u>
Total miscellaneous overhead	<u>4,177,986</u>	<u>4,177,986</u>	<u>4,310,973</u>	<u>(132,987)</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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Recorder:				
Salaries and wages	\$ 441,834	\$ 441,834	\$ 433,722	\$ 8,112
Employee benefits	219,409	219,409	228,867	(9,458)
Services and supplies	<u>101,430</u>	<u>101,430</u>	<u>98,279</u>	<u>3,151</u>
Total recorder	<u>762,673</u>	<u>762,673</u>	<u>760,868</u>	<u>1,805</u>
Treasurer:				
Salaries and wages	415,004	415,004	442,795	(27,791)
Employee benefits	233,110	233,110	236,939	(3,829)
Services and supplies	<u>36,211</u>	<u>36,211</u>	<u>32,667</u>	<u>3,544</u>
Total treasurer	<u>684,325</u>	<u>684,325</u>	<u>712,401</u>	<u>(28,076)</u>
Assessor:				
Salaries and wages	940,939	940,939	927,123	13,816
Employee benefits	505,248	505,248	513,401	(8,153)
Services and supplies	<u>130,591</u>	<u>130,591</u>	<u>82,979</u>	<u>47,612</u>
Total assessor	<u>1,576,778</u>	<u>1,576,778</u>	<u>1,523,503</u>	<u>53,275</u>
Buildings and Grounds-General:				
Salaries and wages	857,527	857,527	833,553	23,974
Employee benefits	433,004	433,004	458,771	(25,767)
Services and supplies	<u>809,193</u>	<u>809,193</u>	<u>1,486,454</u>	<u>(677,261)</u>
Total buildings and grounds-general	<u>2,099,724</u>	<u>2,099,724</u>	<u>2,778,778</u>	<u>(679,054)</u>
Equipment Services:				
Salaries and wages	453,283	453,283	382,311	70,972
Employee benefits	233,113	233,113	189,563	43,550
Services and supplies	<u>264,632</u>	<u>264,632</u>	<u>207,792</u>	<u>56,840</u>
Total equipment services	<u>951,028</u>	<u>951,028</u>	<u>779,666</u>	<u>171,362</u>
Federal & State Facilities:				
Salaries and wages	171,909	171,909	143,401	28,508
Employee benefits	76,171	76,171	71,992	4,179
Services and supplies	<u>23,858</u>	<u>23,858</u>	<u>35,368</u>	<u>(11,510)</u>
Total federal & state facilities	<u>271,938</u>	<u>271,938</u>	<u>250,761</u>	<u>21,177</u>
Total general government	<u>19,317,484</u>	<u>19,841,369</u>	<u>20,206,438</u>	<u>(365,069)</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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Judicial:				
District Attorney:				
Salaries and wages	\$ 2,726,932	\$ 2,726,932	\$ 2,770,611	\$ (43,679)
Employee benefits	1,298,772	1,298,772	1,313,519	(14,747)
Services and supplies	146,098	146,098	130,753	15,345
Total district attorney	4,171,802	4,171,802	4,214,883	(43,081)
District Court:				
Salaries and wages	601,324	601,324	391,973	209,351
Employee benefits	310,035	310,035	197,084	112,951
Services and supplies	245,817	245,817	356,826	(111,009)
Total district court	1,157,176	1,157,176	945,883	211,293
Tonopah Justice Court:				
Salaries and wages	454,647	454,647	455,596	(949)
Employee benefits	231,573	231,573	241,439	(9,866)
Services and supplies	23,075	23,075	21,634	1,441
Total Tonopah justice court	709,295	709,295	718,669	(9,374)
Pahrump Justice Court:				
Salaries and wages	1,335,365	1,335,365	1,287,227	48,138
Employee benefits	751,855	751,855	678,536	73,319
Services and supplies	137,879	137,879	144,771	(6,892)
Total Pahrump justice court	2,225,099	2,225,099	2,110,534	114,565
Beatty Justice Court:				
Salaries and wages	298,161	298,161	288,319	9,842
Employee benefits	115,381	115,381	112,099	3,282
Services and supplies	18,461	18,461	26,608	(8,147)
Total Beatty justice court	432,003	432,003	427,026	4,977
Other Judicial:				
Salaries and wages	137,388	137,388	115,009	22,379
Employee benefits	106,162	106,162	78,360	27,802
Services and supplies	1,243,505	1,792,297	1,751,709	40,588
Total other judicial	1,487,055	2,035,847	1,945,078	90,769

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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Judicial (Continued):				
Public Guardian:				
Salaries and wages	\$ 97,484	\$ 97,484	\$ 76,793	\$ 20,691
Employee benefits	58,156	58,156	44,828	13,328
Services and supplies	10,790	10,790	10,742	48
Total public guardian	166,430	166,430	132,363	34,067
Total judicial	10,348,860	10,897,652	10,494,436	403,216
Public Safety:				
Sheriff:				
Salaries and wages	7,630,210	7,630,210	7,796,521	(166,311)
Employee benefits	5,639,500	5,639,500	5,170,743	468,757
Services and supplies	1,274,247	1,274,247	1,456,113	(181,866)
Total sheriff	14,543,957	14,543,957	14,423,377	120,580
Emergency Management:				
Salaries and wages	165,312	165,312	149,319	15,993
Employee benefits	67,911	67,911	45,822	22,089
Services and supplies	155,967	155,967	135,536	20,431
Total emergency management	389,190	389,190	330,677	58,513
Total public safety	14,933,147	14,933,147	14,754,054	179,093
Public works:				
Salaries and wages	78,001	78,001	144,812	(66,811)
Employee benefits	37,544	37,544	64,589	(27,045)
Services and supplies	52,973	52,973	54,237	(1,264)
Total public works	168,518	168,518	263,638	(95,120)
Health:				
Animal shelter:				
Salaries and wages	111,088	111,088	94,248	16,840
Employee benefits	66,379	66,379	57,503	8,876
Services and supplies	64,285	64,285	27,541	36,744
Total animal shelter	241,752	241,752	179,292	62,460

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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Health (Continued):				
Animal Control:				
Salaries and wages	\$ 313,067	\$ 313,067	\$ 265,026	\$ 48,041
Employee benefits	160,116	160,116	144,155	15,961
Services and supplies	53,844	53,844	28,391	25,453
Total animal control	527,027	527,027	437,572	89,455
Total health	768,779	768,779	616,864	151,915
Welfare:				
Senior Nutrition Program:				
Salaries and wages	20,666	20,666	28,706	(8,040)
Employee benefits	9,623	9,623	12,600	(2,977)
Services and supplies	22,489	121,381	98,892	22,489
Capital outlay	-	115,480	115,480	-
Total welfare	52,778	267,150	255,678	11,472
Community Support:				
Smoky Valley Television:				
Services and supplies	5,000	5,000	-	5,000
Debt Service:				
Principal	-	-	31,211	(31,211)
Interest and fiscal costs	-	-	1,582	(1,582)
Total debt service	-	-	32,793	(32,793)
Contingency	911,891	911,891	-	911,891
Total expenditures	46,506,457	47,793,506	46,623,901	1,169,605
Excess (deficiency) of revenues over expenditures	3,838,034	3,838,034	7,637,371	3,799,337
Other Financing Sources (Uses):				
Operating transfers in	15,100	15,100	319,547	304,447
Operating transfers out	(6,554,558)	(6,554,558)	(6,745,133)	(190,575)
Interfund loan	-	-	-	-
Total other financing sources (uses)	(6,539,458)	(6,539,458)	(6,425,586)	113,872
Net change in fund balance	(2,701,424)	(2,701,424)	1,211,785	3,913,209
Fund Balance:				
Beginning of year	8,615,255	8,615,255	5,284,034	(3,331,221)
End of year	\$ 5,913,831	\$ 5,913,831	\$ 6,495,819	\$ 581,988

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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ -	\$ -	\$ 87	\$ 87
Licenses and Permits:				
Encroachment permit fee	125,000	125,000	117,945	(7,055)
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,144	846,147	3
Optional \$1.75	60,544	60,544	55,647	(4,897)
Gas tax \$2.35	1,590,756	1,590,756	1,590,756	-
Optional \$.01	-	-	249,771	249,771
National forest receipts	725,000	725,000	920,297	195,297
Grants	-	-	16,485	16,485
Total intergovernmental	3,222,444	3,222,444	3,679,103	456,659
Charges for Services:				
Reimbursement from Tonopah	38,283	38,283	32,023	(6,260)
Reimbursement from Amargosa	14,643	14,643	14,771	128
Total charges for services	52,926	52,926	46,794	(6,132)
Miscellaneous:				
Investment income (loss)	-	-	105,984	105,984
Other	-	-	68,366	68,366
Total miscellaneous	-	-	174,350	174,350
Total revenues	3,400,370	3,400,370	4,018,279	617,909

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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Public Works:				
Salaries and wages	\$ 3,647,543	\$ 3,647,543	\$ 3,471,145	\$ 176,398
Employee benefits	2,438,632	2,438,632	2,019,228	419,404
Services and supplies	4,274,305	4,274,305	2,722,327	1,551,978
Capital outlay	<u>3,744,644</u>	<u>3,744,644</u>	<u>2,464,042</u>	<u>1,280,602</u>
 Total expenditures	 <u>14,105,124</u>	 <u>14,105,124</u>	 <u>10,676,742</u>	 <u>3,428,382</u>
 Excess (deficiency) of revenues over expenditures	 (10,704,754)	 (10,704,754)	 (6,658,463)	 4,046,291
 Other Financing Sources (Uses):				
Operating transfers in	<u>5,122,520</u>	<u>5,122,520</u>	<u>5,096,432</u>	<u>(26,088)</u>
 Net change in fund balance	 (5,582,234)	 (5,582,234)	 (1,562,031)	 4,020,203
 Fund Balance:				
Beginning of year	<u>5,582,234</u>	<u>5,582,234</u>	<u>5,599,220</u>	<u>16,986</u>
 End of year	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 4,037,189</u>	 <u>\$ 4,037,189</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, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Grant	\$ 7,500,000	\$ 8,175,000	\$ 19,062,134	\$ 10,887,134
Charges for Services:				
School resource officer	-	-	167,492	167,492
Miscellaneous:				
Donations	-	-	51,662	51,662
Total revenues	<u>7,500,000</u>	<u>8,175,000</u>	<u>19,281,288</u>	<u>11,106,288</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	274,000	274,000	85,253	188,747
Employee benefits	152,500	152,500	38,065	114,435
Services and supplies	769,273	769,273	1,402,532	(633,259)
Capital outlay	<u>6,000,000</u>	<u>6,000,000</u>	<u>1,425,904</u>	<u>4,574,096</u>
Total general government	<u>7,195,773</u>	<u>7,195,773</u>	<u>2,951,754</u>	<u>4,244,019</u>
Judicial:				
Salaries and wages	250,000	250,000	96,581	153,419
Employee benefits	157,000	157,000	31,250	125,750
Services and supplies	300,000	300,000	239,482	60,518
Capital outlay	<u>350,000</u>	<u>350,000</u>	<u>103,307</u>	<u>246,693</u>
Total judicial	<u>1,057,000</u>	<u>1,057,000</u>	<u>470,620</u>	<u>586,380</u>
Public Safety:				
Salaries and wages	250,000	250,000	464,718	(214,718)
Employee benefits	200,000	200,000	287,156	(87,156)
Services and supplies	150,000	150,000	377,085	(227,085)
Capital outlay	<u>1,500,000</u>	<u>1,500,000</u>	<u>759,494</u>	<u>740,506</u>
Total public safety	<u>2,100,000</u>	<u>2,100,000</u>	<u>1,888,453</u>	<u>211,547</u>

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
MAJOR FUND - GRANTS FUND SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Public Works:				
Salaries and wages	\$ 300,000	\$ 300,000	\$ 3,824	\$ 296,176
Employee benefits	165,000	165,000	359	164,641
Services and supplies	200,000	200,000	20,073	179,927
Capital outlay	<u>1,500,000</u>	<u>1,500,000</u>	<u>177,522</u>	<u>1,322,478</u>
Total public works	<u>2,165,000</u>	<u>2,165,000</u>	<u>201,778</u>	<u>1,963,222</u>
Welfare:				
Salaries and wages	350,000	350,000	444,445	(94,445)
Employee benefits	142,500	142,500	165,900	(23,400)
Services and supplies	400,000	1,075,000	1,094,186	(19,186)
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total welfare	<u>1,042,500</u>	<u>1,717,500</u>	<u>1,704,531</u>	<u>12,969</u>
Culture and recreation:				
Services and supplies	<u>150,000</u>	<u>150,000</u>	<u>16,777</u>	<u>133,223</u>
Community support:				
Services and supplies	<u>3,036,547</u>	<u>3,036,547</u>	<u>-</u>	<u>3,036,547</u>
Total expenditures	<u>16,746,820</u>	<u>17,421,820</u>	<u>7,233,913</u>	<u>10,187,907</u>
Excess (deficiency) of revenues over expenditures	(9,246,820)	(9,246,820)	12,047,375	21,294,195
Fund balance				
Beginning of year	<u>9,246,820</u>	<u>9,246,820</u>	<u>(73,202)</u>	<u>(9,320,022)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,649,833</u>	<u>\$ 11,649,833</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, 2024

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund GAAP Basis
Revenues:				
Taxes	\$ 18,297,909	\$ -	\$ -	\$ 18,297,909
Licenses and permits	909,344	-	-	909,344
Intergovernmental	28,000,052	-	-	28,000,052
Charges for services	2,956,700	-	-	2,956,700
Fines and forfeitures	711,279	-	-	711,279
Miscellaneous	3,385,988	24,244	-	3,410,232
Total revenues	<u>54,261,272</u>	<u>24,244</u>	<u>-</u>	<u>54,285,516</u>
Expenditures:				
Current:				
General government	20,206,438	78,763	-	20,285,201
Judicial	10,494,436	-	-	10,494,436
Public safety	14,754,054	-	-	14,754,054
Public works	263,638	-	-	263,638
Health	616,864	-	-	616,864
Welfare	255,678	-	-	255,678
Debt Service:				
Principal	31,211	-	-	31,211
Interest and fiscal costs	1,582	-	-	1,582
Total expenditures	<u>46,623,901</u>	<u>78,763</u>	<u>-</u>	<u>46,702,664</u>
Excess (deficiency) of revenues over expenditures	<u>7,637,371</u>	<u>(54,519)</u>	<u>-</u>	<u>7,582,852</u>
Other Financing Sources (Uses):				
Operating transfers in	319,547	100,000	(100,000)	319,547
Operating transfers out	(6,745,133)	-	100,000	(6,645,133)
Total other financing sources (uses)	<u>(6,425,586)</u>	<u>100,000</u>	<u>-</u>	<u>(6,325,586)</u>
Net change in fund balance	1,211,785	45,481	-	1,257,266
Fund Balance:				
Beginning of year	<u>5,284,034</u>	<u>1,061,233</u>	<u>-</u>	<u>6,345,267</u>
End of year	<u>\$ 6,495,819</u>	<u>\$ 1,106,714</u>	<u>\$ -</u>	<u>\$ 7,602,533</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, 2024

	<u>6/28/2024</u>	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>
Total OPEB Liability				
Service cost	\$ 2,353,023	\$ 2,659,083	\$ 4,604,755	\$ 4,425,113
Interest	2,200,553	1,948,928	1,788,083	1,739,590
Changes of benefit terms	-	-	(41,718)	-
Differences between expected and actual experience	3,444,655	1,150,165	(6,154,735)	(1,135,915)
Changes of assumptions or other inputs	2,074,520	(5,038,486)	(23,993,628)	755,066
Benefit Payments	<u>(2,254,268)</u>	<u>(2,053,142)</u>	<u>(1,957,632)</u>	<u>(1,898,476)</u>
Net Change in total OPEB liability	7,818,483	(1,333,452)	(25,754,875)	3,885,378
Total OPEB liability - beginning	<u>52,044,861</u>	<u>53,378,313</u>	<u>79,133,188</u>	<u>75,247,810</u>
Total OPEB liability - ending (a)	<u>\$ 59,863,344</u>	<u>\$ 52,044,861</u>	<u>\$ 53,378,313</u>	<u>\$ 79,133,188</u>
Plan fiduciary net position				
Contributions - employer	1,736,639	2,241,047	3,103,100	2,882,071
Net Investment income (loss)	62,979	14,182	(520,821)	(3,847)
Administrative expenses	(5,500)	(17,500)	(5,250)	-
Benefit payments	<u>(2,254,268)</u>	<u>(2,053,142)</u>	<u>(1,957,632)</u>	<u>(1,898,476)</u>
Net Change in plan fiduciary net position	(460,150)	184,587	619,397	979,748
Plan fiduciary net - beginning	<u>2,280,606</u>	<u>2,096,019</u>	<u>1,476,622</u>	<u>496,874</u>
Plan fiduciary net - ending (b)	<u>\$ 1,820,456</u>	<u>\$ 2,280,606</u>	<u>\$ 2,096,019</u>	<u>\$ 1,476,622</u>
Town's net OPEB liability - ending (a)-(b)	<u>\$ 58,042,888</u>	<u>\$ 49,764,255</u>	<u>\$ 51,282,294</u>	<u>\$ 77,656,566</u>
Plan fiduciary net position as a percentage of the total OPEB liability	3.04%	4.38%	3.93%	1.87%
Covered-employee payroll	\$ 30,783,869	\$ 34,632,069	\$ 31,599,579	\$ 31,627,505
Net OPEB liability as a percentage of covered-employee payroll	188.55%	143.69%	162.29%	245.53%
Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.				
Discount Rate:	4.21%	4.13%	3.54%	2.16%

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

See accompanying notes to required supplementary information.

<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
\$ 3,264,793	\$ 2,780,749	\$ 2,872,197
2,685,084	2,616,711	2,431,280
(617,255)	-	-
(14,213,752)	-	-
11,873,282	4,862,886	(3,698,574)
(1,875,909)	(1,909,847)	(1,949,813)
<u>1,116,243</u>	<u>8,350,499</u>	<u>(344,910)</u>
<u>74,131,567</u>	<u>65,781,068</u>	<u>66,125,978</u>
<u>\$75,247,810</u>	<u>\$74,131,567</u>	<u>\$65,781,068</u>
2,358,891	1,909,847	1,949,813
13,892	-	-
-	-	-
(1,875,909)	(1,909,847)	(1,949,813)
496,874	-	-
-	-	-
<u>\$ 496,874</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$74,750,936</u>	<u>\$74,131,567</u>	<u>\$65,781,068</u>
0.66%	0.00%	0.00%
\$24,476,045	\$24,422,790	\$21,272,330
305.40%	303.53%	309.23%
2.21%	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, 2024

Year Ended June 30	Contractually Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
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%
2024	6,421,370	6,421,370	-	28,108,067	22.85%

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, 2024

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%
2024	0.46567%	84,997,988	31,114,313	273.18%	76.20%

The County's proportionate share of the net pension liability is based upon the measurement taken on June 30th, of the prior year.

See accompanying notes to required supplementary information.

NYE COUNTY, NEVADA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024

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. Since the prior valuation, the minimum years of service and the County subsidy for the Lieutenants, who are represented by NCASS, has been updated. These changes have not affected the current total liability.

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

1. Healthcare trend rate assumption has been updated as follows, which caused an increase in liability:
 - a. Medical/prescription drug trends have been updated from the 2022 to the 2023 SOA Long-Run Medical Cost Trend Model, with an initial trend rate that is based on the actual premium increases from 2023 to 2024, followed by 6.5% from 2024 to 2025, gradually decreasing to an ultimate trend of 4.14% in 2075.
 - b. Dental trend rates reflect an initial trend rate based on the actual premium increase (0%) from 2023 to 2024, followed by 3.50% for all future years.
2. The discount rate used in the valuation has been updated to reflect the June 30, 2024 municipal bond index which results in a decrease in liability.

NYE COUNTY, NEVADA
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE
GENERAL FUND (GAAP BASIS)
BALANCE SHEET
JUNE 30, 2024

	General Fund	Internally Reported Funds	General Fund Total
Assets:			
Pooled cash and investments	\$ 9,652,537	\$ 1,105,961	\$ 10,758,498
Interest receivable	27,891	753	28,644
Taxes receivable	520,117	-	520,117
Due from other governments	5,207,144	-	5,207,144
Due from others	5,393	-	5,393
Due from other funds	-	-	-
Prepaid items	595,093	-	595,093
Inventory	38,938	-	38,938
Total assets	<u>\$ 16,047,113</u>	<u>\$ 1,106,714</u>	<u>\$ 17,153,827</u>
Liabilities:			
Accounts payable	\$ 1,475,127	\$ -	\$ 1,475,127
Accrued payroll and benefits	2,048,771	-	2,048,771
Due to other funds	5,780,000	-	5,780,000
Unearned revenue	-	-	-
Total liabilities	<u>9,303,898</u>	<u>-</u>	<u>9,303,898</u>
Deferred Inflows of Resources:			
Unavailable revenue - taxes	<u>247,396</u>	<u>-</u>	<u>247,396</u>
Fund Balance:			
Nonspendable	634,031	-	634,031
Restricted for:			
Fund stabilization NRS 354.6115	-	700,000	700,000
Committed for:			
Fund stabilization	5,775,954	-	5,775,954
General government	-	406,714	406,714
Public safety	85,434	-	85,434
Culture and recreation	400	-	400
Assigned for subsequent year	-	-	-
Total fund balance	<u>6,495,819</u>	<u>1,106,714</u>	<u>7,602,533</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 16,047,113</u>	<u>\$ 1,106,714</u>	<u>\$ 17,153,827</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 9,652,537	\$ 2,546,003
Interest receivable	27,891	63,518
Taxes receivable	520,117	616,508
Due from other governments	5,207,144	5,218,003
Due from others	5,393	72,100
Due from other funds	-	26,069
Prepaid items	595,093	158,745
Inventory	38,938	42,402
Total assets	<u>\$ 16,047,113</u>	<u>\$ 8,743,348</u>
Liabilities:		
Accounts payable	\$ 1,475,127	\$ 1,694,785
Accrued payroll and benefits	2,048,771	1,480,191
Due to other funds	5,780,000	-
Unearned revenue	-	24,151
Total liabilities	<u>9,303,898</u>	<u>3,199,127</u>
Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>247,396</u>	<u>260,187</u>
Fund Balance:		
Nonspendable	634,031	201,147
Committed for:		
Fund stabilization	5,775,954	5,011,492
Public safety	85,434	71,004
Culture and recreation	400	391
Assigned for subsequent year	-	-
Total fund balance	<u>6,495,819</u>	<u>5,284,034</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 16,047,113</u>	<u>\$ 8,743,348</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 17,119,348	\$ 18,297,909	\$ 1,178,561	\$ 17,390,440
Licenses and permits	1,743,750	909,344	(834,406)	1,031,004
Intergovernmental	27,469,641	28,000,052	530,411	25,942,924
Charges for services	3,338,874	2,956,700	(382,174)	2,954,567
Fines and forfeitures	524,731	711,279	186,548	414,524
Miscellaneous	1,435,196	3,385,988	1,950,792	761,973
Total revenues	<u>51,631,540</u>	<u>54,261,272</u>	<u>2,629,732</u>	<u>48,495,432</u>
Expenditures:				
Current:				
General government	19,841,369	20,206,438	(365,069)	19,053,556
Judicial	10,897,652	10,494,436	403,216	9,457,274
Public safety	14,933,147	14,754,054	179,093	14,185,880
Public works	168,518	263,638	(95,120)	199,442
Health	768,779	616,864	151,915	801,860
Welfare	267,150	255,678	11,472	104,834
Community support	5,000	-	5,000	-
Contingency	911,891	-	911,891	-
Debt Service:				
Principal	-	31,211	(31,211)	36,723
Interest and fiscal costs	-	1,582	(1,582)	2,500
Total expenditures	<u>47,793,506</u>	<u>46,623,901</u>	<u>1,169,605</u>	<u>43,842,069</u>
Excess (deficiency) of revenues over expenditures	<u>3,838,034</u>	<u>7,637,371</u>	<u>3,799,337</u>	<u>4,653,363</u>
Other Financing Sources (Uses):				
Operating transfers in	15,100	319,547	304,447	110,555
Operating transfers out	(6,554,558)	(6,745,133)	(190,575)	(9,845,567)
Sale of capital assets	-	-	-	51,700
Total other financing sources (uses)	<u>(6,539,458)</u>	<u>(6,425,586)</u>	<u>113,872</u>	<u>(9,683,312)</u>
Net change in fund balance	(2,701,424)	1,211,785	3,913,209	(5,029,949)
Fund Balance:				
Beginning of year	<u>8,615,255</u>	<u>5,284,034</u>	<u>(3,331,221)</u>	<u>10,313,983</u>
End of year	<u>\$ 5,913,831</u>	<u>\$ 6,495,819</u>	<u>\$ 581,988</u>	<u>\$ 5,284,034</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 17,064,239	\$ 17,728,742	\$ 664,503	\$ 16,991,427
Net proceeds	<u>55,109</u>	<u>569,167</u>	<u>514,058</u>	<u>399,013</u>
 Total taxes	 <u>17,119,348</u>	 <u>18,297,909</u>	 <u>1,178,561</u>	 <u>17,390,440</u>
 Licenses and Permits:				
Liquor licenses	28,000	35,150	7,150	40,695
Special registration	56,450	25,900	(30,550)	30,550
Marijuana licenses	1,500,000	711,699	(788,301)	788,515
Concealed weapons permits	110,650	77,024	(33,626)	97,859
Gaming licenses	<u>48,650</u>	<u>59,571</u>	<u>10,921</u>	<u>73,385</u>
 Total licenses and permits	 <u>1,743,750</u>	 <u>909,344</u>	 <u>(834,406)</u>	 <u>1,031,004</u>
 Intergovernmental:				
Federal in lieu tax	3,700,000	4,100,393	400,393	3,843,946
Fish and game in lieu	2,159	2,247	88	2,409
State gaming license fee	138,984	124,463	(14,521)	113,849
Consolidated tax	22,085,099	21,602,731	(482,368)	21,263,774
Grants	994,607	1,256,592	261,985	527,352
State indigent legal reimbursement	548,792	872,130	323,338	-
Geothermal lease	<u>-</u>	<u>41,496</u>	<u>41,496</u>	<u>191,594</u>
 Total intergovernmental	 <u>27,469,641</u>	 <u>28,000,052</u>	 <u>530,411</u>	 <u>25,942,924</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Charges for Services:				
General Government:				
Clerk's fees	\$ 201,773	\$ 175,758	\$ (26,015)	\$ 196,312
Recorder's fees	630,785	590,862	(39,923)	551,454
Assessor's collections fees	908,954	623,114	(285,840)	650,770
Planning and zoning fees	286,300	217,452	(68,848)	138,372
County surveyor fees	17,950	15,580	(2,370)	16,415
Administration fees	2,937	1,468	(1,469)	857
Assessment fees	100	-	(100)	-
GIS products	6,000	6,869	869	6,000
Courier service	27,105	22,216	(4,889)	26,255
Returned check fees	2,202	2,982	780	2,144
Other-general government	353	17,857	17,504	14,256
Judicial:				
Justice court fees	92,697	169,833	77,136	134,040
Public defender and discovery fees	21,767	11,101	(10,666)	12,256
Restitution fees	5,118	18,596	13,478	5,274
Court security fees	18,215	15,305	(2,910)	16,680
Public Safety:				
Sheriff's fees	121,697	93,271	(28,426)	101,670
Investigation fees	5,367	5,000	(367)	5,500
Department of Energy contract	810,775	824,486	13,711	802,966
Federal government contractual	150,000	97,771	(52,229)	185,630
NCSO other revenue	12,789	15,343	2,554	55,696
Forensic services	10,525	11,225	700	12,231
Public Works:				
Solid waste fees	-	5,568	5,568	5,072
Easement fee	-	-	-	8,737
Water fees	-	4,653	4,653	-
Health and Welfare:				
Cemetery receipts	1,265	3,750	2,485	2,400
Animal shelter fees	2,700	5,250	2,550	2,250
Animal control fees	1,500	1,390	(110)	1,330
Total charges for services	<u>3,338,874</u>	<u>2,956,700</u>	<u>(382,174)</u>	<u>2,954,567</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF REVENUES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues (Continued):				
Fines and Forfeitures:				
Fines, civil infractions, and forfeited bail	\$ 258,320	\$ 543,300	\$ 284,980	\$ 245,959
Legal aid	185,795	123,338	(62,457)	120,123
DC juvenile investigator fee	40,141	21,242	(18,899)	20,415
Court fines	40,475	23,399	(17,076)	28,027
Total fines and forfeitures	<u>524,731</u>	<u>711,279</u>	<u>186,548</u>	<u>414,524</u>
Miscellaneous:				
Rent	5,000	3,059	(1,941)	4,619
Investment income (loss)	355,671	195,512	(160,159)	(71,403)
Tax penalties	472,400	818,602	346,202	405,550
Donations	25,000	24,939	(61)	58,024
Extraditions	1,500	-	(1,500)	375
Other revenue	45,500	430,935	385,435	134,499
Tax trust sales excess proceeds	485,000	1,841,149	1,356,149	123,796
Tax sale costs	<u>45,125</u>	<u>71,792</u>	<u>26,667</u>	<u>106,513</u>
Total miscellaneous	<u>1,435,196</u>	<u>3,385,988</u>	<u>1,950,792</u>	<u>761,973</u>
Total revenues	<u>51,631,540</u>	<u>54,261,272</u>	<u>2,629,732</u>	<u>48,495,432</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
General Government:				
Commissioners:				
Salaries and wages	\$ 170,027	\$ 176,101	\$ (6,074)	\$ 169,349
Employee benefits	106,830	115,163	(8,333)	105,388
Services and supplies	75,553	18,690	56,863	29,691
Total commissioners	352,410	309,954	42,456	304,428
County Administrator:				
Salaries and wages	827,192	874,544	(47,352)	746,722
Employee benefits	407,938	431,571	(23,633)	352,009
Services and supplies	223,749	226,974	(3,225)	220,645
Total county administrator	1,458,879	1,533,089	(74,210)	1,319,376
Comptroller:				
Salaries and wages	514,860	536,936	(22,076)	463,475
Employee benefits	295,496	284,234	11,262	241,733
Services and supplies	489,801	393,977	95,824	399,293
Total comptroller	1,300,157	1,215,147	85,010	1,104,501
Clerk:				
Salaries and wages	851,558	791,924	59,634	787,025
Employee benefits	447,278	413,106	34,172	391,989
Services and supplies	287,463	145,747	141,716	253,659
Capital outlay	460,738	450,945	9,793	-
Total clerk	2,047,037	1,801,722	245,315	1,432,673
Information Systems:				
Salaries and wages	899,049	994,659	(95,610)	873,302
Employee benefits	439,388	483,648	(44,260)	406,854
Services and supplies	1,078,660	845,626	233,034	850,995
Total information systems	2,417,097	2,323,933	93,164	2,131,151
County Planner:				
Salaries and wages	632,247	679,115	(46,868)	581,567
Employee benefits	322,886	340,502	(17,616)	281,824
Services and supplies	170,359	163,138	7,221	53,925
Total county planner	1,125,492	1,182,755	(57,263)	917,316
HR/Risk Management:				
Salaries and wages	351,212	326,632	24,580	275,367
Employee benefits	177,817	173,971	3,846	147,099
Services and supplies	86,816	222,285	(135,469)	104,943
Total HR/Risk management	615,845	722,888	(107,043)	527,409

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Miscellaneous Overhead:				
Employee benefits	\$ 1,045,000	\$ 1,031,940	\$ 13,060	\$ 1,410,142
Services and supplies	1,245,068	3,279,033	(2,033,965)	3,576,242
Capital outlay	1,887,918	-	1,887,918	-
Total miscellaneous overhead	<u>4,177,986</u>	<u>4,310,973</u>	<u>(132,987)</u>	<u>4,986,384</u>
Recorder:				
Salaries and wages	441,834	433,722	8,112	418,139
Employee benefits	219,409	228,867	(9,458)	207,572
Services and supplies	101,430	98,279	3,151	97,999
Total recorder	<u>762,673</u>	<u>760,868</u>	<u>1,805</u>	<u>723,710</u>
Treasurer:				
Salaries and wages	415,004	442,795	(27,791)	419,825
Employee benefits	233,110	236,939	(3,829)	213,127
Services and supplies	36,211	32,667	3,544	33,086
Total treasurer	<u>684,325</u>	<u>712,401</u>	<u>(28,076)</u>	<u>666,038</u>
Assessor:				
Salaries and wages	940,939	927,123	13,816	866,374
Employee benefits	505,248	513,401	(8,153)	460,431
Services and supplies	130,591	82,979	47,612	58,298
Total assessor	<u>1,576,778</u>	<u>1,523,503</u>	<u>53,275</u>	<u>1,385,103</u>
Buildings and Grounds-General:				
Salaries and wages	857,527	833,553	23,974	761,103
Employee benefits	433,004	458,771	(25,767)	394,516
Services and supplies	809,193	1,486,454	(677,261)	1,390,535
Total buildings and grounds-general	<u>2,099,724</u>	<u>2,778,778</u>	<u>(679,054)</u>	<u>2,546,154</u>
Equipment services:				
Salaries and wages	453,283	382,311	70,972	345,432
Employee benefits	233,113	189,563	43,550	152,960
Services and supplies	264,632	207,792	56,840	300,271
Total equipment services	<u>951,028</u>	<u>779,666</u>	<u>171,362</u>	<u>798,663</u>

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
General Government (Continued):				
Federal & State Facilities:				
Salaries and wages	\$ 171,909	\$ 143,401	\$ 28,508	\$ 128,063
Employee benefits	76,171	71,992	4,179	64,515
Services and supplies	23,858	35,368	(11,510)	18,072
Total federal & state facilities	271,938	250,761	21,177	210,650
Total general government	19,841,369	20,206,438	(365,069)	19,053,556
Judicial:				
District Attorney:				
Salaries and wages	2,726,932	2,770,611	(43,679)	2,446,906
Employee benefits	1,298,772	1,313,519	(14,747)	1,133,472
Services and supplies	146,098	130,753	15,345	148,666
Total district attorney	4,171,802	4,214,883	(43,081)	3,729,044
District Court:				
Salaries and wages	601,324	391,973	209,351	424,635
Employee benefits	310,035	197,084	112,951	201,087
Services and supplies	245,817	356,826	(111,009)	292,175
Total district court	1,157,176	945,883	211,293	917,897
Tonopah Justice Court:				
Salaries and wages	454,647	455,596	(949)	420,534
Employee benefits	231,573	241,439	(9,866)	204,600
Services and supplies	23,075	21,634	1,441	15,334
Total Tonopah justice court	709,295	718,669	(9,374)	640,468
Pahrump Justice Court:				
Salaries and wages	1,335,365	1,287,227	48,138	1,230,348
Employee benefits	751,855	678,536	73,319	629,751
Services and supplies	137,879	144,771	(6,892)	120,026
Total Pahrump justice court	2,225,099	2,110,534	114,565	1,980,125
Beatty Justice Court:				
Salaries and wages	298,161	288,319	9,842	283,968
Employee benefits	115,381	112,099	3,282	110,523
Services and supplies	18,461	26,608	(8,147)	20,751
Total Beatty justice court	432,003	427,026	4,977	415,242

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Judicial (Continued):				
Other Judicial:				
Salaries and wages	\$ 137,388	\$ 115,009	\$ 22,379	\$ 130,149
Employee benefits	106,162	78,360	27,802	86,005
Services and supplies	1,792,297	1,751,709	40,588	1,425,652
Total other judicial	2,035,847	1,945,078	90,769	1,641,806
Public Guardian:				
Salaries and wages	97,484	76,793	20,691	80,792
Employee benefits	58,156	44,828	13,328	43,632
Services and supplies	10,790	10,742	48	8,268
Total public guardian	166,430	132,363	34,067	132,692
Total judicial	10,897,652	10,494,436	403,216	9,457,274
Public Safety:				
Sheriff:				
Salaries and wages	7,630,210	7,796,521	(166,311)	7,581,184
Employee benefits	5,639,500	5,170,743	468,757	4,791,737
Services and supplies	1,274,247	1,456,113	(181,866)	1,402,708
Total sheriff	14,543,957	14,423,377	120,580	13,775,629
Emergency Management:				
Salaries and wages	165,312	149,319	15,993	163,869
Employee benefits	67,911	45,822	22,089	73,075
Services and supplies	155,967	135,536	20,431	173,307
Total emergency management	389,190	330,677	58,513	410,251
Total public safety	14,933,147	14,754,054	179,093	14,185,880
Public Works:				
Salaries and wages	78,001	144,812	(66,811)	88,958
Employee benefits	37,544	64,589	(27,045)	46,229
Services and supplies	52,973	54,237	(1,264)	64,255
Total public works	168,518	263,638	(95,120)	199,442
Health:				
Animal Shelter:				
Salaries and wages	111,088	94,248	16,840	106,783
Employee benefits	66,379	57,503	8,876	62,280
Services and supplies	64,285	27,541	36,744	39,063
Total animal shelter	241,752	179,292	62,460	208,126

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND (10101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Health (Continued):				
Animal Control:				
Salaries and wages	\$ 313,067	\$ 265,026	\$ 48,041	\$ 343,094
Employee benefits	160,116	144,155	15,961	189,033
Services and supplies	53,844	28,391	25,453	61,607
Total animal control	527,027	437,572	89,455	593,734
Total health	768,779	616,864	151,915	801,860
Welfare:				
Senior Nutrition Program:				
Salaries and wages	20,666	28,706	(8,040)	22,473
Employee benefits	9,623	12,600	(2,977)	9,753
Services and supplies	121,381	98,892	22,489	72,608
Capital outlay	115,480	115,480	-	-
Total welfare	267,150	255,678	11,472	104,834
Community Support:				
Smoky Valley Television:				
Services and supplies	5,000	-	5,000	-
Debt Service:				
Principal	-	31,211	(31,211)	36,723
Interest and fiscal costs	-	1,582	(1,582)	2,500
Total debt service	-	32,793	(32,793)	39,223
Contingency:	911,891	-	911,891	-
Total expenditures	\$ 47,793,506	\$ 46,623,901	\$ 1,169,605	\$ 43,842,069

NYE COUNTY, NEVADA
MAJOR FUND - ROAD SPECIAL REVENUE FUND (10205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 4,390,666	\$ 6,024,967
Interest receivable	7,014	9,870
Due from other governments	458,073	465,459
Due from other funds	106,020	207,012
Inventory	<u>40,659</u>	<u>34,364</u>
 Total assets	 <u>\$ 5,002,432</u>	 <u>\$ 6,741,672</u>
 Liabilities:		
Accounts payable	\$ 709,570	\$ 973,577
Accrued payroll and benefits	<u>255,673</u>	<u>168,875</u>
 Total liabilities	 <u>965,243</u>	 <u>1,142,452</u>
 Fund Balance:		
Nonspendable	40,659	34,364
Restricted for public works	<u>3,996,530</u>	<u>5,564,856</u>
 Total fund balance	 <u>4,037,189</u>	 <u>5,599,220</u>
 Total liabilities and fund balance	 <u>\$ 5,002,432</u>	 <u>\$ 6,741,672</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ -	\$ 87	\$ 87	\$ 33
Licenses and Permits:				
Encroachment permit fee	125,000	117,945	(7,055)	415,839
Intergovernmental:				
Motor vehicle fuel tax:				
State \$1.25	846,144	846,147	3	846,147
Optional \$1.75	60,544	55,647	(4,897)	66,416
Gas tax \$2.35	1,590,756	1,590,756	-	1,590,756
Optional \$.01	-	249,771	249,771	269,270
National forest receipts	725,000	920,297	195,297	911,106
Grants	-	16,485	16,485	-
Total intergovernmental	3,222,444	3,679,103	456,659	3,683,695
Charges for Services:				
Reimbursement from Tonopah	38,283	32,023	(6,260)	29,825
Reimbursement from Amargosa	14,643	14,771	128	12,455
Total charges for services	52,926	46,794	(6,132)	42,280
Miscellaneous:				
Investment income (loss)	-	105,984	105,984	(42,794)
Other	-	68,366	68,366	131,994
Total miscellaneous	-	174,350	174,350	89,200
Total revenues	3,400,370	4,018,279	617,909	4,231,047

