

ELKO COUNTY

COMPTROLLER

Susan Paprocki
spaprocki@elkocountynv.net

ACCOUNTING

Jacey Molyneux
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PAYROLL

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GRANTS

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**ADMINISTRATION/
FISCAL AFFAIRS**
540 COURT STREET
ELKO, NEVADA 89801
Telephone (775)753-7073
Fax (775)753-8535

November 28, 2022

Department of Taxation
1550 College Parkway, Ste 115
Carson City, Nevada 89710-0003

Dear Ms. Gransbery:

Pursuant to the provisions of NRS 354.624, we are requesting a 30-day extension of time to conclude the annual audit of Elko County for the year ended June 30, 2022. The auditing firm of Eide Bailly expect to be completed in December 2022. Issues with the census data testing and the need to resubmit the data to the actuarial has caused delays in the completion of the audit. Therefore, we are unable to have the audit completed by November 30, 2022. Accordingly, we are requesting an extension until December 31, 2022, to receive the report from the auditing firm of Eide Bailly. The audit report will be presented to the Commission in January 2023 and will be transmitted to the Department of Taxation immediately thereafter.

If you have any questions, feel free to contact me at your convenience. A favorable response is appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Susan Paprocki', is written over a light blue horizontal line.

Susan Paprocki
Comptroller
Elko County, NV

Cc: Teri Gage, Eide Bailly



STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

STEVE SISOLAK
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

November 28, 2022

Ms. Susan Paprocki, Comptroller
Elko County
540 Court Street
Elko, NV 89801

Re: Request for Extension of Annual Audit Report-FY 2022

Dear Ms. Paprocki:

The Department of Taxation is in receipt of your request for an extension of the filing requirements of the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to our discussion, your letter dated November 28, 2022 and the Department's policy on granting extensions, Elko County is hereby granted an extension of 30 days until December 30, 2022 for the submission of the audit report to its governing body for the fiscal year ending June 30, 2022.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation immediately following the January Elko County Commission meeting.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at kgransbery@tax.state.nv.us.

Sincerely,

A handwritten signature in black ink that reads "Keri Gransbery".

Keri Gransbery, Budget Analyst
Local Government Finance
Department of Taxation

cc: Ms. Teri Gage, CPA, CGMA
Eide Bailly
975 5th Street
Elko, NV 89801

**NYE
COUNTY**

Nye County Comptroller

Accounting – Contracts – Finance
Grants – Purchasing



Pahrump Office:

2101 E. Calvada Blvd., #200
Pahrump, NV 89048

Tonopah Office:

PO Box 3999 | 101 Radar Road
Tonopah, NV 89049

Evelyn Barragan
Local Government Division
Department of Taxation
Capital Complex
Carson City NV 89713

Re: FY2022 Audit of Nye County Nevada

Dear Ms. Barragan:

Pursuant to NRS 354.624(1) the below entities request an extension for the timely filing of the annual financial audit for the year ended June 30, 2022. The following information is provided as required by Nevada Administrative Code 354.735.

| | |
|--|--|
| Name of Government: | Nye County Town of Beatty Town of Gabbs Town of Manhattan Town of Pahrump Pahrump Pool District |
| Name of Audit Firm: | DANIEL C. McARTHUR, LTD. Certified Public Accountant |
| Date report will be filed with the governing body by: | December 30, 2022 |
| Date report will be filed with Department of Taxation by: | January 20, 2023 |

Reason application is being made for extension:
The Other Post-Employment Benefits final report has not been received/completed as of this date.

Due to changes in personnel within the County Treasurer’s office, bank reconciliations for the months of February through June 2022 were not timely/accurately prepared. The June 2022 bank reconciliation was completed and provided to the independent auditor on November 23, 2022. Additional time is needed to allow for the audit of the cash and investment information.

| | |
|-------------------------------------|-------------------|
| Names of person making application: | Elizabeth Jordan |
| Date of Application: | November 30, 2022 |

Sincerely,

DocuSigned by:

Elizabeth Jordan

Acting Nye County Comptroller



NYE COUNTY TREASURER

**Bank Reconciliation
Treasurer Report
June 2022 - Tentative
as of September 2022 close**

MEMORANDUM
 NYE COUNTY TREASURER DEPARTMENT

NYE COUNTY
 TREASURER DEPARTMENT

TO: Board of County Commissioners

Date:

November 9, 2022

Telephone: 775-751-6380

FROM:

Subject: Trust Account Reconciliation

Raelyn C. Powers
 Nye County Treasurer

Summary for June 30, 2022 - tentative

| As of September FY23 close | June 30, 2022 | Bank Balance | Treasurer Report Eden accounting report |
|---------------------------------|--|----------------|--|
| | Checking Balance (Sweep) | 11,640,021.03 | 155,476,342.51 |
| | Checking Balance (Deposit) | 208,478.00 | |
| | Checking Balance (Tax Receiver) | 3,531,207.76 | |
| | Checking Balance (Fifth Judicial Courts) | 184,181.55 | |
| | Subtotal | 15,563,888.34 | |
| | Interest Bearing (Wellsfargo) | 126,120,351.69 | |
| | Interest Bearing (Landfills) | 2,983,893.46 | |
| | Interest Bearing (LGIP) | 807,686.49 | |
| | Interest Bearing (Zions) | 1,934,195.87 | |
| | Interest Bearing (Flint Scholarship) | 26,665.76 | |
| | Less Outstanding Checks (Vendor) | (2,099,691.85) | |
| | Less Outstanding Checks (Payroll) | (72,470.85) | |
| | Less Check adjustments | 0.00 | |
| | Total Bank Balance | 145,264,518.91 | |
| <i>Reoccurring entries:</i> | | | |
| | Net of Deposits in Transit | 11,672,833.47 | |
| | Net of Disbursements in Transit | 1,033,788.29 | |
| | Net of Tax Receiver | (1,648,588.26) | |
| | Net of Investments pending | (486,103.04) | |
| <i>Other Reconciling items:</i> | | | |
| | Miscellaneous adjustments | (360,106.86) | |
| | Total Adjusted Bank Balance | 155,476,342.51 | |
| | Total System Balance | | 155,476,342.51 |
| | <i>Difference between Bank and System Balances</i> | | \$ - |

CC: D. McArthur, DTAX

Approval:

Raelyn C. Powers

Date Approved:

11.09.22

2:35 PM

Nye County Treasurer's
Bank Reconciliation
June 2022 - FY22 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|----------------------|------------------------|-----------------------|-----------------------|
| NSB Sweep A/C | 11,191,357.89 | 6,603,281.17 | (6,154,618.03) | | 11,640,021.03 |
| NSB Deposit A/C | 285,126.00 | 18,176,675.52 | (18,253,323.52) | | 208,478.00 |
| NSB Tax Receiver A/C | 3,556,990.13 | 252,655.42 | (278,437.79) | | 3,531,207.76 |
| NSB Payroll A/C | 0.00 | 3,515,129.96 | (3,515,129.96) | | 0.00 |
| NSB Vendor A/C | 0.00 | 8,796,650.94 | (8,796,650.94) | | 0.00 |
| NSB Building & Safety | 0.00 | 102,234.93 | (102,234.93) | | 0.00 |
| NSB Fifth Judicial Courts | 184,181.55 | | | | 184,181.55 |
| Wells Fargo | 127,076,995.38 | (956,643.69) | | | 126,120,351.69 |
| WNTC Amargosa Valley Landfill | 239,153.19 | (1,053.36) | | | 238,099.83 |
| WNTC Pahrump Landfill Trust | 1,093,184.40 | (6,823.34) | | | 1,086,361.06 |
| WNTC Round Mountain Landfill | 664,241.13 | (2,570.20) | | | 661,670.93 |
| WNTC Tonopah Landfill Trust | 1,002,184.88 | (4,423.24) | | | 997,761.64 |
| State Treasurer LGIP - Nye County | 465,304.33 | 246.59 | | | 465,550.92 |
| State Treasurer LGIP - Pahrump Library | 142,985.89 | 75.78 | | | 143,061.67 |
| State Treasurer LGIP - Tonopah Library | 198,968.46 | 105.44 | | | 199,073.90 |
| *** Zions Escrow - Siemens bond | 3,088,144.43 | 718.33 | (1,154,666.89) | | 1,934,195.87 |
| Flint Scholarship | 26,664.63 | 1.13 | | | 26,665.76 |
| | <u>149,215,482.29</u> | <u>36,476,261.38</u> | <u>(38,255,062.06)</u> | <u>0.00</u> | <u>147,436,681.61</u> |
| Interest income & Market Value changes not receipted: | | | | | |
| Sweep Acct | (3,124.52) | 3,124.52 | | | 0.00 |
| Wells Fargo | (500,673.62) | 500,673.62 | | | 0.00 |
| Amargosa Landfill | 1,086.42 | (1,086.42) | | | 0.00 |
| Pahrump Landfill Trust | (16,544.27) | 16,544.27 | | | 0.00 |
| Round Mtn. Landfill | (145.48) | 145.48 | | | (0.00) |
| Tonopah Landfill | (1,610.67) | 1,610.67 | | | (0.00) |
| State Treasurer LGIP (Nye County) | (175.50) | 175.50 | | | 0.00 |
| State Treasurer LGIP (Pahrump Library) | (53.93) | 53.93 | | | 0.00 |
| State Treasurer LGIP (Tonopah Library) | (75.05) | 75.05 | | | 0.00 |
| Flint Scholarship | (3.28) | 3.28 | | | 0.00 |
| Monthly Analysis Fee - Deposit Account | 3,037.39 | (6,383.46) | 3,346.07 | | 0.00 |
| Deposit #06.59 - corrections - reclassing to correct fund | | 489.50 | | | 489.50 |
| *** Zions - pending entry into Eden | 387,976.05 | (718.33) | 1,154,666.89 | (2,028,517.15) | (486,592.54) |
| Bank Transfers: | | | | | |
| To Sweep from Deposit | 0.00 | (6,595,808.41) | 6,595,808.41 | | 0.00 |
| To Deposit from Sweep | 0.00 | (6,154,618.03) | 6,154,618.03 | | 0.00 |
| To Deposit from B&S | 0.00 | (102,234.93) | 102,234.93 | | 0.00 |
| To Deposit from Tax Receiver | 0.00 | (277,304.70) | 277,304.70 | | 0.00 |
| To Vendor from Deposit Account | 0.00 | (8,132,296.17) | 8,132,296.17 | | 0.00 |
| To Payroll from Deposit Account | 0.00 | (3,515,129.96) | 3,515,129.96 | | 0.00 |
| Vendor regular deposits & withdrawals for wires/bonds etc | 0.00 | (664,318.77) | 664,318.77 | | 0.00 |
| Outstanding checks: | | | | | |
| Beginning of month: | | | | | |
| Vendor account | (758,478.50) | | 758,478.50 | | 0.00 |
| Payroll account | (36,590.23) | | 36,590.23 | | 0.00 |
| End of month: | | | | | |
| Vendor account | 0.00 | | (2,099,691.85) | | (2,099,691.85) |
| Payroll account | 0.00 | | (72,470.85) | | (72,470.85) |
| Payroll & Vendor checks adjustments | (47.70) | 47.70 | | | 0.00 |
| ADJUSTED BANK BALANCE | <u>148,290,059.40</u> | <u>11,549,305.72</u> | <u>(13,032,432.10)</u> | <u>(2,028,517.15)</u> | <u>144,778,415.87</u> |
| Deposit account: | | | | | |
| Bank Adjustments: | | | | | |
| Ck#1090688 cleared as 98.91 s/b 98.81 | 0.10 | | | | 0.10 |
| PW - 06.16.22 - Bank posted deposit twice | | (3,037.00) | 3,037.00 | | 0.00 |

Nye County Treasurer's
Bank Reconciliation
June 2022 - FY22 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|-------------|-------------|-------------|-----------------------|
| NSB cleared ck#1091973 @ 751.00 s/b 715.00 | 36.00 | (36.00) | | | 0.00 |
| Deposit #06.50 - recon items cleared - 12.01.21 NSF - Deposit account | 134.08 | (134.08) | | | 0.00 |
| Deposit #06.50 - recon items cleared - 12.14.21 NSF - B&S account | 7,341.32 | (7,341.32) | | | 0.00 |
| Deposit #06.50 - recon items cleared - B&S - Deposit 12.28.21 | (7,401.32) | 7,401.32 | | | 0.00 |
| Deposit #06.50 - recon items cleared - 01.14.22 NSF - Solc/US LLC | 425.00 | (425.00) | | | 0.00 |
| Deposit #06.50 - recon items cleared - B&S replacement NSF 01.14.22 - (NSF & deposit not yet | (455.00) | 455.00 | | | 0.00 |
| Deposit #06.50 - recon items cleared - NSF - 03.30.22 - Great Basin ck#1193204 | 154.95 | (154.95) | | | 0.00 |
| Deposit #06.50 - recon items cleared - PW - 04.26.22 - NSF | 110.00 | (110.00) | | | 0.00 |
| Deposit #06.50 - recon items cleared - Direct Deposit - Payroll replacement check - Bank Dec | 1,500.00 | (750.00) | | (750.00) | 0.00 |
| Mis-coded as PW - belongs to DD above - 11.30.21 | (750.00) | | | 750.00 | 0.00 |
| Deposit #06.50 - records 05.04.22 - Breakthru Beverage (NSF) | 200.00 | (200.00) | | | 0.00 |
| Deposit #06.50 - records 05.04.22 - Waterrock Station (NSF) | 100.00 | (100.00) | | | 0.00 |
| Deposit #06.83 - Reverse R#19558 - NSF recorded 2x - Admin Waterrock | | 100.00 | | | 100.00 |
| Building & Safety Adjustments: | | | | | |
| Deposit #06.50 - 07.29 PNP - Bank July 2021 | (425.00) | 425.00 | | | 0.00 |
| Deposit #06.50 - 07.27 - Stripe - R#00021773 - Bank August 2021 | 2,393.75 | (2,393.75) | | | 0.00 |
| B&S - Bank May - Eden June (05.31.22) | (28,634.20) | 28,634.20 | | | 0.00 |
| B&S - Bank June - Eden July | | (42,314.86) | | | (42,314.86) |
| Public Works Adjustments: | | | | | |
| Deposit #06.50 - completed adjustment incorrectly - pending add'l correction | 110.00 | 110.00 | | | 220.00 |
| Deposit #06.50 - recon items cleared - 07.29 - Bank July 2021 | (300.00) | 300.00 | | | 0.00 |
| Deposit #06.50 - recon items cleared - 08.20 - PNP - Bank August 2021 | (250.00) | 250.00 | | | 0.00 |
| PW - 04.01 should be on account - 31722mwoa | 440.00 | | | | 440.00 |
| PW - 04.18 should be on account - 41822mwoa | 770.00 | | | | 770.00 |
| PW - 05.18 should be on account - 51822mwoa | 770.00 | | | | 770.00 |
| PW - 06.21 should be on account - 62122mwoa | | 660.00 | | | 660.00 |
| PW - Bank June - Eden July | | (6,600.00) | | | (6,600.00) |
| R#019296 - PW - Bank May - Eden - July | (1,700.00) | | | | (1,700.00) |
| Planning Adjustments: | | | | | |
| 08.27.21 - Stripe - receipted in under PL / sb PW | (675.00) | 675.00 | | | 0.00 |
| R#018405 - posted as On account | (150.00) | | | 150.00 | 0.00 |
| Deposit #06.84 - applies On Account for Planning | | (3,000.00) | | 3,000.00 | 0.00 |
| R#019221 - posted as On account | | 3,000.00 | | (3,000.00) | 0.00 |
| PL - Bank April 04.28.22 - Eden May (05.03.22) | (0.03) | | | | (0.03) |
| Treasurer Adjustments - AR: | | | | | |
| Stripe - debit adjustment - 06.03.22 | | (344.77) | 344.77 | | 0.00 |
| Stripe - debit adjustment - 06.23.22 | | (3,355.04) | 3,355.04 | | 0.00 |
| Stripe - 02.10.22 - not yet in Eden | (350.00) | 350.00 | | | 0.00 |
| Stripe - 02.10.22 - not yet in Eden | (15,996.96) | 15,996.96 | | | 0.00 |
| Stripe balancing - review with Finance (February activity) | 190.00 | (190.00) | | | 0.00 |
| Stripe refund - 02.18.22 | 75.00 | (75.00) | | | 0.00 |
| Stripe deposits for month of May - not yet in Eden | (84,997.51) | 84,997.51 | | | 0.00 |
| R#018978 - Bank June - Eden May (06.01.22) | 33,582.29 | (33,582.29) | | | 0.00 |
| R#018968 - R#018971 - Bank June - Eden May | 34,581.61 | (34,581.61) | | | 0.00 |
| Admin - Bank May - Eden June (05.31.22) | (14,195.53) | 14,195.53 | | | 0.00 |
| Admin - net of receipt adjustments from GL to AR | | 1,665.00 | | (1,665.00) | 0.00 |
| Admin - Bank August - Eden June | | 12,580.46 | | | 12,580.46 |
| Deposit #06.09 - R#019148 & R#019149 - HHS - Bank May - Eden June | (11,360.17) | 11,360.17 | | | 0.00 |
| Deposit #06.24 - R#019255 - Bank July - Eden June | | 220.00 | | | 220.00 |
| Deposit #06.27 - R# - multiple - Bank July - Eden June | | 41,345.11 | | | 41,345.11 |
| Deposit #06.35 - R# - multiple - Bank July - Eden June | | 506,628.54 | | | 506,628.54 |
| Deposit #06.35 - R# - multiple - Bank August - Eden June | | 10,764.14 | | | 10,764.14 |
| Deposit #06.37 - R#019394 - Bank July - Eden June | | 50,000.00 | | | 50,000.00 |
| Deposit #06.43 - reclass from GL to AR (Dep#12.03) | | 300.00 | | (300.00) | 0.00 |

Nye County Treasurer's
Bank Reconciliation
June 2022 - FY22 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|-----------------------------|--------------|-------------|-------------|-----------------------|
| Deposit #06.45 - R#019468 - reclass from GL to AR | | 5,736.23 | | (5,736.23) | 0.00 |
| Deposit #06.45 - R#019467 - reclass from GL to AR | | 557.35 | | (557.35) | 0.00 |
| Deposit #06.46 - 01.14.22 - R#019509 | (14,396.40) | 14,260.00 | | 136.40 | 0.00 |
| Deposit #06.46 - 01.31.22 - R#019508 | (5,090.79) | 5,090.79 | | | 0.00 |
| Deposit #06.48 - R# - multiple - Bank July - Eden June | | 25,734.90 | | | 25,734.90 |
| Deposit #06.48 - R# - multiple - Bank August - Eden June | | 20,487.08 | | | 20,487.08 |
| Deposit #06.53 - R#019645 - Bank August - Eden June | | 3,200.00 | | | 3,200.00 |
| Deposit #06.54 - Fifth Judicial 04.11.22 - recon from April | (68,804.67) | 68,804.67 | | | 0.00 |
| Deposit #06.73 - Bank September - Eden June | | 44,085.76 | | | 44,085.76 |
| Deposit #06.79 - Bank August - Eden June | | 86,621.33 | | | 86,621.33 |
| Deposit #06.82 - Bank August - Eden June | | 8,043.34 | | | 8,043.34 |
| Deposit #06.84 - 01.14.22 - R#019509 - remaining for deposit (14,396.40) | | 136.40 | | (136.40) | 0.00 |
| Deposit #06.84 - Bank February - Eden June | (917.59) | 917.59 | | | 0.00 |
| Deposit #06.84 - Bank February - Eden June | (748.81) | 748.81 | | | 0.00 |
| Deposit #06.84 - Bank July - Eden June | | 2,062.01 | | | 2,062.01 |
| Deposit #06.84 - applies On Account for Planning | | 150.00 | | (150.00) | 0.00 |
| R#018287 - Receipted for more than deposit | 1.00 | | | | 1.00 |
| R#018321 & R#018322 - Bank March - Eden February - Bank Error credited July | 22,507.50 | | | | 22,507.50 |
| R#018953 - duplicate receipt - back out GL receipt (R#018953 - AR) | 10,604.97 | | | | 10,604.97 |
| R#018889 - duplicate receipting - back out GL R#18217 | 1,928.07 | | | | 1,928.07 |
| R#018888 - duplicate receipting - back out | 1,049.82 | | | | 1,049.82 |
| Treasurer Adjustments - GL -CR: | | | | | |
| Deposit #05.02 - Duplicate receipt R#18852 | 6,241.29 | | | (6,241.29) | 0.00 |
| Deposit #05.02 - Duplicate receipt R#18868 | 602.89 | | | | 602.89 |
| DEM - 08.06.21 - not yet in Eden | (273.18) | | | 273.18 | 0.00 |
| DEM - 11.05.21 - not yet in Eden | (230.24) | | | 230.24 | 0.00 |
| DEM - 11.05.21 - not yet in Eden | (827.23) | | | 827.23 | 0.00 |
| DEM - 02.14.22 - not yet in Eden | (153.37) | | | 153.37 | 0.00 |
| DEM - 02.23.22 - not yet in Eden | (2,758.00) | | | 2,758.00 | 0.00 |
| DEM - Residual balance - Bank deposits do not tie to Eden receipts | (1,016.30) | | | 1,016.30 | 0.00 |
| DEM - Bank deposits for April - Not yet in Eden | (14,447.91) | | | 14,447.91 | 0.00 |
| DEM - Bank deposits for May - Not yet in Eden | (2,859.72) | | | 2,859.72 | 0.00 |
| DEM - Bank April - Eden (?) (04.25.22) - code #36 (DEM) | (2,064.00) | | | 2,064.00 | 0.00 |
| DEM - Bank April - Eden (?) (04.29.22) - code #36 (DEM) | (3,496.31) | | | 3,496.31 | 0.00 |
| Gabbs - monthly cc fee | 6.00 | (6.00) | 6.00 | (6.00) | 0.00 |
| Gabbs - Transaction cc fee | 0.20 | (0.20) | 0.10 | | 0.10 |
| Gabbs - monthly cc fee | | (6.00) | | 6.00 | 0.00 |
| Deposit #05.07 - Bank June - Eden May | 68,037.54 | (68,037.54) | | | 0.00 |
| Deposit #05.13 - Bank June - Eden May | 478,206.11 | (478,206.11) | | | 0.00 |
| Deposit #05.14 - Amargosa Library in Eden for more than Bank Deposit | 0.03 | | | (0.03) | 0.00 |
| Deposit #05.14 - in Eden for more than Bank Deposit | 40.00 | (40.00) | | | 0.00 |
| Deposit #05.17 - Bank June - Eden May | 241,004.40 | (241,004.40) | | | 0.00 |
| Deposit #05.20 - Bank June - Eden May | 844,458.16 | (844,458.16) | | | 0.00 |
| Deposit #06.02 - Gabbs 05.26.22 - CC | (194.00) | 194.00 | | | 0.00 |
| Deposit #06.02 - Gabbs 05.27.22 - CC | (227.47) | 227.47 | | | 0.00 |
| Deposit #06.02 - Bank May - Eden June (05.23.22) | (6,950.00) | 6,950.00 | | | 0.00 |
| Deposit #06.16 - Bank July - Eden June | | 6,081.23 | | | 6,081.23 |
| Deposit #06.20 - Bank July - Eden June | | 775,641.97 | | | 775,641.97 |
| Deposit #06.22 - Bank July - Eden June | | 328,499.78 | | | 328,499.78 |
| Deposit #06.25 - Bank July - Eden June | | 557.35 | | | 557.35 |
| Deposit #06.28 - Bank July - Eden June | | 1,133,019.39 | | | 1,133,019.39 |
| Deposit #06.29 - Bank July - Eden June | | 68,637.67 | | | 68,637.67 |
| Deposit #06.30 - Duplicate posting of Deposit #06.34 less 7.15 | | 270.60 | | (270.60) | 0.00 |
| Deposit #06.31 - Bank July - Eden June | | 330.00 | | | 330.00 |

Nye County Treasurer's
Bank Reconciliation
June 2022 - FY22 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|-----------------------------|----------------|-------------|--------------|-----------------------|
| Deposit #06.32 - Bank July - Eden June | | 307,975.94 | | | 307,975.94 |
| Deposit #06.33 - Bank July - Eden June | | 7,499.22 | | | 7,499.22 |
| Deposit #06.34 - Bank July - Eden June | | 220.80 | | | 220.80 |
| Deposit #06.36 - Bank July - Eden June | | 200.00 | | | 200.00 |
| Deposit #06.36 - Bank August - Eden June | | 9,332.80 | | | 9,332.80 |
| Deposit #06.36 - Belongs in AR - Correction completed | | 2,062.01 | | (2,062.01) | 0.00 |
| Deposit #06.36 - Bank August - Eden June (DEM - doesn't tie to June Deposits) | | 927.55 | | (927.55) | 0.00 |
| Deposit #06.36 - Duplicate - R#19140 - also in AR | | 557.35 | | (557.35) | 0.00 |
| Deposit #06.38 - Bank July - Eden June | | 456.79 | | | 456.79 |
| Deposit #06.39 - Bank July - Eden June | | 19,790.99 | | | 19,790.99 |
| Deposit #06.40 - Bank July - Eden June | | 223,823.03 | | | 223,823.03 |
| Deposit #06.40 - GL to AR correction | | (1,665.00) | | 1,665.00 | 0.00 |
| deposit #06.42 - GL to AR correction | | (300.00) | | 300.00 | 0.00 |
| Deposit #06.44 - GL to AR correction | | (12,534.87) | | 12,534.87 | 0.00 |
| Deposit #06.46 - #25-186 - TOP - Bank = 94,660.00 - Eden = 94,660.59 | 0.59 | (0.59) | | | 0.00 |
| Deposit #06.47 - Bank July - Eden June | | 2,834,607.27 | | | 2,834,607.27 |
| Deposit #06.49 - Bank July - Eden June | | 11,584.92 | | | 11,584.92 |
| Deposit #06.51 - Bank July - Eden June (back out duplicate on Dep#07.16) | | 163.89 | | | 163.89 |
| Deposit #06.52 - Bank August - Eden June | | 36,117.84 | | | 36,117.84 |
| Deposit #06.55 - GL R#18938 correction | | (0.03) | | 0.03 | 0.00 |
| Deposit #06.60 - r/c B&S to FY22 From FY23 | | 42,314.86 | | | 42,314.86 |
| Deposit #06.63 - NCS D return of monies | | 893,764.43 | | (893,764.43) | 0.00 |
| Deposit #06.66 - R/C to FY22 from FY23 | | 14,361.57 | | | 14,361.57 |
| Deposit #06.67 - R/C to FY22 from FY23 | | 350.32 | | | 350.32 |
| Deposit #06.69 - Bank September - Eden June | | 7,731.83 | | | 7,731.83 |
| Deposit #06.70 - Bank August & September - Eden June | | 616,915.05 | | | 616,915.05 |
| Deposit #06.71 - reclass S.E.F. to FY22 from FY23 | | (2,009,275.49) | | | (2,009,275.49) |
| Deposit #06.72 - Bank September - Eden June | | 31,167.05 | | | 31,167.05 |
| Deposit #06.76 - Bank September - Eden June - Auction Proceeds | | 1,418,981.86 | | | 1,418,981.86 |
| Deposit #06.78 - Bank September - Eden June | | 350.00 | | | 350.00 |
| Deposit #06.80 - Bank September - Eden June | | 3,926,866.41 | | | 3,926,866.41 |
| Deposit #06.83 - R/C Tonopah Solar to FY22 from FY23 | | (25,701.33) | | | (25,701.33) |
| Deposit #06.83 - R/C PW to FY22 from FY23 | | 6,660.00 | | | 6,660.00 |
| Deposit #06.83 - Corrects duplicate receipting Deposit #06.30 & #06.34 | | (270.60) | | 270.60 | 0.00 |
| Deposit #06.83 - Reclass from GL to AR - R#19142 | | (2,062.01) | | 2,062.01 | 0.00 |
| Deposit #06.83 - Reverse R#19140 (GL) - duplicate receipting of R#19109 (GL) | | (557.35) | | 557.35 | 0.00 |
| Deposit #06.83 - Bank Recon - Geothermal - Bank 04.27.22 | (273.47) | 273.47 | | | 0.00 |
| Deposit #06.85 - DEM recon items | | 29,173.96 | | (29,173.96) | 0.00 |
| Deposit #06.85 - DEM recon items | | 88.75 | | (88.75) | 0.00 |
| Deposit #06.85 - DEM recon items | | (2,064.00) | | 2,064.00 | 0.00 |
| Deposit #06.85 - Record HHS cash withdrawal to open NEW petty cash acct | | (10,000.00) | | 10,000.00 | 0.00 |
| Deposit #06.85 - Bank Recon - to clear wage/ded Eden error | | 2,045.00 | | (2,045.00) | 0.00 |
| Deposit #06.85 - Bank Recon - to record return of duplicate agent fees paid | | 1,000.00 | | (1,000.00) | 0.00 |
| TOP Deposit 25-196 - Bank July - Eden June | | 8,118.50 | | | 8,118.50 |
| TOP Deposit 25-197 - Bank July - Eden June | | 401,862.97 | | | 401,862.97 |
| TOP Deposit 25-200 - Bank July - Eden June | | 378,926.00 | | | 378,926.00 |
| TOP Deposit 25-201 - Bank July - Eden June | | 94,787.74 | | | 94,787.74 |
| TOP Deposit 25-203 - Bank July - Eden June | | 95,000.00 | | | 95,000.00 |
| TOP Deposit 25-204 - Bank July - Eden June | | 331.85 | | | 331.85 |
| TOP Deposit 25-206 - Bank August - Eden June | | 8,597.03 | | | 8,597.03 |
| TOP Deposit 25-210 - Bank September - Eden June | | 108,594.45 | | | 108,594.45 |
| Deposits 06.30.22 - S/B deposit to Vendor account not deposit account | | (19,460.31) | | | (19,460.31) |
| Vendor account: | | | | | |
| USDA Bond payments - Not yet recorded in Eden (12.01.21) | 8,771.63 | | (8,771.63) | | 0.00 |

Nye County Treasurer's
Bank Reconciliation
June 2022 - FY22 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|---------------|-----------------|----------------|-----------------------|
| USDA Bond payments - Not yet recorded in Eden (12.28.21) | 3,481.00 | | (3,481.00) | | 0.00 |
| USDA Bond payments - Not yet recorded in Eden (03.28.22) | 3,481.00 | | (3,481.00) | | 0.00 |
| USDA Bond payments - Not yet recorded in Eden (02.02.22) | 6,181.00 | | (6,181.00) | | 0.00 |
| USDA Bond payments - Not yet recorded in Eden (04.04.22) | 6,181.00 | | (6,181.00) | | 0.00 |
| USDA Bond payments - Not yet recorded in Eden (05.02.22) | 6,181.00 | | (6,181.00) | | 0.00 |
| NCSD - overpayment returned *deposited into incorrect account* | (893,764.43) | | | 893,764.43 | 0.00 |
| Pool Pact - Workers Comp - not yet posted in Eden (01.21.22) | 17,831.50 | | (17,831.50) | | 0.00 |
| Pool Pact - Workers Comp - not yet posted in Eden (04.20.22) | 17,831.50 | | (16,553.08) | | 1,278.42 |
| Tonopah Solar refund 12.29.22 - | 242,407.28 | | | | 242,407.28 |
| Tonopah Solar refund 12.29.22 - | 919,507.62 | | | | 919,507.62 |
| Tonopah Solar refund 04.06.22 - | 1,313.59 | | | | 1,313.59 |
| Tonopah Solar refund 04.06.22 - | 19,607.34 | | | | 19,607.34 |
| State of NV - UIB - pending check redeposit - Ck#1088632 | 482.50 | | | | 482.50 |
| HHS - CASH withdrawal 01.11.22 - Public Guardian cash acct - not yet in Eden | 10,000.00 | | | (10,000.00) | 0.00 |
| 01.09.22 - 220ben -w/c deduction - Eden Error - researching | 2,045.00 | | | 2,045.00 | 4,090.00 |
| Voya 02.25 wire processed for more than total of checks | 0.10 | | | | 0.10 |
| Purchase power 04.14.22 - processed for more than due | 52.85 | | | | 52.85 |
| State of NV - Child support payment missed for 03.24.22 ben.ded | (1,599.64) | | | | (1,599.64) |
| Return of duplicate payment for NCSD agent fees | (1,000.00) | | | 1,000.00 | 0.00 |
| Nye County Ameritas - pending re-deposit | 31,010.62 | | | | 31,010.62 |
| Nye County Unemployment benefits - pending redeposit | 1,560.75 | | | | 1,560.75 |
| Check #1060801 @ 245.00 & Check #1062469 @ 25.00 previously reclassified | 295.00 | | | | 295.00 |
| 06.30.22 Payroll taxes - wire processed 07.01.22 | | | (205,728.83) | | (205,728.83) |
| Vendor payroll checks deposited into wrong account - pending transfer (06.30.22) | | | 1,466.20 | | 1,466.20 |
| Vendor payroll checks deposited into wrong account - pending transfer (06.30.22) | | | 17,994.11 | | 17,994.11 |
| Guardian Service - Eden created a negative check 0 @ (50.38) | | | 50.38 | | 50.38 |
| Tax receiver: | | | | | |
| Checks payable | | | | | |
| Cumulative balance of checks issued & cleared | 2,684,750.10 | | 917.86 | | 2,685,667.96 |
| Unapportioned receipts | | | | | |
| Tax Receiver Deposits less NSF | (133,625,171.69) | (252,655.42) | 215.23 | | (133,877,611.88) |
| Tax Receiver apportioned tax payments | 129,113,453.31 | 429,902.35 | | | 129,543,355.66 |
| Miscellaneous: | | | | | |
| December Journal entry out of balance - need small adjustment | 0.01 | | | | 0.01 |
| Auditor closing entries - pending review | (360,106.86) | | | | (360,106.86) |
| Timing issue of running reports for June close - trial balance roll forward | (0.01) | | | | (0.01) |
| Totals | 147,969,074.96 | 22,815,220.15 | (13,279,435.45) | (2,028,517.15) | 155,476,342.51 |
| | | 22,815,220.15 | (13,279,435.45) | (2,028,517.15) | 155,476,342.51 |
| | | 22,815,220.15 | (13,279,435.45) | (2,028,517.15) | 155,476,342.51 |
| | | 0.00 | 0.00 | 0.00 | 0.00 |

**Nye County
Treasurer Report
June 2022 - FY22 - Tentative
September FY23 close**

| | | Reconciled Balance - Tentative May 2022 FY22 | August Close Rolled TB - Balances | June Receipts | July (bank) June Receipts | August (bank) June Receipts | September (bank) June Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements Aug & Sept | Finance Journal Entries | Finance - JE (July) June Entries | Finance - JE (August) June Entries | Finance - JE (September) June Entries | Reconciled Balance - Tentative June 2022 FY22 |
|-------|---------------------------------|---|---|------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|-------------------------------|--|--|---|--|
| 10101 | County General | 6,539,449.40 | | 8,190,988.32 | 2,039,655.33 | 76,737.38 | 2,663,084.44 | (3,420,487.17) | (78.82) | (2,298,173.17) | 53,089.45 | 143,562.56 | (3,178,206.72) | 10,809,621.00 |
| 10201 | Stabilization | 234,510.37 | | | | | (777.21) | | | | | | 300,000.00 | 533,733.16 |
| 10202 | Compensated Absences | 390,833.31 | | | | | (5,617.26) | | | 100,000.00 | | | 104,529.34 | 589,745.39 |
| 10203 | Trust Property Expenses | (0.02) | | | | | 0.02 | | | | | | | 0.00 |
| 10204 | Land Sales Costs | (0.08) | | | | (0.01) | 0.09 | | | | | | | 0.00 |
| 10205 | Road | 6,380,285.70 | | 276,229.23 | 0.00 | 203.30 | 452,022.65 | (1,147,375.89) | | (70,488.69) | | | 1,414,200.17 | 7,305,076.47 |
| 10206 | Regional Streets & Highways | 18,793.84 | | 418.64 | | | 794.38 | | | | | | | 20,006.86 |
| 10207 | Regional Trans Comm | 1,028,513.77 | | 219,916.41 | | | 416,176.97 | | | | | | (575,000.00) | 1,089,607.15 |
| 10208 | Public Transit | 1,814,303.15 | | 198,313.61 | 209,910.15 | | 441,055.65 | | | | | | (812,500.00) | 1,851,082.56 |
| 10209 | Airport | 18,599.05 | | 8,329.17 | 2.00 | 2,872.90 | 478.92 | (6,229.32) | | 149,873.78 | | | | 173,926.50 |
| 10210 | Veterans | 123,901.74 | | | | | 16.52 | (19,619.56) | | | | | | 104,298.70 |
| 10213 | 911 Emergency Systems | 848,949.49 | | 45,555.67 | | 0.84 | 859.94 | (11,430.96) | | | | | | 883,934.98 |
| 10214 | Museum - Pahrump | 4,950.06 | | 668.41 | | 26.01 | 904.73 | (6,846.20) | | | | | | (296.99) |
| 10215 | Museum - Tonopah | 13,764.48 | | 409.18 | | (10.38) | 603.15 | (6,789.58) | | | | | | 7,976.85 |
| 10216 | Parks and Recreation | 395.45 | | | | | (1.31) | | | | | | | 394.14 |
| 10218 | Agricultural Extension | 325,549.00 | | 2,395.92 | | 10.85 | 22,349.12 | (78,333.41) | | | | | | 271,971.48 |
| 10220 | State/County Room Tax | 31,249.85 | | 14,582.91 | 12,758.16 | | | (10,796.19) | | | | | | 47,794.73 |
| 10230 | Juvenile Probation | 464,870.37 | | 43,236.11 | | 33,889.77 | 169,039.72 | (175,140.64) | | (8,976.25) | (2,372.50) | | (15,225.58) | 509,321.00 |
| 10231 | Forensic Services | 59,839.20 | | 972.23 | | | (205.19) | | | | | | | 60,606.24 |
| 10232 | Forfeitures | 52,195.88 | | | | | (172.99) | | | | | | | 52,022.89 |
| 10233 | Public Safety Sales Tax | 0.00 | | | | | | | | | | | | 0.00 |
| 10234 | Public Safety Sales Tax Sheriff | 26,177.17 | | 15,756.82 | 7,480.59 | | 3,844.95 | (885.98) | | | | | | 52,373.55 |
| 10235 | Public Safety Sales Tax - Fire | 456,156.01 | | 7,072.92 | 7,480.59 | | 2,447.90 | | | | | | | 473,157.42 |
| 10236 | Nye County Jail Fund | 639,544.22 | | 10,143.54 | 241,008.10 | 206,002.53 | 4,017.73 | (640,332.90) | | 407,766.81 | 8,526.69 | (126,442.38) | (160,122.42) | 590,111.92 |
| 10241 | Victims Restitution Fund | 5,396.84 | | | | | (17.89) | | | | | | | 5,378.95 |
| 10242 | DA Bad Check Program | 0.00 | | | | | | | | | | | | 0.00 |
| 10243 | Offender Registration | 0.00 | | | | | | | | | | | | 0.00 |
| 10244 | J P Court Collections Fees | 1,220,039.86 | | 4,027.75 | | | | (29,885.44) | | (9,451.29) | | | | 1,184,730.88 |
| 10245 | J P Court Fines/NRS 176 | 434,391.76 | | 2,706.00 | | | | (66.90) | | | | | | 437,030.86 |
| 10246 | J P Facility Assessment | 625,586.99 | | 6,794.75 | | | | (36,888.75) | | (24,610.90) | | | | 570,882.09 |
| 10247 | District Court Improvement | 53,166.56 | | 9,183.00 | | | (235.37) | (219.90) | | | | | | 61,894.29 |
| 10248 | Drug Court Proceeds | 395,625.63 | | 6,669.00 | | | | (39,367.81) | | | | | | 362,926.82 |
| 10249 | Law Library | 175,434.13 | | 1,530.00 | | | (591.87) | | | | | | | 176,372.26 |
| 10250 | Impact Fees | 4,740,966.64 | | 55,878.48 | | 27,939.24 | (14,088.49) | | | | | | | 4,810,695.87 |
| 10253 | Public Improvement Fees | 4,141,772.99 | | 38,804.00 | | | (13,120.82) | (115,356.90) | | (2,991.01) | | | | 4,049,108.26 |
| 10254 | Building Department | 1,399,688.38 | | 134,597.42 | | 22,209.82 | 2,651.23 | (234,135.79) | | | | | | 1,325,011.06 |
| 10255 | Renewable Energy Projects | 658.96 | | | | (0.05) | (0.37) | | | | | | | 658.54 |
| 10256 | Economic Development | 0.00 | | | | | | | | | | | | 0.00 |
| 10257 | Public Lands | 0.00 | | | | | | | | | | | | 0.00 |
| 10269 | Mining Maps | 265,056.70 | | 5,348.00 | | | (887.40) | (11,050.00) | | | | | | 258,467.30 |
| 10281 | Senior Nutrition Spec Rev | 62,733.90 | | | | | 5,329.32 | | | | | (8,187.25) | | 59,875.97 |
| 10282 | Ambulance & Health | 1,146,692.07 | | 4,375.00 | | 39,391.54 | 27,587.38 | (35,497.52) | | (427.10) | | (2,081.00) | | 1,180,040.37 |
| 10283 | Indigent | 913,608.45 | | 12,972.35 | | 187.77 | (4,213.62) | (61,099.28) | | (36,274.21) | (9,244.44) | (279.50) | (50,000.00) | 765,657.52 |
| 10284 | Dedicated Medical Indigent | 1,173,493.06 | | 3,293.27 | | 3.65 | 694.30 | | | | | | 50,000.00 | 1,227,484.28 |
| 10285 | Health Clinics | 114,927.52 | | 1,909.32 | | 68.33 | 2,404.00 | (20,905.99) | | | | | (49.50) | 98,353.68 |
| 10286 | Child Support IV-D Incentive | 0.00 | | | | | | | | | | | | 0.00 |
| 10291 | County-Owned Buildings | 417,458.25 | | 11,339.86 | (4,333.75) | 6,987.38 | 300.00 | (2,784.99) | | (137.50) | | | (1,907.85) | 426,921.40 |
| 10301 | Nye Co Spec Projects | (304.60) | | | | (26.70) | 331.30 | | | | | | | 0.00 |

