

ADDITIONAL MATERIAL



NYE COUNTY TREASURER

Treasurer's Report & Bank Reconciliation

Nye County Treasurer's
Bank Reconciliation
December 2020 - Tentative
FY21

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	7,056,076.26	8,787,246.93	(6,981,579.13)		8,861,744.06
NSB Deposit A/C	133,207.00	19,589,926.58	(19,508,062.58)		215,071.00
NSB Tax Receiver A/C	9,657,251.29	5,920,557.80	(6,547,677.03)		9,030,132.06
NSB Payroll A/C	0.00	3,208,623.38	(3,208,623.38)		0.00
NSB Vendor A/C	0.00	10,253,123.97	(10,253,123.97)		0.00
NSB Building & Safety	0.00	351,157.19	(351,157.19)		0.00
Wells Fargo	120,263,177.45	987.14			120,264,164.59
WNTC Amargosa Valley Landfill	245,165.16	1,310.91			246,476.07
WNTC Pahrump Landfill Trust	990,952.42	(3,641.73)			987,310.69
WNTC Round Mountain Landfill	672,079.73	2,016.92			674,096.65
WNTC Tonopah Landfill Trust	1,014,169.36	3,009.93			1,017,179.29
State Treasurer LGIP - Nye County	463,794.46	142.43			463,936.89
State Treasurer LGIP - Pahrump Library	142,521.91	43.77			142,565.68
State Treasurer LGIP - Tonopah Library	198,322.82	60.90			198,383.72
Flint Scholarship	26,604.87	3.28			26,608.15
	140,863,322.73	48,114,569.40	(46,850,223.28)	0.00	142,127,668.85
Interest income & Market changes not receipted:					
Sweep Acct/Deposit Acct	(54.07)	(21.94)			(76.01)
Wells Fargo	(124,568.75)	123,581.61			(987.14)
Amargosa Landfill	64.10	(1,375.01)			(1,310.91)
Pahrump Landfill Trust	(6,398.03)	10,039.76			3,641.73
Round Mtn. Landfill	735.67	(2,752.59)			(2,016.92)
Tonopah Landfill	827.35	(3,837.28)			(3,009.93)
State Treasurer LGIP (Nye County)	(163.93)	21.50			(142.43)
State Treasurer LGIP (Pahrump Library)	(50.37)	6.60			(43.77)
State Treasurer LGIP (Tonopah Library)	(70.10)	9.20			(60.90)
Flint Scholarship	(3.39)	0.11			(3.28)
Monthly Analysis Fee - Deposit Account	2,686.40	(2,780.42)	2,084.21		1,990.19
Bank Transfers:					
To Sweep from Deposit	0.00	(8,787,170.92)	8,787,170.92		0.00
To Deposit from Sweep	0.00	(6,981,579.13)	6,981,579.13		0.00
To Deposit from B&S	0.00	(351,157.19)	351,157.19		0.00
To Deposit from Tax Receiver	0.00	(6,520,574.66)	6,520,574.66		0.00
To Vendor from Deposit Account	0.00	(7,511,104.77)	7,511,104.77		0.00
To Payroll from Deposit Account	0.00	(3,206,321.68)	3,206,321.68		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(2,716,023.22)	2,716,023.22		0.00
Outstanding checks:					
<i>Beginning of month:</i>					
Vendor account	(561,713.58)		561,713.58		0.00
Payroll account	(25,263.65)		25,263.65		0.00
<i>End of month:</i>					
Vendor account	0.00		(1,399,667.98)		(1,399,667.98)
Payroll account	0.00		(46,024.54)		(46,024.54)
Payroll & Vendor checks adjustments	(790.45)		662.75		(127.70)
NSB - cleared check from 08.2017 - not carried as O/S	160.78	(160.78)			0.00
Planning Direct Deposit returned 12.17 - live check issued		(2,140.92)	2,240.92		100.00
Direct deposit amount owed to Employee #002824			(45.09)		(45.09)