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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
Public Works:				
Salaries and wages	\$ 3,647,543	\$ 3,471,145	\$ 176,398	\$ 3,342,230
Employee benefits	2,438,632	2,019,228	419,404	1,967,086
Services and supplies	4,274,305	2,722,327	1,551,978	3,368,843
Capital outlay	<u>3,744,644</u>	<u>2,464,042</u>	<u>1,280,602</u>	<u>3,785,650</u>
Total expenditures	<u>14,105,124</u>	<u>10,676,742</u>	<u>3,428,382</u>	<u>12,463,809</u>
 Excess (deficiency) of revenues over expenditures	 (10,704,754)	 (6,658,463)	 4,046,291	 (8,232,762)
 Other Financing Sources (Uses):				
Operating transfers in	<u>5,122,520</u>	<u>5,096,432</u>	<u>(26,088)</u>	<u>6,859,322</u>
 Net change in fund balance	 (5,582,234)	 (1,562,031)	 4,020,203	 (1,373,440)
 Fund Balance:				
Beginning of year	<u>5,582,234</u>	<u>5,599,220</u>	<u>16,986</u>	<u>6,972,660</u>
 End of year	 <u>\$ -</u>	 <u>\$ 4,037,189</u>	 <u>\$ 4,037,189</u>	 <u>\$ 5,599,220</u>

NYE COUNTY, NEVADA
MAJOR - GRANTS SPECIAL REVENUE FUND (10340)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 9,968,074	\$ 12,486,047
Interest receivable	21,028	-
Due from other governments	1,242,335	7,165,337
Due from other funds	<u>5,780,000</u>	<u>-</u>
 Total assets	 <u><u>\$ 17,011,437</u></u>	 <u><u>\$ 19,651,384</u></u>
 Liabilities:		
Accounts payable	\$ 614,735	\$ 980,897
Accrued payroll and benefits	13,997	39,596
Unearned revenue	<u>4,192,016</u>	<u>18,047,135</u>
 Total liabilities	 <u><u>4,820,748</u></u>	 <u><u>19,067,628</u></u>
 Deferred Inflows of Resources:		
Unavailable revenue - grants	<u>540,856</u>	<u>656,958</u>
 Fund Balance:		
Restricted for general government	11,649,833	-
Unassigned	<u>-</u>	<u>(73,202)</u>
 Total fund balance	 <u><u>11,649,833</u></u>	 <u><u>(73,202)</u></u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 17,011,437</u></u>	 <u><u>\$ 19,651,384</u></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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Grant	\$ 8,175,000	\$ 19,062,134	\$ 10,887,134	\$ 6,487,805
Charges for Services:				
School resource officer	-	167,492	167,492	176,274
Miscellaneous:				
Donations	-	51,662	51,662	6,465
Total revenues	<u>8,175,000</u>	<u>19,281,288</u>	<u>11,106,288</u>	<u>6,670,544</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	274,000	85,253	188,747	128,926
Employee benefits	152,500	38,065	114,435	60,924
Services and supplies	769,273	1,402,532	(633,259)	2,393,842
Capital outlay	<u>6,000,000</u>	<u>1,425,904</u>	<u>4,574,096</u>	<u>1,044,061</u>
Total general government	<u>7,195,773</u>	<u>2,951,754</u>	<u>4,244,019</u>	<u>3,627,753</u>
Judicial:				
Salaries and wages	250,000	96,581	153,419	96,888
Employee benefits	157,000	31,250	125,750	26,849
Services and supplies	300,000	239,482	60,518	229,203
Capital outlay	<u>350,000</u>	<u>103,307</u>	<u>246,693</u>	<u>-</u>
Total judicial	<u>1,057,000</u>	<u>470,620</u>	<u>586,380</u>	<u>352,940</u>
Public Safety:				
Salaries and wages	250,000	464,718	(214,718)	229,637
Employee benefits	200,000	287,156	(87,156)	102,021
Services and supplies	150,000	377,085	(227,085)	48,416
Capital outlay	<u>1,500,000</u>	<u>759,494</u>	<u>740,506</u>	<u>121,794</u>
Total public safety	<u>2,100,000</u>	<u>1,888,453</u>	<u>211,547</u>	<u>501,868</u>
Public Works:				
Salaries and wages	300,000	3,824	296,176	-
Employee benefits	165,000	359	164,641	-
Services and supplies	200,000	20,073	179,927	68,167
Capital outlay	<u>1,500,000</u>	<u>177,522</u>	<u>1,322,478</u>	<u>224,618</u>
Total public works	<u>2,165,000</u>	<u>201,778</u>	<u>1,963,222</u>	<u>292,785</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Welfare:				
Salaries and wages	\$ 350,000	\$ 444,445	\$ (94,445)	\$ 339,008
Employee benefits	142,500	165,900	(23,400)	162,032
Services and supplies	1,075,000	1,094,186	(19,186)	1,500,648
Capital outlay	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total welfare	<u>1,717,500</u>	<u>1,704,531</u>	<u>12,969</u>	<u>2,001,688</u>
Culture and Recreation:				
Services and supplies	<u>150,000</u>	<u>16,777</u>	<u>133,223</u>	<u>93,504</u>
Community Support:				
Services and supplies	<u>3,036,547</u>	<u>-</u>	<u>3,036,547</u>	<u>-</u>
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>404,462</u>
Total expenditures	<u>17,421,820</u>	<u>7,233,913</u>	<u>10,187,907</u>	<u>7,275,000</u>
Excess (deficiency) of revenues over expenditures	(9,246,820)	12,047,375	21,294,195	(604,456)
Other Financing Sources (Uses):				
Operating transfers out	<u>-</u>	<u>(324,340)</u>	<u>(324,340)</u>	<u>-</u>
Net change in fund balance	(9,246,820)	11,723,035	20,969,855	(604,456)
Fund Balance:				
Beginning of year	<u>9,246,820</u>	<u>(73,202)</u>	<u>(9,320,022)</u>	<u>531,254</u>
End of year	<u>\$ -</u>	<u>\$ 11,649,833</u>	<u>\$ 11,649,833</u>	<u>\$ (73,202)</u>

NYE COUNTY, NEVADA
MAJOR FUND - COUNTY CAPITAL PROJECTS FUND (10401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 7,737,381	\$ 11,894,037
Interest receivable	26,437	56,435
Taxes receivable	17,017	19,463
Due from others	427,883	427,883
Prepaid items	<u>-</u>	<u>1,000</u>
 Total assets	 <u>\$ 8,208,718</u>	 <u>\$ 12,398,818</u>
 Liabilities:		
Accounts payable	<u>\$ 241,683</u>	<u>\$ 1,344,977</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>7,967</u>	<u>8,423</u>
 Fund Balance:		
Nonspendable	-	1,000
Restricted for capital projects	<u>7,959,068</u>	<u>11,044,418</u>
 Total fund balance	 <u>7,959,068</u>	 <u>11,045,418</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 8,208,718</u>	 <u>\$ 12,398,818</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 570,438	\$ 558,904	\$ (11,534)	\$ 535,565
Net proceeds of mines	1,842	19,027	17,185	10,821
Total taxes	<u>572,280</u>	<u>577,931</u>	<u>5,651</u>	<u>546,386</u>
Miscellaneous:				
Investment income (loss)	100,000	279,035	179,035	(34,709)
Miscellaneous	-	64,670	64,670	24,365
Total miscellaneous	<u>100,000</u>	<u>343,705</u>	<u>243,705</u>	<u>(10,344)</u>
Total revenues	<u>672,280</u>	<u>921,636</u>	<u>249,356</u>	<u>536,042</u>
Expenditures:				
Capital Projects:				
General Government:				
Salaries and wages	50,000	262	49,738	-
Employee benefits	27,500	113	27,387	-
Services and supplies	100,000	270,720	(170,720)	146,482
Capital outlay	<u>3,920,288</u>	<u>2,496,820</u>	<u>1,423,468</u>	<u>2,489,817</u>
Total general government	4,097,788	2,767,915	1,329,873	2,636,299
Public Works:				
Services and supplies	<u>3,394,723</u>	<u>2,000</u>	<u>3,392,723</u>	<u>1,552</u>
Total expenditures	<u>7,492,511</u>	<u>2,769,915</u>	<u>4,722,596</u>	<u>2,637,851</u>
Excess (deficiency) of revenues over expenditures	<u>(6,820,231)</u>	<u>(1,848,279)</u>	<u>4,971,952</u>	<u>(2,101,809)</u>
Other Financing Sources (Uses):				
Operating transfers in	55,109	271,367	216,258	2,685,854
Operating transfers out	<u>(1,360,703)</u>	<u>(1,509,438)</u>	<u>(148,735)</u>	<u>(1,402,099)</u>
Total other financing sources (uses)	<u>(1,305,594)</u>	<u>(1,238,071)</u>	<u>67,523</u>	<u>1,283,755</u>
Net change in fund balance	(8,125,825)	(3,086,350)	5,039,475	(818,054)
Fund Balance:				
Beginning of year	<u>11,533,758</u>	<u>11,045,418</u>	<u>(488,340)</u>	<u>11,863,472</u>
End of year	<u>\$ 3,407,933</u>	<u>\$ 7,959,068</u>	<u>\$ 4,551,135</u>	<u>\$ 11,045,418</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Pooled cash and investments	\$ 4,462,019	\$ 3,997,670
Interest receivable	45,799	69,742
Accounts receivable	<u>112,372</u>	<u>128,631</u>
Total current assets	4,620,190	4,196,043
Restricted Assets:		
Cash	11,259,505	10,475,962
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	<u>324,701</u>	<u>274,300</u>
Total assets	<u>16,204,396</u>	<u>14,946,305</u>
 Deferred Outflows of Resources:		
Pension charges	<u>114,961</u>	<u>94,093</u>
 Liabilities:		
Current Liabilities:		
Accounts payable	597,754	334,608
Accrued payroll and benefits	<u>7,104</u>	<u>8,052</u>
Total current liabilities	<u>604,858</u>	<u>342,660</u>
Long-Term Payable From Restricted Assets:		
Landfill closure and postclosure costs	2,853,149	2,684,329
Long-Term Liabilities:		
Net pension liability	<u>214,798</u>	<u>176,573</u>
Total long-term liabilities	<u>3,067,947</u>	<u>2,860,902</u>
Total liabilities	<u>3,672,805</u>	<u>3,203,562</u>
 Deferred Inflows of Resources:		
Pension charges	<u>9,190</u>	<u>602</u>
 Net Position:		
Net investment in capital assets	324,701	274,300
Reserved for landfill closure costs	11,259,505	10,475,962
Unrestricted	<u>1,053,156</u>	<u>1,085,972</u>
Total net position	<u>\$ 12,637,362</u>	<u>\$ 11,836,234</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Operating Revenues:				
Charges for services	\$ 2,337,500	\$ 2,322,500	\$ (15,000)	\$ 2,180,061
Operating Expenses:				
Salaries and wages	151,328	144,211	7,117	148,547
Employee benefits	88,798	77,198	11,600	80,753
Employee benefits - net pension adjustment	-	25,945	(25,945)	(42,089)
Services and supplies	1,911,032	1,739,087	171,945	1,719,213
Capital outlay	500,000	-	500,000	-
Closure and postclosure landfill costs	250,000	168,820	81,180	460,411
Depreciation	30,000	41,088	(11,088)	27,065
Total operating expenses	<u>2,931,158</u>	<u>2,196,349</u>	<u>734,809</u>	<u>2,393,900</u>
Operating income (loss)	<u>(593,658)</u>	<u>126,151</u>	<u>719,809</u>	<u>(213,839)</u>
Nonoperating Revenues (Expenses):				
Investment income (loss)	-	644,977	644,977	(83,514)
Donation	-	30,000	30,000	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>674,977</u>	<u>674,977</u>	<u>(83,514)</u>
Changes in net position	<u>\$ (593,658)</u>	801,128	<u>\$ 1,394,786</u>	(297,353)
Net Position:				
Beginning of year		<u>11,836,234</u>		<u>12,133,587</u>
End of year		<u>\$ 12,637,362</u>		<u>\$ 11,836,234</u>

NYE COUNTY, NEVADA
MAJOR FUND - SOLID WASTE ENTERPRISE FUND (10510, 10511, 10512)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 2,338,759	\$ 2,202,008
Cash paid for salaries and employee benefits	(222,357)	(225,757)
Cash paid for services and supplies	<u>(1,475,941)</u>	<u>(1,492,525)</u>
Net cash provided by operating activities	640,461	483,726
Cash flows from noncapital financing activities:		
Donation	30,000	-
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(91,489)	-
Cash Flows From Investing Activities:		
Investment income (loss)	<u>668,920</u>	<u>(111,195)</u>
Net increase (decrease) in pooled cash and investments	1,247,892	372,531
Pooled Cash and Investments:		
Beginning of year	<u>14,473,632</u>	<u>14,101,101</u>
End of year	<u><u>\$ 15,721,524</u></u>	<u><u>\$ 14,473,632</u></u>
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income	<u>\$ 126,151</u>	<u>\$ (213,839)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	41,088	27,065
Closure and postclosure landfill costs	168,820	460,411
(Increase) decrease in accounts receivable	16,259	21,947
(Increase) decrease in deferred outflows - pension	(20,868)	(24,083)
Increase (decrease) in accounts payable	263,146	226,688
Increase (decrease) in accrued payroll and benefits	(948)	3,543
Increase (decrease) in net pension liability	38,225	71,104
Increase (decrease) in deferred inflows - pension	<u>8,588</u>	<u>(89,110)</u>
Total adjustments	<u>514,310</u>	<u>697,565</u>
Net Cash Provided by Operating Activities	<u><u>\$ 640,461</u></u>	<u><u>\$ 483,726</u></u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Pooled cash and investments	\$ 4,926,129	\$ 4,484,429
Interest receivable	9,033	13,134
Accounts receivable, net for uncollectable accounts	<u>616,112</u>	<u>810,595</u>
Total current assets	<u>5,551,274</u>	<u>5,308,158</u>
Noncurrent Assets:		
Land	120,000	120,000
Building	480,000	480,000
Vehicles	1,864,372	1,626,720
Equipment	1,145,967	1,145,967
Less accumulated depreciation	<u>(2,439,381)</u>	<u>(2,229,086)</u>
Total capital assets, net of accumulated depreciation	<u>1,170,958</u>	<u>1,143,601</u>
Total assets	<u>6,722,232</u>	<u>6,451,759</u>
Deferred Outflows of Resources:		
Pension charge	<u>1,369,542</u>	<u>1,948,948</u>
Liabilities:		
Current Liabilities:		
Accounts payable	58,293	49,225
Accrued payroll and benefits	112,065	79,676
Accrued compensated absences	<u>64,562</u>	<u>79,300</u>
Total current liabilities	<u>234,920</u>	<u>208,201</u>
Long-Term Liabilities:		
Net pension liability	5,031,344	5,443,086
Accrued compensated absences	<u>57,254</u>	<u>38,032</u>
Total long-term liabilities	<u>5,088,598</u>	<u>5,481,118</u>
Total liabilities	<u>5,323,518</u>	<u>5,689,319</u>
Deferred Inflows of Resources:		
Pension charge	<u>106,277</u>	<u>14,066</u>
Net Position:		
Net investment in capital assets	1,170,958	1,143,601
Unrestricted	<u>1,491,021</u>	<u>1,553,721</u>
Total net position	<u>\$ 2,661,979</u>	<u>\$ 2,697,322</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Ambulance fees, net of contractual adjustments	\$ 5,000,000	\$ 3,559,981	\$ (1,440,019)	\$ 4,451,605
Operating Expenses:				
Salaries and wages	1,850,000	1,807,368	42,632	1,628,926
Employee benefits	1,275,000	966,443	308,557	881,759
Employee benefits - net pension adjustment	-	259,875	(259,875)	265,632
Services and supplies	796,653	660,275	136,378	741,918
Capital outlay	800,000	-	800,000	-
Depreciation	175,000	210,295	(35,295)	207,138
Bad debt	375,000	230,880	144,120	704,837
Total operating expenses	<u>5,271,653</u>	<u>4,135,136</u>	<u>1,136,517</u>	<u>4,430,210</u>
Operating income (loss)	<u>(271,653)</u>	<u>(575,155)</u>	<u>(303,502)</u>	<u>21,395</u>
Non-Operating Revenues (Expenses):				
Investment income (loss)	-	177,160	177,160	350
Grants	-	-	-	1,747,671
Gain (loss) on disposal of assets	25,000	-	(25,000)	-
Total non-operating revenues (expenses)	<u>25,000</u>	<u>177,160</u>	<u>152,160</u>	<u>1,748,021</u>
Net income (loss) before transfers	(246,653)	(397,995)	(151,342)	1,769,416
Transfers:				
Operating transfers in	<u>300,000</u>	<u>362,652</u>	<u>62,652</u>	<u>-</u>
Changes in net position	<u>\$ 53,347</u>	(35,343)	<u>\$ (88,690)</u>	1,769,416
Net Position:				
Beginning of year		<u>2,697,322</u>		<u>927,906</u>
End of year		<u>\$ 2,661,979</u>		<u>\$ 2,697,322</u>

NYE COUNTY, NEVADA
MAJOR FUND - PAHRUMP AMBULANCE ENTERPRISE FUND (25520/25415)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 3,523,584	\$ 3,859,213
Cash paid for salaries and employee benefits	(2,736,938)	(2,463,857)
Cash paid for services and supplies	(651,207)	(743,011)
Net cash provided (used) by operating activities	<u>135,439</u>	<u>652,345</u>
Cash Flows From Noncapital Financing Activities:		
Operating transfers	<u>362,652</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(237,652)	(219,770)
Grants	<u>-</u>	<u>1,747,671</u>
Net cash provided (used) by capital and related financing activities	<u>(237,652)</u>	<u>1,527,901</u>
Cash Flows From Investing Activities:		
Investment income (loss)	<u>181,261</u>	<u>(8,859)</u>
Net increase (decrease) in pooled cash and investments	441,700	2,171,387
Pooled Cash and Investments:		
Beginning of year	<u>4,484,429</u>	<u>2,313,042</u>
End of year	<u><u>\$ 4,926,129</u></u>	<u><u>\$ 4,484,429</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>\$ (575,155)</u>	<u>\$ 21,395</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	210,295	207,138
Bad debt	230,880	704,837
(Increase) decrease in accounts receivable	(36,397)	(592,392)
(Increase) decrease in deferred outflows - pension	579,406	(307,128)
Increase (decrease) in accounts payable	9,068	(1,093)
Increase (decrease) in accrued payroll and benefits	32,389	40,007
Increase (decrease) in compensated absences	4,484	6,821
Increase (decrease) in net pension liability	(411,742)	2,664,127
Increase (decrease) in deferred inflows - pension	<u>92,211</u>	<u>(2,091,367)</u>
Total adjustments	<u>710,594</u>	<u>630,950</u>
Net Cash Provided (Used) by Operating Activities:	<u><u>\$ 135,439</u></u>	<u><u>\$ 652,345</u></u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Assets:				
Pooled cash and investments	\$ 50,538,054	\$ 51,113	\$ 5,714,697	\$ 56,303,864
Interest receivable	91,538	76	7,892	99,506
Taxes receivable	310,781	-	14,325	325,106
Due from other governments	3,082,513	-	-	3,082,513
Accounts receivable, net	326,179	-	-	326,179
Due from others	5,276	-	-	5,276
Prepaid items	201,641	-	-	201,641
Inventory	16,331	-	-	16,331
Total assets	<u>\$ 54,572,313</u>	<u>\$ 51,189</u>	<u>\$ 5,736,914</u>	<u>\$ 60,360,416</u>
Liabilities:				
Accounts payable	\$ 1,676,569	\$ -	\$ 8,319	\$ 1,684,888
Accrued payroll and benefits	806,282	-	-	806,282
Due to other funds	106,020	-	-	106,020
Due to other governments	90,388	-	-	90,388
Unearned revenue	179,170	-	-	179,170
Total liabilities	<u>2,858,429</u>	<u>-</u>	<u>8,319</u>	<u>2,866,748</u>
Deferred Inflows of Resources:				
Unavailable revenue - taxes	<u>157,307</u>	<u>-</u>	<u>5,908</u>	<u>163,215</u>
Fund Balance:				
Nonspendable	217,972	-	-	217,972
Restricted for:				
Capital projects	-	-	5,722,687	5,722,687
Debt service	-	51,189	-	51,189
General government	13,111,840	-	-	13,111,840
Judicial	3,152,887	-	-	3,152,887
Public safety	12,325,072	-	-	12,325,072
Public works	6,974,422	-	-	6,974,422
Health	121,301	-	-	121,301
Welfare	2,403,203	-	-	2,403,203
Culture and recreation	2,172,619	-	-	2,172,619
Community support	6,175,530	-	-	6,175,530
Committed for:				
General government	3,201,961	-	-	3,201,961
Public works	230,996	-	-	230,996
Health	1,214,270	-	-	1,214,270
Culture and recreation	96,020	-	-	96,020
Community support	158,484	-	-	158,484
Total fund balance	<u>51,556,577</u>	<u>51,189</u>	<u>5,722,687</u>	<u>57,330,453</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 54,572,313</u>	<u>\$ 51,189</u>	<u>\$ 5,736,914</u>	<u>\$ 60,360,416</u>

NYE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
Revenues:				
Taxes	\$ 11,111,350	\$ -	\$ 464,086	\$ 11,575,436
Licenses and permits	4,094,979	-	-	4,094,979
Intergovernmental	13,713,670	-	104	13,713,774
Charges for services	4,308,857	-	-	4,308,857
Fines and forfeitures	23,312	-	-	23,312
Miscellaneous	2,657,242	30,798	163,105	2,851,145
Total revenues	<u>35,909,410</u>	<u>30,798</u>	<u>627,295</u>	<u>36,567,503</u>
Expenditures:				
Current:				
General government	6,619,810	-	-	6,619,810
Judicial	316,600	-	-	316,600
Public safety	15,822,792	-	-	15,822,792
Public works	1,790,334	-	-	1,790,334
Health	1,291,517	-	-	1,291,517
Sanitation	14,120	-	-	14,120
Welfare	1,656,580	-	-	1,656,580
Culture and recreation	709,289	-	-	709,289
Community support	1,380,622	-	-	1,380,622
Intergovernmental	828,601	-	36,982	865,583
Capital projects:	-	-	1,136,386	1,136,386
Debt service:				
Principal	4,960	1,788,785	-	1,793,745
Interest and fiscal costs	119	614,735	-	614,854
Total expenditures	<u>30,435,344</u>	<u>2,403,520</u>	<u>1,173,368</u>	<u>34,012,232</u>
Excess (deficiency) of revenues over expenditures	<u>5,474,066</u>	<u>(2,372,722)</u>	<u>(546,073)</u>	<u>2,555,271</u>
Other Financing Sources (Uses):				
Operating transfers in	6,620,283	2,403,519	1,621,958	10,645,760
Operating transfers out	(8,270,115)	-	(107,454)	(8,377,569)
Total other financing sources (uses)	<u>(1,649,832)</u>	<u>2,403,519</u>	<u>1,514,504</u>	<u>2,268,191</u>
Net change in fund balance	3,824,234	30,797	968,431	4,823,462
Fund Balance:				
Beginning of year	<u>47,732,343</u>	<u>20,392</u>	<u>4,754,256</u>	<u>52,506,991</u>
End of year	<u>\$ 51,556,577</u>	<u>\$ 51,189</u>	<u>\$ 5,722,687</u>	<u>\$ 57,330,453</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024 (Page 1 of 5)

(With Comparative Actual Amounts for June 30, 2023)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Assets:					
Pooled cash and investments	\$ -	\$ 28,135	\$ 370,199	\$ 250,658	\$ 4,168,105
Interest receivable	830	-	1,892	-	8,697
Taxes receivable	-	-	-	750	-
Due from other governments	381,837	728	442,401	10,613	-
Accounts receivable, net	-	-	-	-	-
Due from others	-	-	-	701	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	16,331	-
Total assets	<u>\$ 382,667</u>	<u>\$ 28,863</u>	<u>\$ 814,492</u>	<u>\$ 279,053</u>	<u>\$ 4,176,802</u>
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 29,462	\$ 14,378
Accrued payroll and benefits	-	-	-	1,905	71
Due to other funds	55,865	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>55,865</u>	<u>-</u>	<u>-</u>	<u>31,367</u>	<u>14,449</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	-	-	-	359	-
Fund Balance:					
Nonspendable	-	-	-	16,331	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	326,802	28,863	814,492	-	4,162,353
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	230,996	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>326,802</u>	<u>28,863</u>	<u>814,492</u>	<u>247,327</u>	<u>4,162,353</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 382,667</u>	<u>\$ 28,863</u>	<u>\$ 814,492</u>	<u>\$ 279,053</u>	<u>\$ 4,176,802</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ 1,663,596	\$ 723,815	\$ 1,279,694	\$ 1,788,227	\$ 122,219	\$ 300,542	\$ 10,343	\$ 26,198
3,726	1,402	3,738	2,681	133	615	-	-
-	-	39,232	9,988	5,804	7,461	1,938	1,296
-	-	-	65,422	-	-	-	-
-	308,621	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	23,030	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,667,322</u>	<u>\$ 1,056,868</u>	<u>\$ 1,322,664</u>	<u>\$ 1,866,318</u>	<u>\$ 128,156</u>	<u>\$ 308,618</u>	<u>\$ 12,281</u>	<u>\$ 27,494</u>
\$ 25,410	\$ 29,938	\$ 8,142	\$ 667,446	\$ 181	\$ 93,727	\$ 3	\$ 4,856
-	6,594	86,782	-	3,916	-	1,318	579
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	179,170	-	-	-	-	-	-
<u>25,410</u>	<u>215,702</u>	<u>94,924</u>	<u>667,446</u>	<u>4,097</u>	<u>93,727</u>	<u>1,321</u>	<u>5,435</u>
<u>-</u>	<u>-</u>	<u>18,657</u>	<u>4,752</u>	<u>2,758</u>	<u>3,552</u>	<u>922</u>	<u>618</u>
-	23,030	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,641,912	-	-	-	-	-	-	-
-	-	-	-	121,301	-	-	-
-	-	1,209,083	1,194,120	-	-	-	-
-	-	-	-	-	-	10,038	21,441
-	-	-	-	-	211,339	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	818,136	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,641,912</u>	<u>841,166</u>	<u>1,209,083</u>	<u>1,194,120</u>	<u>121,301</u>	<u>211,339</u>	<u>10,038</u>	<u>21,441</u>
<u>\$ 1,667,322</u>	<u>\$ 1,056,868</u>	<u>\$ 1,322,664</u>	<u>\$ 1,866,318</u>	<u>\$ 128,156</u>	<u>\$ 308,618</u>	<u>\$ 12,281</u>	<u>\$ 27,494</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024 (Page 2 of 5)

(With Comparative Actual Amounts for June 30, 2023)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Assets:					
Pooled cash and investments	\$ 2,068,844	\$ 554,913	\$ 358,380	\$ 47,296	\$ 801,150
Interest receivable	-	-	747	-	2,021
Taxes receivable	-	-	-	-	-
Due from other governments	12,000	-	-	4,409	-
Accounts receivable, net	-	-	-	-	-
Due from others	-	276	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 2,080,844</u>	<u>\$ 555,189</u>	<u>\$ 359,127</u>	<u>\$ 51,705</u>	<u>\$ 803,171</u>
Liabilities:					
Accounts payable	\$ 109,660	\$ -	\$ -	\$ 1,639	\$ 212,597
Accrued payroll and benefits	29,821	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>139,481</u>	<u>-</u>	<u>-</u>	<u>1,639</u>	<u>212,597</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	359,127	-	590,574
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	50,066	-
Committed for:					
General government	1,941,363	555,189	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,941,363</u>	<u>555,189</u>	<u>359,127</u>	<u>50,066</u>	<u>590,574</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,080,844</u>	<u>\$ 555,189</u>	<u>\$ 359,127</u>	<u>\$ 51,705</u>	<u>\$ 803,171</u>

Clerk Technology	Recorder Technology	State and County Room Tax	911 Medical Emergency System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire
\$ 12,887 27	\$ 646,368 1,334	\$ 40,912 -	\$ 1,776,441 -	\$ 474,429 -	\$ 16,539 35	\$ 735,125 669	\$ - -	\$ 145,068 310	\$ 660,814 1,371
-	-	11,676	2,485	42,651	-	-	-	-	-
-	-	-	-	39,287	-	414,497	90,388	14,078	14,078
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	256	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 12,914</u>	<u>\$ 647,702</u>	<u>\$ 52,588</u>	<u>\$ 1,778,926</u>	<u>\$ 556,367</u>	<u>\$ 16,574</u>	<u>\$ 1,150,547</u>	<u>\$ 90,388</u>	<u>\$ 159,456</u>	<u>\$ 676,263</u>
\$ -	\$ -	\$ 8,580	\$ 11,299	\$ 37,101	\$ -	\$ 78,385	\$ -	\$ 494	\$ -
-	-	-	-	31,726	-	208,730	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	90,388	-	-
-	-	-	-	-	-	-	-	-	-
-	-	8,580	11,299	68,827	-	287,115	90,388	494	-
-	-	-	1,182	20,264	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,914	647,702	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,766,445	467,276	16,574	863,432	-	158,962	676,263
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	44,008	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>12,914</u>	<u>647,702</u>	<u>44,008</u>	<u>1,766,445</u>	<u>467,276</u>	<u>16,574</u>	<u>863,432</u>	<u>-</u>	<u>158,962</u>	<u>676,263</u>
<u>\$ 12,914</u>	<u>\$ 647,702</u>	<u>\$ 52,588</u>	<u>\$ 1,778,926</u>	<u>\$ 556,367</u>	<u>\$ 16,574</u>	<u>\$ 1,150,547</u>	<u>\$ 90,388</u>	<u>\$ 159,456</u>	<u>\$ 676,263</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024 (Page 3 of 5)

(With Comparative Actual Amounts for June 30, 2023)

	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Assets:					
Pooled cash and investments	\$ 1,227,679	\$ 434,792	\$ 700,864	\$ 115,869	\$ 522,339
Interest receivable	-	-	-	236	-
Taxes receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Due from others	-	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,227,679</u>	<u>\$ 434,792</u>	<u>\$ 700,864</u>	<u>\$ 116,105</u>	<u>\$ 522,339</u>
Liabilities:					
Accounts payable	\$ 48,556	\$ 9,511	\$ 2,790	\$ 236	\$ 3,486
Accrued payroll and benefits	-	-	-	-	987
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>48,556</u>	<u>9,511</u>	<u>2,790</u>	<u>236</u>	<u>4,473</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	-	-	-	-	-
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	1,179,123	425,281	698,074	115,869	517,866
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	<u>1,179,123</u>	<u>425,281</u>	<u>698,074</u>	<u>115,869</u>	<u>517,866</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,227,679</u>	<u>\$ 434,792</u>	<u>\$ 700,864</u>	<u>\$ 116,105</u>	<u>\$ 522,339</u>

Law Library	District Court Technology	Water District	Veterans Services	Foreclosure Mediation	Resilient Nevada	Beatty Town	Beatty Room Tax
\$ 214,849	\$ 1,378	\$ 941,421	\$ 158,287	\$ 7,488	\$ 878,143	\$ 3,289,851	\$ 334,858
447	-	1,968	197	16	-	6,902	688
-	-	-	-	-	-	1,792	9,525
-	-	-	-	-	340,333	126,721	-
-	-	17,558	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	127,500	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 215,296</u>	<u>\$ 1,378</u>	<u>\$ 1,088,447</u>	<u>\$ 158,484</u>	<u>\$ 7,504</u>	<u>\$ 1,218,476</u>	<u>\$ 3,425,266</u>	<u>\$ 345,071</u>
\$ -	\$ -	\$ 30,244	\$ -	\$ -	\$ -	\$ 10,173	\$ 2,047
-	-	973	-	-	-	13,060	1,304
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	31,217	-	-	-	23,233	3,351
-	-	-	-	-	-	-	-
-	-	15,140	-	-	-	1,616	-
-	-	-	-	-	-	-	-
-	-	127,500	-	-	-	-	-
-	-	914,590	-	7,504	1,218,476	3,400,417	-
215,296	1,378	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	341,720
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	158,484	-	-	-	-
-	-	-	-	-	-	-	-
<u>215,296</u>	<u>1,378</u>	<u>1,042,090</u>	<u>158,484</u>	<u>7,504</u>	<u>1,218,476</u>	<u>3,400,417</u>	<u>341,720</u>
<u>\$ 215,296</u>	<u>\$ 1,378</u>	<u>\$ 1,088,447</u>	<u>\$ 158,484</u>	<u>\$ 7,504</u>	<u>\$ 1,218,476</u>	<u>\$ 3,425,266</u>	<u>\$ 345,071</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024 (Page 4 of 5)

(With Comparative Actual Amounts for June 30, 2023)

	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	\$ 174,080	\$ 277,678	\$ 562,316	\$ 56,967	\$ 84,369
Interest receivable	372	574	1,357	121	175
Taxes receivable	-	-	1,164	-	-
Due from other governments	9,265	9,265	30,693	1,838	1,838
Accounts receivable, net	-	-	-	-	-
Due from others	-	-	133	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 183,717</u>	<u>\$ 287,517</u>	<u>\$ 595,663</u>	<u>\$ 58,926</u>	<u>\$ 86,382</u>
Liabilities:					
Accounts payable	\$ 359	\$ 11,008	\$ 1,948	\$ 60	\$ -
Accrued payroll and benefits	-	-	2,846	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>359</u>	<u>11,008</u>	<u>4,794</u>	<u>60</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>1,057</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	589,812	-	-
Judicial	-	-	-	-	-
Public safety	183,358	276,509	-	58,866	86,382
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>183,358</u>	<u>276,509</u>	<u>589,812</u>	<u>58,866</u>	<u>86,382</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 183,717</u>	<u>\$ 287,517</u>	<u>\$ 595,663</u>	<u>\$ 58,926</u>	<u>\$ 86,382</u>

Manhattan Town	Manhattan Town Public Safety Tax	Manhattan Town Public Sales Sheriff	Manhattan Town Public Sales Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 17,825	\$ 17,829	\$ 46,680	\$ 5,426,049	\$ -	\$ 719,133	\$ 461,053	\$ 172,222	\$ 3,944,148	
37	38	97	15,374	-	1,430	982	359	8,071	
235	-	-	105,059	-	-	3,871	5,398	17,273	
1,752	1,231	1,231	256,601	50,155	-	20,268	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	51,111	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ 19,849</u>	<u>\$ 19,098</u>	<u>\$ 48,008</u>	<u>\$ 5,854,194</u>	<u>\$ 50,155</u>	<u>\$ 720,563</u>	<u>\$ 486,174</u>	<u>\$ 177,979</u>	<u>\$ 3,969,492</u>	
\$ 266	\$ 37	\$ -	\$ 142,212	\$ -	\$ 213	\$ 9,888	\$ 5,560	\$ 441	
-	-	-	226,364	-	14,941	15,661	5,691	1,678	
-	-	-	-	50,155	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>266</u>	<u>37</u>	<u>-</u>	<u>368,576</u>	<u>50,155</u>	<u>15,154</u>	<u>25,549</u>	<u>11,251</u>	<u>2,119</u>	
<u>184</u>	<u>-</u>	<u>-</u>	<u>83,182</u>	<u>-</u>	<u>-</u>	<u>3,064</u>	<u>-</u>	<u>-</u>	
-	-	-	51,111	-	-	-	-	-	
19,399	-	-	5,351,325	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	19,061	48,008	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	457,561	-	-	
-	-	-	-	-	-	-	166,728	3,967,373	
-	-	-	-	-	705,409	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>19,399</u>	<u>19,061</u>	<u>48,008</u>	<u>5,402,436</u>	<u>-</u>	<u>705,409</u>	<u>457,561</u>	<u>166,728</u>	<u>3,967,373</u>	
<u>\$ 19,849</u>	<u>\$ 19,098</u>	<u>\$ 48,008</u>	<u>\$ 5,854,194</u>	<u>\$ 50,155</u>	<u>\$ 720,563</u>	<u>\$ 486,174</u>	<u>\$ 177,979</u>	<u>\$ 3,969,492</u>	

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024 (Page 5 of 5)

(With Comparative Actual Amounts for June 30, 2023)

	Pahrump Tourism Room Tax	Pahrump Economic Development Room Tax	Pahrump Parks Room Tax	Pahrump Arena Room Tax	Pahrump Fall Festival
Assets:					
Pooled cash and investments	\$ 1,193,449	\$ 553,386	\$ 256,949	\$ 517,002	\$ 92,012
Interest receivable	2,460	1,154	531	1,073	98
Taxes receivable	34,546	-	4,319	4,318	-
Due from other governments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Due from others	-	-	-	-	3,910
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,230,455</u>	<u>\$ 554,540</u>	<u>\$ 261,799</u>	<u>\$ 522,393</u>	<u>\$ 96,020</u>
Liabilities:					
Accounts payable	\$ 8,521	\$ -	\$ 11,787	\$ -	\$ -
Accrued payroll and benefits	40,458	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>48,979</u>	<u>-</u>	<u>11,787</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	250,012	522,393	-
Community support	1,181,476	554,540	-	-	-
Committed for:					
General government	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	96,020
Community support	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>1,181,476</u>	<u>554,540</u>	<u>250,012</u>	<u>522,393</u>	<u>96,020</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,230,455</u>	<u>\$ 554,540</u>	<u>\$ 261,799</u>	<u>\$ 522,393</u>	<u>\$ 96,020</u>