**Nye County
Treasurer Report
June 2022 - FY22 - Tentative
September FY23 close**

| | | Reconciled Balance - Tentative May 2022 FY22 | August Close Rolled TB - Balances | June Receipts | July (bank) June Receipts | August (bank) June Receipts | September (bank) June Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements Aug & Sept | Finance Journal Entries | Finance - JE (July) June Entries | Finance - JE (August) June Entries | Finance - JE (September) June Entries | Reconciled Balance - Tentative June 2022 FY22 |
|-------|--|---|---|------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|-------------------------------|--|--|---|--|
| 10302 | Educational Endowment | 0.00 | | | | | | | | | | | | 0.00 |
| 10303 | Health Endowment | 0.00 | | | | | | | | | | | | 0.00 |
| 10304 | Emergency Endowment | 0.00 | | | | | | | | | | | | 0.00 |
| 10320 | Recorder Technology | 620,640.92 | | 9,266.25 | | | (2,107.98) | (768.19) | | | | | | 627,031.00 |
| 10321 | District Court Technology | 2,556.27 | | 24.00 | | | (8.58) | | | | | | | 2,571.69 |
| 10322 | Assessor Technology | 965,922.15 | | 6,204.74 | | | 10,344.96 | (840.74) | | | | | | 981,631.11 |
| 10323 | Clerk Technology | 7,556.13 | | 210.00 | | | (26.08) | | | | | | | 7,740.05 |
| 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 | 0.00 | | | | | | | | | | | | 0.00 |
| 10340 | Grants | 5,765,953.78 | | 31,172.59 | 214,800.28 | 187,155.57 | 81,780.37 | (338,611.07) | | 22,112.23 | (49,269.52) | (8,631.85) | 1,949.50 | 5,908,411.88 |
| 10341 | Brownfields Revolving | 352,427.24 | | | | | (529.54) | | | | | | | 351,897.70 |
| 10391 | County Debt Service | 77,220.32 | | | | | (80.02) | (102,475.55) | | 69,428.82 | | | | 44,093.57 |
| 10401 | Capital Projects | 8,138,364.50 | | 8,485.50 | | (96.57) | (5,689.47) | (623,443.42) | | 1,252,461.37 | | 0.00 | 3,393,030.00 | 12,163,111.91 |
| 10402 | Special Capital Projects | 462,944.42 | | 4,265.98 | | 108.24 | 1,061.48 | (4,888.66) | | | | | | 463,491.46 |
| 10451 | Bond Proceeds - (Formerly Jail Bond) | 5,018,482.35 | | | | | 190.68 | (1,390,492.34) | | (2,028,517.15) | | 0.00 | | 1,599,663.54 |
| 10493 | Capital Projects Endowment | 0.00 | | | | | | | | | | | | 0.00 |
| 10510 | Solid Waste | 3,925,295.58 | | 57,133.35 | | 24,632.37 | 23,243.86 | (139,384.15) | | | | | | 3,890,921.01 |
| 10511 | Solid Waste - Open & Close | 7,540,773.33 | | 5,338.48 | | | (54,157.60) | (965.52) | | | | | | 7,490,988.69 |
| 10512 | Landfill Financial Assur. | 2,750,254.20 | | | | 16,167.02 | (13,823.16) | | | | | | | 2,752,598.06 |
| 10602 | Radio Communication | 0.00 | | | | | | | | | | | | 0.00 |
| 10603 | Property Self Insurance | 149.51 | | | | | (3.63) | | | | | | | 145.88 |
| 10604 | Employee Health Insurance | 442,139.24 | | | | | (1,608.59) | 35,283.45 | | | | | (91,600.00) | 384,214.10 |
| 10607 | Risk Management | 516,240.48 | | | | | (2,091.47) | (17,376.27) | | 202,696.82 | | | 725,511.00 | 1,424,980.56 |
| 10608 | Risk Management - Workers Comp SELF FUNDED | 2,532,646.26 | | | | | (9,199.70) | 214,637.96 | | (202,696.82) | | | | 2,535,387.70 |
| 10650 | Payroll Control | 1,741,048.80 | | | | | (750.00) | 53,079.79 | (34,384.58) | | | | | 1,758,994.01 |
| 10655 | Payroll Control - All Other | 0.00 | | | | | | | | | | | | 0.00 |
| 10680 | Inventory Control | 0.00 | | | | | | | | | | | | 0.00 |
| 10701 | Trust Property Proceeds | 1,887,465.28 | | | | | | | | | | | (1,866,866.81) | 1,282,235.32 |
| 10702 | Foreclosure Mediation (SB490) | 5,838.44 | | | | | (19.35) | | | | | | | 5,819.09 |
| 10704 | Nye County OPEB Fund | 735,406.42 | | | | | (3,316.76) | (127,258.34) | | 451,926.25 | | | 851,600.00 | 1,908,357.57 |
| 10720 | F H Flint Scholarship | 26,661.35 | | | | | 4.41 | | | | | | | 26,665.76 |
| 10801 | General Long Term Debt | 0.00 | | | | | | | | | | | | 0.00 |
| 21101 | Tonopah Town | 2,767,274.47 | | 136,118.58 | 180,805.28 | | 206,987.69 | (171,929.57) | | 1,474.50 | | (15,000.00) | (3,524.90) | 3,102,206.05 |
| 21201 | Special Revenue Tourism Fund | 74,282.80 | | | | | (266.69) | (5,298.26) | | | | | (136.00) | 68,581.85 |
| 21202 | OPEB Reserve - Tonopah & TPU | 321,421.72 | | | | | (1,065.22) | | | | | 45,000.00 | | 365,356.50 |
| 21215 | Tonopah Convention Center | 0.00 | | | | | | | | | | | | 0.00 |
| 21220 | Tonopah State Room Tax 5/8 | 152,996.17 | | 6,453.79 | 7,397.69 | | (581.06) | (17,270.76) | | | | | | 148,995.83 |
| 21234 | Public Safety Sales Tax - Sheriff | 47,570.73 | | 19,827.74 | 9,899.63 | | 4,844.43 | (6,604.35) | | | | | | 75,538.18 |
| 21235 | Public Safety Sales Tax - Fire | 106,975.71 | | 9,360.12 | 9,899.63 | | 4,764.98 | (36,605.80) | | | | | | 94,394.64 |
| 21290 | Tonopah Mural Fund | 8,964.52 | | | | | (29.72) | | | | | | | 8,934.80 |
| 21299 | Tonopah Mining Park | 0.00 | | | | | | | | | | | | 0.00 |
| 21391 | Tonopah Debt Service | 0.00 | | | | | | | | | | | | 0.00 |
| 21401 | Tonopah Capital Projects | 184,280.93 | | | | | (610.78) | | | | | | | 183,670.15 |
| 21402 | Tonopah Special Capital Projects | 98,724.16 | | | | | (2.89) | | | | | | | 98,721.27 |

**Nye County
Treasurer Report
June 2022 - FY22 - Tentative
September FY23 close**

| | | Reconciled Balance - Tentative May 2022 FY22 | August Close Rolled TB - Balances | June Receipts | July (bank) June Receipts | August (bank) June Receipts | September (bank) June Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements Aug & Sept | Finance Journal Entries | Finance - JE (July) June Entries | Finance - JE (August) June Entries | Finance - JE (September) June Entries | Reconciled Balance - Tentative June 2022 FY22 |
|-------|---|---|---|------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|-------------------------------|--|--|---|--|
| 21410 | Tonopah Mining Park Capital Projects | 18,238.63 | | | | | (60.42) | | | | | | | 18,178.21 |
| 21502 | TPU Water | 965,634.00 | | 92,249.71 | | | (3,575.95) | (78,879.58) | | (65,647.64) | | (25,007.00) | | 884,773.54 |
| 21503 | TPU Sewer | 1,113,784.32 | | 49,351.58 | | | (2,910.11) | (57,147.03) | | (261.00) | | (15,000.00) | | 1,087,817.76 |
| 21515 | TPU Deposits | 26,415.41 | | 1,575.00 | | | (108.90) | (482.75) | | (1,781.90) | | | | 25,616.86 |
| 21516 | TPU Privilege Fee | 0.00 | | | | | | | | | | | | 0.00 |
| 21517 | TPU Surcharge | 20,402.09 | | | | | (67.59) | | | | | 10,007.00 | | 30,341.50 |
| 21532 | TPU Water Construction Arsenic | 0.00 | | | | | | | | | | | | 0.00 |
| 21533 | TPU Sewer Construction - Reuse | 0.00 | | | | | | | | | | | | 0.00 |
| 21542 | TPU Water Construction | 6,456.01 | | | | | (21.46) | | | | | | | 6,434.55 |
| 21543 | TPU Sewer Construction | 16,093.86 | | | | | (53.33) | | | | | | | 16,040.53 |
| 21551 | TPU Arsenic Debt Services | (36,975.68) | | | | | 824.44 | (11,604.00) | | 101,586.14 | | | | 53,830.90 |
| 21552 | TPU Water Debt Service | 42.65 | | | | | (0.15) | | | | | | | 42.50 |
| 21553 | TPU Sewer Debt Service | 0.00 | | | | | | | | | | | | 0.00 |
| 21554 | 2014 Water Revenue Bond Debt Service | 89,972.59 | | | | | (1,514.31) | (24,724.00) | | (45,821.68) | | | | 17,912.60 |
| 21555 | TPU - Grant Depreciation | 270,577.20 | | | | | (994.84) | | | 10,498.58 | | | | 280,080.94 |
| 21561 | TPU Arsenic Debt Reserve | 127,140.76 | | | | | (421.03) | | | | | | | 126,719.73 |
| 21562 | Water Revenue Bond | 23.29 | | | | | (0.05) | | | | | | | 23.24 |
| 21563 | TPU Sewer Revenue Bond Reserve | 0.00 | | | | | | | | | | | | 0.00 |
| 21564 | 2014 Water Revenue Bond Reserve | 53,176.11 | | | | | (175.95) | | | | | | | 53,000.16 |
| 21650 | Payroll Control - Tonopah | 0.00 | | | | | | | | | | | | 0.00 |
| 22101 | Round Mountain Town | 5,717,455.04 | | 34,035.27 | 43,158.72 | 7,731.83 | 30,794.37 | (156,438.99) | | | | | | 5,676,736.24 |
| 22205 | Round Mountain Road | 622,416.41 | | 8,684.47 | | | 15,240.83 | | | | | | | 646,341.71 |
| 22234 | Public Safety Sales Tax Sheriff | 113,443.46 | | 6,866.98 | 3,365.61 | | 1,484.38 | (24,549.53) | | | | | | 100,610.90 |
| 22235 | Public Safety Sales Tax Fire | 163,570.41 | | 3,182.19 | 3,365.61 | | 1,239.03 | | | | | | | 171,357.24 |
| 22401 | Round Mountain Capital Projects | (778.98) | | | | | (40.48) | | | | | | | (819.46) |
| 22402 | Round Mountain Special Capital Projects | 216,748.88 | | | | | (444.99) | | | | | | | 216,303.89 |
| 22502 | Round Mountain Water | 547,031.71 | | 32,636.41 | 2,887.62 | | 23,399.09 | (27,574.73) | | | | | | 578,380.10 |
| 22503 | Round Mtn. Utility Capital Projects | 4,538.96 | | | | | (15.06) | | | | | | | 4,523.90 |
| 22650 | Payroll Control - Round Mountain | 0.00 | | | | | | | | | | | | 0.00 |
| 23101 | Gabbs Town | 717,845.76 | | 15,135.27 | 15,365.05 | | 13,331.54 | (15,197.62) | | (4,383.09) | | | (157,039.00) | 585,057.91 |
| 23234 | Public Safety Sales Tax - Sheriff | 40,125.36 | | 1,991.19 | 964.11 | | 374.02 | (124.60) | | | | | | 43,330.08 |
| 23235 | Public Safety Sales Tax - Fire | 61,296.05 | | 911.57 | 964.11 | | 307.18 | | | | | | | 63,478.91 |
| 23402 | Gabbs Special Capital Projects | 52,139.06 | | | | | (136.86) | | | | | | 100,000.00 | 152,002.20 |
| 23502 | Gabbs Water | 222,541.78 | | 9,675.21 | 2,464.61 | | (662.82) | (52,082.06) | | (285.68) | | | 47,332.00 | 228,983.04 |
| 23503 | Gabbs Sewer | 12,611.81 | (0.01) | 1,161.38 | 304.80 | | (21.00) | (1,914.00) | | | | | (276.00) | 11,866.98 |
| 23504 | Gabbs Standpipe | 124.72 | | | | | (0.39) | | | | | | | 124.33 |
| 23512 | Gabbs Water Utility Cash Reserve Fund | 60,513.39 | | | | | (200.57) | | | | | | | 60,312.82 |
| 23552 | Gabbs Water Debt Service | 0.00 | | | | | | | | | | | | 0.00 |
| 23553 | Gabbs Sewer Debt Service | 0.00 | | | | | | | | | | | | 0.00 |
| 23704 | Gabbs Town OPEB Fund | 22,693.51 | | | | | (89.11) | | | 4,125.00 | | | | 26,729.40 |
| 24101 | Beatty Town | 2,994,205.69 | | 48,126.57 | 58,062.27 | | 55,284.98 | (39,678.67) | | (6,750.00) | | | (51,795.00) | 3,057,455.84 |
| 24220 | Beatty Room Tax | 208,917.28 | | 11,785.77 | 17,727.07 | | (714.16) | (5,116.24) | | | | | (2,090.00) | 230,509.72 |
| 24234 | Public Safety Sales Tax Sheriff | 106,895.95 | | 8,870.57 | 4,268.36 | | 2,890.59 | (503.18) | | | | | | 122,422.29 |
| 24235 | Public Safety Sales Tax Fire | 183,050.74 | | 4,035.75 | 4,268.36 | | 1,652.68 | | | | | | | 193,007.53 |
| 24401 | Beatty Capital Projects | 526,399.27 | | | | | (1,744.53) | | | | | | 32,878.00 | 557,532.74 |
| 24402 | Beatty Special Capital Projects | 244,536.26 | | | | | (577.43) | (4,190.16) | | | | | | 239,768.67 |
| 24403 | Beatty Room Tax Capital Projects | 161,553.76 | | 2,357.19 | 2,047.23 | | (548.01) | | | | | | | 165,410.17 |
| 24704 | Beatty Town OPEB Fund | 21,397.47 | | | | | (89.06) | (899.07) | | 6,750.00 | | | | 27,159.34 |
| 25101 | Pahrump Town | 3,458,513.40 | | 159,723.38 | 117,631.72 | 84,640.59 | 136,443.99 | (398,582.26) | | (421.96) | (62.71) | (21.58) | | 3,557,864.57 |

**Nye County
Treasurer Report
June 2022 - FY22 - Tentative
September FY23 close**

| | | Reconciled Balance - Tentative May 2022 FY22 | August Close Rolled TB - Balances | June Receipts | July (bank) June Receipts | August (bank) June Receipts | September (bank) June Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements Aug & Sept | Finance Journal Entries | Finance - JE (July) June Entries | Finance - JE (August) June Entries | Finance - JE (September) June Entries | Reconciled Balance - Tentative June 2022 FY22 |
|-------|---|---|---|------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|-------------------------------|--|--|---|--|
| 25205 | Pahrump Roads & Streets | 55,802.50 | | 22,018.29 | | | 46,507.93 | | | | | | (22,018.29) | 102,310.43 |
| 25217 | Pahrump Fall Festival | 47,118.88 | | | | | (156.15) | | | | | | | 46,962.73 |
| 25220 | Pahrump State Room Tax 5/8 | 83,989.08 | | 7,694.61 | 5,129.76 | 8,597.03 | 1,180.93 | (10,125.00) | | | | | | 96,466.41 |
| 25221 | Pahrump 1/5 Economic Development | 433,561.10 | | 52,145.74 | | | (1,614.59) | | | | | | | 484,092.25 |
| 25222 | Pahrump 3/5 Tourism | 666,707.76 | | 49,520.61 | 32,830.48 | 1,800.00 | (2,361.20) | (22,028.76) | | | | | | 726,468.89 |
| 25223 | Pahrump 1/10 Parks | 135,301.58 | | 6,155.71 | 4,103.83 | | (446.47) | (7,724.00) | | | | | | 137,390.65 |
| 25224 | Pahrump 1/10 Arena | 376,290.33 | | 6,155.71 | 4,103.83 | | (1,279.49) | | | | | | | 385,270.38 |
| 25225 | Pahrump Airport Room Tax | 0.00 | | | | | | | | | | | | 0.00 |
| 25233 | Public Safety Sales Tax | 0.00 | | | | | | | | | | | | 0.00 |
| 25234 | Public Safety Sales Tax - Sheriff | 514,855.70 | | 366,560.43 | 177,365.00 | | 92,177.67 | (138,215.74) | | | (197.25) | | (3,737.93) | 1,008,807.88 |
| 25235 | Public Safety Sales Tax - Fire | 5,021,316.81 | | 167,699.12 | 177,365.00 | | 77,678.18 | (79,484.22) | | | | | (393.03) | 5,364,181.86 |
| 25251 | Pahrump Fire Impact Fee | 271,993.54 | | | | | 718.11 | (25,372.97) | | | | | | 247,338.68 |
| 25252 | Pahrump Parks Impact Fee | 256,549.23 | | | | | 1,667.26 | (155.00) | | | | | | 258,061.49 |
| 25268 | Pahrump Business License | 678,326.05 | | | | 95,000.00 | (2,197.86) | (13,808.73) | | | | | | 757,319.46 |
| 25272 | Pahrump Cemetery | 618,207.34 | | | | | 130.89 | (1,514.94) | | | | | | 616,823.29 |
| 25273 | Pahrump Cemetery Perpetual | 198,347.94 | | | | | 411.36 | | | | | | | 198,759.30 |
| 25274 | Pahrump Pool | 401,520.37 | | 7,219.01 | 9,290.34 | 8,118.50 | 9,450.99 | (77,265.22) | | | | | | 358,333.99 |
| 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 | 3,127,487.33 | | | | | (10,107.32) | (45,248.31) | | | | 0.00 | | 3,072,131.70 |
| 25402 | Pahrump Special Capital Projects | 69,130.42 | | | | | 154.35 | | | | | | | 69,284.77 |
| 25411 | Pahrump Arena Capital Projects | 75,985.08 | | | | 260.00 | 47.75 | | | | | | | 76,292.83 |
| 25412 | Pahrump TV Construction | 20,523.64 | | | | | (69.01) | | | | | | | 20,454.63 |
| 25413 | Pahrump Vehicle Fire Capital Projects | 0.00 | | | | | | | | | | | | 0.00 |
| 25414 | Pahrump Room Tax Fairgrounds | 3,188,061.13 | | 24,622.81 | 16,415.25 | 10,000.00 | 77,791.73 | (3,450.29) | | | | | (1,900.00) | 3,311,540.63 |
| 25415 | Pahrump Ambulance Capital Projects | (3,008.98) | | | | | 3,008.98 | | | | | | | (0.00) |
| 25520 | Pahrump Ambulance | 1,706,564.96 | | | | 780,788.97 | (5,684.13) | (275,919.59) | | (859.99) | | 2,081.00 | | 2,206,971.22 |
| 25521 | Lakeview Golf Course | 92,220.15 | | 12,311.41 | 8,207.64 | | (1,346.14) | (8,036.53) | | | | | | 103,356.53 |
| 25650 | Payroll Control - Pahrump | 0.00 | | | | | | | | | | | | 0.00 |
| 25704 | Town of Pahrump OPEB Fund | 172,996.56 | | | | | (547.81) | (5,053.96) | | | | | | 167,394.79 |
| 26101 | Amargosa Town | 948,790.90 | | 17,959.65 | 17,605.75 | | 24,357.01 | (15,977.26) | | | | | (15,905.98) | 976,830.07 |
| 26216 | Amargosa Community Center & Park | 168,998.29 | | 2,704.44 | 2,172.16 | | (6,347.88) | | | | | | (571.00) | 166,956.01 |
| 26217 | Amargosa Events Committee | 253.31 | | | | | (1,149.08) | | | | | | | (895.77) |
| 26221 | Amargosa Economic Development | 223,724.28 | | 4,056.68 | 3,258.23 | | 779.79 | (987.45) | | | | | | 230,831.53 |
| 26234 | Public Safety Sales Tax - Sheriff | 160,452.55 | | 11,929.18 | 5,815.32 | | 2,280.54 | (24,864.55) | | | | | | 155,613.04 |
| 26235 | Public Safety Sales Tax - Fire | 236,851.50 | | 5,498.40 | 5,815.32 | | 2,293.19 | | | | | | | 250,458.41 |
| 26258 | Amargosa VFD Committee | 0.00 | | | | | | | | | | | | 0.00 |
| 26272 | Amargosa Memorial Committee | 394.35 | | | | | (1.31) | | | | | | | 393.04 |
| 26273 | Amargosa Cemetery Committee | 98.59 | | | | | (0.34) | | | | | | | 98.25 |
| 26402 | Amargosa Special Capital Projects | 22,955.44 | | | | | (40.13) | | | | | | | 22,915.31 |
| 26650 | Payroll Control - Amargosa | 0.00 | | | | | | | | | | | | 0.00 |
| 27101 | Manhattan Town | 110,843.21 | | 560.68 | 803.28 | | 545.24 | (3,749.44) | | | (469.72) | | (582.00) | 107,951.25 |
| 27234 | Public Safety Sales Tax - Sheriff | 10,221.00 | | 1,187.53 | 560.93 | | 189.04 | (66.57) | | | | | | 12,091.93 |
| 27235 | Public Safety Sales Tax - Fire | 31,461.59 | | 530.37 | 560.93 | | 192.64 | | | | | | | 32,745.53 |
| 27402 | Manhattan Special Capital Projects | 36,937.80 | | | | | (90.96) | | | | | | | 36,846.84 |
| 27502 | Manhattan Water | 9,617.29 | | 5,060.00 | | | (22.61) | (15,748.66) | | (213.42) | | | (1,533.00) | (2,840.40) |
| 27503 | Manhattan Water Restricted Debt Service | 6,654.12 | | | | | (22.06) | | | | | | | 6,632.06 |
| 27504 | Manhattan Water Short Lived Asset Res | 15,758.98 | | | | | (52.22) | | | | | | | 15,706.76 |

Nye County
Treasurer Report
June 2022 - FY22 - Tentative
September FY23 close

| Fund | Description | Reconciled Balance - Tentative May 2022 FY22 | August Close Rolled TB - Balances | June Receipts | July (bank) June Receipts | August (bank) June Receipts | September (bank) June Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements Aug & Sept | Finance Journal Entries | Finance - JE (July) June Entries | Finance - JE (August) June Entries | Finance - JE (September) June Entries | Reconciled Balance - Tentative June 2022 FY22 |
|--------|--|---|---|------------------|---------------------------------|-----------------------------------|--------------------------------------|---|---|-------------------------------|--|--|---|--|
| 41101 | Tonopah Library | 146,226.47 | | 905.15 | 463.08 | | 46,489.73 | (20,362.89) | | (47.00) | | | | 173,674.54 |
| 41401 | Tonpah Library Capital Projects | 432,051.14 | | | | | (1,431.83) | | | | | | | 430,619.31 |
| 41702 | Tonopah Library Trust | 0.00 | | | | | | | | | | | | 0.00 |
| 42101 | Smoky Valley Library | 583,915.45 | | 4,524.04 | 4,191.25 | | 3,048.57 | (127,461.63) | | | | | | 468,217.68 |
| 42401 | Smoky Valley Library Capital Projects | 3,492.19 | | | | | (11.54) | | | | | | | 3,480.65 |
| 44101 | Beatty Library | 138,535.16 | | 1,356.28 | 982.97 | | 685.39 | (16,261.91) | | | | | | 125,297.89 |
| 44270 | Beatty Library Gift | 616.91 | | | | | (2.63) | | | | | | | 614.28 |
| 44271 | Beatty Library Other Purpose | 2,220.82 | | | | | (7.35) | | | | | | | 2,213.47 |
| 44391 | Beatty Library Debt Service | 0.00 | | | | | | | | | | | | 0.00 |
| 44401 | Beatty Library Capital Projects | 1,896.97 | | | | | (6.30) | | | | | | | 1,890.67 |
| 45101 | Pahrump Library | 2,030,058.66 | | 19,077.21 | 15,881.25 | 29,772.05 | 11,622.27 | (117,814.99) | | | | | | 1,988,596.45 |
| 45270 | Pahrump Friends of the Library Special Revenue | 7,081.67 | | | | | (23.46) | | | | | | | 7,058.21 |
| 45271 | Pahrump Bookmobile Operating Special Revenue | 0.00 | | | | | | | | | | | | 0.00 |
| 45391 | Pahrump Library Debt Service | (0.00) | | | | | | | | | | | | (0.00) |
| 45401 | Pahrump Library Capital Projects | 1,260,535.11 | | | | | (4,172.13) | (1,575.00) | | | | | | 1,254,787.98 |
| 45702 | Marion C. Hutchison Trust | 0.00 | | | | | | | | | | | | 0.00 |
| 46101 | Amargosa Library | 263,204.01 | | 22,676.20 | 1,408.09 | (0.03) | 723.48 | (21,943.94) | | | | | | 266,067.81 |
| 61101 | Nye Co Water District | 693,899.35 | | 5,172.42 | | | (2,682.89) | (10,147.38) | | | | (8,049.00) | | 678,192.50 |
| 64101 | Beatty Gen Improve Dist | 588,743.28 | | 23,571.62 | 20,472.22 | | (1,992.55) | (16,524.32) | | | | | | 614,270.25 |
| 68101 | Smoky Valley TV District | (0.00) | | | | | | | | | | | | (0.00) |
| 71101 | Nye County Schools | 2,727,403.32 | | 1,142,658.99 | | (54,351.86) | (81,462.49) | (1,328,666.75) | | | | | | 2,405,581.21 |
| 71250 | NCSD Capital Projects School Impact Fees | 10,925.02 | | 44,800.00 | | 72,286.68 | 4,958.12 | (100,113.16) | | | | | | 32,856.66 |
| 71391 | Nye County School District Debt | 12,252,587.55 | | 95,850.74 | | 98.92 | 94,180.77 | | | | | | | 12,442,717.98 |
| 72101 | Nye Regional Hospital | 0.00 | | | | | | | | | | | | 0.00 |
| 72291 | Nye Regional Hospital Contract | 0.00 | | | | | | | | | | | | 0.00 |
| 72391 | Nye Regional Hospital Debt | (0.00) | | | | | | | | | | | | (0.00) |
| 73101 | Pahrump Hospital District | (0.00) | | | | | | | | | | | | (0.00) |
| 73391 | Pahrump Hospital Debt | 0.00 | | | | | | | | | | | | 0.00 |
| 73401 | Pahrump Hospital Capital Projects | 0.00 | | | | | | | | | | | | 0.00 |
| 74101 | Northern Nye Hospital District | 2,225,949.04 | | 928.59 | | (453.47) | 38,958.74 | (93,804.34) | | | | | | 2,171,578.56 |
| 74711 | State of Nevada | 697,384.57 | | 442,723.09 | | (1,115,511.06) | (564,665.80) | (923,071.22) | | | | | | (1,463,140.42) |
| 74712 | State of Nevada Medical Indigent | 394,253.77 | | 2,457.20 | | 2.53 | 2,117.79 | | | | | | | 398,831.29 |
| 75730 | Range Improvement | 114,015.53 | | 16,728.50 | | | (434.85) | | | | | | | 130,309.18 |
| 76750 | Habitat Cons & Mitigation | 5,926.00 | | | | | (19.62) | | | | | | | 5,906.38 |
| 77750 | Endangered Species Act | 5,819.21 | | | | | (19.29) | | | | | | | 5,799.92 |
| Totals | | 147,969,074.97 | (0.01) | 12,715,654.28 | 3,728,410.84 | 573,241.48 | 5,797,913.55 | (13,244,972.05) | (34,463.40) | (2,028,517.15) | (0.00) | 0.00 | (0.00) | 155,476,342.51 |
| | Adjusted Grand Totals | 147,969,074.97 | | | | | | | | | | | | 155,476,342.51 |



NYE COUNTY TREASURER

Bank Reconciliation

Treasurer Report

July 2022 - FY23 - Tentative

as of September 2022 close

MEMORANDUM
 NYE COUNTY TREASURER DEPARTMENT

NYE COUNTY
 TREASURER DEPARTMENT

TO: Board of County Commissioners

Date: November 11, 2022

Telephone: 775-751-6380

FROM: Raelyn C. Powers
 Nye County Treasurer

Subject: Trust Account Reconciliation
 Summary for July 31, 2022 - tentative

| As of September FY23 close | July 31, 2022 | Bank Balance | Treasurer Report Eden accounting report |
|---------------------------------|--|-----------------------|--|
| | Checking Balance (Sweep) | 10,083,584.43 | 147,299,245.26 |
| | Checking Balance (Deposit) | 146,031.00 | |
| | Checking Balance (Tax Receiver) | 3,838,097.35 | |
| | Checking Balance (Fifth Judicial Courts) | 298,893.29 | |
| | Subtotal | 14,366,606.07 | |
| | Interest Bearing (Wellsfargo) | 127,285,818.26 | |
| | Interest Bearing (Landfills) | 3,003,566.17 | |
| | Interest Bearing (LGIP) | 808,362.27 | |
| | Interest Bearing (Zions) | 1,447,660.35 | |
| | Interest Bearing (Flint Scholarship) | 26,666.86 | |
| | Less Outstanding Checks (Vendor) | (1,522,769.10) | |
| | Less Outstanding Checks (Payroll) | (87,960.94) | |
| | Less Check adjustments | 0.00 | |
| | Total Bank Balance | 145,327,949.94 | |
| <i>Reoccurring entries:</i> | | | |
| | Net of Deposits in Transit | 4,975,171.15 | |
| | Net of Disbursements in Transit | 408,859.59 | |
| | Net of Tax Receiver | (1,859,402.31) | |
| | Net of Investments pending | (1,193,226.25) | |
| <i>Other Reconciling items:</i> | | | |
| | Miscellaneous adjustments | (360,106.86) | |
| | Total Adjusted Bank Balance | 147,299,245.26 | |
| | Total System Balance | | 147,299,245.26 |
| | <i>Difference between Bank and System Balances</i> | | \$ - |

CC: D. McArthur, DTAX

Approval: Raelyn C. Powers

Date Approved: 11.11.22 9:34 AM

**Nye County Treasurer's
Bank Reconciliation
July 2022 - FY23 - Tentative
As of September 2022 close**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|--------------------------------|----------------------|------------------------|-------------|--------------------------|
| NSB Sweep A/C | 11,640,021.03 | 4,320,060.64 | (5,876,497.24) | | 10,083,584.43 |
| NSB Deposit A/C | 208,478.00 | 14,225,390.53 | (14,287,837.53) | | 146,031.00 |
| NSB Tax Receiver A/C | 3,531,207.76 | 775,929.14 | (469,039.55) | | 3,838,097.35 |
| NSB Payroll A/C | 0.00 | 2,681,950.29 | (2,681,950.29) | | 0.00 |
| NSB Vendor A/C | 0.00 | 9,568,704.85 | (9,568,704.85) | | 0.00 |
| NSB Building & Safety | 0.00 | 107,761.45 | (107,761.45) | | 0.00 |
| NSB Fifth Judicial Courts | 184,181.55 | 114,711.74 | | | 298,893.29 |
| Wells Fargo | 126,120,351.69 | 1,165,466.57 | | | 127,285,818.26 |
| WNTC Amargosa Valley Landfill | 238,099.83 | 63.60 | | | 238,163.43 |
| WNTC Pahrump Landfill Trust | 1,086,361.06 | 17,538.66 | | | 1,103,899.72 |
| WNTC Round Mountain Landfill | 661,670.93 | 723.75 | | | 662,394.68 |
| WNTC Tonopah Landfill Trust | 997,761.64 | 1,346.70 | | | 999,108.34 |
| State Treasurer LGIP - Nye County | 465,550.92 | 389.52 | | | 465,940.44 |
| State Treasurer LGIP - Pahrump Library | 143,061.67 | 119.70 | | | 143,181.37 |
| State Treasurer LGIP - Tonopah Library | 199,073.90 | 166.56 | | | 199,240.46 |
| *** Zions Escrow - Siemens bond | 1,934,195.87 | 1,238.22 | (487,773.74) | | 1,447,660.35 |
| Flint Scholarship | 26,665.76 | 1.10 | | | 26,666.86 |
| | <u>147,436,681.61</u> | <u>32,981,563.02</u> | <u>(33,479,564.65)</u> | 0.00 | <u>146,938,679.98</u> |
| Interest income & Market Value changes not receipted: | | | | | |
| Sweep Acct | 0.00 | (11,034.95) | | | (11,034.95) |
| Wells Fargo | 0.00 | (1,165,466.57) | | | (1,165,466.57) |
| Amargosa Landfill | 0.00 | (63.60) | | | (63.60) |
| Pahrump Landfill Trust | 0.00 | (17,538.66) | | | (17,538.66) |
| Round Mtn. Landfill | (0.00) | (723.75) | | | (723.75) |
| Tonopah Landfill | (0.00) | (1,346.70) | | | (1,346.70) |
| State Treasurer LGIP (Nye County) | 0.00 | (389.52) | | | (389.52) |
| State Treasurer LGIP (Pahrump Library) | 0.00 | (119.70) | | | (119.70) |
| State Treasurer LGIP (Tonopah Library) | 0.00 | (166.56) | | | (166.56) |
| Flint Scholarship | 0.00 | (1.10) | | | (1.10) |
| Monthly Analysis Fee - Deposit Account | 0.00 | | 3,192.38 | | 3,192.38 |
| *** Zions - pending entry into Eden | (486,592.54) | (1,238.22) | 487,773.74 | | (57.02) |
| Deposit #06.59 - corrections - reclassing to correct fund | 489.50 | | | | 489.50 |
| Bank Transfers: | | | | | |
| To Sweep from Deposit | 0.00 | (4,309,025.69) | 4,309,025.69 | | 0.00 |
| To Deposit from Sweep | 0.00 | (5,876,497.24) | 5,876,497.24 | | 0.00 |
| To Deposit from B&S | 0.00 | (107,761.45) | 107,761.45 | | 0.00 |
| To Deposit from Tax Receiver | 0.00 | (385,178.79) | 385,178.79 | | 0.00 |
| To Vendor from Deposit Account | 0.00 | (7,270,304.26) | 7,270,304.26 | | 0.00 |
| To Payroll from Deposit Account | 0.00 | (2,681,837.73) | 2,681,837.73 | | 0.00 |
| Vendor regular deposits & withdrawals for wires/bonds etc | 0.00 | (2,278,940.28) | 2,278,940.28 | | 0.00 |
| Outstanding checks: | | | | | |
| Beginning of month: | | | | | |
| Vendor account | (2,099,691.85) | | 2,099,691.85 | | 0.00 |
| Payroll account | (72,470.85) | | 72,470.85 | | 0.00 |
| End of month: | | | | | |
| Vendor account | 0.00 | | (1,522,769.10) | | (1,522,769.10) |
| Payroll account | 0.00 | | (87,960.94) | | (87,960.94) |
| Payroll & Vendor checks adjustments | 0.00 | (112.56) | 112.56 | | 0.00 |
| ADJUSTED BANK BALANCE | <u>144,778,415.87</u> | <u>8,873,815.69</u> | <u>(9,517,507.87)</u> | 0.00 | <u>144,134,723.69</u> |
| Deposit account: | | | | | |

**Nye County Treasurer's
Bank Reconciliation
July 2022 - FY23 - Tentative
As of September 2022 close**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|------------------------------------|-----------------|--------------------|--------------------|------------------------------|
| Bank Adjustments: | | | | | |
| Ck#1090688 cleared as 98.91 s/b 98.81 | 0.10 | | | | 0.10 |
| Deposit #06.83 - Reverse R#19558 - NSF recorded 2x - Admin Waterrock | 100.00 | (100.00) | | | 0.00 |
| Building & Safety Adjustments: | | | | | |
| B&S - Bank June - Eden July | (42,314.86) | 42,314.86 | | | 0.00 |
| B&S - Bank July - Eden August | | (5,786.41) | | | (5,786.41) |
| B&S - Bulldog homes (NSF) | | (3,901.06) | 3,901.06 | | 0.00 |
| Public Works Adjustments: | | | | | |
| Deposit #06.50 - completed adjustment incorrectly - pending add'l correction | 220.00 | | | | 220.00 |
| PW - 04.01 should be on account - 31722mwoa | 440.00 | | | | 440.00 |
| PW - 04.18 should be on account - 41822mwoa | 770.00 | | | | 770.00 |
| PW - 05.18 should be on account - 51822mwoa | 770.00 | | | | 770.00 |
| PW - 06.21 should be on account - 62122mwoa | 660.00 | | | | 660.00 |
| PW - 07.18 should be on account - 71822mwoa | | 990.00 | | | 990.00 |
| PW - Bank June - Eden July | (6,600.00) | 6,600.00 | | | 0.00 |
| R#019296 - PW - Bank May - Eden - July | (1,700.00) | 1,700.00 | | | 0.00 |
| C. Carver - NSF - (07.18.22) | | (110.00) | 110.00 | | 0.00 |
| Planning Adjustments: | | | | | |
| PL - Bank April 04.28.22 - Eden May (05.03.22) | (0.03) | | | | (0.03) |
| Treasurer Adjustments - AR: | | | | | |
| Admin - Bank August - Eden June | 12,580.46 | | | | 12,580.46 |
| Admin - Bank July - Eden August - R#019730 | | (1,665.00) | | | (1,665.00) |
| Deposit #06.24 - R#019255 - Bank July - Eden June | 220.00 | (220.00) | | | 0.00 |
| Deposit #06.27 - R# - multiple - Bank July - Eden June | 41,345.11 | (41,345.11) | | | 0.00 |
| Deposit #06.35 - R# - multiple - Bank July - Eden June | 506,628.54 | (506,628.54) | | | 0.00 |
| Deposit #06.35 - R# - multiple - Bank August - Eden June | 10,764.14 | | | | 10,764.14 |
| Deposit #06.37 - R#019394 - Bank July - Eden June | 50,000.00 | (50,000.00) | | | 0.00 |
| Deposit #06.48 - R# - multiple - Bank July - Eden June | 25,734.90 | (25,734.90) | | | 0.00 |
| Deposit #06.48 - R# - multiple - Bank August - Eden June | 20,487.08 | | | | 20,487.08 |
| Deposit #06.53 - R#019645 - Bank August - Eden June | 3,200.00 | | | | 3,200.00 |
| Deposit #06.73 - Bank September - Eden June | 44,085.76 | | | | 44,085.76 |
| Deposit #06.79 - Bank August - Eden June | 86,621.33 | | | | 86,621.33 |
| Deposit #06.82 - Bank August - Eden June | 8,043.34 | | | | 8,043.34 |
| Deposit #06.84 - Bank July - Eden June | 2,062.01 | (2,062.01) | | | 0.00 |
| R#018287 - Receipted for more than deposit | 1.00 | | | | 1.00 |
| R#018321 & R#018322 - Bank March - Eden February - Bank Error credited July | 22,507.50 | (22,507.50) | | | 0.00 |
| R#018953 - duplicate receipt - back out GL receipt (R#018953 - AR) | 10,604.97 | | | | 10,604.97 |
| R#018889 - duplicate receipting - back out GL R#18217 | 1,928.07 | | | | 1,928.07 |
| R#018888 - duplicate receipting - back out | 1,049.82 | | | | 1,049.82 |
| 07.14.22 - State duplicated payment to HHS - not yet in Eden | | (85,568.03) | | | (85,568.03) |
| R#019384 - Fifth Judicial - pending transfer from Fifth to Deposit acct | | 114,711.74 | | | 114,711.74 |
| 07.15 - State deposit into Fifth Judicial Court Acct - pending transfer to Deposit acct | | (114,711.74) | | | (114,711.74) |
| Treasurer Adjustments - GL -CR: | | | | | |
| DEM - July bank deposits not yet in Eden | | (18,313.18) | | | (18,313.18) |
| Gabbs - Monthly cc fee | | | 6.00 | | 6.00 |
| Gabbs - Transaction cc fee | 0.10 | | 0.10 | | 0.20 |
| Gabbs - cc not yet in Eden (07.28.22) | | (59.03) | | | (59.03) |
| Deposit #05.02 - Duplicate receipt R#18868 | 602.89 | | | | 602.89 |
| Deposit #06.16 - Bank July - Eden June | 6,081.23 | (6,081.23) | | | 0.00 |
| Deposit #06.20 - Bank July - Eden June | 775,641.97 | (775,641.97) | | | 0.00 |
| Deposit #06.22 - Bank July - Eden June | 328,499.78 | (328,499.78) | | | 0.00 |
| Deposit #06.25 - Bank July - Eden June | 557.35 | (557.35) | | | 0.00 |

**Nye County Treasurer's
Bank Reconciliation
July 2022 - FY23 - Tentative
As of September 2022 close**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|------------------------------------|-----------------|--------------------|--------------------|------------------------------|
| Deposit #06.28 - Bank July - Eden June | 1,133,019.39 | (1,133,019.39) | | | 0.00 |
| Deposit #06.29 - Bank July - Eden June | 68,637.67 | (68,637.67) | | | 0.00 |
| Deposit #06.31 - Bank July - Eden June | 330.00 | (330.00) | | | 0.00 |
| Deposit #06.32 - Bank July - Eden June | 307,975.94 | (307,975.94) | | | 0.00 |
| Deposit #06.33 - Bank July - Eden June | 7,499.22 | (7,499.22) | | | 0.00 |
| Deposit #06.34 - Bank July - Eden June | 220.80 | (220.80) | | | 0.00 |
| Deposit #06.36 - Bank August - Eden June | 200.00 | | | | 200.00 |
| Deposit #06.36 - Bank July - Eden June | 9,332.80 | (9,332.80) | | | 0.00 |
| Deposit #06.38 - Bank July - Eden June | 456.79 | (456.79) | | | 0.00 |
| Deposit #06.39 - Bank July - Eden June | 19,790.99 | (19,790.99) | | | 0.00 |
| Deposit #06.40 - Bank July - Eden June | 223,823.03 | (223,823.03) | | | 0.00 |
| Deposit #06.47 - Bank July - Eden June | 2,834,607.27 | (2,834,607.27) | | | 0.00 |
| Deposit #06.49 - Bank July - Eden June | 11,584.92 | (11,584.92) | | | 0.00 |
| Deposit #06.51 - Bank July - Eden June (back out duplicate on Dep#07.16) | 163.89 | | | | 163.89 |
| Deposit #06.52 - Bank August - Eden June | 36,117.84 | | | | 36,117.84 |
| Deposit #06.60 - r/c B&S to FY22 From FY23 | 42,314.86 | | | | 42,314.86 |
| Deposit #06.66 - R/C to FY22 from FY23 | 14,361.57 | | | | 14,361.57 |
| Deposit #06.67 - R/C to FY22 from FY23 | 350.32 | | | | 350.32 |
| Deposit #06.69 - Bank September - Eden June | 7,731.83 | | | | 7,731.83 |
| Deposit #06.70 - Bank August & September - Eden June | 616,915.05 | | | | 616,915.05 |
| Deposit #06.71 - reclass S.E.F. to FY22 from FY23 | (2,009,275.49) | | | | (2,009,275.49) |
| Deposit #06.72 - Bank September - Eden June | 31,167.05 | | | | 31,167.05 |
| Deposit #06.76 - Bank September - Eden June - Auction Proceeds | 1,418,981.86 | | | | 1,418,981.86 |
| Deposit #06.78 - Bank September - Eden June | 350.00 | | | | 350.00 |
| Deposit #06.80 - Bank September - Eden June | 3,926,866.41 | | | | 3,926,866.41 |
| Deposit #06.83 - R/C Tonopah Solar to FY22 from FY23 | (25,701.33) | | | | (25,701.33) |
| Deposit #06.83 - R/C PW to FY22 from FY23 | 6,660.00 | | | | 6,660.00 |
| Deposit #07.06 - R#19149 - change tendered - cash/cks do not balance | | (1,496.30) | | | (1,496.30) |
| Deposit #07.07 - R#19153 - 0.01 needs to be entered into Eden | | (0.01) | | | (0.01) |
| Deposit #07.11 - Bank August - Eden July | | 1,600.31 | | | 1,600.31 |
| Deposit #07.14 - Bank August - Eden July | | 270,640.75 | | | 270,640.75 |
| Deposit #07.16 - Bank August - Eden July | | 86,067.40 | | | 86,067.40 |
| Deposit #07.20 - Bank August - Eden July | | 379,224.19 | | | 379,224.19 |
| TOP Deposit 25-196 - Bank July - Eden June | 8,118.50 | (8,118.50) | | | 0.00 |
| TOP Deposit 25-197 - Bank July - Eden June | 401,862.97 | (401,862.97) | | | 0.00 |
| TOP Deposit 25-200 - Bank July - Eden June | 378,926.00 | (378,926.00) | | | 0.00 |
| TOP Deposit 25-201 - Bank July - Eden June | 94,787.74 | (94,787.74) | | | 0.00 |
| TOP Deposit 25-203 - Bank July - Eden June | 95,000.00 | (95,000.00) | | | 0.00 |
| TOP Deposit 25-204 - Bank July - Eden June | 331.85 | (331.85) | | | 0.00 |
| TOP Deposit 25-206 - Bank August - Eden June | 8,597.03 | | | | 8,597.03 |
| TOP Deposit 25-210 - Bank September - Eden June | 108,594.45 | | | | 108,594.45 |
| Deposits 06.30.22 - S/B deposit to Vendor account not deposit account | (19,460.31) | | 19,460.31 | | 0.00 |
| NSB - Health Savings Account closed - funds transferred to Deposit acct | | (37,616.61) | | | (37,616.61) |
| State - not yet in Eden (07.27.22) | | (77.40) | | | (77.40) |
| Vendor account: | | | | | |
| Pool Pact - Workers Comp - not yet posted in Eden (04.20.22) | 1,278.42 | | (1,278.42) | | (0.00) |
| Tonopah Solar refund 12.29.22 - | 242,407.28 | | | | 242,407.28 |
| Tonopah Solar refund 12.29.22 - | 919,507.62 | | | | 919,507.62 |
| Tonopah Solar refund 04.06.22 - | 1,313.59 | | | | 1,313.59 |
| Tonopah Solar refund 04.06.22 - | 19,607.34 | | | | 19,607.34 |
| State of NV - UIB - pending check redeposit - Ck#1088632 | 482.50 | | | | 482.50 |