Nye County Treasurer's
Bank Reconciliation
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Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
ADJUSTED BANK BALANCE	140,148,720.71	12,161,227.67	(11,630,064.21)	0.00	140,679,884.17
Deposit account:					
Bank Adjustments:					
Pending reimbursement Gabbs - Credit/Debit Card fee	0.20	(0.20)			0.00
Pending reimbursement Gabbs - Credit/Debit Card fee		(6.00)	6.00		0.00
Building & Safety Adjustments:					
12.03 - PNP Bank December - Eden November	1,151.34	(1,151.34)			0.00
01.04 - PNP BANK January - Eden December		2,003.06			2,003.06
01.05 - PNP Bank January - Eden December		33,393.83			33,393.83
01.06 - PNP Bank January - Eden December		1,025.00			1,025.00
Receipt adjustment for CC / Billing and Receipt December	181.84	(181.84)			0.00
Public Works Adjustments:					
R#00018136 & R#00018097 - Pending receipt adjustment (Oct)	(150.00)				(150.00)
Planning Adjustments:					
R#00017768 - receipt adjustment for On Account - C#00002910	12,598.98				12,598.98
11.19 - PNP Bank November - Eden December	(1,205.00)	1,205.00			0.00
11.23 - PNP Bank November - Eden December	(830.00)	830.00			0.00
11.24 - PNP Bank November - Eden December	(190.00)	190.00			0.00
11.27 - PNP Bank November - Eden December	(30.00)	30.00			0.00
11.30 - PNP Bank November - Eden December	(55.00)	55.00			0.00
2020.12.30cc - PNP Bank - December - Eden January 01.04.21		(190.00)			(190.00)
Treasurer Adjustments - AR:					
HR - Bank November - Eden December	(14,760.02)	14,760.02			0.00
R#015174 - Bank December - Eden November	8,546.67	(8,546.67)			0.00
R#015176 - Bank December - Eden November	8,555.77	(8,555.77)			0.00
R#015192 - Bank December - Eden November	1,861.52	(1,861.52)			0.00
R#015173 - Bank December - Eden November	3,685.80	(3,685.80)			0.00
R#015175 - Bank December - Eden November	5,534.00	(5,534.00)			0.00
R#015193 - Bank December - Eden November	2,760.00	(2,760.00)			0.00
R#015177 & #015115 - Bank December - Eden November	26,909.06	(26,909.06)			0.00
R#015195 - Bank December - Eden November	3,750.00	(3,750.00)			0.00
R#015121 - Bank December - Eden November	86,170.52	(86,170.52)			0.00
Dep #12.22 Bank January - Eden December		365,162.28			365,162.28
Dep #12.16 Bank January - Eden December		1,665.00			1,665.00
Dep #12.19 Bank January - Eden December		16,374.42			16,374.42
Treasurer Adjustments - GL -CR:					
Dep#11.22 - Bank December - Eden November	449,180.07	(449,180.07)			0.00
Dep#11.23 - Bank December - Eden November	22,655.65	(22,655.65)			0.00
Dep#11.27 - Bank December - Eden November	274,496.88	(274,496.88)			0.00
Dep#11.31 - Recvd NSF - Liquor Gaming - Bank Dec-Eden Nov	100.00	(100.00)			0.00
Dep#11.34 - Bank December - Eden November	24,044.50	(24,044.50)			0.00
Dep#11.37 - Bank December - Eden November	286,512.94	(286,512.94)			0.00
Dep#11.43 - Bank December - Eden November	18,343.00	(18,343.00)			0.00
Dep#11.44 - Bank December - Eden November	552,420.44	(552,420.44)			0.00
12/10 Not yet posted Dep#01.05		(102,666.67)			(102,666.67)
12/31 Deposit belongs in Tax Receiver account - transfer in Jan		(6,408.10)			(6,408.10)
12.18 - PW - Coyote Sunrise NSF		(1,375.00)	1,375.00		0.00
Dep#12.17 - Bank January - Eden December		37,033.90			37,033.90

Nye County Treasurer's
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Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Dep#12.18 - Bank January - Eden December		204,035.74			204,035.74
Dep#12.20 - Bank January - Eden December		360,385.30			360,385.30
Dep#12.24 - Bank January - Eden December		2,514,171.98			2,514,171.98
Dep#12.26 - Bank January - Eden December		2,351.40			2,351.40
Dep#12.27 - Bank January - Eden December		1,875.00			1,875.00
Dep#12.34 - Bank January - Eden December		333.27			333.27
Dep#12.23 - Bank January - Eden December		18,582.34			18,582.34
Vendor account:					
Transfer FROM vendor to Health Savings Account (10.2018)	3,128.39				3,128.39
Nov state revenue/genetic - deposited 12.04.20 (ck run 12.03.20)	25,995.98	(25,995.98)			0.00
Wires Eden December - Bank January					0.00
(3) Public Defender checks each at 37,500.00			(112,500.00)		(112,500.00)
Tax receiver:					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,419,121.21		26,828.16		2,445,949.37
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(69,762,220.74)	(5,920,557.80)	274.21		(75,682,504.33)
Tax Receiver apportioned tax payments	66,575,635.83	5,574,921.19			72,150,557.02
Miscellaneous:					
<i>Petty Cash - to be cleaned up FY21</i>	120,520.23				120,520.23
Totals	141,303,140.77	13,477,551.65	(11,714,080.84)	0.00	143,066,611.58
		13,477,551.65	(11,714,080.84)	0.00	143,066,611.58
		13,477,551.65	(11,714,080.84)		143,066,611.58
		0.00	0.00	0.00	0.00

**Nye County
Treasurer Report
December 2020 - Tentative
FY21**

Fund	Description	Reconciled Balance - Tentative November 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2020 - FY21
10101	County General	8,336,268.06	4,380,629.66	(2,927,618.81)	3,415,996.77	13,205,275.68
10201	Stablization	0.00				0.00
10202	Compensated Absences	1,556.48	1.39		125,000.00	126,557.87
10203	Trust Property Expenses	364.47	0.33			364.80
10204	Land Sales Costs	1,309.59	1.17			1,310.76
10205	Road	6,163,222.56	239,767.58	(694,335.31)	32,101.34	5,740,756.17
10206	Regional Streets & Highways	11,010.64	388.19			11,398.83
10207	Regional Trans Comm	551,443.05	204,327.17			755,770.22
10208	Public Transit	1,431,497.70	158,856.92			1,590,354.62
10209	Airport	16,812.30	5,098.22	(8,151.96)	(967.69)	12,790.87
10210	Veterans	89,718.03	82.99	(33,135.20)		56,665.82
10213	911 Emergency Systems	487,550.74	51,838.98	(14,494.93)		524,894.79
10214	Museum - Pahrump	16,399.79	8,824.68	(5,258.44)		19,966.03
10215	Museum - Tonopah	31,362.07	5,782.77	(3,847.82)		33,297.02
10216	Parks and Recreation	47,081.29	41.99			47,123.28
10218	Agricultural Extension	231,292.51	33,831.56			265,124.07
10220	State/County Room Tax	7,284.28	11,225.62	(8,325.90)		10,184.00
10230	Juvenile Probation	482,070.84	194,157.32	(76,297.13)		599,931.03
10231	Forensic Services	44,179.57	862.96			45,042.53
10232	Forfeitures	53,767.81	47.95	(2,394.00)		51,421.76
10233	Public Safety Sales Tax	0.00				0.00
10234	Public Safety Sales Tax Sheriff	117,055.34	5,717.63	(143.97)		122,629.00
10235	Public Safety Sales Tax - Fire	364,519.97	5,938.26			370,458.23
10236	Nye County Jail Fund	261,462.98	243,180.22	(479,685.94)	2,293,963.53	2,318,920.79
10241	Victims Restitution Fund	5,753.19	4.28			5,757.47
10242	DA Bad Check Program	0.00				0.00
10243	Offender Registration	0.00				0.00
10244	J P Court Collections Fees	1,101,349.18	8,904.00	(834.94)		1,109,418.24
10245	J P Court Fines/NRS 176	446,787.88	2,803.00	(1,443.83)		448,147.05
10246	J P Facility Assessment	536,964.10	6,452.62	(980.00)		542,436.72
10247	District Court Improvement	117,576.76	5,755.88	(642.62)		122,690.02
10248	Drug Court Proceeds	214,221.31	9,260.00	(6,925.27)	(7,624.83)	208,931.21
10249	Law Library	159,285.01	1,371.26			160,656.27
10250	Impact Fees	4,040,496.43	140,970.92			4,181,467.35
10253	Public Improvement Fees	4,133,883.70	3,043.79	(24,088.26)		4,112,839.23
10254	Building Department	851,926.14	137,248.96	(220,570.98)	(1,069.67)	767,534.45
10255	Renewable Energy Projects	16,105.06	612.95			16,718.01
10256	Economic Development	0.00				0.00
10257	Public Lands	0.00				0.00
10269	Mining Maps	227,376.55	15,697.60	(1,445.00)		241,629.15
10281	Senior Nutrition Spec Rev	69,019.74	57.56	(923.76)		68,153.54
10282	Ambulance & Health	1,095,250.20	47,351.39	(30,582.63)	(1,392.09)	1,110,626.87