Pahrump Cemetery	Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Pahrump Town		Totals	
				Public Safety Sales Tax Sheriff	Public Safety Sales Tax Fire	2024	2023
\$ 178,729	\$ 218,078	\$ 568,746	\$ 190,068	\$ 1,177,865	\$ 5,732,706	\$ 50,538,054	\$ 46,175,760
164	454	1,017	268	3,170	11,480	91,538	151,309
-	-	-	-	-	-	310,781	347,909
-	-	-	-	370,792	370,792	3,082,513	2,574,222
-	-	-	-	-	-	326,179	251,125
-	-	-	-	-	-	5,276	50,159
-	-	-	-	-	-	201,641	334,639
-	-	-	-	-	-	16,331	6,252
<u>\$ 178,893</u>	<u>\$ 218,532</u>	<u>\$ 569,763</u>	<u>\$ 190,336</u>	<u>\$ 1,551,827</u>	<u>\$ 6,114,978</u>	<u>\$ 54,572,313</u>	<u>\$ 49,891,375</u>
\$ 1,085	\$ -	\$ 309	\$ 2,500	\$ 15,036	\$ 24,998	\$ 1,676,569	\$ 973,748
206	-	-	-	32,395	78,276	806,282	611,309
-	-	-	-	-	-	106,020	233,081
-	-	-	-	-	-	90,388	89,026
-	-	-	-	-	-	179,170	96,244
<u>1,291</u>	<u>-</u>	<u>309</u>	<u>2,500</u>	<u>47,431</u>	<u>103,274</u>	<u>2,858,429</u>	<u>2,003,408</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,307</u>	<u>155,624</u>
-	-	-	-	-	-	217,972	340,891
-	-	-	-	-	-	13,111,840	11,671,074
-	-	-	-	-	-	3,152,887	3,079,069
-	-	-	187,836	1,504,396	6,011,704	12,325,072	11,100,971
-	-	-	-	-	-	6,974,422	7,380,297
-	-	-	-	-	-	121,301	100,315
-	-	-	-	-	-	2,403,203	2,139,073
-	-	569,454	-	-	-	2,172,619	1,793,522
-	-	-	-	-	-	6,175,530	5,653,949
-	-	-	-	-	-	3,201,961	2,725,718
-	-	-	-	-	-	230,996	378,507
177,602	218,532	-	-	-	-	1,214,270	1,146,917
-	-	-	-	-	-	96,020	104,898
-	-	-	-	-	-	158,484	143,041
-	-	-	-	-	-	-	(25,899)
<u>177,602</u>	<u>218,532</u>	<u>569,454</u>	<u>187,836</u>	<u>1,504,396</u>	<u>6,011,704</u>	<u>51,556,577</u>	<u>47,732,343</u>
<u>\$ 178,893</u>	<u>\$ 218,532</u>	<u>\$ 569,763</u>	<u>\$ 190,336</u>	<u>\$ 1,551,827</u>	<u>\$ 6,114,978</u>	<u>\$ 54,572,313</u>	<u>\$ 49,891,375</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2024 (Page 1 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Regional Streets and Highways	Special Fuel Tax	Public Transit	Airport	Public Improvement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 26,198	\$ -
Licenses and permits	-	-	-	-	329,229
Intergovernmental	2,238,513	4,261	2,460,669	1,005	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	4,841	1,175	25,076	107,335	165,036
Total revenues	<u>2,243,354</u>	<u>5,436</u>	<u>2,485,745</u>	<u>134,538</u>	<u>494,265</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	259,293	282,594
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,293</u>	<u>282,594</u>
Excess (deficiency) of revenues over expenditures	<u>2,243,354</u>	<u>5,436</u>	<u>2,485,745</u>	<u>(124,755)</u>	<u>211,671</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(2,200,000)	(1,175)	(2,600,000)	(12,677)	-
Total other financing sources (uses)	<u>(2,200,000)</u>	<u>(1,175)</u>	<u>(2,600,000)</u>	<u>(12,677)</u>	<u>-</u>
Net change in fund balance	43,354	4,261	(114,255)	(137,432)	211,671
Fund Balance:					
Beginning of year	<u>283,448</u>	<u>24,602</u>	<u>928,747</u>	<u>384,759</u>	<u>3,950,682</u>
End of year	<u>\$ 326,802</u>	<u>\$ 28,863</u>	<u>\$ 814,492</u>	<u>\$ 247,327</u>	<u>\$ 4,162,353</u>

Impact Fees	Ambulance and Health	Medical and General Indigent	Dedicated County Medical Indigent	Health Clinics	Agricultural Extension	Pahrump Museum	Tonopah Museum
\$ -	\$ -	\$ 1,383,595	\$ 344,991	\$ 203,947	\$ 261,516	\$ 68,246	\$ 45,402
570,196	95,500	-	-	-	-	-	-
-	-	166	261,729	23	-	16	-
-	552,309	7,198	-	-	-	-	-
-	-	-	-	-	-	-	-
106,744	24,100	84,116	8,915	3,472	14,012	-	-
<u>676,940</u>	<u>671,909</u>	<u>1,475,075</u>	<u>615,635</u>	<u>207,442</u>	<u>275,528</u>	<u>68,262</u>	<u>45,402</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,227,846	-	-	-	-	-	-	-
-	705,069	-	-	251,456	-	-	-
-	-	-	-	-	-	-	-
-	-	1,031,634	624,946	-	-	-	-
-	-	-	-	-	-	85,460	50,826
-	-	-	-	-	394,374	-	-
-	-	-	170,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,227,846</u>	<u>705,069</u>	<u>1,031,634</u>	<u>794,946</u>	<u>251,456</u>	<u>394,374</u>	<u>85,460</u>	<u>50,826</u>
<u>(550,906)</u>	<u>(33,160)</u>	<u>443,441</u>	<u>(179,311)</u>	<u>(44,014)</u>	<u>(118,846)</u>	<u>(17,198)</u>	<u>(5,424)</u>
-	-	-	500,000	65,000	-	45,000	35,000
-	-	(500,000)	-	-	-	-	-
-	-	(500,000)	500,000	65,000	-	45,000	35,000
(550,906)	(33,160)	(56,559)	320,689	20,986	(118,846)	27,802	29,576
<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>\$ 1,641,912</u>	<u>\$ 841,166</u>	<u>\$ 1,209,083</u>	<u>\$ 1,194,120</u>	<u>\$ 121,301</u>	<u>\$ 211,339</u>	<u>\$ 10,038</u>	<u>\$ 21,441</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2024 (Page 2 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Building Department	County Owned Building	Mining Maps	Senior Nutrition	Assessor Technology
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	2,051,508	-	-	-	-
Intergovernmental	-	-	-	206,475	-
Charges for services	-	-	97,780	-	223,023
Fines and forfeitures	-	-	-	-	-
Miscellaneous	100,294	106,214	14,386	1,223	33,533
Total revenues	<u>2,151,802</u>	<u>106,214</u>	<u>112,166</u>	<u>207,698</u>	<u>256,556</u>
Expenditures:					
Current:					
General government	1,644,068	25,130	48,960	-	611,207
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	208,638	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>1,644,068</u>	<u>25,130</u>	<u>48,960</u>	<u>208,638</u>	<u>611,207</u>
Excess (deficiency) of revenues over expenditures	<u>507,734</u>	<u>81,084</u>	<u>63,206</u>	<u>(940)</u>	<u>(354,651)</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(88,294)	(23,768)	-	-	-
Total other financing sources (uses)	<u>(88,294)</u>	<u>(23,768)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	419,440	57,316	63,206	(940)	(354,651)
Fund Balance:					
Beginning of year	<u>1,521,923</u>	<u>497,873</u>	<u>295,921</u>	<u>51,006</u>	<u>945,225</u>
End of year	<u>\$ 1,941,363</u>	<u>\$ 555,189</u>	<u>\$ 359,127</u>	<u>\$ 50,066</u>	<u>\$ 590,574</u>

Clerk Technology	Recorder Technology	State and County Room Tax	911 Emergency Medical System	Juvenile Probation	Drug Forfeiture	County Jail	Public Safety Sales Tax Distribution	Public Safety Sales Tax Sheriff
\$ -	\$ -	\$ 163,217	\$ 637,191	\$ 1,494,164	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	11	37,438	-	-	494,771	86,270
2,795	106,623	-	-	-	-	2,375,487	-	-
-	-	-	-	17,457	-	-	-	-
483	24,822	1,762	70,149	86,211	1,622	108,602	-	5,196
3,278	131,445	164,979	707,351	1,635,270	1,622	2,484,089	494,771	91,466
555	59,831	-	-	-	-	344,044	-	-
-	-	-	-	-	-	-	-	-
-	-	-	232,511	1,323,694	36,795	7,594,170	-	32,003
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	44,632	-	-	-	-	-	-
-	-	117,641	-	46,189	-	-	494,771	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
555	59,831	162,273	232,511	1,369,883	36,795	7,938,214	494,771	32,003
2,723	71,614	2,706	474,840	265,387	(35,173)	(5,454,125)	-	59,463
-	-	-	-	-	-	5,550,943	-	-
-	-	(1,762)	(70,149)	(19,051)	-	-	-	-
-	-	(1,762)	(70,149)	(19,051)	-	5,550,943	-	-
2,723	71,614	944	404,691	246,336	(35,173)	96,818	-	59,463
10,191	576,088	43,064	1,361,754	220,940	51,747	766,614	-	99,499
\$ 12,914	\$ 647,702	\$ 44,008	\$ 1,766,445	\$ 467,276	\$ 16,574	\$ 863,432	\$ -	\$ 158,962

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024 (Page 3 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Public Safety Sales Tax Fire	Court Collection Fees	Justice Court Fines NRS 176	JP Court Facility Assessment	District Court Improvement	Drug Court Proceeds
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	86,270	-	-	-	-	43,633
Charges for services	-	65,016	45,000	120,576	81,694	84,988
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	<u>25,468</u>	<u>55,967</u>	<u>19,904</u>	<u>29,418</u>	<u>3,708</u>	<u>23,564</u>
Total revenues	<u>111,738</u>	<u>120,983</u>	<u>64,904</u>	<u>149,994</u>	<u>85,402</u>	<u>152,185</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	63,814	53,312	19,143	87,424	92,907
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
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>63,814</u>	<u>53,312</u>	<u>19,143</u>	<u>87,424</u>	<u>92,907</u>
Excess (deficiency) of revenues over expenditures	<u>111,738</u>	<u>57,169</u>	<u>11,592</u>	<u>130,851</u>	<u>(2,022)</u>	<u>59,278</u>
Other Financing Sources (Uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>(53,337)</u>	<u>(19,429)</u>	<u>(29,418)</u>	<u>-</u>	<u>(23,112)</u>
Total other financing sources (uses)	<u>-</u>	<u>(53,337)</u>	<u>(19,429)</u>	<u>(29,418)</u>	<u>-</u>	<u>(23,112)</u>
Net change in fund balance	111,738	3,832	(7,837)	101,433	(2,022)	36,166
Fund Balance:						
Beginning of year	<u>564,525</u>	<u>1,175,291</u>	<u>433,118</u>	<u>596,641</u>	<u>117,891</u>	<u>481,700</u>
End of year	<u>\$ 676,263</u>	<u>\$ 1,179,123</u>	<u>\$ 425,281</u>	<u>\$ 698,074</u>	<u>\$ 115,869</u>	<u>\$ 517,866</u>

Law Library	District Court Technology	JP Court Fines Other	Water District	Veterans Services	Foreclosure Mediation	Resilient Nevada	Beatty Town	Beatty Room Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,774	\$ 134,725
-	-	-	-	65,000	-	-	17,665	-
-	-	-	-	-	-	894,136	681,691	-
16,020	392	-	297,831	-	-	-	2,005	-
-	-	-	-	-	-	-	5,640	-
8,848	44	-	40,714	3,199	710	-	136,265	12,646
<u>24,868</u>	<u>436</u>	<u>-</u>	<u>338,545</u>	<u>68,199</u>	<u>710</u>	<u>894,136</u>	<u>889,040</u>	<u>147,371</u>
-	-	-	272,406	-	-	-	314,161	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	253,491	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,249	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,895	74,870
-	-	-	-	52,756	-	-	24,315	8,662
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>272,406</u>	<u>52,756</u>	<u>-</u>	<u>-</u>	<u>596,111</u>	<u>83,532</u>
<u>24,868</u>	<u>436</u>	<u>-</u>	<u>66,139</u>	<u>15,443</u>	<u>710</u>	<u>894,136</u>	<u>292,929</u>	<u>63,839</u>
-	-	-	-	-	-	324,340	-	-
-	-	(83,058)	-	-	-	-	(32,878)	-
-	-	(83,058)	-	-	-	324,340	(32,878)	-
24,868	436	(83,058)	66,139	15,443	710	1,218,476	260,051	63,839
<u>190,428</u>	<u>942</u>	<u>83,058</u>	<u>975,951</u>	<u>143,041</u>	<u>6,794</u>	<u>-</u>	<u>3,140,366</u>	<u>277,881</u>
<u>\$ 215,296</u>	<u>\$ 1,378</u>	<u>\$ -</u>	<u>\$ 1,042,090</u>	<u>\$ 158,484</u>	<u>\$ 7,504</u>	<u>\$ 1,218,476</u>	<u>\$ 3,400,417</u>	<u>\$ 341,720</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	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	\$ -	\$ -	\$ 50,957	\$ -	\$ -
Licenses and permits	-	-	1,416	-	-
Intergovernmental	51,215	51,215	165,112	10,412	10,412
Charges for services	-	-	42,333	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	6,867	10,459	32,414	2,269	3,248
Total revenues	<u>58,082</u>	<u>61,674</u>	<u>292,232</u>	<u>12,681</u>	<u>13,660</u>
Expenditures:					
Current:					
General government	-	-	109,849	-	-
Judicial	-	-	-	-	-
Public safety	24,218	11,008	-	4,642	-
Public works	-	-	20,601	-	-
Health	-	-	-	-	-
Sanitation	-	-	14,120	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community support	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and fiscal costs	-	-	-	-	-
Total expenditures	<u>24,218</u>	<u>11,008</u>	<u>144,570</u>	<u>4,642</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>33,864</u>	<u>50,666</u>	<u>147,662</u>	<u>8,039</u>	<u>13,660</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(250,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	33,864	50,666	(102,338)	8,039	13,660
Fund Balance:					
Beginning of year	<u>149,494</u>	<u>225,843</u>	<u>692,150</u>	<u>50,827</u>	<u>72,722</u>
End of year	<u>\$ 183,358</u>	<u>\$ 276,509</u>	<u>\$ 589,812</u>	<u>\$ 58,866</u>	<u>\$ 86,382</u>

Manhattan Town	Manhattan Town Public Safety Sales Tax Sheriff	Manhattan Town Public Safety Sales Tax Fire	Pahrump Town	Pahrump Road	Pahrump Business License	Pahrump Swimming Pool	Pahrump State Room Tax	Pahrump Fairgrounds Room Tax
\$ 9,828	\$ -	\$ -	\$5,082,915	\$ -	\$ -	\$ 187,010	\$ 79,645	\$ 254,866
-	-	-	433,609	-	196,759	-	-	190,700
9,429	6,829	6,829	1,380,370	296,432	-	111,534	-	-
-	-	-	9,949	-	-	11,421	-	-
-	-	-	215	-	-	-	-	-
4	689	1,784	487,266	-	27,341	17,519	6,714	150,297
<u>19,261</u>	<u>7,518</u>	<u>8,613</u>	<u>7,394,324</u>	<u>296,432</u>	<u>224,100</u>	<u>327,484</u>	<u>86,359</u>	<u>595,863</u>
575	-	-	2,962,763	-	226,261	-	-	-
-	-	-	-	-	-	-	-	-
388	3,405	-	1,936,457	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	298,632	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,673	-	-	39,720	-	-	272,696	-	-
-	-	-	-	-	-	-	56,639	231,155
-	-	-	-	-	-	-	-	-
-	-	-	3,423	-	-	-	-	-
-	-	-	82	-	-	-	-	-
<u>3,636</u>	<u>3,405</u>	<u>-</u>	<u>5,241,077</u>	<u>-</u>	<u>226,261</u>	<u>272,696</u>	<u>56,639</u>	<u>231,155</u>
<u>15,625</u>	<u>4,113</u>	<u>8,613</u>	<u>2,153,247</u>	<u>296,432</u>	<u>(2,161)</u>	<u>54,788</u>	<u>29,720</u>	<u>364,708</u>
-	-	-	-	-	-	-	-	-
(55,000)	-	-	(1,910,575)	(296,432)	-	-	-	-
(55,000)	-	-	(1,910,575)	(296,432)	-	-	-	-
(39,375)	4,113	8,613	242,672	-	(2,161)	54,788	29,720	364,708
<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>\$ 19,399</u>	<u>\$ 19,061</u>	<u>\$ 48,008</u>	<u>\$5,402,436</u>	<u>\$ -</u>	<u>\$ 705,409</u>	<u>\$ 457,561</u>	<u>\$ 166,728</u>	<u>\$3,967,373</u>

NYE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024 (Page 4 of 5)
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Pahrump Tourism Room Tax	Pahrump Economic Development Room Tax	Pahrump Parks Room Tax	Pahrump Arena Room Tax	Pahrump Fall Festival	Pahrump Cemetery
Revenues:						
Taxes	\$ 509,731	\$ -	\$ 63,716	\$ 63,716	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	144,778	14,498
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	49,940	47,349	9,403	19,702	1,922	2,573
Total revenues	<u>559,671</u>	<u>47,349</u>	<u>73,119</u>	<u>83,418</u>	<u>146,700</u>	<u>17,071</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	34,111
Sanitation	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	13,912	11,350	155,578	-
Community support	359,451	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal	1,537	-	-	-	-	-
Interest and fiscal costs	37	-	-	-	-	-
Total expenditures	<u>361,025</u>	<u>-</u>	<u>13,912</u>	<u>11,350</u>	<u>155,578</u>	<u>34,111</u>
Excess (deficiency) of revenues over expenditures	<u>198,646</u>	<u>47,349</u>	<u>59,207</u>	<u>72,068</u>	<u>(8,878)</u>	<u>(17,040)</u>
Other Financing Sources (Uses):						
Operating transfers in	-	-	-	-	-	100,000
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Net change in fund balance	198,646	47,349	59,207	72,068	(8,878)	82,960
Fund Balance:						
Beginning of year	<u>982,830</u>	<u>507,191</u>	<u>190,805</u>	<u>450,325</u>	<u>104,898</u>	<u>94,642</u>
End of year	<u>\$ 1,181,476</u>	<u>\$ 554,540</u>	<u>\$ 250,012</u>	<u>\$ 522,393</u>	<u>\$ 96,020</u>	<u>\$ 177,602</u>

Pahrump Cemetery Perpetual	Pahrump Parks Impact Fee	Pahrump Fire Impact Fee	Pahrump Town Public Safety Sales Tax Sheriff	Pahrump Town Public Safety Sales Tax Fire	Totals	
					2024	2023
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,111,350	\$ 10,912,263
-	81,336	62,061	-	-	4,094,979	3,534,920
-	-	-	2,058,402	2,058,402	13,713,670	13,477,060
7,141	-	-	-	-	4,308,857	3,970,187
-	-	-	-	-	23,312	40,754
8,568	16,689	2,763	63,517	228,171	2,657,242	78,668
15,709	98,025	64,824	2,121,919	2,286,573	35,909,410	32,013,852
-	-	-	-	-	6,619,810	5,279,782
-	-	-	-	-	316,600	333,932
-	-	30,460	2,056,854	2,282,696	15,822,792	15,186,524
-	-	-	-	-	1,790,334	3,517,096
-	-	-	-	-	1,291,517	1,962,431
-	-	-	-	-	14,120	14,121
-	-	-	-	-	1,656,580	1,229,477
-	309	-	-	-	709,289	513,007
-	-	-	-	-	1,380,622	873,074
-	-	-	-	-	828,601	868,638
-	-	-	-	-	4,960	4,814
-	-	-	-	-	119	265
-	309	30,460	2,056,854	2,282,696	30,435,344	29,783,161
15,709	97,716	34,364	65,065	3,877	5,474,066	2,230,691
-	-	-	-	-	6,620,283	6,006,342
-	-	-	-	-	(8,270,115)	(7,137,127)
-	-	-	-	-	(1,649,832)	(1,130,785)
15,709	97,716	34,364	65,065	3,877	3,824,234	1,099,906
202,823	471,738	153,472	1,439,331	6,007,827	47,732,343	46,632,437
\$ 218,532	\$ 569,454	\$ 187,836	\$ 1,504,396	\$ 6,011,704	\$ 51,556,577	\$ 47,732,343

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Interest receivable	\$ 830	\$ 1,817
Due from other governments	<u>381,837</u>	<u>433,121</u>
 Total assets	 <u>\$ 382,667</u>	 <u>\$ 434,938</u>
 Liabilities:		
Due to other funds	\$ 55,865	\$ 151,490
 Fund Balance:		
Restricted for public works	<u>326,802</u>	<u>283,448</u>
 Total liabilities and fund balance	 <u><u>\$ 382,667</u></u>	 <u><u>\$ 434,938</u></u>

NYE COUNTY, NEVADA
NONMAJOR - REGIONAL STREETS AND HIGHWAYS SPECIAL REVENUE FUND (10207)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 2,431,151	\$ 2,238,513	\$ (192,638)	\$ 2,413,235
Miscellaneous:				
Investment income (loss)	<u>2,000</u>	<u>4,841</u>	<u>2,841</u>	<u>(22,242)</u>
Total revenues	2,433,151	2,243,354	(189,797)	2,390,993
Expenditures:				
Current:				
Public works:				
Services and supplies	<u>527,606</u>	<u>-</u>	<u>527,606</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,905,545	2,243,354	337,809	2,390,993
Other Financing Sources (Uses):				
Operating transfers out	<u>(2,202,000)</u>	<u>(2,200,000)</u>	<u>2,000</u>	<u>(3,200,000)</u>
Net change in fund balance	(296,455)	43,354	339,809	(809,007)
Fund Balance:				
Beginning of year	<u>296,455</u>	<u>283,448</u>	<u>(13,007)</u>	<u>1,092,455</u>
End of year	<u>\$ -</u>	<u>\$ 326,802</u>	<u>\$ 326,802</u>	<u>\$ 283,448</u>

NYE COUNTY, NEVADA
NONMAJOR - SPECIAL FUEL TAX SPECIAL REVENUE FUND (10206)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 28,135	\$ 23,777
Due from other governments	<u>728</u>	<u>825</u>
Total assets	<u>\$ 28,863</u>	<u>\$ 24,602</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for public works	<u>28,863</u>	<u>24,602</u>
Total liabilities and fund balance	<u>\$ 28,863</u>	<u>\$ 24,602</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Optional motor vehicle fuel tax	\$ 6,000	\$ 4,261	\$ (1,739)	\$ 4,594
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>1,175</u>	<u>1,075</u>	<u>(99)</u>
Total revenues	6,100	5,436	(664)	4,495
Expenditures:				
Current:				
Public Works:				
Services and supplies	<u>31,508</u>	<u>-</u>	<u>31,508</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(25,408)</u>	<u>5,436</u>	<u>30,844</u>	<u>4,495</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	99
Operating transfers out	<u>(100)</u>	<u>(1,175)</u>	<u>(1,075)</u>	<u>-</u>
Total other financing sources (uses)	<u>(100)</u>	<u>(1,175)</u>	<u>(1,075)</u>	<u>99</u>
Net change in fund balance	(25,508)	4,261	29,769	4,594
Fund Balance:				
Beginning of year	<u>25,508</u>	<u>24,602</u>	<u>(906)</u>	<u>20,008</u>
End of year	<u>\$ -</u>	<u>\$ 28,863</u>	<u>\$ 28,863</u>	<u>\$ 24,602</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC TRANSIT SPECIAL REVENUE FUND (10208)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 370,199	\$ 471,272
Interest receivable	1,892	4,174
Due from other governments	<u>442,401</u>	<u>453,301</u>
 Total assets	 <u>\$ 814,492</u>	 <u>\$ 928,747</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public works	<u>814,492</u>	<u>928,747</u>
 Total liabilities and fund balance	 <u>\$ 814,492</u>	 <u>\$ 928,747</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Optional 1/4 cent sales tax	\$ 2,494,728	\$ 2,460,669	\$ (34,059)	\$ 2,457,493
Miscellaneous:				
Investment income (loss)	<u>7,500</u>	<u>25,076</u>	<u>17,576</u>	<u>(34,617)</u>
Total revenues	2,502,228	2,485,745	(16,483)	2,422,876
Expenditures:				
Current:				
Public Works:				
Services and supplies	<u>570,599</u>	<u>-</u>	<u>570,599</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,931,629	2,485,745	554,116	2,422,876
Other Financing Sources (Uses):				
Operating transfers out	<u>(2,607,500)</u>	<u>(2,600,000)</u>	<u>7,500</u>	<u>(3,350,000)</u>
Net change in fund balance	(675,871)	(114,255)	561,616	(927,124)
Fund Balance:				
Beginning of year	<u>675,871</u>	<u>928,747</u>	<u>252,876</u>	<u>1,855,871</u>
End of year	<u>\$ -</u>	<u>\$ 814,492</u>	<u>\$ 814,492</u>	<u>\$ 928,747</u>

NYE COUNTY, NEVADA
NONMAJOR - AIRPORT SPECIAL REVENUE FUND (10209)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 250,658	\$ 379,208
Taxes receivable	750	851
Due from other governments	10,613	10,905
Due from others	701	2,272
Inventory	<u>16,331</u>	<u>6,252</u>
 Total assets	 <u>\$ 279,053</u>	 <u>\$ 399,488</u>
 Liabilities:		
Accounts payable	\$ 29,462	\$ 12,743
Accrued payroll and benefits	<u>1,905</u>	<u>1,611</u>
 Total liabilities	 <u>31,367</u>	 <u>14,354</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>359</u>	<u>375</u>
 Fund Balance:		
Nonspendable	16,331	6,252
Committed for public works	<u>230,996</u>	<u>378,507</u>
 Total fund balance	 <u>247,327</u>	 <u>384,759</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 279,053</u>	 <u>\$ 399,488</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property Tax:				
Property tax	\$ 24,447	\$ 25,383	\$ 936	\$ 24,307
Net proceeds	<u>79</u>	<u>815</u>	<u>736</u>	<u>464</u>
Total property tax	<u>24,526</u>	<u>26,198</u>	<u>1,672</u>	<u>24,771</u>
Intergovernmental:				
Aviation fuel tax	<u>2,000</u>	<u>1,005</u>	<u>(995)</u>	<u>1,545</u>
Miscellaneous:				
Investment income (loss)	-	12,677	12,677	(2,458)
Aviation fuel	45,000	50,036	5,036	47,659
Rent	<u>40,000</u>	<u>44,622</u>	<u>4,622</u>	<u>39,113</u>
Total miscellaneous	<u>85,000</u>	<u>107,335</u>	<u>22,335</u>	<u>84,314</u>
Total revenues	<u>111,526</u>	<u>134,538</u>	<u>23,012</u>	<u>110,630</u>
Expenditures:				
Current:				
Public Works:				
Salaries and wages	32,000	28,599	3,401	31,585
Employee benefits	17,500	14,363	3,137	15,328
Services and supplies	426,785	209,731	217,054	198,480
Capital outlay	<u>20,000</u>	<u>6,600</u>	<u>13,400</u>	<u>-</u>
Total expenditures	<u>496,285</u>	<u>259,293</u>	<u>236,992</u>	<u>245,393</u>
Excess (deficiency) of revenues over expenditures	<u>(384,759)</u>	<u>(124,755)</u>	<u>260,004</u>	<u>(134,763)</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	348,362
Operating transfers out	<u>-</u>	<u>(12,677)</u>	<u>(12,677)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(12,677)</u>	<u>(12,677)</u>	<u>348,362</u>
Net change in fund balance	(384,759)	(137,432)	247,327	213,599
Fund Balance:				
Beginning of year	<u>384,759</u>	<u>384,759</u>	<u>-</u>	<u>171,160</u>
End of year	<u>\$ -</u>	<u>\$ 247,327</u>	<u>\$ 247,327</u>	<u>\$ 384,759</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC IMPROVEMENT SPECIAL REVENUE FUND (10253)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 4,168,105	\$ 4,078,443
Interest receivable	<u>8,697</u>	<u>14,242</u>
 Total assets	 <u>\$ 4,176,802</u>	 <u>\$ 4,092,685</u>
 Liabilities:		
Accounts payable	\$ 14,378	\$ 141,813
Accrued payroll and benefits	<u>71</u>	<u>190</u>
 Total liabilities	 14,449	 142,003
 Fund Balance:		
Restricted for public works	<u>4,162,353</u>	<u>3,950,682</u>
 Total liabilities and fund balance	 <u>\$ 4,176,802</u>	 <u>\$ 4,092,685</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Public improvement fees	\$ 250,000	\$ 329,229	\$ 79,229	\$ 315,592
Miscellaneous:				
Investment income (loss)	-	165,036	165,036	(34,932)
Total revenues	<u>250,000</u>	<u>494,265</u>	<u>244,265</u>	<u>280,660</u>
Expenditures:				
Current:				
Public Works:				
Salaries and wages	50,000	6,253	43,747	3,097
Employee benefits	30,000	2,498	27,502	1,125
Service and supplies	<u>1,563,628</u>	<u>273,843</u>	<u>1,289,785</u>	<u>394,384</u>
Total expenditures	<u>1,643,628</u>	<u>282,594</u>	<u>1,361,034</u>	<u>398,606</u>
Excess (deficiency) of revenues over expenditures	(1,393,628)	211,671	1,605,299	(117,946)
Fund Balance:				
Beginning of year	<u>1,393,628</u>	<u>3,950,682</u>	<u>2,557,054</u>	<u>4,068,628</u>
End of year	<u>\$ -</u>	<u>\$ 4,162,353</u>	<u>\$ 4,162,353</u>	<u>\$ 3,950,682</u>

NYE COUNTY, NEVADA
NONMAJOR - IMPACT FEES SPECIAL REVENUE FUND (10250)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,663,596	\$ 2,178,395
Interest receivable	<u>3,726</u>	<u>18,898</u>
Total assets	<u>\$ 1,667,322</u>	<u>\$ 2,197,293</u>
Liabilities:		
Accounts payable	\$ 25,410	\$ 4,475
Fund Balance:		
Restricted for public works	<u>1,641,912</u>	<u>2,192,818</u>
Total liabilities and fund balance	<u>\$ 1,667,322</u>	<u>\$ 2,197,293</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Police impact fees	\$ 70,000	\$ 50,826	\$ (19,174)	\$ 47,363
Streets impact fees	<u>600,000</u>	<u>519,370</u>	<u>(80,630)</u>	<u>463,491</u>
Total licenses and permits	670,000	570,196	(99,804)	510,854
Miscellaneous:				
Investment income (loss)	<u>25,000</u>	<u>106,744</u>	<u>81,744</u>	<u>(32,228)</u>
Total revenues	<u>695,000</u>	<u>676,940</u>	<u>(18,060)</u>	<u>478,626</u>
Expenditures:				
Current:				
Public safety:				
Capital outlay	<u>590,605</u>	<u>-</u>	<u>590,605</u>	<u>-</u>
Public works:				
Salaries and wages	-	-	-	1,133
Employee benefits	-	-	-	377
Services and supplies	-	44,293	(44,293)	2,851,395
Capital outlay	<u>4,959,871</u>	<u>1,183,553</u>	<u>3,776,318</u>	<u>-</u>
Total public works	<u>4,959,871</u>	<u>1,227,846</u>	<u>3,732,025</u>	<u>2,852,905</u>
Total expenditures	<u>5,550,476</u>	<u>1,227,846</u>	<u>4,322,630</u>	<u>2,852,905</u>
Excess (deficiency) of revenues over expenditures	(4,855,476)	(550,906)	4,304,570	(2,374,279)
Fund Balance:				
Beginning of year	<u>5,192,097</u>	<u>2,192,818</u>	<u>(2,999,279)</u>	<u>4,567,097</u>
End of year	<u>\$ 336,621</u>	<u>\$ 1,641,912</u>	<u>\$ 1,305,291</u>	<u>\$ 2,192,818</u>

NYE COUNTY, NEVADA
NONMAJOR - AMBULANCE AND HEALTH SPECIAL REVENUE FUND (10282)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 723,815	\$ 734,359
Interest receivable	1,402	2,521
Accounts receivable, net	308,621	375,864
Due from others	-	299
Prepaid items	<u>23,030</u>	<u>24,874</u>
 Total assets	 <u>\$ 1,056,868</u>	 <u>\$ 1,137,917</u>
 Liabilities:		
Accounts payable	\$ 29,938	\$ 16,583
Accrued payroll and benefits	6,594	5,315
Unearned revenue	<u>179,170</u>	<u>216,664</u>
 Total liabilities	 <u>215,702</u>	 <u>238,562</u>
 Fund Balance:		
Nonspendable	23,030	24,874
Committed for health	<u>818,136</u>	<u>874,481</u>
 Total fund balance	 <u>841,166</u>	 <u>899,355</u>
 Total liabilities and fund balance	 <u>\$ 1,056,868</u>	 <u>\$ 1,137,917</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits:				
Special license fees	\$ 78,000	\$ 95,500	\$ 17,500	\$ 92,500
Charges for Services:				
Ambulance fees	550,000	552,309	2,309	446,588
Miscellaneous:				
Investment income (loss)	10,000	24,100	14,100	(16,302)
Other	-	-	-	330
Total miscellaneous	10,000	24,100	14,100	(15,972)
Total revenues	638,000	671,909	33,909	523,116
Expenditures:				
Current:				
Health:				
Ambulance:				
Salaries and wages	210,000	149,496	60,504	137,112
Employee benefits	80,000	50,537	29,463	45,848
Services and supplies	460,910	255,957	204,953	240,405
Capital outlay	317,421	249,079	68,342	481,256
Total health	1,068,331	705,069	363,262	904,621
Excess (deficiency) of revenues over expenditures	(430,331)	(33,160)	397,171	(381,505)
Other Financing Sources (Uses):				
Operating transfers out	-	-	-	(69,395)
Net change in fund balance	(430,331)	(33,160)	397,171	(450,900)
Fund Balance:				
Beginning of year	499,726	874,326	374,600	1,325,226
End of year	\$ 69,395	\$ 841,166	\$ 771,771	\$ 874,326

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND (10283)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,279,694	\$ 1,256,941
Interest receivable	3,738	4,656
Taxes receivable	39,232	44,710
Due from other governments	<u>-</u>	<u>211</u>
 Total assets	 <u>\$ 1,322,664</u>	 <u>\$ 1,306,518</u>
 Liabilities:		
Accounts payable	\$ 8,142	\$ 5,386
Accrued payroll and benefits	<u>86,782</u>	<u>15,862</u>
 Total liabilities	 94,924	 21,248
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	18,657	19,628
 Fund Balance:		
Restricted for welfare	<u>1,209,083</u>	<u>1,265,642</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,322,664</u>	 <u>\$ 1,306,518</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,287,560	\$ 1,334,637	\$ 47,077	\$ 1,280,643
Net proceeds of mines	4,158	48,958	44,800	30,022
Total taxes	<u>1,291,718</u>	<u>1,383,595</u>	<u>91,877</u>	<u>1,310,665</u>
Intergovernmental:				
Fish and wildlife	150	166	16	178
Charges for services:				
Other fees	-	7,198	7,198	14,761
Miscellaneous:				
Reimbursements	-	9,726	9,726	564
Investment income (loss)	5,000	74,390	69,390	(3,186)
Total miscellaneous	<u>5,000</u>	<u>84,116</u>	<u>79,116</u>	<u>(2,622)</u>
Total revenues	<u>1,296,868</u>	<u>1,475,075</u>	<u>178,207</u>	<u>1,322,982</u>
Expenditures:				
Current:				
Welfare:				
Salaries and wages	506,830	443,521	63,309	396,976
Employee benefits	333,591	254,984	78,607	240,229
Services and supplies:	460,928	333,129	127,799	188,420
Capital outlay	-	-	-	2,580
Total expenditures	<u>1,301,349</u>	<u>1,031,634</u>	<u>269,715</u>	<u>828,205</u>
Excess (deficiency) of revenues over expenditures	(4,481)	443,441	447,922	494,777
Other Financing Sources (Uses):				
Operating transfers out	<u>(500,000)</u>	<u>(500,000)</u>	-	-
Net change in fund balance	(504,481)	(56,559)	447,922	494,777
Fund Balance:				
Beginning of year	<u>504,481</u>	<u>1,265,642</u>	<u>761,161</u>	<u>770,865</u>
End of year	<u>\$ -</u>	<u>\$ 1,209,083</u>	<u>\$ 1,209,083</u>	<u>\$ 1,265,642</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,788,227	\$ 987,787
Interest receivable	2,681	3,286
Taxes receivable	9,988	11,378
Due from other governments	<u>65,422</u>	<u>-</u>
 Total assets	 <u><u>\$ 1,866,318</u></u>	 <u><u>\$ 1,002,451</u></u>
 Liabilities:		
Accounts payable	\$ 667,446	\$ 124,023
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	4,752	4,997
 Fund Balance:		
Restricted for welfare	<u>1,194,120</u>	<u>873,431</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 1,866,318</u></u>	 <u><u>\$ 1,002,451</u></u>

NYE COUNTY, NEVADA
NONMAJOR - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND (10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 327,594	\$ 340,077	\$ 12,483	\$ 326,278
Net proceeds of mines	<u>1,058</u>	<u>4,914</u>	<u>3,856</u>	<u>7,631</u>
Total taxes	<u>328,652</u>	<u>344,991</u>	<u>16,339</u>	<u>333,909</u>
Intergovernmental:				
Fish and wildlife	-	42	42	45
Other	<u>250,000</u>	<u>261,687</u>	<u>11,687</u>	<u>444,452</u>
Total Intergovernmental	<u>250,000</u>	<u>261,729</u>	<u>11,729</u>	<u>444,497</u>
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>8,915</u>	<u>8,915</u>	<u>(2,305)</u>
Total revenues	<u>578,652</u>	<u>615,635</u>	<u>36,983</u>	<u>776,101</u>
Expenditures:				
Current:				
Welfare:				
Services and supplies	1,636,570	624,946	1,011,624	401,272
Intergovernmental:				
Payments to state	<u>170,000</u>	<u>170,000</u>	<u>-</u>	<u>150,000</u>
Total expenditures	<u>1,806,570</u>	<u>794,946</u>	<u>1,011,624</u>	<u>551,272</u>
Excess (deficiency) of revenues over expenditures	(1,227,918)	(179,311)	1,048,607	224,829
Other Financing Sources (Uses):				
Operating transfer in	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(727,918)	320,689	1,048,607	224,829
Fund Balance:				
Beginning of year	<u>727,918</u>	<u>873,431</u>	<u>145,513</u>	<u>648,602</u>
End of year	<u>\$ -</u>	<u>\$ 1,194,120</u>	<u>\$ 1,194,120</u>	<u>\$ 873,431</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND (10285)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 122,219	\$ 112,662
Interest receivable	133	175
Taxes receivable	<u>5,804</u>	<u>6,613</u>
 Total assets	 <u>\$ 128,156</u>	 <u>\$ 119,450</u>
 Liabilities:		
Accounts payable	\$ 181	\$ 13,156
Accrued payroll and benefits	<u>3,916</u>	<u>3,078</u>
 Total liabilities	 4,097	 16,234
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	2,758	2,901
 Fund Balance:		
Restricted for health	<u>121,301</u>	<u>100,315</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 128,156</u>	 <u>\$ 119,450</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 190,689	\$ 197,587	\$ 6,898	\$ 189,278
Net proceeds of mines	<u>616</u>	<u>6,360</u>	<u>5,744</u>	<u>3,611</u>
Total taxes	191,305	203,947	12,642	192,889
Intergovernmental:				
Fish and wildlife	-	23	23	24
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>3,472</u>	<u>3,472</u>	<u>(1,478)</u>
Total revenues	<u>191,305</u>	<u>207,442</u>	<u>16,137</u>	<u>191,435</u>
Expenditures:				
Current:				
Health:				
Public Health Nurse:				
Salaries and wages	105,600	75,142	30,458	76,431
Employee benefits	59,000	48,985	10,015	44,919
Services and supplies	<u>175,195</u>	<u>127,329</u>	<u>47,866</u>	<u>126,360</u>
Total expenditures	<u>339,795</u>	<u>251,456</u>	<u>88,339</u>	<u>247,710</u>
Excess (deficiency) of revenues over expenditures	(148,490)	(44,014)	104,476	(56,275)
Other Financing Sources (Uses):				
Operating transfers in	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>65,000</u>
Net change in fund balance	(83,490)	20,986	104,476	8,725
Fund Balance:				
Beginning of year	<u>83,490</u>	<u>100,315</u>	<u>16,825</u>	<u>91,590</u>
End of year	<u>\$ -</u>	<u>\$ 121,301</u>	<u>\$ 121,301</u>	<u>\$ 100,315</u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND (10218)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 300,542	\$ 324,228
Interest receivable	615	1,200
Taxes receivable	<u>7,461</u>	<u>8,489</u>
 Total assets	 <u><u>\$ 308,618</u></u>	 <u><u>\$ 333,917</u></u>
 Liabilities:		
Accounts payable	\$ 93,727	\$ -
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	3,552	3,732
 Fund Balance:		
Restricted for community support	<u>211,339</u>	<u>330,185</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 308,618</u></u>	 <u><u>\$ 333,917</u></u>