Nye County Treasurer's
Bank Reconciliation
July 2022 - FY23 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|--------------|-----------------|-------------|-----------------------|
| 01.09.22 - 220ben -w/c deduction - Eden Error - researching | 4,090.00 | | | | 4,090.00 |
| Voya 02.25 wire processed for more than total of checks | 0.10 | | | | 0.10 |
| Purchase power 04.14.22 - processed for more than due | 52.85 | | | | 52.85 |
| State of NV - Child support payment missed for 03.24.22 ben.ded | (1,599.64) | | | | (1,599.64) |
| Nye County Ameritas - pending re-deposit | 31,010.62 | | | | 31,010.62 |
| Nye County Unemployment benefits - pending redeposit | 1,560.75 | | | | 1,560.75 |
| Check #1060801 @ 245.00 & Check #1062469 @ 25.00 previously reclassified | 295.00 | | | | 295.00 |
| 06.30.22 Payroll taxes - wire processed 07.01.22 | (205,728.83) | | 205,728.83 | | 0.00 |
| Vendor payroll checks deposited into wrong account - pending transfer (06.30.22) | 1,466.20 | (1,466.20) | | | 0.00 |
| Vendor payroll checks deposited into wrong account - pending transfer (06.30.22) | 17,994.11 | (17,994.11) | | | 0.00 |
| Guardian Service - Eden created a negative check 0 @ (50.38) | 50.38 | | | | 50.38 |
| Jail Bond Payment - Wire processed in August | | | (977,158.00) | | (977,158.00) |
| NCSD - monthly pending redeposit | | | 53,991.60 | | 53,991.60 |
| S.E.F. (June) monthly pending redeposit | | | 113,247.60 | | 113,247.60 |
| Tax receiver: | | | | | |
| Checks payable | | | | | |
| Cumulative balance of checks issued & cleared | 2,685,667.96 | | 83,860.76 | | 2,769,528.72 |
| Unapportioned receipts | | | | | |
| Tax Receiver Deposits less NSF | (133,877,611.88) | (775,929.14) | | | (134,653,541.02) |
| Tax Receiver apportioned tax payments | 129,543,355.66 | 481,254.33 | | | 130,024,609.99 |
| Miscellaneous: | | | | | |
| December Journal entry out of balance - need small adjustment | 0.01 | | | | 0.01 |
| Auditor closing entries - pending review | (360,106.86) | | | | (360,106.86) |
| Timing issue of running reports for June close - trial balance roll forward | (0.01) | | | | (0.01) |
| Totals | 155,476,342.51 | 1,838,540.78 | (10,015,638.03) | 0.00 | 147,299,245.26 |
| | | 1,838,540.78 | (10,015,638.03) | 0.00 | 147,299,245.26 |
| | | 1,838,540.78 | (10,015,638.03) | | 147,299,245.26 |
| | | 0.00 | 0.00 | 0.00 | 0.00 |

**Nye County
Treasurer Report
July 2022 - FY23
Tentative
As of September 2022 close**

| Fund | Description | Reconciled Balance - Tentative June 2022 FY22 | July Close Pending Rolled TB - Balances | August Close Pending Rolled TB - Balances | September Close Rolled TB - Balances | Total Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative July 2022 FY23 |
|-------|---------------------------------|--|---|---|--|-------------------|---|---|-------------------------------|--|
| 10101 | County General | 13,742,546.98 | (13,742,546.98) | 11,304,832.20 | 3,440,907.05 | 427,667.01 | (3,553,468.98) | | 2,686.33 | 11,622,623.61 |
| 10201 | Stabilization | 234,510.37 | (234,510.37) | 234,510.37 | (777.21) | | | | | 233,733.16 |
| 10202 | Compensated Absences | 347,362.65 | (347,362.65) | 490,833.31 | (149,087.92) | | | | | 341,745.39 |
| 10203 | Trust Property Expenses | (0.02) | 0.02 | (0.02) | 0.02 | | | | | 0.00 |
| 10204 | Land Sales Costs | (0.09) | 0.09 | (0.08) | 0.08 | | | | | 0.00 |
| 10205 | Road | 6,853,053.82 | (6,853,053.82) | 5,438,841.47 | 1,866,235.00 | 8,271.83 | (517,794.56) | | 79,284.28 | 6,874,838.02 |
| 10206 | Regional Streets & Highways | 19,212.48 | (19,212.48) | 19,212.48 | 794.38 | | | | | 20,006.86 |
| 10207 | Regional Trans Comm | 673,430.18 | (673,430.18) | 1,248,430.18 | (158,823.03) | | | | | 1,089,607.15 |
| 10208 | Public Transit | 1,410,026.91 | (1,410,026.91) | 2,222,526.91 | (371,444.35) | | | | | 1,851,082.56 |
| 10209 | Airport | 173,795.53 | (173,795.53) | 172,783.57 | 1,142.93 | 5,733.96 | (3,500.53) | | (275.86) | 175,884.07 |
| 10210 | Veterans | 104,282.18 | (104,282.18) | 104,282.18 | 16.52 | | | | | 104,298.70 |
| 10213 | 911 Emergency Systems | 884,234.98 | (884,234.98) | 883,074.20 | 860.78 | 54,091.51 | (10,863.32) | | | 927,163.17 |
| 10214 | Museum - Pahrump | (296.99) | 296.99 | (1,227.73) | 930.74 | 586.52 | (5,215.45) | | | (4,925.92) |
| 10215 | Museum - Tonopah | 7,976.85 | (7,976.85) | 7,384.08 | 592.77 | 370.74 | (3,166.81) | | | 5,180.78 |
| 10216 | Parks and Recreation | 395.45 | (395.45) | 395.45 | (1.31) | | | | | 394.14 |
| 10218 | Agricultural Extension | 272,837.73 | (272,837.73) | 249,611.51 | 22,359.97 | 2,198.02 | | | | 274,169.50 |
| 10220 | State/County Room Tax | 47,794.73 | (47,794.73) | 47,794.73 | 0.00 | | (2,593.50) | | | 45,201.23 |
| 10230 | Juvenile Probation | 375,807.54 | (375,807.54) | 329,993.25 | 179,327.75 | 14,386.15 | (108,922.57) | | | 414,784.58 |
| 10231 | Forensic Services | 60,811.43 | (60,811.43) | 60,811.43 | (205.19) | 1,213.94 | | | | 61,820.18 |
| 10232 | Forfeitures | 52,195.88 | (52,195.88) | 52,195.88 | (172.99) | | | | | 52,022.89 |
| 10233 | Public Safety Sales Tax | 0.00 | 0.00 | | | | | | | 0.00 |
| 10234 | Public Safety Sales Tax Sheriff | 48,528.60 | (48,528.60) | 48,528.60 | 3,844.95 | | (187.70) | | | 52,185.85 |
| 10235 | Public Safety Sales Tax - Fire | 470,709.52 | (470,709.52) | 470,709.52 | 2,447.90 | | | | | 473,157.42 |
| 10236 | Nye County Jail Fund | 589,098.09 | (589,098.09) | 746,216.61 | (153,100.79) | | (598,872.28) | | 6,923.22 | 1,166.76 |
| 10241 | Victims Restitution Fund | 5,396.84 | (5,396.84) | 5,396.84 | (17.89) | | | | | 5,378.95 |
| 10242 | DA Bad Check Program | 0.00 | 0.00 | | | | | | | 0.00 |
| 10243 | Offender Registration | 0.00 | 0.00 | | | | | | | 0.00 |
| 10244 | J P Court Collections Fees | 1,184,730.88 | (1,184,730.88) | 1,184,730.88 | 0.00 | 3,420.00 | (898.70) | | | 1,187,252.18 |
| 10245 | J P Court Fines/NRS 176 | 437,030.86 | (437,030.86) | 437,030.86 | 0.00 | 2,716.00 | (330.21) | | | 439,416.65 |
| 10246 | J P Facility Assessment | 570,882.09 | (570,882.09) | 570,882.09 | 0.00 | 8,133.71 | (541.80) | | | 578,474.00 |
| 10247 | District Court Improvement | 62,129.66 | (62,129.66) | 62,129.66 | (235.37) | 7,283.00 | (556.00) | | | 68,621.29 |
| 10248 | Drug Court Proceeds | 362,926.82 | (362,926.82) | 362,926.82 | 0.00 | 36,050.25 | (3,260.62) | | | 395,716.45 |
| 10249 | Law Library | 176,964.13 | (176,964.13) | 176,964.13 | (591.87) | 1,110.00 | | | | 177,482.26 |
| 10250 | Impact Fees | 4,824,784.36 | (4,824,784.36) | 4,808,819.08 | 1,876.79 | 96,235.99 | | | | 4,906,931.86 |
| 10253 | Public Improvement Fees | 4,062,229.08 | (4,062,229.08) | 4,062,229.08 | (13,120.82) | 13,165.00 | (1,880.95) | | | 4,060,392.31 |
| 10254 | Building Department | 1,322,359.83 | (1,322,359.83) | 1,307,210.25 | 17,800.81 | 112,332.50 | (9,432.68) | | | 1,427,910.88 |
| 10255 | Renewable Energy Projects | 658.91 | (658.91) | 658.96 | (0.42) | | | | | 658.54 |
| 10256 | Economic Development | 0.00 | 0.00 | | | | | | | 0.00 |
| 10257 | Public Lands | 0.00 | 0.00 | | | | | | | 0.00 |
| 10269 | Mining Maps | 259,354.70 | (259,354.70) | 259,354.70 | (887.40) | 3,198.00 | (2,635.00) | | | 259,030.30 |
| 10281 | Senior Nutrition Spec Rev | 54,546.65 | (54,546.65) | 54,546.65 | 5,329.32 | | | | | 59,875.97 |
| 10282 | Ambulance & Health | 1,152,452.99 | (1,221,848.03) | 1,152,452.99 | 27,587.38 | 103.00 | (25,652.43) | | (5,100.92) | 1,079,994.98 |
| 10283 | Indigent | 818,462.32 | (818,462.32) | 819,883.37 | (4,225.85) | 14,497.09 | (45,395.98) | | | 784,758.63 |
| 10284 | Dedicated Medical Indigent | 1,181,452.87 | (1,181,452.87) | 1,176,786.33 | 697.95 | 2,936.12 | | | | 1,180,420.40 |
| 10285 | Health Clinics | 98,663.90 | (98,663.90) | 95,930.85 | 2,422.83 | 1,695.25 | (18,595.38) | | | 81,453.55 |
| 10286 | Child Support IV-D Incentive | 0.00 | 0.00 | | | | | | | 0.00 |
| 10291 | County-Owned Buildings | 428,829.25 | (428,829.25) | 428,529.25 | 300.00 | 5,396.86 | (2,593.03) | | | 431,633.08 |
| 10301 | Nye Co Spec Projects | (331.30) | 331.30 | (304.60) | 304.60 | | | | | 0.00 |
| 10302 | Educational Endowment | 0.00 | 0.00 | | | | | | | 0.00 |

**Nye County
Treasurer Report
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Tentative
As of September 2022 close**

| Fund | Description | Reconciled Balance - Tentative June 2022 FY22 | July Close Pending Rolled TB - Balances | August Close Pending Rolled TB - Balances | September Close Rolled TB - Balances | Total Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative July 2022 FY23 |
|-------|--|--|---|---|--|-------------------|---|---|-------------------------------|--|
| 10303 | Health Endowment | 0.00 | 0.00 | | | | | | | 0.00 |
| 10304 | Emergency Endowment | 0.00 | 0.00 | | | | | | | 0.00 |
| 10320 | Recorder Technology | 629,138.98 | (629,138.98) | 629,138.98 | (2,107.98) | 8,158.75 | (24,841.16) | | | 610,348.59 |
| 10321 | District Court Technology | 2,580.27 | (2,580.27) | 2,580.27 | (8.58) | 24.00 | | | | 2,595.69 |
| 10322 | Assessor Technology | 984,987.72 | (984,987.72) | 971,286.15 | 10,344.96 | 1,729.67 | (115,071.72) | | | 868,289.06 |
| 10323 | Clerk Technology | 7,766.13 | (7,766.13) | 7,766.13 | (26.08) | 170.00 | | | | 7,910.05 |
| 10330 | Yucca On-Site Oversight | 0.00 | 0.00 | | | | | | | 0.00 |
| 10331 | Yucca Public Safety | 0.00 | (0.00) | | | | | | | 0.00 |
| 10332 | Yucca Transportation | 0.00 | 0.00 | | | | | | | 0.00 |
| 10333 | Yucca Early Warning Drilling | 0.00 | (0.00) | | | | | | | 0.00 |
| 10334 | Yucca Interest | 0.00 | 0.00 | | | | | | | 0.00 |
| 10335 | Yucca Scientific Grant | 0.00 | 0.00 | | | | | | | 0.00 |
| 10336 | Yucca Project Oversight | 0.00 | (0.00) | | | | | | | 0.00 |
| 10340 | Grants | 5,826,631.51 | (5,826,631.51) | 5,822,235.73 | 86,176.15 | 114,711.74 | (259,582.31) | | (2,914.40) | 5,760,626.91 |
| 10341 | Brownfields Revolving | 352,427.24 | (308,756.31) | 308,756.31 | (529.54) | | | | | 351,897.70 |
| 10391 | County Debt Service | 44,173.59 | 25,221.45 | 44,173.59 | (80.02) | | (977,158.00) | | 33,080.51 | (830,588.88) |
| 10401 | Capital Projects | 8,783,890.78 | (8,783,890.78) | 8,775,867.95 | (5,786.04) | 4,561.03 | (98,927.14) | | (33,080.51) | 8,642,635.29 |
| 10402 | Special Capital Projects | 468,229.62 | (511,900.55) | 505,992.67 | 1,169.72 | 3,748.85 | (36,687.99) | | | 430,552.32 |
| 10451 | Bond Proceeds - (Formerly Jail Bond) | 1,599,472.86 | (1,599,472.86) | 1,599,472.86 | 190.68 | | (48,100.73) | | | 1,551,562.81 |
| 10493 | Capital Projects Endowment | 0.00 | (0.00) | | | | | | | 0.00 |
| 10510 | Solid Waste | 3,867,677.15 | (3,867,677.15) | 3,867,677.15 | 23,243.86 | 41,569.74 | (23,569.47) | | (207.43) | 3,908,713.85 |
| 10511 | Solid Waste - Open & Close | 7,545,146.29 | (7,545,146.29) | 7,545,146.29 | (54,157.60) | 5,832.81 | | | | 7,496,821.50 |
| 10512 | Landfill Financial Assur. | 2,766,421.22 | (2,766,421.22) | 2,750,254.20 | 2,343.86 | | | | | 2,752,598.06 |
| 10602 | Radio Communication | 0.00 | 0.00 | | | | | | | 0.00 |
| 10603 | Property Self Insurance | 149.51 | (149.51) | 149.51 | (3.63) | | | | | 145.88 |
| 10604 | Employee Health Insurance | 477,422.69 | (477,422.69) | 477,422.69 | (93,208.59) | | (83,706.01) | | | 300,508.09 |
| 10607 | Risk Management | 701,561.03 | (701,561.03) | 701,561.03 | 666,809.53 | | (18,570.78) | | | 1,349,799.78 |
| 10608 | Risk Management - Workers Comp SELF FUNDED | 2,544,587.40 | (2,544,587.40) | 2,544,587.40 | (9,199.70) | | 147,715.07 | | | 2,683,102.77 |
| 10650 | Payroll Control | 1,759,744.01 | (1,759,744.01) | 1,759,744.01 | (750.00) | | (1,829,685.58) | | (14,931.92) | (85,623.49) |
| 10655 | Payroll Control - All Other | 0.00 | 0.00 | | | | | | | 0.00 |
| 10680 | Inventory Control | 0.00 | 0.00 | | | | | | | 0.00 |
| 10701 | Trust Property Proceeds | 20,598.47 | (20,598.47) | 1,887,465.28 | (605,229.96) | | | | | 1,282,235.32 |
| 10702 | Foreclosure Mediation (SB490) | 5,838.44 | (5,838.44) | 5,838.44 | (19.35) | | | | | 5,819.09 |
| 10704 | Nye County OPEB Fund | 1,060,074.33 | (1,060,074.33) | 1,060,074.33 | 848,283.24 | | (135,140.17) | | | 1,773,217.40 |
| 10720 | F H Flint Scholarship | 26,661.35 | (26,661.35) | 26,661.35 | 4.41 | | | | | 26,665.76 |
| 10801 | General Long Term Debt | 0.00 | 0.00 | | | | | | | 0.00 |
| 21101 | Tonopah Town | 2,989,913.94 | (2,989,913.94) | 2,898,743.26 | 203,462.79 | 13,582.32 | (121,435.62) | | (10,198.08) | 2,984,154.67 |
| 21201 | Special Revenue Tourism Fund | 68,848.54 | (68,848.54) | 68,984.54 | (402.69) | | (17,431.69) | | | 51,150.16 |
| 21202 | OPEB Reserve - Tonopah & TPU | 366,421.72 | (366,421.72) | 366,421.72 | (1,065.22) | | | | | 365,356.50 |
| 21215 | Tonopah Convention Center | 0.00 | 0.00 | | | | | | | 0.00 |
| 21220 | Tonopah State Room Tax 5/8 | 149,576.89 | (149,576.89) | 149,576.89 | (581.06) | | (722.86) | | | 148,272.97 |
| 21234 | Public Safety Sales Tax - Sheriff | 70,693.75 | (70,693.75) | 70,693.75 | 4,844.43 | | (1,400.37) | | | 74,137.81 |
| 21235 | Public Safety Sales Tax - Fire | 89,629.66 | (89,629.66) | 89,629.66 | 4,764.98 | | | | | 94,394.64 |
| 21290 | Tonopah Mural Fund | 8,964.52 | (8,964.52) | 8,964.52 | (29.72) | | | | | 8,934.80 |
| 21299 | Tonopah Mining Park | 0.00 | 0.00 | | | | | | | 0.00 |
| 21391 | Tonopah Debt Service | 0.00 | 0.00 | | | | | | | 0.00 |
| 21401 | Tonopah Capital Projects | 184,280.93 | (184,280.93) | 184,280.93 | (610.78) | | | | | 183,670.15 |
| 21402 | Tonopah Special Capital Projects | 98,724.16 | (98,724.16) | 98,724.16 | (2.89) | | | | | 98,721.27 |
| 21410 | Tonopah Mining Park Capital Projects | 18,238.63 | (18,238.63) | 18,238.63 | (60.42) | | | | | 18,178.21 |
| 21502 | TPU Water | 888,349.49 | (888,349.49) | 888,349.49 | (3,575.95) | 100,548.60 | (18,606.92) | | | 966,715.22 |

**Nye County
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| Fund | Description | Reconciled Balance - Tentative June 2022 FY22 | July Close Pending Rolled TB - Balances | August Close Pending Rolled TB - Balances | September Close Rolled TB - Balances | Total Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative July 2022 FY23 |
|-------|---|--|---|---|--|-------------------|---|---|-------------------------------|--|
| 21503 | TPU Sewer | 1,090,727.87 | (1,090,727.87) | 1,090,727.87 | (2,910.11) | 64,259.79 | (29,342.12) | | | 1,122,735.43 |
| 21515 | TPU Deposits | 25,725.76 | (25,725.76) | 25,725.76 | (108.90) | 1,275.00 | | | | 26,891.86 |
| 21516 | TPU Privilege Fee | 0.00 | 0.00 | | | | | | | 0.00 |
| 21517 | TPU Surcharge | 30,409.09 | (30,409.09) | 30,409.09 | (67.59) | | | | | 30,341.50 |
| 21532 | TPU Water Construction Arsenic | 0.00 | 0.00 | | | | | | | 0.00 |
| 21533 | TPU Sewer Construction - Reuse | 0.00 | 0.00 | | | | | | | 0.00 |
| 21542 | TPU Water Construction | 6,456.01 | (6,456.01) | 6,456.01 | (21.46) | | | | | 6,434.55 |
| 21543 | TPU Sewer Construction | 16,093.86 | (16,093.86) | 16,093.86 | (53.33) | | | | | 16,040.53 |
| 21551 | TPU Arsenic Debt Services | 53,006.46 | (53,006.46) | 53,006.46 | 824.44 | | (11,604.00) | | | 42,226.90 |
| 21552 | TPU Water Debt Service | 42.65 | (42.65) | 42.65 | (0.15) | | | | | 42.50 |
| 21553 | TPU Sewer Debt Service | 0.00 | 0.00 | | | | | | | 0.00 |
| 21554 | 2014 Water Revenue Bond Debt Service | 19,426.91 | (19,426.91) | 19,426.91 | (1,514.31) | | (6,181.00) | | | 11,731.60 |
| 21555 | TPU - Grant Depreciation | 281,075.78 | (281,075.78) | 281,075.78 | (994.84) | | | | | 280,080.94 |
| 21561 | TPU Arsenic Debt Reserve | 127,140.76 | (127,140.76) | 127,140.76 | (421.03) | | | | | 126,719.73 |
| 21562 | Water Revenue Bond | 23.29 | (23.29) | 23.29 | (0.05) | | | | | 23.24 |
| 21563 | TPU Sewer Revenue Bond Reserve | 0.00 | 0.00 | | | | | | | 0.00 |
| 21564 | 2014 Water Revenue Bond Reserve | 53,176.11 | (53,176.11) | 53,176.11 | (175.95) | | | | | 53,000.16 |
| 21650 | Payroll Control - Tonopah | 0.00 | 0.00 | | | | | | | 0.00 |
| 22101 | Round Mountain Town | 5,645,941.87 | (5,645,941.87) | 5,638,210.04 | 38,526.20 | 460.21 | (72,968.03) | | | 5,604,228.42 |
| 22205 | Round Mountain Road | 631,100.88 | (631,100.88) | 631,100.88 | 15,240.83 | | | | | 646,341.71 |
| 22234 | Public Safety Sales Tax Sheriff | 99,126.52 | (99,126.52) | 99,126.52 | 1,484.38 | | (68.18) | | | 100,542.72 |
| 22235 | Public Safety Sales Tax Fire | 170,118.21 | (170,118.21) | 170,118.21 | 1,239.03 | | (29,280.00) | | | 142,077.24 |
| 22401 | Round Mountain Capital Projects | (778.98) | 778.98 | (778.98) | (40.48) | | | | | (819.46) |
| 22402 | Round Mountain Special Capital Projects | 216,748.88 | (216,748.88) | 216,748.88 | (444.99) | | | | | 216,303.89 |
| 22502 | Round Mountain Water | 554,981.01 | (554,981.01) | 554,981.01 | 23,399.09 | 350.32 | (8,208.66) | | | 570,521.76 |
| 22503 | Round Mtn. Utility Capital Projects | 4,538.96 | (4,538.96) | 4,538.96 | (15.06) | | | | | 4,523.90 |
| 22650 | Payroll Control - Round Mountain | 0.00 | 0.00 | | | | | | | 0.00 |
| 23101 | Gabbs Town | 728,852.12 | (728,852.12) | 728,765.37 | 13,331.54 | 2,202.18 | (15,041.80) | | | 729,257.29 |
| 23234 | Public Safety Sales Tax - Sheriff | 42,956.06 | (42,956.06) | 42,956.06 | 374.02 | | (12.41) | | | 43,317.67 |
| 23235 | Public Safety Sales Tax - Fire | 63,171.73 | (63,171.73) | 63,171.73 | 307.18 | | | | | 63,478.91 |
| 23402 | Gabbs Special Capital Projects | 52,139.06 | (52,139.06) | 52,139.06 | (136.86) | | | | | 52,002.20 |
| 23502 | Gabbs Water | 182,479.76 | (182,479.76) | 182,313.86 | (662.82) | 4,556.82 | (10,522.36) | (413.78) | | 175,271.72 |
| 23503 | Gabbs Sewer | 12,183.18 | (12,183.18) | 12,163.98 | (21.00) | 528.85 | (12.80) | | | 12,659.03 |
| 23504 | Gabbs Standpipe | 124.72 | (124.72) | 124.72 | (0.39) | | | | | 124.33 |
| 23512 | Gabbs Water Utility Cash Reserve Fund | 60,513.39 | (60,513.39) | 60,513.39 | (200.57) | | | | | 60,312.82 |
| 23552 | Gabbs Water Debt Service | 0.00 | 0.00 | | | | | | | 0.00 |
| 23553 | Gabbs Sewer Debt Service | 0.00 | 0.00 | | | | | | | 0.00 |
| 23704 | Gabbs Town OPEB Fund | 26,818.51 | (26,818.51) | 26,818.51 | (89.11) | | | | | 26,729.40 |
| 24101 | Beatty Town | 3,053,965.86 | (3,053,965.86) | 3,053,965.86 | 55,284.98 | 3,170.32 | (28,417.03) | | | 3,084,004.13 |
| 24220 | Beatty Room Tax | 233,313.88 | (233,313.88) | 233,313.88 | (714.16) | | (6,177.88) | | | 226,421.84 |
| 24234 | Public Safety Sales Tax Sheriff | 119,531.70 | (119,531.70) | 119,531.70 | 2,890.59 | | (85.37) | | | 122,336.92 |
| 24235 | Public Safety Sales Tax Fire | 191,354.85 | (191,354.85) | 191,354.85 | 1,652.68 | | | | | 193,007.53 |
| 24401 | Beatty Capital Projects | 526,399.27 | (526,399.27) | 526,399.27 | (1,744.53) | | | | | 524,654.74 |
| 24402 | Beatty Special Capital Projects | 240,346.10 | (240,346.10) | 240,346.10 | (577.43) | | | | | 239,768.67 |
| 24403 | Beatty Room Tax Capital Projects | 165,958.18 | (165,958.18) | 165,958.18 | (548.01) | | | | | 165,410.17 |
| 24704 | Beatty Town OPEB Fund | 27,248.40 | (27,248.40) | 27,248.40 | (89.06) | | (922.33) | | | 26,237.01 |
| 25101 | Pahrump Town | 3,421,421.11 | (3,421,421.11) | 3,421,421.17 | 136,443.40 | 57,674.36 | (329,486.10) | (2,233.21) | | 3,283,819.62 |
| 25205 | Pahrump Roads & Streets | 55,802.50 | (55,802.50) | 77,820.79 | 24,489.64 | | | (61,335.85) | | 40,974.58 |
| 25217 | Pahrump Fall Festival | 47,118.88 | (47,118.88) | 47,118.88 | (156.15) | | | | | 46,962.73 |
| 25220 | Pahrump State Room Tax 5/8 | 95,285.48 | (95,285.48) | 95,285.48 | 1,180.93 | | (10,500.00) | | | 85,966.41 |

**Nye County
Treasurer Report
July 2022 - FY23
Tentative
As of September 2022 close**

| Fund | Description | Reconciled Balance - Tentative June 2022 FY22 | July Close Pending Rolled TB - Balances | August Close Pending Rolled TB - Balances | September Close Rolled TB - Balances | Total Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative July 2022 FY23 |
|-------|---|--|---|---|--|-------------------|---|---|-------------------------------|--|
| 25221 | Pahrump 1/5 Economic Development | 485,706.84 | (485,706.84) | 485,706.84 | (1,614.59) | | | | | 484,092.25 |
| 25222 | Pahrump 3/5 Tourism | 728,830.09 | (728,830.09) | 728,830.09 | (2,361.20) | | (34,926.89) | | | 691,542.00 |
| 25223 | Pahrump 1/10 Parks | 137,837.12 | (137,837.12) | 137,837.12 | (446.47) | | (336.00) | | | 137,054.65 |
| 25224 | Pahrump 1/10 Arena | 386,549.87 | (386,549.87) | 386,549.87 | (1,279.49) | | | | | 385,270.38 |
| 25225 | Pahrump Airport Room Tax | 0.00 | (0.00) | | | | | | | 0.00 |
| 25233 | Public Safety Sales Tax | 0.00 | 0.00 | | | | | | | 0.00 |
| 25234 | Public Safety Sales Tax - Sheriff | 916,630.21 | (916,630.21) | 920,368.14 | 88,439.74 | | (112,130.95) | | (284.82) | 896,392.11 |
| 25235 | Public Safety Sales Tax - Fire | 5,286,503.68 | (5,286,503.68) | 5,286,896.71 | 77,285.15 | 166.66 | (60,526.12) | | | 5,303,822.40 |
| 25251 | Pahrump Fire Impact Fee | 246,620.57 | (246,620.57) | 246,620.57 | 718.11 | | (6,027.84) | | | 241,310.84 |
| 25252 | Pahrump Parks Impact Fee | 256,394.23 | (256,394.23) | 256,394.23 | 1,667.26 | | (150.00) | | | 257,911.49 |
| 25268 | Pahrump Business License | 759,517.32 | (759,517.32) | 759,517.32 | (2,197.86) | | (11,568.31) | | | 745,751.15 |
| 25272 | Pahrump Cemetery | 616,692.40 | (616,692.40) | 616,692.40 | 130.89 | | (401.21) | | | 616,422.08 |
| 25273 | Pahrump Cemetery Perpetual | 198,347.94 | (198,347.94) | 198,347.94 | 411.36 | | | | | 198,759.30 |
| 25274 | Pahrump Pool | 348,883.02 | (348,883.02) | 348,883.00 | 9,450.99 | 1,960.17 | (59,659.45) | | | 300,634.71 |
| 25298 | Pahrump Numbering System | 0.00 | 0.00 | | | | | | | 0.00 |
| 25340 | Pahrump Airport | 0.00 | 0.00 | | | | | | | 0.00 |
| 25391 | Pahrump Debt Service | 0.00 | 0.00 | | | | | | | 0.00 |
| 25401 | Pahrump Capital Projects | 3,082,239.02 | (3,082,239.02) | 3,082,239.02 | (10,107.32) | | (6,166.82) | | | 3,065,964.88 |
| 25402 | Pahrump Special Capital Projects | 69,130.42 | (69,130.42) | 69,130.42 | 154.35 | | | | | 69,284.77 |
| 25411 | Pahrump Arena Capital Projects | 76,245.08 | (76,245.08) | 76,245.08 | 47.75 | | | | | 76,292.83 |
| 25412 | Pahrump TV Construction | 20,523.64 | (20,523.64) | 20,523.64 | (69.01) | | | | | 20,454.63 |
| 25413 | Pahrump Vehicle Fire Capital Projects | 0.00 | 0.00 | | | | | | | 0.00 |
| 25414 | Pahrump Room Tax Fairgrounds | 3,233,748.90 | (3,233,748.90) | 3,235,648.90 | 75,891.73 | | (6,435.10) | | | 3,305,105.53 |
| 25415 | Pahrump Ambulance Capital Projects | (3,008.98) | 3,008.98 | (3,008.98) | 3,008.98 | | | | | 0.00 |
| 25520 | Pahrump Ambulance | 2,212,655.35 | (2,212,655.35) | 2,212,655.35 | (5,684.13) | 2,836.91 | (205,694.23) | | (2,671.57) | 2,001,442.33 |
| 25521 | Lakeview Golf Course | 104,702.67 | (104,702.67) | 104,702.67 | (1,346.14) | | (51.88) | | | 103,304.65 |
| 25650 | Payroll Control - Pahrump | 0.00 | 0.00 | | | | | | | 0.00 |
| 25704 | Town of Pahrump OPEB Fund | 167,942.60 | (167,942.60) | 167,942.60 | (547.81) | | (5,381.47) | | | 162,013.32 |
| 26101 | Amargosa Town | 967,358.06 | (967,358.06) | 968,379.04 | 23,336.03 | 2,421.87 | (31,184.59) | | (2,844.13) | 960,108.22 |
| 26216 | Amargosa Community Center & Park | 173,874.89 | (173,874.89) | 173,874.89 | (6,347.88) | | | | | 167,527.01 |
| 26217 | Amargosa Events Committee | 253.31 | (253.31) | 253.31 | (1,149.08) | | | | | (895.77) |
| 26221 | Amargosa Economic Development | 230,051.74 | (230,051.74) | 230,051.74 | 779.79 | | | | | 230,831.53 |
| 26234 | Public Safety Sales Tax - Sheriff | 153,332.50 | (153,332.50) | 153,332.50 | 2,280.54 | | (158.83) | | | 155,454.21 |
| 26235 | Public Safety Sales Tax - Fire | 248,165.22 | (248,165.22) | 248,165.22 | 2,293.19 | | | | | 250,458.41 |
| 26258 | Amargosa VFD Committee | 0.00 | 0.00 | | | | | | | 0.00 |
| 26272 | Amargosa Memorial Committee | 394.35 | (394.35) | 394.35 | (1.31) | | | | | 393.04 |
| 26273 | Amargosa Cemetery Committee | 98.59 | (98.59) | 98.59 | (0.34) | | | | | 98.25 |
| 26402 | Amargosa Special Capital Projects | 22,955.44 | (22,955.44) | 22,955.44 | (40.13) | | | | | 22,915.31 |
| 26650 | Payroll Control - Amargosa | 0.00 | 0.00 | | | | | | | 0.00 |
| 27101 | Manhattan Town | 107,988.01 | (107,988.01) | 107,988.01 | 545.24 | 12.85 | (535.33) | | | 108,010.77 |
| 27234 | Public Safety Sales Tax - Sheriff | 11,902.89 | (11,902.89) | 11,902.89 | 189.04 | | (12.41) | | | 12,079.52 |
| 27235 | Public Safety Sales Tax - Fire | 32,552.89 | (32,552.89) | 32,552.89 | 192.64 | | | | | 32,745.53 |
| 27402 | Manhattan Special Capital Projects | 36,937.80 | (36,937.80) | 36,937.80 | (90.96) | | | | | 36,846.84 |
| 27502 | Manhattan Water | (1,284.79) | 1,284.79 | (1,284.79) | (22.61) | 4,375.00 | (5,890.91) | | (413.78) | (3,237.09) |
| 27503 | Manhattan Water Restricted Debt Service | 6,654.12 | (6,654.12) | 6,654.12 | (22.06) | | | | | 6,632.06 |
| 27504 | Manhattan Water Short Lived Assest Res | 15,758.98 | (15,758.98) | 15,758.98 | (52.22) | | | | | 15,706.76 |
| 41101 | Tonopah Library | 173,581.47 | (173,581.47) | 127,184.81 | 46,489.73 | 1,081.02 | (9,673.23) | | | 165,082.33 |
| 41401 | Tonpah Library Capital Projects | 432,051.14 | (432,051.14) | 432,051.14 | (1,431.83) | | | | | 430,619.31 |
| 41702 | Tonopah Library Trust | 0.00 | 0.00 | | | | | | | 0.00 |
| 42101 | Smoky Valley Library | 465,169.11 | (465,169.11) | 465,169.11 | 3,048.57 | 1,319.53 | (77,631.54) | | | 391,905.67 |

**Nye County
Treasurer Report
July 2022 - FY23
Tentative
As of September 2022 close**

| Fund | Description | Reconciled Balance - Tentative June 2022 FY22 | July Close Pending Rolled TB - Balances | August Close Pending Rolled TB - Balances | September Close Rolled TB - Balances | Total Receipts | Vendor & Payroll Cash Disbursements | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative July 2022 FY23 |
|--------|--|--|---|---|--|-------------------|---|---|-------------------------------|--|
| 42401 | Smoky Valley Library Capital Projects | 3,492.19 | (3,492.19) | 3,492.19 | (11.54) | | | | | 3,480.65 |
| 44101 | Beatty Library | 124,612.50 | (124,612.50) | 124,612.50 | 685.39 | 4,145.55 | (2,569.57) | | | 126,873.87 |
| 44270 | Beatty Library Gift | 616.91 | (616.91) | 616.91 | (2.63) | | | | | 614.28 |
| 44271 | Beatty Library Other Purpose | 2,220.82 | (2,220.82) | 2,220.82 | (7.35) | | | | | 2,213.47 |
| 44391 | Beatty Library Debt Service | 0.00 | 0.00 | | | | | | | 0.00 |
| 44401 | Beatty Library Capital Projects | 1,896.97 | (1,896.97) | 1,896.97 | (6.30) | | | | | 1,890.67 |
| 45101 | Pahrump Library | 1,976,974.29 | (1,976,974.29) | 1,947,202.13 | 41,394.32 | 11,870.93 | (92,734.40) | | | 1,907,732.98 |
| 45270 | Pahrump Friends of the Library Special Revenue | 7,081.67 | (7,081.67) | 7,081.67 | (23.46) | | | | | 7,058.21 |
| 45271 | Pahrump Bookmobile Operating Special Revenue | 0.00 | 0.00 | | | | | | | 0.00 |
| 45391 | Pahrump Library Debt Service | (0.00) | 0.00 | | | | | | | 0.00 |
| 45401 | Pahrump Library Capital Projects | 1,258,960.11 | (1,258,960.11) | 1,258,960.11 | (4,172.13) | | | | | 1,254,787.98 |
| 45702 | Marion C. Hutchison Trust | 0.00 | 0.00 | | | | | | | 0.00 |
| 46101 | Amargosa Library | 265,344.33 | (265,344.33) | 265,344.33 | 723.48 | 1,289.99 | (17,329.25) | | | 250,028.55 |
| 61101 | Nye Co Water District | 688,924.39 | (688,924.39) | 688,924.39 | (2,682.89) | 5,514.78 | (10,184.99) | | | 681,571.29 |
| 64101 | Beatty Gen Improve Dist | 616,262.80 | (616,262.80) | 616,262.80 | (1,992.55) | 1,032.81 | (9,353.61) | | | 605,949.45 |
| 68101 | Smoky Valley TV District | (0.00) | 0.00 | | | | | | | 0.00 |
| 71101 | Nye County Schools | 2,418,650.30 | (2,418,650.30) | 2,541,395.56 | (135,814.35) | 24,372.27 | | | | 2,429,953.48 |
| 71250 | NCS D Capital Projects School Impact Fees | 27,898.54 | (27,898.54) | (34,788.14) | 67,644.80 | 44,800.00 | | | | 77,656.66 |
| 71391 | Nye County School District Debt | 12,484,248.10 | (12,484,248.10) | 12,348,438.29 | 94,279.69 | 85,449.69 | | | | 12,528,167.67 |
| 72101 | Nye Regional Hospital | 0.00 | 0.00 | | | | | | | 0.00 |
| 72291 | Nye Regional Hospital Contract | 0.00 | 0.00 | | | | | | | 0.00 |
| 72391 | Nye Regional Hospital Debt | (0.00) | 0.00 | | | | | | | 0.00 |
| 73101 | Pahrump Hospital District | (0.00) | 0.00 | | | | | | | 0.00 |
| 73391 | Pahrump Hospital Debt | 0.00 | (0.00) | | | | | | | 0.00 |
| 73401 | Pahrump Hospital Capital Projects | 0.00 | 0.00 | | | | | | | 0.00 |
| 74101 | Northern Nye Hospital District | 2,179,016.48 | (2,179,016.48) | 2,133,073.29 | 38,505.27 | 1,665.05 | (93,922.59) | | | 2,079,321.02 |
| 74711 | State of Nevada | (1,438,025.36) | 1,438,025.36 | 217,036.44 | (1,680,176.86) | 390,125.76 | | | | (1,073,014.66) |
| 74712 | State of Nevada Medical Indigent | 400,193.28 | (400,193.28) | 396,710.97 | 2,120.32 | 2,192.13 | | | | 401,023.42 |
| 75730 | Range Improvement | 130,744.03 | (130,744.03) | 130,744.03 | (434.85) | | (1,956.59) | | | 128,352.59 |
| 76750 | Habitat Cons & Mitigation | 5,926.00 | (5,926.00) | 5,926.00 | (19.62) | | | | | 5,906.38 |
| 77750 | Endangered Species Act | 5,819.21 | (5,819.21) | 5,819.21 | (19.29) | | | | | 5,799.92 |
| Totals | | 149,724,074.37 | (149,724,074.37) | 150,652,552.91 | 4,823,789.60 | 1,838,540.78 | (10,000,706.11) | (14,931.92) | (0.00) | 147,299,245.26 |
| | Adjusted Grand Totals | 149,724,074.37 | | | | | | | | 147,299,245.26 |



NYE COUNTY TREASURER

**Bank Reconciliation
Treasurer Report
August 2022 - Tentative
as of September 2022 close**

MEMORANDUM
 NYE COUNTY TREASURER DEPARTMENT

NYE COUNTY
 TREASURER DEPARTMENT

TO: Board of County Commissioners

Date: November 17, 2022

Telephone: 775-751-6380

FROM:

Subject: Trust Account Reconciliation

Raelyn C. Powers
 Nye County Treasurer

Summary for August 31, 2022 - tentative

| As of September FY23 close | Bank Balance | Treasurer Report Eden accounting report |
|--|-----------------------|--|
| August 31, 2022 | | |
| Checking Balance (Sweep) | 6,935,274.22 | 154,597,374.16 |
| Checking Balance (Deposit) | 108,586.00 | |
| Checking Balance (Tax Receiver) | 21,827,092.46 | |
| Checking Balance (Fifth Judicial Courts) | 298,893.29 | |
| Subtotal | 29,169,845.97 | |
| Interest Bearing (Wellsfargo) | 124,714,153.27 | |
| Interest Bearing (Landfills) | 2,975,260.39 | |
| Interest Bearing (LGIP) | 809,287.68 | |
| Interest Bearing (Zions) | 964,052.16 | |
| Interest Bearing (Flint Scholarship) | 26,667.99 | |
| Less Outstanding Checks (Vendor) | (1,295,668.36) | |
| Less Outstanding Checks (Payroll) | (52,337.95) | |
| Less Check adjustments | 0.00 | |
| Total Bank Balance | 157,311,261.15 | |
| <i>Reoccurring entries:</i> | | |
| Net of Deposits in Transit | (1,841,804.40) | |
| Net of Disbursements in Transit | 217,276.50 | |
| Net of Tax Receiver | (2,386,133.29) | |
| Net of Investments pending | 1,876,721.06 | |
| <i>Other Reconciling items:</i> | | |
| Miscellaneous adjustments | (579,946.86) | |
| Total Adjusted Bank Balance | 154,597,374.16 | |
| Total System Balance | | 154,597,374.16 |
| <i>Difference between Bank and System Balances</i> | | \$ - |

CC: D. McArthur, DTAX

Approval:

Raelyn C. Powers

Date Approved:

11.17.22

5:50 AM

**Nye County Treasurer's
Bank Reconciliation
August 2022 - FY23 - Tentative
As of September 2022 close**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|--------------------------------|-----------------|-----------------|-------------|--------------------------|
| NSB Sweep A/C | 10,083,584.43 | 7,069,386.94 | (10,217,697.15) | | 6,935,274.22 |
| NSB Deposit A/C | 146,031.00 | 20,979,625.97 | (21,017,070.97) | | 108,586.00 |
| NSB Tax Receiver A/C | 3,838,097.35 | 18,048,741.55 | (59,746.44) | | 21,827,092.46 |
| NSB Payroll A/C | 0.00 | 2,422,511.26 | (2,422,511.26) | | 0.00 |
| NSB Vendor A/C | 0.00 | 15,575,128.27 | (15,575,128.27) | | 0.00 |
| NSB Building & Safety | 0.00 | 127,502.77 | (127,502.77) | | 0.00 |
| NSB Fifth Judicial Courts | 298,893.29 | | | | 298,893.29 |
| Wells Fargo | 127,285,818.26 | (2,571,664.99) | | | 124,714,153.27 |
| WNTC Amargosa Valley Landfill | 238,163.43 | (712.48) | | | 237,450.95 |
| WNTC Pahrump Landfill Trust | 1,103,899.72 | (24,949.72) | | | 1,078,950.00 |
| WNTC Round Mountain Landfill | 662,394.68 | (956.34) | | | 661,438.34 |
| WNTC Tonopah Landfill Trust | 999,108.34 | (1,687.24) | | | 997,421.10 |
| State Treasurer LGIP - Nye County | 465,940.44 | 533.41 | | | 466,473.85 |
| State Treasurer LGIP - Pahrump Library | 143,181.37 | 163.91 | | | 143,345.28 |
| State Treasurer LGIP - Tonopah Library | 199,240.46 | 228.09 | | | 199,468.55 |
| *** Zions Escrow - Siemens bond | 1,447,660.35 | 1,534.33 | (485,142.52) | | 964,052.16 |
| Flint Scholarship | 26,666.86 | 1.13 | | | 26,667.99 |
| | 146,938,679.98 | 61,625,386.86 | (49,904,799.38) | 0.00 | 158,659,267.46 |
| Interest income & Market Value changes not receipted: | | | | | |
| Sweep Acct | (11,034.95) | (16,190.17) | | | (27,225.12) |
| Wells Fargo | (1,165,466.57) | 2,571,664.99 | | | 1,406,198.42 |
| Amargosa Landfill | (63.60) | 712.48 | | | 648.88 |
| Pahrump Landfill Trust | (17,538.66) | 24,949.72 | | | 7,411.06 |
| Round Mtn. Landfill | (723.75) | 956.34 | | | 232.59 |
| Tonopah Landfill | (1,346.70) | 1,687.24 | | | 340.54 |
| State Treasurer LGIP (Nye County) | (389.52) | (533.41) | | | (922.93) |
| State Treasurer LGIP (Pahrump Library) | (119.70) | (163.91) | | | (283.61) |
| State Treasurer LGIP (Tonopah Library) | (166.56) | (228.09) | | | (394.65) |
| Flint Scholarship | (1.10) | (1.13) | | | (2.23) |
| Monthly Analysis Fee - Deposit Account | 3,192.38 | | 3,485.06 | | 6,677.44 |
| *** Zions - pending entry into Eden | (57.02) | (1,534.33) | 485,142.52 | | 483,551.17 |
| Deposit #06.59 - corrections - reclassing to correct fund | 489.50 | | | | 489.50 |
| Bank Transfers: | | | | | |
| To Sweep from Deposit | 0.00 | (7,053,196.77) | 7,053,196.77 | | 0.00 |
| To Deposit from Sweep | 0.00 | (10,217,697.15) | 10,217,697.15 | | 0.00 |
| To Deposit from B&S | 0.00 | (127,502.77) | 127,502.77 | | 0.00 |
| To Deposit from Tax Receiver | 0.00 | | | | 0.00 |
| To Vendor from Deposit Account | 0.00 | (11,539,523.92) | 11,539,523.92 | | 0.00 |
| To Payroll from Deposit Account | 0.00 | (2,420,858.08) | 2,420,858.08 | | 0.00 |
| Vendor regular deposits & withdrawals for wires/bonds etc | 0.00 | (2,685,046.62) | 2,685,046.62 | | 0.00 |
| Outstanding checks: | | | | | |
| Beginning of month: | | | | | |
| Vendor account | (1,522,769.10) | | 1,522,769.10 | | 0.00 |
| Payroll account | (87,960.94) | | 87,960.94 | | 0.00 |
| End of month: | | | | | |
| Vendor account | 0.00 | | (1,295,668.36) | | (1,295,668.36) |
| Payroll account | 0.00 | | (52,337.95) | | (52,337.95) |
| Payroll & Vendor checks adjustments | 0.00 | (1,653.18) | 1,653.18 | | 0.00 |
| ADJUSTED BANK BALANCE | 144,134,723.69 | 30,161,228.10 | (15,107,969.58) | 0.00 | 159,187,982.21 |
| Deposit account: | | | | | |

**Nye County Treasurer's
Bank Reconciliation
August 2022 - FY23 - Tentative
As of September 2022 close**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|------------------------------------|-----------------|--------------------|--------------------|------------------------------|
| Bank Adjustments: | | | | | |
| Ck#1090688 cleared as 98.91 s/b 98.81 | 0.10 | | | | 0.10 |
| Building & Safety Adjustments: | | | | | |
| B&S - Bank July - Eden August | (5,786.41) | 5,786.41 | | | 0.00 |
| B&S - Bulldog NSF replacement | | (4,021.06) | | 4,021.06 | 0.00 |
| Deposit #08.03 - Bulldog (NSF) replacement | | 4,021.06 | | (4,021.06) | 0.00 |
| Public Works Adjustments: | | | | | |
| Deposit #06.50 - completed adjustment incorrectly - pending add'l correction | 220.00 | | | | 220.00 |
| PW - 04.01 should be on account - 31722mwoa | 440.00 | | | | 440.00 |
| PW - 04.18 should be on account - 41822mwoa | 770.00 | | | | 770.00 |
| PW - 05.18 should be on account - 51822mwoa | 770.00 | | | | 770.00 |
| PW - 06.21 should be on account - 62122mwoa | 660.00 | | | | 660.00 |
| PW - 07.18 should be on account - 71822mwoa | 990.00 | | | | 990.00 |
| Planning Adjustments: | | | | | |
| PL - Bank April 04.28.22 - Eden May (05.03.22) | (0.03) | | | | (0.03) |
| Treasurer Adjustments - AR: | | | | | |
| Admin - Bank August - Eden June | 12,580.46 | (12,580.46) | | | 0.00 |
| Admin - Bank July - Eden August - R#019730 | (1,665.00) | 1,665.00 | | | 0.00 |
| Deposit #06.35 - R# - multiple - Bank August - Eden June | 10,764.14 | (10,764.14) | | | 0.00 |
| Deposit #06.48 - R# - multiple - Bank August - Eden June | 20,487.08 | (20,487.08) | | | 0.00 |
| Deposit #06.53 - R#019645 - Bank August - Eden June | 3,200.00 | (3,200.00) | | | 0.00 |
| Deposit #06.73 - Bank September - Eden June | 44,085.76 | | | | 44,085.76 |
| Deposit #06.79 - Bank August - Eden June | 86,621.33 | (86,621.33) | | | 0.00 |
| Deposit #06.82 - Bank August - Eden June | 8,043.34 | (8,043.34) | | | 0.00 |
| R#018287 - Receipted for more than deposit | 1.00 | (1.00) | | | 0.00 |
| R#018953 - duplicate receipt - back out GL receipt (R#018953 - AR) | 10,604.97 | | | | 10,604.97 |
| R#018889 - duplicate receipting - back out GL R#18217 | 1,928.07 | | | | 1,928.07 |
| R#018888 - duplicate receipting - back out | 1,049.82 | | | | 1,049.82 |
| 07.14.22 - State duplicated payment to HHS - not yet in Eden | (85,568.03) | | | | (85,568.03) |
| R#019384 - Fifth Judicial - pending transfer from Fifth to Deposit acct | 114,711.74 | | | (114,711.74) | 0.00 |
| 07.15 - State deposit into Fifth Judicial Court Acct - pending transfer to Deposit acct | (114,711.74) | | | 114,711.74 | 0.00 |
| R#019990 - Bank August - Eden September | | (73,795.96) | | | (73,795.96) |
| R#020099 - Bank August - Eden September | | (4,518,273.50) | | | (4,518,273.50) |
| R#020433 - Bank August - Eden November | | (54,619.21) | | | (54,619.21) |
| R#020435 - Bank August - Eden November | | (8,588.91) | | | (8,588.91) |
| State - DEM - not yet in Eden | | (42,859.19) | | | (42,859.19) |
| State - code 15 - 08.17.22 - not yet in Eden | | (299.24) | | | (299.24) |
| State - code 15 - 08.17.22 - not yet in Eden | | (14,396.40) | | | (14,396.40) |
| State - code 15 - 08.18.22 - not yet in Eden | | (325.46) | | | (325.46) |
| State - HHS - 08.22.22 - not yet in Eden | | (2,395.00) | | | (2,395.00) |
| State - One NV - 08.22.22 | | (399,984.89) | | | (399,984.89) |
| State - SO - 08.25.22 - not yet in Eden | | (125.00) | | | (125.00) |
| FEMA - not yet in Eden | | (410.61) | | | (410.61) |
| Treasurer Adjustments - GL - CR: | | | | | |
| DEM - July bank deposits not yet in Eden | (18,313.18) | | | | (18,313.18) |
| DEM - August bank deposits not yet in Eden | | (34,281.54) | | | (34,281.54) |
| Gabbs - Monthly cc fee | 6.00 | | 6.94 | | 12.94 |
| Gabbs - Transaction cc fee | 0.20 | (0.20) | 0.20 | | 0.20 |
| Gabbs - cc not yet in Eden (07.28.22) | (59.03) | | | | (59.03) |
| Gabbs - 08.18.22 - not yet in Eden | | (128.28) | | | (128.28) |
| Gabbs - 08.19.22 - not yet in Eden | | (84.10) | | | (84.10) |
| Gabbs - Deposit #08.05 - receipt dated September | | (307.80) | | | (307.80) |

**Nye County Treasurer's
Bank Reconciliation
August 2022 - FY23 - Tentative
As of September 2022 close**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|------------------------------------|-----------------|--------------------|--------------------|------------------------------|
| Gabbs - 08.29.22 - not yet in Eden | | (499.90) | | | (499.90) |
| Deposit #05.02 - Duplicate receipt R#18868 | 602.89 | | | | 602.89 |
| Deposit #06.36 - Bank August - Eden June | 200.00 | (200.00) | | | 0.00 |
| Deposit #06.51 - Bank July - Eden June (back out duplicate on Dep#07.16) | 163.89 | (163.89) | | | 0.00 |
| Deposit #06.52 - Bank August - Eden June | 36,117.84 | (36,117.84) | | | 0.00 |
| Deposit #06.60 - r/c B&S to FY22 From FY23 | 42,314.86 | | | (42,314.86) | 0.00 |
| Deposit #06.66 - R/C to FY22 from FY23 | 14,361.57 | | | (14,361.57) | 0.00 |
| Deposit #06.67 - R/C to FY22 from FY23 | 350.32 | | | (350.32) | 0.00 |
| Deposit #06.69 - Bank September - Eden June | 7,731.83 | | | | 7,731.83 |
| Deposit #06.70 - Bank August & September - Eden June | 616,915.05 | | | | 616,915.05 |
| Deposit #06.71 - reclass S.E.F. to FY22 from FY23 | (2,009,275.49) | | | 2,009,275.49 | 0.00 |
| Deposit #06.72 - Bank September - Eden June | 31,167.05 | | | | 31,167.05 |
| Deposit #06.76 - Bank September - Eden June - Auction Proceeds | 1,418,981.86 | | | | 1,418,981.86 |
| Deposit #06.78 - Bank September - Eden June | 350.00 | | | | 350.00 |
| Deposit #06.80 - Bank September - Eden June | 3,926,866.41 | (3,926,866.41) | | | 0.00 |
| Deposit #06.83 - R/C Tonopah Solar to FY22 from FY23 | (25,701.33) | | | | (25,701.33) |
| Deposit #06.83 - R/C PW to FY22 from FY23 | 6,660.00 | | | | 6,660.00 |
| Deposit #07.06 - R#19149 - change tendered - cash/cks do not balance | (1,496.30) | | | | (1,496.30) |
| Deposit #07.07 - R#19153 - 0.01 needs to be entered into Eden | (0.01) | | | | (0.01) |
| Deposit #07.11 - Bank August - Eden July | 1,600.31 | (1,600.31) | | | 0.00 |
| Deposit #07.14 - Bank August - Eden July | 270,640.75 | (270,640.75) | | | 0.00 |
| Deposit #07.16 - Bank August - Eden July | 86,067.40 | (86,067.40) | | | 0.00 |
| Deposit #07.20 - Bank August - Eden July | 379,224.19 | (379,224.19) | | | 0.00 |
| Deposit #08.07 - R/C of B&S from July FY23 to June FY22 | | (42,314.86) | | 42,314.86 | 0.00 |
| Deposit #08.09 - Round Mountain - R/C from July FY23 to June FY22 | | (14,361.57) | | 14,361.57 | 0.00 |
| Deposit #08.10 - Bank September - Eden August | | 91,688.90 | | | 91,688.90 |
| Deposit #08.14 - Round Mountain - R/C from July FY23 to June FY22 | | (350.32) | | 350.32 | 0.00 |
| Deposit #08.16 - Bank September - Eden August | | 205,453.30 | | | 205,453.30 |
| Deposit #08.17 - S.E.F. - R/C from FY23 to FY22 | | 2,009,275.49 | | (2,009,275.49) | 0.00 |
| Deposit #08.18 - Bank September - Eden August | | 1,140.00 | | | 1,140.00 |
| Deposit #08.19 - Bank September - Eden August | | 603,267.65 | | | 603,267.65 |
| Deposit #08.19 - receipt dated September (bank August) | | (670.00) | | | (670.00) |
| Deposit #08.20 - Bank September - Eden August | | 71,850.50 | | | 71,850.50 |
| Deposit #08.22 - Bank September - Eden August | | 1,636.45 | | | 1,636.45 |
| Deposit #08.23 - Bank September - Eden August | | 268,865.95 | | | 268,865.95 |
| TOP Deposit 25-206 - Bank August - Eden June | 8,597.03 | (8,597.03) | | | 0.00 |
| TOP Deposit 25-210 - Bank September - Eden June | 108,594.45 | | | | 108,594.45 |
| NSB - Health Savings Account closed - funds transferred to Deposit acct | (37,616.61) | | | | (37,616.61) |
| State - not yet in Eden (07.27.22) | (77.40) | | | | (77.40) |
| B.O.A. rebate - 08.02.22 not yet in Eden | | (13,783.55) | | | (13,783.55) |
| State - HHS - Site intake - 08.08.22 - not yet in Eden | | (140.00) | | | (140.00) |
| State - JV - 08.22.22 - not yet in Eden | | (3,441.68) | | | (3,441.68) |
| Vendor account: | | | | | |
| Tonopah Solar refund 12.29.22 - | 242,407.28 | (242,407.28) | | | 0.00 |
| Tonopah Solar refund 12.29.22 - | 919,507.62 | (919,507.62) | | | 0.00 |
| Tonopah Solar refund 04.06.22 - | 1,313.59 | (1,313.59) | | | 0.00 |
| Tonopah Solar refund 04.06.22 - | 19,607.34 | (19,607.34) | | | 0.00 |
| Tonopah Solar - Eden a little higher than actual cash refunds | | (0.20) | | | (0.20) |
| State of NV - UIB - pending check redeposit - Ck#1088632 | 482.50 | (482.50) | | | 0.00 |
| 01.09.22 - 220ben -w/c deduction - Eden Error - researching | 4,090.00 | | | | 4,090.00 |
| Voya 02.25 wire processed for more than total of checks | 0.10 | | | | 0.10 |

Nye County Treasurer's
Bank Reconciliation
August 2022 - FY23 - Tentative
As of September 2022 close

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|-----------------------------|-----------------|-----------------|-------------|-----------------------|
| Purchase power 04.14.22 - processed for more than due | 52.85 | | | | 52.85 |
| State of NV - Child support payment missed for 03.24.22 ben.ded | (1,599.64) | | 1,599.64 | | 0.00 |
| Nye County Ameritas - pending re-deposit | 31,010.62 | | | | 31,010.62 |
| Nye County Unemployment benefits - pending redeposit | 1,560.75 | | | | 1,560.75 |
| Check #1060801 @ 245.00 & Check #1062469 @ 25.00 previously reclassified | 295.00 | | | | 295.00 |
| Guardian Service - Eden created a negative check 0 @ (50.38) | 50.38 | | | | 50.38 |
| Jail Bond Payment - Wire processed in August | (977,158.00) | | 977,158.00 | | 0.00 |
| NCSD - monthly pending redeposit | 53,991.60 | (53,991.60) | | | 0.00 |
| S.E.F. (June) monthly pending redeposit | 113,247.60 | (113,247.60) | | | 0.00 |
| Genetic Marker - Pending redeposit - 09.02.22 | | | 1,149.00 | | 1,149.00 |
| State - Monthly - pending redeposit | | | 60,572.48 | | 60,572.48 |
| S.E.F. (June) monthly pending redeposit | | | 109,552.22 | | 109,552.22 |
| Room tax - pending redeposit - September | | | 8,943.30 | | 8,943.30 |
| Tax receiver: | | | | | |
| Checks payable | | | | | |
| Cumulative balance of checks issued & cleared | 2,769,528.72 | (50.23) | 11,401.76 | | 2,780,880.25 |
| Unapportioned receipts | | | | | |
| Tax Receiver Deposits less NSF | (134,653,541.02) | (18,048,691.32) | 48,344.68 | | (152,653,887.66) |
| Tax Receiver apportioned tax payments | 130,024,609.99 | 17,462,264.13 | | | 147,486,874.12 |
| Miscellaneous: | | | | | |
| December Journal entry out of balance - need small adjustment | 0.01 | | | | 0.01 |
| JE23020 - Siemens payment see AP Doc#922438 - Eden summarized exp 2x | | | (219,840.00) | | (219,840.00) |
| Auditor closing entries - pending review | (360,106.86) | | | | (360,106.86) |
| Timing issue of running reports for June close - trial balance roll forward | (0.01) | | | | (0.01) |
| Totals | 147,299,245.26 | 21,407,210.26 | (14,109,081.36) | 0.00 | 154,597,374.16 |
| | | 21,407,210.26 | (14,109,081.36) | 0.00 | 154,597,374.16 |
| | | 21,407,210.26 | (14,109,081.36) | | 154,597,374.16 |
| | | 0.00 | (0.00) | 0.00 | 0.00 |

**Nye County
Treasurer Report
August 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative July 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative August 2022 FY23 |
|-------|---------------------------------|--|-------------------|--|----------------------------|--|
| 10101 | County General | 11,622,623.61 | 5,320,994.51 | (3,793,485.10) | (218,316.90) | 12,931,816.12 |
| 10201 | Stabilization | 233,733.16 | | | | 233,733.16 |
| 10202 | Compensated Absences | 341,745.39 | | | | 341,745.39 |
| 10203 | Trust Property Expenses | 0.00 | | (415.16) | | (415.16) |
| 10204 | Land Sales Costs | 0.00 | | | | 0.00 |
| 10205 | Road | 6,874,838.02 | 10,076.50 | (1,901,775.02) | 27,290.24 | 5,010,429.74 |
| 10206 | Regional Streets & Highways | 20,006.86 | | | | 20,006.86 |
| 10207 | Regional Trans Comm | 1,089,607.15 | | | | 1,089,607.15 |
| 10208 | Public Transit | 1,851,082.56 | | | | 1,851,082.56 |
| 10209 | Airport | 175,884.07 | 13,926.90 | (4,013.74) | 0.00 | 185,797.23 |
| 10210 | Veterans | 104,298.70 | | | | 104,298.70 |
| 10213 | 911 Emergency Systems | 927,163.17 | 67,513.83 | (13,581.68) | | 981,095.32 |
| 10214 | Museum - Pahrump | (4,925.92) | 18,176.12 | (7,311.01) | | 5,939.19 |
| 10215 | Museum - Tonopah | 5,180.78 | 12,117.90 | (4,107.99) | | 13,190.69 |
| 10216 | Parks and Recreation | 394.14 | | | | 394.14 |
| 10218 | Agricultural Extension | 274,169.50 | 69,662.60 | (4,788.84) | | 339,043.26 |
| 10220 | State/County Room Tax | 45,201.23 | 12,349.02 | (10,216.47) | | 47,333.78 |
| 10230 | Juvenile Probation | 414,784.58 | 399,312.91 | (206,473.54) | 0.00 | 607,623.95 |
| 10231 | Forensic Services | 61,820.18 | 845.83 | | | 62,666.01 |
| 10232 | Forfeitures | 52,022.89 | | | | 52,022.89 |
| 10233 | Public Safety Sales Tax | 0.00 | | | | 0.00 |
| 10234 | Public Safety Sales Tax Sheriff | 52,185.85 | | (625.81) | | 51,560.04 |
| 10235 | Public Safety Sales Tax - Fire | 473,157.42 | | | | 473,157.42 |
| 10236 | Nye County Jail Fund | 1,166.76 | 1,128.55 | (607,055.46) | 0.00 | (604,760.15) |
| 10241 | Victims Restitution Fund | 5,378.95 | | | | 5,378.95 |
| 10242 | DA Bad Check Program | 0.00 | | | | 0.00 |
| 10243 | Offender Registration | 0.00 | | | | 0.00 |
| 10244 | J P Court Collections Fees | 1,187,252.18 | 4,635.00 | (10,430.94) | | 1,181,456.24 |
| 10245 | J P Court Fines/NRS 176 | 439,416.65 | 3,246.00 | (2,488.32) | | 440,174.33 |
| 10246 | J P Facility Assessment | 578,474.00 | 8,824.01 | (3,151.84) | | 584,146.17 |
| 10247 | District Court Improvement | 68,621.29 | 7,717.00 | (219.90) | | 76,118.39 |
| 10248 | Drug Court Proceeds | 395,716.45 | 6,293.00 | (2,428.25) | | 399,581.20 |
| 10249 | Law Library | 177,482.26 | 1,410.00 | | | 178,892.26 |
| 10250 | Impact Fees | 4,906,931.86 | 61,798.24 | | | 4,968,730.10 |
| 10253 | Public Improvement Fees | 4,060,392.31 | 94,327.69 | (5,165.62) | | 4,149,554.38 |
| 10254 | Building Department | 1,427,910.88 | 136,218.63 | (94,159.27) | 0.00 | 1,469,970.24 |
| 10255 | Renewable Energy Projects | 658.54 | | | | 658.54 |
| 10256 | Economic Development | 0.00 | | | | 0.00 |
| 10257 | Public Lands | 0.00 | | | | 0.00 |
| 10269 | Mining Maps | 259,030.30 | 3,513.00 | (1,615.00) | | 260,928.30 |
| 10281 | Senior Nutrition Spec Rev | 59,875.97 | 2,063.71 | (2,063.71) | | 59,875.97 |

**Nye County
Treasurer Report
August 2022 - FY23
Tentative**

| | | Reconciled Balance - Tentative July 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative August 2022 FY23 |
|-------|--|--|-------------------|--|----------------------------|--|
| Fund | Description | | | | | |
| 10282 | Ambulance & Health | 1,079,994.98 | 100.00 | (31,943.92) | | 1,048,151.06 |
| 10283 | Indigent | 784,758.63 | 367,568.87 | (77,636.14) | | 1,074,691.36 |
| 10284 | Dedicated Medical Indigent | 1,180,420.40 | 93,447.86 | (582,836.45) | | 691,031.81 |
| 10285 | Health Clinics | 81,453.55 | 54,071.02 | (30,613.93) | | 104,910.64 |
| 10286 | Child Support IV-D Incentive | 0.00 | | | | 0.00 |
| 10291 | County-Owned Buildings | 431,633.08 | 5,870.39 | (1,270.02) | | 436,233.45 |
| 10301 | Nye Co Spec Projects | 0.00 | | | | 0.00 |
| 10302 | Educational Endowment | 0.00 | | | | 0.00 |
| 10303 | Health Endowment | 0.00 | | | | 0.00 |
| 10304 | Emergency Endowment | 0.00 | | | | 0.00 |
| 10320 | Recorder Technology | 610,348.59 | 9,065.00 | | | 619,413.59 |
| 10321 | District Court Technology | 2,595.69 | 16.00 | | | 2,611.69 |
| 10322 | Assessor Technology | 868,289.06 | 18,628.57 | (18,355.03) | | 868,562.60 |
| 10323 | Clerk Technology | 7,910.05 | 180.00 | | | 8,090.05 |
| 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 | 0.00 | | | | 0.00 |
| 10340 | Grants | 5,760,626.91 | | (299,312.55) | (1,806.40) | 5,459,507.96 |
| 10341 | Brownfields Revolving | 351,897.70 | | | 43,670.93 | 395,568.63 |
| 10391 | County Debt Service | (830,588.88) | | (889,838.96) | 252,920.51 | (1,467,507.33) |
| 10401 | Capital Projects | 8,642,635.29 | 150,406.02 | (595,413.73) | (441,813.16) | 7,755,814.42 |
| 10402 | Special Capital Projects | 430,552.32 | 116,227.46 | (23,869.39) | (43,670.93) | 479,239.46 |
| 10451 | Bond Proceeds - (Formerly Jail Bond) | 1,551,562.81 | | (428,891.08) | 408,732.65 | 1,531,404.38 |
| 10493 | Capital Projects Endowment | 0.00 | | | | 0.00 |
| 10510 | Solid Waste | 3,908,713.85 | 1,119,551.56 | (132,220.85) | | 4,896,044.56 |
| 10511 | Solid Waste - Open & Close | 7,496,821.50 | 224,551.37 | (1,034.71) | | 7,720,338.16 |
| 10512 | Landfill Financial Assur. | 2,752,598.06 | | | | 2,752,598.06 |
| 10602 | Radio Communication | 0.00 | | | | 0.00 |
| 10603 | Property Self Insurance | 145.88 | | | | 145.88 |
| 10604 | Employee Health Insurance | 300,508.09 | | 15,251.56 | | 315,759.65 |
| 10607 | Risk Management | 1,349,799.78 | | (756,944.30) | 0.00 | 592,855.48 |
| 10608 | Risk Management - Workers Comp SELF FUNDED | 2,683,102.77 | | 76,357.84 | | 2,759,460.61 |
| 10650 | Payroll Control | (85,623.49) | | 5,969.94 | | (79,653.55) |
| 10655 | Payroll Control - All Other | 0.00 | | | | 0.00 |
| 10680 | Inventory Control | 0.00 | | | | 0.00 |
| 10701 | Trust Property Proceeds | 1,282,235.32 | | | | 1,282,235.32 |
| 10702 | Foreclosure Mediation (SB490) | 5,819.09 | | | | 5,819.09 |
| 10704 | Nye County OPEB Fund | 1,773,217.40 | | (136,056.56) | | 1,637,160.84 |

**Nye County
Treasurer Report
August 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative July 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative August 2022 FY23 |
|-------|---|--|-------------------|--|----------------------------|--|
| 10720 | F H Flint Scholarship | 26,665.76 | | | | 26,665.76 |
| 10801 | General Long Term Debt | 0.00 | | | | 0.00 |
| 21101 | Tonopah Town | 2,984,154.67 | 136,945.52 | (235,979.43) | (3,741.81) | 2,881,378.95 |
| 21201 | Special Revenue Tourism Fund | 51,150.16 | | (3,219.29) | | 47,930.87 |
| 21202 | OPEB Reserve - Tonopah & TPU | 365,356.50 | | | | 365,356.50 |
| 21215 | Tonopah Convention Center | 0.00 | | | | 0.00 |
| 21220 | Tonopah State Room Tax 5/8 | 148,272.97 | 6,308.69 | (2,500.00) | | 152,081.66 |
| 21234 | Public Safety Sales Tax - Sheriff | 74,137.81 | | (4,056.13) | | 70,081.68 |
| 21235 | Public Safety Sales Tax - Fire | 94,394.64 | | | | 94,394.64 |
| 21290 | Tonopah Mural Fund | 8,934.80 | | | | 8,934.80 |
| 21299 | Tonopah Mining Park | 0.00 | | | | 0.00 |
| 21391 | Tonopah Debt Service | 0.00 | | | | 0.00 |
| 21401 | Tonopah Capital Projects | 183,670.15 | | | | 183,670.15 |
| 21402 | Tonopah Special Capital Projects | 98,721.27 | | | | 98,721.27 |
| 21410 | Tonopah Mining Park Capital Projects | 18,178.21 | | | | 18,178.21 |
| 21502 | TPU Water | 966,715.22 | 102,994.69 | (136,976.35) | (36,416.31) | 896,317.25 |
| 21503 | TPU Sewer | 1,122,735.43 | 58,938.35 | (46,452.94) | | 1,135,220.84 |
| 21515 | TPU Deposits | 26,891.86 | 3,475.00 | (359.60) | (1,649.85) | 28,357.41 |
| 21516 | TPU Privilege Fee | 0.00 | | | | 0.00 |
| 21517 | TPU Surcharge | 30,341.50 | | | | 30,341.50 |
| 21532 | TPU Water Construction Arsenic | 0.00 | | | | 0.00 |
| 21533 | TPU Sewer Construction - Reuse | 0.00 | | | | 0.00 |
| 21542 | TPU Water Construction | 6,434.55 | | | | 6,434.55 |
| 21543 | TPU Sewer Construction | 16,040.53 | | | | 16,040.53 |
| 21551 | TPU Arsenic Debt Services | 42,226.90 | | (11,604.00) | 20,000.00 | 50,622.90 |
| 21552 | TPU Water Debt Service | 42.50 | | | | 42.50 |
| 21553 | TPU Sewer Debt Service | 0.00 | | | | 0.00 |
| 21554 | 2014 Water Revenue Bond Debt Service | 11,731.60 | | (6,181.00) | 10,067.00 | 15,617.60 |
| 21555 | TPU - Grant Depreciation | 280,080.94 | | | 7,999.16 | 288,080.10 |
| 21561 | TPU Arsenic Debt Reserve | 126,719.73 | | | | 126,719.73 |
| 21562 | Water Revenue Bond | 23.24 | | | | 23.24 |
| 21563 | TPU Sewer Revenue Bond Reserve | 0.00 | | | | 0.00 |
| 21564 | 2014 Water Revenue Bond Reserve | 53,000.16 | | | | 53,000.16 |
| 21650 | Payroll Control - Tonopah | 0.00 | | | | 0.00 |
| 22101 | Round Mountain Town | 5,604,228.42 | 161,472.97 | (88,659.06) | | 5,677,042.33 |
| 22205 | Round Mountain Road | 646,341.71 | | | | 646,341.71 |
| 22234 | Public Safety Sales Tax Sheriff | 100,542.72 | | (253.84) | | 100,288.88 |
| 22235 | Public Safety Sales Tax Fire | 142,077.24 | | (537.50) | | 141,539.74 |
| 22401 | Round Mountain Capital Projects | (819.46) | | | | (819.46) |
| 22402 | Round Mountain Special Capital Projects | 216,303.89 | | | | 216,303.89 |
| 22502 | Round Mountain Water | 570,521.76 | 33,281.11 | (16,401.54) | | 587,401.33 |
| 22503 | Round Mtn. Utility Capital Projects | 4,523.90 | | | | 4,523.90 |

**Nye County
Treasurer Report
August 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative July 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative August 2022 FY23 |
|-------|---------------------------------------|--|-------------------|--|----------------------------|--|
| 22650 | Payroll Control - Round Mountain | 0.00 | | | | 0.00 |
| 23101 | Gabbs Town | 729,257.29 | 16,720.48 | (22,103.38) | 0.00 | 723,874.39 |
| 23234 | Public Safety Sales Tax - Sheriff | 43,317.67 | | (54.96) | | 43,262.71 |
| 23235 | Public Safety Sales Tax - Fire | 63,478.91 | | | | 63,478.91 |
| 23402 | Gabbs Special Capital Projects | 52,002.20 | | | | 52,002.20 |
| 23502 | Gabbs Water | 175,271.72 | 11,103.67 | (10,563.03) | | 175,812.36 |
| 23503 | Gabbs Sewer | 12,659.03 | 1,342.64 | | | 14,001.67 |
| 23504 | Gabbs Standpipe | 124.33 | | | | 124.33 |
| 23512 | Gabbs Water Utility Cash Reserve Fund | 60,312.82 | | | | 60,312.82 |
| 23552 | Gabbs Water Debt Service | 0.00 | | | | 0.00 |
| 23553 | Gabbs Sewer Debt Service | 0.00 | | | | 0.00 |
| 23704 | Gabbs Town OPEB Fund | 26,729.40 | | | | 26,729.40 |
| 24101 | Beatty Town | 3,084,004.13 | 20,122.44 | (41,517.35) | | 3,062,609.22 |
| 24220 | Beatty Room Tax | 226,421.84 | 10,792.92 | (15,072.88) | | 222,141.88 |
| 24234 | Public Safety Sales Tax Sheriff | 122,336.92 | | (299.35) | | 122,037.57 |
| 24235 | Public Safety Sales Tax Fire | 193,007.53 | | | | 193,007.53 |
| 24401 | Beatty Capital Projects | 524,654.74 | | | | 524,654.74 |
| 24402 | Beatty Special Capital Projects | 239,768.67 | | | | 239,768.67 |
| 24403 | Beatty Room Tax Capital Projects | 165,410.17 | 2,158.58 | | | 167,568.75 |
| 24704 | Beatty Town OPEB Fund | 26,237.01 | | (922.33) | | 25,314.68 |
| 25101 | Pahrump Town | 3,283,819.62 | 1,600,271.56 | (319,209.76) | 0.00 | 4,564,881.42 |
| 25205 | Pahrump Roads & Streets | 40,974.58 | | | (22,504.88) | 18,469.70 |
| 25217 | Pahrump Fall Festival | 46,962.73 | 240.69 | | | 47,203.42 |
| 25220 | Pahrump State Room Tax 5/8 | 85,966.41 | 13,665.91 | (3,000.00) | | 96,632.32 |
| 25221 | Pahrump 1/5 Economic Development | 484,092.25 | | | | 484,092.25 |
| 25222 | Pahrump 3/5 Tourism | 691,542.00 | 39,048.15 | (50,949.33) | | 679,640.82 |
| 25223 | Pahrump 1/10 Parks | 137,054.65 | 4,152.92 | (346.00) | | 140,861.57 |
| 25224 | Pahrump 1/10 Arena | 385,270.38 | 4,152.92 | | | 389,423.30 |
| 25225 | Pahrump Airport Room Tax | 0.00 | | | | 0.00 |
| 25233 | Public Safety Sales Tax | 0.00 | | | | 0.00 |
| 25234 | Public Safety Sales Tax - Sheriff | 896,392.11 | | (105,527.73) | 283.30 | 791,147.68 |
| 25235 | Public Safety Sales Tax - Fire | 5,303,822.40 | | (66,429.89) | | 5,237,392.51 |
| 25251 | Pahrump Fire Impact Fee | 241,310.84 | | (8,705.52) | | 232,605.32 |
| 25252 | Pahrump Parks Impact Fee | 257,911.49 | | | | 257,911.49 |
| 25268 | Pahrump Business License | 745,751.15 | | (14,352.15) | 0.00 | 731,399.00 |
| 25272 | Pahrump Cemetery | 616,422.08 | | (348.54) | | 616,073.54 |
| 25273 | Pahrump Cemetery Perpetual | 198,759.30 | | | | 198,759.30 |
| 25274 | Pahrump Pool | 300,634.71 | 58,830.01 | (38,154.44) | | 321,310.28 |
| 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 | 3,065,964.88 | | (72,227.66) | | 2,993,737.22 |

**Nye County
Treasurer Report
August 2022 - FY23
Tentative**

| | | Reconciled Balance - Tentative July 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative August 2022 FY23 |
|-------|--|--|-------------------|--|----------------------------|--|
| Fund | Description | | | | | |
| 25402 | Pahrump Special Capital Projects | 69,284.77 | | | | 69,284.77 |
| 25411 | Pahrump Arena Capital Projects | 76,292.83 | | | | 76,292.83 |
| 25412 | Pahrump TV Construction | 20,454.63 | | | | 20,454.63 |
| 25413 | Pahrump Vehicle Fire Capital Projects | 0.00 | | | | 0.00 |
| 25414 | Pahrump Room Tax Fairgrounds | 3,305,105.53 | 17,111.58 | (8,696.90) | | 3,313,520.21 |
| 25415 | Pahrump Ambulance Capital Projects | 0.00 | | | | 0.00 |
| 25520 | Pahrump Ambulance | 2,001,442.33 | | (238,684.61) | | 1,762,757.72 |
| 25521 | Lakeview Golf Course | 103,304.65 | 8,305.79 | (1,650.32) | | 109,960.12 |
| 25650 | Payroll Control - Pahrump | 0.00 | | | | 0.00 |
| 25704 | Town of Pahrump OPEB Fund | 162,013.32 | | (5,381.47) | | 156,631.85 |
| 26101 | Amargosa Town | 960,108.22 | 81,267.79 | (29,955.03) | (1,043.55) | 1,010,377.43 |
| 26216 | Amargosa Community Center & Park | 167,527.01 | 2,696.87 | | | 170,223.88 |
| 26217 | Amargosa Events Committee | (895.77) | | | | (895.77) |
| 26221 | Amargosa Economic Development | 230,831.53 | 4,045.31 | | | 234,876.84 |
| 26234 | Public Safety Sales Tax - Sheriff | 155,454.21 | | (472.46) | | 154,981.75 |
| 26235 | Public Safety Sales Tax - Fire | 250,458.41 | | | | 250,458.41 |
| 26258 | Amargosa VFD Committee | 0.00 | | | | 0.00 |
| 26272 | Amargosa Memorial Committee | 393.04 | | | | 393.04 |
| 26273 | Amargosa Cemetery Committee | 98.25 | | | | 98.25 |
| 26402 | Amargosa Special Capital Projects | 22,915.31 | | | | 22,915.31 |
| 26650 | Payroll Control - Amargosa | 0.00 | | | | 0.00 |
| 27101 | Manhattan Town | 108,010.77 | 1,972.39 | (319.02) | (50,000.00) | 59,664.14 |
| 27234 | Public Safety Sales Tax - Sheriff | 12,079.52 | | (41.91) | | 12,037.61 |
| 27235 | Public Safety Sales Tax - Fire | 32,745.53 | | | | 32,745.53 |
| 27402 | Manhattan Special Capital Projects | 36,846.84 | | | | 36,846.84 |
| 27502 | Manhattan Water | (3,237.09) | 3,025.00 | (9,060.36) | 50,000.00 | 40,727.55 |
| 27503 | Manhattan Water Restricted Debt Service | 6,632.06 | | | | 6,632.06 |
| 27504 | Manhattan Water Short Lived Assest Res | 15,706.76 | | | | 15,706.76 |
| 41101 | Tonopah Library | 165,082.33 | 29,275.54 | (75,777.53) | | 118,580.34 |
| 41401 | Tonpah Library Capital Projects | 430,619.31 | | | | 430,619.31 |
| 41702 | Tonopah Library Trust | 0.00 | | | | 0.00 |
| 42101 | Smoky Valley Library | 391,905.67 | 166,480.75 | (83,232.30) | | 475,154.12 |
| 42401 | Smoky Valley Library Capital Projects | 3,480.65 | | | | 3,480.65 |
| 44101 | Beatty Library | 126,873.87 | 23,507.11 | (11,589.47) | | 138,791.51 |
| 44270 | Beatty Library Gift | 614.28 | | | | 614.28 |
| 44271 | Beatty Library Other Purpose | 2,213.47 | | | | 2,213.47 |
| 44391 | Beatty Library Debt Service | 0.00 | | | | 0.00 |
| 44401 | Beatty Library Capital Projects | 1,890.67 | | | | 1,890.67 |
| 45101 | Pahrump Library | 1,907,732.98 | 356,316.70 | (66,051.26) | | 2,197,998.42 |
| 45270 | Pahrump Friends of the Library Special Revenue | 7,058.21 | | | | 7,058.21 |
| 45271 | Pahrump Bookmobile Operating Special Revenue | 0.00 | | | | 0.00 |
| 45391 | Pahrump Library Debt Service | 0.00 | | | | 0.00 |

**Nye County
Treasurer Report
August 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative July 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative August 2022 FY23 |
|-------------|--|--|---------------------------|--|------------------------------------|--|
| 45401 | Pahrump Library Capital Projects | 1,254,787.98 | | | | 1,254,787.98 |
| 45702 | Marion C. Hutchison Trust | 0.00 | | | | 0.00 |
| 46101 | Amargosa Library | 250,028.55 | 48,541.63 | (12,287.32) | | 286,282.86 |
| 61101 | Nye Co Water District | 681,571.29 | 204,488.03 | (13,648.44) | | 872,410.88 |
| 64101 | Beatty Gen Improve Dist | 605,949.45 | 21,585.89 | (14,114.65) | | 613,420.69 |
| 68101 | Smoky Valley TV District | 0.00 | | | | 0.00 |
| 71101 | Nye County Schools | 2,429,953.48 | 33,433.82 | (9,639.60) | | 2,453,747.70 |
| 71250 | NCSD Capital Projects School Impact Fees | 77,656.66 | 40,000.00 | (44,352.00) | | 73,304.66 |
| 71391 | Nye County School District Debt | 12,528,167.67 | 2,722,145.88 | (186,764.75) | | 15,063,548.80 |
| 72101 | Nye Regional Hospital | 0.00 | | | | 0.00 |
| 72291 | Nye Regional Hospital Contract | 0.00 | | | | 0.00 |
| 72391 | Nye Regional Hospital Debt | 0.00 | | | | 0.00 |
| 73101 | Pahrump Hospital District | 0.00 | | | | 0.00 |
| 73391 | Pahrump Hospital Debt | 0.00 | | | | 0.00 |
| 73401 | Pahrump Hospital Capital Projects | 0.00 | | | | 0.00 |
| 74101 | Northern Nye Hospital District | 2,079,321.02 | 155,375.79 | (72,835.14) | | 2,161,861.67 |
| 74711 | State of Nevada | (1,073,014.66) | 6,715,985.12 | (1,304,026.06) | | 4,338,944.40 |
| 74712 | State of Nevada Medical Indigent | 401,023.42 | 69,794.98 | (13,304.83) | | 457,513.57 |
| 75730 | Range Improvement | 128,352.59 | | | | 128,352.59 |
| 76750 | Habitat Cons & Mitigation | 5,906.38 | | | | 5,906.38 |
| 77750 | Endangered Species Act | 5,799.92 | | | | 5,799.92 |
| Totals | | 147,299,245.26 | 21,407,210.26 | (14,109,081.36) | 0.00 | 154,597,374.16 |
| | | | | | | |
| | | | | | | |
| | Adjusted Grand Totals | 147,299,245.26 | | | | 154,597,374.16 |
| | | | | | | |
| | | | | | | |



NYE COUNTY TREASURER

Bank Reconciliation Treasurer Report September 2022 - FY23 Tentative

MEMORANDUM
NYE COUNTY TREASURER DEPARTMENT

NYE COUNTY
TREASURER DEPARTMENT

TO: Board of County Commissioners

Date:

November 20, 2022

Telephone: 775-751-6380

FROM:

Raelyn C. Powers
Nye County Treasurer

Subject: Trust Account Reconciliation

Summary for September 30, 2022 - tentative

| As of | September 30, 2022 | Bank Balance | Treasurer Report |
|--|--------------------|-----------------------|------------------------|
| September FY23 close | | | Eden accounting report |
| Checking Balance (Sweep) | | 17,679,407.24 | 152,855,743.16 |
| Checking Balance (Deposit) | | 73,647.00 | |
| Checking Balance (Tax Receiver) | | 7,749,498.38 | |
| Checking Balance (Fifth Judicial Courts) | | 0.00 | |
| Subtotal | | 25,502,552.62 | |
| Interest Bearing (Wellsfargo) | | 121,487,447.19 | |
| Interest Bearing (Landfills) | | 2,936,148.48 | |
| Interest Bearing (LGIP) | | 810,486.43 | |
| Interest Bearing (Zions) | | 662,449.96 | |
| Interest Bearing (Flint Scholarship) | | 26,669.12 | |
| Less Outstanding Checks (Vendor) | | (1,382,880.35) | |
| Less Outstanding Checks (Payroll) | | (38,404.67) | |
| Less Check adjustments | | 0.00 | |
| Total Bank Balance | | 150,004,468.78 | |
| <i>Reoccurring entries:</i> | | | |
| Net of Deposits in Transit | | 150,268.81 | |
| Net of Disbursements in Transit | | 4,488.13 | |
| Net of Tax Receiver | | (764,815.97) | |
| Net of Investments pending | | 4,041,280.27 | |
| <i>Other Reconciling items:</i> | | | |
| Miscellaneous adjustments | | (579,946.86) | |
| Total Adjusted Bank Balance | | 152,855,743.16 | |
| Total System Balance | | | 152,855,743.16 |
| <i>Difference between Bank and System Balances</i> | | | <u>\$ -</u> |