**Nye County
Treasurer Report
December 2020 - Tentative
FY21**

		Reconciled	Total	Vendor & Payroll	Finance	Reconciled
		Balance - Tentative	Receipts	Cash Disbursements	Journal	Balance - Tentative
Fund	Description	November 2020 - FY21			Entries	December 2020 - FY21
10283	Indigent	999,154.40	180,048.85	(47,359.10)	(2,236.60)	1,129,607.55
10284	Dedicated Medical Indigent	193,860.55	45,353.99	(59,641.79)	4,500.03	184,072.78
10285	Health Clinics	191,427.99	26,337.43	(13,897.06)	(193.64)	203,674.72
10286	Child Support IV-D Incentive	0.00				0.00
10291	County-Owned Buildings	92,114.42	6,244.18	(15,761.86)	(5.00)	82,591.74
10301	Nye Co Spec Projects	26,198.54	23.37			26,221.91
10302	Educational Endowment	0.00				0.00
10303	Health Endowment	0.00				0.00
10304	Emergency Endowment	0.00				0.00
10320	Recorder Technology	501,650.32	15,122.49	(25.59)		516,747.22
10321	District Court Technology	2,263.79	50.01			2,313.80
10322	Assessor Technology	684,418.31	72,474.88	(2,760.00)		754,133.19
10323	Clerk Technology	5,427.81	184.78			5,612.59
10330	Yucca On-Site Oversight	0.00				0.00
10331	Yucca Public Safety	0.00				0.00
10332	Yucca Transportation	0.00				0.00
10333	Yucca Early Warning Drilling	0.00				0.00
10334	Yucca Interest	0.00				0.00
10335	Yucca Scientific Grant	0.00				0.00
10336	Yucca Project Oversight	10.48				10.48
10340	Grants	7,971,551.83	159,619.36	(1,932,040.08)	(5,823,432.31)	375,698.80
10341	Brownfields Revolving	215,993.81	192.64			216,186.45
10391	County Debt Service	222,767.87	111.00	(653,146.02)	653,146.02	222,878.87
10401	Capital Projects	11,088,913.66	86,872.03	(341,487.03)	(653,589.13)	10,180,709.53
10402	Special Capital Projects	1,120,515.69	57,605.78	(17,624.04)	2,906.15	1,163,403.58
10451	Bonds - County Jail 2010	1,065,623.83	954.63	(15,819.57)		1,050,758.89
10493	Capital Projects Endowment	0.00				0.00
10510	Solid Waste	3,531,141.38	47,650.01	(112,478.55)	(643.07)	3,465,669.77
10511	Solid Waste - Open & Close	8,920,765.17	10,916.01	(791.66)		8,930,889.52
10512	Landfill Financial Assur.	2,881,980.36	4,770.91			2,886,751.27
10602	Radio Communication	0.00				0.00
10603	Property Self Insurance	39,031.71	34.81			39,066.52
10604	Employee Health Insurance	323,793.87	298.62	8,713.15		332,805.64
10607	Risk Management	621,750.83	562.82	(16,700.11)	(9.53)	605,604.01
10650	Payroll Control	2,321,648.29	100.00	(1,327,447.63)		994,300.66
10655	Payroll Control - All Other	0.00				0.00
10680	Inventory Control	0.00				0.00
10701	Trust Property Proceeds	1,267,136.08	1,130.10			1,268,266.18
10702	Foreclosure Mediation (SB490)	5,413.31	4.83			5,418.14
10704	Nye County OPEB Fund	909,229.75	874.50	(128,106.09)		781,998.16
10720	F H Flint Scholarship	26,601.48	3.39			26,604.87
10801	General Long Term Debt	0.00				0.00
21101	Tonopah Town	2,574,172.92	162,886.56	(96,357.99)	(3,795.07)	2,636,906.42