NYE COUNTY, NEVADA
NONMAJOR - AGRICULTURAL EXTENSION SPECIAL REVENUE FUND (10218)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 244,473	\$ 253,362	\$ 8,889	\$ 243,186
Net proceeds of mines	790	8,154	7,364	4,802
Total taxes	245,263	261,516	16,253	247,988
Intergovernmental:				
Town of Pahrump 4 H	25,000	-	(25,000)	-
Miscellaneous:				
Investment income (loss)	-	14,012	14,012	(2,940)
Total revenues	270,263	275,528	5,265	245,048
Expenditures:				
Current:				
Community Support:				
Tonopah Office:				
Salaries and wages	-	87,307	(87,307)	36,633
Employee benefits	-	28,662	(28,662)	11,707
Services and supplies	182,521	26,373	156,148	14,416
Total Tonopah office	182,521	142,342	40,179	62,756
Pahrump Office:				
Salaries and wages	-	102,022	(102,022)	49,115
Employee benefits	-	26,308	(26,308)	11,472
Services and supplies	182,521	123,702	58,819	41,694
Services and supplies - 4H	25,000	-	25,000	-
Total Pahrump office	207,521	252,032	(44,511)	102,281
Total expenditures	390,042	394,374	(4,332)	165,037
Excess (deficiency) of revenues over expenditures	(119,779)	(118,846)	933	80,011
Fund Balance:				
Beginning of year	119,779	330,185	210,406	250,174
End of year	\$ -	\$ 211,339	\$ 211,339	\$ 330,185

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP MUSEUM SPECIAL REVENUE FUND (10214)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 10,343	\$ -
Taxes receivable	<u>1,938</u>	<u>2,213</u>
 Total assets	 <u>\$ 12,281</u>	 <u>\$ 2,213</u>
 Liabilities:		
Accounts payable	\$ 3	\$ -
Accrued payroll and benefits	1,318	1,072
Due to other funds	<u>-</u>	<u>17,930</u>
 Total liabilities	 <u>1,321</u>	 <u>19,002</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>922</u>	<u>975</u>
 Fund Balance:		
Restricted for culture and recreation	10,038	-
Unassigned	<u>-</u>	<u>(17,764)</u>
 Total fund balance	 <u>10,038</u>	 <u>(17,764)</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 12,281</u>	 <u>\$ 2,213</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues				
Taxes:				
Property tax	\$ 63,563	\$ 66,126	\$ 2,563	\$ 63,446
Net proceeds of mines	205	2,120	1,915	1,760
Total taxes	63,768	68,246	4,478	65,206
Intergovernmental:				
Fish and wildlife	-	16	16	18
Miscellaneous:				
Investment income (loss)	-	-	-	(20)
Total revenues	63,768	68,262	4,494	65,204
Expenditures:				
Culture and Recreation:				
Pahrump Museum:				
Salaries and wages	74,000	74,701	(701)	72,916
Employee benefits	6,410	7,705	(1,295)	(703)
Services and supplies	3,729	3,054	675	3,156
Total expenditures	84,139	85,460	(1,321)	75,369
Excess (deficiency) of revenues over expenditures	(20,371)	(17,198)	3,173	(10,165)
Other Financing Sources (Uses):				
Operating transfer in	45,000	45,000	-	20
Net change in fund balance	24,629	27,802	3,173	(10,145)
Fund Balance:				
Beginning of year	-	(17,764)	(17,764)	(7,619)
End of year	\$ 24,629	\$ 10,038	\$ (14,591)	\$ (17,764)

NYE COUNTY, NEVADA
NONMAJOR - TONOPAH MUSEUM SPECIAL REVENUE FUND (10215)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 26,198	\$ -
Taxes receivable	<u>1,296</u>	<u>1,470</u>
Total assets	<u>\$ 27,494</u>	<u>\$ 1,470</u>
Liabilities:		
Accounts payable	\$ 4,856	\$ 486
Accrued payroll and benefits	579	335
Due to other funds	<u>-</u>	<u>8,139</u>
Total liabilities	<u>5,435</u>	<u>8,960</u>
Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>618</u>	<u>645</u>
Fund Balance:		
Restricted for culture and recreation	21,441	-
Unassigned	<u>-</u>	<u>(8,135)</u>
Total fund balance	<u>21,441</u>	<u>(8,135)</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 27,494</u>	<u>\$ 1,470</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 42,375	\$ 43,989	\$ 1,614	\$ 42,109
Net proceeds of mines	<u>137</u>	<u>1,413</u>	<u>1,276</u>	<u>804</u>
Total taxes	42,512	45,402	2,890	42,913
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(245)</u>
Total revenues	<u>42,512</u>	<u>45,402</u>	<u>2,890</u>	<u>42,668</u>
Expenditures:				
Current:				
Culture and Recreation:				
Tonopah Museum:				
Salaries and wages	35,000	29,321	5,679	30,067
Employee benefits	5,493	4,733	760	4,874
Services and supplies	<u>13,019</u>	<u>16,772</u>	<u>(3,753)</u>	<u>22,638</u>
Total expenditures	<u>53,512</u>	<u>50,826</u>	<u>2,686</u>	<u>57,579</u>
Excess (deficiency) of revenues over expenditures	(11,000)	(5,424)	5,576	(14,911)
Other Financing Sources (Uses):				
Operating transfer in	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>245</u>
Net change in fund balance	24,000	29,576	5,576	(14,666)
Fund Balance:				
Beginning of year	<u>-</u>	<u>(8,135)</u>	<u>(8,135)</u>	<u>6,531</u>
End of year	<u>\$ 24,000</u>	<u>\$ 21,441</u>	<u>\$ (2,559)</u>	<u>\$ (8,135)</u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND (10254)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 2,068,844	\$ 1,653,224
Due from other governments	<u>12,000</u>	<u>-</u>
Total assets	<u><u>\$ 2,080,844</u></u>	<u><u>\$ 1,653,224</u></u>
Liabilities:		
Accounts payable	\$ 109,660	\$ 126,058
Accrued payroll and benefits	<u>29,821</u>	<u>5,243</u>
Total liabilities	139,481	131,301
Fund Balance:		
Committed for general government	<u>1,941,363</u>	<u>1,521,923</u>
Total liabilities and fund balance	<u><u>\$ 2,080,844</u></u>	<u><u>\$ 1,653,224</u></u>

NYE COUNTY, NEVADA
NONMAJOR - BUILDING DEPARTMENT SPECIAL REVENUE FUND (10254)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Licenses and Permits:				
Permit fees	\$ 1,300,000	\$ 2,006,658	\$ 706,658	\$ 1,477,342
Dust control plan fees	<u>25,000</u>	<u>44,850</u>	<u>19,850</u>	<u>35,900</u>
Total licenses and permits	<u>1,325,000</u>	<u>2,051,508</u>	<u>726,508</u>	<u>1,513,242</u>
Miscellaneous:				
Investment income (loss)	-	88,294	88,294	(10,958)
Other	-	-	-	166
Other - reimb air quality officer	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>36,000</u>
Total miscellaneous	<u>-</u>	<u>100,294</u>	<u>100,294</u>	<u>25,208</u>
 Total revenues	 <u>1,325,000</u>	 <u>2,151,802</u>	 <u>826,802</u>	 <u>1,538,450</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	250,000	125,496	124,504	97,789
Employee benefits	80,000	62,725	17,275	47,511
Services and supplies	<u>2,262,937</u>	<u>1,455,847</u>	<u>807,090</u>	<u>1,127,292</u>
Total expenditures	<u>2,592,937</u>	<u>1,644,068</u>	<u>948,869</u>	<u>1,272,592</u>
 Excess (deficiency) of revenues over expenditures	 <u>(1,267,937)</u>	 <u>507,734</u>	 <u>1,775,671</u>	 <u>265,858</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	10,958
Operating transfers out	<u>-</u>	<u>(88,294)</u>	<u>(88,294)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(88,294)</u>	<u>(88,294)</u>	<u>10,958</u>
 Net change in fund balance	 (1,267,937)	 419,440	 1,687,377	 276,816
Fund Balance:				
Beginning of year	<u>1,921,244</u>	<u>1,521,923</u>	<u>(399,321)</u>	<u>1,245,107</u>
 End of year	 <u>\$ 653,307</u>	 <u>\$ 1,941,363</u>	 <u>\$ 1,288,056</u>	 <u>\$ 1,521,923</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY OWNED BUILDING SPECIAL REVENUE FUND (10291)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 554,913	\$ 493,365
Due from others	276	2,860
Prepaid items	<u>-</u>	<u>1,648</u>
 Total assets	 <u>\$ 555,189</u>	 <u>\$ 497,873</u>
 Liabilities:		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
 Fund Balance:		
Nonspendable	-	1,648
Committed for general government	<u>555,189</u>	<u>496,225</u>
 Total fund balance	 <u>555,189</u>	 <u>497,873</u>
 Total liabilities and fund balance	 <u>\$ 555,189</u>	 <u>\$ 497,873</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Rent	\$ 72,000	\$ 82,227	\$ 10,227	\$ 87,951
Investment income (loss)	5,500	23,768	18,268	(2,740)
Other	-	219	219	822
Total revenues	<u>77,500</u>	<u>106,214</u>	<u>28,714</u>	<u>86,033</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	85,000	640	84,360	258
Benefits	47,300	502	46,798	651
Services and supplies	103,681	23,988	79,693	19,088
Capital outlay	<u>205,932</u>	<u>-</u>	<u>205,932</u>	<u>-</u>
Total expenditures	<u>441,913</u>	<u>25,130</u>	<u>416,783</u>	<u>19,997</u>
Excess (deficiency) of revenues over expenditures	<u>(364,413)</u>	<u>81,084</u>	<u>445,497</u>	<u>66,036</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	2,740
Operating transfers out	<u>(5,500)</u>	<u>(23,768)</u>	<u>(18,268)</u>	<u>-</u>
Total other financing sources (uses):	<u>(5,500)</u>	<u>(23,768)</u>	<u>(18,268)</u>	<u>2,740</u>
Net change in fund balance	(369,913)	57,316	427,229	68,776
Fund Balance:				
Beginning of year	<u>369,913</u>	<u>497,873</u>	<u>127,960</u>	<u>429,097</u>
End of year	<u>\$ -</u>	<u>\$ 555,189</u>	<u>\$ 555,189</u>	<u>\$ 497,873</u>

NYE COUNTY, NEVADA
NONMAJOR - MINING MAPS SPECIAL REVENUE FUND (10269)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 358,380	\$ 297,005
Interest receivable	<u>747</u>	<u>1,041</u>
 Total assets	 <u>\$ 359,127</u>	 <u>\$ 298,046</u>
 Liabilities:		
Accounts payable	\$ -	\$ 2,125
 Fund Balance:		
Restricted for general government	<u>359,127</u>	<u>295,921</u>
 Total liabilities and fund balance	 <u>\$ 359,127</u>	 <u>\$ 298,046</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Map fees	\$ 70,000	\$ 97,780	\$ 27,780	\$ 85,398
Miscellaneous:				
Investment income (loss)	-	14,386	14,386	(1,171)
Total revenue	70,000	112,166	42,166	84,227
Expenditures:				
Current:				
General Government:				
Services and supplies	336,489	48,960	287,529	44,795
Excess (deficiency) of revenues over expenditures	(266,489)	63,206	329,695	39,432
Fund Balance:				
Beginning of year	266,489	295,921	29,432	256,489
End of year	\$ -	\$ 359,127	\$ 359,127	\$ 295,921

NYE COUNTY, NEVADA
NONMAJOR - SENIOR NUTRITION SPECIAL REVENUE FUND (10281)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 47,296	\$ 48,891
Interest receivable	-	198
Due from other governments	<u>4,409</u>	<u>39,734</u>
 Total assets	 <u>\$ 51,705</u>	 <u>\$ 88,823</u>
 Liabilities:		
Accounts payable	\$ 1,639	\$ 37,817
 Fund Balance:		
Restricted for community support	<u>50,066</u>	<u>51,006</u>
 Total liabilities and fund balance	 <u>\$ 51,705</u>	 <u>\$ 88,823</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grants	\$ 206,475	\$ 206,475	\$ -	\$ 166,658
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>1,223</u>	<u>723</u>	<u>(464)</u>
Total revenues	206,975	207,698	723	166,194
Expenditures:				
Current:				
Community Support:				
Services and supplies	<u>213,405</u>	<u>208,638</u>	<u>4,767</u>	<u>171,118</u>
Excess (deficiency) of revenues over expenditures	(6,430)	(940)	5,490	(4,924)
Fund Balance:				
Beginning of year	<u>6,430</u>	<u>51,006</u>	<u>44,576</u>	<u>55,930</u>
End of year	<u>\$ -</u>	<u>\$ 50,066</u>	<u>\$ 50,066</u>	<u>\$ 51,006</u>

NYE COUNTY, NEVADA
NONMAJOR - ASSESSOR TECHNOLOGY SPECIAL REVENUE FUND (10322)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 801,150	\$ 941,054
Interest receivable	2,021	3,305
Taxes receivable	<u>-</u>	<u>15,933</u>
 Total assets	 <u>\$ 803,171</u>	 <u>\$ 960,292</u>
 Liabilities:		
Accounts payable	\$ 212,597	\$ 15,067
 Fund Balance:		
Restricted for general government	<u>590,574</u>	<u>945,225</u>
 Total liabilities and fund balance	 <u>\$ 803,171</u>	 <u>\$ 960,292</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Technology fees	\$ 285,000	\$ 223,023	\$ (61,977)	\$ 227,826
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>33,533</u>	<u>33,533</u>	<u>(6,878)</u>
Total revenues	285,000	256,556	(28,444)	220,948
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>1,083,128</u>	<u>611,207</u>	<u>471,921</u>	<u>126,351</u>
Excess (deficiency) of revenues over expenditures	(798,128)	(354,651)	443,477	94,597
Fund Balance:				
Beginning of year	<u>798,128</u>	<u>945,225</u>	<u>147,097</u>	<u>850,628</u>
End of year	<u>\$ -</u>	<u>\$ 590,574</u>	<u>\$ 590,574</u>	<u>\$ 945,225</u>

NYE COUNTY, NEVADA
NONMAJOR - CLERK TECHNOLOGY SPECIAL REVENUE FUND (10323)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 12,887	\$ 10,156
Interest receivable	<u>27</u>	<u>35</u>
 Total assets	 <u>\$ 12,914</u>	 <u>\$ 10,191</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for general government	<u>12,914</u>	<u>10,191</u>
 Total liabilities and fund balance	 <u>\$ 12,914</u>	 <u>\$ 10,191</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Technology fee	\$ 2,200	\$ 2,795	\$ 595	\$ 2,470
Miscellaneous:				
Investment income (loss)	-	483	483	(38)
Total revenues	2,200	3,278	1,078	2,432
Expenditures:				
Current:				
General Government:				
Services and supplies	10,209	555	9,654	-
Excess (deficiency) of revenues over expenditures	(8,009)	2,723	10,732	2,432
Fund Balance:				
Beginning of year	8,009	10,191	2,182	7,759
End of year	\$ -	\$ 12,914	\$ 12,914	\$ 10,191

NYE COUNTY, NEVADA
NONMAJOR - RECORDER TECHNOLOGY SPECIAL REVENUE FUND (10320)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 646,368	\$ 618,341
Interest receivable	<u>1,334</u>	<u>2,165</u>
 Total assets	 <u>\$ 647,702</u>	 <u>\$ 620,506</u>
 Liabilities:		
Accounts payable	\$ -	\$ 44,418
 Fund Balance:		
Restricted for general government	<u>647,702</u>	<u>576,088</u>
 Total liabilities and fund balance	 <u>\$ 647,702</u>	 <u>\$ 620,506</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Technology fees	\$ 100,000	\$ 106,623	\$ 6,623	\$ 102,461
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>24,822</u>	<u>24,822</u>	<u>(4,913)</u>
Total revenues	100,000	131,445	31,445	97,548
Expenditures:				
Current:				
General Government:				
Services and supplies	<u>688,069</u>	<u>59,831</u>	<u>628,238</u>	<u>150,029</u>
Excess (deficiency) of revenues over expenditures	(588,069)	71,614	659,683	(52,481)
Fund Balance:				
Beginning of year	<u>588,069</u>	<u>576,088</u>	<u>(11,981)</u>	<u>628,569</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ 647,702</u></u>	<u><u>\$ 647,702</u></u>	<u><u>\$ 576,088</u></u>

NYE COUNTY, NEVADA
NONMAJOR - STATE AND COUNTY ROOM TAX SPECIAL REVENUE FUND (10220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 40,912	\$ 39,852
Taxes receivable	<u>11,676</u>	<u>14,108</u>
Total assets	<u>\$ 52,588</u>	<u>\$ 53,960</u>
Liabilities:		
Accounts payable	\$ 8,580	\$ 10,896
Fund Balance:		
Restricted for community support	<u>44,008</u>	<u>43,064</u>
Total liabilities and fund balance	<u>\$ 52,588</u>	<u>\$ 53,960</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room taxes	\$ 148,500	\$ 163,217	\$ 14,717	\$ 173,503
Miscellaneous:				
Investment income (loss)	-	1,762	1,762	(78)
Total revenues	<u>148,500</u>	<u>164,979</u>	<u>16,479</u>	<u>173,425</u>
Expenditures:				
Current:				
Community support:				
Service and supplies	44,550	44,632	(82)	38,970
Intergovernmental:				
Payment to state	<u>111,375</u>	<u>117,641</u>	<u>(6,266)</u>	<u>126,522</u>
Total expenditures	<u>155,925</u>	<u>162,273</u>	<u>(6,348)</u>	<u>165,492</u>
Excess (deficiency) of revenues over expenditures	<u>(7,425)</u>	<u>2,706</u>	<u>10,131</u>	<u>7,933</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	78
Operating transfers out	<u>-</u>	<u>(1,762)</u>	<u>(1,762)</u>	<u>-</u>
Total other financing sources (uses):	<u>-</u>	<u>(1,762)</u>	<u>(1,762)</u>	<u>78</u>
Net change in fund balance	(7,425)	944	8,369	8,011
Fund Balance:				
Beginning of year	<u>34,553</u>	<u>43,064</u>	<u>8,511</u>	<u>35,053</u>
End of year	<u>\$ 27,128</u>	<u>\$ 44,008</u>	<u>\$ 16,880</u>	<u>\$ 43,064</u>

NYE COUNTY, NEVADA
NONMAJOR - 911 MEDICAL EMERGENCY SYSTEM SPECIAL REVENUE FUND (10213)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,776,441	\$ 1,370,391
Taxes receivable	<u>2,485</u>	<u>3,933</u>
Total assets	<u>\$ 1,778,926</u>	<u>\$ 1,374,324</u>
Liabilities:		
Accounts payable	\$ 11,299	\$ 11,323
Deferred Inflows of Resources:		
Unavailable revenue - taxes	1,182	1,247
Fund Balance:		
Restricted for public safety	<u>1,766,445</u>	<u>1,361,754</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,778,926</u>	<u>\$ 1,374,324</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 81,491	\$ 84,601	\$ 3,110	\$ 81,214
Net proceeds of mines	265	2,718	2,453	2,642
Phone surcharge	<u>665,000</u>	<u>549,872</u>	<u>(115,128)</u>	<u>631,109</u>
Total taxes	746,756	637,191	(109,565)	714,965
Intergovernmental:				
Fish and wildlife	-	11	11	11
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>70,149</u>	<u>70,149</u>	<u>(4,394)</u>
Total revenues	<u>746,756</u>	<u>707,351</u>	<u>(39,405)</u>	<u>710,582</u>
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	75,000	259	74,741	384
Employee benefits	41,250	110	41,140	120
Services and supplies	541,759	232,142	309,617	225,003
Capital outlay	<u>1,088,302</u>	<u>-</u>	<u>1,088,302</u>	<u>-</u>
Total expenditures	<u>1,746,311</u>	<u>232,511</u>	<u>1,513,800</u>	<u>225,507</u>
Excess (deficiency) of revenues over expenditures	<u>(999,555)</u>	<u>474,840</u>	<u>1,474,395</u>	<u>485,075</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	4,394
Operating transfers out	<u>-</u>	<u>(70,149)</u>	<u>(70,149)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(70,149)</u>	<u>(70,149)</u>	<u>4,394</u>
Net change in fund balance	(999,555)	404,691	1,404,246	489,469
Fund Balance:				
Beginning of year	<u>999,555</u>	<u>1,361,754</u>	<u>362,199</u>	<u>872,285</u>
End of year	<u>\$ -</u>	<u>\$ 1,766,445</u>	<u>\$ 1,766,445</u>	<u>\$ 1,361,754</u>

NYE COUNTY, NEVADA
NONMAJOR - JUVENILE PROBATION SPECIAL REVENUE FUND (10230)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 474,429	\$ 209,833
Taxes receivable	42,651	47,510
Due from other governments	<u>39,287</u>	<u>41,143</u>
 Total assets	 <u>\$ 556,367</u>	 <u>\$ 298,486</u>
 Liabilities:		
Accounts payable	\$ 37,101	\$ 18,191
Accrued payroll and benefits	<u>31,726</u>	<u>38,035</u>
 Total liabilities	 68,827	 56,226
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	20,264	21,320
 Fund Balance:		
Restricted for public safety	<u>467,276</u>	<u>220,940</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 556,367</u>	 <u>\$ 298,486</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 1,453,863	\$ 1,447,413	\$ (6,450)	\$ 1,388,433
Net proceeds of mines	4,211	46,751	42,540	32,364
Total taxes	<u>1,458,074</u>	<u>1,494,164</u>	<u>36,090</u>	<u>1,420,797</u>
Intergovernmental:				
Grants	-	37,076	37,076	26,833
Fish and wildlife	-	162	162	174
Reimbursements	<u>18,000</u>	<u>200</u>	<u>(17,800)</u>	<u>9,052</u>
Total intergovernmental	<u>18,000</u>	<u>37,438</u>	<u>19,438</u>	<u>36,059</u>
Fines and Forfeitures:				
Fines	10,500	14,565	4,065	12,074
Restitution fees	<u>8,500</u>	<u>2,892</u>	<u>(5,608)</u>	<u>4,860</u>
Total fines and forfeitures	<u>19,000</u>	<u>17,457</u>	<u>(1,543)</u>	<u>16,934</u>
Miscellaneous:				
Investment income (loss)	-	19,051	19,051	(3,137)
Truancy officer	32,000	29,111	(2,889)	28,173
Clerk fees	<u>10,000</u>	<u>38,049</u>	<u>28,049</u>	<u>15,697</u>
Total miscellaneous	<u>42,000</u>	<u>86,211</u>	<u>44,211</u>	<u>40,733</u>
Total revenues	<u>1,537,074</u>	<u>1,635,270</u>	<u>98,196</u>	<u>1,514,523</u>
Expenditures:				
Current:				
Public Safety:				
Protective Services:				
Salaries and wages	670,048	541,814	128,234	621,683
Employee benefits	415,220	353,394	61,826	352,950
Services and supplies-regular	400,000	426,888	(26,888)	552,703
Capital outlay	<u>50,000</u>	<u>1,598</u>	<u>48,402</u>	<u>58,385</u>
Total protective services	<u>1,535,268</u>	<u>1,323,694</u>	<u>211,574</u>	<u>1,585,721</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Expenditures (Continued):				
Current (Continued):				
Miscellaneous Overhead:				
Employee benefits	\$ 35,905	\$ -	\$ 35,905	\$ -
Services and supplies	<u>73,011</u>	<u>-</u>	<u>73,011</u>	<u>-</u>
Total miscellaneous overhead	<u>108,916</u>	<u>-</u>	<u>108,916</u>	<u>-</u>
Intergovernmental:				
Payment to state	<u>140,000</u>	<u>46,189</u>	<u>93,811</u>	<u>140,382</u>
 Total expenditures	 <u>1,784,184</u>	 <u>1,369,883</u>	 <u>414,301</u>	 <u>1,726,103</u>
 Excess (deficiency) of revenues over expenditures	 <u>(247,110)</u>	 <u>265,387</u>	 <u>512,497</u>	 <u>(211,580)</u>
 Other Financing Sources (Uses):				
Operating transfers in	-	-	-	3,137
Operating transfers out	<u>-</u>	<u>(19,051)</u>	<u>(19,051)</u>	<u>-</u>
 Total other financing sources (uses)	 <u>-</u>	 <u>(19,051)</u>	 <u>(19,051)</u>	 <u>3,137</u>
 Net change in fund balance	 (247,110)	 246,336	 493,446	 (208,443)
 Fund Balance:				
Beginning of year	<u>247,110</u>	<u>220,940</u>	<u>(26,170)</u>	<u>429,383</u>
 End of year	 <u>\$ -</u>	 <u>\$ 467,276</u>	 <u>\$ 467,276</u>	 <u>\$ 220,940</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG FORFEITURE SPECIAL REVENUE FUND (10232)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 16,539	\$ 51,565
Interest receivable	<u>35</u>	<u>182</u>
 Total assets	 <u>\$ 16,574</u>	 <u>\$ 51,747</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>16,574</u>	<u>51,747</u>
 Total liabilities and fund balance	 <u>\$ 16,574</u>	 <u>\$ 51,747</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Fines and Forfeitures:				
Fines	\$ 5,000	\$ -	\$ (5,000)	\$ -
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>1,622</u>	<u>1,622</u>	<u>(407)</u>
Total revenues	5,000	1,622	(3,378)	(407)
Expenditures:				
Current:				
Public Safety:				
Services and supplies	<u>55,154</u>	<u>36,795</u>	<u>18,359</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(50,154)	(35,173)	14,981	(407)
Fund Balance:				
Beginning of year	<u>50,154</u>	<u>51,747</u>	<u>1,593</u>	<u>52,154</u>
End of year	<u>\$ -</u>	<u>\$ 16,574</u>	<u>\$ 16,574</u>	<u>\$ 51,747</u>

NYE COUNTY, NEVADA
NONMAJOR FUND COUNTY JAIL SPECIAL REVENUE FUND (10236)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 735,125	\$ 806,308
Interest receivable	669	2,451
Due from other governments	414,497	194,002
Due from others	256	39,211
Prepaid items	<u>-</u>	<u>117,967</u>
 Total assets	 <u>\$ 1,150,547</u>	 <u>\$ 1,159,939</u>
 Liabilities:		
Accounts payable	\$ 78,385	\$ 112,808
Accrued payroll and benefits	<u>208,730</u>	<u>280,517</u>
 Total liabilities	 <u>287,115</u>	 <u>393,325</u>
 Fund Balance:		
Nonspendable	-	117,967
Restricted for public safety	<u>863,432</u>	<u>648,647</u>
 Total fund balance	 <u>863,432</u>	 <u>766,614</u>
 Total liabilities and fund balance	 <u>\$ 1,150,547</u>	 <u>\$ 1,159,939</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Immigration and Customs Contract	\$ 2,550,000	\$ 2,365,187	\$ (184,813)	\$ 2,373,345
Transportation	90,000	10,300	(79,700)	77,720
Total charges for services	<u>2,640,000</u>	<u>2,375,487</u>	<u>(264,513)</u>	<u>2,451,065</u>
Miscellaneous:				
Investment income (loss)	-	10,455	10,455	19,086
Other	2,000	98,147	96,147	63,999
Total other	<u>2,000</u>	<u>108,602</u>	<u>106,602</u>	<u>83,085</u>
Total revenues	<u>2,642,000</u>	<u>2,484,089</u>	<u>(157,911)</u>	<u>2,534,150</u>
Expenditures:				
Current:				
General Government:				
Information Technology:				
Salaries and wages	60,390	67,798	(7,408)	52,568
Employee benefits	34,957	38,175	(3,218)	28,563
Services and supplies	40,000	40,730	(730)	40,178
Total information technology	<u>135,347</u>	<u>146,703</u>	<u>(11,356)</u>	<u>121,309</u>
Building and Grounds:				
Salaries and wages	50,257	49,593	664	47,669
Employee benefits	30,770	31,049	(279)	28,441
Services and supplies	185,000	116,699	68,301	155,764
Total building and grounds	<u>266,027</u>	<u>197,341</u>	<u>68,686</u>	<u>231,874</u>
Total general government	<u>401,374</u>	<u>344,044</u>	<u>57,330</u>	<u>353,183</u>
Public Safety:				
Administration:				
Salaries and wages	499,942	389,844	110,098	419,614
Employee benefits	342,728	196,328	146,400	231,241
Services and supplies	97,850	5,201	92,649	7,377
Total administration	<u>940,520</u>	<u>591,373</u>	<u>349,147</u>	<u>658,232</u>
Pahrump Jail:				
Salaries and wages	2,033,124	1,850,752	182,372	1,876,197
Employee benefits	1,670,755	1,274,975	395,780	1,249,115
Services and supplies	1,230,500	1,593,218	(362,718)	1,627,756
Total Pahrump	<u>4,934,379</u>	<u>4,718,945</u>	<u>215,434</u>	<u>4,753,068</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	
	Budget	Actual	Positive (Negative)	2023 Actual
Expenditures (Continued):				
Current (Continued):				
Public Safety (Continued):				
Tonopah Jail:				
Salaries and wages	\$ 971,387	\$ 844,809	\$ 126,578	\$ 847,313
Employee benefits	755,623	574,652	180,971	534,294
Services and supplies	<u>820,000</u>	<u>864,391</u>	<u>(44,391)</u>	<u>789,941</u>
Total Tonopah	<u>2,547,010</u>	<u>2,283,852</u>	<u>263,158</u>	<u>2,171,548</u>
Total public safety	<u>8,421,909</u>	<u>7,594,170</u>	<u>827,739</u>	<u>7,582,848</u>
 Total expenditures	 <u>8,823,283</u>	 <u>7,938,214</u>	 <u>885,069</u>	 <u>7,936,031</u>
 Excess (deficiency) of revenues over expenditures	 (6,181,283)	 (5,454,125)	 727,158	 (5,401,881)
Other Financing Sources (Uses):				
Operating transfers in	<u>5,550,943</u>	<u>5,550,943</u>	<u>-</u>	<u>5,550,943</u>
 Net change in fund balance	 (630,340)	 96,818	 727,158	 149,062
Fund Balance:				
Beginning of year	<u>834,154</u>	<u>766,614</u>	<u>(67,540)</u>	<u>617,552</u>
 End of year	 <u>\$ 203,814</u>	 <u>\$ 863,432</u>	 <u>\$ 659,618</u>	 <u>\$ 766,614</u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX DISTRIBUTION SPECIAL REVENUE FUND (10233)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Due from other governments	\$ <u>90,388</u>	\$ <u>89,026</u>
 Liabilities:		
Due to other governments	\$ 90,388	\$ 89,026
 Fund Balance:		
Restricted for public safety	<u>-</u>	<u>-</u>
 Total liabilities and fund balance	<u>\$ 90,388</u>	<u>\$ 89,026</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 400,000	\$ 494,771	\$ 94,771	\$ 451,734
Expenditures:				
Current:				
Intergovernmental:				
Amargosa Town	120,000	171,660	(51,660)	156,913
Round Mountain Town	71,500	74,498	(2,998)	74,891
Tonopah Town	208,500	248,613	(40,113)	219,930
Total expenditures	400,000	494,771	(94,771)	451,734
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, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 145,068	\$ 104,149
Interest receivable	310	371
Due from other governments	<u>14,078</u>	<u>18,023</u>
 Total assets	 <u><u>\$ 159,456</u></u>	 <u><u>\$ 122,543</u></u>
 Liabilities:		
Accounts payable	\$ 494	\$ 23,044
 Fund Balance:		
Restricted for public safety	<u>158,962</u>	<u>99,499</u>
 Total liabilities and fund balance	 <u><u>\$ 159,456</u></u>	 <u><u>\$ 122,543</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (10234)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ -	\$ 86,270	\$ 86,270	\$ 92,861
Miscellaneous:				
Investment income (loss)	-	5,196	5,196	593
Total revenues	-	91,466	91,466	93,454
Expenditures:				
Current:				
Public Safety - County:				
Services and supplies	30,000	1,984	28,016	24,852
Capital outlay	35,984	30,019	5,965	15,387
Total expenditures	65,984	32,003	33,981	40,239
Excess (deficiency) of revenues over expenditures	(65,984)	59,463	125,447	53,215
Fund Balance:				
Beginning of year	65,984	99,499	33,515	46,284
End of year	\$ -	\$ 158,962	\$ 158,962	\$ 99,499

NYE COUNTY, NEVADA
NONMAJOR - PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (10235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 660,814	\$ 544,603
Interest receivable	1,371	1,899
Due from other governments	<u>14,078</u>	<u>18,023</u>
 Total assets	 <u>\$ 676,263</u>	 <u>\$ 564,525</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>676,263</u>	<u>564,525</u>
 Total liabilities and fund balance	 <u>\$ 676,263</u>	 <u>\$ 564,525</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ -	\$ 86,270	\$ 86,270	\$ 92,861
Miscellaneous:				
Investment income (loss)	-	25,468	25,468	(2,645)
Total revenues	-	111,738	111,738	90,216
Expenditures:				
Current:				
Public Safety:				
Services and supplies	73,309	-	73,309	-
Capital outlay	400,000	-	400,000	-
Total expenditures	473,309	-	473,309	-
Excess (deficiency) of revenues over expenditures	(473,309)	111,738	585,047	90,216
Fund Balance:				
Beginning of year	473,309	564,525	91,216	474,309
End of year	\$ -	\$ 676,263	\$ 676,263	\$ 564,525

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND (10244)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	<u>\$ 1,227,679</u>	<u>\$ 1,175,291</u>
 Liabilities:		
Accounts payable	\$ 48,556	\$ -
 Fund Balance:		
Restricted for judicial	<u>1,179,123</u>	<u>1,175,291</u>
 Total liabilities and fund balance	<u><u>\$ 1,227,679</u></u>	<u><u>\$ 1,175,291</u></u>

NYE COUNTY, NEVADA
NONMAJOR - COURT COLLECTION FEES SPECIAL REVENUE FUND (10244)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Beatty	\$ 11,500	\$ 11,196	\$ (304)	\$ 4,452
Pahrump	47,000	20,770	(26,230)	26,995
Tonopah	35,000	33,050	(1,950)	19,501
Total charges for services	93,500	65,016	(28,484)	50,948
Miscellaneous:				
Investment income (loss)	-	53,337	53,337	(9,231)
Other	-	2,630	2,630	25
Total miscellaneous	-	55,967	55,967	(9,206)
Total revenues	93,500	120,983	27,483	41,742
Expenditures:				
Current:				
Judicial:				
Salaries and wages	-	1,038	(1,038)	-
Employee benefits	-	261	(261)	-
Services and supplies	1,185,300	13,959	1,171,341	12,496
Capital outlay	62,201	48,556	13,645	46,687
Total expenditures	1,247,501	63,814	1,183,687	59,183
Excess (deficiency) of revenues over expenditures	(1,154,001)	57,169	1,211,170	(17,441)
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	9,231
Operating transfers out	-	(53,337)	(53,337)	-
Total other financing sources (uses)	-	(53,337)	(53,337)	9,231
Net change in fund balance	(1,154,001)	3,832	1,157,833	(8,210)
Fund Balance:				
Beginning of year	1,154,001	1,175,291	21,290	1,183,501
End of year	\$ -	\$ 1,179,123	\$ 1,179,123	\$ 1,175,291

NYE COUNTY, NEVADA
NONMAJOR - JUSTICE COURT FINES NRS 176 SPECIAL REVENUE FUND (10245)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 434,792	\$ 446,920
 Liabilities:		
Accounts payable	\$ 9,511	\$ 13,802
 Fund Balance:		
Restricted for judicial	425,281	433,118
 Total liabilities and fund balance	\$ 434,792	\$ 446,920

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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Beatty	\$ 8,000	\$ 9,051	\$ 1,051	\$ 10,087
Pahrump	18,500	26,375	7,875	21,187
Tonopah	14,000	9,574	(4,426)	10,978
Total charges for services	<u>40,500</u>	<u>45,000</u>	<u>4,500</u>	<u>42,252</u>
Miscellaneous:				
Investment income (loss)	-	19,429	19,429	(3,413)
Miscellaneous	-	475	475	1,831
Total other	<u>-</u>	<u>19,904</u>	<u>19,904</u>	<u>(1,582)</u>
Total revenues	<u>40,500</u>	<u>64,904</u>	<u>24,404</u>	<u>40,670</u>
Expenditures:				
Current:				
Judicial:				
Justice court:				
Services and supplies	381,800	53,312	328,488	47,721
Capital outlay	22,456	-	22,456	-
Total expenditures	<u>404,256</u>	<u>53,312</u>	<u>350,944</u>	<u>47,721</u>
Excess (deficiency) of revenues over expenditures	<u>(363,756)</u>	<u>11,592</u>	<u>375,348</u>	<u>(7,051)</u>
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	3,413
Operating transfers out	-	(19,429)	(19,429)	-
Total other financing sources (uses):	<u>-</u>	<u>(19,429)</u>	<u>(19,429)</u>	<u>3,413</u>
Net change in fund balance	(363,756)	(7,837)	355,919	(3,638)
Fund Balance:				
Beginning of year	<u>363,756</u>	<u>433,118</u>	<u>69,362</u>	<u>436,756</u>
End of year	<u>\$ -</u>	<u>\$ 425,281</u>	<u>\$ 425,281</u>	<u>\$ 433,118</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FACILITY ASSESSMENT SPECIAL REVENUE FUND (10246)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 700,864	\$ 596,641
Liabilities:		
Accounts payable	\$ 2,790	\$ -
Fund Balance:		
Restricted for judicial	698,074	596,641
Total liabilities and fund balance	\$ 700,864	\$ 596,641

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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Beatty	\$ 13,000	\$ 19,202	\$ 6,202	\$ 12,607
Pahrump	59,200	66,845	7,645	100,423
Tonopah	27,000	34,529	7,529	36,995
Total charges for services	99,200	120,576	21,376	150,025
Miscellaneous:				
Investment income (loss)	-	29,418	29,418	(5,586)
Total revenues	99,200	149,994	50,794	144,439
Expenditures:				
Current:				
Judicial:				
Justice Court:				
Services and supplies	564,540	19,143	545,397	108,415
Capital outlay	-	-	-	15,309
Total expenditures	564,540	19,143	545,397	123,724
Excess (deficiency) of revenues over expenditures	(465,340)	130,851	596,191	20,715
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	5,586
Operating transfers out	-	(29,418)	(29,418)	-
Total other financing sources (uses)	-	(29,418)	(29,418)	5,586
Net change in fund balance	(465,340)	101,433	566,773	26,301
Fund Balance:				
Beginning of year	465,340	596,641	131,301	570,340
End of year	\$ -	\$ 698,074	\$ 698,074	\$ 596,641