CC: D. McArthur, DTAX

Approval:

Raelyn C. Powers

Date Approved:

11.20.22

6:12 AM

**Nye County Treasurer's
Bank Reconciliation
September 2022 - FY23
Tentative**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|--------------------------------|----------------------|------------------------|-------------|--------------------------|
| NSB Sweep A/C | 6,935,274.22 | 22,619,188.71 | (11,875,055.69) | | 17,679,407.24 |
| NSB Deposit A/C | 108,586.00 | 37,901,152.19 | (37,936,091.19) | | 73,647.00 |
| NSB Tax Receiver A/C | 21,827,092.46 | 5,337,211.94 | (19,414,806.02) | | 7,749,498.38 |
| NSB Payroll A/C | 0.00 | 2,388,523.83 | (2,388,523.83) | | 0.00 |
| NSB Vendor A/C | 0.00 | 19,572,884.08 | (19,572,884.08) | | 0.00 |
| NSB Building & Safety | 0.00 | 74,360.01 | (74,360.01) | | 0.00 |
| NSB Fifth Judicial Courts | 298,893.29 | | (298,893.29) | | 0.00 |
| Wells Fargo | 124,714,153.27 | (3,226,706.08) | | | 121,487,447.19 |
| WNTC Amargosa Valley Landfill | 237,450.95 | (1,170.61) | | | 236,280.34 |
| WNTC Pahrump Landfill Trust | 1,078,950.00 | (32,908.95) | | | 1,046,041.05 |
| WNTC Round Mountain Landfill | 661,438.34 | (1,790.38) | | | 659,647.96 |
| WNTC Tonopah Landfill Trust | 997,421.10 | (3,241.97) | | | 994,179.13 |
| State Treasurer LGIP - Nye County | 466,473.85 | 690.96 | | | 467,164.81 |
| State Treasurer LGIP - Pahrump Library | 143,345.28 | 212.33 | | | 143,557.61 |
| State Treasurer LGIP - Tonopah Library | 199,468.55 | 295.46 | | | 199,764.01 |
| *** Zions Escrow - Siemens bond | 964,052.16 | 1,742.29 | (303,344.49) | | 662,449.96 |
| Flint Scholarship | 26,667.99 | 1.13 | | | 26,669.12 |
| | <u>158,659,267.46</u> | <u>84,630,444.94</u> | <u>(91,863,958.60)</u> | 0.00 | <u>151,425,753.80</u> |
| Interest income & Market Value changes not received: | | | | | |
| Sweep Acct | (27,225.12) | 14,299.66 | | | (12,925.46) |
| Wells Fargo | 1,406,198.42 | 1,820,507.66 | | | 3,226,706.08 |
| Amargosa Landfill | 648.88 | 521.73 | | | 1,170.61 |
| Pahrump Landfill Trust | 7,411.06 | 25,497.89 | | | 32,908.95 |
| Round Mtn. Landfill | 232.59 | 1,557.79 | | | 1,790.38 |
| Tonopah Landfill | 340.54 | 2,901.43 | | | 3,241.97 |
| State Treasurer LGIP (Nye County) | (922.93) | 231.97 | | | (690.96) |
| State Treasurer LGIP (Pahrump Library) | (283.61) | 71.28 | | | (212.33) |
| State Treasurer LGIP (Tonopah Library) | (394.65) | 38.07 | | | (356.58) |
| Flint Scholarship | (2.23) | 1.10 | | | (1.13) |
| Monthly Analysis Fee - Deposit Account | 6,677.44 | (6,677.44) | 4,005.87 | | 4,005.87 |
| *** Zions - pending entry into Eden | 483,551.17 | (1,742.29) | 303,344.49 | | 785,153.37 |
| Deposit #06.59 - corrections - reclassing to correct fund | 489.50 | | | | 489.50 |
| Bank Transfers: | | | | | |
| To Sweep from Deposit | 0.00 | (22,606,263.25) | 22,606,263.25 | | 0.00 |
| To Deposit from Sweep | 0.00 | (11,875,055.69) | 11,875,055.69 | | 0.00 |
| To Deposit from B&S | 0.00 | (74,360.01) | 74,360.01 | | 0.00 |
| To Deposit from Tax Receiver | 0.00 | (17,982,372.92) | 17,982,372.92 | | 0.00 |
| To Deposit from 5th Judicial Court | 0.00 | (298,893.29) | 298,893.29 | | 0.00 |
| To Vendor from Deposit Account | 0.00 | (12,920,299.43) | 12,920,299.43 | | 0.00 |
| To Payroll from Deposit Account | 0.00 | (2,386,056.33) | 2,386,056.33 | | 0.00 |
| Vendor regular deposits & withdrawals for wires/bonds etc | 0.00 | (6,429,279.27) | 6,429,279.27 | | 0.00 |
| Outstanding checks: | | | | | |
| Beginning of month: | | | | | |
| Vendor account | (1,295,668.36) | | 1,295,668.36 | | 0.00 |
| Payroll account | (52,337.95) | | 52,337.95 | | 0.00 |
| End of month: | | | | | |
| Vendor account | 0.00 | | (1,382,880.35) | | (1,382,880.35) |
| Payroll account | 0.00 | | (38,404.67) | | (38,404.67) |
| Payroll & Vendor checks adjustments | 0.00 | (2,467.50) | 2,467.50 | | 0.00 |

Nye County Treasurer's
Bank Reconciliation
September 2022 - FY23
Tentative

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|----------------|-----------------|-------------|-----------------------|
| ADJUSTED BANK BALANCE | 159,187,982.21 | 11,912,606.10 | (17,054,839.26) | 0.00 | 154,045,749.05 |
| Deposit account: | | | | | |
| Bank Adjustments: | | | | | |
| Ck#1090688 cleared as 98.91 s/b 98.81 | 0.10 | | | | 0.10 |
| Building & Safety Adjustments: | | | | | |
| Public Works Adjustments: | | | | | |
| Deposit #06.50 - completed adjustment incorrectly - pending add'l correction | 220.00 | | | | 220.00 |
| PW - 04.01 should be on account - 31722mwoa | 440.00 | (440.00) | | | 0.00 |
| PW - 04.18 should be on account - 41822mwoa | 770.00 | (770.00) | | | 0.00 |
| PW - 05.18 should be on account - 51822mwoa | 770.00 | (770.00) | | | 0.00 |
| PW - 06.21 should be on account - 62122mwoa | 660.00 | (660.00) | | | 0.00 |
| PW - 07.18 should be on account - 71822mwoa | 990.00 | (935.00) | | | 55.00 |
| Planning Adjustments: | | | | | |
| PL - Bank April 04.28.22 - Eden May (05.03.22) | (0.03) | | | | (0.03) |
| Treasurer Adjustments - AR: | | | | | |
| Deposit #06.73 - Bank September - Eden June | 44,085.76 | (44,085.76) | | | 0.00 |
| R#018953 - duplicate receipt - back out GL receipt (R#018953 - AR) | 10,604.97 | | | | 10,604.97 |
| R#018889 - duplicate receipting - back out GL R#18217 | 1,928.07 | | | | 1,928.07 |
| R#018888 - duplicate receipting - back out | 1,049.82 | | | | 1,049.82 |
| 07.14.22 - State duplicated payment to HHS - not yet in Eden | (85,568.03) | | | | (85,568.03) |
| R#019990 - Bank August - Eden September | (73,795.96) | 73,795.96 | | | 0.00 |
| R#020099 - Bank August - Eden September | (4,518,273.50) | 4,518,273.50 | | | 0.00 |
| R#020433 - Bank August - Eden November | (54,619.21) | | | | (54,619.21) |
| R#020435 - Bank August - Eden November | (8,588.91) | | | | (8,588.91) |
| R#020201 - Bank October - Eden September | | 3,079.61 | | | 3,079.61 |
| State - DEM - not yet in Eden | (42,859.19) | | | | (42,859.19) |
| State - code 15 - 08.17.22 - not yet in Eden | (299.24) | | | | (299.24) |
| State - code 15 - 08.17.22 - not yet in Eden | (14,396.40) | | | | (14,396.40) |
| State - code 15 - 08.18.22 - not yet in Eden | (325.46) | | | | (325.46) |
| State - HHS - 08.22.22 - not yet in Eden | (2,395.00) | | | | (2,395.00) |
| State - One NV - 08.22.22 | (399,984.89) | | | | (399,984.89) |
| State - SO - 08.25.22 - not yet in Eden | (125.00) | | | | (125.00) |
| FEMA - not yet in Eden | (410.61) | | | | (410.61) |
| Treasurer Adjustments - GL - CR: | | | | | |
| DEM - July bank deposits not yet in Eden | (18,313.18) | | | | (18,313.18) |
| DEM - August bank deposits not yet in Eden | (34,281.54) | | | | (34,281.54) |
| DEM - September bank deposits not yet in Eden | | (36,183.07) | | | (36,183.07) |
| Gabbs - Monthly cc fee | 12.94 | | 6.00 | | 18.94 |
| Gabbs - Transaction cc fee | 0.20 | (0.20) | | | 0.00 |
| Gabbs - cc not yet in Eden (07.28.22) | (59.03) | 59.03 | | | 0.00 |
| Gabbs - 08.18.22 - not yet in Eden | (128.28) | | | | (128.28) |
| Gabbs - 08.19.22 - not yet in Eden | (84.10) | | | | (84.10) |
| Gabbs - Deposit #08.05 - receipt dated September | (307.80) | 307.80 | | | 0.00 |
| Gabbs - 08.29.22 - not yet in Eden | (499.90) | | | | (499.90) |
| Deposit #05.02 - Duplicate receipt R#18868 | 602.89 | | | | 602.89 |
| Deposit #06.69 - Bank September - Eden June | 7,731.83 | (7,731.83) | | | 0.00 |
| Deposit #06.70 - Bank September - Eden June | 616,915.05 | (616,915.05) | | | 0.00 |
| Deposit #06.72 - Bank September - Eden June | 31,167.05 | (31,167.05) | | | 0.00 |
| Deposit #06.76 - Bank September - Eden June - Auction Proceeds | 1,418,981.86 | (1,418,981.86) | | | 0.00 |

**Nye County Treasurer's
Bank Reconciliation
September 2022 - FY23
Tentative**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|------------------------------------|-----------------|--------------------|--------------------|------------------------------|
| Deposit #06.78 - Bank September - Eden June | 350.00 | (350.00) | | | 0.00 |
| Deposit #06.83 - R/C Tonopah Solar to FY22 from FY23 | (25,701.33) | 25,701.33 | | | 0.00 |
| Deposit #06.83 - R/C PW to FY22 from FY23 | 6,660.00 | (6,660.00) | | | 0.00 |
| Deposit #07.06 - R#19149 - change tendered - cash/cks do not balance | (1,496.30) | | | | (1,496.30) |
| Deposit #07.07 - R#19153 - 0.01 needs to be entered into Eden | (0.01) | | | | (0.01) |
| Deposit #08.10 - Bank September - Eden August | 91,688.90 | (91,688.90) | | | 0.00 |
| Deposit #08.16 - Bank September - Eden August | 205,453.30 | (205,453.30) | | | 0.00 |
| Deposit #08.18 - Bank September - Eden August | 1,140.00 | (1,140.00) | | | 0.00 |
| Deposit #08.19 - Bank September - Eden August | 603,267.65 | (603,267.65) | | | 0.00 |
| Deposit #08.19 - receipt dated September (bank August) | (670.00) | 670.00 | | | 0.00 |
| Deposit #08.20 - Bank September - Eden August | 71,850.50 | (71,850.50) | | | 0.00 |
| Deposit #08.22 - Bank September - Eden August | 1,636.45 | (1,636.45) | | | 0.00 |
| Deposit #08.23 - Bank September - Eden August | 268,865.95 | (268,865.95) | | | 0.00 |
| Deposit #09.04 - Bank October - Eden September | | 1,581.07 | | | 1,581.07 |
| Deposit #09.09 - Bank October - Eden September | | 71,902.67 | | | 71,902.67 |
| Deposit #09.21 - Bank October - Eden September | | 495,158.10 | | | 495,158.10 |
| Deposit #09.22 - Bank October - Eden September | | 213,832.20 | | | 213,832.20 |
| Deposit #09.24 - Bank October - Eden September | | 64,061.65 | | | 64,061.65 |
| Deposit #09.26 - Bank October - Eden September | | 38,970.16 | | | 38,970.16 |
| Deposit #09.27 - Bank October - Eden September | | 2,821.15 | | | 2,821.15 |
| TOP Deposit 25-210 - Bank September - Eden June | 108,594.45 | (108,594.45) | | | 0.00 |
| NSB - Health Savings Account closed - funds transferred to Deposit acct | (37,616.61) | | | | (37,616.61) |
| State - not yet in Eden (07.27.22) | (77.40) | | | | (77.40) |
| B.O.A. rebate - 08.02.22 not yet in Eden | (13,783.55) | | | | (13,783.55) |
| State - HHS - Site intake - 08.08.22 - not yet in Eden | (140.00) | | | | (140.00) |
| State - JV - 08.22.22 - not yet in Eden | (3,441.68) | | | | (3,441.68) |
| Vendor account: | | | | | |
| State of NV - Child support payment missed for 03.24.22 ben.ded | 0.00 | | | | 0.00 |
| Nye County Ameritas - pending re-deposit | 31,010.62 | (31,010.62) | | | 0.00 |
| Nye County Unemployment benefits - pending redeposit | 1,560.75 | (1,560.75) | | | 0.00 |
| Genetic marker - pending redeposit | 1,149.00 | (1,149.00) | | | 0.00 |
| State - Monthly - pending redeposit | 60,572.48 | (60,572.48) | | | 0.00 |
| S.E.F. (June) monthly pending redeposit | 109,552.22 | (109,552.22) | | | 0.00 |
| Tonopah Solar - Eden a little higher than actual cash refunds | (0.20) | | | | (0.20) |
| 01.09.22 - 220ben -w/c deduction - Eden Error - researching | 4,090.00 | | | | 4,090.00 |
| Voya 02.25 wire processed for more than total of checks | 0.10 | | | | 0.10 |
| Purchase power 04.14.22 - processed for more than due | 52.85 | | | | 52.85 |
| Check #1060801 @ 245.00 & Check #1062469 @ 25.00 previously reclassified | 295.00 | | | | 295.00 |
| Guardian Service - Eden created a negative check 0 @ (50.38) | 50.38 | | | | 50.38 |
| Room tax - pending Eden entry - September | 8,943.30 | | (8,943.30) | | 0.00 |
| Transfer 2x for bended redeposit checks | | (19,460.31) | 19,460.31 | | 0.00 |
| Tax receiver: | | | | | |
| Checks payable | | | | | |
| Cumulative balance of checks issued & cleared | 2,780,880.25 | (10.86) | 1,429,161.22 | | 4,210,030.61 |
| Unapportioned receipts | | | | | |
| Tax Receiver Deposits less NSF | (152,653,887.66) | (5,336,251.56) | 2,397.17 | | (157,987,742.05) |
| Tax Receiver apportioned tax payments | 147,486,874.12 | 5,526,096.16 | | | 153,012,970.28 |
| NSB - bank error foreign exchange - pending debit to bank account | | (949.52) | 874.71 | | (74.81) |
| Miscellaneous: | | | | | |
| December Journal entry out of balance - need small adjustment | 0.01 | | | (0.01) | 0.00 |

Nye County Treasurer's
Bank Reconciliation
September 2022 - FY23
Tentative

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|---|--------------------------------|---------------|-----------------|-------------|--------------------------|
| JE23020 - Siemens payment see AP Doc#922438 - Eden summarized exp 2x | (219,840.00) | | | | (219,840.00) |
| Auditor closing entries - pending review | (360,106.86) | | | | (360,106.86) |
| Timing issue of running reports for June close - trial balance roll forward | (0.01) | | | 0.01 | 0.00 |
| Totals | 154,597,374.16 | 13,870,252.15 | (15,611,883.15) | 0.00 | 152,855,743.16 |
| | | 13,870,252.15 | (15,611,883.15) | 0.00 | 152,855,743.16 |
| | | 13,870,252.15 | (15,611,883.15) | | 152,855,743.16 |
| | | 0.00 | 0.00 | 0.00 | 0.00 |

**Nye County
Treasurer Report
September 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative August 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative September 2022 FY23 |
|-------|---------------------------------|--|-------------------|--|----------------------------|---|
| 10101 | County General | 12,931,816.12 | 3,454,149.39 | (3,428,488.20) | (1,743,998.03) | 11,213,479.28 |
| 10201 | Stabilization | 233,733.16 | (2,209.74) | | | 231,523.42 |
| 10202 | Compensated Absences | 341,745.39 | (4,625.01) | | 37,500.00 | 374,620.38 |
| 10203 | Trust Property Expenses | (415.16) | | | | (415.16) |
| 10204 | Land Sales Costs | 0.00 | | | | 0.00 |
| 10205 | Road | 5,010,429.74 | 208,084.07 | (1,642,961.93) | 1,559,413.47 | 5,134,965.35 |
| 10206 | Regional Streets & Highways | 20,006.86 | 398.79 | | | 20,405.65 |
| 10207 | Regional Trans Comm | 1,089,607.15 | 197,727.16 | | (800,000.00) | 487,334.31 |
| 10208 | Public Transit | 1,851,082.56 | 169,238.68 | | (837,500.00) | 1,182,821.24 |
| 10209 | Airport | 185,797.23 | 8,836.97 | (4,310.33) | (178.04) | 190,145.83 |
| 10210 | Veterans | 104,298.70 | (982.63) | | | 103,316.07 |
| 10213 | 911 Emergency Systems | 981,095.32 | 52,683.74 | (11,603.21) | | 1,022,175.85 |
| 10214 | Museum - Pahrump | 5,939.19 | 6,050.43 | (6,066.23) | | 5,923.39 |
| 10215 | Museum - Tonopah | 13,190.69 | 4,024.69 | (3,536.11) | | 13,679.27 |
| 10216 | Parks and Recreation | 394.14 | (3.73) | | | 390.41 |
| 10218 | Agricultural Extension | 339,043.26 | 20,254.88 | | | 359,298.14 |
| 10220 | State/County Room Tax | 47,333.78 | 14,821.46 | (19,635.12) | | 42,520.12 |
| 10230 | Juvenile Probation | 607,623.95 | 144,562.48 | (136,286.81) | (8,976.25) | 606,923.37 |
| 10231 | Forensic Services | 62,666.01 | 108.71 | | | 62,774.72 |
| 10232 | Forfeitures | 52,022.89 | (491.83) | | | 51,531.06 |
| 10233 | Public Safety Sales Tax | 0.00 | | | | 0.00 |
| 10234 | Public Safety Sales Tax Sheriff | 51,560.04 | 6,334.63 | (160.66) | | 57,734.01 |
| 10235 | Public Safety Sales Tax - Fire | 473,157.42 | 2,348.37 | | | 475,505.79 |
| 10236 | Nye County Jail Fund | (604,760.15) | 235,941.72 | (658,765.40) | 1,389,283.79 | 361,699.96 |
| 10241 | Victims Restitution Fund | 5,378.95 | (50.86) | | | 5,328.09 |
| 10242 | DA Bad Check Program | 0.00 | | | | 0.00 |
| 10243 | Offender Registration | 0.00 | | | | 0.00 |
| 10244 | J P Court Collections Fees | 1,181,456.24 | 3,953.00 | (32.88) | | 1,185,376.36 |
| 10245 | J P Court Fines/NRS 176 | 440,174.33 | 2,702.00 | (16,014.56) | | 426,861.77 |
| 10246 | J P Facility Assessment | 584,146.17 | 7,003.17 | (1,896.95) | | 589,252.39 |
| 10247 | District Court Improvement | 76,118.39 | 8,734.89 | (219.90) | | 84,633.38 |
| 10248 | Drug Court Proceeds | 399,581.20 | 6,527.00 | (3,482.45) | | 402,625.75 |
| 10249 | Law Library | 178,892.26 | 44.79 | (2,160.00) | | 176,777.05 |
| 10250 | Impact Fees | 4,968,730.10 | (329.51) | | | 4,968,400.59 |
| 10253 | Public Improvement Fees | 4,149,554.38 | (24,840.26) | (65,565.50) | | 4,059,148.62 |
| 10254 | Building Department | 1,469,970.24 | 122,378.48 | (90,739.07) | | 1,501,609.65 |
| 10255 | Renewable Energy Projects | 658.54 | | | | 658.54 |
| 10256 | Economic Development | 0.00 | | | | 0.00 |
| 10257 | Public Lands | 0.00 | | | | 0.00 |
| 10269 | Mining Maps | 260,928.30 | 188.04 | (2,380.00) | | 258,736.34 |
| 10281 | Senior Nutrition Spec Rev | 59,875.97 | 2,540.43 | | (2,390.47) | 60,025.93 |
| 10282 | Ambulance & Health | 1,048,151.06 | 14,087.14 | (25,624.32) | (4,580.75) | 1,032,033.13 |
| 10283 | Indigent | 1,074,691.36 | 113,387.83 | (72,108.72) | (15,741.50) | 1,100,228.97 |

**Nye County
Treasurer Report
September 2022 - FY23
Tentative**

| | | Reconciled | | | | Reconciled |
|-------|--|---------------------|--------------|--------------------|-----------------|---------------------|
| | | Balance - Tentative | Total | Vendor & Payroll | Finance | Balance - Tentative |
| Fund | Description | August 2022 | Receipts | Cash Disbursements | Journal Entries | September 2022 |
| | | FY23 | | | | FY23 |
| 10284 | Dedicated Medical Indigent | 691,031.81 | 24,421.53 | | | 715,453.34 |
| 10285 | Health Clinics | 104,910.64 | 17,147.24 | (22,093.92) | | 99,963.96 |
| 10286 | Child Support IV-D Incentive | 0.00 | | | | 0.00 |
| 10291 | County-Owned Buildings | 436,233.45 | 14,330.71 | (1,222.07) | (137.50) | 449,204.59 |
| 10301 | Nye Co Spec Projects | 0.00 | | | | 0.00 |
| 10302 | Educational Endowment | 0.00 | | | | 0.00 |
| 10303 | Health Endowment | 0.00 | | | | 0.00 |
| 10304 | Emergency Endowment | 0.00 | | | | 0.00 |
| 10320 | Recorder Technology | 619,413.59 | 1,149.61 | (24,866.75) | | 595,696.45 |
| 10321 | District Court Technology | 2,611.69 | 7.22 | | | 2,618.91 |
| 10322 | Assessor Technology | 868,562.60 | (7,212.69) | (4,900.88) | | 856,449.03 |
| 10323 | Clerk Technology | 8,090.05 | 127.91 | | | 8,217.96 |
| 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 | 0.00 | | | | 0.00 |
| 10340 | Grants | 5,459,507.96 | 4,827,805.72 | (323,434.17) | (15,574.38) | 9,948,305.13 |
| 10341 | Brownfields Revolving | 395,568.63 | (3,710.68) | | | 391,857.95 |
| 10391 | County Debt Service | (1,467,507.33) | | (66,161.02) | 33,080.51 | (1,500,587.84) |
| 10401 | Capital Projects | 7,755,814.42 | (61,625.40) | (228,611.83) | (33,080.51) | 7,432,496.68 |
| 10402 | Special Capital Projects | 479,239.46 | 34,450.09 | (60,966.99) | | 452,722.56 |
| 10451 | Bond Proceeds - (Formerly Jail Bond) | 1,531,404.38 | (595.06) | (70,184.25) | | 1,460,625.07 |
| 10493 | Capital Projects Endowment | 0.00 | | | | 0.00 |
| 10510 | Solid Waste | 4,896,044.56 | 74,519.96 | (47,641.20) | (952.92) | 4,921,970.40 |
| 10511 | Solid Waste - Open & Close | 7,720,338.16 | (52,168.89) | | | 7,668,169.27 |
| 10512 | Landfill Financial Assur. | 2,752,598.06 | (8,633.07) | | | 2,743,964.99 |
| 10602 | Radio Communication | 0.00 | | | | 0.00 |
| 10603 | Property Self Insurance | 145.88 | (1.41) | | | 144.47 |
| 10604 | Employee Health Insurance | 315,759.65 | (3,493.19) | (7,995.56) | (25,000.00) | 279,270.90 |
| 10607 | Risk Management | 592,855.48 | 399.81 | (908,239.65) | | (314,984.36) |
| 10608 | Risk Management - Workers Comp SELF FUNDED | 2,759,460.61 | (26,673.28) | (246,748.08) | | 2,486,039.25 |
| 10650 | Payroll Control | (79,653.55) | 3,441.60 | 902,682.93 | | 826,470.98 |
| 10655 | Payroll Control - All Other | 0.00 | | | | 0.00 |
| 10680 | Inventory Control | 0.00 | | | | 0.00 |
| 10701 | Trust Property Proceeds | 1,282,235.32 | (18,178.61) | | | 1,264,056.71 |
| 10702 | Foreclosure Mediation (SB490) | 5,819.09 | (55.01) | | | 5,764.08 |
| 10704 | Nye County OPEB Fund | 1,637,160.84 | (6,931.17) | (137,599.00) | 472,863.75 | 1,965,494.42 |
| 10720 | F H Flint Scholarship | 26,665.76 | 2.23 | | | 26,667.99 |
| 10801 | General Long Term Debt | 0.00 | | | | 0.00 |
| 21101 | Tonopah Town | 2,881,378.95 | 199,883.60 | (109,427.71) | 0.00 | 2,971,834.84 |
| 21201 | Special Revenue Tourism Fund | 47,930.87 | (383.55) | (8,168.23) | | 39,379.09 |

**Nye County
Treasurer Report
September 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative August 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative September 2022 FY23 |
|-------|---|--|-------------------|--|----------------------------|---|
| 21202 | OPEB Reserve - Tonopah & TPU | 365,356.50 | (3,642.40) | | | 361,714.10 |
| 21215 | Tonopah Convention Center | 0.00 | | | | 0.00 |
| 21220 | Tonopah State Room Tax 5/8 | 152,081.66 | 6,692.21 | (1,829.42) | | 156,944.45 |
| 21234 | Public Safety Sales Tax - Sheriff | 70,081.68 | 8,366.63 | (5,056.63) | | 73,391.68 |
| 21235 | Public Safety Sales Tax - Fire | 94,394.64 | 8,132.89 | (4,062.57) | | 98,464.96 |
| 21290 | Tonopah Mural Fund | 8,934.80 | (84.47) | | | 8,850.33 |
| 21299 | Tonopah Mining Park | 0.00 | | | | 0.00 |
| 21391 | Tonopah Debt Service | 0.00 | | | | 0.00 |
| 21401 | Tonopah Capital Projects | 183,670.15 | (1,736.44) | | | 181,933.71 |
| 21402 | Tonopah Special Capital Projects | 98,721.27 | (930.25) | | | 97,791.02 |
| 21410 | Tonopah Mining Park Capital Projects | 18,178.21 | (171.86) | | | 18,006.35 |
| 21502 | TPU Water | 896,317.25 | 103,570.46 | (43,592.77) | (39,680.95) | 916,613.99 |
| 21503 | TPU Sewer | 1,135,220.84 | 50,981.71 | (37,773.43) | | 1,148,429.12 |
| 21515 | TPU Deposits | 28,357.41 | 402.10 | (367.67) | (1,487.83) | 26,904.01 |
| 21516 | TPU Privilege Fee | 0.00 | | | | 0.00 |
| 21517 | TPU Surcharge | 30,341.50 | (328.72) | | | 30,012.78 |
| 21532 | TPU Water Construction Arsenic | 0.00 | | | | 0.00 |
| 21533 | TPU Sewer Construction - Reuse | 0.00 | | | | 0.00 |
| 21542 | TPU Water Construction | 6,434.55 | (60.83) | | | 6,373.72 |
| 21543 | TPU Sewer Construction | 16,040.53 | (151.66) | | | 15,888.87 |
| 21551 | TPU Arsenic Debt Services | 50,622.90 | (416.15) | (11,604.00) | 16,168.78 | 54,771.53 |
| 21552 | TPU Water Debt Service | 42.50 | (0.40) | | | 42.10 |
| 21553 | TPU Sewer Debt Service | 0.00 | | | | 0.00 |
| 21554 | 2014 Water Revenue Bond Debt Service | 15,617.60 | (133.44) | (6,181.00) | 25,000.00 | 34,303.16 |
| 21555 | TPU - Grant Depreciation | 288,080.10 | (2,719.92) | | | 285,360.18 |
| 21561 | TPU Arsenic Debt Reserve | 126,719.73 | (1,198.02) | | | 125,521.71 |
| 21562 | Water Revenue Bond | 23.24 | (0.22) | | | 23.02 |
| 21563 | TPU Sewer Revenue Bond Reserve | 0.00 | | | | 0.00 |
| 21564 | 2014 Water Revenue Bond Reserve | 53,000.16 | (501.07) | | | 52,499.09 |
| 21650 | Payroll Control - Tonopah | 0.00 | | | | 0.00 |
| 22101 | Round Mountain Town | 5,677,042.33 | (12,820.27) | (102,238.25) | 0.00 | 5,561,983.81 |
| 22205 | Round Mountain Road | 646,341.71 | (304.43) | | | 646,037.28 |
| 22234 | Public Safety Sales Tax Sheriff | 100,288.88 | 2,121.24 | (67.18) | | 102,342.94 |
| 22235 | Public Safety Sales Tax Fire | 141,539.74 | 1,853.24 | | | 143,392.98 |
| 22401 | Round Mountain Capital Projects | (819.46) | 1,878.43 | | | 1,058.97 |
| 22402 | Round Mountain Special Capital Projects | 216,303.89 | (3,277.32) | | | 213,026.57 |
| 22502 | Round Mountain Water | 587,401.33 | 17,058.40 | (18,073.40) | | 586,386.33 |
| 22503 | Round Mtn. Utility Capital Projects | 4,523.90 | (48.03) | | | 4,475.87 |
| 22650 | Payroll Control - Round Mountain | 0.00 | | | | 0.00 |
| 23101 | Gabbs Town | 723,874.39 | 7,468.10 | (3,515.76) | (4,125.00) | 723,701.73 |
| 23234 | Public Safety Sales Tax - Sheriff | 43,262.71 | 470.19 | (19.06) | | 43,713.84 |
| 23235 | Public Safety Sales Tax - Fire | 63,478.91 | 279.04 | | | 63,757.95 |
| 23402 | Gabbs Special Capital Projects | 52,002.20 | (491.29) | | | 51,510.91 |
| 23502 | Gabbs Water | 175,812.36 | 808.98 | (12,202.90) | (267.03) | 164,151.41 |

**Nye County
Treasurer Report
September 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative August 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative September 2022 FY23 |
|-------|---------------------------------------|--|-------------------|--|----------------------------|---|
| 23503 | Gabbs Sewer | 14,001.67 | 117.26 | (200.00) | | 13,918.93 |
| 23504 | Gabbs Standpipe | 124.33 | (1.17) | | | 123.16 |
| 23512 | Gabbs Water Utility Cash Reserve Fund | 60,312.82 | (570.21) | | | 59,742.61 |
| 23552 | Gabbs Water Debt Service | 0.00 | | | | 0.00 |
| 23553 | Gabbs Sewer Debt Service | 0.00 | | | | 0.00 |
| 23704 | Gabbs Town OPEB Fund | 26,729.40 | (252.71) | | 4,125.00 | 30,601.69 |
| 24101 | Beatty Town | 3,062,609.22 | 32,125.30 | (51,663.07) | (6,750.00) | 3,036,321.45 |
| 24220 | Beatty Room Tax | 222,141.88 | 10,189.93 | (2,967.69) | | 229,364.12 |
| 24234 | Public Safety Sales Tax Sheriff | 122,037.57 | 2,748.26 | (10,588.04) | | 114,197.79 |
| 24235 | Public Safety Sales Tax Fire | 193,007.53 | 2,067.67 | | | 195,075.20 |
| 24401 | Beatty Capital Projects | 524,654.74 | (4,960.14) | | | 519,694.60 |
| 24402 | Beatty Special Capital Projects | 239,768.67 | (2,264.72) | | | 237,503.95 |
| 24403 | Beatty Room Tax Capital Projects | 167,568.75 | 876.47 | | | 168,445.22 |
| 24704 | Beatty Town OPEB Fund | 25,314.68 | (235.95) | (922.33) | 6,750.00 | 30,906.40 |
| 25101 | Pahrump Town | 4,564,881.42 | 723,645.53 | (406,291.60) | (1,495.13) | 4,880,740.22 |
| 25205 | Pahrump Roads & Streets | 18,469.70 | 27,232.03 | | | 45,701.73 |
| 25217 | Pahrump Fall Festival | 47,203.42 | (446.15) | (240.69) | | 46,516.58 |
| 25220 | Pahrump State Room Tax 5/8 | 96,632.32 | 4,567.14 | (1,000.00) | | 100,199.46 |
| 25221 | Pahrump 1/5 Economic Development | 484,092.25 | (4,576.70) | | | 479,515.55 |
| 25222 | Pahrump 3/5 Tourism | 679,640.82 | 28,608.32 | (43,956.50) | | 664,292.64 |
| 25223 | Pahrump 1/10 Parks | 140,861.57 | 3,034.42 | (112.00) | | 143,783.99 |
| 25224 | Pahrump 1/10 Arena | 389,423.30 | 683.18 | (159.99) | | 389,946.49 |
| 25225 | Pahrump Airport Room Tax | 0.00 | | | | 0.00 |
| 25233 | Public Safety Sales Tax | 0.00 | | | | 0.00 |
| 25234 | Public Safety Sales Tax - Sheriff | 791,147.68 | 154,644.08 | (98,792.66) | 917.68 | 847,916.78 |
| 25235 | Public Safety Sales Tax - Fire | 5,237,392.51 | 112,442.00 | (285,783.47) | | 5,064,051.04 |
| 25251 | Pahrump Fire Impact Fee | 232,605.32 | (2,163.92) | (4,636.29) | | 225,805.11 |
| 25252 | Pahrump Parks Impact Fee | 257,911.49 | (2,413.90) | | | 255,497.59 |
| 25268 | Pahrump Business License | 731,399.00 | (7,271.33) | (13,907.39) | | 710,220.28 |
| 25272 | Pahrump Cemetery | 616,073.54 | (5,802.37) | (1,349.82) | | 608,921.35 |
| 25273 | Pahrump Cemetery Perpetual | 198,759.30 | (1,868.99) | | | 196,890.31 |
| 25274 | Pahrump Pool | 321,310.28 | 30,919.70 | (9,397.15) | | 342,832.83 |
| 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 | 2,993,737.22 | (28,314.34) | (1,751.60) | | 2,963,671.28 |
| 25402 | Pahrump Special Capital Projects | 69,284.77 | (651.40) | | | 68,633.37 |
| 25411 | Pahrump Arena Capital Projects | 76,292.83 | (719.54) | | | 75,573.29 |
| 25412 | Pahrump TV Construction | 20,454.63 | (193.40) | | | 20,261.23 |
| 25413 | Pahrump Vehicle Fire Capital Projects | 0.00 | | | | 0.00 |
| 25414 | Pahrump Room Tax Fairgrounds | 3,313,520.21 | (13,067.83) | (6,768.56) | 3,029.81 | 3,296,713.63 |
| 25415 | Pahrump Ambulance Capital Projects | 0.00 | | | | 0.00 |
| 25520 | Pahrump Ambulance | 1,762,757.72 | (19,215.78) | (291,840.05) | (5,949.46) | 1,445,752.43 |
| 25521 | Lakeview Golf Course | 109,960.12 | 7,679.92 | (12,187.45) | | 105,452.59 |

**Nye County
Treasurer Report
September 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative August 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative September 2022 FY23 |
|-------|--|--|-------------------|--|----------------------------|---|
| 25650 | Payroll Control - Pahrump | 0.00 | | | | 0.00 |
| 25704 | Town of Pahrump OPEB Fund | 156,631.85 | (1,461.05) | (5,381.47) | | 149,789.33 |
| 26101 | Amargosa Town | 1,010,377.43 | 25,218.74 | (13,390.74) | | 1,022,205.43 |
| 26216 | Amargosa Community Center & Park | 170,223.88 | 1,479.42 | | | 171,703.30 |
| 26217 | Amargosa Events Committee | (895.77) | (2.40) | | | (898.17) |
| 26221 | Amargosa Economic Development | 234,876.84 | 2,509.00 | | | 237,385.84 |
| 26234 | Public Safety Sales Tax - Sheriff | 154,981.75 | 3,835.17 | (10,628.89) | | 148,188.03 |
| 26235 | Public Safety Sales Tax - Fire | 250,458.41 | 2,935.20 | | | 253,393.61 |
| 26258 | Amargosa VFD Committee | 0.00 | | | | 0.00 |
| 26272 | Amargosa Memorial Committee | 393.04 | (3.72) | | | 389.32 |
| 26273 | Amargosa Cemetery Committee | 98.25 | (0.93) | | | 97.32 |
| 26402 | Amargosa Special Capital Projects | 22,915.31 | (216.30) | | | 22,699.01 |
| 26650 | Payroll Control - Amargosa | 0.00 | | | | 0.00 |
| 27101 | Manhattan Town | 59,664.14 | 615.35 | (203.47) | | 60,076.02 |
| 27234 | Public Safety Sales Tax - Sheriff | 12,037.61 | 397.08 | (11.80) | | 12,422.89 |
| 27235 | Public Safety Sales Tax - Fire | 32,745.53 | 201.95 | | | 32,947.48 |
| 27402 | Manhattan Special Capital Projects | 36,846.84 | (348.06) | | | 36,498.78 |
| 27502 | Manhattan Water | 40,727.55 | 1,234.92 | (14,799.09) | (267.04) | 26,896.34 |
| 27503 | Manhattan Water Restricted Debt Service | 6,632.06 | (62.70) | | | 6,569.36 |
| 27504 | Manhattan Water Short Lived Assest Res | 15,706.76 | (148.50) | | | 15,558.26 |
| 41101 | Tonopah Library | 118,580.34 | 12,247.43 | (11,789.02) | | 119,038.75 |
| 41401 | Tonpah Library Capital Projects | 430,619.31 | (4,071.12) | | | 426,548.19 |
| 41702 | Tonopah Library Trust | 0.00 | | | | 0.00 |
| 42101 | Smoky Valley Library | 475,154.12 | 5,502.12 | (94,980.20) | | 385,676.04 |
| 42401 | Smoky Valley Library Capital Projects | 3,480.65 | (32.91) | | | 3,447.74 |
| 44101 | Beatty Library | 138,791.51 | 2,900.44 | (4,643.17) | | 137,048.78 |
| 44270 | Beatty Library Gift | 614.28 | (5.82) | | | 608.46 |
| 44271 | Beatty Library Other Purpose | 2,213.47 | (20.93) | | | 2,192.54 |
| 44391 | Beatty Library Debt Service | 0.00 | | | | 0.00 |
| 44401 | Beatty Library Capital Projects | 1,890.67 | (17.88) | | | 1,872.79 |
| 45101 | Pahrump Library | 2,197,998.42 | 143,425.27 | (264,766.06) | | 2,076,657.63 |
| 45270 | Pahrump Friends of the Library Special Revenue | 7,058.21 | (66.73) | | | 6,991.48 |
| 45271 | Pahrump Bookmobile Operating Special Revenue | 0.00 | | | | 0.00 |
| 45391 | Pahrump Library Debt Service | 0.00 | | | | 0.00 |
| 45401 | Pahrump Library Capital Projects | 1,254,787.98 | (11,862.89) | | | 1,242,925.09 |
| 45702 | Marion C. Hutchison Trust | 0.00 | | | | 0.00 |
| 46101 | Amargosa Library | 286,282.86 | 9,637.71 | (24,043.11) | | 271,877.46 |
| 61101 | Nye Co Water District | 872,410.88 | 11,559.73 | (21,416.12) | | 862,554.49 |
| 64101 | Beatty Gen Improve Dist | 613,420.69 | 19,867.79 | (10,136.53) | | 623,151.95 |
| 68101 | Smoky Valley TV District | 0.00 | | | | 0.00 |
| 71101 | Nye County Schools | 2,453,747.70 | (16,897.72) | | | 2,436,849.98 |
| 71250 | NCSD Capital Projects School Impact Fees | 73,304.66 | 32,480.00 | (83,952.00) | | 21,832.66 |
| 71391 | Nye County School District Debt | 15,063,548.80 | 770,126.80 | (350.00) | | 15,833,325.60 |
| 72101 | Nye Regional Hospital | 0.00 | | | | 0.00 |

**Nye County
Treasurer Report
September 2022 - FY23
Tentative**

| | | Reconciled Balance - Tentative August 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative September 2022 FY23 |
|--------|-----------------------------------|--|-------------------|--|----------------------------|---|
| Fund | Description | | | | | |
| 72291 | Nye Regional Hospital Contract | 0.00 | | | | 0.00 |
| 72391 | Nye Regional Hospital Debt | 0.00 | | | | 0.00 |
| 73101 | Pahrump Hospital District | 0.00 | | | | 0.00 |
| 73391 | Pahrump Hospital Debt | 0.00 | | | | 0.00 |
| 73401 | Pahrump Hospital Capital Projects | 0.00 | | | | 0.00 |
| 74101 | Northern Nye Hospital District | 2,161,861.67 | (3,553.59) | (234,969.77) | | 1,923,338.31 |
| 74711 | State of Nevada | 4,338,944.40 | 1,835,899.51 | (5,764,523.00) | | 410,320.91 |
| 74712 | State of Nevada Medical Indigent | 457,513.57 | 19,006.06 | | | 476,519.63 |
| 75730 | Range Improvement | 128,352.59 | (1,205.28) | (3,181.59) | | 123,965.72 |
| 76750 | Habitat Cons & Mitigation | 5,906.38 | (55.85) | | | 5,850.53 |
| 77750 | Endangered Species Act | 5,799.92 | (54.84) | | | 5,745.08 |
| Totals | | 154,597,374.16 | 13,870,252.15 | (15,611,883.15) | (0.00) | 152,855,743.16 |
| | | | | | | |
| | | | | | | |
| | Adjusted Grand Totals | 154,597,374.16 | | | | 152,855,743.16 |
| | | | | | | |
| | | | | | | |



NYE COUNTY TREASURER

**Bank Reconciliation
Treasurer Report
October 2022 - FY23
Tentative**

MEMORANDUM
 NYE COUNTY TREASURER DEPARTMENT

NYE COUNTY
 TREASURER DEPARTMENT

TO: Board of County Commissioners

Date:

November 21, 2022

Telephone: 775-751-6380

FROM:

Raelyn C. Powers
 Nye County Treasurer

Subject: Trust Account Reconciliation

Summary for October 31, 2022 - tentative

| As of | October 31, 2022 | Bank Balance | Treasurer Report Eden accounting report |
|---------------------------------|--|----------------|--|
| | Checking Balance (Sweep) | 21,094,259.98 | 154,644,561.33 |
| | Checking Balance (Deposit) | 44,336.00 | |
| | Checking Balance (Tax Receiver) | 6,414,284.91 | |
| | Checking Balance (Fifth Judicial Courts) | 0.00 | |
| | Subtotal | 27,552,880.89 | |
| | Interest Bearing (Wellsfargo) | 120,503,169.28 | |
| | Interest Bearing (Landfills) | 2,927,809.66 | |
| | Interest Bearing (LGIP) | 811,866.12 | |
| | Interest Bearing (Zions) | 664,000.47 | |
| | Interest Bearing (Flint Scholarship) | 26,670.22 | |
| | Less Outstanding Checks (Vendor) | (723,547.61) | |
| | Less Outstanding Checks (Payroll) | (38,800.38) | |
| | Less Check adjustments | 0.00 | |
| | Total Bank Balance | 151,724,048.65 | |
| <i>Reoccurring entries:</i> | | | |
| | Net of Deposits in Transit | (210,192.73) | |
| | Net of Disbursements in Transit | 131,580.88 | |
| | Net of Tax Receiver | (1,411,419.31) | |
| | Net of Investments pending | 4,990,490.70 | |
| <i>Other Reconciling items:</i> | | | |
| | Miscellaneous adjustments | (579,946.86) | |
| | Total Adjusted Bank Balance | 154,644,561.33 | |
| | Total System Balance | | 154,644,561.33 |
| | <i>Difference between Bank and System Balances</i> | | \$ - |