**Nye County
Treasurer Report
December 2020 - Tentative
FY21**

		Reconciled Balance - Tentative November 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2020 - FY21
Fund	Description					
21201	Special Revenue Tourism Fund	127,390.05	62.84	(46,637.97)		80,814.92
21202	OPEB Reserve - Tonopah & TPU	297,248.71	265.10			297,513.81
21215	Tonopah Convention Center	0.00				0.00
21220	Tonopah State Room Tax 5/8	105,444.97	3,654.37			109,099.34
21234	Public Safety Sales Tax - Sheriff	79,900.11	7,503.05	(5,590.81)		81,812.35
21235	Public Safety Sales Tax - Fire	110,020.06	7,526.46	(14,825.60)		102,720.92
21290	Tonopah Mural Fund	10,328.67	9.21			10,337.88
21299	Tonopah Mining Park	0.00				0.00
21391	Tonopah Debt Service	0.00				0.00
21401	Tonopah Capital Projects	262,085.83	244.61			262,330.44
21402	Tonopah Special Capital Projects	82,956.87	73.99			83,030.86
21410	Tonopah Mining Park Capital Projects	66,374.89	59.20			66,434.09
21502	TPU Water	1,021,009.94	57,629.16	(84,111.85)	(13,790.69)	980,736.56
21503	TPU Sewer	1,169,315.12	49,159.15	(31,963.81)		1,186,510.46
21515	TPU Deposits	22,455.06	1,294.18	(166.26)	(1,620.44)	21,962.54
21516	TPU Privilege Fee	0.00				0.00
21517	TPU Surcharge	20,904.08	18.65	(9,250.00)		11,672.73
21532	TPU Water Construction Arsenic	0.00				0.00
21533	TPU Sewer Construction - Reuse	0.00				0.00
21542	TPU Water Construction	6,881.25	6.14			6,887.39
21543	TPU Sewer Construction	17,153.95	15.30			17,169.25
21551	TPU Arsenic Debt Services	39,727.16	38.79	0.00	12,711.13	52,477.08
21552	TPU Water Debt Service	45.44	0.04			45.48
21553	TPU Sewer Debt Service	0.00				0.00
21554	2014 Water Revenue Bond Debt Service	54,344.66	49.00	0.00	1,200.00	55,593.66
21555	TPU - Grant Depreciation	202,783.72	178.84		1,500.00	204,462.56
21561	TPU Arsenic Debt Reserve	107,187.25	95.60			107,282.85
21562	Water Revenue Bond	24.83	0.02			24.85
21563	TPU Sewer Revenue Bond Reserve	0.00				0.00
21564	2014 Water Revenue Bond Reseerve	41,532.77	37.04			41,569.81
21650	Payroll Control - Tonopah	0.00				0.00
22101	Round Mountain Town	4,651,282.32	204,709.35	(121,095.74)		4,734,895.93
22205	Round Mountain Road	571,983.82	8,213.05	(4,700.00)		575,496.87
22234	Public Safety Sales Tax Sheriff	117,502.19	2,630.28	(14,225.80)		105,906.67
22235	Public Safety Sales Tax Fire	135,779.40	2,646.53			138,425.93
22401	Round Mountain Capital Projects	86,809.53	77.42			86,886.95
22402	Round Mountain Special Capital Projects	185,767.13	165.68			185,932.81
22502	Round Mountain Water	490,789.55	27,486.51	(18,148.84)		500,127.22
22503	Round Mtn. Utility Capital Projects	4,837.98	4.31			4,842.29
22650	Payroll Control - Round Mountain	0.00				0.00
23101	Gabbs Town	603,335.03	18,027.54	(10,185.25)		611,177.32
23234	Public Safety Sales Tax - Sheriff	28,013.42	748.45	(151.71)		28,610.16
23235	Public Safety Sales Tax - Fire	49,650.96	767.71			50,418.67

**Nye County
Treasurer Report
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FY21**

		Reconciled Balance - Tentative November 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2020 - FY21
Fund	Description					
23402	Gabbs Special Capital Projects	49,621.44	44.26			49,665.70
23502	Gabbs Water	180,103.49	10,594.88	(15,982.87)	(5,771.82)	168,943.68
23503	Gabbs Sewer	11,528.23	1,174.71			12,702.94
23504	Gabbs Standpipe	133.12	0.12			133.24
23512	Gabbs Water Utility Cash Reserve Fund	64,499.33	57.52			64,556.85
23552	Gabbs Water Debt Service	0.00				0.00
23553	Gabbs Sewer Debt Service	0.00				0.00
23704	Gabbs Town OPEB Fund	11,608.07	10.36			11,618.43
24101	Beatty Town	2,891,043.54	53,454.64	(33,281.16)		2,911,217.02
24220	Beatty Room Tax	166,495.61	8,796.67	(14,349.48)		160,942.80
24234	Public Safety Sales Tax Sheriff	125,976.65	3,315.24	(26,333.01)		102,958.88
24235	Public Safety Sales Tax Fire	138,128.40	3,331.27			141,459.67
24401	Beatty Capital Projects	564,081.74	503.08			564,584.82
24402	Beatty Special Capital Projects	224,436.43	200.16			224,636.59
24403	Beatty Room Tax Capital Projects	134,404.61	1,848.89			136,253.50
24704	Beatty Town OPEB Fund	18,473.92	16.86	(875.25)		17,615.53
25101	Pahrump Town	5,151,700.80	784,636.02	(235,163.73)	(1,484.06)	5,699,689.03
25205	Pahrump Roads & Streets	184,314.21	21,608.74		(20,092.82)	185,830.13
25217	Pahrump Fall Festival	50,089.54	44.68			50,134.22
25220	Pahrump State Room Tax 5/8	108,861.22	7,513.77	(7,970.94)		108,404.05
25221	Pahrump 1/5 Economic Development	437,095.85	389.83	(9.75)		437,475.93
25222	Pahrump 3/5 Tourism	335,113.19	47,768.78	(51,863.92)		331,018.05
25223	Pahrump 1/10 Parks	254,305.02	6,158.59	(9.75)		260,453.86
25224	Pahrump 1/10 Arena	560,751.44	6,431.89			567,183.33
25225	Pahrump Airport Room Tax	12,247.80	10.92			12,258.72
25233	Public Safety Sales Tax	0.00				0.00
25234	Public Safety Sales Tax - Sheriff	684,647.30	133,753.79	(117,243.25)	3,062.08	704,219.92
25235	Public Safety Sales Tax - Fire	3,988,389.49	136,691.49	(62,390.32)		4,062,690.66
25251	Pahrump Fire Impact Fee	706,701.24	630.77	(5,824.00)		701,508.01
25252	Pahrump Parks Impact Fee	385,242.21	343.60			385,585.81
25268	Pahrump Business License	638,732.41	6,566.42	(4,906.69)		640,392.14
25272	Pahrump Cemetery	327,849.06	1,067.89	(3,311.02)		325,605.93
25273	Pahrump Cemetery Perpetual	204,124.27	561.39			204,685.66
25274	Pahrump Pool	396,617.91	29,494.07	(500.98)		425,611.00
25298	Pahrump Numbering System	0.00				0.00
25340	Pahrump Airport	0.00				0.00
25391	Pahrump Debt Service	0.00				0.00
25401	Pahrump Capital Projects	2,491,890.53	2,222.90	(151,318.51)		2,342,794.92
25402	Pahrump Special Capital Projects	36,134.47	32.23			36,166.70
25411	Pahrump Arena Capital Projects	79,424.90	70.78			79,495.68
25412	Pahrump TV Construction	52,930.86	47.20			52,978.06
25413	Pahrump Vehicle Fire Capital Projects	0.00				0.00
25414	Pahrump Room Tax Fairgrounds	2,861,771.69	33,782.69	(14,617.63)		2,880,936.75