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT IMPROVEMENT SPECIAL REVENUE FUND (10247)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 115,869	\$ 117,492
Interest receivable	<u>236</u>	<u>415</u>
Total assets	<u>\$ 116,105</u>	<u>\$ 117,907</u>
 Liabilities:		
Accounts payable	\$ 236	\$ 16
 Fund Balance:		
Restricted for judicial	<u>115,869</u>	<u>117,891</u>
Total liabilities and fund balance	<u>\$ 116,105</u>	<u>\$ 117,907</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:	\$ 90,000	\$ 81,694	\$ (8,306)	\$ 89,548
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>3,708</u>	<u>3,708</u>	<u>80</u>
Total revenues	90,000	85,402	(4,598)	89,628
Expenditures:				
Current:				
Judicial:				
Services and supplies	<u>188,482</u>	<u>87,424</u>	<u>101,058</u>	<u>33,219</u>
Excess (deficiency) of revenues over expenditures	(98,482)	(2,022)	96,460	56,409
Fund Balance:				
Beginning of year	<u>98,482</u>	<u>117,891</u>	<u>19,409</u>	<u>61,482</u>
End of year	<u>\$ -</u>	<u>\$ 115,869</u>	<u>\$ 115,869</u>	<u>\$ 117,891</u>

NYE COUNTY, NEVADA
NONMAJOR - DRUG COURT PROCEEDS SPECIAL REVENUE FUND (10248)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	<u>\$ 522,339</u>	<u>\$ 486,311</u>
Liabilities:		
Accounts payable	\$ 3,486	\$ 4,259
Accrued payroll and benefits	<u>987</u>	<u>352</u>
Total liabilities	4,473	4,611
Fund Balance:		
Restricted for judicial	<u>517,866</u>	<u>481,700</u>
Total liabilities and fund balance	<u>\$ 522,339</u>	<u>\$ 486,311</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Grant revenue	\$ 120,000	\$ 43,633	\$ (76,367)	\$ 118,340
Charges for Services:				
Drug court proceeds	85,000	84,988	(12)	68,428
Miscellaneous:				
Investment income (loss)	-	23,112	23,112	(2,136)
Other	-	452	452	-
Total other	-	23,564	23,564	(2,136)
Total revenue	205,000	152,185	(52,815)	184,632
Expenditures:				
Current:				
Judicial:				
Salaries and wages	60,000	11,114	48,886	5,470
Employee benefits	38,000	14,304	23,696	11,831
Services and supplies	443,861	67,489	376,372	48,628
Total expenditures	541,861	92,907	448,954	65,929
Excess (deficiency) of revenues over expenditures	(336,861)	59,278	396,139	118,703
Other Financing Sources (Uses):				
Operating transfers in	-	-	-	2,136
Operating transfers out	-	(23,112)	(23,112)	-
Total other financing sources (uses):	-	(23,112)	(23,112)	2,136
Net change in fund balance	(336,861)	36,166	373,027	120,839
Fund Balance:				
Beginning of year	336,861	481,700	144,839	360,861
End of year	\$ -	\$ 517,866	\$ 517,866	\$ 481,700

NYE COUNTY, NEVADA
NONMAJOR - LAW LIBRARY SPECIAL REVENUE FUND (10249)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 214,849	\$ 189,763
Interest receivable	<u>447</u>	<u>665</u>
Total assets	<u>\$ 215,296</u>	<u>\$ 190,428</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	<u>215,296</u>	<u>190,428</u>
Total liabilities and fund balance	<u>\$ 215,296</u>	<u>\$ 190,428</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Clerk fees	\$ 17,500	\$ 16,020	\$ (1,480)	\$ 17,070
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>8,848</u>	<u>8,848</u>	<u>(1,268)</u>
Total revenue	17,500	24,868	7,368	15,802
Expenditures:				
Current:				
Judicial:				
Services and supplies	<u>194,313</u>	<u>-</u>	<u>194,313</u>	<u>2,187</u>
Excess (deficiency) of revenues over expenditures	(176,813)	24,868	201,681	13,615
Fund Balance:				
Beginning of year	<u>176,813</u>	<u>190,428</u>	<u>13,615</u>	<u>176,813</u>
End of year	<u>\$ -</u>	<u>\$ 215,296</u>	<u>\$ 215,296</u>	<u>\$ 190,428</u>

NYE COUNTY, NEVADA
NONMAJOR - DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND (10321)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,378	\$ 938
Interest receivable	<u>-</u>	<u>4</u>
Total assets	<u>\$ 1,378</u>	<u>\$ 942</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	<u>1,378</u>	<u>942</u>
Total liabilities and fund balance	<u>\$ 1,378</u>	<u>\$ 942</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Technology fees	\$ 350	\$ 392	\$ 42	\$ 352
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>44</u>	<u>44</u>	<u>(13)</u>
Total revenues	350	436	86	339
Expenditures:				
Current:				
Judicial:				
Service and supplies	<u>2,672</u>	<u>-</u>	<u>2,672</u>	<u>1,969</u>
Excess (deficiency) of revenues over expenditures	(2,322)	436	2,758	(1,630)
Fund Balance:				
Beginning of year	<u>2,322</u>	<u>942</u>	<u>(1,380)</u>	<u>2,572</u>
End of year	<u>\$ -</u>	<u>\$ 1,378</u>	<u>\$ 1,378</u>	<u>\$ 942</u>

NYE COUNTY, NEVADA
NONMAJOR - JP COURT FINES OTHER (10240)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ -	\$ 82,842
Interest receivable	<u>-</u>	<u>216</u>
Total assets	<u>\$ -</u>	<u>\$ 83,058</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for judicial	<u>-</u>	<u>83,058</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 83,058</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Budget	2024 Actual	Variance- Positive (Negative)	2023 Actual
Revenues:				
Charges for Services:				
Pahrump	\$ -	\$ -	\$ -	\$ 38,805
Tonopah	-	-	-	43,875
Total charges for services	-	-	-	82,680
Miscellaneous:				
Investment income (loss)	-	-	-	378
Total revenues	-	-	-	83,058
Expenditures:				
Current:				
Judicial:				
Justice court:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	83,058
Other Financing Sources (Uses):				
Operating transfers out	-	(83,058)	(83,058)	-
Net change in fund balance	-	(83,058)	(83,058)	83,058
Fund Balance:				
Beginning of year	-	83,058	83,058	-
End of year	\$ -	\$ -	\$ -	\$ 83,058

NYE COUNTY, NEVADA
NONMAJOR - WATER DISTRICT SPECIAL REVENUE FUND (61101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 941,421	\$ 795,926
Interest receivable	1,968	2,944
Accounts receivable	17,558	20,710
Prepaid itemss	<u>127,500</u>	<u>190,000</u>
 Total assets	 <u>\$ 1,088,447</u>	 <u>\$ 1,009,580</u>
 Liabilities:		
Accounts payable	\$ 30,244	\$ 13,218
Accrued payroll and benefits	<u>973</u>	<u>2,495</u>
 Total liabilities	 <u>31,217</u>	 <u>15,713</u>
 Deferred Inflows of Resources:		
Unavailable revenue-taxes	<u>15,140</u>	<u>17,916</u>
 Fund Balance:		
Nonspendable	127,500	190,000
Restricted for general government	<u>914,590</u>	<u>785,951</u>
 Total fund balance	 <u>1,042,090</u>	 <u>975,951</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 1,088,447</u>	 <u>\$ 1,009,580</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for services:				
General assessment fees	\$ 290,215	\$ 297,831	\$ 7,616	\$ 291,342
Intergovernmental:				
Grant	-	-	-	285,000
Miscellaneous:				
Investment income (loss)	<u>3,500</u>	<u>40,714</u>	<u>37,214</u>	<u>885</u>
Total revenues	<u>293,715</u>	<u>338,545</u>	<u>44,830</u>	<u>577,227</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	58,000	31,481	26,519	45,797
Employee benefits	17,400	11,764	5,636	15,472
Services and supplies	<u>556,326</u>	<u>229,161</u>	<u>327,165</u>	<u>209,318</u>
Total general government	631,726	272,406	359,320	270,587
Contingency	<u>18,952</u>	<u>-</u>	<u>18,952</u>	<u>-</u>
Total expenditures	<u>650,678</u>	<u>272,406</u>	<u>378,272</u>	<u>270,587</u>
Excess (deficiency) of revenues over expenditures	(356,963)	66,139	423,102	306,640
Fund Balance:				
Beginning of year	<u>690,823</u>	<u>975,951</u>	<u>285,128</u>	<u>669,311</u>
End of year	<u>\$ 333,860</u>	<u>\$ 1,042,090</u>	<u>\$ 708,230</u>	<u>\$ 975,951</u>

NYE COUNTY, NEVADA
NONMAJOR - VETERANS SERVICES SPECIAL REVENUE FUND (10210)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 158,287	\$ 162,698
Interest receivable	<u>197</u>	<u>345</u>
Total assets	<u>\$ 158,484</u>	<u>\$ 163,043</u>
Liabilities:		
Accounts payable	\$ -	\$ 20,000
Accrued payroll and benefits	<u>-</u>	<u>2</u>
Total liabilities	-	20,002
Fund Balance:		
Committed for community support	<u>158,484</u>	<u>143,041</u>
Total liabilities and fund balance	<u>\$ 158,484</u>	<u>\$ 163,043</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Licenses and Permits:				
Special registration	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Miscellaneous:				
Investment income (loss)	-	3,199	3,199	(912)
Total revenues	<u>65,000</u>	<u>68,199</u>	<u>3,199</u>	<u>64,088</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	5,000	-	5,000	-
Employee benefits	2,000	-	2,000	-
Services and supplies	<u>168,482</u>	<u>52,756</u>	<u>115,726</u>	<u>25,629</u>
Total expenditures	<u>175,482</u>	<u>52,756</u>	<u>122,726</u>	<u>25,629</u>
Excess (deficiency) of revenues over expenditures	(110,482)	15,443	125,925	38,459
Fund Balance:				
Beginning of year	<u>110,482</u>	<u>143,041</u>	<u>32,559</u>	<u>104,582</u>
End of year	<u>\$ -</u>	<u>\$ 158,484</u>	<u>\$ 158,484</u>	<u>\$ 143,041</u>

NYE COUNTY, NEVADA
NONMAJOR - FORECLOSURE MEDIATION SPECIAL REVENUE FUND (10702)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 7,488	\$ 6,771
Interest receivable	<u>16</u>	<u>23</u>
Total assets	<u>\$ 7,504</u>	<u>\$ 6,794</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for general government	<u>7,504</u>	<u>6,794</u>
Total liabilities and fund balance	<u>\$ 7,504</u>	<u>\$ 6,794</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Other	\$ -	\$ 400	\$ 400	\$ 1,000
Investment income (loss)	-	310	310	(40)
Total revenues	-	710	710	960
Expenditures:				
Current:				
General Government:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	710	710	960
Fund Balance:				
Beginning of year	-	6,794	6,794	5,834
End of year	\$ -	\$ 7,504	\$ 7,504	\$ 6,794

NYE COUNTY, NEVADA
NONMAJOR - RESILIENT NEVADA SPECIAL REVENUE FUND (10380)
BALANCE SHEET
JUNE 30, 2024

	2024
Assets:	
Pooled cash and investments	\$ 878,143
Due from other governments	<u>340,333</u>
 Total assets	 <u><u>\$ 1,218,476</u></u>
 Liabilities:	
Accounts payable	\$ -
 Fund Balance:	
Restricted for general government	 <u>1,218,476</u>
 Total liabilities and fund balance	 <u><u>\$ 1,218,476</u></u>

NYE COUNTY, NEVADA
NONMAJOR - RESILIENT NEVADA SPECIAL REVENUE FUND (10380)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024

	2024		Variance- Positive (Negative)
	Budget	Actual	
Revenues:			
Intergovernmental:			
Opiod settlement	\$ -	\$ 894,136	\$ 894,136
Expenditures:			
Current:			
General Government:			
Services and supplies	-	-	-
Excess (deficiency) of revenues over expenditures	-	894,136	894,136
Other Financing Sources (Uses):			
Operating transfers in	-	324,340	324,340
Net change in fund balance	-	1,218,476	1,218,476
Fund Balance:			
Beginning of year	-	-	-
End of year	\$ -	\$ 1,218,476	\$ 1,218,476

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN SPECIAL REVENUE FUND (24101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 3,289,851	\$ 3,027,145
Interest receivable	6,902	10,854
Taxes receivable	1,792	1,208
Due from other governments	126,721	127,546
Prepaid items	<u>-</u>	<u>150</u>
 Total assets	 <u>\$ 3,425,266</u>	 <u>\$ 3,166,903</u>
 Liabilities:		
Accounts payable	\$ 10,173	\$ 13,064
Accrued payroll and benefits	<u>13,060</u>	<u>12,599</u>
 Total liabilities	 <u>23,233</u>	 <u>25,663</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>1,616</u>	<u>874</u>
 Fund Balance:		
Nonspendable	-	150
Restricted for general government	<u>3,400,417</u>	<u>3,140,216</u>
 Total fund balance	 <u>3,400,417</u>	 <u>3,140,366</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 3,425,266</u>	 <u>\$ 3,166,903</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 45,068	\$ 45,774	\$ 706	\$ 42,686
Net proceeds of mines	250	-	(250)	139
Total taxes	45,318	45,774	456	42,825
Licenses and Permits:				
Gaming licenses	17,500	16,365	(1,135)	12,645
Liquor licenses	1,600	1,300	(300)	1,600
Total licenses and permits	19,100	17,665	(1,435)	14,245
Intergovernmental:				
Consolidated tax	696,878	681,691	(15,187)	670,995
Charges for Services:				
Cemetery receipts	1,000	2,005	1,005	400
Fines and Forfeitures:	32,000	5,640	(26,360)	23,820
Miscellaneous:				
Investment income (loss)	10,000	130,332	120,332	(21,881)
Other	-	5,933	5,933	3,426
Community center	500	-	(500)	-
Total miscellaneous	10,500	136,265	125,765	(18,455)
Total revenues	804,796	889,040	84,244	733,830
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	165,000	125,591	39,409	121,969
Employee benefits	102,500	84,962	17,538	85,715
Services and supplies	222,132	103,608	118,524	138,677
Capital outlay	100,000	-	100,000	-
Total general government	589,632	314,161	275,471	346,361

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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Public Safety:				
Fire Department:				
Salaries and wages	\$ 155,000	\$ 133,740	\$ 21,260	\$ 126,123
Employee benefits	90,000	72,187	17,813	66,395
Services and supplies	<u>120,000</u>	<u>47,564</u>	<u>72,436</u>	<u>54,741</u>
Total public safety	<u>365,000</u>	<u>253,491</u>	<u>111,509</u>	<u>247,259</u>
Health:				
Cemetery:				
Service and supplies	<u>15,000</u>	<u>2,249</u>	<u>12,751</u>	<u>2,045</u>
Culture and Recreation:				
Television:				
Service and supplies	<u>15,000</u>	<u>1,895</u>	<u>13,105</u>	<u>1,878</u>
Community Support:				
Community Center:				
Service and supplies	<u>200,000</u>	<u>24,315</u>	<u>175,685</u>	<u>18,862</u>
Contingency:	<u>35,539</u>	<u>-</u>	<u>35,539</u>	<u>-</u>
Total expenditures	<u>1,220,171</u>	<u>596,111</u>	<u>624,060</u>	<u>616,405</u>
Excess (deficiency) of revenues over expenditures	(415,375)	292,929	708,304	117,425
Other Financing Sources (Uses):				
Operating transfers out	<u>(32,878)</u>	<u>(32,878)</u>	<u>-</u>	<u>(33,855)</u>
Net change in fund balance	(448,253)	260,051	708,304	83,570
Fund Balance:				
Beginning of year	<u>3,212,619</u>	<u>3,140,366</u>	<u>(72,253)</u>	<u>3,056,796</u>
End of year	<u>\$ 2,764,366</u>	<u>\$ 3,400,417</u>	<u>\$ 636,051</u>	<u>\$ 3,140,366</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX SPECIAL REVENUE FUND (24220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	334,858	\$ 272,325
Interest receivable	688	944
Taxes receivable	<u>9,525</u>	<u>9,829</u>
Total assets	<u>\$ 345,071</u>	<u>\$ 283,098</u>
Liabilities:		
Accounts payable	\$ 2,047	\$ 3,742
Accrued payroll and benefits	<u>1,304</u>	<u>1,475</u>
Total liabilities	3,351	5,217
Fund Balance:		
Restricted for culture and recreation	<u>341,720</u>	<u>277,881</u>
Total liabilities and fund balance	<u>\$ 345,071</u>	<u>\$ 283,098</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 105,500	\$ 134,725	\$ 29,225	\$ 138,805
Intergovernmental:				
Grant income	-	-	-	5,000
Miscellaneous:				
Investment income (loss)	<u>1,500</u>	<u>12,646</u>	<u>11,146</u>	<u>(1,236)</u>
Total revenues	<u>107,000</u>	<u>147,371</u>	<u>40,371</u>	<u>142,569</u>
Expenditures:				
Current:				
Culture and Recreation:				
Chamber of Commerce:				
Salaries and wages	27,000	27,655	(655)	26,992
Employee benefits	12,000	10,629	1,371	8,396
Service and supplies	<u>11,000</u>	<u>10,224</u>	<u>776</u>	<u>13,095</u>
Total Museum	<u>50,000</u>	<u>48,508</u>	<u>1,492</u>	<u>48,483</u>
Museum:				
Salaries and wages	33,000	10,763	22,237	19,029
Employee benefits	11,000	4,660	6,340	7,059
Service and supplies	<u>6,000</u>	<u>10,939</u>	<u>(4,939)</u>	<u>7,271</u>
Total Chamber of Commerce	<u>50,000</u>	<u>26,362</u>	<u>23,638</u>	<u>33,359</u>
Total culture and recreation	100,000	74,870	25,130	81,842
Community Support:				
Service and supplies	<u>234,004</u>	<u>8,662</u>	<u>225,342</u>	<u>3,504</u>
Total expenditures	<u>334,004</u>	<u>83,532</u>	<u>250,472</u>	<u>85,346</u>
Excess (deficiency) of revenues over expenditures	(227,004)	63,839	290,843	57,223
Fund Balance:				
Beginning of year	<u>227,004</u>	<u>277,881</u>	<u>50,877</u>	<u>220,658</u>
End of year	<u>\$ -</u>	<u>\$ 341,720</u>	<u>\$ 341,720</u>	<u>\$ 277,881</u>

NYE COUNTY, NEVADA
NONMAJOR-BEATTY TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (24234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 174,080	\$ 140,225
Interest receivable	372	490
Due from other governments	<u>9,265</u>	<u>9,351</u>
Total assets	<u>\$ 183,717</u>	<u>\$ 150,066</u>
Liabilities:		
Accounts payable	\$ 359	\$ 572
Fund Balance:		
Restricted for public safety	<u>183,358</u>	<u>149,494</u>
Total liabilities and fund balance	<u>\$ 183,717</u>	<u>\$ 150,066</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 50,929	\$ 51,215	\$ 286	\$ 49,519
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>6,867</u>	<u>5,867</u>	<u>(546)</u>
Total revenues	<u>51,929</u>	<u>58,082</u>	<u>6,153</u>	<u>48,973</u>
 Expenditures:				
Current:				
Public Safety:				
Services and supplies	14,300	1,087	13,213	1,545
Capital outlay	<u>157,513</u>	<u>23,131</u>	<u>134,382</u>	<u>20,518</u>
Total expenditures	<u>171,813</u>	<u>24,218</u>	<u>147,595</u>	<u>22,063</u>
 Excess (deficiency) of revenues over expenditures	 (119,884)	 33,864	 153,748	 26,910
 Fund Balance:				
Beginning of year	<u>119,884</u>	<u>149,494</u>	<u>29,610</u>	<u>122,584</u>
 End of year	<u>\$ -</u>	<u>\$ 183,358</u>	<u>\$ 183,358</u>	<u>\$ 149,494</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (24235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 277,678	\$ 215,742
Interest receivable	574	750
Due from other governments	<u>9,265</u>	<u>9,351</u>
 Total assets	 <u>\$ 287,517</u>	 <u>\$ 225,843</u>
 Liabilities:		
Accounts payable	\$ 11,008	\$ -
 Fund Balance:		
Restricted for public safety	<u>276,509</u>	<u>225,843</u>
 Total liabilities and fund balance	 <u>\$ 287,517</u>	 <u>\$ 225,843</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 50,929	\$ 51,215	\$ 286	\$ 49,519
Miscellaneous:				
Investment income (loss)	1,000	10,459	9,459	(1,294)
Total revenues	<u>51,929</u>	<u>61,674</u>	<u>9,745</u>	<u>48,225</u>
Expenditures				
Current:				
Public Safety:				
Salaries and wages	40,000	-	40,000	-
Employee benefits	25,000	-	25,000	-
Services and supplies	60,000	-	60,000	-
Capital outlay	114,599	11,008	103,591	15,852
Total expenditures	<u>239,599</u>	<u>11,008</u>	<u>228,591</u>	<u>15,852</u>
Excess (deficiency) of revenues over expenditures	(187,670)	50,666	238,336	32,373
Fund Balance:				
Beginning of year	<u>187,670</u>	<u>225,843</u>	<u>38,173</u>	<u>193,470</u>
End of year	<u>\$ -</u>	<u>\$ 276,509</u>	<u>\$ 276,509</u>	<u>\$ 225,843</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND (23101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 562,316	\$ 654,388
Interest receivable	1,357	2,844
Taxes receivable	1,164	8,473
Due from other governments	30,693	30,893
Due from others	<u>133</u>	<u>133</u>
 Total assets	 <u>\$ 595,663</u>	 <u>\$ 696,731</u>
 Liabilities:		
Accounts payable	\$ 1,948	\$ 1,189
Accrued payroll and benefits	<u>2,846</u>	<u>2,388</u>
 Total liabilities	 4,794	 3,577
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	1,057	1,004
 Fund Balance:		
Restricted for general government	<u>589,812</u>	<u>692,150</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 595,663</u>	 <u>\$ 696,731</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 42,948	\$ 40,969	\$ (1,979)	\$ 40,853
Net proceeds	-	9,309	9,309	7,354
Room tax	-	679	679	1,185
Total taxes	<u>42,948</u>	<u>50,957</u>	<u>8,009</u>	<u>49,392</u>
Licenses and Permits:				
Business licenses	1,500	1,256	(244)	1,219
Liquor licenses	<u>400</u>	<u>160</u>	<u>(240)</u>	<u>160</u>
Total licenses and permits	<u>1,900</u>	<u>1,416</u>	<u>(484)</u>	<u>1,379</u>
Intergovernmental:				
Consolidated tax	<u>168,866</u>	<u>165,112</u>	<u>(3,754)</u>	<u>162,520</u>
Charges for Services:				
Sanitation	<u>43,000</u>	<u>42,333</u>	<u>(667)</u>	<u>41,785</u>
Miscellaneous:				
Rent	1,450	1,600	150	1,733
Other	400	1,416	1,016	275
Investment income (loss)	<u>2,500</u>	<u>29,398</u>	<u>26,898</u>	<u>(4,077)</u>
Total miscellaneous	<u>4,350</u>	<u>32,414</u>	<u>28,064</u>	<u>(2,069)</u>
Total revenues	<u>261,064</u>	<u>292,232</u>	<u>31,168</u>	<u>253,007</u>
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	50,000	47,688	2,312	57,889
Employee benefits	51,500	42,980	8,520	40,099
Services and supplies	<u>57,179</u>	<u>19,181</u>	<u>37,998</u>	<u>12,145</u>
Total general government	<u>158,679</u>	<u>109,849</u>	<u>48,830</u>	<u>110,133</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN SPECIAL REVENUE FUND (23101)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Public works:				
Highways and Streets:				
Salaries and wages	\$ 13,000	\$ 700	\$ 12,300	\$ 2,789
Employee benefits	4,000	107	3,893	431
Services and supplies	<u>20,000</u>	<u>19,794</u>	<u>206</u>	<u>16,972</u>
Total public works	<u>37,000</u>	<u>20,601</u>	<u>16,399</u>	<u>20,192</u>
Sanitation:				
Salaries and wages	30,000	5,090	24,910	2,789
Employee benefits	5,000	1,473	3,527	431
Services and supplies	<u>30,000</u>	<u>7,557</u>	<u>22,443</u>	<u>10,901</u>
Total sanitation	<u>65,000</u>	<u>14,120</u>	<u>50,880</u>	<u>14,121</u>
Contingency	<u>7,821</u>	<u>-</u>	<u>7,821</u>	<u>-</u>
Total expenditures	<u>268,500</u>	<u>144,570</u>	<u>123,930</u>	<u>144,446</u>
Excess (deficiency) of revenues over expenditures	(7,436)	147,662	155,098	108,561
Other Financing Sources (Uses):				
Operating transfers out	<u>(150,000)</u>	<u>(250,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(157,436)	(102,338)	55,098	108,561
Fund Balance:				
Beginning of year	<u>502,186</u>	<u>692,150</u>	<u>189,964</u>	<u>583,589</u>
End of year	<u>\$ 344,750</u>	<u>\$ 589,812</u>	<u>\$ 245,062</u>	<u>\$ 692,150</u>

NYE COUNTY, NEVADA
NONMAJOR-GABBS TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (23234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 56,967	\$ 48,812
Interest receivable	121	170
Due from other governments	<u>1,838</u>	<u>1,969</u>
 Total assets	 <u>\$ 58,926</u>	 <u>\$ 50,951</u>
 Liabilities:		
Accounts payable	\$ 60	\$ 124
 Fund Balance:		
Restricted for public safety	<u>58,866</u>	<u>50,827</u>
 Total liabilities and fund balance	 <u>\$ 58,926</u>	 <u>\$ 50,951</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 10,724	\$ 10,412	\$ (312)	\$ 9,479
Miscellaneous:				
Investment income (loss)	150	2,269	2,119	(238)
Other income - refund	-	-	-	-
Total miscellaneous	150	2,269	2,119	(238)
 Total revenues	 10,874	 12,681	 1,807	 9,241
Expenditures:				
Current:				
Public Safety:				
Services and supplies	8,500	235	8,265	329
Capital outlay	50,290	4,407	45,883	1,501
Total expenditures	58,790	4,642	54,148	1,830
 Excess (deficiency) of revenues over expenditures	 (47,916)	 8,039	 55,955	 7,411
Fund Balance:				
Beginning of year	47,916	50,827	2,911	43,416
 End of year	 \$ -	 \$ 58,866	 \$ 58,866	 \$ 50,827

NYE COUNTY, NEVADA
NONMAJOR - GABBS TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (23235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 84,369	\$ 70,507
Interest receivable	175	246
Due from other governments	<u>1,838</u>	<u>1,969</u>
 Total assets	 <u>\$ 86,382</u>	 <u>\$ 72,722</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>86,382</u>	<u>72,722</u>
 Total liabilities and fund balance	 <u>\$ 86,382</u>	 <u>\$ 72,722</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Public safety tax	\$ 10,724	\$ 10,412	\$ (312)	\$ 9,479
Miscellaneous:				
Investment income (loss)	<u>250</u>	<u>3,248</u>	<u>2,998</u>	<u>(391)</u>
Total revenues	<u>10,974</u>	<u>13,660</u>	<u>2,686</u>	<u>9,088</u>
Expenditures:				
Current:				
Public Safety:				
Services and supplies	25,500	-	25,500	-
Capital outlay	<u>56,758</u>	<u>-</u>	<u>56,758</u>	<u>-</u>
Total expenditures	<u>82,258</u>	<u>-</u>	<u>82,258</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(71,284)	13,660	84,944	9,088
Fund Balance:				
Beginning of year	<u>71,284</u>	<u>72,722</u>	<u>1,438</u>	<u>63,634</u>
End of year	<u>\$ -</u>	<u>\$ 86,382</u>	<u>\$ 86,382</u>	<u>\$ 72,722</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN TOWN SPECIAL REVENUE FUND (27101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 17,825	\$ 56,877
Interest receivable	37	244
Taxes receivable	235	149
Due from other governments	<u>1,752</u>	<u>1,764</u>
 Total assets	 <u>\$ 19,849</u>	 <u>\$ 59,034</u>
 Liabilities:		
Accounts payable	\$ 266	\$ 113
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	184	147
 Fund Balance:		
Restricted for general government	<u>19,399</u>	<u>58,774</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 19,849</u>	 <u>\$ 59,034</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Property Taxes:				
Property tax	\$ 10,269	\$ 9,828	\$ (441)	\$ 8,353
Licenses and Permits:				
Gaming licenses	500	-	(500)	540
Liquor licenses	310	-	(310)	40
Total licenses and permits	810	-	(810)	580
Intergovernmental:				
Consolidated tax	9,641	9,429	(212)	9,281
Miscellaneous:				
Investment income (loss)	200	4	(196)	(448)
Total revenues	20,920	19,261	(1,659)	17,766
Expenditures:				
Current:				
General Government:				
Services and supplies	5,575	575	5,000	586
Public Safety:				
Fire Department:				
Employee benefits	1,500	-	1,500	-
Services and supplies	4,500	388	4,112	384
Total public safety	6,000	388	5,612	384
Public Works:				
Services and supplies	10,000	-	10,000	-
Culture and Recreation:				
Television:				
Salaries and wages	-	-	-	88
Employee benefits	-	-	-	28
Services and supplies	6,500	2,673	3,827	2,625
Total culture and recreation	6,500	2,673	3,827	2,741
Contingency:	843	-	843	-
Total expenditures	28,918	3,636	25,282	3,711
Excess (deficiency) of revenues over expenditures	(7,998)	15,625	23,623	14,055
Other Financing Sources (Uses):				
Operating transfers out	(55,000)	(55,000)	-	(64,000)
Net change in fund balance	(62,998)	(39,375)	23,623	(49,945)
Fund Balance:				
Beginning of year	70,633	58,774	(11,859)	108,719
End of year	\$ 7,635	\$ 19,399	\$ 11,764	\$ 58,774

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX SHERIFF
SPECIAL REVENUE FUND (27234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 17,829	\$ 15,566
Interest receivable	38	55
Due from other governments	<u>1,231</u>	<u>1,254</u>
 Total assets	 <u>\$ 19,098</u>	 <u>\$ 16,875</u>
 Liabilities:		
Accounts payable	\$ 37	\$ 1,927
 Fund Balance:		
Restricted for public safety	<u>19,061</u>	<u>14,948</u>
 Total liabilities and fund balance	 <u>\$ 19,098</u>	 <u>\$ 16,875</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety tax	\$ 6,829	\$ 6,829	\$ -	\$ 6,746
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>689</u>	<u>589</u>	<u>(21)</u>
Total revenues	<u>6,929</u>	<u>7,518</u>	<u>589</u>	<u>6,725</u>
Expenditures:				
Current:				
Public Safety:				
Services and supplies	9,000	146	8,854	2,817
Capital outlay	<u>14,631</u>	<u>3,259</u>	<u>11,372</u>	<u>1,062</u>
Total expenditures	<u>23,631</u>	<u>3,405</u>	<u>20,226</u>	<u>3,879</u>
Excess (deficiency) of revenues over expenditures	(16,702)	4,113	20,815	2,846
Fund Balance:				
Beginning of year	<u>16,702</u>	<u>14,948</u>	<u>(1,754)</u>	<u>12,102</u>
End of year	<u>\$ -</u>	<u>\$ 19,061</u>	<u>\$ 19,061</u>	<u>\$ 14,948</u>

NYE COUNTY, NEVADA
NONMAJOR-MANHATTAN TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (27235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 46,680	\$ 38,008
Interest receivable	97	133
Due from other governments	<u>1,231</u>	<u>1,254</u>
 Total assets	 <u>\$ 48,008</u>	 <u>\$ 39,395</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for public safety	<u>48,008</u>	<u>39,395</u>
 Total liabilities and fund balance	 <u>\$ 48,008</u>	 <u>\$ 39,395</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Public safety tax	\$ 6,829	\$ 6,829	\$ -	\$ 6,746
Miscellaneous:				
Investment income (loss)	<u>200</u>	<u>1,784</u>	<u>1,584</u>	<u>(176)</u>
Total revenues	7,029	8,613	1,584	6,570
Expenditures:				
Current:				
Public Safety:				
Capital outlay	<u>41,104</u>	<u>-</u>	<u>41,104</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(34,075)	8,613	42,688	6,570
Fund Balance:				
Beginning of year	<u>34,075</u>	<u>39,395</u>	<u>5,320</u>	<u>32,825</u>
End of year	<u>\$ -</u>	<u>\$ 48,008</u>	<u>\$ 48,008</u>	<u>\$ 39,395</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 5,426,049	\$ 5,094,275
Interest receivable	15,374	18,210
Taxes receivable	105,059	98,111
Due from other governments	256,601	258,272
Due from others	-	184
Prepaid items	<u>51,111</u>	<u>-</u>
 Total assets	 <u><u>\$ 5,854,194</u></u>	 <u><u>\$ 5,469,052</u></u>
 Liabilities:		
Accounts payable	\$ 142,212	\$ 105,713
Accrued payroll and benefits	<u>226,364</u>	<u>126,544</u>
 Total liabilities	 <u><u>368,576</u></u>	 <u><u>232,257</u></u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>83,182</u>	<u>77,031</u>
 Fund Balance:		
Nonspendable	51,111	-
Restricted for general government	<u>5,351,325</u>	<u>5,159,764</u>
 Total fund balance	 <u><u>5,402,436</u></u>	 <u><u>5,159,764</u></u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u><u>\$ 5,854,194</u></u>	 <u><u>\$ 5,469,052</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes	\$ 5,068,762	\$ 5,082,915	\$ 14,153	\$ 4,657,089
Licenses and permits	445,000	433,609	(11,391)	623,561
Intergovernmental	1,412,014	1,380,370	(31,644)	1,358,706
Charges for services	15,000	9,949	(5,051)	5,650
Fines and forfeitures	400	215	(185)	-
Miscellaneous	25,000	487,266	462,266	20,068
Total revenues	<u>6,966,176</u>	<u>7,394,324</u>	<u>428,148</u>	<u>6,665,074</u>
Expenditures:				
Current:				
General government	3,106,218	2,962,763	143,455	2,382,884
Public safety	2,749,827	1,936,457	813,370	2,141,891
Health	396,932	298,632	98,300	285,957
Culture and recreation	69,000	39,720	29,280	24,397
Community support	25,000	-	25,000	-
Contingency	190,409	-	190,409	-
Debt Service:				
Principal	-	3,423	(3,423)	3,322
Interest and fiscal costs	-	82	(82)	183
Total expenditures	<u>6,537,386</u>	<u>5,241,077</u>	<u>1,296,309</u>	<u>4,838,634</u>
Excess (deficiency) of revenues over expenditures	428,790	2,153,247	1,724,457	1,826,440
Other Financing Sources (Uses):				
Operating transfers out	<u>(1,800,000)</u>	<u>(1,910,575)</u>	<u>(110,575)</u>	<u>(110,555)</u>
Net change in fund balance	(1,371,210)	242,672	1,613,882	1,715,885
Fund Balance:				
Beginning of year	<u>2,376,821</u>	<u>5,159,764</u>	<u>2,782,943</u>	<u>3,443,879</u>
End of year	<u>\$ 1,005,611</u>	<u>\$ 5,402,436</u>	<u>\$ 4,396,825</u>	<u>\$ 5,159,764</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF REVENUES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 5,068,762	\$ 5,082,915	\$ 14,153	\$ 4,657,089
Licenses and Permits:				
Franchise fees	260,000	279,800	19,800	458,251
Gaming licenses	170,000	136,429	(33,571)	151,350
Liquor licenses	15,000	17,380	2,380	13,960
Total licenses and permits	445,000	433,609	(11,391)	623,561
Intergovernmental:				
Consolidated tax	1,412,014	1,380,370	(31,644)	1,358,706
Charges for Services	15,000	9,949	(5,051)	5,650
Fines and Forfeitures	400	215	(185)	-
Miscellaneous:				
Investment income (loss)	-	303,036	303,036	(13,169)
Rental	-	39,216	39,216	30,160
Donations	-	5,000	5,000	1,100
Other	25,000	140,014	115,014	1,977
Total miscellaneous	25,000	487,266	462,266	20,068
Total revenues	\$ 6,966,176	\$ 7,394,324	\$ 428,148	\$ 6,665,074

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures:				
Current:				
General Government:				
Administration:				
Salaries and wages	\$ 225,000	\$ 271,636	\$ (46,636)	\$ 202,966
Employee benefits	125,000	126,229	(1,229)	91,688
Services and supplies	700,000	383,371	316,629	302,341
Capital outlay	10,000	-	10,000	-
Total administration	<u>1,060,000</u>	<u>781,236</u>	<u>278,764</u>	<u>596,995</u>
Buildings and Grounds:				
Salaries and wages	873,605	919,082	(45,477)	778,099
Employee benefits	542,613	597,884	(55,271)	417,456
Services and supplies	530,000	664,306	(134,306)	575,032
Capital outlay	100,000	255	99,745	15,302
Total buildings and grounds	<u>2,046,218</u>	<u>2,181,527</u>	<u>(135,309)</u>	<u>1,785,889</u>
Total general government	<u>3,106,218</u>	<u>2,962,763</u>	<u>143,455</u>	<u>2,382,884</u>
Public Safety:				
Fire Department:				
Salaries and wages	1,370,000	1,058,737	311,263	1,150,316
Employee benefits	829,827	598,326	231,501	653,524
Services and supplies	450,000	279,394	170,606	303,542
Capital outlay	100,000	-	100,000	34,509
Total public safety	<u>2,749,827</u>	<u>1,936,457</u>	<u>813,370</u>	<u>2,141,891</u>
Health:				
Salaries and wages	167,205	145,025	22,180	163,845
Employee benefits	99,923	86,254	13,669	90,724
Services and supplies	129,804	67,353	62,451	31,388
Total health	<u>396,932</u>	<u>298,632</u>	<u>98,300</u>	<u>285,957</u>
Culture and Recreation:				
Television:				
Services and supplies	15,000	11,227	3,773	7,170
Capital outlay	5,000	-	5,000	-
Total television	<u>20,000</u>	<u>11,227</u>	<u>8,773</u>	<u>7,170</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL REVENUE FUND (25101)
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Culture and Recreation (Continued):				
Arena and Fair Activities:				
Salaries and wages	\$ 16,000	\$ 14,636	\$ 1,364	\$ 6,967
Employee benefits	6,000	4,631	1,369	2,045
Services and supplies	22,000	9,226	12,774	8,215
Capital outlay	5,000	-	5,000	-
Total arena and fair activities	49,000	28,493	20,507	17,227
Total culture and recreation	69,000	39,720	29,280	24,397
Community Support:				
Services and supplies	25,000	-	25,000	-
Contingency	190,409	-	190,409	-
Debt Service:				
Principal	-	3,423	(3,423)	3,322
Interest and fiscal costs	-	82	(82)	183
Total debt service	-	3,505	(3,505)	3,505
Total expenditures	\$ 6,537,386	\$ 5,241,077	\$ 1,296,309	\$ 4,838,634