CC: D. McArthur, DTAX

Approval:

Raelyn C. Powers

Date Approved:

11.23.22

5:59 AM

**Nye County Treasurer's
Bank Reconciliation
October 2022 - FY23
Tentative**

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|------------------------------------|----------------------|------------------------|--------------------|------------------------------|
| NSB Sweep A/C | 17,679,407.24 | 9,465,884.11 | (6,051,031.37) | | 21,094,259.98 |
| NSB Deposit A/C | 73,647.00 | 17,839,772.48 | (17,869,083.48) | | 44,336.00 |
| NSB Tax Receiver A/C | 7,749,498.38 | 4,269,116.80 | (5,604,330.27) | | 6,414,284.91 |
| NSB Payroll A/C | 0.00 | 2,255,949.58 | (2,255,949.58) | | 0.00 |
| NSB Vendor A/C | 0.00 | 8,560,912.95 | (8,560,912.95) | | 0.00 |
| NSB Building & Safety | 0.00 | 90,509.21 | (90,509.21) | | 0.00 |
| NSB Fifth Judicial Courts | 0.00 | | | | 0.00 |
| Wells Fargo | 121,487,447.19 | (984,277.91) | | | 120,503,169.28 |
| WNTC Amargosa Valley Landfill | 236,280.34 | (163.85) | | | 236,116.49 |
| WNTC Pahrump Landfill Trust | 1,046,041.05 | (8,764.07) | | | 1,037,276.98 |
| WNTC Round Mountain Landfill | 659,647.96 | 307.88 | | | 659,955.84 |
| WNTC Tonopah Landfill Trust | 994,179.13 | 281.22 | | | 994,460.35 |
| State Treasurer LGIP - Nye County | 467,164.81 | 795.25 | | | 467,960.06 |
| State Treasurer LGIP - Pahrump Library | 143,557.61 | 244.38 | | | 143,801.99 |
| State Treasurer LGIP - Tonopah Library | 199,764.01 | 340.06 | | | 200,104.07 |
| *** Zions Escrow - Siemens bond | 662,449.96 | 1,550.51 | | | 664,000.47 |
| Flint Scholarship | 26,669.12 | 1.10 | | | 26,670.22 |
| | 151,425,753.80 | 41,492,459.70 | (40,431,816.86) | 0.00 | 152,486,396.64 |
| Interest income & Market Value changes not receipted: | | | | | |
| Sweep Acct | (12,925.46) | (42,434.95) | | | (55,360.41) |
| Wells Fargo | 3,226,706.08 | 984,277.91 | | | 4,210,983.99 |
| Amargosa Landfill | 1,170.61 | 163.85 | | | 1,334.46 |
| Pahrump Landfill Trust | 32,908.95 | 8,764.07 | | | 41,673.02 |
| Round Mtn. Landfill | 1,790.38 | (307.88) | | | 1,482.50 |
| Tonopah Landfill | 3,241.97 | (281.22) | | | 2,960.75 |
| State Treasurer LGIP (Nye County) | (690.96) | (795.25) | | | (1,486.21) |
| State Treasurer LGIP (Pahrump Library) | (212.33) | (244.38) | | | (456.71) |
| State Treasurer LGIP (Tonopah Library) | (356.58) | (340.06) | | | (696.64) |
| Flint Scholarship | (1.13) | (1.10) | | | (2.23) |
| Monthly Analysis Fee - Deposit Account | 4,005.87 | | 1,959.95 | | 5,965.82 |
| *** Zions - pending entry into Eden | 785,153.37 | (1,550.51) | | | 783,602.86 |
| Deposit #06.59 - corrections - reclassing to correct fund | 489.50 | | | | 489.50 |
| Bank Transfers: | | | | | |
| To Sweep from Deposit | 0.00 | (9,423,449.16) | 9,423,449.16 | | 0.00 |
| To Deposit from Sweep | 0.00 | (6,051,031.37) | 6,051,031.37 | | 0.00 |
| To Deposit from B&S | 0.00 | (90,509.21) | 90,509.21 | | 0.00 |
| To Deposit from Tax Receiver | 0.00 | (5,527,702.73) | 5,527,702.73 | | 0.00 |
| To Deposit from 5th Judicial Court | | | | | 0.00 |
| To Vendor from Deposit Account | 0.00 | (6,160,297.34) | 6,160,297.34 | | 0.00 |
| To Payroll from Deposit Account | 0.00 | (2,255,949.58) | 2,255,949.58 | | 0.00 |
| Vendor regular deposits & withdrawals for wires/bonds etc | 0.00 | (2,381,155.20) | 2,381,155.20 | | 0.00 |
| Outstanding checks: | | | | | |
| Beginning of month: | | | | | |
| Vendor account | (1,382,880.35) | | 1,382,880.35 | | 0.00 |
| Payroll account | (38,404.67) | | 38,404.67 | | 0.00 |
| End of month: | | | | | |
| Vendor account | 0.00 | | (723,547.61) | | (723,547.61) |
| Payroll account | 0.00 | | (38,800.38) | | (38,800.38) |
| Payroll & Vendor checks adjustments | 0.00 | | | | 0.00 |

Nye County Treasurer's
Bank Reconciliation
October 2022 - FY23
Tentative

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|---------------|----------------|-------------|-----------------------|
| ADJUSTED BANK BALANCE | 154,045,749.05 | 10,549,615.59 | (7,880,825.29) | 0.00 | 156,714,539.35 |
| Deposit account: | | | | | |
| Bank Adjustments: | | | | | |
| Ck#1090688 cleared as 98.91 s/b 98.81 | 0.10 | | | | 0.10 |
| Building & Safety Adjustments: | | | | | |
| Public Works Adjustments: | | | | | |
| Deposit #06.50 - completed adjustment incorrectly - pending add'l correction | 220.00 | | | | 220.00 |
| PW - 07.18 should be on account - 71822mwoa | 55.00 | | | | 55.00 |
| Planning Adjustments: | | | | | |
| PL - Bank April 04.28.22 - Eden May (05.03.22) | (0.03) | | | | (0.03) |
| 10.31.22 - 2022.10.20pl - on account | | (0.10) | | | (0.10) |
| Treasurer Adjustments - AR: | | | | | |
| R#018953 - duplicate receipt - back out GL receipt (R#018953 - AR) | 10,604.97 | | | | 10,604.97 |
| R#018889 - duplicate receipting - back out GL R#18217 | 1,928.07 | | | | 1,928.07 |
| R#018888 - duplicate receipting - back out | 1,049.82 | | | | 1,049.82 |
| 07.14.22 - State duplicated payment to HHS - not yet in Eden | (85,568.03) | | | | (85,568.03) |
| R#020433 - Bank August - Eden November | (54,619.21) | | | | (54,619.21) |
| R#020435 - Bank August - Eden November | (8,588.91) | | | | (8,588.91) |
| R#020201 - Bank October - Eden September | 3,079.61 | (3,079.61) | | | 0.00 |
| State - DEM - not yet in Eden | (42,859.19) | | | | (42,859.19) |
| State - code 15 - 08.17.22 - not yet in Eden | (299.24) | | | | (299.24) |
| State - code 15 - 08.17.22 - not yet in Eden | (14,396.40) | | | | (14,396.40) |
| State - code 15 - 08.18.22 - not yet in Eden | (325.46) | | | | (325.46) |
| State - HHS - 08.22.22 - not yet in Eden | (2,395.00) | | | | (2,395.00) |
| State - One NV - 08.22.22 | (399,984.89) | | | | (399,984.89) |
| State - SO - 08.25.22 - not yet in Eden | (125.00) | | | | (125.00) |
| FEMA - not yet in Eden | (410.61) | | | | (410.61) |
| Treasurer Adjustments - GL - CR: | | | | | |
| DEM - July bank deposits not yet in Eden | (18,313.18) | 18,313.18 | | | 0.00 |
| DEM - August bank deposits not yet in Eden | (34,281.54) | 34,281.54 | | | 0.00 |
| DEM - September bank deposits not yet in Eden | (36,183.07) | 36,183.07 | | | 0.00 |
| DEM - Credit cards - needs to be reversed | | 8,013.00 | | | 8,013.00 |
| Gabbs - Monthly cc fee | 18.94 | | 6.00 | | 24.94 |
| Gabbs - transaction fee | | | 0.40 | | 0.40 |
| Gabbs - 08.18.22 - not yet in Eden | (128.28) | | | | (128.28) |
| Gabbs - 08.19.22 - not yet in Eden | (84.10) | | | | (84.10) |
| Gabbs - 08.29.22 - not yet in Eden | (499.90) | | | | (499.90) |
| Gabbs - 10.13.22 - not yet in Eden | | (531.50) | | | (531.50) |
| Gabbs - 10.14.22 - not yet in Eden | | (860.41) | | | (860.41) |
| Gabbs - 10.17.22 - not yet in Eden | | (99.90) | | | (99.90) |
| Gabbs - 10.18.22 - not yet in Eden | | (557.98) | | | (557.98) |
| Gabbs - 10.25.22 - not yet in Eden | | (101.90) | | | (101.90) |
| Deposit #05.02 - Duplicate receipt R#18868 | 602.89 | | | | 602.89 |
| Deposit #07.06 - R#19149 - change tendered - cash/cks do not balance | (1,496.30) | 1,496.30 | | | 0.00 |
| Deposit #07.07 - R#19153 - 0.01 needs to be entered into Eden | (0.01) | | | | (0.01) |
| Deposit #09.04 - Bank October - Eden September | 1,581.07 | (1,581.07) | | | 0.00 |
| Deposit #09.09 - Bank October - Eden September | 71,902.67 | (71,902.67) | | | 0.00 |
| Deposit #09.21 - Bank October - Eden September | 495,158.10 | (495,158.10) | | | 0.00 |
| Deposit #09.22 - Bank October - Eden September | 213,832.20 | (213,832.20) | | | 0.00 |

Nye County Treasurer's
Bank Reconciliation
October 2022 - FY23
Tentative

| Bank Account Name | Beginning of Month Balances | Deposits | Withdrawals | Adjustments | End of Month Balances |
|--|-----------------------------|----------------|----------------|-------------|-----------------------|
| Deposit #09.24 - Bank October - Eden September | 64,061.65 | (64,061.65) | | | 0.00 |
| Deposit #09.26 - Bank October - Eden September | 38,970.16 | (38,970.16) | | | 0.00 |
| Deposit #09.27 - Bank October - Eden September | 2,821.15 | (2,821.15) | | | 0.00 |
| Deposit #10.12 - Bank November - Eden October | | 10,137.68 | | | 10,137.68 |
| Deposit #10.14 - Bank November - Eden October | | 232,075.04 | | | 232,075.04 |
| Deposit #10.17 - Bank November - Eden October | | 67,343.99 | | | 67,343.99 |
| Deposit #10.18 - Bank November - Eden October | | 946.83 | | | 946.83 |
| Deposit #10.20 - Bank November - Eden October | | 81,323.27 | | | 81,323.27 |
| Deposit #10.23 - Bank November - Eden October | | 40,547.75 | | | 40,547.75 |
| Deposit #10.24 - Bank November - Eden October | | 2,428.81 | | | 2,428.81 |
| Deposit #10.05 - NSF - R#19651 | | (132.13) | 132.13 | | 0.00 |
| NSB - Health Savings Account closed - funds transferred to Deposit acct | (37,616.61) | | | | (37,616.61) |
| State - not yet in Eden (07.27.22) | (77.40) | | | | (77.40) |
| B.O.A. rebate - 08.02.22 not yet in Eden | (13,783.55) | | | | (13,783.55) |
| State - HHS - Site intake - 08.08.22 - not yet in Eden | (140.00) | | | | (140.00) |
| State - JV - 08.22.22 - not yet in Eden | (3,441.68) | | | | (3,441.68) |
| 10.25.22 - Deposit belongs in the Tax Receiver Acct | | (7,828.61) | 7,828.61 | | 0.00 |
| Vendor account: | | | | | |
| Tonopah Solar - Eden a little higher than actual cash refunds | (0.20) | | | | (0.20) |
| 01.09.22 - 220ben -w/c deduction - Eden Error - researching | 4,090.00 | | | | 4,090.00 |
| Voya 02.25 wire processed for more than total of checks | 0.10 | (0.10) | | | 0.00 |
| Purchase power 04.14.22 - processed for more than due | 52.85 | | | | 52.85 |
| Check #1060801 @ 245.00 & Check #1062469 @ 25.00 previously reclassified | 295.00 | | | | 295.00 |
| Guardian Service - Eden created a negative check 0 @ (50.38) | 50.38 | | | | 50.38 |
| Duplicated transfer - ben.ded's | | (19,460.31) | 19,460.31 | | 0.00 |
| NCSD - monthly - pending redeposit | | | 33,328.00 | | 33,328.00 |
| Genetic Marker - pending redeposit | | | 1,142.51 | | 1,142.51 |
| State of Nevada - pending redeposit | | | 61,943.59 | | 61,943.59 |
| TPU - bond payment not yet in Eden | | | 11,604.00 | | 11,604.00 |
| Pool Pact - workers comp - not yet in Eden | | | 19,074.75 | | 19,074.75 |
| Tax receiver: | | | | | |
| Checks payable | | | | | |
| Cumulative balance of checks issued & cleared | 4,210,030.61 | (21.18) | 10,378.89 | | 4,220,388.32 |
| Unapportioned receipts | | | | | |
| Tax Receiver Deposits less NSF | (157,987,742.05) | (4,269,095.62) | 66,248.65 | | (162,190,589.02) |
| Tax Receiver apportioned tax payments | 153,012,970.28 | 3,545,885.92 | | | 156,558,856.20 |
| NSB - bank error foreign exchange - pending debit to bank account | (74.81) | | | | (74.81) |
| Miscellaneous: | | | | | |
| JE23020 - Siemens payment see AP Doc#922438 - Eden summarized exp 2x | (219,840.00) | | | | (219,840.00) |
| Auditor closing entries - pending review | (360,106.86) | | | | (360,106.86) |
| Totals | 152,855,743.16 | 9,438,495.62 | (7,649,677.45) | 0.00 | 154,644,561.33 |
| | | 9,438,495.62 | (7,649,677.45) | 0.00 | 154,644,561.33 |
| | | 9,438,495.62 | (7,649,677.45) | | 154,644,561.33 |
| | | 0.00 | 0.00 | 0.00 | 0.00 |

**Nye County
Treasurer Report
October 2022 - FY23
Tentative**

| | | Reconciled | | | | Reconciled |
|-------|---------------------------------|---------------------|--------------|--------------------|-----------------|---------------------|
| | | Balance - Tentative | Total | Vendor & Payroll | Finance | Balance - Tentative |
| Fund | Description | September 2022 | Receipts | Cash Disbursements | Journal Entries | October 2022 |
| | | FY23 | | | | FY23 |
| 10101 | County General | 11,213,479.28 | 3,643,593.97 | (3,729,370.19) | (445,280.03) | 10,682,423.03 |
| 10201 | Stabilization | 231,523.42 | | | | 231,523.42 |
| 10202 | Compensated Absences | 374,620.38 | | | | 374,620.38 |
| 10203 | Trust Property Expenses | (415.16) | | | | (415.16) |
| 10204 | Land Sales Costs | 0.00 | | | | 0.00 |
| 10205 | Road | 5,134,965.35 | 7,071.55 | (880,118.00) | 1,395.82 | 4,263,314.72 |
| 10206 | Regional Streets & Highways | 20,405.65 | | | | 20,405.65 |
| 10207 | Regional Trans Comm | 487,334.31 | | | | 487,334.31 |
| 10208 | Public Transit | 1,182,821.24 | 199,293.21 | | | 1,382,114.45 |
| 10209 | Airport | 190,145.83 | 14,401.54 | (45,497.90) | (740.51) | 158,308.96 |
| 10210 | Veterans | 103,316.07 | | | | 103,316.07 |
| 10213 | 911 Emergency Systems | 1,022,175.85 | 60,877.44 | (11,442.09) | | 1,071,611.20 |
| 10214 | Museum - Pahrump | 5,923.39 | 5,986.06 | (9,235.44) | | 2,674.01 |
| 10215 | Museum - Tonopah | 13,679.27 | 3,609.97 | (5,924.13) | | 11,365.11 |
| 10216 | Parks and Recreation | 390.41 | | | | 390.41 |
| 10218 | Agricultural Extension | 359,298.14 | 21,037.43 | (52,786.53) | | 327,549.04 |
| 10220 | State/County Room Tax | 42,520.12 | 13,349.47 | (9,923.51) | | 45,946.08 |
| 10230 | Juvenile Probation | 606,923.37 | 127,973.95 | (111,809.05) | (8,814.55) | 614,273.72 |
| 10231 | Forensic Services | 62,774.72 | 550.00 | | | 63,324.72 |
| 10232 | Forfeitures | 51,531.06 | | | | 51,531.06 |
| 10233 | Public Safety Sales Tax | 0.00 | | | | 0.00 |
| 10234 | Public Safety Sales Tax Sheriff | 57,734.01 | 7,108.42 | (160.06) | | 64,682.37 |
| 10235 | Public Safety Sales Tax - Fire | 475,505.79 | 7,108.44 | | | 482,614.23 |
| 10236 | Nye County Jail Fund | 361,699.96 | 236,715.09 | (702,835.97) | 466,723.48 | 362,302.56 |
| 10241 | Victims Restitution Fund | 5,328.09 | | | | 5,328.09 |
| 10242 | DA Bad Check Program | 0.00 | | | | 0.00 |
| 10243 | Offender Registration | 0.00 | | | | 0.00 |
| 10244 | J P Court Collections Fees | 1,185,376.36 | 4,121.00 | (827.97) | | 1,188,669.39 |
| 10245 | J P Court Fines/NRS 176 | 426,861.77 | 2,630.00 | (2,332.52) | | 427,159.25 |
| 10246 | J P Facility Assessment | 589,252.39 | 6,734.96 | (54,636.96) | | 541,350.39 |
| 10247 | District Court Improvement | 84,633.38 | | (1,138.97) | | 83,494.41 |
| 10248 | Drug Court Proceeds | 402,625.75 | 35,333.72 | (3,669.21) | | 434,290.26 |
| 10249 | Law Library | 176,777.05 | | | | 176,777.05 |
| 10250 | Impact Fees | 4,968,400.59 | 37,917.54 | | | 5,006,318.13 |
| 10253 | Public Improvement Fees | 4,059,148.62 | 2,886.00 | (8,281.19) | | 4,053,753.43 |
| 10254 | Building Department | 1,501,609.65 | 86,436.92 | (112,425.13) | | 1,475,621.44 |
| 10255 | Renewable Energy Projects | 658.54 | 53.58 | | | 712.12 |
| 10256 | Economic Development | 0.00 | | | | 0.00 |
| 10257 | Public Lands | 0.00 | | | | 0.00 |
| 10269 | Mining Maps | 258,736.34 | | (1,445.00) | | 257,291.34 |
| 10281 | Senior Nutrition Spec Rev | 60,025.93 | 5,211.01 | (2,547.06) | (5,347.66) | 57,342.22 |
| 10282 | Ambulance & Health | 1,032,033.13 | 124,088.18 | (42,787.91) | | 1,113,333.40 |
| 10283 | Indigent | 1,100,228.97 | 117,291.42 | (64,306.64) | (5,025.48) | 1,148,188.27 |

**Nye County
Treasurer Report
October 2022 - FY23
Tentative**

| | | Reconciled | | | | Reconciled |
|-------|--|---------------------|------------|--------------------|-----------------|---------------------|
| | | Balance - Tentative | Total | Vendor & Payroll | Finance | Balance - Tentative |
| Fund | Description | September 2022 | Receipts | Cash Disbursements | Journal Entries | October 2022 |
| | | FY23 | | | | FY23 |
| 10284 | Dedicated Medical Indigent | 715,453.34 | 29,386.77 | | | 744,840.11 |
| 10285 | Health Clinics | 99,963.96 | 16,241.65 | (22,430.53) | | 93,775.08 |
| 10286 | Child Support IV-D Incentive | 0.00 | | | | 0.00 |
| 10291 | County-Owned Buildings | 449,204.59 | 6,800.03 | | | 456,004.62 |
| 10301 | Nye Co Spec Projects | 0.00 | | | | 0.00 |
| 10302 | Educational Endowment | 0.00 | | | | 0.00 |
| 10303 | Health Endowment | 0.00 | | | | 0.00 |
| 10304 | Emergency Endowment | 0.00 | | | | 0.00 |
| 10320 | Recorder Technology | 595,696.45 | | (51.18) | | 595,645.27 |
| 10321 | District Court Technology | 2,618.91 | | | | 2,618.91 |
| 10322 | Assessor Technology | 856,449.03 | 17,134.31 | | | 873,583.34 |
| 10323 | Clerk Technology | 8,217.96 | | | | 8,217.96 |
| 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 | 0.00 | | | | 0.00 |
| 10340 | Grants | 9,948,305.13 | 242,222.00 | (354,486.43) | (287,388.85) | 9,548,651.85 |
| 10341 | Brownfields Revolving | 391,857.95 | | | | 391,857.95 |
| 10391 | County Debt Service | (1,500,587.84) | | (33,080.51) | 33,080.51 | (1,500,587.84) |
| 10401 | Capital Projects | 7,432,496.68 | 47,325.80 | (8,449.13) | (33,080.51) | 7,438,292.84 |
| 10402 | Special Capital Projects | 452,722.56 | 38,342.91 | (55,643.06) | | 435,422.41 |
| 10451 | Bond Proceeds - (Formerly Jail Bond) | 1,460,625.07 | | (9,841.09) | | 1,450,783.98 |
| 10493 | Capital Projects Endowment | 0.00 | | | | 0.00 |
| 10510 | Solid Waste | 4,921,970.40 | 33,906.11 | (38,648.27) | (428.64) | 4,916,799.60 |
| 10511 | Solid Waste - Open & Close | 7,668,169.27 | 6,791.03 | | | 7,674,960.30 |
| 10512 | Landfill Financial Assur. | 2,743,964.99 | | | | 2,743,964.99 |
| 10602 | Radio Communication | 0.00 | | | | 0.00 |
| 10603 | Property Self Insurance | 144.47 | | | | 144.47 |
| 10604 | Employee Health Insurance | 279,270.90 | | 17,592.00 | | 296,862.90 |
| 10607 | Risk Management | (314,984.36) | 30.00 | (21,962.46) | | (336,916.82) |
| 10608 | Risk Management - Workers Comp SELF FUNDED | 2,486,039.25 | | (26,809.43) | | 2,459,229.82 |
| 10650 | Payroll Control | 826,470.98 | | 1,930,706.54 | | 2,757,177.52 |
| 10655 | Payroll Control - All Other | 0.00 | | | | 0.00 |
| 10680 | Inventory Control | 0.00 | | | | 0.00 |
| 10701 | Trust Property Proceeds | 1,264,056.71 | | (20,598.47) | | 1,243,458.24 |
| 10702 | Foreclosure Mediation (SB490) | 5,764.08 | | | | 5,764.08 |
| 10704 | Nye County OPEB Fund | 1,965,494.42 | | (135,999.86) | | 1,829,494.56 |
| 10720 | F H Flint Scholarship | 26,667.99 | | | | 26,667.99 |
| 10801 | General Long Term Debt | 0.00 | | | | 0.00 |
| 21101 | Tonopah Town | 2,971,834.84 | 194,044.41 | (122,484.71) | (3,338.29) | 3,040,056.25 |
| 21201 | Special Revenue Tourism Fund | 39,379.09 | | (8,982.83) | (347.88) | 30,048.38 |

**Nye County
Treasurer Report
October 2022 - FY23
Tentative**

| | | Reconciled | | | | Reconciled |
|-------|---|---|-------------------|--|----------------------------|---|
| Fund | Description | Balance - Tentative September 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Balance - Tentative October 2022 FY23 |
| 21202 | OPEB Reserve - Tonopah & TPU | 361,714.10 | | | | 361,714.10 |
| 21215 | Tonopah Convention Center | 0.00 | | | | 0.00 |
| 21220 | Tonopah State Room Tax 5/8 | 156,944.45 | 7,067.68 | (902.99) | 0.00 | 163,109.14 |
| 21234 | Public Safety Sales Tax - Sheriff | 73,391.68 | 9,407.10 | (8,309.65) | | 74,489.13 |
| 21235 | Public Safety Sales Tax - Fire | 98,464.96 | 9,407.10 | | | 107,872.06 |
| 21290 | Tonopah Mural Fund | 8,850.33 | | | | 8,850.33 |
| 21299 | Tonopah Mining Park | 0.00 | | | | 0.00 |
| 21391 | Tonopah Debt Service | 0.00 | | | | 0.00 |
| 21401 | Tonopah Capital Projects | 181,933.71 | | | | 181,933.71 |
| 21402 | Tonopah Special Capital Projects | 97,791.02 | | | | 97,791.02 |
| 21410 | Tonopah Mining Park Capital Projects | 18,006.35 | | | | 18,006.35 |
| 21502 | TPU Water | 916,613.99 | 113,467.51 | (60,750.25) | (37,601.91) | 931,729.34 |
| 21503 | TPU Sewer | 1,148,429.12 | 65,231.36 | (51,334.42) | 507.09 | 1,162,833.15 |
| 21515 | TPU Deposits | 26,904.01 | 1,275.00 | (143.03) | (1,134.75) | 26,901.23 |
| 21516 | TPU Privilege Fee | 0.00 | | | | 0.00 |
| 21517 | TPU Surcharge | 30,012.78 | | | | 30,012.78 |
| 21532 | TPU Water Construction Arsenic | 0.00 | | | | 0.00 |
| 21533 | TPU Sewer Construction - Reuse | 0.00 | | | | 0.00 |
| 21542 | TPU Water Construction | 6,373.72 | | | | 6,373.72 |
| 21543 | TPU Sewer Construction | 15,888.87 | | | | 15,888.87 |
| 21551 | TPU Arsenic Debt Services | 54,771.53 | | | 11,604.00 | 66,375.53 |
| 21552 | TPU Water Debt Service | 42.10 | | | | 42.10 |
| 21553 | TPU Sewer Debt Service | 0.00 | | | | 0.00 |
| 21554 | 2014 Water Revenue Bond Debt Service | 34,303.16 | | (6,181.00) | 6,181.00 | 34,303.16 |
| 21555 | TPU - Grant Depreciation | 285,360.18 | | | 3,077.62 | 288,437.80 |
| 21561 | TPU Arsenic Debt Reserve | 125,521.71 | | | 13,924.00 | 139,445.71 |
| 21562 | Water Revenue Bond | 23.02 | | | | 23.02 |
| 21563 | TPU Sewer Revenue Bond Reserve | 0.00 | | | | 0.00 |
| 21564 | 2014 Water Revenue Bond Reserve | 52,499.09 | | | 7,417.00 | 59,916.09 |
| 21650 | Payroll Control - Tonopah | 0.00 | | | | 0.00 |
| 22101 | Round Mountain Town | 5,561,983.81 | 188,770.71 | (75,052.02) | | 5,675,702.50 |
| 22205 | Round Mountain Road | 646,037.28 | | | | 646,037.28 |
| 22234 | Public Safety Sales Tax Sheriff | 102,342.94 | 3,198.16 | (6,899.90) | | 98,641.20 |
| 22235 | Public Safety Sales Tax Fire | 143,392.98 | 3,198.16 | (3,508.88) | | 143,082.26 |
| 22401 | Round Mountain Capital Projects | 1,058.97 | | | | 1,058.97 |
| 22402 | Round Mountain Special Capital Projects | 213,026.57 | | | | 213,026.57 |
| 22502 | Round Mountain Water | 586,386.33 | 37,646.57 | (13,968.06) | | 610,064.84 |
| 22503 | Round Mtn. Utility Capital Projects | 4,475.87 | | | | 4,475.87 |
| 22650 | Payroll Control - Round Mountain | 0.00 | | | | 0.00 |
| 23101 | Gabbs Town | 723,701.73 | 19,921.57 | (9,833.08) | | 733,790.22 |
| 23234 | Public Safety Sales Tax - Sheriff | 43,713.84 | 916.14 | (18.99) | | 44,610.99 |
| 23235 | Public Safety Sales Tax - Fire | 63,757.95 | 916.14 | | | 64,674.09 |
| 23402 | Gabbs Special Capital Projects | 51,510.91 | | | | 51,510.91 |
| 23502 | Gabbs Water | 164,151.41 | 11,349.31 | (10,959.47) | (76.95) | 164,464.30 |

**Nye County
Treasurer Report
October 2022 - FY23
Tentative**

| | | Reconciled | | | | Reconciled |
|-------|---------------------------------------|---|-------------------|--|----------------------------|---|
| Fund | Description | Balance - Tentative September 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Balance - Tentative October 2022 FY23 |
| 23503 | Gabbs Sewer | 13,918.93 | 1,212.09 | | | 15,131.02 |
| 23504 | Gabbs Standpipe | 123.16 | | | | 123.16 |
| 23512 | Gabbs Water Utility Cash Reserve Fund | 59,742.61 | | | | 59,742.61 |
| 23552 | Gabbs Water Debt Service | 0.00 | | | | 0.00 |
| 23553 | Gabbs Sewer Debt Service | 0.00 | | | | 0.00 |
| 23704 | Gabbs Town OPEB Fund | 30,601.69 | | | | 30,601.69 |
| 24101 | Beatty Town | 3,036,321.45 | 60,479.93 | (51,901.07) | 3,745.50 | 3,048,645.81 |
| 24220 | Beatty Room Tax | 229,364.12 | 10,410.87 | (9,948.95) | | 229,826.04 |
| 24234 | Public Safety Sales Tax Sheriff | 114,197.79 | 4,056.00 | (87.72) | | 118,166.07 |
| 24235 | Public Safety Sales Tax Fire | 195,075.20 | 4,056.00 | | | 199,131.20 |
| 24401 | Beatty Capital Projects | 519,694.60 | | | | 519,694.60 |
| 24402 | Beatty Special Capital Projects | 237,503.95 | | | | 237,503.95 |
| 24403 | Beatty Room Tax Capital Projects | 168,445.22 | 2,082.19 | | | 170,527.41 |
| 24704 | Beatty Town OPEB Fund | 30,906.40 | | (922.33) | | 29,984.07 |
| 25101 | Pahrump Town | 4,880,740.22 | 358,792.97 | (505,198.21) | (563.40) | 4,733,771.58 |
| 25205 | Pahrump Roads & Streets | 45,701.73 | | | | 45,701.73 |
| 25217 | Pahrump Fall Festival | 46,516.58 | | | | 46,516.58 |
| 25220 | Pahrump State Room Tax 5/8 | 100,199.46 | 5,995.09 | (150.00) | | 106,044.55 |
| 25221 | Pahrump 1/5 Economic Development | 479,515.55 | | | | 479,515.55 |
| 25222 | Pahrump 3/5 Tourism | 664,292.64 | 38,368.51 | (18,371.13) | | 684,290.02 |
| 25223 | Pahrump 1/10 Parks | 143,783.99 | 4,796.09 | | | 148,580.08 |
| 25224 | Pahrump 1/10 Arena | 389,946.49 | 4796.09 | | | 394,742.58 |
| 25225 | Pahrump Airport Room Tax | 0.00 | | | | 0.00 |
| 25233 | Public Safety Sales Tax | 0.00 | | | | 0.00 |
| 25234 | Public Safety Sales Tax - Sheriff | 847,916.78 | 168,540.74 | (124,598.76) | | 891,858.76 |
| 25235 | Public Safety Sales Tax - Fire | 5,064,051.04 | 168,540.74 | (130,517.73) | | 5,102,074.05 |
| 25251 | Pahrump Fire Impact Fee | 225,805.11 | | (119,956.10) | | 105,849.01 |
| 25252 | Pahrump Parks Impact Fee | 255,497.59 | | (150.00) | | 255,347.59 |
| 25268 | Pahrump Business License | 710,220.28 | | (19,261.96) | | 690,958.32 |
| 25272 | Pahrump Cemetery | 608,921.35 | | (3,491.40) | | 605,429.95 |
| 25273 | Pahrump Cemetery Perpetual | 196,890.31 | | | | 196,890.31 |
| 25274 | Pahrump Pool | 342,832.83 | 17,470.03 | (11,508.03) | | 348,794.83 |
| 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 | 2,963,671.28 | | (5,503.03) | | 2,958,168.25 |
| 25402 | Pahrump Special Capital Projects | 68,633.37 | | | | 68,633.37 |
| 25411 | Pahrump Arena Capital Projects | 75,573.29 | | | | 75,573.29 |
| 25412 | Pahrump TV Construction | 20,261.23 | | | | 20,261.23 |
| 25413 | Pahrump Vehicle Fire Capital Projects | 0.00 | | | | 0.00 |
| 25414 | Pahrump Room Tax Fairgrounds | 3,296,713.63 | 19,184.27 | (1,026.99) | | 3,314,870.91 |
| 25415 | Pahrump Ambulance Capital Projects | 0.00 | | | | 0.00 |
| 25520 | Pahrump Ambulance | 1,445,752.43 | | (309,056.93) | (3,151.16) | 1,133,544.34 |
| 25521 | Lakeview Golf Course | 105,452.59 | 9,592.18 | (18,323.44) | | 96,721.33 |

**Nye County
Treasurer Report
October 2022 - FY23
Tentative**

| Fund | Description | Reconciled Balance - Tentative September 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative October 2022 FY23 |
|-------|--|---|-------------------|--|----------------------------|---|
| 25650 | Payroll Control - Pahrump | 0.00 | | | | 0.00 |
| 25704 | Town of Pahrump OPEB Fund | 149,789.33 | | (5,381.47) | | 144,407.86 |
| 26101 | Amargosa Town | 1,022,205.43 | 29,257.15 | (88,547.14) | | 962,915.44 |
| 26216 | Amargosa Community Center & Park | 171,703.30 | 2,565.35 | (3,400.83) | | 170,867.82 |
| 26217 | Amargosa Events Committee | (898.17) | | | | (898.17) |
| 26221 | Amargosa Economic Development | 237,385.84 | 3,848.03 | (135.75) | | 241,098.12 |
| 26234 | Public Safety Sales Tax - Sheriff | 148,188.03 | 5,525.99 | (6,961.39) | | 146,752.63 |
| 26235 | Public Safety Sales Tax - Fire | 253,393.61 | 5,525.99 | | | 258,919.60 |
| 26258 | Amargosa VFD Committee | 0.00 | | | | 0.00 |
| 26272 | Amargosa Memorial Committee | 389.32 | | | | 389.32 |
| 26273 | Amargosa Cemetery Committee | 97.32 | | | | 97.32 |
| 26402 | Amargosa Special Capital Projects | 22,699.01 | | | | 22,699.01 |
| 26650 | Payroll Control - Amargosa | 0.00 | | | | 0.00 |
| 27101 | Manhattan Town | 60,076.02 | 1,579.36 | (262.34) | | 61,393.04 |
| 27234 | Public Safety Sales Tax - Sheriff | 12,422.89 | 533.03 | (11.75) | | 12,944.17 |
| 27235 | Public Safety Sales Tax - Fire | 32,947.48 | 533.03 | | | 33,480.51 |
| 27402 | Manhattan Special Capital Projects | 36,498.78 | | | | 36,498.78 |
| 27502 | Manhattan Water | 26,896.34 | 2,530.00 | (12,140.60) | (47.57) | 17,238.17 |
| 27503 | Manhattan Water Restricted Debt Service | 6,569.36 | | | | 6,569.36 |
| 27504 | Manhattan Water Short Lived Asset Res | 15,558.26 | | | | 15,558.26 |
| 41101 | Tonopah Library | 119,038.75 | 17,677.49 | (13,617.91) | (287.88) | 122,810.45 |
| 41401 | Tonpah Library Capital Projects | 426,548.19 | | (2,040.40) | | 424,507.79 |
| 41702 | Tonopah Library Trust | 0.00 | | | | 0.00 |
| 42101 | Smoky Valley Library | 385,676.04 | 157,004.95 | (107,447.41) | | 435,233.58 |
| 42401 | Smoky Valley Library Capital Projects | 3,447.74 | | | | 3,447.74 |
| 44101 | Beatty Library | 137,048.78 | 10,333.22 | (8,154.52) | | 139,227.48 |
| 44270 | Beatty Library Gift | 608.46 | | | | 608.46 |
| 44271 | Beatty Library Other Purpose | 2,192.54 | | | | 2,192.54 |
| 44391 | Beatty Library Debt Service | 0.00 | | | | 0.00 |
| 44401 | Beatty Library Capital Projects | 1,872.79 | | | | 1,872.79 |
| 45101 | Pahrump Library | 2,076,657.63 | 87,794.50 | (96,188.26) | | 2,068,263.87 |
| 45270 | Pahrump Friends of the Library Special Revenue | 6,991.48 | | | | 6,991.48 |
| 45271 | Pahrump Bookmobile Operating Special Revenue | 0.00 | | | | 0.00 |
| 45391 | Pahrump Library Debt Service | 0.00 | | | | 0.00 |
| 45401 | Pahrump Library Capital Projects | 1,242,925.09 | | (148,525.25) | | 1,094,399.84 |
| 45702 | Marion C. Hutchison Trust | 0.00 | | | | 0.00 |
| 46101 | Amargosa Library | 271,877.46 | 21,123.45 | (19,168.18) | | 273,832.73 |
| 61101 | Nye Co Water District | 862,554.49 | 6,351.57 | (12,019.47) | 285,000.00 | 1,141,886.59 |
| 64101 | Beatty Gen Improve Dist | 623,151.95 | 20,821.87 | (11,081.38) | | 632,892.44 |
| 68101 | Smoky Valley TV District | 0.00 | | | | 0.00 |
| 71101 | Nye County Schools | 2,436,849.98 | 341,343.51 | | | 2,778,193.49 |
| 71250 | NCSD Capital Projects School Impact Fees | 21,832.66 | 30,400.00 | | | 52,232.66 |
| 71391 | Nye County School District Debt | 15,833,325.60 | 855,132.76 | (752,012.68) | | 15,936,445.68 |
| 72101 | Nye Regional Hospital | 0.00 | | | | 0.00 |

**Nye County
Treasurer Report
October 2022 - FY23
Tentative**

| | | Reconciled Balance - Tentative September 2022 FY23 | Total Receipts | Vendor & Payroll Cash Disbursements | Finance Journal Entries | Reconciled Balance - Tentative October 2022 FY23 |
|--------|-----------------------------------|---|-------------------|--|----------------------------|---|
| Fund | Description | | | | | |
| 72291 | Nye Regional Hospital Contract | 0.00 | | | | 0.00 |
| 72391 | Nye Regional Hospital Debt | 0.00 | | | | 0.00 |
| 73101 | Pahrump Hospital District | 0.00 | | | | 0.00 |
| 73391 | Pahrump Hospital Debt | 0.00 | | | | 0.00 |
| 73401 | Pahrump Hospital Capital Projects | 0.00 | | | | 0.00 |
| 74101 | Northern Nye Hospital District | 1,923,338.31 | 167,297.88 | (20,074.35) | | 2,070,561.84 |
| 74711 | State of Nevada | 410,320.91 | 895,637.04 | | | 1,305,957.95 |
| 74712 | State of Nevada Medical Indigent | 476,519.63 | 21,927.26 | | | 498,446.89 |
| 75730 | Range Improvement | 123,965.72 | | | | 123,965.72 |
| 76750 | Habitat Cons & Mitigation | 5,850.53 | | | | 5,850.53 |
| 77750 | Endangered Species Act | 5,745.08 | | | | 5,745.08 |
| Totals | | 152,855,743.16 | 9,438,495.62 | (7,649,677.45) | 0.00 | 154,644,561.33 |
| | | | | | | |
| | | | | | | |
| | Adjusted Grand Totals | 152,855,743.16 | | | | 154,644,561.33 |
| | | | | | | |
| | | | | | | |

LCB R092-22

**PROPOSED REGULATION OF THE
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

LCB File No. R092-22

July 12, 2022

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: § 1, NRS 354.107.

A REGULATION relating to local government finance; amending provisions governing the exclusion of certain money from collective bargaining negotiations and from consideration in determining the ability of a local government to pay compensation and monetary benefits; requiring certain money to be transferred from a county school district fund to the Education Stabilization Account in the State Education Fund; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law provides that for a county school district fund of a school district: (1) a budgeted ending fund balance of not more than 12 percent of the total budgeted expenditures; and (2) any portion of a budgeted ending fund balance which exceeds 16.6 percent of the total budgeted expenditures for a county school district fund is not subject to collective bargaining negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay compensation or monetary benefits. (NRS 354.6241) Existing regulations provide that a budgeted ending fund balance of not more than 16.6 percent of the total budgeted expenditures is not subject to negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay. (NAC 354.660) This regulation adopts the percentage set forth in the statutory language to provide that for a school district, a budgeted ending fund balance of not more than 12 percent of the total budgeted expenditures for a county school district fund is not subject to negotiations and must not be considered by a fact finder or arbitrator in determining the financial ability to pay. This regulation also provides that any portion of a budgeted ending fund balance which exceeds 16.6 percent of the total budgeted expenditures for a county school district fund is not subject to collective bargaining negotiations, must not be considered by a fact finder or arbitrator in determining the financial ability to pay compensation or monetary benefits and must be transferred to the Education Stabilization Account in the State Education Fund.

Section 1. NAC 354.660 is hereby amended to read as follows:

354.660 1. Except as otherwise provided in this section, for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, for a general fund:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

2. For the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures for a local government special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

3. For a school district, for the purposes of chapter 288 of NRS ~~16.6~~ :

(a) A budgeted ending fund balance of not more than ~~16.6~~ 12 percent of the total budgeted expenditures for a county school district fund:

~~(a)~~ *(1)* Is not subject to negotiations with an employee organization; and

~~(b)~~ *(2)* Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits ~~16.6~~ ; *and*

(b) Any portion of a budgeted ending fund balance which exceeds 16.6 percent of the total budgeted expenditures for a county school district fund:

(1) Is not subject to negotiations with an employee organization;

(2) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits; and

(3) Except as otherwise provided in section 77 of chapter 624, Statutes of Nevada 2019, at page 4252, must be transferred to the Education Stabilization Account pursuant to NRS 387.1213.

INDEBTEDNESS REPORT



DEPARTMENT OF TAXATION
Division of Local Government Services

Annual Local Government Indebtedness
As of June 30, 2022

**INDEX TO
ANNUAL LOCAL GOVERNMENT INDEBTEDNESS
PURSUANT TO NRS 354.6025
As of June 30, 2022**

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Compiled by Local Government Finance Section
Division of Local Government Services
Nevada Department of Taxation

INTRODUCTION

The Annual Local Government Indebtedness Report for the fiscal year ending June 30, 2022 has been prepared in three sections, noted below. Local government entities submit reports each year in compliance with NRS 350.013, 354.6025 and NAC 350.010. Terms appearing below are defined in the Glossary.

Part A – Presents the assessed value, general obligation debt limit, outstanding general obligation debt and debt margin for each category of local government entity, pursuant to the statutes governing that entity. For example, the total bonded indebtedness for school districts cannot exceed 15 percent of the assessed value, pursuant to NRS 387.400.

Part B – Presents the overlapping total debt for each entity and the percentage of debt to assessed value.

Part C – Presents a five-year debt requirement projection, including the principal and interest for each type of indebtedness by entity and for each total county, as well as the fiscal year in which final maturity will occur.

GLOSSARY

Assessed Value – Taxable value times the level of assessment, currently thirty-five percent (35%).

General Obligation Debt Limit – The maximum general obligation indebtedness which could be incurred by a local government entity, as prescribed in the Nevada Revised Statute governing the type of entity. For example, school district's general obligation debt limit is 15% of assessed value.