**Nye County
Treasurer Report
December 2020 - Tentative
FY21**

		Reconciled Balance - Tentative November 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2020 - FY21
Fund	Description					
25415	Pahrump Ambulance Capital Projects	306,587.12	273.43			306,860.55
25520	Pahrump Ambulance	361,990.81	279,857.09	(250,649.69)	(4,246.34)	386,951.87
25521	Lakeview Golf Course	271,418.20	12,105.75	(35,751.12)	0.00	247,772.83
25650	Payroll Control - Pahrump	0.00				0.00
25704	Town of Pahrump OPEB Fund	148,856.43	134.05	(2,876.37)		146,114.11
26101	Amargosa Town	843,676.88	114,450.31	(25,967.53)	(162.41)	931,997.25
26216	Amargosa Community Center & Park	143,663.09	2,557.75	(1,671.50)		144,549.34
26217	Amargosa Events Committee	269.98	0.24			270.22
26221	Amargosa Economic Development	168,307.51	3,789.32			172,096.83
26234	Public Safety Sales Tax - Sheriff	201,844.73	4,543.70	(24,027.51)		182,360.92
26235	Public Safety Sales Tax - Fire	157,863.01	4,506.67			162,369.68
26258	Amargosa VFD Committee	0.00				0.00
26272	Amargosa Memorial Committee	420.31	0.38			420.69
26273	Amargosa Cemetery Committee	105.09	0.09			105.18
26402	Amargosa Special Capital Projects	18,579.62	16.57			18,596.19
26650	Payroll Control - Amargosa	0.00				0.00
27101	Manhattan Town	129,057.45	5,207.40	(210.31)		134,054.54
27234	Public Safety Sales Tax - Sheriff	8,404.17	428.43	(145.43)		8,687.17
27235	Public Safety Sales Tax - Fire	28,349.74	446.20			28,795.94
27402	Manhattan Special Capital Projects	44,601.92	39.78			44,641.70
27502	Manhattan Water	14,927.87	4,453.55	(7,185.90)	(3,861.80)	8,333.72
27503	Manhattan Water Restricted Debt Service	7,092.41	6.33			7,098.74
27504	Manhattan Water Short Lived Assest Res	16,797.03	14.98			16,812.01
41101	Tonopah Library	233,171.80	24,099.45	(8,542.44)		248,728.81
41401	Tonpah Library Capital Projects	335,277.13	299.02			335,576.15
41702	Tonopah Library Trust	0.00				0.00
42101	Smoky Valley Library	523,956.52	183,088.80	(95,282.43)		611,762.89
42401	Smoky Valley Library Capital Projects	3,722.23	3.32			3,725.55
44101	Beatty Library	125,890.69	7,782.99	(4,864.52)		128,809.16
44270	Beatty Library Gift	657.55	0.59			658.14
44271	Beatty Library Other Purpose	2,367.12	2.11			2,369.23
44391	Beatty Library Debt Service	0.00				0.00
44401	Beatty Library Capital Projects	2,021.92	1.81			2,023.73
45101	Pahrump Library	1,655,861.11	151,218.46	(56,427.16)		1,750,652.41
45270	Pahrump Friends of the Library Special Revenue	7,548.11	6.74			7,554.85
45391	Pahrump Library Debt Service	17.44	0.02			17.46
45401	Pahrump Library Capital Projects	1,403,984.38	1,255.07	(18,528.00)		1,386,711.45
45702	Marion C. Hutchison Trust	0.00				0.00
46101	Amargosa Library	206,140.20	63,130.07	(12,371.95)	(67.08)	256,831.24
61101	Nye Co Water District	700,069.18	4,035.43	(10,187.89)	(30.96)	693,885.76
64101	Beatty Gen Improve Dist	459,474.79	18,741.44	(9,003.31)		469,212.92
68101	Smoky Valley TV District	(0.61)				(0.61)
71101	Nye County Schools	1,134,056.77	1,685,900.11	(453,763.50)		2,366,193.38