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ROAD SPECIAL REVENUE FUND (25205)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Due from other governments	<u>\$ 50,155</u>	<u>\$ 55,522</u>
Liabilities:		
Due to other funds	\$ 50,155	\$ 55,522
Fund Balance:		
Restricted for public works	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 50,155</u>	<u>\$ 55,522</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Gas tax \$1.75	\$ 300,000	\$ 296,432	\$ (3,568)	\$ 309,322
Expenditures:				
Current:				
Public Works:				
Services and supplies	-	-	-	-
Excess (deficiency) of revenues over expenditures	300,000	296,432	(3,568)	309,322
Other Financing Sources (Uses):				
Operating transfers out	(300,000)	(296,432)	3,568	(309,322)
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, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 719,133	\$ 708,818
Interest receivable	<u>1,430</u>	<u>2,288</u>
Total assets	<u>\$ 720,563</u>	<u>\$ 711,106</u>
Liabilities:		
Accounts payable	\$ 213	\$ 100
Accrued payroll and benefits	<u>14,941</u>	<u>3,436</u>
Total liabilities	15,154	3,536
Fund Balance:		
Committed for general government	<u>705,409</u>	<u>707,570</u>
Total liabilities and fund balance	<u>\$ 720,563</u>	<u>\$ 711,106</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Licenses and Permits	\$ 155,000	\$ 196,759	\$ 41,759	\$ 136,153
Miscellaneous:				
Investment income (loss)	<u>2,000</u>	<u>27,341</u>	<u>25,341</u>	<u>(8,006)</u>
Total revenues	<u>157,000</u>	<u>224,100</u>	<u>67,100</u>	<u>128,147</u>
Expenditures:				
Current:				
General Government:				
Salaries and wages	175,000	119,192	55,808	117,432
Employee benefits	100,000	64,714	35,286	68,435
Services and supplies	188,707	15,013	173,694	16,417
Capital outlay	<u>350,000</u>	<u>27,342</u>	<u>322,658</u>	<u>-</u>
Total expenditures	<u>813,707</u>	<u>226,261</u>	<u>587,446</u>	<u>202,284</u>
Excess (deficiency) of revenues over expenditures	(656,707)	(2,161)	654,546	(74,137)
Fund Balance:				
Beginning of year	<u>656,707</u>	<u>707,570</u>	<u>50,863</u>	<u>781,707</u>
End of year	<u>\$ -</u>	<u>\$ 705,409</u>	<u>\$ 705,409</u>	<u>\$ 707,570</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP SWIMMING POOL SPECIAL REVENUE FUND (25274)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 461,053	\$ 394,168
Interest receivable	982	1,437
Taxes receivable	3,871	3,608
Due from other governments	<u>20,268</u>	<u>20,401</u>
 Total assets	 <u>\$ 486,174</u>	 <u>\$ 419,614</u>
 Liabilities:		
Accounts payable	\$ 9,888	\$ 4,708
Accrued payroll and benefits	<u>15,661</u>	<u>9,301</u>
 Total liabilities	 25,549	 14,009
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	3,064	2,832
 Fund Balance:		
Restricted for culture and recreation	<u>457,561</u>	<u>402,773</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 486,174</u>	 <u>\$ 419,614</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 186,562	\$ 187,010	\$ 448	\$ 171,279
Intergovernmental:				
Consolidated tax	111,510	109,034	(2,476)	107,323
Grant	-	2,500	2,500	2,500
Total intergovernmental	111,510	111,534	24	109,823
Charges for Services:				
Pool receipts	7,500	11,421	3,921	9,884
Miscellaneous:				
Investment income (loss)	(8,500)	17,519	26,019	(150)
Other	2,500	-	(2,500)	-
Total miscellaneous	(6,000)	17,519	23,519	(150)
Total revenues	299,572	327,484	27,912	290,836
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	155,000	155,657	(657)	140,960
Employee benefits	48,500	20,792	27,708	19,498
Services and supplies	80,000	96,247	(16,247)	73,593
Capital outlay	140,000	-	140,000	11,244
Total expenditures	423,500	272,696	150,804	245,295
Excess (deficiency) of revenues over expenditures	(123,928)	54,788	178,716	45,541
Fund Balance:				
Beginning of year	165,800	402,773	236,973	357,232
End of year	\$ 41,872	\$ 457,561	\$ 415,689	\$ 402,773

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP STATE ROOM TAX SPECIAL REVENUE FUND (25220)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 172,222	\$ 141,430
Interest receivable	359	483
Taxes receivable	<u>5,398</u>	<u>5,682</u>
 Total assets	 <u>\$ 177,979</u>	 <u>\$ 147,595</u>
 Liabilities:		
Accounts payable	\$ 5,560	\$ 4,896
Accrued payroll and benefits	<u>5,691</u>	<u>5,691</u>
 Total liabilities	 11,251	 10,587
 Fund Balance:		
Restricted for community support	<u>166,728</u>	<u>137,008</u>
 Total liabilities and fund balance	 <u>\$ 177,979</u>	 <u>\$ 147,595</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 65,500	\$ 79,645	\$ 14,145	\$ 84,063
Intergovernmental:				
Grants	25,000	-	(25,000)	8,475
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>6,714</u>	<u>6,614</u>	<u>(128)</u>
Total revenues	<u>90,600</u>	<u>86,359</u>	<u>(4,241)</u>	<u>92,410</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	2,000	-	2,000	-
Employee benefits	750	-	750	-
Services and supplies	<u>126,782</u>	<u>56,639</u>	<u>70,143</u>	<u>33,884</u>
Total expenditures	<u>129,532</u>	<u>56,639</u>	<u>72,893</u>	<u>33,884</u>
Excess (deficiency) of revenues over expenditures	(38,932)	29,720	68,652	58,526
Fund Balance:				
Beginning of year	<u>38,932</u>	<u>137,008</u>	<u>98,076</u>	<u>78,482</u>
End of year	<u>\$ -</u>	<u>\$ 166,728</u>	<u>\$ 166,728</u>	<u>\$ 137,008</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FAIRGROUNDS ROOM TAX SPECIAL REVENUE FUND (25414)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 3,944,148	\$ 3,579,738
Interest receivable	8,071	12,098
Taxes receivable	<u>17,273</u>	<u>18,183</u>
 Total assets	 <u>\$ 3,969,492</u>	 <u>\$ 3,610,019</u>
 Liabilities:		
Accounts payable	\$ 441	\$ 6,288
Accrued payroll and benefits	<u>1,678</u>	<u>1,066</u>
 Total liabilities	 2,119	 7,354
 Fund Balance:		
Restricted for community support	<u>3,967,373</u>	<u>3,602,665</u>
 Total liabilities and fund balance	 <u>\$ 3,969,492</u>	 <u>\$ 3,610,019</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 200,000	\$ 254,866	\$ 54,866	\$ 269,002
Licenses and Permits:				
Fireworks fees	141,000	190,700	49,700	177,500
Intergovernmental:				
Grant	-	-	-	500
Miscellaneous:				
Investment income (loss)	2,000	150,297	148,297	(21,873)
Total revenues	<u>343,000</u>	<u>595,863</u>	<u>252,863</u>	<u>425,129</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	50,000	30,072	19,928	43,567
Employee benefits	15,000	7,960	7,040	9,149
Services and supplies	100,000	25,974	74,026	19,645
Capital outlay	<u>3,504,402</u>	<u>167,149</u>	<u>3,337,253</u>	<u>63,505</u>
Total expenditures	<u>3,669,402</u>	<u>231,155</u>	<u>3,438,247</u>	<u>135,866</u>
Excess (deficiency) of revenues over expenditures	(3,326,402)	364,708	3,691,110	289,263
Fund Balance:				
Beginning of year	<u>3,326,402</u>	<u>3,602,665</u>	<u>276,263</u>	<u>3,313,402</u>
End of year	<u>\$ -</u>	<u>\$ 3,967,373</u>	<u>\$ 3,967,373</u>	<u>\$ 3,602,665</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOURISM ROOM TAX SPECIAL REVENUE FUND (25222)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,193,449	\$ 960,199
Interest receivable	2,460	3,215
Taxes receivable	<u>34,546</u>	<u>36,366</u>
 Total assets	 <u>\$ 1,230,455</u>	 <u>\$ 999,780</u>
 Liabilities:		
Accounts payable	\$ 8,521	\$ 12,350
Accrued payroll and benefits	<u>40,458</u>	<u>4,600</u>
 Total liabilities	 48,979	 16,950
 Fund Balance:		
Restricted for community support	<u>1,181,476</u>	<u>982,830</u>
 Total liabilities and fund balance	 <u>\$ 1,230,455</u>	 <u>\$ 999,780</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Room tax	\$ 400,000	\$ 509,731	\$ 109,731	\$ 538,005
Miscellaneous:				
Investment income (loss)	2,000	44,741	42,741	(2,268)
Other	-	5,199	5,199	17,375
Total miscellaneous	<u>2,000</u>	<u>49,940</u>	<u>47,940</u>	<u>15,107</u>
Total revenues	<u>402,000</u>	<u>559,671</u>	<u>157,671</u>	<u>553,112</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	200,000	131,285	68,715	102,948
Employee benefits	120,000	60,191	59,809	42,095
Service and supplies	395,000	167,975	227,025	135,161
Capital outlay	<u>370,996</u>	-	<u>370,996</u>	-
Total community support	<u>1,085,996</u>	<u>359,451</u>	<u>726,545</u>	<u>280,204</u>
Debt Service:				
Principal	-	1,537	(1,537)	1,492
Interest and fiscal costs	<u>-</u>	<u>37</u>	<u>(37)</u>	<u>82</u>
Total debt service	<u>-</u>	<u>1,574</u>	<u>(1,574)</u>	<u>1,574</u>
Total expenditures	<u>1,085,996</u>	<u>361,025</u>	<u>724,971</u>	<u>281,778</u>
Excess (deficiency) of revenues over expenditures	(683,996)	198,646	882,642	271,334
Fund Balance:				
Beginning of year	<u>683,996</u>	<u>982,830</u>	<u>298,834</u>	<u>711,496</u>
End of year	<u>\$ -</u>	<u>\$ 1,181,476</u>	<u>\$ 1,181,476</u>	<u>\$ 982,830</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP ECONOMIC DEVELOPMENT ROOM TAX SPECIAL REVENUE FUND (25221)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 553,386	\$ 505,409
Interest receivable	<u>1,154</u>	<u>1,782</u>
 Total assets	 <u>\$ 554,540</u>	 <u>\$ 507,191</u>
 Liabilities:		
Accrued payroll and benefits	\$ -	\$ -
 Fund Balance:		
Restricted for community support	<u>554,540</u>	<u>507,191</u>
 Total liabilities and fund balance	 <u>\$ 554,540</u>	 <u>\$ 507,191</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 5,000	\$ 22,349	\$ 17,349	\$ (3,051)
Donations	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total revenues	<u>30,000</u>	<u>47,349</u>	<u>17,349</u>	<u>21,949</u>
Expenditures:				
Current:				
Community Support:				
Salaries and wages	2,000	-	2,000	-
Employee benefits	750	-	750	-
Services and supplies	200,000	-	200,000	-
Capital outlay	<u>274,942</u>	<u>-</u>	<u>274,942</u>	<u>-</u>
Total expenditures	<u>477,692</u>	<u>-</u>	<u>477,692</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(447,692)	47,349	495,041	21,949
Fund Balance:				
Beginning of year	<u>447,692</u>	<u>507,191</u>	<u>59,499</u>	<u>485,242</u>
End of year	<u>\$ -</u>	<u>\$ 554,540</u>	<u>\$ 554,540</u>	<u>\$ 507,191</u>

	2024	2023
Assets:		
Pooled cash and investments	\$ 256,949	\$ 192,878
Interest receivable	531	673
Taxes receivable	<u>4,319</u>	<u>4,546</u>
Total assets	<u>\$ 261,799</u>	<u>\$ 198,097</u>
Liabilities:		
Accounts payable	\$ 11,787	\$ 7,290
Fund Balance:		
Restricted for culture and recreation	<u>250,012</u>	<u>190,805</u>
Total liabilities and fund balance	<u>\$ 261,799</u>	<u>\$ 198,097</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 50,000	\$ 63,716	\$ 13,716	\$ 67,251
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>9,403</u>	<u>8,903</u>	<u>(378)</u>
Total revenues	<u>50,500</u>	<u>73,119</u>	<u>22,619</u>	<u>66,873</u>
Expenditures:				
Current:				
Culture and Recreation:				
Salaries and wages	1,000	-	1,000	-
Employee benefits	500	-	500	-
Service and supplies	47,002	13,912	33,090	18,070
Capital outlay	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>-</u>
Total expenditures	<u>138,502</u>	<u>13,912</u>	<u>124,590</u>	<u>18,070</u>
Excess (deficiency) of revenues over expenditures	(88,002)	59,207	147,209	48,803
Fund Balance:				
Beginning of year	<u>88,002</u>	<u>190,805</u>	<u>102,803</u>	<u>142,002</u>
End of year	<u>\$ -</u>	<u>\$ 250,012</u>	<u>\$ 250,012</u>	<u>\$ 190,805</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP ARENA ROOM TAX SPECIAL REVENUE FUND (25224)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 517,002	\$ 444,230
Interest receivable	1,073	1,549
Taxes receivable	<u>4,318</u>	<u>4,546</u>
 Total assets	 <u><u>\$ 522,393</u></u>	 <u><u>\$ 450,325</u></u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for culture and recreation	<u>522,393</u>	<u>450,325</u>
 Total liabilities and fund balance	 <u><u>\$ 522,393</u></u>	 <u><u>\$ 450,325</u></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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room tax	\$ 50,000	\$ 63,716	\$ 13,716	\$ 67,251
Miscellaneous:				
Investment income (loss)	<u>2,500</u>	<u>19,702</u>	<u>17,202</u>	<u>(2,305)</u>
Total revenues	<u>52,500</u>	<u>83,418</u>	<u>30,918</u>	<u>64,946</u>
Expenditures:				
Current:				
Culture and Recreation:				
Services and supplies	25,000	-	25,000	841
Capital outlay	<u>410,720</u>	<u>11,350</u>	<u>399,370</u>	<u>-</u>
Total expenditures	<u>435,720</u>	<u>11,350</u>	<u>424,370</u>	<u>841</u>
Excess (deficiency) of revenues over expenditures	(383,220)	72,068	455,288	64,105
Fund Balance:				
Beginning of year	<u>383,220</u>	<u>450,325</u>	<u>67,105</u>	<u>386,220</u>
End of year	<u>\$ -</u>	<u>\$ 522,393</u>	<u>\$ 522,393</u>	<u>\$ 450,325</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FALL FESTIVAL SPECIAL REVENUE FUND (25217)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets		
Pooled cash and investments	\$ 92,012	\$ 99,536
Interest receivable	98	162
Due from others	<u>3,910</u>	<u>5,200</u>
 Total assets	 <u>\$ 96,020</u>	 <u>\$ 104,898</u>
 Liabilities		
Accrued payroll and benefits	\$ -	\$ -
 Fund Balance:		
Committed for culture and recreation	<u>96,020</u>	<u>104,898</u>
 Total liabilities and fund balance	 <u>\$ 96,020</u>	 <u>\$ 104,898</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Charges for Services:				
Event sales/fees	\$ 135,000	\$ 144,778	\$ 9,778	\$ 124,706
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>1,922</u>	<u>1,922</u>	<u>(373)</u>
Total revenues	135,000	146,700	11,700	124,333
Expenditures:				
Current:				
Culture and Recreation:				
Services and supplies	<u>219,096</u>	<u>155,578</u>	<u>63,518</u>	<u>125,331</u>
Excess (deficiency) of revenues over expenditures	(84,096)	(8,878)	75,218	(998)
Fund Balance:				
Beginning of year	<u>84,096</u>	<u>104,898</u>	<u>20,802</u>	<u>105,896</u>
End of year	<u>\$ -</u>	<u>\$ 96,020</u>	<u>\$ 96,020</u>	<u>\$ 104,898</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY SPECIAL REVENUE FUND (25272)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 178,729	\$ 95,662
Interest receivable	<u>164</u>	<u>377</u>
 Total assets	 <u>\$ 178,893</u>	 <u>\$ 96,039</u>
 Liabilities:		
Accounts payable	\$ 1,085	\$ 809
Accrued payroll and benefits	<u>206</u>	<u>588</u>
 Total liabilities	 1,291	 1,397
 Fund Balance:		
Committed for health	<u>177,602</u>	<u>94,642</u>
 Total liabilities and fund balance	 <u>\$ 178,893</u>	 <u>\$ 96,039</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Cemetery receipts	\$ 10,000	\$ 14,498	\$ 4,498	\$ 10,288
Miscellaneous:				
Investment income (loss)	<u>100</u>	<u>2,573</u>	<u>2,473</u>	<u>(11,590)</u>
Total revenue	<u>10,100</u>	<u>17,071</u>	<u>6,971</u>	<u>(1,302)</u>
Expenditures:				
Current:				
Health:				
Salaries and wages	15,000	9,283	5,717	7,938
Employee benefits	5,000	2,791	2,209	2,173
Services and supplies	25,000	17,142	7,858	10,980
Capital outlay	<u>141,842</u>	<u>4,895</u>	<u>136,947</u>	<u>501,007</u>
Total expenditures	<u>186,842</u>	<u>34,111</u>	<u>152,731</u>	<u>522,098</u>
Excess (deficiency) of revenues over expenditures	(176,742)	(17,040)	159,702	(523,400)
Other Financing Sources (Uses):				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(76,742)	82,960	159,702	(523,400)
Fund Balance:				
Beginning of year	<u>76,742</u>	<u>94,642</u>	<u>17,900</u>	<u>618,042</u>
End of year	<u>\$ -</u>	<u>\$ 177,602</u>	<u>\$ 177,602</u>	<u>\$ 94,642</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP CEMETERY PERPETUAL SPECIAL REVENUE FUND (25273)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 218,078	\$ 202,118
Interest receivable	<u>454</u>	<u>705</u>
 Total assets	 <u>\$ 218,532</u>	 <u>\$ 202,823</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Committed for health	<u>218,532</u>	<u>202,823</u>
 Total liabilities and fund balance	 <u>\$ 218,532</u>	 <u>\$ 202,823</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Charges for Services:				
Cemetery receipts	\$ 5,200	\$ 7,141	\$ 1,941	\$ 5,067
Miscellaneous:				
Investment income (loss)	<u>500</u>	<u>8,568</u>	<u>8,068</u>	<u>(1,499)</u>
Total revenues	<u>5,700</u>	<u>15,709</u>	<u>10,009</u>	<u>3,568</u>
Expenditures:				
Current:				
Health:				
Services and supplies	7,255	-	7,255	-
Capital Outlay	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Total Expenses	<u>207,255</u>	<u>-</u>	<u>207,255</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(201,555)	15,709	217,264	3,568
Fund Balance:				
Beginning of year	<u>201,555</u>	<u>202,823</u>	<u>1,268</u>	<u>199,255</u>
End of year	<u>\$ -</u>	<u>\$ 218,532</u>	<u>\$ 218,532</u>	<u>\$ 202,823</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - PAHRUMP PARKS IMPACT FEE SPECIAL REVENUE FUND (25252)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 568,746	\$ 470,842
Interest receivable	<u>1,017</u>	<u>896</u>
Total assets	<u>\$ 569,763</u>	<u>\$ 471,738</u>
Liabilities:		
Accounts payable	\$ 309	\$ -
Fund Balance:		
Restricted for culture and recreation	<u>569,454</u>	<u>471,738</u>
Total liabilities and fund balance	<u>\$ 569,763</u>	<u>\$ 471,738</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 135,000	\$ 81,336	\$ (53,664)	\$ 90,184
Miscellaneous:				
Investment income (loss)	<u>2,000</u>	<u>16,689</u>	<u>14,689</u>	<u>(1,984)</u>
Total revenues	137,000	98,025	(38,975)	88,200
Expenditures:				
Current:				
Culture and Recreation:				
Capital outlay	<u>569,667</u>	<u>309</u>	<u>569,358</u>	<u>4,129</u>
Excess (deficiency) of revenues over expenditures	(432,667)	97,716	530,383	84,071
Fund Balance:				
Beginning of year	<u>432,667</u>	<u>471,738</u>	<u>39,071</u>	<u>387,667</u>
End of year	<u>\$ -</u>	<u>\$ 569,454</u>	<u>\$ 569,454</u>	<u>\$ 471,738</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP FIRE IMPACT FEE SPECIAL REVENUE FUND (25251)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 190,068	\$ 153,568
Interest receivable	<u>268</u>	<u>14</u>
Total assets	<u>\$ 190,336</u>	<u>\$ 153,582</u>
Liabilities:		
Accounts payable	\$ 2,500	\$ 110
Fund Balance:		
Restricted for public safety	<u>187,836</u>	<u>153,472</u>
Total liabilities and fund balance	<u>\$ 190,336</u>	<u>\$ 153,582</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Licenses and Permits	\$ 90,000	\$ 62,061	\$ (27,939)	\$ 59,130
Miscellaneous:				
Investment income (loss)	<u>1,500</u>	<u>2,763</u>	<u>1,263</u>	<u>(6,486)</u>
Total revenues	<u>91,500</u>	<u>64,824</u>	<u>(26,676)</u>	<u>52,644</u>
Expenditures:				
Current:				
Public Safety:				
Capital outlay	<u>91,500</u>	<u>30,460</u>	<u>61,040</u>	<u>267,372</u>
Excess (deficiency) of revenues over expenditures	-	34,364	34,364	(214,728)
Fund Balance:				
Beginning of year	<u>-</u>	<u>153,472</u>	<u>153,472</u>	<u>368,200</u>
End of year	<u>\$ -</u>	<u>\$ 187,836</u>	<u>\$ 187,836</u>	<u>\$ 153,472</u>

NYE COUNTY, NEVADA
NONMAJOR-PAHRUMP TOWN PUBLIC SAFETY SALES TAX SHERIFF SPECIAL REVENUE FUND (25234)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 1,177,865	\$ 1,124,652
Interest receivable	3,170	3,738
Due from other governments	<u>370,792</u>	<u>378,181</u>
 Total assets	 <u>\$ 1,551,827</u>	 <u>\$ 1,506,571</u>
 Liabilities:		
Accounts payable	\$ 15,036	\$ 21,444
Accrued payroll and benefits	<u>32,395</u>	<u>45,796</u>
 Total liabilities	 47,431	 67,240
 Fund Balance:		
Restricted for public safety	<u>1,504,396</u>	<u>1,439,331</u>
 Total liabilities and fund balance	 <u>\$ 1,551,827</u>	 <u>\$ 1,506,571</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 2,059,657	\$ 2,058,402	\$ (1,255)	\$ 2,072,921
Miscellaneous:				
Investment income (loss)	-	62,278	62,278	3,353
Other income - refund	-	1,239	1,239	-
Total miscellaneous	-	63,517	63,517	3,353
 Total revenues	 2,059,657	 2,121,919	 62,262	 2,076,274
Expenditures:				
Current:				
Public Safety:				
Salaries and wages	750,000	693,760	56,240	766,182
Employee benefits	650,000	531,214	118,786	518,454
Services and supplies	510,890	59,255	451,635	64,140
Capital outlay	1,150,000	772,625	377,375	299,400
Total expenditures	3,060,890	2,056,854	1,004,036	1,648,176
 Excess (deficiency) of revenues over expenditures	 (1,001,233)	 65,065	 1,066,298	 428,098
Fund Balance:				
Beginning of year	1,001,233	1,439,331	438,098	1,011,233
 End of year	 \$ -	 \$ 1,504,396	 \$ 1,504,396	 \$ 1,439,331

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 5,732,706	\$ 5,671,240
Interest receivable	11,480	19,724
Due from other governments	<u>370,792</u>	<u>378,181</u>
 Total assets	 <u><u>\$ 6,114,978</u></u>	 <u><u>\$ 6,069,145</u></u>
 Liabilities:		
Accounts payable	\$ 24,998	\$ 17,602
Accrued payroll and benefits	<u>78,276</u>	<u>43,716</u>
 Total liabilities	 103,274	 61,318
 Fund Balance:		
Restricted for public safety	<u>6,011,704</u>	<u>6,007,827</u>
 Total liabilities and fund balance	 <u><u>\$ 6,114,978</u></u>	 <u><u>\$ 6,069,145</u></u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN PUBLIC SAFETY SALES TAX FIRE SPECIAL REVENUE FUND (25235)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Intergovernmental:				
Public safety sales tax	\$ 2,059,657	\$ 2,058,402	\$ (1,255)	\$ 2,072,921
Miscellaneous:				
Investment income (loss)	<u>-</u>	<u>228,171</u>	<u>228,171</u>	<u>(33,041)</u>
Total revenues	<u>2,059,657</u>	<u>2,286,573</u>	<u>226,916</u>	<u>2,039,880</u>
 Expenditures:				
Current:				
Public Safety:				
Salaries and wages	950,000	1,056,772	(106,772)	622,818
Employee benefits	695,000	602,774	92,226	359,383
Services and supplies	150,000	231,879	(81,879)	111,264
Capital outlay	<u>4,800,000</u>	<u>391,271</u>	<u>4,408,729</u>	<u>310,038</u>
Total expenditures	<u>6,595,000</u>	<u>2,282,696</u>	<u>4,312,304</u>	<u>1,403,503</u>
 Excess (deficiency) of revenues over expenditures	 (4,535,343)	 3,877	 4,539,220	 636,377
 Fund Balance:				
Beginning of year	<u>5,475,850</u>	<u>6,007,827</u>	<u>531,977</u>	<u>5,371,450</u>
 End of year	<u>\$ 940,507</u>	<u>\$ 6,011,704</u>	<u>\$ 5,071,197</u>	<u>\$ 6,007,827</u>

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

JUNE 30, 2024

(With Comparative Actual Amounts for June 30, 2023)

	Stabilization	Compensated Absences	Totals	
			2024	2023
Assets:				
Pooled cash and investments	\$ 700,000	\$ 405,961	\$ 1,105,961	\$ 1,059,653
Interest receivable	<u>-</u>	<u>753</u>	<u>753</u>	<u>1,580</u>
Total assets	<u>\$ 700,000</u>	<u>\$ 406,714</u>	<u>\$ 1,106,714</u>	<u>\$ 1,061,233</u>
Liabilities:				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:				
Restricted for:				
Fund stabilization NRS 354.6115	700,000	-	700,000	700,000
Committed for:				
General government	<u>-</u>	<u>406,714</u>	<u>406,714</u>	<u>361,233</u>
Total fund balance	<u>700,000</u>	<u>406,714</u>	<u>1,106,714</u>	<u>1,061,233</u>
Total liabilities and fund balance	<u>\$ 700,000</u>	<u>\$ 406,714</u>	<u>\$ 1,106,714</u>	<u>\$ 1,061,233</u>

NYE COUNTY, NEVADA
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED AS PART OF THE
GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Stabilization	Compensated Absences	Totals 2024	2023
Revenues:				
Miscellaneous	\$ -	\$ 24,244	\$ 24,244	\$ (4,264)
Expenditures:				
Current:				
General government:	-	78,763	78,763	375,351
Excess (deficiency) of revenues over expenditures	-	(54,519)	(54,519)	(379,615)
Other Financing Sources (Uses):				
Operating transfers in	-	100,000	100,000	300,000
Net change in fund balance	-	45,481	45,481	(79,615)
Fund Balance:				
Beginning of year	700,000	361,233	1,061,233	1,140,848
End of year	<u>\$ 700,000</u>	<u>\$ 406,714</u>	<u>\$ 1,106,714</u>	<u>\$ 1,061,233</u>

**NYE COUNTY, NEVADA
STABILIZATION (10201)
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023**

	2024	2023
Assets:		
Pooled cash and investments	<u>\$ 700,000</u>	<u>\$ 700,000</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for:		
Fund stabilization NRS 354.6115	<u>700,000</u>	<u>700,000</u>
Total liabilities and fund balance	<u>\$ 700,000</u>	<u>\$ 700,000</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	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>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Net change in fund balance	(700,000)	-	700,000	150,000
Fund Balance:				
Beginning of year	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>550,000</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ 700,000</u></u>	<u><u>\$ 700,000</u></u>	<u><u>\$ 700,000</u></u>

NYE COUNTY, NEVADA
COMPENSATED ABSENCES (10202)
INTERNALLY REPORTED (BUDGETARY BASIS) FUND REPORTED
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 405,961	\$ 359,653
Interest receivable	<u>753</u>	<u>1,580</u>
 Total assets	 <u>\$ 406,714</u>	 <u>\$ 361,233</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Committed for general government	<u>406,714</u>	<u>361,233</u>
 Total liabilities and fund balance	 <u>\$ 406,714</u>	 <u>\$ 361,233</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Budget	2024 Actual	Variance- Positive (Negative)	2023 Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ 24,244	\$ 24,244	\$ (4,264)
Expenditures:				
Current:				
General Government:				
Salaries	<u>300,848</u>	<u>78,763</u>	<u>222,085</u>	<u>375,351</u>
Excess (deficiency) of revenues over expenditures	(300,848)	(54,519)	246,329	(379,615)
Other Financing Sources (Uses):				
Operating transfers in	<u>140,000</u>	<u>100,000</u>	<u>(40,000)</u>	<u>150,000</u>
Net change in fund balance	(160,848)	45,481	206,329	(229,615)
Fund Balance:				
Beginning of year	<u>160,848</u>	<u>361,233</u>	<u>200,385</u>	<u>590,848</u>
End of year	<u>\$ -</u>	<u>\$ 406,714</u>	<u>\$ 406,714</u>	<u>\$ 361,233</u>

NYE COUNTY, NEVADA
NONMAJOR - COUNTY DEBT SERVICE FUND (10391)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 51,113	\$ 20,392
Interest receivable	<u>76</u>	<u>-</u>
Total assets	<u>\$ 51,189</u>	<u>\$ 20,392</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for debt service	<u>51,189</u>	<u>20,392</u>
Total liabilities and fund balance	<u>\$ 51,189</u>	<u>\$ 20,392</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ -	\$ 30,798	\$ 30,798	\$ (152)
Interest subsidy	<u>110,575</u>	<u>-</u>	<u>(110,575)</u>	<u>-</u>
Total miscellaneous	<u>110,575</u>	<u>30,798</u>	<u>(79,777)</u>	<u>(152)</u>
Expenditures:				
Debt service:				
Principal	1,717,502	1,788,785	(71,283)	1,817,867
Interest and fiscal costs	<u>537,282</u>	<u>614,735</u>	<u>(77,453)</u>	<u>600,094</u>
Total expenditures	<u>2,254,784</u>	<u>2,403,520</u>	<u>(148,736)</u>	<u>2,417,961</u>
Excess (deficiency) of revenues over expenditures	(2,144,209)	(2,372,722)	(228,513)	(2,418,113)
Other Financing Sources (Uses):				
Operating transfers in	<u>2,144,209</u>	<u>2,403,519</u>	<u>259,310</u>	<u>2,324,865</u>
Net change in fund balance	-	30,797	30,797	(93,248)
Fund Balance:				
Beginning of year	<u>69,970</u>	<u>20,392</u>	<u>(49,578)</u>	<u>113,640</u>
End of year	<u>\$ 69,970</u>	<u>\$ 51,189</u>	<u>\$ (18,781)</u>	<u>\$ 20,392</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

June 30, 2024

(With Comparative Actual Amounts for June 30, 2023)

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Assets:					
Pooled cash and investments	\$ 542,962	\$ 496,409	\$ 630,009	\$ 264,167	\$ 225,834
Interest receivable	1,252	-	1,246	525	468
Taxes receivable	12,420	-	-	-	1,905
Due from others	-	-	-	-	-
Prepaid items	-	-	-	-	-
 Total assets	 <u>\$ 556,634</u>	 <u>\$ 496,409</u>	 <u>\$ 631,255</u>	 <u>\$ 264,692</u>	 <u>\$ 228,207</u>
 Liabilities:					
Accounts payable	\$ 3,000	\$ -	\$ 5,262	\$ -	\$ -
 Deferred Inflows of Resources:					
Unavailable revenue - taxes	<u>5,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for capital projects	<u>547,726</u>	<u>496,409</u>	<u>625,993</u>	<u>264,692</u>	<u>228,207</u>
 Total fund balance	 <u>547,726</u>	 <u>496,409</u>	 <u>625,993</u>	 <u>264,692</u>	 <u>228,207</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 556,634</u>	 <u>\$ 496,409</u>	 <u>\$ 631,255</u>	 <u>\$ 264,692</u>	 <u>\$ 228,207</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2024	Totals 2023
\$ 32,660	\$ 37,685	\$ 3,305,622	\$ 137,250	\$ 21,140	\$ 20,959	\$ 5,714,697	\$ 4,944,106
-	75	3,998	240	44	44	7,892	15,712
-	-	-	-	-	-	14,325	16,115
-	-	-	-	-	-	-	41,602
-	-	-	-	-	-	-	37,967
<u>\$ 32,660</u>	<u>\$ 37,760</u>	<u>\$ 3,309,620</u>	<u>\$ 137,490</u>	<u>\$ 21,184</u>	<u>\$ 21,003</u>	<u>\$ 5,736,914</u>	<u>\$ 5,055,502</u>
\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ 8,319	\$ 295,033
-	-	-	-	-	-	5,908	6,213
-	-	-	-	-	-	-	37,967
<u>32,660</u>	<u>37,760</u>	<u>3,309,563</u>	<u>137,490</u>	<u>21,184</u>	<u>21,003</u>	<u>5,722,687</u>	<u>4,716,289</u>
<u>32,660</u>	<u>37,760</u>	<u>3,309,563</u>	<u>137,490</u>	<u>21,184</u>	<u>21,003</u>	<u>5,722,687</u>	<u>4,754,256</u>
<u>\$ 32,660</u>	<u>\$ 37,760</u>	<u>\$ 3,309,620</u>	<u>\$ 137,490</u>	<u>\$ 21,184</u>	<u>\$ 21,003</u>	<u>\$ 5,736,914</u>	<u>\$ 5,055,502</u>

NYE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	County Special Ad Valorem	Bond Proceeds	Beatty	Beatty Special Ad Valorem	Beatty Room Tax
Revenues:					
Taxes	\$ 437,141	\$ -	\$ -	\$ -	\$ 26,945
Intergovernmental	104	-	-	-	-
Miscellaneous	<u>24,997</u>	<u>614</u>	<u>24,174</u>	<u>9,497</u>	<u>8,699</u>
Total revenues	<u>462,242</u>	<u>614</u>	<u>24,174</u>	<u>9,497</u>	<u>35,644</u>
Expenditures:					
Current:					
Intergovernmental	36,982	-	-	-	-
Capital projects	123,484	130,657	20,038	20,148	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>160,466</u>	<u>130,657</u>	<u>20,038</u>	<u>20,148</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>301,776</u>	<u>(130,043)</u>	<u>4,136</u>	<u>(10,651)</u>	<u>35,644</u>
Other Financing Sources (Uses):					
Operating transfers in	-	-	32,878	12,764	-
Operating transfers out	<u>(39,080)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(39,080)</u>	<u>-</u>	<u>32,878</u>	<u>12,764</u>	<u>-</u>
Net change in fund balance	262,696	(130,043)	37,014	2,113	35,644
Fund Balance:					
Beginning of year	<u>285,030</u>	<u>626,452</u>	<u>588,979</u>	<u>262,579</u>	<u>192,563</u>
End of year	<u>\$ 547,726</u>	<u>\$ 496,409</u>	<u>\$ 625,993</u>	<u>\$ 264,692</u>	<u>\$ 228,207</u>

Gabbs Special Ad Valorem	Manhattan Special Ad Valorem	Pahrump Pahrump	Pahrump Special Ad Valorem	Pahrump TV Construction	Pahrump Arena	Totals 2024	2023
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,086	\$ 445,417
-	-	-	-	-	-	104	25,105
(423)	1,531	82,652	3,964	839	6,561	163,105	2,722
(423)	1,531	82,652	3,964	839	6,561	627,295	473,244
-	-	-	-	-	-	36,982	35,334
274,700	-	502,359	-	-	65,000	1,136,386	1,915,408
-	-	-	-	-	-	-	110,818
-	-	-	-	-	-	-	3,579
274,700	-	502,359	-	-	65,000	1,173,368	2,065,139
(275,123)	1,531	(419,707)	3,964	839	(58,439)	(546,073)	(1,591,895)
152,098	1,836	1,400,000	22,382	-	-	1,621,958	71,194
-	(5,722)	(62,652)	-	-	-	(107,454)	(37,339)
152,098	(3,886)	1,337,348	22,382	-	-	1,514,504	33,855
(123,025)	(2,355)	917,641	26,346	839	(58,439)	968,431	(1,558,040)
155,685	40,115	2,391,922	111,144	20,345	79,442	4,754,256	6,312,296
\$ 32,660	\$ 37,760	\$ 3,309,563	\$ 137,490	\$ 21,184	\$ 21,003	\$ 5,722,687	\$ 4,754,256