Outstanding General Obligation Debt – The amount in whole dollars, of outstanding general obligation bonded debt as of June 30, 2022.

Debt Margin – The calculated difference between debt limit and outstanding general obligation debt.

TYPES OF INDEBTEDNESS

General Obligation Bonds - Those bonds approved by the voters to be retired solely by an ad valorem tax levy. These bonds are secured by the full faith and credit of the entity.

General Obligation/Revenue Bonds – Bonds issued as general obligations that are repaid in whole or in part from non-ad valorem revenues and/or issues sold as general obligations and additionally secured with pledged revenues.

General Obligation Special Assessment Bonds - Bonds payable from the proceeds of special assessments and additionally secured by the full faith and credit of the local government.

TYPES OF INDEBTEDNESS (continued)

Medium-Term Obligations (more than one year but no more than ten years) – General Obligation Bonds, Negotiable Notes or Lease/Purchase Agreements issued pursuant to NRS 350.087 through NRS 350.095.

Revenue Bonds – Bonds that pledge specific revenues for the repayment of the obligation. These revenues are the sole source of repayment, are not backed by the full faith and credit of the government entity, and do not count against the statutory debt limit.

Other Debt:

Other Lease/Purchases – Capital lease debt incurred prior to the law change requiring capital leases to be approved using the medium-term obligation requirements.

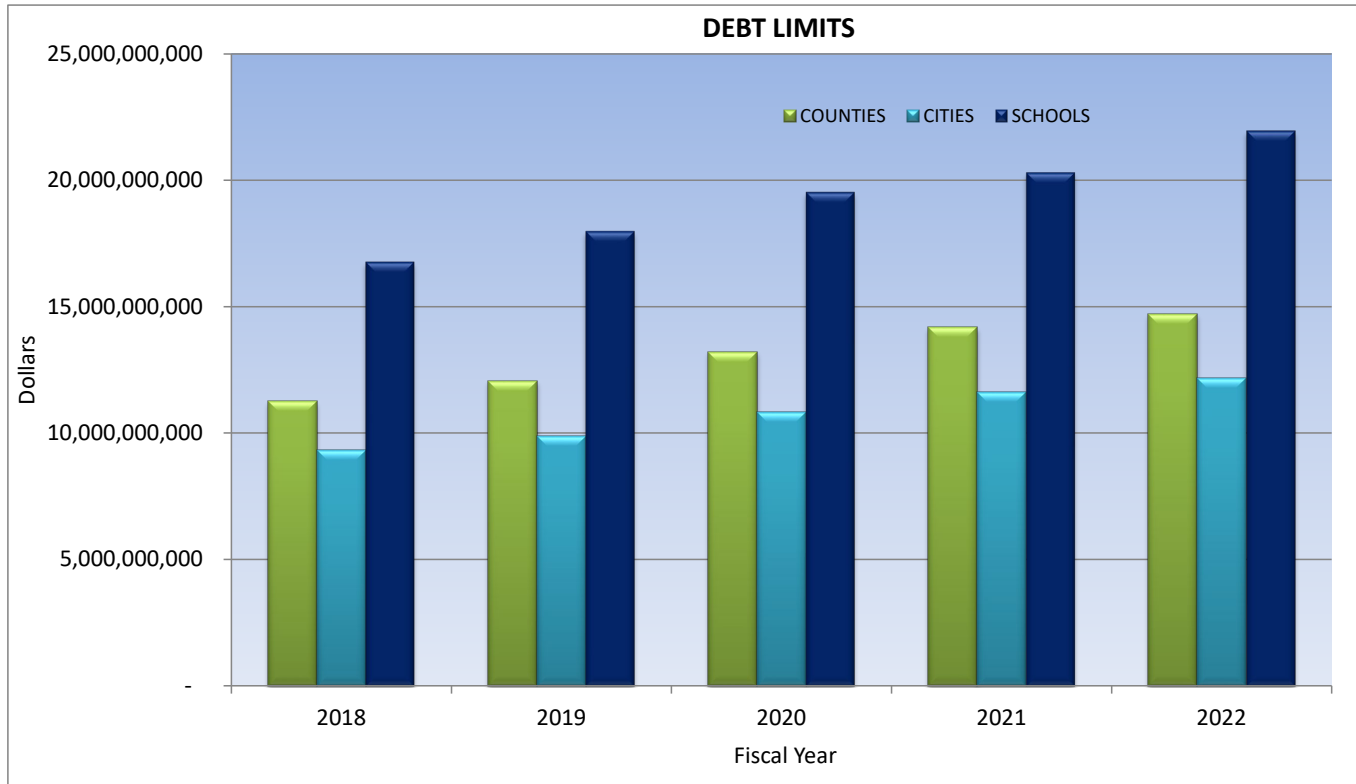
Mortgages – Indebtedness for local government acquisition of land & buildings for the entity's use.

Warrants – Instruments issued to pay for goods and services to be repaid from future revenues.

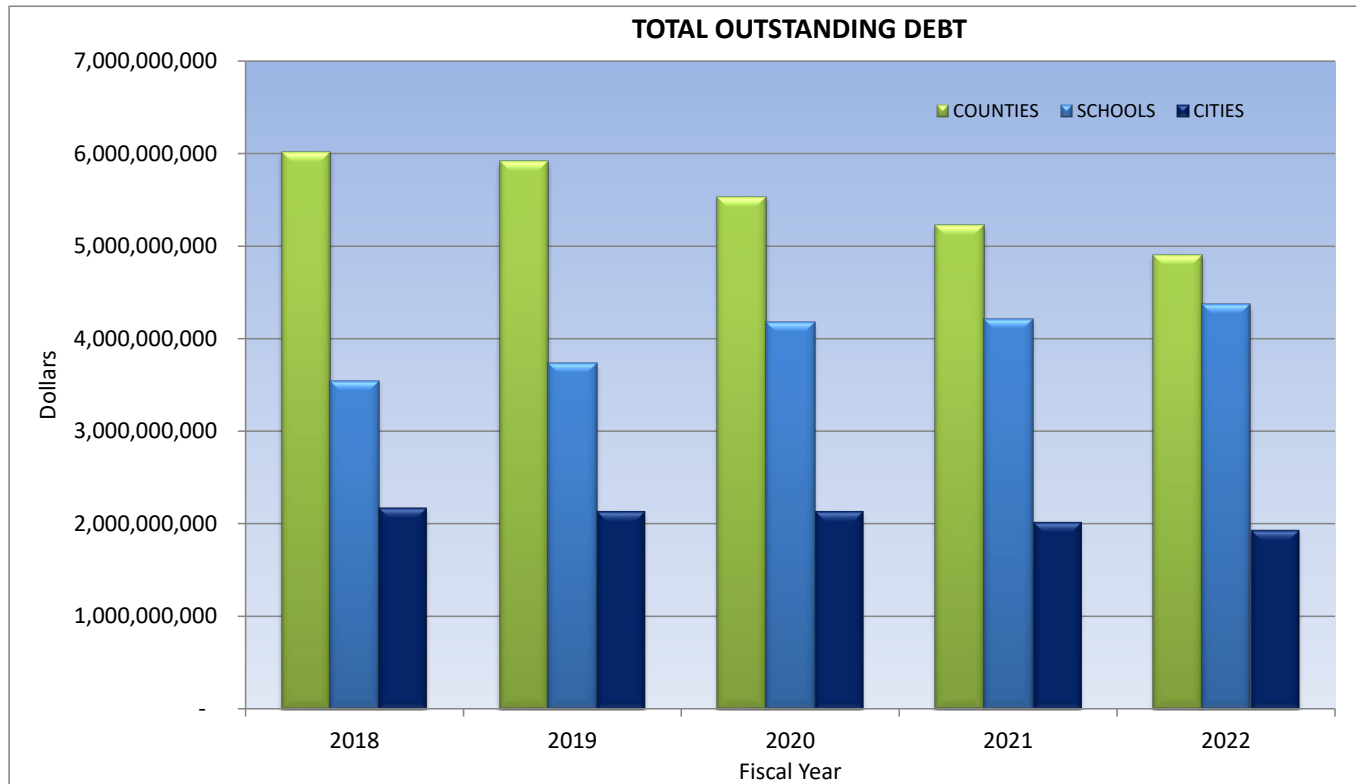
Special Assessment Bonds – Bonds issued to pay for the costs of infrastructure – primarily residential developments. Assessments are made to property owners in the special assessment area and debt service is done by the local government.

Other Debt – Interim debentures and other debt issues not identified in the above categories.

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------|----------------|----------------|----------------|----------------|----------------|
| COUNTIES | 11,253,487,185 | 12,061,325,351 | 13,204,803,517 | 14,176,208,938 | 14,716,325,364 |
| CITIES | 9,323,120,934 | 9,863,202,367 | 10,845,346,197 | 11,641,175,297 | 12,164,069,318 |
| SCHOOLS | 16,767,577,258 | 17,974,352,354 | 19,513,602,854 | 20,288,914,687 | 21,939,548,154 |



| | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| COUNTIES | 6,017,696,036 | 5,914,916,404 | 5,529,508,887 | 5,226,031,486 | 4,903,126,223 |
| SCHOOLS | 3,545,755,221 | 3,731,330,560 | 4,173,628,834 | 4,211,470,060 | 4,368,483,166 |
| CITIES | 2,170,036,548 | 2,132,371,747 | 2,133,140,860 | 2,014,014,669 | 1,930,039,386 |
| ALL ENTITIES | 20,651,501,154 | 20,967,066,183 | 20,837,042,431 | 20,292,915,475 | 20,196,447,082 |



IV

INDEBTEDNESS REPORTS NOT SUBMITTED FOR FISCAL YEAR ENDED JUNE 30, 2022

ENTITY: NONE

V

DEBT LIMIT BY ENTITY TYPE

**PART A
COUNTIES**

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (10% OF A. V.)* | OUTSTANDING GENERAL OBLIGATION BONDS | OTHER OUTSTANDING GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---------------------|-----------------------------|-------------------------------|--|--|-----------------------|--|
| CARSON CITY (1),(2) | 1,799,198,563 | 269,879,784 | - | 153,307,323 | 116,572,461 | - |
| CHURCHILL | 926,262,132 | 92,626,213 | - | - | 92,626,213 | - |
| CLARK (3) | 103,215,191,148 | 10,321,519,115 | - | 1,703,108,902 | 8,618,410,213 | - |
| DOUGLAS (6) | 3,664,516,681 | 366,451,668 | - | 27,035,131 | 339,416,537 | - |
| ELKO (7) | 2,529,304,538 | 252,930,454 | - | 65,632 | 252,864,822 | - |
| ESMERALDA | 97,542,476 | 9,754,248 | - | - | 9,754,248 | - |
| EUREKA | 1,936,571,803 | 193,657,180 | - | - | 193,657,180 | - |
| HUMBOLDT | 1,888,368,432 | 188,836,843 | - | - | 188,836,843 | - |
| LANDER | 1,534,595,705 | 153,459,571 | - | - | 153,459,571 | - |
| LINCOLN | 304,038,163 | 30,403,816 | - | 1,349,364 | 29,054,452 | - |
| LYON | 2,417,992,311 | 241,799,231 | - | 11,680,580 | 230,118,651 | - |
| MINERAL | 259,850,454 | 25,985,045 | - | 271,287 | 25,713,758 | - |
| NYE | 2,311,658,811 | 231,165,881 | 11,119,000 | 18,934,819 | 201,112,062 | - |
| PERSHING | 332,605,301 | 33,260,530 | - | 425,097 | 32,835,433 | - |
| STOREY | 1,798,426,195 | 179,842,620 | - | - | 179,842,620 | - |
| WASHOE (4),(5) | 20,550,253,841 | 2,055,025,384 | 14,130,000 | 110,556,567 | 1,930,338,817 | 15,000,000 |
| WHITE PINE (8) | 697,277,807 | 69,727,781 | - | 831,930 | 68,895,851 | - |
| TOTAL | 146,263,654,361 | 14,716,325,364 | 25,249,000 | 2,027,566,632 | 12,663,509,732 | 15,000,000 |

| | DEBT MARGIN " IF " ALL AUTHORIZED BONDS WERE SOLD | FOOTNOTES: (*) NRS 244A.059 COUNTY'S GENERAL OBLIGATION BONDS: COUNTY'S DEBT LIMIT. |
|---------------------|--|---|
| CARSON CITY (1),(2) | 116,572,461 | <p>1. Subject to the provisions of Chapter 350 of Nevada Revised Statutes, any board, on behalf of the County and in its name, may issue the County's general obligation bonds to acquire, improve and equip (or any combination thereof), any project herein authorized, and thereby, to defray the cost of the project wholly or in part.</p> <p>2. A county shall not become indebted by the issuance of bonds or other securities constituting an indebtedness, whether the bonds are issued hereunder or under a special or local law, to an amount in the aggregate, including existing indebtedness of the county, but excluding any outstanding revenue bonds, any outstanding special assessment bonds, or any other outstanding special obligation securities, any short term securities issued in anticipation of and payable from general (ad valorem) taxes levied for the current fiscal year, and any indebtedness not evidenced by notes, bonds or other securities, exceeding 10% of the total last assessed valuation of the taxable property of the county.</p> <p>(1) Assessed valuation in the amount of \$118,604,075 for Carson City Redevelopment Authority is excluded from Carson City. (2) City charter limits indebtedness to 15 percent for both bonds and warrants. (3) Assessed valuations in the amount of \$3,932,007,844 for the Redevelopment Agencies in Clark County, Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas are excluded from Clark County. (4) Assessed valuations in the amount of \$451,457,710 for Reno Redevelopment Agencies are excluded from Washoe County. (5) Assessed valuations in the amount of \$335,580,347 for Sparks Redevelopment Agencies are excluded from Washoe County. (6) Assessed valuation in the amount of \$98,652,593 for the Douglas County Redevelopment Agency is excluded from Douglas County. (7) Assessed valuation in the amount of \$17,375,224 for the City of Elko & City of Wells Redevelopment Agencies are excluded from Elko County. (8) Assessed valuation in the amount of \$2,373,888 for the City of Ely Redevelopment Agency is excluded from White Pine County.</p> |
| CHURCHILL | 92,626,213 | |
| CLARK (3) | 8,618,410,213 | |
| DOUGLAS (6) | 339,416,537 | |
| ELKO (7) | 252,864,822 | |
| ESMERALDA | 9,754,248 | |
| EUREKA | 193,657,180 | |
| HUMBOLDT | 188,836,843 | |
| LANDER | 153,459,571 | |
| LINCOLN | 29,054,452 | |
| LYON | 230,118,651 | |
| MINERAL | 25,713,758 | |
| NYE | 201,112,062 | |
| PERSHING | 32,835,433 | |
| STOREY | 179,842,620 | |
| WASHOE (4),(5) | 1,915,338,817 | |
| WHITE PINE (8) | 68,895,851 | |
| TOTAL | 12,648,509,732 | |

CITIES

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS | DEBT LIMIT OTHER GENERAL OBLIGATION | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN OTHER GENERAL OBLIGATION |
|-----------------|-----------------------------|-----------------------|--|-----------------------|--|--|--|--|
| BOULDER CITY | 881,829,534 | 264,548,860 | - | 264,548,860 | - | 176,365,907 | - | 176,365,907 |
| CALIENTE | 18,873,722 | 3,774,744 (2) | - | 3,774,744 | - | 3,774,744 | - | 3,774,744 |
| CARLIN | 39,970,577 | 7,994,115 (3) | - | 7,994,115 | - | 7,994,115 | - | 7,994,115 |
| ELKO | 599,426,921 | 179,828,076 | - | 179,828,076 | - | 119,885,384 | 13,400,000 | 106,485,384 |
| ELY | 71,830,219 | 21,549,066 | - | 21,549,066 | - | 14,366,044 | 314,549 | 14,051,495 |
| FALLON | 215,426,603 | 64,627,981 | - | 64,627,981 | - | 43,085,321 | 8,429,463 | 34,655,858 |
| FERNLEY | 918,792,910 | 275,637,873 | - | 275,637,873 | - | 183,758,582 | 58,092,409 | 125,666,173 |
| HENDERSON | 15,900,864,128 | 2,385,129,619 (1) | - | 2,385,129,619 | - | 3,180,172,826 | 372,554,456 | 2,807,618,370 |
| LAS VEGAS | 22,246,535,827 | 4,449,307,165 (2) | - | 4,449,307,165 | - | 4,449,307,165 | 434,200,642 | 4,015,106,523 |
| LOVELOCK | 27,547,264 | 8,264,179 | - | 8,264,179 | - | 5,509,453 | - | 5,509,453 |
| MESQUITE | 1,015,706,707 | 253,926,677 (5) | - | 253,926,677 | - | 203,141,341 | 9,732,306 | 193,409,035 |
| NORTH LAS VEGAS | 9,388,146,391 | 1,877,629,278 (2) | - | 1,877,629,278 | - | 1,877,629,278 | 381,425,192 | 1,496,204,086 |
| RENO | 10,111,719,650 | 1,516,757,948 (1) | - | 1,516,757,948 | - | 2,022,343,930 | 108,767,657 | 1,913,576,273 |
| SPARKS | 3,524,585,790 | 704,917,158 (3) | - | 704,917,158 | - | 704,917,158 | 10,396,880 | 694,520,278 |
| WELLS | 30,492,360 | 12,196,944 (4) | - | 12,196,944 | - | 6,098,472 | 646,766 | 5,451,706 |
| WEST WENDOVER | 143,601,734 | 43,080,520 | - | 43,080,520 | - | 28,720,347 | 3,294,739 | 25,425,608 |
| WINNEMUCCA | 232,059,715 | 69,617,915 | - | 69,617,915 | - | 46,411,943 | 125,721 | 46,286,222 |
| YERINGTON | 126,405,995 | 25,281,199 (2) | - | 25,281,199 | - | 25,281,199 | - | 25,281,199 |
| TOTAL | 65,493,816,047 | 12,164,069,318 | - | 12,164,069,318 | - | 13,098,763,209 | 1,401,380,780 | 11,697,382,429 |

FOOTNOTES:

- (1) City charter limits bonded indebtedness to 15 percent of assessed value.
- (2) City charter limits bonded indebtedness to 20 percent of assessed value.
- (3) City charter limits all indebtedness to 20 percent of assessed value.
- (4) City charter limits all indebtedness to 40 percent of assessed value.
- (5) City charter limits all indebtedness to 25 percent of assessed value.

NRS 266.600(4) GENERAL POWERS OF THE CITY COUNCIL CONCERNING FINANCES, REVENUE AND TAXATION.

The city council may: Borrow money on the credit of the city for corporate purposes, in the manner and to the extent allowed by the constitution and the laws, and issue general obligations therefore, but no city may issue or have outstanding at any time bonds to an amount in excess of 30 % of the total assessed valuation of the taxable property within such city as shown by the last preceding tax list or assessment roll, nor warrants, certificates, script or other evidences of indebtedness, excepting the bonded indebtedness, in excess of 20% of the assessed valuation. This subsection does not restrict the power of the cities as to taxation, assessment, borrowing money, contracting debts or loaning their credit for procuring supplies of water.

SCHOOLS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (15% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS | DEBT MARGIN " IF " ALL AUTHORIZED BONDS ARE SOLD |
|--------------|-----------------------------|--------------------------------|--|-----------------------|--|---|
| CARSON CITY | 1,799,198,563 | 269,879,784 | 66,581,000 | 203,298,784 | - | 203,298,784 |
| CHURCHILL | 926,262,132 | 138,939,320 | 24,175,000 | 114,764,320 | - | 114,764,320 |
| CLARK | 103,215,191,148 | 15,482,278,672 | 2,511,525,000 | 12,970,753,672 | 200,000,000 | 12,770,753,672 |
| DOUGLAS | 3,664,516,681 | 549,677,502 | 30,820,000 | 518,857,502 | - | 518,857,502 |
| ELKO | 2,529,304,538 | 379,395,681 | - | 379,395,681 | - | 379,395,681 |
| ESMERALDA | 97,542,476 | 14,631,371 | - | 14,631,371 | - | 14,631,371 |
| EUREKA | 1,936,571,803 | 290,485,770 | - | 290,485,770 | - | 290,485,770 |
| HUMBOLDT | 1,888,368,432 | 283,255,265 | 1,419,000 | 281,836,265 | - | 281,836,265 |
| LANDER | 1,534,595,705 | 230,189,356 | - | 230,189,356 | - | 230,189,356 |
| LINCOLN | 304,038,163 | 45,605,724 | 2,903,000 | 42,702,724 | - | 42,702,724 |
| LYON | 2,417,992,311 | 362,698,847 | 79,360,000 | 283,338,847 | - | 283,338,847 |
| MINERAL | 259,850,454 | 38,977,568 | 1,709,000 | 37,268,568 | - | 37,268,568 |
| NYE | 2,311,658,811 | 346,748,822 | 45,415,000 | 301,333,822 | - | 301,333,822 |
| PERSHING | 332,605,301 | 49,890,795 | 2,642,000 | 47,248,795 | - | 47,248,795 |
| STOREY | 1,798,426,195 | 269,763,929 | - | 269,763,929 | - | 269,763,929 |
| WASHOE | 20,550,253,841 | 3,082,538,076 | 524,120,000 | 2,558,418,076 | - | 2,558,418,076 |
| WHITE PINE | 697,277,807 | 104,591,671 | 5,540,000 | 99,051,671 | - | 99,051,671 |
| TOTAL | 146,263,654,361 | 21,939,548,154 | 3,296,209,000 | 18,643,339,154 | 200,000,000 | 18,443,339,154 |

FOOTNOTES: (*) NRS 387.400 (1) LIMITATION OF BONDED INDEBTEDNESS OF COUNTY SCHOOL DISTRICT.
 The total bonded indebtedness of a county school district must at no time exceed an amount equal to 15% of the last assessed valuation of the taxable property, excluding motor vehicles, situated within the county school district.

TOWNS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (25% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|-------------------------|-----------------------------|--------------------------------|--|--|----------------------|--|
| CLARK COUNTY | | | | | | |
| BUNKERVILLE | 32,453,175 | 8,113,294 | - | - | 8,113,294 | - |
| ENTERPRISE | 12,293,306,773 | 3,073,326,693 | - | - | 3,073,326,693 | - |
| INDIAN SPRINGS | 19,425,575 | 4,856,394 | - | - | 4,856,394 | - |
| LAUGHLIN | 510,682,572 | 127,670,643 | - | - | 127,670,643 | - |
| MOAPA TOWN | 69,691,855 | 17,422,964 | - | - | 17,422,964 | - |
| MOAPA VALLEY TOWN | 204,330,713 | 51,082,678 | - | - | 51,082,678 | - |
| MT. CHARLESTON TOWN | 49,930,852 | 12,482,713 | - | - | 12,482,713 | - |
| PARADISE | 17,533,345,632 | 4,383,336,408 | - | - | 4,383,336,408 | - |
| SEARCHLIGHT | 38,533,010 | 9,633,253 | - | - | 9,633,253 | - |
| SPRING VALLEY | 8,973,685,329 | 2,243,421,332 | - | - | 2,243,421,332 | - |
| SUMMERLIN | 3,708,069,080 | 927,017,270 | - | - | 927,017,270 | - |
| SUNRISE MANOR | 4,049,398,427 | 1,012,349,607 | - | - | 1,012,349,607 | - |
| WHITNEY TOWN | 1,092,186,724 | 273,046,681 | - | - | 273,046,681 | - |
| WINCHESTER | 1,772,370,176 | 443,092,544 | - | - | 443,092,544 | - |
| DOUGLAS COUNTY | | | | | | |
| GARDNERVILLE | 226,244,934 | 56,561,234 | - | - | 56,561,234 | - |
| GENOA | 16,181,576 | 4,045,394 | - | - | 4,045,394 | - |
| MINDEN | 215,971,251 | 53,992,813 | - | - | 53,992,813 | - |
| ELKO COUNTY | | | | | | |
| JACKPOT | 27,033,367 | 6,758,342 | - | - | 6,758,342 | - |
| JARBIDGE | - | - | - | - | N/A | - |
| MONTELLO | 2,036,761 | 509,190 | - | - | 509,190 | - |
| MOUNTAIN CITY | 2,194,006 | 548,502 | - | - | 548,502 | - |
| ESMERALDA COUNTY | | | | | | |
| GOLDFIELD | 7,019,947 | 1,754,987 | - | - | 1,754,987 | - |
| SILVER PEAK | 8,782,156 | 2,195,539 | - | - | 2,195,539 | - |
| EUREKA COUNTY | | | | | | |
| CRESCENT VALLEY | 5,248,518 | 1,312,130 | - | - | 1,312,130 | - |
| EUREKA | 16,004,125 | 4,001,031 | - | - | 4,001,031 | - |
| LANDER COUNTY | | | | | | |
| AUSTIN | 5,107,880 | 1,276,970 | - | - | 1,276,970 | - |
| BATTLE MOUNTAIN | 55,392,740 | 13,848,185 | - | - | 13,848,185 | - |
| KINGSTON | 5,625,401 | 1,406,350 | - | - | 1,406,350 | - |

TOWNS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (25% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|--------------------------|-----------------------------|--------------------------------|--|--|-----------------------|--|
| LINCOLN COUNTY | | | | | | |
| ALAMO | 10,641,930 | 2,660,483 | - | - | 2,660,483 | - |
| PANACA | 14,670,609 | 3,667,652 | - | - | 3,667,652 | - |
| PIOCHE | 18,748,994 | 4,687,249 | - | - | 4,687,249 | - |
| MINERAL COUNTY | | | | | | |
| HAWTHORNE | 51,050,860 | 12,762,715 | - | 5,301,568 | 7,461,147 | - |
| LUNING | 1,444,919 | 361,230 | - | - | 361,230 | - |
| MINA | 2,479,762 | 619,941 | - | - | 619,941 | - |
| WALKER LAKE | 7,347,759 | 1,836,940 | - | - | 1,836,940 | - |
| NYE COUNTY | | | | | | |
| AMARGOSA | 58,010,295 | 14,502,574 | - | - | 14,502,574 | - |
| BEATTY | 20,724,090 | 5,181,023 | - | - | 5,181,023 | - |
| GABBS | 14,154,936 | 3,538,734 | - | 220,622 | 3,318,112 | - |
| MANHATTAN | 3,728,152 | 932,038 | - | 259,012 | 673,026 | - |
| PAHRUMP | 1,251,197,924 | 312,799,481 | - | - | 312,799,481 | - |
| ROUND MOUNTAIN | 493,529,510 | 123,382,378 | - | - | 123,382,378 | - |
| TONOPAH | 208,089,919 | 52,022,480 | - | - | 52,022,480 | - |
| PERSHING COUNTY | | | | | | |
| IMLAY | 2,873,403 | 718,351 | - | - | 718,351 | - |
| WHITE PINE COUNTY | | | | | | |
| LUND | 1,023,386 | 255,847 | - | - | 255,847 | - |
| MCGILL | 8,442,800 | 2,110,700 | - | 34,802 | 2,075,898 | - |
| RUTH | 1,958,649 | 489,662 | - | 13,340 | 476,322 | - |
| TOTAL | 53,110,370,452 | 13,277,592,613 | - | 5,829,344 | 13,271,763,269 | - |

FOOTNOTES: (*) NRS 269.425 TOWN'S DEBT LIMIT.

No town shall ever become indebted for any town improvements under the provisions of NRS 269.405 to 269.470, inclusive, or otherwise, by the issuance of such general obligation bonds and other general obligation securities (other than any notes or warrants maturing within 1 year from the respective dates of their issuance), but excluding any outstanding revenue bonds, special assessment bonds, or other special obligation securities, excluding any such outstanding general obligation notes and warrants, and excluding any indebtedness not evidenced by bonds, or other securities, exceeding 25% of the total last assessed valuation of the taxable property in the town.

GENERAL IMPROVEMENT DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (50% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|--------------------------------|--|--|----------------------|--|
| CARSON CITY | | | | | | |
| NO DISTRICTS | | | | | | |
| CHURCHILL COUNTY | | | | | | |
| CHURCHILL MOSQUITO & WEED ABATEMENT GID | 926,262,132 | 463,131,066 | - | - | 463,131,066 | - |
| CLARK COUNTY | | | | | | |
| BIG BEND WATER DISTRICT | 467,370,352 | 233,685,176 | - | 1,357,524 | 232,327,652 | - |
| CLARK CO. WATER RECLAMATION | 69,662,176,474 | 34,831,088,237 | - | 385,634,445 | N/A | - |
| KYLE CANYON WATER | 37,134,893 | 18,567,447 | - | - | 18,567,447 | - |
| MOAPA VALLEY TV | N/A | N/A | - | - | N/A | - |
| DOUGLAS COUNTY | | | | | | |
| CAVE ROCK ESTATES GID | 27,568,596 | 13,784,298 | - | - | 13,784,298 | - |
| DOUGLAS CO. MOSQUITO ABATEMENT | 2,274,777,645 | 1,137,388,823 | - | - | 1,137,388,823 | - |
| EAST FORK SWIMMING POOL | 2,357,868,090 | 1,178,934,045 | - | 600,000 | 1,178,334,045 | - |
| ELK POINT SANITATION | 47,249,648 | 23,624,824 | - | - | 23,624,824 | - |
| GARDNERVILLE RANCHOS GID | 308,499,666 | 154,249,833 | - | - | 154,249,833 | - |
| INDIAN HILLS GID | 148,643,356 | 74,321,678 | - | 1,297,577 | 73,024,101 | - |
| KINGSBURY GID | 277,359,759 | 138,679,880 | - | 14,465,451 | 124,214,429 | - |
| LAKERIDGE GID | 30,240,411 | 15,120,206 | - | - | 15,120,206 | - |
| LOGAN CREEK GID | 7,398,989 | 3,699,495 | - | - | 3,699,495 | - |
| MARLA BAY GID | 46,561,101 | 23,280,551 | - | - | 23,280,551 | - |
| MINDEN/GARDNERVILLE SANITATION | 439,453,105 | 219,726,553 | - | - | 219,726,553 | - |
| OLIVER PARK GID | 10,403,949 | 5,201,975 | - | - | 5,201,975 | - |
| ROUND HILL GID | 118,136,684 | 59,068,342 | - | 660,798 | 58,407,544 | - |
| SIERRA ESTATES GID | 5,489,422 | 2,744,711 | - | 86,870 | 2,657,841 | - |
| SKYLAND GID | 94,109,836 | 47,054,918 | - | - | 47,054,918 | - |
| TAHOE DOUGLAS DISTRICT | 699,542,963 | 349,771,482 | - | - | 349,771,482 | - |
| TOPAZ RANCH ESTATES GID | 32,677,351 | 16,338,676 | - | 290,367 | 16,048,309 | - |
| ZEPHYR COVE GID | 31,933,533 | 15,966,767 | - | - | 15,966,767 | - |
| ZEPHYR HEIGHTS GID | 44,864,436 | 22,432,218 | - | - | 22,432,218 | - |
| ZEPHYR KNOLLS GID | 9,560,410 | 4,780,205 | - | - | 4,780,205 | - |
| ELKO COUNTY | | | | | | |
| ELKO TELEVISION | 1,654,937,703 | 827,468,852 | - | - | 827,468,852 | - |
| STARR VALLEY CEMETERY | 6,573,890 | 3,286,945 | - | - | 3,286,945 | - |
| TUSCARORA WATER | N/A | N/A | - | - | N/A | - |
| WEST WENDOVER RECREATION | 143,601,734 | 71,800,867 | - | - | 71,800,867 | - |
| ESMERALDA COUNTY | | | | | | |
| NO DISTRICTS | | | | | | |
| EUREKA COUNTY | | | | | | |
| DEVIL'S GATE GID | 3,624,249 | 1,812,125 | - | - | 1,812,125 | - |
| DIAMOND VALLEY RODENT CONTROL | 21,389,298 | 10,694,649 | - | - | 10,694,649 | - |
| DIAMOND VALLEY WEED CONTROL | 21,389,298 | 10,694,649 | - | - | 10,694,649 | - |
| EUREKA TELEVISION | 1,936,571,803 | 968,285,902 | - | - | 968,285,902 | - |

GENERAL IMPROVEMENT DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (50% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|--------------------------------|--|--|----------------------|--|
| HUMBOLDT COUNTY | | | | | | |
| DENIO TELEVISION | N/A | N/A | - | - | N/A | - |
| GOLCONDA WATER | N/A | N/A | - | - | N/A | - |
| KINGS RIVER GID | 6,351,302 | 3,175,651 | - | - | 3,175,651 | - |
| MCDERMITT SANITATION | N/A | N/A | - | - | N/A | - |
| OROVADA COMMUNITY SERVICES | 27,174,956 | 13,587,478 | - | - | 13,587,478 | - |
| OROVADA RODENT CONTROL | N/A | N/A | - | - | N/A | - |
| OROVADA WATER GID | N/A | N/A | - | - | N/A | - |
| PARADISE VALLEY SEWER | N/A | N/A | - | - | N/A | - |
| PARADISE WEED CONTROL | N/A | N/A | - | - | N/A | - |
| QUINN RIVER TELEVISION | N/A | N/A | - | - | N/A | - |
| LANDER COUNTY | | | | | | |
| LANDER CO. GID #1 | N/A | N/A | - | - | N/A | - |
| LINCOLN COUNTY | | | | | | |
| ALAMO POWER #3 | N/A | N/A | - | - | N/A | - |
| ALAMO SEWER/WATER | N/A | N/A | - | - | N/A | - |
| LINCOLN CO. TELEVISION | N/A | N/A | - | - | N/A | - |
| SE LINCOLN CO HABITAT CONSERVATION PLAN | 8,060,074 | 4,030,037 | - | - | 4,030,037 | - |
| LYON COUNTY | | | | | | |
| CENTRAL LYON VECTOR CONTROL | 1,045,793,008 | 522,896,504 | - | - | 522,896,504 | - |
| FERNLEY SWIMMING POOL | 937,277,217 | 468,638,609 | - | - | 468,638,609 | - |
| MASON VALLEY MOSQUITO | 291,357,124 | 145,678,562 | - | - | 145,678,562 | - |
| MASON VALLEY SWIMMING POOL | 288,812,972 | 144,406,486 | - | - | 144,406,486 | - |
| SILVER SPRINGS GID | 41,832,003 | 20,916,002 | - | - | 20,916,002 | - |
| STAGECOACH GID | 30,032,962 | 15,016,481 | - | - | 15,016,481 | - |
| WALKER RIVER WEED | 58,759,300 | 29,379,650 | - | - | 29,379,650 | - |
| WILLOWCREEK GID | 6,106,632 | 3,053,316 | - | - | 3,053,316 | - |
| MINERAL COUNTY | | | | | | |
| MINERAL CO. TELEVISION | 259,850,454 | 129,925,227 | - | - | 129,925,227 | - |
| WALKER LAKE GID | 7,347,759 | 3,673,880 | - | - | 3,673,880 | - |
| NYE COUNTY | | | | | | |
| BEATTY GID | 14,164,812 | 7,082,406 | - | - | 7,082,406 | - |
| BEATTY WATER & SANITATION | 13,479,758 | 6,739,879 | - | - | 6,739,879 | - |
| PAHRUMP SWIMMING POOL | 1,251,197,924 | 625,598,962 | - | - | 625,598,962 | - |
| PERSHING COUNTY | | | | | | |
| LOVELOCK MEADOWS WATER | N/A | N/A | - | - | N/A | - |
| LOVELOCK VALLEY WEED | N/A | N/A | - | - | N/A | - |
| PERSHING CO. TELEVISION | N/A | N/A | - | - | N/A | - |
| STOREY COUNTY | | | | | | |
| CANYON GID | 20,546,968 | 10,273,484 | - | - | 10,273,484 | - |
| TAHOE-RENO INDUSTRIAL GID | 2,340,135,542 | 1,170,067,771 | - | - | 1,170,067,771 | - |
| VIRGINIA DIVIDE SEWER | 33,733,284 | 16,866,642 | - | - | 16,866,642 | - |

GENERAL IMPROVEMENT DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (50% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|-----------------------------|-----------------------------|--------------------------------|--|--|-----------------------|--|
| WASHOE COUNTY | | | | | | |
| GERLACH GID | 5,233,292 | 2,616,646 | - | - | 2,616,646 | - |
| GRANDVIEW TERRACE GID | 3,383,096 | 1,691,548 | - | - | 1,691,548 | - |
| INCLINE VILLAGE GID | 1,902,632,649 | 951,316,325 | - | 2,941,711 | 948,374,614 | - |
| PALOMINO VALLEY GID | 84,944,052 | 42,472,026 | - | - | 42,472,026 | - |
| SUN VALLEY GID | 299,646,489 | 149,823,245 | - | 3,342,895 | 146,480,350 | - |
| VERDI TELEVISION | 930,261,764 | 465,130,882 | - | - | 465,130,882 | - |
| WHITE PINE COUNTY | | | | | | |
| BAKER WATER/SEWER GID | N/A | N/A | - | - | - | - |
| MCGILL/RUTH SEWER-WATER GID | N/A | N/A | - | 1,063,151 | N/A | - |
| WHITE PINE TELEVISION | N/A | N/A | - | - | N/A | - |
| TOTAL | 91,801,486,169 | 45,900,743,085 | - | 411,740,789 | 11,044,611,655 | - |

FOOTNOTES: (*) NRS 318.277 DEBT LIMIT OF DISTRICT.

A district may borrow money and incur or assume indebtedness therefore, as provided in this chapter, so long as the total of all such indebtedness (but excluding revenue bonds, assessment bonds, and other securities constituting special obligations which are not debts) does not exceed an amount equal to 50% of the total of the last assessed valuation of the taxable property (excluding motor vehicles) situated within such districts.

LIBRARY DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (10% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|-------------------------------------|-----------------------------|--------------------------------|--|--|-----------------------|--|
| CLARK COUNTY | | | | | | |
| BOULDER CITY LIBRARY | 881,829,534 | 88,182,953 | - | - | 88,182,953 | - |
| HENDERSON DISTRICT PUBLIC LIBRARIES | 15,859,064,128 | 1,585,906,413 | - | - | 1,585,906,413 | - |
| LAS VEGAS/CLARK CO. LIBRARY | 76,924,251,094 | 7,692,425,109 | - | - | 7,692,425,109 | - |
| NORTH LAS VEGAS LIBRARY | 9,323,846,391 | 932,384,639 | - | - | 932,384,639 | - |
| NYE COUNTY | | | | | | |
| AMARGOSA LIBRARY | 63,691,302 | 6,369,130 | - | - | 6,369,130 | - |
| BEATTY LIBRARY | 26,184,690 | 2,618,469 | - | - | 2,618,469 | - |
| PAHRUMP LIBRARY | 1,251,197,924 | 125,119,792 | - | - | 125,119,792 | - |
| SMOKY VALLEY LIBRARY | 520,594,054 | 52,059,405 | - | - | 52,059,405 | - |
| TONOPAH LIBRARY | 235,416,073 | 23,541,607 | - | - | 23,541,607 | - |
| TOTAL | 105,086,075,190 | 10,508,607,519 | - | - | 10,508,607,519 | - |

FOOTNOTES: (*) NRS 379.0225 ISSUANCE OF BONDS BY CONSOLIDATED OR COUNTY LIBRARY DISTRICT.

- Except as otherwise provided in this subsection, the trustees of a consolidated or county library district may propose the issuance of general obligation bonds in an amount not to exceed 10% of the total last assessed valuation of the taxable property of the district for the purpose of acquiring, constructing or improving buildings and other real property to be used for library purposes or for purchasing books, materials or equipment for newly constructed libraries.
- Any bond issued for purchasing books, materials or equipment for newly constructed libraries must be redeemed within 5 years after its issuance.

HOSPITAL DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (10% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|--------------------------------|--|--|----------------------|--|
| HUMBOLDT COUNTY HOSPITAL DISTRICT | 1,888,368,432 | 188,836,843 | - | 2,771,353 | 186,065,490 | - |
| LANDER COUNTY HOSPITAL DISTRICT | 1,534,595,705 | 153,459,571 | - | - | 153,459,571 | - |
| LINCOLN COUNTY HOSPITAL DISTRICT | 304,038,163 | 30,403,816 | - | 3,512 | 30,400,304 | - |
| MINERAL COUNTY HOSPITAL DISTRICT | 259,850,454 | 25,985,045 | - | - | 25,985,045 | - |
| NO. NYE COUNTY HOSPITAL | 829,807,088 | 82,980,709 | - | - | 82,980,709 | - |
| PERSHING COUNTY HOSPITAL DISTRICT | 332,605,301 | 33,260,530 | - | - | 33,260,530 | - |
| SILVER SPRINGS/STAGECOACH HOSPITAL DISTRICT | 208,025,360 | 20,802,536 | - | - | 20,802,536 | - |
| SOUTH LYON COUNTY HOSPITAL DISTRICT | 402,241,091 | 40,224,109 | - | - | 40,224,109 | - |
| WHITE PINE COUNTY HOSPITAL DISTRICT | 697,214,807 | 69,721,481 | - | - | 69,721,481 | - |
| TOTAL | 6,456,746,401 | 645,674,640 | - | 2,774,865 | 642,899,775 | - |

FOOTNOTES: (*) NRS 450.665 POWERS OF BOARD OF TRUSTEES: BORROWING OF MONEY AND INCURRENCE OR ASSUMPTION OF INDEBTEDNESS; LIMITATIONS AND CONDITIONS.

1. The board of trustees may borrow money and incur or assume indebtedness on behalf of the county hospital district if the total of all indebtedness, excluding revenue bonds and other securities constituting special obligations which are not debts, does not exceed an amount equal to 10% of the total of the last assessed valuation of taxable property, excluding motor vehicles, located within the district.

2. The board of trustees shall not borrow money or issue securities to evidence such borrowing until the board has obtained the approval of the:

(a) County Debt Management Commission; and

(b) Board of County Commissioners of the county in which the Hospital District is located.

FLOOD CONTROL DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---------------------------------|-----------------------------|------------|--|--|----------------------|--|
| CLARK CO REGIONAL FLOOD CONTROL | 103,034,391,148 | N/A | - | 644,020,000 | N/A | - |

FOOTNOTES: CREATED UNDER NRS 543.690. FORMS OF BORROWING, APPLICABILITY OF LOCAL GOVERNMENT SECURITIES LAW.

Subject to the provisions of subsection 1, the board of directors of a district or the board of county commissioners may, on the behalf and in the name of the district or the county, as the case may be, issue the securities, and in connection with any undertaking or facilities authorized in NRS 543.170 to 543.830, inclusive, may otherwise proceed as provided in the Local Government Securities Law. The payment of general obligation securities issued pursuant to subsection 1 may be additionally secured by a pledge of any revenue from a tax imposed pursuant to NRS 543.600 on retail sales and the storage, use or other consumption of tangible personal property in the county.

SEWER DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|------------|--|--|----------------------|--|
| DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY | 160,540,872 | 5,000 | - | - | 5,000 | - |

FOOTNOTES: NRS 309.160 POWER TO INCUR DEBTS AND LIABILITIES: LIMITATIONS AND EXCEPTIONS.

The board of directors may at any time incur an indebtedness not exceeding in the aggregate the sum of \$5,000, nor in any event to exceed \$1 per acre.

AIRPORT AUTHORITIES

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|-------------------------------|-----------------------------|------------|--|--|----------------------|--|
| CARSON CITY AIRPORT AUTHORITY | 1,799,198,563 | N/A | - | - | N/A | - |
| RENO-TAHOE AIRPORT AUTHORITY | 20,550,253,841 | N/A | - | - | N/A | - |

FOOTNOTES: NRS 496.155 GENERAL PROVISIONS: ISSUANCE OF MUNICIPAL SECURITIES PURSUANT TO LOCAL GOVERNMENT SECURITIES LAW; ENTRY INTO CONTRACTS OF PURCHASE AND MEDIUM TERM OBLIGATIONS.