**Nye County
Treasurer Report
December 2020 - Tentative
FY21**

		Reconciled Balance - Tentative November 2020 - FY21	Total Receipts	Vendor & Payroll Cash Disbursements	Finance Journal Entries	Reconciled Balance - Tentative December 2020 - FY21
Fund	Description					
71250	NCSD Capital Projects School Impact Fees	100,937.47	110,974.32	(57,088.64)		154,823.15
71391	Nye County School District Debt	13,615,636.76	1,325,653.98			14,941,290.74
72101	Nye Regional Hospital	0.01				0.01
72291	Nye Regional Hospital Contract	0.00				0.00
72391	Nye Regional Hospital Debt	581.32	0.52			581.84
73101	Pahrump Hospital District	6.41	0.01			6.42
73391	Pahrump Hospital Debt	6.22	0.01			6.23
73401	Pahrump Hospital Capital Projects	0.00				0.00
74101	Northern Nye Hospital District	1,415,570.56	139,542.47	(102,392.25)		1,452,720.78
74711	State of Nevada	1,143,488.76	787,726.11	(110,588.61)		1,820,626.26
74712	State of Nevada Medical Indigent	366,175.68	34,004.36			400,180.04
75730	Range Improvement	113,068.55	100.84	(4,691.16)		108,478.23
76750	Habitat Cons & Mitigation	6,316.34	5.63			6,321.97
77750	Endangered Species Act	6,202.51	5.53			6,208.04
Totals		141,303,140.77	13,477,551.65	(11,714,080.84)	0.00	143,066,611.58
	Pending Adjustments					
	Adjusted Grand Totals	141,303,140.77				143,066,611.58
				Actual "cash in bank"		143,066,611.58
						(143,066,611.58)
						(0.00)

Nye County Treasurer's
Bank Reconciliation
December 2020 - Tentative
FY21

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
NSB Sweep A/C	7,056,076.26	8,787,246.93	(6,981,579.13)		8,861,744.06
NSB Deposit A/C	133,207.00	19,589,926.58	(19,508,062.58)		215,071.00
NSB Tax Receiver A/C	9,657,251.29	5,920,557.80	(6,547,677.03)		9,030,132.06
NSB Payroll A/C	0.00	3,208,623.38	(3,208,623.38)		0.00
NSB Vendor A/C	0.00	10,253,123.97	(10,253,123.97)		0.00
NSB Building & Safety	0.00	351,157.19	(351,157.19)		0.00
Wells Fargo	120,263,177.45	987.14			120,264,164.59
WNTC Amargosa Valley Landfill	245,165.16	1,310.91			246,476.07
WNTC Pahrump Landfill Trust	990,952.42	(3,641.73)			987,310.69
WNTC Round Mountain Landfill	672,079.73	2,016.92			674,096.65
WNTC Tonopah Landfill Trust	1,014,169.36	3,009.93			1,017,179.29
State Treasurer LGIP - Nye County	463,794.46	142.43			463,936.89
State Treasurer LGIP - Pahrump Library	142,521.91	43.77			142,565.68
State Treasurer LGIP - Tonopah Library	198,322.82	60.90			198,383.72
Flint Scholarship	26,604.87	3.28			26,608.15
	140,863,322.73	48,114,569.40	(46,850,223.28)	0.00	142,127,668.85
Interest income & Market changes not receipted:					
Sweep Acct/Deposit Acct	(54.07)	(21.94)			(76.01)
Wells Fargo	(124,568.75)	123,581.61			(987.14)
Amargosa Landfill	64.10	(1,375.01)			(1,310.91)
Pahrump Landfill Trust	(6,398.03)	10,039.76			3,641.73
Round Mtn. Landfill	735.67	(2,752.59)			(2,016.92)
Tonopah Landfill	827.35	(3,837.28)			(3,009.93)
State Treasurer LGIP (Nye County)	(163.93)	21.50			(142.43)
State Treasurer LGIP (Pahrump Library)	(50.37)	6.60			(43.77)
State Treasurer LGIP (Tonopah Library)	(70.10)	9.20			(60.90)
Flint Scholarship	(3.39)	0.11			(3.28)
Monthly Analysis Fee - Deposit Account	2,686.40	(2,780.42)	2,084.21		1,990.19
Bank Transfers:					
To Sweep from Deposit	0.00	(8,787,170.92)	8,787,170.92		0.00
To Deposit from Sweep	0.00	(6,981,579.13)	6,981,579.13		0.00
To Deposit from B&S	0.00	(351,157.19)	351,157.19		0.00
To Deposit from Tax Receiver	0.00	(6,520,574.66)	6,520,574.66		0.00
To Vendor from Deposit Account	0.00	(7,511,104.77)	7,511,104.77		0.00
To Payroll from Deposit Account	0.00	(3,206,321.68)	3,206,321.68		0.00
Vendor regular deposits & withdrawals for wires/bonds etc	0.00	(2,716,023.22)	2,716,023.22		0.00
Outstanding checks:					
<i>Beginning of month:</i>					
Vendor account	(561,713.58)		561,713.58		0.00
Payroll account	(25,263.65)		25,263.65		0.00
<i>End of month:</i>					
Vendor account	0.00		(1,399,667.98)		(1,399,667.98)
Payroll account	0.00		(46,024.54)		(46,024.54)
Payroll & Vendor checks adjustments	(790.45)		662.75		(127.70)
NSB - cleared check from 08.2017 - not carried as O/S	160.78	(160.78)			0.00
Planning Direct Deposit returned 12.17 - live check issued		(2,140.92)	2,240.92		100.00