NYE COUNTY, NEVADA
NONMAJOR - COUNTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND (10402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 542,962	\$ 255,178
Interest receivable	1,252	1,984
Taxes receivable	12,420	14,149
Due from others	-	41,602
Prepaid items	<u>-</u>	<u>37,967</u>
 Total assets	 <u>\$ 556,634</u>	 <u>\$ 350,880</u>
 Liabilities:		
Accounts payable	<u>\$ 3,000</u>	<u>\$ 59,637</u>
 Deferred Inflows of Resources:		
Unavailable revenue - taxes	<u>5,908</u>	<u>6,213</u>
 Fund Balance:		
Nonspendable	-	37,967
Restricted for capital projects	<u>547,726</u>	<u>247,063</u>
 Total fund balance	 <u>547,726</u>	 <u>285,030</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 556,634</u>	 <u>\$ 350,880</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	
	Budget	Actual	Positive (Negative)	2023 Actual
Revenues:				
Taxes:				
Property tax	\$ 407,473	\$ 423,550	\$ 16,077	\$ 406,420
Net proceeds of mines	<u>1,316</u>	<u>13,591</u>	<u>12,275</u>	<u>11,236</u>
Total taxes	<u>408,789</u>	<u>437,141</u>	<u>28,352</u>	<u>417,656</u>
Intergovernmental:				
Grant	-	-	-	24,993
Fish and wildlife	<u>-</u>	<u>104</u>	<u>104</u>	<u>112</u>
Total intergovernmental	<u>-</u>	<u>104</u>	<u>104</u>	<u>25,105</u>
Miscellaneous:				
Investment income (loss)	-	24,868	24,868	(2,613)
Other	<u>-</u>	<u>129</u>	<u>129</u>	<u>41,601</u>
Total miscellaneous	<u>-</u>	<u>24,997</u>	<u>24,997</u>	<u>38,988</u>
Total revenues	<u>408,789</u>	<u>462,242</u>	<u>53,453</u>	<u>481,749</u>
Expenditures:				
Current:				
Intergovernmental:				
Round Mountain	16,500	15,956	544	15,244
Tonopah	20,221	18,928	1,293	18,085
Amargosa	<u>2,500</u>	<u>2,098</u>	<u>402</u>	<u>2,005</u>
Total intergovernmental	<u>39,221</u>	<u>36,982</u>	<u>2,239</u>	<u>35,334</u>
Capital Projects:				
General Government:				
Salaries and wages	25,000	181	24,819	3,239
Employee benefits	15,000	77	14,923	1,261
Service and supplies	100,000	40,007	59,993	18,984
Capital outlay	<u>600,000</u>	<u>83,219</u>	<u>516,781</u>	<u>316,551</u>
Total capital projects	<u>740,000</u>	<u>123,484</u>	<u>616,516</u>	<u>340,035</u>
Debt Service:				
Principal	-	-	-	110,818
Interest and fiscal costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,579</u>
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,397</u>
Total expenditures	<u>779,221</u>	<u>160,466</u>	<u>618,755</u>	<u>489,766</u>
Excess (deficiency) of revenues over expenditures	(370,432)	301,776	672,208	(8,017)
Other Financing Sources (Uses):				
Operating transfers out	<u>-</u>	<u>(39,080)</u>	<u>(39,080)</u>	<u>(37,339)</u>
Net change in fund balance	(370,432)	262,696	633,128	(45,356)
Fund Balance:				
Beginning of year	<u>440,632</u>	<u>285,030</u>	<u>(155,602)</u>	<u>330,386</u>
End of year	<u>\$ 70,200</u>	<u>\$ 547,726</u>	<u>\$ 477,526</u>	<u>\$ 285,030</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BOND PROCEEDS CAPITAL PROJECTS FUND (10451)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 496,409	\$ 626,444
Interest receivable	<u>-</u>	<u>8</u>
 Total assets	 <u>\$ 496,409</u>	 <u>\$ 626,452</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>496,409</u>	<u>626,452</u>
 Total liabilities and fund balance	 <u>\$ 496,409</u>	 <u>\$ 626,452</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 5,000	\$ 614	\$ (4,386)	\$ (3,737)
Expenditures:				
Capital Projects:				
General government:				
Captial outlay	<u>588,571</u>	<u>130,657</u>	<u>457,914</u>	<u>919,654</u>
Excess (deficiency) of revenues over expenditures	(583,571)	(130,043)	453,528	(923,391)
Fund Balance:				
Beginning of year	<u>583,571</u>	<u>626,452</u>	<u>42,881</u>	<u>1,549,843</u>
End of year	<u>\$ -</u>	<u>\$ 496,409</u>	<u>\$ 496,409</u>	<u>\$ 626,452</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - BEATTY CAPITAL PROJECTS FUND (24401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 630,009	\$ 587,029
Interest receivable	<u>1,246</u>	<u>1,950</u>
 Total assets	 <u>\$ 631,255</u>	 <u>\$ 588,979</u>
 Liabilities:		
Accounts payable	\$ 5,262	\$ -
 Fund Balance:		
Restricted for capital projects	<u>625,993</u>	<u>588,979</u>
 Total liabilities and fund balance	 <u>\$ 631,255</u>	 <u>\$ 588,979</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 2,500	\$ 24,174	\$ 21,674	\$ (3,726)
Expenditures:				
Capital Projects:				
General Government:				
Capital outlay	<u>602,083</u>	<u>20,038</u>	<u>582,045</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(599,583)	4,136	603,719	(3,726)
Other Financing Sources (Uses):				
Operating transfers in	<u>32,878</u>	<u>32,878</u>	<u>-</u>	<u>33,855</u>
Net change in fund balance	(566,705)	37,014	603,719	30,129
Fund Balance:				
Beginning of year	<u>566,705</u>	<u>588,979</u>	<u>22,274</u>	<u>558,850</u>
End of year	<u>\$ -</u>	<u>\$ 625,993</u>	<u>\$ 625,993</u>	<u>\$ 588,979</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY SPECIAL AD VALOREM CAPITAL PROJECTS FUND (24402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 264,167	\$ 261,741
Interest receivable	<u>525</u>	<u>838</u>
 Total assets	 <u>\$ 264,692</u>	 <u>\$ 262,579</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>264,692</u>	<u>262,579</u>
 Total liabilities and fund balance	 <u>\$ 264,692</u>	 <u>\$ 262,579</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 1,000	\$ 9,497	\$ 8,497	\$ (1,876)
Expenditures:				
Capital Projects:				
General Government:				
Capital outlay	<u>268,059</u>	<u>20,148</u>	<u>247,911</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(267,059)	(10,651)	256,408	(1,876)
Other Financing Sources (Uses):				
Operating transfers in	<u>10,000</u>	<u>12,764</u>	<u>2,764</u>	<u>12,196</u>
Net change in fund balance	(257,059)	2,113	259,172	10,320
Fund Balance:				
Beginning of year	<u>257,059</u>	<u>262,579</u>	<u>5,520</u>	<u>252,259</u>
End of year	<u>\$ -</u>	<u>\$ 264,692</u>	<u>\$ 264,692</u>	<u>\$ 262,579</u>

NYE COUNTY, NEVADA
NONMAJOR - BEATTY ROOM TAX CAPITAL PROJECTS FUND (24403)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 225,834	\$ 189,934
Interest receivable	468	663
Taxes receivable	<u>1,905</u>	<u>1,966</u>
 Total assets	 <u>\$ 228,207</u>	 <u>\$ 192,563</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>228,207</u>	<u>192,563</u>
 Total liabilities and fund balance	 <u>\$ 228,207</u>	 <u>\$ 192,563</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Room taxes	\$ 22,000	\$ 26,945	\$ 4,945	\$ 27,761
Miscellaneous:				
Investment income (loss)	<u>1,000</u>	<u>8,699</u>	<u>7,699</u>	<u>(1,015)</u>
Total revenues	23,000	35,644	12,644	26,746
Expenditures:				
Capital Projects:				
Community Support:				
Capital outlay	<u>198,617</u>	<u>-</u>	<u>198,617</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(175,617)	35,644	211,261	26,746
Fund Balance:				
Beginning of year	<u>175,617</u>	<u>192,563</u>	<u>16,946</u>	<u>165,817</u>
End of year	<u>\$ -</u>	<u>\$ 228,207</u>	<u>\$ 228,207</u>	<u>\$ 192,563</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS SPECIAL AD VALOREM CAPITAL PROJECTS FUND (23402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 32,660	\$ 155,503
Interest receivable	<u>-</u>	<u>182</u>
 Total assets	 <u>\$ 32,660</u>	 <u>\$ 155,685</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>32,660</u>	<u>155,685</u>
 Total liabilities and fund balance	 <u>\$ 32,660</u>	 <u>\$ 155,685</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 150	\$ (423)	\$ (573)	\$ (405)
Expenditures:				
Capital Projects:				
General Government:				
Capital outlay	<u>309,935</u>	<u>274,700</u>	<u>35,235</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(309,785)	(275,123)	34,662	(405)
Other Financing Sources (Uses):				
Operating transfers in	<u>53,000</u>	<u>152,098</u>	<u>99,098</u>	<u>2,005</u>
Net change in fund balance	(256,785)	(123,025)	133,760	1,600
Fund Balance:				
Beginning of year	<u>256,785</u>	<u>155,685</u>	<u>(101,100)</u>	<u>154,085</u>
End of year	<u>\$ -</u>	<u>\$ 32,660</u>	<u>\$ 32,660</u>	<u>\$ 155,685</u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (27402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets		
Pooled cash and investments	\$ 37,685	\$ 39,986
Interest receivable	<u>75</u>	<u>129</u>
 Total assets	 <u>\$ 37,760</u>	 <u>\$ 40,115</u>
 Liabilities		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>37,760</u>	<u>40,115</u>
 Total liabilities and fund balance	 <u>\$ 37,760</u>	 <u>\$ 40,115</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 300	\$ 1,531	\$ 1,231	\$ (287)
Expenditures:				
Capital Projects:				
General Government:				
Capital outlay	38,448	-	38,448	-
Excess (deficiency) of revenues over expenditures	(38,148)	1,531	39,679	(287)
Other Financing Sources (Uses):				
Operating transfers in	-	1,836	1,836	1,754
Operating transfers out	-	(5,722)	(5,722)	-
Total other financing sources (uses)	-	(3,886)	(3,886)	1,754
Net change in fund balance	(38,148)	(2,355)	35,793	1,467
Fund Balance:				
Beginning of year	38,148	40,115	1,967	38,648
End of year	\$ -	\$ 37,760	\$ 37,760	\$ 40,115

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN CAPITAL PROJECTS FUND (25401)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 3,305,622	\$ 2,617,948
Interest receivable	<u>3,998</u>	<u>9,370</u>
 Total assets	 <u>\$ 3,309,620</u>	 <u>\$ 2,627,318</u>
 Liabilities:		
Accounts payable	\$ 57	\$ 235,396
 Fund Balance:		
Restricted for capital projects	<u>3,309,563</u>	<u>2,391,922</u>
 Total liabilities and fund balance	 <u>\$ 3,309,620</u>	 <u>\$ 2,627,318</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 4,000	\$ 82,652	\$ 78,652	\$ (27,486)
Expenditures:				
Capital Projects:				
General Government:				
Capital outlay	<u>5,296,478</u>	<u>502,359</u>	<u>4,794,119</u>	<u>655,719</u>
Excess (deficiency) of revenues over expenditures	<u>(5,292,478)</u>	<u>(419,707)</u>	<u>4,872,771</u>	<u>(683,205)</u>
Other Financing Sources (Uses):				
Operating transfers in	1,400,000	1,400,000	-	-
Operating transfers out	<u>-</u>	<u>(62,652)</u>	<u>(62,652)</u>	<u>-</u>
Total other financing sources(uses)	<u>1,400,000</u>	<u>1,337,348</u>	<u>(62,652)</u>	<u>-</u>
Net change in fund balance	(3,892,478)	917,641	4,810,119	(683,205)
Fund Balance:				
Beginning of year	<u>4,092,478</u>	<u>2,391,922</u>	<u>(1,700,556)</u>	<u>3,075,127</u>
End of year	<u>\$ 200,000</u>	<u>\$ 3,309,563</u>	<u>\$ 3,109,563</u>	<u>\$ 2,391,922</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN SPECIAL AD VALOREM CAPITAL PROJECTS FUND (25402)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 137,250	\$ 110,902
Interest receivable	<u>240</u>	<u>242</u>
 Total assets	 <u>\$ 137,490</u>	 <u>\$ 111,144</u>
 Liabilities:		
Accounts payable	\$ -	\$ -
 Fund Balance:		
Restricted for capital projects	<u>137,490</u>	<u>111,144</u>
 Total liabilities and fund balance	 <u>\$ 137,490</u>	 <u>\$ 111,144</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 400	\$ 3,964	\$ 3,564	\$ (533)
Expenditures:				
Capital Projects:				
General Government:				
Capital outlay	<u>131,193</u>	<u>-</u>	<u>131,193</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(130,793)	3,964	134,757	(533)
Other Financing Sources (Uses):				
Operating transfers in	<u>22,000</u>	<u>22,382</u>	<u>382</u>	<u>21,384</u>
Net change in fund balance	(108,793)	26,346	135,139	20,851
Fund Balance:				
Beginning of year	<u>108,793</u>	<u>111,144</u>	<u>2,351</u>	<u>90,293</u>
End of year	<u>\$ -</u>	<u>\$ 137,490</u>	<u>\$ 137,490</u>	<u>\$ 111,144</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 21,140	\$ 20,274
Interest receivable	<u>44</u>	<u>71</u>
Total assets	<u>\$ 21,184</u>	<u>\$ 20,345</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for capital projects	<u>21,184</u>	<u>20,345</u>
Total liabilities and fund balance	<u>\$ 21,184</u>	<u>\$ 20,345</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN TV CONSTRUCTION CAPITAL PROJECTS FUND (25412)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 200	\$ 839	\$ 639	\$ (160)
Expenditures:				
Capital Projects:				
Culture and Recreation:				
Services and supplies	<u>9,705</u>	<u>-</u>	<u>9,705</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(9,505)	839	10,344	(160)
Fund Balance:				
Beginning of year	<u>9,505</u>	<u>20,345</u>	<u>10,840</u>	<u>20,505</u>
End of year	<u>\$ -</u>	<u>\$ 21,184</u>	<u>\$ 21,184</u>	<u>\$ 20,345</u>

NYE COUNTY, NEVADA
NONMAJOR - PAHRUMP TOWN ARENA CAPITAL PROJECTS FUND (25411)
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 20,959	\$ 79,167
Interest receivable	<u>44</u>	<u>275</u>
Total assets	<u>\$ 21,003</u>	<u>\$ 79,442</u>
Liabilities:		
Accounts payable	\$ -	\$ -
Fund Balance:		
Restricted for capital projects	<u>21,003</u>	<u>79,442</u>
Total liabilities and fund balance	<u>\$ 21,003</u>	<u>\$ 79,442</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Miscellaneous:				
Investment income (loss)	\$ 100	\$ 257	\$ 157	\$ (576)
Rent	<u>1,000</u>	<u>6,304</u>	<u>5,304</u>	<u>3,535</u>
Total revenues	1,100	6,561	5,461	2,959
Expenditures:				
Capital Projects:				
Culture and Recreation:				
Capital outlay	<u>71,783</u>	<u>65,000</u>	<u>6,783</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(70,683)	(58,439)	12,244	2,959
Fund Balance:				
Beginning of year	<u>70,683</u>	<u>79,442</u>	<u>8,759</u>	<u>76,483</u>
End of year	<u>\$ -</u>	<u>\$ 21,003</u>	<u>\$ 21,003</u>	<u>\$ 79,442</u>

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024

(With Comparative Actual Amounts for June 30, 2023)

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Assets:			
Current Assets:			
Pooled cash and investments	\$ 399,310	\$ 18,362	\$ -
Interest receivable	1,001	110	49
Room tax receivable	-	-	-
Accounts receivable	5,116	1,422	2,075
Due from other governments	-	40,465	-
Prepaid items	-	-	-
Total current assets	<u>405,427</u>	<u>60,359</u>	<u>2,124</u>
Restricted Assets:			
Restricted cash	<u>66,785</u>	<u>-</u>	<u>23,984</u>
Noncurrent Assets:			
Total capital assets, net of accumulated depreciation	<u>1,157,881</u>	<u>1,399,860</u>	<u>985,259</u>
Total assets	<u>1,630,093</u>	<u>1,460,219</u>	<u>1,011,367</u>
Deferred Outflows of Resources:			
Pension charge	<u>28,812</u>	<u>-</u>	<u>41,316</u>
Liabilities:			
Current Liabilities:			
Accounts payable	91,458	3,165	3,779
Accrued payroll and benefits	3,241	-	2,509
Customer deposits	-	-	4,470
Interest payable	972	-	-
Bonds payable, current portion	31,692	-	5,324
Total current liabilities	<u>127,363</u>	<u>3,165</u>	<u>16,082</u>
Long-Term Liabilities:			
Net pension liability	33,116	-	148,354
Bonds payable, long-term portion	131,927	-	243,594
Total long-term liabilities	<u>165,043</u>	<u>-</u>	<u>391,948</u>
Total liabilities	<u>292,406</u>	<u>3,165</u>	<u>408,030</u>
Deferred Inflows of Resources:			
Pension charge	<u>1,759</u>	<u>-</u>	<u>3,347</u>
Net Position:			
Net investment in capital assets	994,262	1,399,860	736,341
Restricted for debt service	66,785	-	13,924
Restricted for capital projects	-	-	10,060
Unrestricted	303,693	57,194	(119,019)
Total net position	<u>\$ 1,364,740</u>	<u>\$ 1,457,054</u>	<u>\$ 641,306</u>

Pahrump Lake View Golf Course	Totals	
	2024	2023
\$ 8,262	\$ 425,934	\$ 304,231
190	1,350	1,149
8,637	8,637	9,092
-	8,613	7,767
-	40,465	-
-	-	1,914
17,089	484,999	324,153
-	90,769	87,323
557,209	4,100,209	4,155,285
574,298	4,675,977	4,566,761
3,066	73,194	75,931
1	98,403	9,390
-	5,750	5,581
-	4,470	4,635
-	972	1,147
-	37,016	34,657
1	146,611	55,410
3,718	185,188	178,415
-	375,521	412,537
3,718	560,709	590,952
3,719	707,320	646,362
293	5,399	484
557,209	3,687,672	3,708,091
-	80,709	77,981
-	10,060	9,342
16,143	258,011	200,432
\$ 573,352	\$ 4,036,452	\$ 3,995,846

NYE COUNTY, NEVADA
NONMAJOR - ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Operating Revenues:			
Charges for services	\$ 187,981	\$ 48,294	\$ 52,050
Operating Expenses:			
Salaries and wages	69,476	-	47,816
Employee benefits	29,933	-	21,079
Employee benefits - net pension adjustment	2,995	-	10,000
Services and supplies	50,874	9,713	29,146
Depreciation	68,882	39,089	72,400
Total operating expenses	222,160	48,802	180,441
Operating income (loss)	(34,179)	(508)	(128,391)
Nonoperating Revenues (Expenses)			
Investment income (loss)	13,431	1,947	1,551
Grants	594	40,465	-
Room tax	-	-	-
Other income	91,680	-	-
Interest expense	(13,585)	-	(8,782)
Total nonoperating revenues (expenses)	92,120	42,412	(7,231)
Income (loss) before transfers	57,941	41,904	(135,622)
Transfers:			
Operating transfers in	100,000	-	60,722
Change in net position	157,941	41,904	(74,900)
Net Position:			
Beginning of year	1,206,799	1,415,150	716,206
End of year	\$ 1,364,740	\$ 1,457,054	\$ 641,306

Pahrump Lake View Golf Course	Totals	
	2024	2023
\$ 461,126	\$ 749,451	\$ 682,228
587	117,879	121,141
182	51,194	50,903
1,430	14,425	47,182
642,373	732,106	607,518
32,616	212,987	209,055
677,188	1,128,591	1,035,799
(216,062)	(379,140)	(353,571)
4,290	21,219	(4,503)
-	41,059	-
127,433	127,433	134,501
-	91,680	-
-	(22,367)	(24,727)
131,723	259,024	105,271
(84,339)	(120,116)	(248,300)
-	160,722	64,000
(84,339)	40,606	(184,300)
657,691	3,995,846	4,180,146
\$ 573,352	\$ 4,036,452	\$ 3,995,846

NYE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

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

	Gabbs Utility Water	Gabbs Utility Sewer	Manhattan Utility
Cash Flows From Operating Activities:			
Cash received from customers	\$ 186,764	\$ 47,935	\$ 52,615
Cash paid for salaries and employee benefits	(99,389)	-	(68,112)
Cash paid for services and supplies	38,686	(6,548)	(26,442)
Net cash provided (used) by operating activities	<u>126,061</u>	<u>41,387</u>	<u>(41,939)</u>
Cash Flows From Noncapital Financing Activities:			
Room tax	-	-	-
Operating transfers in (out)	100,000	-	60,722
Net cash provided (used) by noncapital financing activities	<u>100,000</u>	<u>-</u>	<u>60,722</u>
Cash Flows From Capital and Related Financing Activities:			
Purchase of capital assets	(87,274)	(40,465)	(5,722)
Grants	594	-	-
Other income	91,680	-	-
Principal payments - bonds	(29,515)	-	(5,142)
Interest paid	(13,760)	-	(8,782)
Net cash provided (used) by capital and related financing activities	<u>(38,275)</u>	<u>(40,465)</u>	<u>(19,646)</u>
Cash Flows From Investing Activities:			
Investment income (loss)	13,179	1,950	1,581
Net increase (decrease) in pooled cash and investments	200,965	2,872	718
Pooled Cash and Investments:			
Beginning of year	265,130	15,490	23,266
End of year	<u>\$ 466,095</u>	<u>\$ 18,362</u>	<u>\$ 23,984</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ (34,179)	\$ (508)	\$ (128,391)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation expense	68,882	39,089	72,400
(Increase) decrease in accounts receivable	(1,217)	(359)	730
(Increase) decrease in prepaid items	-	-	-
(Increase) decrease in deferred outflows - pension	2,470	-	1,204
Increase (decrease) in customer deposits	-	-	(165)
Increase (decrease) in accounts payable	89,560	3,165	2,704
Increase (decrease) in accrued payroll and benefits	20	-	783
Increase (decrease) in net pension liability	(1,049)	-	5,736
Increase (decrease) in deferred inflows - pension	1,574	-	3,060
Total adjustments	<u>160,240</u>	<u>41,895</u>	<u>86,452</u>
Net cash provided (used) by operating activities	<u>\$ 126,061</u>	<u>\$ 41,387</u>	<u>\$ (41,939)</u>

Pahrump Lake View Golf Course		Totals	
	2024	2023	
\$ 461,126	\$ 748,440	\$ 681,366	
(1,403)	(168,904)	(171,522)	
<u>(646,875)</u>	<u>(641,179)</u>	<u>(601,090)</u>	
<u>(187,152)</u>	<u>(61,643)</u>	<u>(91,246)</u>	
127,888	127,888	133,617	
-	<u>160,722</u>	<u>64,000</u>	
<u>127,888</u>	<u>288,610</u>	<u>197,617</u>	
(24,450)	(157,911)	(73,986)	
	594	-	
-	91,680	-	
-	(34,657)	(32,412)	
-	<u>(22,542)</u>	<u>(24,655)</u>	
<u>(24,450)</u>	<u>(122,836)</u>	<u>(131,053)</u>	
4,308	21,018	(4,702)	
<u>(79,406)</u>	125,149	(29,384)	
87,668	391,554	420,938	
<u>\$ 8,262</u>	<u>\$ 516,703</u>	<u>\$ 391,554</u>	
\$ (216,062)	\$ (379,140)	\$ (353,571)	
32,616	212,987	209,055	
-	(846)	1,308	
1,914	1,914	-	
(937)	2,737	(22,783)	
-	(165)	(2,170)	
(6,416)	89,013	6,428	
(634)	169	522	
2,086	6,773	130,333	
<u>281</u>	<u>4,915</u>	<u>(60,368)</u>	
<u>28,910</u>	<u>317,497</u>	<u>262,325</u>	
<u>\$ (187,152)</u>	<u>\$ (61,643)</u>	<u>\$ (91,246)</u>	

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND (23502, 23504, 23512)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Pooled cash and investments	\$ 399,310	\$ 201,073
Interest receivable	1,001	749
Accounts receivable	5,116	3,899
Total current assets	405,427	205,721
Restricted Assets:		
Restricted cash	66,785	64,057
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	1,157,881	1,139,489
Total assets	1,630,093	1,409,267
Deferred Outflows of Resources:		
Pension charge	28,812	31,282
Liabilities:		
Current Liabilities:		
Accounts payable	91,458	1,898
Accrued payroll and benefits	3,241	3,221
Interest payable	972	1,147
Bond payable, current portion	31,692	29,515
Total current liabilities	127,363	35,781
Long-Term Liabilities:		
Net pension liability	33,116	34,165
Bond payable, long-term portion	131,927	163,619
Total long-term liabilities	165,043	197,784
Total liabilities	292,406	233,565
Deferred Inflows of Resources:		
Pension charge	1,759	185
Net Position:		
Net investment in capital assets	994,262	946,355
Restricted for debt service	66,785	64,057
Unrestricted	303,693	196,387
Total net position	\$ 1,364,740	\$ 1,206,799

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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Operating Revenues:				
Water	\$ 172,000	\$ 187,981	\$ 15,981	\$ 143,995
Operating Expenses:				
Salaries and wages	95,000	69,476	25,524	62,085
Employee benefits	40,000	29,933	10,067	26,245
Employee benefits - net pension adjustment	-	2,995	(2,995)	2,175
Services and supplies	70,000	50,874	19,126	56,179
Capital outlay	60,000	-	60,000	-
Depreciation	75,000	68,882	6,118	70,149
Total operating expenses	<u>340,000</u>	<u>222,160</u>	<u>117,840</u>	<u>216,833</u>
Operating income (loss)	<u>(168,000)</u>	<u>(34,179)</u>	<u>133,821</u>	<u>(72,838)</u>
Nonoperating Revenues (Expenses)				
Investment income (loss)	2,000	13,431	11,431	(2,184)
Grants	-	594	594	-
Other income	-	91,680	91,680	-
Interest expense	<u>(13,761)</u>	<u>(13,585)</u>	<u>176</u>	<u>(15,727)</u>
Total nonoperating revenues (expenses)	<u>(11,761)</u>	<u>92,120</u>	<u>103,881</u>	<u>(17,911)</u>
Income (loss) before transfers	(179,761)	57,941	237,702	(90,749)
Transfers:				
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Change in net position	<u>\$ (79,761)</u>	157,941	<u>\$ 237,702</u>	(90,749)
Net Position:				
Beginning of year		<u>1,206,799</u>		<u>1,297,548</u>
End of year		<u>\$ 1,364,740</u>		<u>\$ 1,206,799</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY WATER ENTERPRISE FUND (23502, 23504, 23512)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 186,764	\$ 144,652
Cash paid for salaries and employee benefits	(99,389)	(88,006)
Cash paid for services and supplies	38,686	(56,932)
Net cash provided (used) by operating activities	<u>126,061</u>	<u>(286)</u>
Cash Flows From Noncapital Financing Activities:		
Operating transfers in (out)	100,000	-
Due to (from) other funds	-	6,721
Net cash provided (used) by noncapital financing activities	<u>100,000</u>	<u>6,721</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(87,274)	-
Grants	594	-
Other income	91,680	-
Principal payments - bonds	(29,515)	(27,488)
Interest paid	(13,760)	(15,655)
Net cash provided (used) by capital and related financing activities	<u>(38,275)</u>	<u>(43,143)</u>
Cash Flows From Investing Activities:		
Investment income (loss)	13,179	(2,278)
Net increase (decrease) in pooled cash and investments	200,965	(38,986)
Pooled Cash and Investments:		
Beginning of year	265,130	304,116
End of year	<u>\$ 466,095</u>	<u>\$ 265,130</u>
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities:		
Operating income (loss)	\$ (34,179)	\$ (72,838)
Adjustments to Reconcile Operating Income to		
Net Cash Provided by Operating Activities:		
Depreciation expense	68,882	70,149
(Increase) decrease in accounts receivable	(1,217)	657
(Increase) decrease in deferred outflows - pension	2,470	(6,886)
Increase (decrease) in accounts payable	89,560	(753)
Increase (decrease) in accrued payroll and benefits	20	324
Increase (decrease) in net pension liability	(1,049)	34,165
Increase (decrease) in deferred inflows - pension	1,574	(25,104)
Total adjustments	<u>160,240</u>	<u>72,552</u>
Net cash provided (used) by operating activities	<u>\$ 126,061</u>	<u>\$ (286)</u>

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND (23503)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Pooled cash and investments	\$ 18,362	\$ 15,490
Interest receivable	110	113
Accounts receivable	1,422	1,063
Due from other governments	40,465	-
Total current assets	60,359	16,666
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	1,399,860	1,398,484
Total assets	1,460,219	1,415,150
Liabilities:		
Current Liabilities:		
Accounts payable	3,165	-
Net Position:		
Net investment in capital assets	1,399,860	1,398,484
Unrestricted	57,194	16,666
Total net position	\$ 1,457,054	\$ 1,415,150

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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Operating Revenues:				
Sewer	\$ 15,000	\$ 48,294	\$ 33,294	\$ 24,171
Operating Expenses:				
Salaries and wages	1,500	-	1,500	-
Employee benefits	500	-	500	-
Services and supplies	10,413	9,713	700	1,415
Depreciation	40,000	39,089	911	35,499
Total operating expenses	52,413	48,802	3,611	36,914
Operating income (loss)	(37,413)	(508)	36,905	(12,743)
Nonoperating Revenues (Expenses):				
Interest income (loss)	50	1,947	1,897	84
Grant	-	40,465	40,465	-
Total nonoperating revenues (expenses)	50	42,412	42,362	84
Change in net position	\$ (37,363)	41,904	\$ 79,267	(12,659)
Net Position:				
Beginning of year		1,415,150		1,427,809
End of year		\$ 1,457,054		\$ 1,415,150

NYE COUNTY, NEVADA
NONMAJOR - GABBS UTILITY SEWER ENTERPRISE FUND(23503)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 47,935	\$ 23,637
Cash paid for services and supplies	<u>(6,548)</u>	<u>(1,428)</u>
Net cash provided (used) by operating activities	41,387	22,209
Cash Flows From Noncapital Financing Activities:		
Due to (from) other funds	-	(6,721)
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(40,465)	-
Cash Flows From Investing Activities:		
Investment income (loss)	<u>1,950</u>	<u>2</u>
Net increase (decrease) in pooled cash and investments	2,872	15,490
Pooled Cash and Investments:		
Beginning of year	<u>15,490</u>	<u>-</u>
End of year	<u><u>\$ 18,362</u></u>	<u><u>\$ 15,490</u></u>
Reconciliation of Operating Income to		
Net Cash Provided by Operating Activities:		
Operating income (loss)	<u>\$ (508)</u>	<u>\$ (12,743)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided by Operating Activities:		
Depreciation expense	39,089	35,499
(Increase) decrease in accounts receivable	(359)	(534)
Increase (decrease) in accounts payable	<u>3,165</u>	<u>(13)</u>
Total adjustments	<u>41,895</u>	<u>34,952</u>
Net cash provided (used) by operating activities	<u><u>\$ 41,387</u></u>	<u><u>\$ 22,209</u></u>

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND (27502, 27503, 27504)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Interest receivable	\$ 49	\$ 79
Accounts receivable	<u>2,075</u>	<u>2,805</u>
Total current assets	2,124	2,884
Restricted Assets:		
Restricted cash	23,984	23,266
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>985,259</u>	<u>1,051,937</u>
Total assets	<u>1,011,367</u>	<u>1,078,087</u>
Deferred Outflows of Resources:		
Pension charge	<u>41,316</u>	<u>42,520</u>
Liabilities:		
Current Liabilities:		
Accounts payable	3,779	1,075
Accrued payroll and benefits	2,509	1,726
Customer deposits	4,470	4,635
Bond payable, current portion	<u>5,324</u>	<u>5,142</u>
Total current liabilities	<u>16,082</u>	<u>12,578</u>
Long-Term Liabilities:		
Net pension liability	148,354	142,618
Bond payable, long-term portion	<u>243,594</u>	<u>248,918</u>
Total long-term liabilities	<u>391,948</u>	<u>391,536</u>
Total liabilities	<u>408,030</u>	<u>404,114</u>
Deferred Inflows of Resources:		
Pension charge	<u>3,347</u>	<u>287</u>
Net Position:		
Net investment in capital assets	736,341	797,877
Restricted for debt service	13,924	13,924
Restricted for capital projects	10,060	9,342
Unrestricted	<u>(119,019)</u>	<u>(104,937)</u>
Total net position	<u>\$ 641,306</u>	<u>\$ 716,206</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance- Positive (Negative)	2023 Actual
	Budget	Actual		
Operating Revenues:				
Water	\$ 59,500	\$ 52,050	\$ (7,450)	\$ 50,260
Operating Expenses:				
Salaries and wages	60,000	47,816	12,184	54,424
Employee benefits	25,000	21,079	3,921	23,074
Employee benefits - net pension adjustment	-	10,000	(10,000)	45,492
Services and supplies	21,636	29,146	(7,510)	19,501
Depreciation	74,000	72,400	1,600	73,236
Total operating expenses	180,636	180,441	195	215,727
Operating income (loss)	(121,136)	(128,391)	(7,255)	(165,467)
Nonoperating Revenues (Expenses):				
Investment income (loss)	500	1,551	1,051	(1,088)
Interest expense	(8,827)	(8,782)	45	(9,000)
Total nonoperating revenues (expenses)	(8,327)	(7,231)	1,096	(10,088)
Income (loss) before transfers	(129,463)	(135,622)	(6,159)	(175,555)
Transfers:				
Operating transfers in	55,000	60,722	5,722	64,000
Change in net position	\$ (74,463)	(74,900)	\$ (437)	(111,555)
Net Position:				
Beginning of year		716,206		827,761
End of year		\$ 641,306		\$ 716,206

NYE COUNTY, NEVADA
NONMAJOR - MANHATTAN UTILITY ENTERPRISE FUND (27502, 27503, 27504)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 52,615	\$ 49,275
Cash paid for salaries and employee benefits	(68,112)	(77,896)
Cash paid for services and supplies	(26,442)	(18,724)
Net cash provided (used) by operating activities	(41,939)	(47,345)
Cash Flows From Noncapital Financing Activities:		
Operating transfers in (out)	60,722	64,000
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(5,722)	-
Principal payments - bonds	(5,142)	(4,924)
Interest paid	(8,782)	(9,000)
Net cash provided (used) by capital and related financing activities	(19,646)	(13,924)
Cash Flows From Investing Activities:		
Investment income (loss)	1,581	(1,101)
Net increase (decrease) in pooled cash and investments	718	1,630
Pooled Cash and Investments:		
Beginning of year	23,266	21,636
End of year	\$ 23,984	\$ 23,266
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (128,391)	\$ (165,467)
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	72,400	73,236
(Increase) decrease in accounts receivable	730	1,185
(Increase) decrease in deferred outflows - pension	1,204	(13,768)
Increase (decrease) in customer deposits	(165)	(2,170)
Increase (decrease) in accounts payable	2,704	777
Increase (decrease) in accrued payroll and benefits	783	(398)
Increase (decrease) in net pension liability	5,736	94,536
Increase (decrease) in deferred inflows - pension	3,060	(35,276)
Total adjustments	86,452	118,122
Net cash provided (used) by operating activities	\$ (41,939)	\$ (47,345)

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND (25521)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Pooled cash and investments	\$ 8,262	\$ 87,668
Interest receivable	190	208
Room tax receivable	8,637	9,092
Prepaid items	<u>-</u>	<u>1,914</u>
Total current assets	17,089	98,882
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>557,209</u>	<u>565,375</u>
Total assets	<u>574,298</u>	<u>664,257</u>
Deferred Outflows of Resources:		
Pension charge	<u>3,066</u>	<u>2,129</u>
Liabilities:		
Current Liabilities:		
Accounts payable	1	6,417
Accrued payroll and benefits	<u>-</u>	<u>634</u>
Total current liabilities	1	7,051
Long-term liabilities:		
Net pension liability	<u>3,718</u>	<u>1,632</u>
Total liabilities	<u>3,719</u>	<u>8,683</u>
Deferred Inflows of Resources:		
Pension charge	<u>293</u>	<u>12</u>
Net Position:		
Net investment in capital assets	557,209	565,375
Unrestricted	<u>16,143</u>	<u>92,316</u>
Total net position	<u>\$ 573,352</u>	<u>\$ 657,691</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Golf course sales and fees	\$ 250,000	\$ 461,126	\$ 211,126	\$ 463,802
Operating Expenses:				
Salaries and wages	12,000	587	11,413	4,632
Employee benefits	5,000	182	4,818	1,584
Employee benefits - net pension adjustment	-	1,430	(1,430)	(485)
Services and supplies	300,000	642,373	(342,373)	530,423
Capital outlay	200,000	-	200,000	-
Depreciation	25,000	32,616	(7,616)	30,171
Total operating expenses	542,000	677,188	(135,188)	566,325
Operating income (loss)	(292,000)	(216,062)	75,938	(102,523)
Nonoperating Revenues (Expenses):				
Investment income (loss)	1,500	4,290	2,790	(1,315)
Room tax	125,000	127,433	2,433	134,501
Total nonoperating revenues (expenses)	126,500	131,723	5,223	133,186
Change in net position	\$ (165,500)	(84,339)	\$ 81,161	30,663
Net Position:				
Beginning of year		657,691		627,028
End of year		\$ 573,352		\$ 657,691

NYE COUNTY, NEVADA
NONMAJOR -PAHRUMP LAKE VIEW GOLF COURSE ENTERPRISE FUND (25521)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 461,126	\$ 463,802
Cash paid for salaries and employee benefits	(1,403)	(5,620)
Cash paid for services and supplies	<u>(646,875)</u>	<u>(524,006)</u>
Net cash provided (used) by operating activities	(187,152)	(65,824)
Cash Flows From Noncapital Financing Activities:		
Room tax	127,888	133,617
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(24,450)	(73,986)
Cash Flows From Investing Activities:		
Investment income (loss)	<u>4,308</u>	<u>(1,325)</u>
Net increase (decrease) in pooled cash and investments	(79,406)	(7,518)
Pooled Cash and Investments:		
Beginning of year	<u>87,668</u>	<u>95,186</u>
End of year	<u>\$ 8,262</u>	<u>\$ 87,668</u>
Reconciliation of Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>\$ (216,062)</u>	<u>\$ (102,523)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation expense	32,616	30,171
(Increase) decrease in Prepaid itemss	1,914	-
(Increase) decrease in deferred outflows - pension	(937)	(2,129)
Increase (decrease) in accounts payable	(6,416)	6,417
Increase (decrease) in accrued payroll and benefits	(634)	596
Increase (decrease) in net pension liability	2,086	1,632
Increase (decrease) in deferred inflows - pension	<u>281</u>	<u>12</u>
Total adjustments	<u>28,910</u>	<u>36,699</u>
Net cash provided (used) by operating activities	<u>\$ (187,152)</u>	<u>\$ (65,824)</u>

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2024	2023
Assets:					
Current Assets:					
Pooled cash and investments	\$ 6,201,198	\$ 483,625	\$ 2,402,904	\$ 9,087,727	\$ 7,530,268
Interest receivable	12,904	660	3,815	17,379	20,878
Due from others	-	-	-	-	49,464
Prepaid items	-	53,494	-	53,494	3,960
Total current assets	6,214,102	537,779	2,406,719	9,158,600	7,604,570
Noncurrent Assets:					
Total capital assets, net of accumulated depreciation	-	-	49,408	49,408	-
Total assets	6,214,102	537,779	2,456,127	9,208,008	7,604,570
Liabilities:					
Accounts payable	47,609	57,058	67,880	172,547	319,201
Accrued payroll and benefits	-	-	10,627	10,627	9,253
Total liabilities	47,609	57,058	78,507	183,174	328,454
Net Position:					
Net investment in capital assets	-	-	49,408	49,408	-
Unrestricted	6,166,493	480,721	2,328,212	8,975,426	7,276,116
Total net position	\$ 6,166,493	\$ 480,721	\$ 2,377,620	\$ 9,024,834	\$ 7,276,116

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2024	2023
Operating Revenues:					
Charges for Services:					
Insurance premiums	\$ 2,919,551	\$ 597,274	\$ 2,563,814	\$ 6,080,639	\$ 6,732,569
Operating Expenses:					
Salaries and wages	-	-	167,909	167,909	101,449
Employee benefits	-	-	85,995	85,995	135,050
Service and supplies	1,608,560	473,123	678,053	2,759,736	1,732,948
Capital	-	-	-	-	53,810
Insurance cost	-	-	1,562,448	1,562,448	1,456,115
Claims cost	-	-	3,369	3,369	315,318
Depreciation	-	-	12,352	12,352	-
Total operating expenses	1,608,560	473,123	2,510,126	4,591,809	3,794,690
Operating income (loss)	1,310,991	124,151	53,688	1,488,830	2,937,879
Nonoperating Revenues (Expenses):					
Investment income (loss)	234,526	11,597	13,765	259,888	17,930
Changes in net position	1,545,517	135,748	67,453	1,748,718	2,955,809
Net Position:					
Beginning of year	4,620,976	344,973	2,310,167	7,276,116	4,320,307
End of year	\$ 6,166,493	\$ 480,721	\$ 2,377,620	\$ 9,024,834	\$ 7,276,116