Nye County Treasurer's
Bank Reconciliation
December 2020 - Tentative
FY21

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Direct deposit amount owed to Employee #002824			(45.09)		(45.09)
ADJUSTED BANK BALANCE	140,148,720.71	12,161,227.67	(11,630,064.21)	0.00	140,679,884.17
Deposit account:					
Bank Adjustments:					
Pending reimbursement Gabbs - Credit/Debit Card fee	0.20	(0.20)			0.00
Pending reimbursement Gabbs - Credit/Debit Card fee		(6.00)	6.00		0.00
Building & Safety Adjustments:					
12.03 - PNP Bank December - Eden November	1,151.34	(1,151.34)			0.00
01.04 - PNP BANK January - Eden December		2,003.06			2,003.06
01.05 - PNP Bank January - Eden December		33,393.83			33,393.83
01.06 - PNP Bank January - Eden December		1,025.00			1,025.00
Receipt adjustment for CC / Billing and Receipt December	181.84	(181.84)			0.00
Public Works Adjustments:					
R#00018136 & R#00018097 - Pending receipt adjustment (Oct)	(150.00)				(150.00)
Planning Adjustments:					
R#00017768 - receipt adjustment for On Account - C#00002910	12,598.98				12,598.98
11.19 - PNP Bank November - Eden December	(1,205.00)	1,205.00			0.00
11.23 - PNP Bank November - Eden December	(830.00)	830.00			0.00
11.24 - PNP Bank November - Eden December	(190.00)	190.00			0.00
11.27 - PNP Bank November - Eden December	(30.00)	30.00			0.00
11.30 - PNP Bank November - Eden December	(55.00)	55.00			0.00
2020.12.30cc - PNP Bank - December - Eden January 01.04.21		(190.00)			(190.00)
Treasurer Adjustments - AR:					
HR - Bank November - Eden December	(14,760.02)	14,760.02			0.00
R#015174 - Bank December - Eden November	8,546.67	(8,546.67)			0.00
R#015176 - Bank December - Eden November	8,555.77	(8,555.77)			0.00
R#015192 - Bank December - Eden November	1,861.52	(1,861.52)			0.00
R#015173 - Bank December - Eden November	3,685.80	(3,685.80)			0.00
R#015175 - Bank December - Eden November	5,534.00	(5,534.00)			0.00
R#015193 - Bank December - Eden November	2,760.00	(2,760.00)			0.00
R#015177 & #015115 - Bank December - Eden November	26,909.06	(26,909.06)			0.00
R#015195 - Bank December - Eden November	3,750.00	(3,750.00)			0.00
R#015121 - Bank December - Eden November	86,170.52	(86,170.52)			0.00
Dep #12.22 Bank January - Eden December		365,162.28			365,162.28
Dep #12.16 Bank January - Eden December		1,665.00			1,665.00
Dep #12.19 Bank January - Eden December		16,374.42			16,374.42
Treasurer Adjustments - GL - CR:					
Dep#11.22 - Bank December - Eden November	449,180.07	(449,180.07)			0.00
Dep#11.23 - Bank December - Eden November	22,655.65	(22,655.65)			0.00
Dep#11.27 - Bank December - Eden November	274,496.88	(274,496.88)			0.00
Dep#11.31 - Recvd NSF - Liquor Gaming - Bank Dec-Eden Nov	100.00	(100.00)			0.00
Dep#11.34 - Bank December - Eden November	24,044.50	(24,044.50)			0.00
Dep#11.37 - Bank December - Eden November	286,512.94	(286,512.94)			0.00
Dep#11.43 - Bank December - Eden November	18,343.00	(18,343.00)			0.00
Dep#11.44 - Bank December - Eden November	552,420.44	(552,420.44)			0.00
12/10 Not yet posted Dep#01.05		(102,666.67)			(102,666.67)
12/31 Deposit belongs in Tax Receiver account - transfer in Jan		(6,408.10)			(6,408.10)
12.18 - PW - Coyote Sunrise NSF		(1,375.00)	1,375.00		0.00

Nye County Treasurer's
Bank Reconciliation
December 2020 - Tentative
FY21

Bank Account Name	Beginning of Month Balances	Deposits	Withdrawals	Adjustments	End of Month Balances
Dep#12.17 - Bank January - Eden December		37,033.90			37,033.90
Dep#12.18 - Bank January - Eden December		204,035.74			204,035.74
Dep#12.20 - Bank January - Eden December		360,385.30			360,385.30
Dep#12.24 - Bank January - Eden December		2,514,171.98			2,514,171.98
Dep#12.26 - Bank January - Eden December		2,351.40			2,351.40
Dep#12.27 - Bank January - Eden December		1,875.00			1,875.00
Dep#12.34 - Bank January - Eden December		333.27			333.27
Dep#12.23 - Bank January - Eden December		18,582.34			18,582.34
Vendor account:					
Transfer FROM vendor to Health Savings Account (10.2018)	3,128.39				3,128.39
Nov state revenue/genetic - deposited 12.04.20 (ck run 12.03.20)	25,995.98	(25,995.98)			0.00
Wires Eden December - Bank January					0.00
(3) Public Defender checks each at 37,500.00			(112,500.00)		(112,500.00)
Tax receiver:					
<i>Checks payable</i>					
Cumulative balance of checks issued & cleared	2,419,121.21		26,828.16		2,445,949.37
<i>Unapportioned receipts</i>					
Tax Receiver Deposits less NSF	(69,762,220.74)	(5,920,557.80)	274.21		(75,682,504.33)
Tax Receiver apportioned tax payments	66,575,635.83	5,574,921.19			72,150,557.02
Miscellaneous:					
Petty Cash - to be cleaned up FY21	120,520.23				120,520.23
Totals	141,303,140.77	13,477,551.65	(11,714,080.84)	0.00	143,066,611.58
		13,477,551.65	(11,714,080.84)	0.00	143,066,611.58
		13,477,551.65	(11,714,080.84)		143,066,611.58
		0.00	0.00	0.00	0.00

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Board of County Commissioners
Nye County, Nevada

Tonopah Office
Nye County Courthouse
William P. Beko Justice Facility
PO Box 153
Tonopah, NV 89049
Phone (775) 482-8191
Fax (775) 482-8198

January 20, 2021

Evelyn Barragan
Department of Taxation
1550 E. College Parkway #115
Carson City, NV 89706

Subject: Nye County
Corrective Action Plan
Compliance with Law and Regulation
Audit for year ended June 30, 2020

NRS 354.6245... within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the Department what action has been taken to prevent recurrence of each violation of law or regulation or to correct each continuing violation.