NYE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	Risk Management			Totals	
	Workers Compensation	Health Self Insurance	Risk Management	2024	2023
Cash Flows From Operating Activities:					
Cash received from customers	\$ 2,919,551	\$ 597,274	\$ 2,613,278	\$ 6,130,103	\$ 6,683,105
Cash paid for salaries and employee benefits	-	-	(252,365)	(252,365)	(230,737)
Cash paid for services and supplies	<u>(1,605,317)</u>	<u>(511,415)</u>	<u>(2,405,174)</u>	<u>(4,521,906)</u>	<u>(3,303,035)</u>
Net cash provided (used) by operating activities	1,314,234	85,859	(44,261)	1,355,832	3,149,333
Cash Flows From Capital and Related Financing Activities:					
Purchase of capital assets	-	-	(61,760)	(61,760)	-
Cash Flows From Investing Activities:					
Investment income (loss)	<u>237,195</u>	<u>12,173</u>	<u>14,019</u>	<u>263,387</u>	<u>6,081</u>
Net increase (decrease) in pooled cash and investments	1,551,429	98,032	(92,002)	1,557,459	3,155,414
Pooled Cash and Investments:					
Beginning 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>
End of year	<u>\$ 6,201,198</u>	<u>\$ 483,625</u>	<u>\$ 2,402,904</u>	<u>\$ 9,087,727</u>	<u>\$ 7,530,268</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:					
Operating income (loss)	<u>\$ 1,310,991</u>	<u>\$ 124,151</u>	<u>\$ 53,688</u>	<u>\$ 1,488,830</u>	<u>\$ 2,937,879</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash (Used) by Operating Activities:					
Depreciation expense	-	-	12,352	12,352	-
Decrease (increase) in due from others	-	-	49,464	49,464	(49,464)
Decrease (increase) in Prepaid itemss	-	(49,534)	-	(49,534)	(3,960)
Increase (decrease) in accounts payable	3,243	11,242	(161,304)	(146,819)	259,116
Increase (decrease) in accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>1,539</u>	<u>1,539</u>	<u>5,762</u>
Total adjustments	<u>3,243</u>	<u>(38,292)</u>	<u>(97,949)</u>	<u>(132,998)</u>	<u>211,454</u>
Net cash provided (used) by operating activities	<u>\$ 1,314,234</u>	<u>\$ 85,859</u>	<u>\$ (44,261)</u>	<u>\$ 1,355,832</u>	<u>\$ 3,149,333</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND (10608)
STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 6,201,198	\$ 4,649,769
Interest receivable	<u>12,904</u>	<u>15,573</u>
Total assets	6,214,102	4,665,342
Liabilities:		
Accounts payable	<u>47,609</u>	<u>44,366</u>
Net Position:		
Unrestricted	<u>\$ 6,166,493</u>	<u>\$ 4,620,976</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 3,150,000	\$ 2,919,551	\$ (230,449)	\$ 3,075,764
Operating Expenses:				
Service and supplies	<u>3,185,000</u>	<u>1,608,560</u>	<u>1,576,440</u>	<u>995,850</u>
Operating income (loss)	(35,000)	1,310,991	1,345,991	2,079,914
Nonoperating Revenues (Expenses):				
Investment income (loss)	<u>35,000</u>	<u>234,526</u>	<u>199,526</u>	<u>(11,131)</u>
Changes in net position	<u>\$ -</u>	1,545,517	<u>\$ 1,545,517</u>	2,068,783
Net Position:				
Beginning of year		<u>4,620,976</u>		<u>2,552,193</u>
End of year		<u>\$ 6,166,493</u>		<u>\$ 4,620,976</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT WORKERS COMPENSATION INSURANCE
INTERNAL SERVICE FUND (10608)
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 2,919,551	\$ 3,075,764
Cash paid for services and supplies	<u>(1,605,317)</u>	<u>(968,033)</u>
Net cash (used) by operating activities	1,314,234	2,107,731
Cash Flows From Investing Activities:		
Investment income (loss)	<u>237,195</u>	<u>(20,350)</u>
Net increase (decrease) in pooled cash and investments	1,551,429	2,087,381
Pooled Cash and Investments:		
Beginning of year	<u>4,649,769</u>	<u>2,562,388</u>
End of year	<u><u>\$ 6,201,198</u></u>	<u><u>\$ 4,649,769</u></u>
Reconciliation of Operating Income (Loss) to		
Net Cash (Used) by Operating Activities:		
Operating income (loss)	\$ 1,310,991	\$ 2,079,914
Adjustments to Reconcile Operating (Loss) to		
Net Cash (Used) by Operating Activities:		
Increase (decrease) in accounts payable	<u>3,243</u>	<u>27,817</u>
Net cash provided (used) by operating activities	<u><u>\$ 1,314,234</u></u>	<u><u>\$ 2,107,731</u></u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND (10604)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Pooled cash and investments	\$ 483,625	\$ 385,593
Interest receivable	660	1,236
Prepaid item	<u>53,494</u>	<u>3,960</u>
Total assets	<u>537,779</u>	<u>390,789</u>
Liabilities:		
Accounts payable	<u>57,058</u>	<u>45,816</u>
Total liabilities	<u>57,058</u>	<u>45,816</u>
Net Position:		
Unrestricted	<u>\$ 480,721</u>	<u>\$ 344,973</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 510,000	\$ 597,274	\$ 87,274	\$ 574,921
Operating Expenses:				
Employee benefits	-	-	-	100,000
Service and supplies	510,000	473,123	36,877	468,445
Total operating expenses	510,000	473,123	36,877	568,445
Operating income (loss)	-	124,151	124,151	6,476
Nonoperating Revenues (Expenses)				
Investment income (loss)	-	11,597	11,597	(3,871)
Total nonoperating revenues (expenses)	-	135,748	135,748	2,605
Transfers:				
Operating transfers out	(40,000)	-	40,000	-
Changes in net position	\$ (40,000)	135,748	\$ 175,748	2,605
Net Position:				
Beginning of year		344,973		342,368
End of year		\$ 480,721		\$ 344,973

NYE COUNTY, NEVADA
NONMAJOR - HEALTH SELF INSURANCE INTERNAL SERVICE FUND (10604)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 597,274	\$ 574,921
Cash paid for salaries and employee benefits	-	(99,835)
Cash paid for services and supplies	<u>(511,415)</u>	<u>(469,751)</u>
Net cash provided (used) by operating activities	85,859	5,335
Cash Flows From Investing Activities:		
Investment income (loss)	<u>12,173</u>	<u>(3,956)</u>
Net increase (decrease) in pooled cash and investments	98,032	1,379
Pooled Cash and Investments:		
Beginning of year	<u>385,593</u>	<u>384,214</u>
End of year	<u>\$ 483,625</u>	<u>\$ 385,593</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Operating income (loss)	<u>\$ 124,151</u>	<u>\$ 6,476</u>
Adjustments to Reconcile Operating (Loss) to Net Cash (Used) by Operating Activities:		
Decrease (increase) in Prepaid itemss	(49,534)	(3,960)
Increase (decrease) in accounts payable	11,242	2,654
Increase (decrease) in accrued payroll and benefits	<u>-</u>	<u>165</u>
Total adjustments	<u>(38,292)</u>	<u>(1,141)</u>
Net cash provided (used) by operating activities	<u>\$ 85,859</u>	<u>\$ 5,335</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND (10607)
COMPARATIVE STATEMENT OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets:		
Current Assets:		
Pooled cash and investments	\$ 2,402,904	\$ 2,494,906
Interest receivable	3,815	4,069
Due from others	<u>-</u>	<u>49,464</u>
Total current assets	2,406,719	2,548,439
Noncurrent Assets:		
Total capital assets, net of accumulated depreciation	<u>49,408</u>	<u>-</u>
Total assets	<u>2,456,127</u>	<u>2,548,439</u>
Liabilities:		
Accounts payable	67,880	229,184
Accrued payroll and benefits	<u>10,627</u>	<u>9,088</u>
Total liabilities	<u>78,507</u>	<u>238,272</u>
Net Position:		
Net investment in capital assets	49,408	-
Unrestricted	<u>2,328,212</u>	<u>2,310,167</u>
Total net position	<u>\$ 2,377,620</u>	<u>\$ 2,310,167</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, 2024
(With Comparative Actual Amounts for Year Ended June 30, 2023)

	2024		Variance-	2023
	Budget	Actual	Positive (Negative)	Actual
Operating Revenues:				
Charges for Services:				
Insurance premiums	\$ 2,486,908	\$ 2,563,814	\$ 76,906	\$ 3,081,884
Operating Expenses:				
Salaries and wages	192,876	167,909	24,967	101,449
Employee benefits	56,955	85,995	(29,040)	35,050
Service and supplies	200,000	678,053	(478,053)	322,463
Capital	150,000	-	150,000	-
Insurance cost	2,300,000	1,562,448	737,552	1,456,115
Claims cost	1,000,000	3,369	996,631	315,318
Depreciation expense	-	12,352	(12,352)	-
Total operating expenses	<u>3,899,831</u>	<u>2,510,126</u>	<u>1,389,705</u>	<u>2,230,395</u>
Operating income (loss)	(1,412,923)	53,688	1,466,611	851,489
Nonoperating Revenues (Expenses):				
Investment income (loss)	<u>-</u>	<u>13,765</u>	<u>13,765</u>	<u>32,932</u>
Changes in net position	<u>\$ (1,412,923)</u>	67,453	<u>\$ 1,480,376</u>	884,421
Net Position:				
Beginning of year		<u>2,310,167</u>		<u>1,425,746</u>
End of year		<u>\$ 2,377,620</u>		<u>\$ 2,310,167</u>

NYE COUNTY, NEVADA
NONMAJOR - RISK MANAGEMENT SELF INSURANCE INTERNAL SERVICE FUND (10607)
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 2,613,278	\$ 3,032,420
Cash paid for salaries and employee benefits	(252,365)	(130,902)
Cash paid for services and supplies	<u>(2,405,174)</u>	<u>(1,865,251)</u>
Net cash provided (used) by operating activities	(44,261)	1,036,267
Cash Flows From Capital and Related Financing Activities:		
Purchase of capital assets	(61,760)	-
Cash Flows From Investing Activities:		
Investment income (loss)	<u>14,019</u>	<u>30,387</u>
Net increase (decrease) in pooled cash and investments	(92,002)	1,066,654
Pooled Cash and Investments:		
Beginning of year	<u>2,494,906</u>	<u>1,428,252</u>
End of year	<u>\$ 2,402,904</u>	<u>\$ 2,494,906</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Operating income (loss)	<u>\$ 53,688</u>	<u>\$ 851,489</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash (Used) by Operating Activities:		
Depreciation expense	12,352	-
Decrease (increase) in due from others	49,464	(49,464)
Increase (decrease) in accounts payable	(161,304)	228,645
Increase (decrease) in accrued payroll and benefits	<u>1,539</u>	<u>5,597</u>
Total adjustments	<u>(97,949)</u>	<u>184,778</u>
Net cash provided (used) by operating activities	<u>\$ (44,261)</u>	<u>\$ 1,036,267</u>

**NYE COUNTY, NEVADA
FIDUCIARY FUNDS
TRUST FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024**

	Pension (and other Employee Benefits)					
	Trust Funds					
	County	Gabbs	Beatty	Pahrump	Total	F.H. Flint
	OPEB	Town	Town	Town	Pension and	Scholarship
	Trust	OPEB	OPEB	OPEB	other Employee	Private-Purpose
	Trust	Trust	Trust	Trust	Benefits	Trust Fund
	Trust Funds	Trust Funds	Trust Funds	Trust Funds	Trust Funds	Trust Fund
Assets:						
Pooled cash and investments	\$ 1,576,888	\$ 48,029	\$ 54,418	\$ 139,351	\$ 1,818,686	\$ 27,022
Interest receivable	<u>1,482</u>	<u>101</u>	<u>115</u>	<u>73</u>	<u>1,771</u>	<u>-</u>
Total assets	1,578,370	48,130	54,533	139,424	1,820,457	27,022
Liabilities:						
Accrued payroll and benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:						
Held in trust	<u>\$ 1,578,370</u>	<u>\$ 48,130</u>	<u>\$ 54,533</u>	<u>\$ 139,424</u>	<u>\$ 1,820,457</u>	<u>\$ 27,022</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Pension (and other Employee Benefits)					
	Trust Funds				Total	
	County	Gabbs	Beatty	Pahrump	Pension (and	F.H. Flint
	OPEB	Town	Town	Town	other Employee	Scholarship
	Trust	OPEB	OPEB	OPEB	Benefits)	Private-Purpose
		Trust	Trust	Trust	Trust Funds	Trust Fund
Additions:						
Contributions:						
Employer	\$ 1,208,227	\$ 12,375	\$ 20,625	\$ 107,500	\$ 1,348,727	\$ -
Investment income (loss)	<u>56,833</u>	<u>1,915</u>	<u>2,134</u>	<u>2,099</u>	<u>62,981</u>	<u>321</u>
Total additions	<u>1,265,060</u>	<u>14,290</u>	<u>22,759</u>	<u>109,599</u>	<u>1,411,708</u>	<u>321</u>
Deductions:						
Benefit payments	1,776,307	7,589	11,371	71,090	1,866,357	-
Services and supplies	<u>5,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Total deductions	<u>1,781,807</u>	<u>7,589</u>	<u>11,371</u>	<u>71,090</u>	<u>1,871,857</u>	<u>-</u>
Change in net position	(516,747)	6,701	11,388	38,509	(460,149)	321
Net Position:						
Beginning 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>
End of year	<u>\$ 1,578,370</u>	<u>\$ 48,130</u>	<u>\$ 54,533</u>	<u>\$ 139,424</u>	<u>\$ 1,820,457</u>	<u>\$ 27,022</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Assets:				
Pooled cash and investments	\$ 868,382	\$ 2,022,489	\$ 447,303	\$ 136,337
Interest receivable	2,700	6,394	924	284
Taxes receivable	-	471,092	7,462	-
Due from other governments	-	-	-	-
Due from others	-	65	-	-
Accounts receivable	-	-	-	-
Total assets	<u>871,082</u>	<u>2,500,040</u>	<u>455,689</u>	<u>136,621</u>
Liabilities:				
Accounts payable and other liabilities	-	-	8,733	-
Due to other governments	-	2,282,528	443,403	-
Unavailable revenue - taxes	-	217,512	3,553	-
Total liabilities	<u>-</u>	<u>2,500,040</u>	<u>455,689</u>	<u>-</u>
Net Position:				
Restricted for other governments	-	-	-	136,621
Restricted for individuals	<u>871,082</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ 871,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,621</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ 5,996	\$ 6,106	\$ 288,461	\$ 683,469	\$ 284,883	\$ 404,411
13	13	2,656	9,240	17,460	7,592
-	-	6,340	1,026	85,622	23,444
-	-	-	111,896	323,065	34,649
-	-	-	-	-	-
-	-	-	18,691	131,359	-
<u>6,009</u>	<u>6,119</u>	<u>297,457</u>	<u>824,322</u>	<u>842,389</u>	<u>470,096</u>
-	-	-	-	-	-
-	-	292,735	823,393	838,857	451,539
-	-	4,722	929	3,532	18,557
<u>-</u>	<u>-</u>	<u>297,457</u>	<u>824,322</u>	<u>842,389</u>	<u>470,096</u>
6,009	6,119	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,009</u>	<u>\$ 6,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Assets:				
Pooled cash and investments	\$ 59,370	\$ 197,515	\$ 104,969	\$ 28,881
Interest receivable	255	1,261	659	361
Taxes receivable	2,701	3,170	6,671	2,744
Due from other governments	9,132	1,012	3,071	2,146
Accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>71,458</u>	<u>202,958</u>	<u>115,370</u>	<u>34,132</u>
Liabilities:				
Accounts payable and other liabilities	-	-	-	-
Due to other governments	68,997	201,145	110,424	31,672
Unavailable revenue - taxes	<u>2,461</u>	<u>1,813</u>	<u>4,946</u>	<u>2,460</u>
Total liabilities	<u>71,458</u>	<u>202,958</u>	<u>115,370</u>	<u>34,132</u>
Net Position:				
Restricted for other governments	-	-	-	-
Restricted for individuals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	External Investment Pool	Brownfields Revolving Loan	Totals 2024
\$ 16,051,061	\$ 284,664	\$ 771,343	\$ 7,390	\$ 19,637,553	\$ 435,395	\$ 42,725,978
31,084	1,606	4,288	15	-	908	87,713
290,690	19,050	15,089	-	-	-	935,101
-	-	71,626	-	-	-	556,597
-	-	-	-	-	-	150,050
<u>16,372,835</u>	<u>305,320</u>	<u>862,346</u>	<u>7,405</u>	<u>19,637,553</u>	<u>436,303</u>	<u>44,455,504</u>
-	-	-	-	-	-	8,733
1,012,403	305,320	854,578	-	-	-	7,716,994
<u>138,305</u>	<u>-</u>	<u>7,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>406,558</u>
<u>1,150,708</u>	<u>305,320</u>	<u>862,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,132,285</u>
15,222,127	-	-	-	19,535,363	436,303	35,342,542
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,405</u>	<u>-</u>	<u>-</u>	<u>878,487</u>
<u>\$ 15,222,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,405</u>	<u>\$ 19,535,363</u>	<u>\$ 436,303</u>	<u>\$ 36,221,029</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Property	State of Nevada	State Medical Indigent	Range Improvement District
Additions:				
Taxes	\$ 831,715	\$ 17,539,432	\$ 261,987	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	1,072	-	-
Fines and forfeitures	-	33,028	-	-
Intergovernmental	-	-	31	-
Miscellaneous	<u>24,664</u>	<u>2,704,749</u>	<u>18,379</u>	<u>5,550</u>
Total revenue	856,379	20,278,281	280,397	5,550
Deductions:				
Payments to other governments	<u>2,291,395</u>	<u>20,278,281</u>	<u>280,397</u>	<u>6,252</u>
Change in net position	(1,435,016)	-	-	(702)
Net Position:				
Beginning of year	<u>2,306,098</u>	<u>-</u>	<u>-</u>	<u>137,323</u>
End of year	<u>\$ 871,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,621</u>

Endangered Species Act	Habitat Conservation and Mitigation	Nye Regional Hospital	Round Mountain Town	Tonopah Town	Pahrump Library
\$ -	\$ -	\$ 741,082	\$ 611,844	\$ 1,190,475	\$ 1,131,567
-	-	-	3,785	300	-
-	-	-	353,091	1,206,051	5,802
-	-	-	-	10,725	3,424
-	-	-	622,725	1,609,945	205,123
<u>240</u>	<u>244</u>	<u>55,092</u>	<u>253,486</u>	<u>774,070</u>	<u>174,497</u>
240	244	796,174	1,844,931	4,791,566	1,520,413
<u>-</u>	<u>-</u>	<u>796,174</u>	<u>1,844,931</u>	<u>4,791,566</u>	<u>1,520,413</u>
240	244	-	-	-	-
<u>5,769</u>	<u>5,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,009</u>	<u>\$ 6,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NYE COUNTY, NEVADA
FIDUCIARY FUNDS
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Smoky Valley Library	Tonopah Library	Amargosa Library	Beatty Library
Additions:				
Taxes	\$ 639,399	\$ 127,180	\$ 183,572	\$ 82,430
Licenses and permits	-	-	-	-
Charges for services	14,070	1,507	1,523	477
Fines and forfeitures	1,098	328	47	69
Intergovernmental	78,337	7,296	29,497	11,543
Miscellaneous	<u>54,658</u>	<u>25,517</u>	<u>14,278</u>	<u>9,539</u>
Total revenue	787,562	161,828	228,917	104,058
Deductions:				
Payments to other governments	<u>787,562</u>	<u>161,828</u>	<u>228,917</u>	<u>104,058</u>
Change in net position	-	-	-	-
Net Position:				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nye County School District	Beatty General Improvement	Amargosa Town	Victim Restitution	External Investment Pool	Brownfields Revolving Loan	Totals 2024
\$ 10,226,267	\$ 269,452	\$ 343,028	\$ -	\$ -	\$ -	\$ 34,179,430
-	-	8,120	-	-	-	12,205
-	-	750	-	-	-	1,584,343
-	-	545	-	-	-	49,264
923,076	-	394,786	-	-	-	3,882,359
<u>1,280,326</u>	<u>33,391</u>	<u>105,167</u>	<u>2,381</u>	<u>931,676</u>	<u>17,419</u>	<u>6,485,323</u>
12,429,669	302,843	852,396	2,381	931,676	17,419	46,192,924
 <u>8,662,007</u>	 <u>302,843</u>	 <u>852,396</u>	 <u>-</u>	 <u>200,669</u>	 <u>-</u>	 <u>43,109,689</u>
 3,767,662	 -	 -	 2,381	 731,007	 17,419	 3,083,235
 <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>
<u>\$ 15,222,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,405</u>	<u>\$ 19,535,363</u>	<u>\$ 436,303</u>	<u>\$ 36,221,029</u>

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Page 1 of 4

Page 1 of 4				
Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Passed through State of Nevada, Department of Health and Human Services:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	SG-2024-00028	\$ -	\$ 210,757
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	SG 25931	-	85,011
Total FALN 10.557			-	295,768
Passed through State of Nevada, Office of the Controller:				
Schools and Roads - Grants to Counties	10.666	N/A	-	920,297
Passed through Nevada Division of Forestry:				
Inflation Reduction Act Urban & Community Forestry Program	10.727	IRA23 24-009	-	13,030
Total U.S. Department of Agriculture			\$ -	\$ 1,229,095
<u>U.S. Department of Housing & Urban Development</u>				
Passed through State of Nevada, Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20/PF/14	\$ -	\$ 276,266
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	21/PF/06	-	69,813
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	22/HS/16	-	76,179
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	21/PF/07	35,000	35,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CDBG-CVR2-20/PF/32	-	328,680
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	23/PF/06	-	12,280
Total FALN 14.228			35,000	798,218
Passed through State of Nevada, Business and Industry Housing Division:				
Emergency Solutions Grant Program	14.231	E22-DC-32-0001	-	8,143
Emergency Solutions Grant Program	14.231	E23-DC-32-0001	-	1,729
Total FALN 14.231			-	9,872
Direct Program:				
Continuum of Care Program	14.267	NV0139L9T022102	-	3,661
Continuum of Care Program	14.267	NV0139L9T022203	-	63,698
Total FALN 14.267			-	67,359
Total U.S. Department of Housing & Urban Development			\$ 35,000	\$ 875,449
<u>U.S. Department of Interior</u>				
Direct Program:				
Payments in Lieu of Taxes	15.226	N/A	\$ -	\$ 4,100,393
Geothermal Resources	15.434	N/A	-	41,496
Fish and Wildlife - Refuge Revenue Sharing Act	15.Unknown	N/A	-	2,772
Passed through State of Nevada Division of State Parks:				
Outdoor Recreation Acquisition, Development and Planning	15.916	32-00369	-	127,716
Passed through State of Nevada, Office of the Controller:				
Taylor Grazing Act	15.Unknown	N/A	-	6,252
Total U.S. Department of Interior			\$ -	\$ 4,278,629

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Justice</u>				
Passed through State of Nevada, Department of Health and Human Services:				
Crime Victim Assistance	16.575	16575-20-124	\$ -	\$ 1,173
Direct Programs:				
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05076-SCAA	-	9,810
Bullet Proof Vest Partnership Program	16.607	N/A	-	17,628
Body Worn Camera Policy Implementation	16.835	2020-BC-BX-K0001	-	301,598
Joint Terrorism Task Force	16.Unknown	N/A	-	1,362
Domestic Cannabis Eradication	16.Unknown	2023-83	-	10,653
Total U.S. Department of Justice			\$ -	\$ 342,224
<u>U.S. Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program	20.106	3-32-0002-022-2022	\$ -	\$ 158,967
Airport Improvement Program	20.106	3-32-0002-023-2023	-	170,197
Airport Improvement Program	20.106	3-32-0019-021-2023	-	364,425
Airport Improvement Program	20.106	3-32-0002-024-2024	-	17,598
Airport Improvement Program	20.106	3-32-0002-025-2024	-	20
Airport Improvement Program	20.106	3-32-0019-023-2024	-	27,385
Airport Improvement Program	20.106	3-32-0019-024-2024	-	8,484
COVID 19-Airport Improvement Program	20.106	3-32-0002-018-2020	-	7,700
COVID-19 Airport Improvement Program	20.106	3-32-0029-010-2020	-	8,619
COVID 19-Airport Improvement Program	20.106	3-32-0019-018-2020	-	6,158
COVID-19 Airport Improvement Program	20.106	3-32-0002-020-2021	-	1,174
COVID-19 Airport Improvement Program	20.106	3-32-0029-012-2021	-	2,479
COVID-19 Airport Improvement Program	20.106	3-32-0019-020-2021	-	7,525
Total FALN 20.106			-	780,731
Passed through State of Nevada, Division of State Parks:				
Recreational Trails Program	20.219	2021-06	-	4,042
Passed through State of Nevada, Department of Transportation:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR393-21-802	23,931	23,931
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PR442-23-802	74,961	74,961
Total FALN 20.509			98,892	98,892
Buses and Bus Facilities Formula Competitive and Low or No Emissions Programs	20.526	PR181-23-802	115,480	115,480
Passed through State of Nevada, Department of Public Safety				
Office of Traffic Safety:				
State and Community Highway Safety	20.600	JF-2024-NYE CO SO-00007	-	22,560
State and Community Highway Safety	20.600	JF-2023-NYE CO SO-00029	-	3,608
State and Community Highway Safety	20.600	TS-2024-NYE CO SO-00120	-	15,790
State and Community Highway Safety	20.600	TS-2023-NYE CO SO-00041	-	420
Total FALN 20.600			-	42,378
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	JF-2024-NYE CO SO-00007	-	8,836
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	JF-2023-NYE CO SO-00029	-	1,535
Total FALN 20.608			-	10,371
Total U.S. Department of Transportation			\$ 214,372	\$ 1,051,894

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Page 3 of 4

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Treasury</u>				
Direct Programs:				
COVID19-Local Assistance and Tribal Consistency Fund	21.032	N/A	\$ -	\$ 228,258
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	1,193,947	2,614,715
Passed through Supreme Court of Nevada:				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	2101920C	-	2,574
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	2101920C	-	54,042
Total FALN 21.027			1,193,947	2,671,331
Total U.S. Department of Treasury			\$ 1,193,947	\$ 2,899,589
<u>U.S. Environmental Protection Agency</u>				
Passed through State of Nevada Department of Conservation and Natural Resources:				
Clean Water State Revolving Funds	66.458	CW2305	\$ -	\$ 40,465
Direct Programs:				
Brownfields Job Training Cooperative Agreements	66.815	JT-98T26801	40,973	51,660
Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements	66.818	BF-99T03101	-	26,755
Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements	66.818	BF-99T74801	158,735	202,805
Total FALN 66.818			158,735	229,560
Total Environmental Protection Agency			\$ 199,708	\$ 321,685
<u>U.S. Department of Energy</u>				
Direct Programs:				
Environmental Remediation and Waste Processing and Disposal	81.104	DE-NA0002757	\$ -	\$ 78,662
Test Site Security FY 2024	81.Unknown	89233120CNA000125	-	824,486
Payments Equal to Taxes (PETT)	81.Unknown	N/A	-	1,509,438
Total U.S. Department of Energy			\$ -	\$ 2,412,586
<u>U.S. Department of Health & Human Services</u>				
<u>Aging Cluster</u>				
Passed through State of Nevada, Department of Health and Human Services, Division for Aging and Disability Services:				
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-24	\$ 56,068	\$ 56,068
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-04-24-23	8,365	8,365
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-1X-24	66,813	66,813
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	13-000-07-1X-23	2,910	2,910
Total FALN 93.045			134,156	134,156
Nutrition Services Incentive Program	93.053	13-000-57-NX-24	2,540	2,540
Total Aging Cluster			136,696	136,696
Passed through the State of Nevada Fifth Judicial District Court:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6H79TI081904-04M001	-	364,756
Passed through the State of Nevada Division of Public & Behavioral Health:				
Immunization Cooperative Agreement	93.268	SG 26308	22,176	44,924
Passed through State of Nevada, Department of Health and Human Services:				
Child Support Services	93.563	N/A	-	367,941

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Page 4 of 4

	Federal Assistance Number	Pass-through Identifying Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Health & Human Services (Continued)</u>				
Passed through State of Nevada, Department of Health and Human Services:				
COVID 19-Community Services Block Grant	93.569	1124	-	21,428
Community Services Block Grant	93.569	1410	25,041	86,916
Community Services Block Grant	93.569	1321	12,954	33,012
Community Services Block Grant	93.569	1331	1,491	1,891
Total FALN 93.569			<u>39,486</u>	<u>143,247</u>
Passed through Clark County, Nevada, Department of Social Services:				
HIV Emergency Relief Project Grants	93.914	606010-21	-	180,757
HIV Emergency Relief Project Grants	93.914	606010-21	-	45,553
Total FALN 93.914			<u>-</u>	<u>226,310</u>
Total U.S. Department of Health and Human Services			<u>\$ 198,358</u>	<u>\$ 1,283,874</u>
<u>U.S. Department of Homeland Security</u>				
Direct Programs:				
Cooperating Technical Partners	97.045	EMF-2021-CA-00004	\$ -	\$ 23,375
Cooperating Technical Partners	97.045	EMF-2023-CA-05005	-	1,061
Total FALN 97.045			<u>-</u>	<u>24,436</u>
Passed through State of Nevada, Department of Public Safety Division of Emergency Management:				
BRIC:Building Resilient Infrastructure and Communities	97.047	9704718-3900	-	26,973
Homeland Security Grant Program	97.067	97067.21	-	83,760
Homeland Security Grant Program	97.067	97067.23	-	5,865
			<u>-</u>	<u>89,625</u>
Total U.S. Department of Homeland Security			<u>\$ -</u>	<u>\$ 141,034</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,841,385</u></u>	<u><u>\$ 14,836,059</u></u>

See accompanying notes to schedule of expenditures of federal awards.

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Nye County under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Nye County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nye County.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

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

NOTE 3 - FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2024, the County had no material food commodities inventory.

NOTE 4 - SUBRECIPIENTS

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

Program Title	Federal Assistance Number	Federal Subrecipient Expenditures
Nye County Senior Nutrition:		
Formula Grants for Rural Areas and Tribal Transit Program	20.509	\$ 98,892
Buses and Bus Facilities Formula Competitive and Low or No Emissions Programs	20.526	\$ 115,480
Special Programs for the Aging Title III Part C - Nutrition Services	93.045	\$ 134,156
Nutrition Services Incentive Program	93.053	\$ 2,540
Community Services Block Grant	93.569	\$ 5,500
Nye Communities Coalition:		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 108,853
Brownfields Job Training Cooperative Agreement	66.815	\$ 40,973
Immunization Cooperative Agreements	93.268	\$ 22,176
Community Services Block Grant	93.569	\$ 3,991
Pahrump Senior Center:		
Community Services Block Grant	93.569	\$ 5,500
Community Chest:		
Community Services Block Grant	93.569	\$ 24,495

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 – SUBRECIPIENTS (Continued)

Program Title	Federal Assistance Number	Federal Subrecipient Expenditures
Nevada Outreach Training Organization		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 482,185
Tonopah Town:		
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ 35,000
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 12,266
White Pine Community Choir Association:		
Brownfield Assessment and Cleanup Cooperative Agreement	66.818	\$ 158,735
Nevada Rural Housing:		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 370,893
Tails of Nye County, Inc.:		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 52,563
Pioneer Territory CASA, Inc.		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 19,976
Living Free Health & Fitness:		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 131,655
Pahrump Valley Public Transportation		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 12,129
Pets are Worth Saving		
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	21.027	\$ 3,427

NOTE 5 – U.S. DEPARTMENT OF AGRICULTURE

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

Balance at July 1, 2023	Additions	Deletions	Balance at June 30, 2024
\$ 254,060	\$ 0	\$ 5,142	\$ 248,918

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

Balance at July 1, 2023	Additions	Deletions	Balance at June 30, 2024
\$ 193,134	\$ 0	\$ 29,515	\$ 163,619

NYE COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 6 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

General Fund	\$ 5,541,574
Major Fund - Special Revenue Fund - Road	920,297
Major Fund - Special Revenue Fund - Grants	6,721,277
Nonmajor Debt Service Funds	1,509,438
Nonmajor Special Revenue Funds	137,117
Nonmajor Capital Projects Funds	104
Custodial Fund-Range Improvement	<u>6,252</u>
	<u>\$ 14,836,059</u>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 30, 2025.

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 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Nye County's Response to Findings

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

Purpose of this Report

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

A handwritten signature in black ink, appearing to read "Daniel McHugh". The signature is fluid and cursive, with the first name "Daniel" being more prominent.

Las Vegas, Nevada
January 30, 2025

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nye County, Nevada's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended June 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 30, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Las Vegas, Nevada
July 31, 2025

NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024
Page 1 of 2

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of Major Programs

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Assistance No. 14.228
Body Worn Camera Policy Implementation	Assistance No. 16.835
Airport Improvement Program	Assistance No. 20.106
COVID 19-Coronavirus State and Local Fiscal Recovery Fund	Assistance No. 21.027
Payments Equal To Taxes	Assistance No. 81.Unknown
 Dollar threshold to distinguishing types A and B programs	 \$750,000
 Auditee qualified as low-risk auditee	 No

**NYE COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024
Page 2 of 2**

FINDINGS-FINANCIAL STATATEMENT AUDIT

2024-001 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 findings and recommendations. Subsequent to the year end all vacant positions within the Comptroller's office have been filled.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

NYE COUNTY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024
Page 1 of 1

FINDINGS-FINANCIAL STATATEMENT AUDIT

2023-001 Financial Period Close

Material Weakness in Internal Control Over Financial Reporting

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

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.

Current Status: Staffing requirements were reviewed and improved. Training has and is being provided to staff. However, similar findings are noted in the 2024 audit.

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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

AUDITOR'S COMMENTS

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

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County) as of and for the year ended June 30, 2024, 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 367.

PRIOR YEAR RECOMMENDATIONS

Financial Period Close

Monthly accounting period close procedures are not performed timely.

Status

Monthly close procedures were not completed in a timely manner.

CURRENT YEAR STATUTE COMPLIANCE

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.

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:

General Fund

The General Government Function exceeded budgeted appropriations \$365,069. Subsequent to year end an arbitration agreement was reached with an employee union which had a retroactive impact on the County’s expenditures for the year ended June 30, 2024. The Nevada Department of Taxation issued Guidance Letter 19-003 that clarifies that an over expenditure of a budget function due bargaining unit contract arbitration is not considered a violation of Nevada Revised Statutes Chapter 354.626.

The Public Works Function expenditure exceeded budget by \$95,120. The above noted bargaining contract arbitration contributed to the over expenditure of the budget, however additional salaries, benefits and supplies caused expenditures to be in excess of budget.

The Agricultural Extension Special Revenue Fund Community Support Function exceeded the budget by \$ 4,332 because expenditures paid after year end (accounts payable) were greater than anticipated.

The Pahrump Museum Special Revenue Fund Culture and Recreation Function exceeded the budget by \$1,321 because expenditures paid after year end (accounts payable) were not anticipated.

The State and County Room Tax Special Revenue Fund Community Support Function exceeded the budget by \$82 because expenditures paid after year end (accounts payable) were not anticipated.

The Pahrump Golf Course Enterprise Fund expenses exceeded the budget by \$135,188 due to high service and supply costs.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Deficit Fund Balance/Net Position

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

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

Status

There were no similar findings in the current year.

Expenditures in Excess of Appropriations

The following fund had expenditures in excess of appropriations in the prior year:

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 Fund Public Safety Function	\$ 1,734
Beatty Room Tax Fund Culture and Recreations Function	\$ 4,133
Manhattan Utility Fund Expenditure	\$ 35,132
Health Insurance Internal Service Fund	\$ 58,445

Status

There were similar findings in the current year.

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.

Status

The bi-annual inventory was not completed.

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 283 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, 2024, business license fees subject to the limitations of NRS 354.5989 were not raised. The annual business license fees are as follows:

Sole Proprietorship	\$ 50
Corporation	75
Large Corporation	100
Limited Liability Company	75
Large Limited Liability Company	100
Partnership	60
Non-Local Business	150
Non-Profit	5

NEVADA REVISED STATUTE 354.598155 – SPECIAL AD VALOREM CAPITAL PROJECTS FUND

County Special Ad Valorem Capital Projects Fund (Page 293)

The County established the County Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County plans to accumulate/retain \$114,586 in the fund. The fund balance at June 30, 2024 is \$547,726. The following projects were funded during the year:

Intergovernmental	\$ 36,982
Improvements	27,780
Equipment	<u>95,704</u>
	<u>\$ 160,466</u>

Beatty Town Special Ad Valorem Capital Projects Fund (Page 299)

The County established the Beatty Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does not plan to accumulate money in the fund. The fund balance at June 30, 2024 is \$264,692. The following projects were funded during the year:

Fire Hydrants	<u>\$ 20,148</u>
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Gabbs Town Special Ad Valorem Capital Projects Fund (Page 303)

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. The fund balance at June 30, 2024 is \$32,660. The following projects were funded during the year:

Refuse Truck	<u>\$ 274,700</u>
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Manhattan Town Special Ad Valorem Capital Projects Fund (Page 305)

The County established the Manhattan Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County does plans to accumulate/retain \$4,467 in the fund. The fund balance at June 30, 2024 is \$37,760. The following projects funded during the year:

Manhattan Utility Fund Equipment	<u>\$ 5,722</u>
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Pahrump Town Special Ad Valorem Capital Projects Fund (Page 309)

The County established the Pahrump Town Special Ad Valorem Capital Projects Fund in accordance with Nevada Revised Statutes 354.598155. The County plans to accumulate/retain \$10,044 in the fund. The fund balance at June 30, 2024 is \$137,490. There were no projects funded during the year.

NEVADA REVISED STATUTE 354.6113 – BOND PROCEEDS CAPITAL PROJECTS FUND

The County established the Bond Proceeds Capital Projects Fund in accordance with Nevada Revised Statutes 354.6113. The following projects were funded during the year:

Siemens AC Control Project	<u>\$ 130,657</u>
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Planned sources of revenue for the following year are investment income and fund balance carryover. The County plans to accumulate/retain \$106,452 in the fund.



Las Vegas, Nevada
January 30, 2025

Nye County Comptroller

Pahrump Office:

1981 E. Calvada Blvd., Suite 100
Pahrump, NV 89048

Tonopah Office:

PO Box 3999 | 101 Radar Road
Tonopah, NV 89049

Accounting – Contracts – Finance
Grants – Purchasing



CORRECTIVE ACTION PLAN

August 11, 2025

U.S. Department of Energy

Nye County, Nevada, respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm:

Daniel C. McArthur Ltd. CPA
501 South Rancho Drive, Suite E-30
Las Vegas, Nevada 89106

Audit Period: Fiscal year ending June 30, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

2024-001 Financial Period Close

Material Weakness in Internal Control Over Financial Reporting

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.

Action Taken: All significant accounts will be reconciled and reviewed in a timely manner. Significant variances will be adjusted where necessary and each monthly accounting period will be closed on time.

Responsible Individual: Nye County Comptroller

Anticipated Completion Date: 06/30/2026

If the Department of Energy has questions regarding this, please contact or call Stephani Elliott at (775)-751-6355.

Sincerely,

Stephani Elliott
Acting Comptroller
Nye County Nevada