Finding 2020-01 - Pooled Cash and Investment Reconciliation

The Nye County Treasurer's Report, including the bank and investment account reconciliation to pooled cash and investments to the general ledger, had not been presented consistently and timely to the Board of County Commissioners in FY20.

Corrective Action

In December 2019, the Nye County Treasurer presented the November 2019 Treasurers Report and Bank Reconciliation to the Board of County Commissioners. As of December 2019, the Nye County Treasurer's Office has maintained timely reporting of the Treasurer's Report and Bank Reconciliation. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Finding 2020-02 – Cross-Training Staff – Employee Succession Planning

The Treasurer's Office staff have not been fully cross-trained, generating an internal control issue where no other staff member can perform several significant financial functions. This has the potential of delaying required tasks that could impact financial reporting, cash reporting, and revenue posting. Additionally, the lack of succession planning has the potential to impact the County's ability to continue operations as a fully functional organization.

Corrective Action

Cross-training began in the Treasurer's Office in February 2020 and continues to date.

Finding 2020-03 – Apportionment of Investment Income

Investment income should be apportioned monthly to each fund that participates in the investment pool. The investment income apportionment is dependent on timely and accurate Treasurer's Reports and Bank Reconciliations to calculate apportionments to each fund participating in the investment pool. Investment income has not been apportioned timely throughout the fiscal year and is related to finding 2020-01.

Corrective Action

Beginning in April 2020, the investment income was apportioned monthly and has continued to be apportioned monthly after that point in time. The Treasurer's Office calculates the investment income apportionment and makes the entry, and the Finance team reviews the entry before posting, ensuring proper internal controls on the entries. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Finding 2020-04 – Grant Reimbursement

Requests for reimbursements of grant award/federal contract expenditures incurred by the County have not been made on a timely basis for some grants. The County Grant Administrator position is responsible for reimbursement requests has had several personnel changes during and after the year ending June 30, 2019 and remained unfilled until 2/17/20. Two individuals within the Comptroller's Office should be trained on grant administration duties, and grant reimbursement requests should be submitted monthly to grantors.

Corrective Action

The Nye County Grants Administrator position was filled on 2/17/20 with an existing Nye County Comptroller staff member. This staff member currently has full comprehension of the grant process since her appointment. The Grant Administrator is currently fully independent in their role, including submitting grant reimbursement requests, tracking and approving grant expenditures, and reconciling grants as of June 30, 2020. Two individuals within the Nye County Comptroller's Office are fully trained on grant administration duties as of June 30, 2020. The Nye County Comprehensive Financial Management Policy includes the Grant Policy for the County. The Grant Policy sets required timelines, approval processes, procedures for all grant-related reimbursements and expenditures, reconciliation of grant projects, and administration of the Grants fund itself. The comprehensive policy was approved on October 6, 2020.

Finding 2020-05 – Electronic Deposits

Certain electronic deposits from varying payors are received regularly credited directly into the County Treasury deposit bank account. The deposits are not receipted and posted into the general ledger promptly. Several departments within the County request payments for various items, often paid through electronic means. That information relating to remittance advice is sometimes not provided to the Treasurer's Office for receipting.

Corrective Action

Beginning November 2019, the Treasurer's Office has generated procedures and provided training to staff concerning accurate and timely reporting of electronic deposits. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Expenditures in Excess of Appropriations

Chapter 354.626 of the Nevada Revised Statutes provides that no governing body or officer or Department thereof shall expend or contract to expend any money or incur any liability in excess of the amounts appropriated for that function or fund for any fiscal year.

Nye County had no funds/functions in excess of budget appropriations.

Deficit Fund Balance/Net Position

The following funds had a deficit equity balance at year-end.

- Pahrump Town Ambulance Fund (25520) \$1,117,633

Corrective Action

Pahrump Town Ambulance Fund (25520)

The deficit net position of the Pahrump Ambulance Fund is due to the implementation of new accounting guidance, GASB Statement No. 68, Accounting and Financial Reporting for Pensions, which requires the County to record its proportionate share of the net pension liability of the Public Employees' Retirement System of the State of Nevada. The County has no control over its share of the Public Employees' Retirement System's net pension liability. The liability on June 30, 2020, was \$3,776,456. This liability is not within the County's control, and with the removal of this liability, the fund would have positive equity.

Monthly Statement of Cash Balances

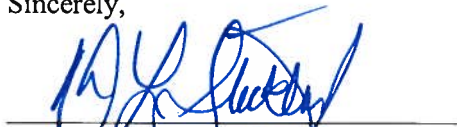
Chapter 354.280(2) indicates the County Treasurer is to submit to the County Commission each month at any regular meeting, or at a special meeting, a statement of the balance of each fund together with the month on deposit, outstanding checks, and cash on hand. The monthly statements were not submitted timely for the entire fiscal year.

Corrective Action

In December 2019, the Nye County Treasurer presented the November 2019 Treasurers Report and Bank Reconciliation to the Board of County Commissioners. As of December 2019, the Nye County Treasurer's Office has maintained timely reporting of the Treasurer's Report and Bank Reconciliation. The audit finding was corrected mid-year, though as it was still an issue in the fiscal year, the finding was required to be identified within the audit.

Approved the 20th day of January 2021.

Sincerely,



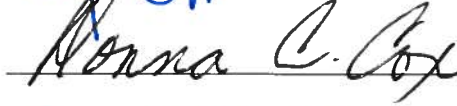
Commissioner Debra Strickland



Commissioner Frank Carbone



Commissioner Leo Blundo



Commissioner Donna Cox



Commissioner Bruce Jabbour