1. Subject to the provisions of NRS 496.150 and subsections 2 and 3 of this section, for any undertaking authorized in NRS 496.150, the governing body of a municipality, as it determines from time to time, may, on the behalf and in the name of the municipality, borrow money, otherwise become obligated, and evidence the obligations by the issuance of bonds and other municipal securities, and in connection with the undertaking or the municipal airport, including, without limitation, air navigation facilities and other facilities appertaining to the airport, the governing body may otherwise proceed as provided in the Local Government Securities Law or as provided in subsections 4 and 5.

2. General obligation bonds, whether or not their payment is additionally secured by a pledge of net revenues, must be sold as provided in the Local Government Securities Law.

3. Revenue bonds may be sold at a public sale as provided in the Local Government Securities Law or at a private sale.

NRS 350.013(5) The provisions of this do not apply to Reno-Tahoe Airport Authority so long as the Authority does not have any general obligation bonds outstanding and does not issue or propose to issue any such bonds.

CONVENTION CENTERS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (10% OF A.V.)* | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|--------------------------------------|-----------------------------|------------------------------|--|--|----------------------|--|
| ELKO CONVENTION & VISITORS AUTHORITY | 1,771,603,545 | 177,160,355 | - | - | 177,160,355 | - |

FOOTNOTES: (*) NRS: SPECIAL AND LOCAL ACTS, CHAPTER 227, STATUTES OF NEVADA 1975
 Sec 3.1. The Authority shall not incur an indebtedness in excess of 10 percent of the total assessed valuation of the taxable property within the boundaries of the Authority, as shown by the last preceding assessment.

FAIR AND RECREATION BOARDS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (3% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|-------------------------------|--|--|----------------------|--|
| CARSON CITY CULTURE AND TOURISM AUTHORITY | 1,799,198,563 | 53,975,957 | - | - | 53,975,957 | - |
| ELKO COUNTY RECREATION BOARD | 804,754,661 | 24,142,640 | - | - | 24,142,640 | - |
| LANDER CO. CONVENTION & TOURISM AUTHORITY | 1,534,595,705 | 46,037,871 | - | - | 46,037,871 | - |
| LAS VEGAS CONVENTION & VISITORS AUTHORITY (#) | 103,215,191,148 | 5,160,759,557 | - | 804,340,000 | 4,356,419,557 | - |
| MINERAL CO. FAIR & RECREATION BOARD | 259,850,454 | 7,795,514 | - | - | 7,795,514 | - |
| RENO/SPARKS CONVENTION & VISITORS AUTHORITY | 20,550,253,841 | 616,507,615 | - | 65,760,000 | 550,747,615 | - |
| TAHOE-DOUGLAS VISITORS AUTHORITY | 3,664,516,681 | 109,935,500 | - | - | 109,935,500 | - |
| WHITE PINE CO. TOURISM & RECREATION BOARD | 268,729,411 | 8,061,882 | - | - | 8,061,882 | - |
| WINNEMUCCA CONVENTION & VISITORS AUTHORITY | N/A | N/A | - | - | N/A | - |
| TOTAL | 132,097,090,464 | 6,027,216,537 | - | 870,100,000 | 5,157,116,537 | - |

FOOTNOTES: (#) NRS 244A.653 DEBT LIMIT OF COUNTY WHOSE POPULATION IS 700,000 OR MORE.

A county whose population is 700,000 or more shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655 inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 5% of the total last assessed valuation of the taxable property in the county. A county whose population is 700,000 or more shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.

(**) NRS 244A.655 DEBT LIMIT OF COUNTY WHOSE POPULATION IS LESS THAN 700,000.

A county whose population is less than 700,000 shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655, inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 3% of the total last assessed valuation of taxable property in the county. A county whose population is less than 700,000 shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.

FIRE DISTRICTS - ELECTION

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (5% OF A.V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|--|-----------------------------|------------------------------|--|--|----------------------|--|
| DOUGLAS COUNTY TAHOE DOUGLAS FIRE | 1,305,210,539 | 65,260,527 | - | - | 65,260,527 | - |
| HUMBOLDT COUNTY WINNEMUCCA RURAL FIRE | 117,687,594 | 5,884,380 | - | - | 5,884,380 | - |
| LINCOLN COUNTY PAHRANAGAT VALLEY FIRE | 35,109,572 | 1,755,479 | - | 17,939 | 1,737,540 | - |
| PIOCHE FIRE | 22,767,709 | 1,138,385 | - | - | 1,138,385 | - |
| LYON COUNTY MASON VALLEY FIRE | 164,951,120 | 8,247,556 | - | 8,725 | 8,238,831 | - |
| NORTH LYON CO. FIRE | 941,041,403 | 47,052,070 | - | 654,628 | 46,397,442 | - |
| SMITH VALLEY FIRE | 96,142,208 | 4,807,110 | - | - | 4,807,110 | - |
| WASHOE COUNTY NORTH LAKE TAHOE FIRE | 1,902,692,124 | 95,134,606 | - | 2,382,000 | 92,752,606 | - |
| TOTAL | 4,585,602,269 | 229,280,113 | - | 3,063,292 | 226,216,821 | - |

FOOTNOTES: (*) NRS 474.220 COUNTY FIRE PROTECTION DISTRICTS - AUTHORITY TO BORROW MONEY BY ISSUANCE AND SALE OF NEGOTIABLE BONDS; PURPOSES; LIMITATION ON AMOUNT.

1. The board of directors of any county fire protection district formed under the provisions of NRS 474.010 to 474.450 inclusive, may prepare, issue, and sell bonds to provide money for the purchase of fire fighting equipment, the acquisition of property, the construction of buildings and improvements of district owned property for use in that county fire protection district.

2. The provisions of NRS 474.514 apply to a county fire protection district specified in subsection 1. (NRS A 2001.362)

NRS 474.514 LIMIT ON INDEBTEDNESS. No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

FIRE PROTECTION DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT (5% OF A. V.) * | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|--|-----------------------------|-------------------------------|--|--|----------------------|--|
| CLARK COUNTY | | | | | | |
| CLARK COUNTY FIRE SERVICE | 51,858,028,959 | 2,592,901,448 | - | - | 2,592,901,448 | - |
| MOAPA VALLEY FIRE | 214,599,984 | 10,729,999 | - | - | 10,729,999 | - |
| DOUGLAS COUNTY | | | | | | |
| EAST FORK FIRE PROTECTION DISTRICT | 2,364,191,882 | 118,209,594 | - | 1,146,000 | 117,063,594 | - |
| ELKO COUNTY | | | | | | |
| ELKO COUNTY FIRE PROTECTION DISTRICT | 1,715,812,947 | 85,790,647 | - | - | 85,790,647 | - |
| HUMBOLDT COUNTY | | | | | | |
| GOLCONDA FIRE | 1,207,173,659 | 60,358,683 | - | - | 60,358,683 | - |
| HUMBOLDT FIRE | 38,421,048 | 1,921,052 | - | - | 1,921,052 | - |
| MCDERMITT FIRE | 4,681,101 | 234,055 | - | - | 234,055 | - |
| OROVADA FIRE | 27,174,956 | 1,358,748 | - | - | 1,358,748 | - |
| PARADISE FIRE | 42,015,575 | 2,100,779 | - | - | 2,100,779 | - |
| PUEBLO FIRE | 25,174,148 | 1,258,707 | - | - | 1,258,707 | - |
| LINCOLN COUNTY | | | | | | |
| LINCOLN COUNTY FIRE PROTECTION DISTRICT | 196,365,836 | 9,818,292 | - | 98,511 | 9,719,781 | - |
| PANACA FIRE PROTECTION DISTRICT | 31,074,140 | 1,553,707 | - | - | 1,553,707 | - |
| LYON COUNTY | | | | | | |
| CENTRAL LYON FIRE | 1,061,825,398 | 53,091,270 | - | 1,545,310 | 51,545,960 | - |
| STOREY COUNTY | | | | | | |
| STOREY COUNTY FIRE PROTECTION DISTRICT | 1,798,426,195 | 89,921,310 | - | - | 89,921,310 | - |
| WASHOE COUNTY | | | | | | |
| TRUCKEE MEADOWS FIRE PROTECTION DISTRICT | 4,869,111,888 | 243,455,594 | - | 12,216,000 | 231,239,594 | - |
| WHITE PINE COUNTY | | | | | | |
| WHITE PINE COUNTY FIRE DISTRICT | - | - | - | - | - | - |
| TOTAL | 65,454,077,716 | 3,272,703,886 | - | 15,005,821 | 3,257,698,065 | - |

FOOTNOTES: (*) NRS 474.514 COUNTY FIRE PROTECTION DISTRICTS-LIMIT ON INDEBTEDNESS.

No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

MULTICOUNTY DISTRICTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|------------|--|--|----------------------|--|
| MULTICOUNTY-WATER CONSERVANCY DISTRICT | | | | | | |
| CARSON WATER SUBCONSERVANCY DISTRICT | 6,113,999,416 | N/A | - | - | N/A | - |
| CARSON/TRUCKEE WATER CONSERVANCY DISTRICT | 30,108,576,515 | N/A | - | - | N/A | - |
| MULTICOUNTY SPECIAL | | | | | | |
| NV COMMISSION - V & T RAILWAY | 1,799,198,563 | N/A | - | - | N/A | - |

FOOTNOTES: MULTI-COUNTY WATER CONSERVANCY DISTRICTS

NRS 541.340 (1) ACQUISITION OF WORKS, PROCEDURE FOR CREATION OF INDEBTEDNESS; ELECTIONS.

Whenever the board of a district incorporated under this chapter, by resolution adopted by a majority of the board, determines that the interests of the district and the public interest or necessity demand the acquisition, construction or completion of any source of water supply, waterworks, or other improvements, or facility, or the making of any contract with the United States, the State of Nevada, or other persons to carry out the objects or purposes of the district, wherein the indebtedness or obligations required will be a greater expenditure than the ordinary annual income and revenue of the district permits, the board shall order the submission of the proposition of issuing such obligations or indebtedness, for the purpose set forth in the resolution, to such qualified electors of the district as have paid a tax on property in the district in the year preceding the election, at a special election or the next primary or general election. In the order submitting such propositions to the electors the board shall if it is proposed that the indebtedness be secured by pledge of any revenues of the district, so state, and shall designate the revenue to be so pledged. Carson City, Churchill, Douglas and Lyon Counties are included in the Carson Water Subconservancy; Carson City, Churchill, Douglas, Lyon, Storey and Washoe Counties are included in the Carson/Truckee Water Conservancy.

NEVADA COMMISSION FOR THE RECONSTRUCTION OF THE V & T RAILWAY

NRS 566, SPECIAL AND LOCAL ACTS, SECTION 9(2)

Upon final determination and allocation of the costs by agreement of the governing bodies, each governing body shall include its portion of the costs in its budget for the purposes of chapter 354 of NRS and shall fund its share of the cost by issuing bonds pursuant to chapter 350 of NRS. Carson City, Douglas, Lyon, Storey and Washoe Counties are included in the Nevada Commission for Reconstruction of the V & T Railway.

MULTICOUNTY FIRE PROTECTION DISTRICTS

NRS 473.060 AUTHORIZATION TO ISSUE NEGOTIABLE BONDS; PURPOSE; LIMITATION ON AMOUNT.

The board of directors may prepare, issue and sell negotiable coupon bonds not exceeding \$50,000 in amount, exclusive of interest, for the purpose of providing money for the purchase of fire-fighting equipment and other necessary facilities for the use in the respective

REDEVELOPMENT AGENCIES

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|--------------------------------------|-----------------------------|------------|--|--|----------------------|--|
| CARSON CITY REDEVELOPMENT AUTHORITY | 118,604,075 | N/A | - | - | N/A | - |
| BOULDER CITY REDEVELOPMENT AGENCY | 64,018,408 | N/A | - | - | N/A | - |
| CLARK COUNTY REDEVELOPMENT AGENCY | 644,135,335 | N/A | - | - | N/A | - |
| HENDERSON REDEVELOPMENT AGENCY | 1,399,724,394 | N/A | - | - | N/A | - |
| LAS VEGAS REDEVELOPMENT AGENCY | 1,534,914,800 | N/A | - | - | N/A | - |
| MESQUITE REDEVELOPMENT AGENCY | 175,651,317 | N/A | - | - | N/A | - |
| NORTH LAS VEGAS REDEVELOPMENT AGENCY | 113,563,590 | N/A | - | - | N/A | - |
| DOUGLAS COUNTY REDEVELOPMENT AGENCY | 98,652,593 | N/A | - | - | N/A | - |
| ELKO REDEVELOPMENT AGENCY | 14,890,420 | N/A | - | - | N/A | - |
| WELLS REDEVELOPMENT AGENCY | 2,484,804 | N/A | - | - | N/A | - |
| RENO REDEVELOPMENT AGENCY #1 | 208,899,799 | N/A | - | - | N/A | - |
| RENO REDEVELOPMENT AGENCY #2 | 242,557,911 | N/A | - | - | N/A | - |
| SPARKS REDEVELOPMENT AGENCY #1 | 156,818,940 | N/A | - | - | N/A | - |
| SPARKS REDEVELOPMENT AGENCY #2 | 178,761,401 | N/A | - | - | N/A | - |
| ELY REDEVELOPMENT AGENCY | 2,373,888 | N/A | - | - | N/A | - |
| TOTAL | 4,956,051,675 | N/A | - | - | N/A | - |

FOOTNOTES: NRS 279.638(2) LIMITATION OF INDEBTEDNESS.

Unless the full faith and credit of a community is pledged, the bonds and other obligations of any agency are not a debt of the community, the state or any of its political subdivisions and neither the community, the state nor any of its political subdivisions is liable on them, nor in any event shall the bonds or obligations be payable out of any funds or properties other than those of the agency; and such bonds and other obligations shall so state on their face. Unless the full faith and credit of a community is pledged, the bonds do not constitute an indebtedness within the meaning of any constitutional or statutory debt limitations or restrictions.

REGIONAL TRANSPORTATION COMMISSIONS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|------------|--|--|----------------------|--|
| REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA | 103,215,191,148 | N/A | - | - | N/A | - |
| REGIONAL TRANSPORTATION COMMISSION OF WASHOE COUNTY | 20,550,253,841 | N/A | - | - | N/A | - |
| LINCOLN COUNTY REGIONAL TRANSPORTATION COMMISSION * | N/A | N/A | - | - | N/A | - |
| TOTAL | 123,765,444,989 | N/A | - | - | N/A | - |

FOOTNOTES: NRS 377A.080 Creation and authority of Regional Transportation Commission

(Section 3) The commission may draw money out of the public transit fund only for: (d) The payment of principal and interest on notes, bonds or other securities issued to provide money for the cost of projects described in paragraphs (a), (b) and (c); or (d) Any combination of those purposes. RTC of Washoe County has one Medium Term Obligation that limits their total outstanding debt to a maximum amount of \$8 million. Typically RTC of Washoe County issues an amount less than 8 million and typically pays it off in the same fiscal year.

(*) NRS 373 Creation and authority of Regional Transportation Commission.

SPECIAL AND LOCAL ACTS

| ENTITY | 2021-2022 ASSESSED VALUE | DEBT LIMIT | OUTSTANDING GENERAL OBLIGATION BONDS | OUTSTANDING OTHER GENERAL OBLIGATION DEBT | LEGAL DEBT MARGIN | AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS |
|---|-----------------------------|--------------------|--|--|----------------------|--|
| CLARK COUNTY | | | | | | |
| LAS VEGAS VALLEY WATER DISTRICT | N/A | N/A | - | 825,791,397 | N/A | - |
| MOAPA VALLEY WATER DISTRICT | 211,219,728 | N/A | - | 3,534,380 | N/A | - |
| SOUTHERN NEVADA WATER AUTHORITY | N/A | N/A | - | 2,926,544,053 | N/A | - |
| STADIUM AUTHORITY | N/A | 750,000,000 | - | 636,390,000 | N/A | - |
| VIRGIN VALLEY WATER DISTRICT | 1,187,993,906 | N/A | - | 10,804,960 | N/A | - |
| ELKO COUNTY | | | | | | |
| CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY | N/A | N/A | - | - | N/A | - |
| LINCOLN COUNTY | | | | | | |
| LINCOLN COUNTY WATER DISTRICT | N/A | N/A | - | - | N/A | - |
| NYE COUNTY | | | | | | |
| NYE COUNTY WATER DISTRICT | N/A | N/A | - | - | N/A | - |
| WASHOE COUNTY | | | | | | |
| TRUCKEE MEADOWS WATER AUTHORITY | N/A | N/A | - | - | N/A | - |
| WESTERN REGIONAL WATER COMMISSION | N/A | N/A | - | - | N/A | - |
| TOTAL | 1,399,213,634 | 750,000,000 | - | 4,403,064,790 | - | - |

FOOTNOTES:

CLEAN WATER COALITION - NRS 277.080 to 277.180, inclusive. The Clean Water Coalition (CWC) is an entity created in 2002 by a cooperative agreement among the City of Henderson, the City of Las Vegas, the City of North Las Vegas and the Clark County Water Reclamation District. CWC was created by the members which share a common environmental, economic and regulatory interest in the efficient and responsible collection, treatment, reuse and discharge of municipal effluent. Coalition was dissolved effective March 19, 2013.

LAS VEGAS VALLEY WATER DISTRICT - NRS 167 SPECIAL AND LOCAL ACTS, 1947, SECTION 15 LIMITATION ON INCURRING DEBT OR LIABILITY. The board of directors, or other officers of the district, shall have no power to incur any debt or liability whatever, either by issuing bonds or otherwise, in excess of the provisions of this act, and any debt or liability incurred in excess of such express provisions shall be and remain absolutely void. Outstanding debt for LVVWD reported above. Debt issued on behalf of SNWA is reported under that entity.

MOAPA VALLEY WATER DISTRICT - NRS 477, SPECIAL AND LOCAL ACTS, 1983, SECTION 3. An election must be held before incurring a general obligation.

SOUTHERN NEVADA WATER AUTHORITY - NRS 277.080 to 277.180, inclusive. The Southern Nevada Water Authority (SNWA) is an entity created in 1991 by a cooperative agreement among the Big Bend Water District, the City of Boulder City the City of Henderson, the City of Las Vegas, the City of North Las Vegas, the Clark County Water Reclamation District and the Las Vegas Valley Water District (LVVWD). SNWA was created to secure additional supplies of water for southern Nevada and to effectively manage existing supplies of water through the cooperative action of its member agencies. In 1997 session, the Nevada Legislature authorized SNWA to sell bonds directly. Previously, any debt was issued by LVVWD on behalf of SNWA. The principal source of revenues for the repayment of SNWA's outstanding debt is wholesale delivery charges.

STADIUM AUTHORITY - SB1 as approved by the 30th Special Session 2016 of the Nevada State Legislature, signed by the Governor on October 17, 2016, provided for the creation of a Stadium Capital Project Fund, established for the purpose of accounting for the capital expenditures associated with the acquisition, construction improvement and equipping of a National Football League stadium. The funds primary revenue source is the proceeds of long-term debt as authorized by SB1. In addition, transient lodging tax collections making up the difference between the proceeds of long term debt and the \$750 million limit of the public contribution to stadium construction were transferred in from the Stadium Authority's operating fund. The project is a 65,000-seat domed stadium that will be the home field of the National Football League's Raiders franchise and the University of Nevada, Las Vegas (UNLV) football team. The total budgeted project cost is approx. \$2.0 billion with the Stadium Authority's contribution being \$750 million. Construction began in November 2017 and the final certificate of occupancy received August 31, 2020. The stadium and land will be publicly owned by the Clark County Stadium Authority.

VIRGIN VALLEY WATER DISTRICT - NRS 100, SPECIAL AND LOCAL ACTS, 1993, SECTION 3. An election must be held before incurring a general obligation.

CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY - NRS 277.080 to 277.180, inclusive. The Central Dispatch Administrative Authority (CDA) is an entity created in 1993 by a cooperative agreement among Elko County, the City of Carlin, the City of Elko and the City of Wells. CDA was created for the purpose of organizing and administering a central dispatch system that serves the law enforcement and public safety needs of the member entities.

LINCOLN COUNTY WATER DISTRICT - NRS 474, SPECIAL AND LOCAL ACTS, 2003, SECTION 11 (5). The District, created in 2003, has the power to incur indebtedness pursuant to NRS 271, issue bonds and provide for medium-term obligations pursuant to NRS 350 for projects as stated in this section. For purposes of NRS 350.572, sections 6-16, inclusive, of this act do not expressly or impliedly require an election before the issuance of a security or indebtedness pursuant to NRS 350.500 to 350.720, inclusive, if the obligation is payable solely from pledged revenues, but an election must be held before incurring a general obligation.

NYE COUNTY WATER DISTRICT - NRS 542, SPECIAL AND LOCAL ACTS, 2007, SECTION 8. The District, created in 2011, has the power to incur indebtedness pursuant to NRS 271 and NRS 318 and to issue bonds and provide for medium-term obligations pursuant to NRS 350 for projects as stated in this section. For purposes of NRS 350.572, sections 1-12, inclusive, of this act do not expressly or impliedly require an election before the issuance of a security or indebtedness pursuant to NRS 350.500 to 350.720, inclusive, if the obligation is payable solely from pledged revenues, but an election must be held before incurring a general obligation.

TRUCKEE MEADOWS WATER AUTHORITY - NRS 277.080 to 277.180, inclusive. The Truckee Meadows Water Authority (TMWA) is an entity created in 2001 by a cooperative agreement among Washoe County, the City Reno and the City of Sparks. TMWA was created to secure additional supplies of water for the Truckee Meadows and to effectively manage existing supplies of water through the cooperative action of its member agencies.

WESTERN REGIONAL WATER COMMISSION - Created by SB 487, 2007 session. The Commission will provide advise and assistance relating to regional management and conservation of water resources in certain portions of Washoe County.

OVERLAPPING DEBT

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|-----------------------------|--------------------|---------------------------------------|---|-----------------------|----------------------------------|-------------------|---------------------|-----------------------|------------------------|-----------------------------|--------------------|-----------------------------|
| CARSON CITY | | | | | | | | | | | | |
| COUNTY/CITY | - | 143,091,785 | - | 10,215,538 | 8.52% | 9,516,700 | - | - | - | 0.53% | 162,824,023 | 9.05% |
| SCHOOLS | 66,581,000 | - | - | - | 3.70% | - | - | - | - | 0.00% | 66,581,000 | 3.70% |
| CARSON AIRPORT AUTH. | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CARSON CONVENTION AUTH. | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CARSON REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 66,581,000 | 143,091,785 | - | 10,215,538 | 12.22% | 9,516,700 | - | - | - | 0.53% | 229,405,023 | 12.75% |
| CHURCHILL COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | - | 0.00% | 36,961,862 | - | - | 9,142 | 3.99% | 36,971,004 | 3.99% |
| SCHOOLS | 24,175,000 | - | - | 209,300 | 2.63% | - | - | - | - | 0.00% | 24,384,300 | 2.63% |
| FALLON | - | 6,526,108 | - | 1,903,355 | 3.91% | 5,129,000 | - | - | - | 2.38% | 13,558,463 | 6.29% |
| CHURCHILL MOSQUITO & WEED | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 24,175,000 | 6,526,108.00 | - | 2,112,655 | 3.54% | 42,090,862 | - | - | 9,142 | 4.55% | 74,913,767 | 8.09% |
| CLARK COUNTY | | | | | | | | | | | | |
| COUNTY | - | 1,645,353,902 | 53,705,000 | 4,050,000 | 1.65% | 2,703,465,000 | 35,314,967 | - | 1,375,782 | 2.65% | 4,443,264,651 | 4.30% |
| SCHOOLS | 2,511,525,000 | 312,885,000 | - | 160,970,000 | 2.89% | - | - | - | - | 0.00% | 2,985,380,000 | 2.89% |
| BOULDER CITY | - | - | - | - | 0.00% | 17,640,078 | - | - | - | 2.00% | 17,640,078 | 2.00% |
| HENDERSON | - | 350,044,456 | - | 22,510,000 | 2.34% | 698,693 | - | - | 2,624,734 | 0.02% | 375,877,883 | 2.36% |
| LAS VEGAS | - | 376,130,000 | 1,501,083 | 56,569,559 | 1.95% | 17,562,153 | - | - | 3,292,207 | 0.09% | 455,055,002 | 2.05% |
| MESQUITE | - | 9,732,306 | - | - | 0.96% | - | 6,485,000 | - | - | 0.00% | 16,217,306 | 1.60% |
| NORTH LAS VEGAS | - | 381,425,192 | - | - | 4.06% | - | - | - | - | 0.00% | 381,425,192 | 4.06% |
| BUNKERVILLE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ENTERPRISE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| INDIAN SPRINGS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LAUGHLIN | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MOAPA | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MOAPA VALLEY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MT CHARLESTON | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| PARADISE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SEARCHLIGHT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SPRING VALLEY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SUMMERLIN | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SUNRISE MANOR | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WHITNEY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WINCHESTER | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BIG BEND WATER | - | 1,357,524 | - | - | 0.29% | - | - | - | - | 0.00% | 1,357,524 | 0.29% |
| BOULDER CITY LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BLDR CITY REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CLARK CO. FLOOD CONTROL | - | 644,020,000 | - | - | 0.63% | - | - | - | - | 0.00% | 644,020,000 | 0.63% |
| CLARK CO. FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CLARK CO. REDEVELOPMENT | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| CLARK CO. STADIUM AUTHORITY | - | 636,390,000 | - | - | N/A | - | - | - | - | N/A | 636,390,000 | N/A |
| CLARK CO. WTR RECLAMATION | - | 385,634,445 | - | - | 0.55% | - | - | - | - | 0.00% | 385,634,445 | 0.55% |
| HENDERSON DIST LIBRARIES | - | - | - | - | 0.00% | - | - | - | 50,955 | 0.00% | 50,955 | 0.00% |
| HENDERSON REDEVELOPMENT | - | - | - | - | 0.00% | 7,880,000 | - | - | 1,678,912 | 0.68% | 9,558,912 | 0.68% |
| KYLE CANYON WATER | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LAS VEGAS/CLARK LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LAS VEGAS CONVENTION | - | 783,040,000 | - | 21,300,000 | 0.78% | 815,030,000 | - | - | - | 0.79% | 1,619,370,000 | 1.57% |
| LAS VEGAS METRO POLICE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LAS VEGAS REDEVELOPMENT | - | - | - | - | 0.00% | 99,426,096 | - | - | - | 6.48% | 99,426,096 | 6.48% |
| LAS VEGAS VALLEY WATER * | - | 825,791,397 | - | - | N/A | - | - | - | - | N/A | 825,791,397 | N/A |

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|----------------------------|----------------------|---------------------------------------|---|-----------------------|----------------------------------|----------------------|---------------------|-----------------------|------------------------|-----------------------------|-----------------------|-----------------------------|
| CLARK COUNTY | | | | | | | | | | | | |
| MESQUITE REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MOAPA VALLEY FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MOAPA VALLEY WATER | - | 3,534,380 | - | - | 1.67% | - | - | - | - | 0.00% | 3,534,380 | 1.67% |
| MOAPA VALLEY TELEVISION | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| N LAS VEGAS LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| N LAS VEGAS REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| REGIONAL TRANS. COMMISSION | - | - | - | - | 0.00% | 872,315,000 | - | - | - | 0.85% | 872,315,000 | 0.85% |
| SO NV WATER AUTHORITY | - | 2,926,544,053 | - | - | N/A | - | - | - | - | N/A | 2,926,544,053 | N/A |
| OVERTON POWER NO. 5 | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| VIRGIN VALLEY WATER | - | 9,050,960 | - | 1,754,000 | 0.91% | 11,199,000 | - | - | - | 0.94% | 22,003,960 | 1.85% |
| TOTAL | 2,511,525,000 | 9,290,933,615 | 55,206,083 | 267,153,559 | 11.75% | 4,545,216,020 | 41,799,967 | - | 9,022,590 | 4.45% | 16,720,856,834 | 16.20% |

* Footnote LVVWD: The total includes \$1,428,120,000 in outstanding debt incurred by Las Vegas Valley Water District on behalf of the Southern Nevada Water Authority. This amount has also been included in the outstanding debt for SNWA. SNWA was established in 1991 in recognition of the importance of addressing water issues on a regional, rather than an individual purveyor basis.

| | | | | | | | | | | | | |
|-------------------------------|-------------------|-------------------|----------|------------------|--------------|--------------------|----------|------------------|----------------|--------------|--------------------|--------------|
| DOUGLAS COUNTY | | | | | | | | | | | | |
| COUNTY | - | 25,990,131 | - | 1,045,000 | 0.74% | 10,227,000 | - | - | 125,283 | 0.28% | 37,387,414 | 1.02% |
| SCHOOLS | 30,820,000 | - | - | 826,000 | 0.86% | - | - | - | - | 0.00% | 31,646,000 | 0.86% |
| GARDNERVILLE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| GENOA | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MINDEN | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CAVE ROCK ESTATES GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| DOUGLAS CO. MOSQUITO | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| DOUGLAS CO. REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| DOUGLAS COUNTY LAKE TAHOE SE | - | - | - | - | 0.00% | 9,589,288 | - | - | - | 5.97% | 9,589,288 | 5.97% |
| EAST FORK FIRE DISTRICT | - | - | - | 1,146,000 | 0.05% | - | - | - | - | 0.00% | 1,146,000 | 0.05% |
| EAST FORK SWIMMING POOL | - | - | - | 600,000 | 0.03% | - | - | - | - | 0.00% | 600,000 | 0.03% |
| ELK POINT SANITATION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| GARDNERVILLE RANCHOS GID | - | - | - | - | 0.00% | 5,590,329 | - | - | - | 1.81% | 5,590,329 | 1.81% |
| INDIAN HILLS GID | - | 1,297,577 | - | - | 0.87% | 2,349,138 | - | - | - | 1.58% | 3,646,715 | 2.45% |
| KINGSBURY GID | - | 14,465,451 | - | - | 5.22% | - | - | - | - | 0.00% | 14,465,451 | 5.22% |
| LAKERIDGE GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LOGAN CREEK GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MARLA BAY GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MINDEN/GARDNERVILLE SANITATIO | - | - | - | - | 0.00% | - | - | 578,750 | - | 0.13% | 578,750 | 0.13% |
| OLIVER PARK GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ROUND HILL GID | - | 660,798 | - | - | 0.56% | - | - | - | - | 0.00% | 660,798 | 0.56% |
| SIERRA ESTATES GID | - | 86,870 | - | - | 1.58% | - | - | - | - | 0.00% | 86,870 | 1.58% |
| SKYLAND GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TAHOE DOUGLAS FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TAHOE DOUGLAS DISTRICT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TAHOE DOUGLAS VISITORS AUTH. | - | - | - | - | 0.00% | 112,060,000 | - | - | - | 3.06% | 112,060,000 | 3.06% |
| TOPAZ RANCH ESTATES GID | - | 290,367 | - | - | 0.89% | - | - | 4,166,682 | - | 12.75% | 4,457,049 | 13.64% |
| ZEPHYR COVE GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ZEPHYR HEIGHTS GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ZEPHYR KNOLLS GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 30,820,000 | 42,791,194 | - | 3,617,000 | 2.11% | 139,815,755 | - | 4,745,432 | 125,283 | 3.95% | 221,914,664 | 6.06% |

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|-----------------------------|--------------------|---------------------------------------|---|-----------------------|----------------------------------|---------------|---------------------|-----------------------|------------------------|-----------------------------|------------|-----------------------------|
| ELKO COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | 65,632 | 0.00% | - | - | - | - | 0.00% | 65,632 | 0.00% |
| SCHOOLS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CARLIN | - | - | - | - | 0.00% | - | - | 111,391 | - | 0.28% | 111,391 | 0.28% |
| ELKO | - | 12,430,000 | - | 970,000 | 2.24% | - | - | - | - | 0.00% | 13,400,000 | 2.24% |
| WELLS | - | 468,230 | - | 178,536 | 2.12% | - | - | - | - | 0.00% | 646,766 | 2.12% |
| WEST WENDOVER | - | - | - | 3,294,739 | 2.29% | 6,635,511 | - | - | 312,890 | 4.84% | 10,243,140 | 7.13% |
| JACKPOT | - | - | - | - | 0.00% | 1,408,727 | - | - | - | 5.21% | 1,408,727 | 5.21% |
| JARBIDGE | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| MONTELLO | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MOUNTAIN CITY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CNTRL DISPATCH ADMIN AUTH. | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| ELKO CONV. & VISITORS AUTH. | - | - | - | - | 0.00% | - | - | - | 7,012,342 | 0.40% | 7,012,342 | 0.40% |
| ELKO COUNTY FIRE PROTECTION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ELKO COUNTY RECREATION BD | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ELKO TELEVISION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| STARR VALLEY CEMETERY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TUSCARORA WATER | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| WEST WENDOVER RECREATION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CITY OF ELKO REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CITY OF WELLS REDEVELOPMENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | - | 12,898,230 | - | 4,508,907 | 0.69% | 8,044,238 | - | 111,391 | 7,325,232 | 0.61% | 32,887,998 | 1.30% |
| ESMERALDA COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SCHOOLS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| GOLDFIELD | - | - | - | - | 0.00% | 1,391,256 | - | - | - | 19.82% | 1,391,256 | 19.82% |
| SILVER PEAK | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | - | - | - | - | 0.00% | 1,391,256 | - | - | - | 1.43% | 1,391,256 | 1.43% |
| EUREKA COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SCHOOLS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CRESCENT VALLEY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| EUREKA | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| DEVIL'S GATE GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| DIAMOND VALLEY RODENT | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| DIAMOND VALLEY WEED | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| EUREKA TELEVISION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|----------------------------|--------------------|---------------------------------------|---|-----------------------|----------------------------------|-------------------|---------------------|-----------------------|------------------------|-----------------------------|-------------------|-----------------------------|
| HUMBOLDT COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | - | 0.00% | - | - | - | 244,207 | 0.01% | 244,207 | 0.01% |
| SCHOOLS | 1,419,000 | - | - | - | 0.08% | - | - | - | - | 0.00% | 1,419,000 | 0.08% |
| WINNEMUCCA | - | - | - | 125,721 | 0.05% | 16,687,764 | - | - | - | 7.19% | 16,813,485 | 7.25% |
| DENIO TELEVISION | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| GOLCONDA FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| GOLCONDA WATER | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| KINGS RIVER GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| HUMBOLDT FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| HUMBOLDT CO. HOSPITAL | - | - | - | 2,771,353 | 0.15% | - | - | - | - | 0.00% | 2,771,353 | 0.15% |
| MCDERMITT FIRE | - | - | - | - | 0.00% | - | - | 84,291 | - | 1.80% | 84,291 | 1.80% |
| MCDERMITT GID | - | - | - | - | N/A | - | - | 210,550 | - | N/A | 210,550 | N/A |
| OROVADA COMMUNITY SVCS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| OROVADA FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| OROVADA GID | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| OROVADA RODENT | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| PARADISE VALLEY FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| PARADISE VALLEY SEWER | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| PARADISE VALLEY WEED | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| PUEBLO FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| QUINN RIVER TELEVISION | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| WINNEMUCCA CONV & VISITORS | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| WINNEMUCCA RURAL FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 1,419,000 | - | - | 2,897,074 | 0.23% | 16,687,764 | - | 294,841 | 244,207 | 0.91% | 21,542,886 | 1.14% |
| LANDER COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SCHOOLS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| AUSTIN | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BATTLE MOUNTAIN | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| KINGSTON | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LANDER CONVENTION & TRSM | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LANDER CO GID #1 | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LANDER CO. HOSPITAL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LINCOLN COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | 1,349,364 | 0.44% | - | - | - | - | 0.00% | 1,349,364 | 0.44% |
| SCHOOLS | 2,903,000 | - | - | - | 0.95% | - | - | - | - | 0.00% | 2,903,000 | 0.95% |
| CALIENTE | - | - | - | - | 0.00% | 990,468 | - | - | 60,369 | 5.57% | 1,050,837 | 5.57% |
| ALAMO | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| PANACA | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| PIOCHE | - | - | - | - | 0.00% | 170,457 | - | - | - | 0.91% | 170,457 | 0.91% |
| ALAMO POWER #3 | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| ALAMO SEWER/WATER | - | - | - | - | N/A | 130,938 | - | - | 173,443 | N/A | 304,381 | N/A |
| COYOTE SPRINGS GID | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| LINCOLN CO FIRE | - | - | - | 98,511 | 0.05% | - | - | - | - | 0.00% | 98,511 | 0.05% |
| LINCOLN CO. HOSPITAL | - | - | - | 3,512 | 0.00% | - | - | - | - | 0.00% | 3,512 | 0.00% |
| LINCOLN CO. POWER #1 | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| LINCOLN CO. TELEVISION | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| LINCOLN COUNTY RTC | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| LINCOLN COUNTY WATER | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| PAHRANAGAT VALLEY FIRE | - | - | - | 17,939 | 0.05% | - | - | - | - | 0.00% | 17,939 | 0.05% |
| PANACA FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| PIOCHE FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SE LINCOLN CO HABITAT CONS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 2,903,000 | - | - | 1,469,326 | 1.44% | 1,291,863 | - | - | 233,812 | 0.50% | 5,898,001 | 1.94% |

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|----------------------------|--------------------|---------------------------------------|---|-----------------------|----------------------------------|------------------|---------------------|-----------------------|------------------------|-----------------------------|--------------------|-----------------------------|
| LYON COUNTY | | | | | | | | | | | | |
| COUNTY | - | 11,680,580 | - | - | 0.48% | 6,225,565 | - | - | - | 0.26% | 17,906,145 | 0.74% |
| SCHOOLS | 79,360,000 | - | - | - | 3.28% | - | - | - | - | 0.00% | 79,360,000 | 3.28% |
| FERNLEY | - | 58,092,409 | - | - | 6.32% | - | - | - | - | 0.00% | 58,092,409 | 6.32% |
| YERINGTON | - | - | - | - | 0.00% | - | - | - | 26,530,000 | 20.99% | 26,530,000 | 20.99% |
| CENTRAL LYON FIRE | - | - | - | 1,545,310 | 0.15% | - | - | - | - | 0.00% | 1,545,310 | 0.15% |
| CENTRAL LYON VECTOR | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| FERNLEY SWIMMING POOL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MASON VALLEY FIRE | - | - | - | 8,725 | 0.01% | - | - | - | - | 0.00% | 8,725 | 0.01% |
| MASON VALLEY MOSQUITO | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MASON VALLEY SWIM POOL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| NORTH LYON FIRE | - | - | - | 654,628 | 0.07% | 391,971 | - | - | - | 0.04% | 1,046,599 | 0.11% |
| SILVER SPRINGS GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SILVER SPR/STAGECOACH HOSP | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SMITH VALLEY FIRE | - | - | - | - | 0.00% | - | - | - | 210,001 | 0.22% | 210,001 | 0.22% |
| SOUTH LYON HOSPITAL | - | - | - | - | 0.00% | - | - | - | 454,432 | 0.11% | 454,432 | 0.11% |
| STAGECOACH GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WALKER RIVER WEED | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WILLOWCREEK GID | - | - | - | - | 0.00% | 875,536 | - | - | - | 14.34% | 875,536 | 14.34% |
| TOTAL | 79,360,000 | 69,772,989 | - | 2,208,663 | 6.26% | 7,493,072 | - | - | 27,194,433 | 1.43% | 186,029,157 | 7.69% |
| MINERAL COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | 271,287 | 0.10% | - | - | - | - | 0.00% | 271,287 | 0.10% |
| SCHOOLS | 1,709,000 | - | - | 27,260 | 0.67% | - | - | - | - | 0.00% | 1,736,260 | 0.67% |
| HAWTHORNE | - | 5,227,541 | - | 74,027 | 10.38% | - | - | - | - | 0.00% | 5,301,568 | 10.38% |
| LUNING | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MINA | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WALKER LAKE (TOWN) | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MINERAL FAIR & RECREATION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MINERAL CO. HOSPITAL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MINERAL CO. TELEVISION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WALKER LAKE GID | - | - | - | - | 0.00% | - | - | 206,891 | - | 2.82% | 206,891 | 2.82% |
| TOTAL | 1,709,000 | 5,227,541 | - | 372,574 | 2.81% | - | - | 206,891 | - | 0.08% | 7,516,006 | 2.89% |
| NYE COUNTY | | | | | | | | | | | | |
| COUNTY | 11,119,000 | 18,076,000 | - | 858,819 | 1.30% | - | - | - | - | 0.00% | 30,053,819 | 1.30% |
| SCHOOLS | 45,415,000 | - | - | 216,606 | 1.97% | - | - | - | - | 0.00% | 45,631,606 | 1.97% |
| AMARGOSA | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BEATTY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| GABBS | - | 220,622 | - | - | 1.56% | - | - | - | - | 0.00% | 220,622 | 1.56% |
| MANHATTAN | - | 259,012 | - | - | 6.95% | - | - | - | - | 0.00% | 259,012 | 6.95% |
| PAHRUMP | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| ROUND MOUNTAIN | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TONOPAH | - | - | - | - | 0.00% | 4,728,393 | - | - | - | 2.27% | 4,728,393 | 2.27% |
| AMARGOSA LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BEATTY GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BEATTY LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| BEATTY WATER & SANITATION | - | - | - | - | 0.00% | - | - | - | 698,956 | 5.19% | 698,956 | 5.19% |
| NYE COUNTY WATER DISTRICT | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| PAHRUMP LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| PAHRUMP SWIMMING POOL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SMOKY VALLEY LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TONOPAH LIBRARY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 56,534,000 | 18,555,634 | - | 1,075,425 | 3.29% | 4,728,393 | - | - | 698,956 | 0.23% | 81,592,408 | 3.53% |

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|----------------------------|--------------------|---------------------------------------|---|-----------------------|----------------------------------|----------------------|---------------------|-----------------------|------------------------|-----------------------------|----------------------|-----------------------------|
| PERSHING COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | 425,097 | 0.13% | - | - | - | - | 0.00% | 425,097 | 0.13% |
| SCHOOLS | 2,642,000 | - | - | - | 0.79% | - | - | - | - | 0.00% | 2,642,000 | 0.79% |
| LOVELOCK | - | - | - | - | 0.00% | 3,618,253 | - | - | - | 13.13% | 3,618,253 | 13.13% |
| IMLAY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| LOVELOCK MEADOWS WATER | - | - | - | - | N/A | 3,710,668 | - | - | - | N/A | 3,710,668 | N/A |
| LOVELOCK VALLEY WEED | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| PERSHING CO HOSPITAL | - | - | - | - | 0.00% | 5,999,976 | - | - | - | 1.80% | 5,999,976 | 1.80% |
| PERSHING CO TELEVISION | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| TOTAL | 2,642,000 | - | - | 425,097 | 0.92% | 13,328,897 | - | - | - | 4.01% | 16,395,994 | 4.93% |
| STOREY COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | - | 0.00% | 9,601,029 | - | 1,396,825 | - | 0.61% | 10,997,854 | 0.61% |
| SCHOOLS | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CANYON GID | - | - | - | - | 0.00% | 1,547,075 | - | - | - | 7.53% | 1,547,075 | 7.53% |
| STOREY CO FIRE | - | - | - | - | 0.00% | - | - | - | - | N/A | - | N/A |
| TAHOE-RENO INDUSTRIAL GID | - | - | - | - | 0.00% | - | - | - | - | N/A | - | N/A |
| VIRGINIA DIVIDE SEWER | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | - | - | - | - | 0.00% | 11,148,104 | - | 1,396,825 | - | 0.70% | 12,544,929 | 0.70% |
| WASHOE COUNTY | | | | | | | | | | | | |
| COUNTY | 14,130,000 | 110,556,567 | - | - | 0.61% | 26,986,262 | 1,941,442 | - | - | 0.14% | 153,614,271 | 0.75% |
| SCHOOLS | 524,120,000 | 590,920,000 | - | 6,125,000 | 5.46% | - | - | - | - | 0.00% | 1,121,165,000 | 5.46% |
| RENO | - | 97,018,057 | 5,441,600 | 6,308,000 | 1.08% | 339,846,447 | - | - | 6,331,000 | 3.42% | 454,945,104 | 4.50% |
| SPARKS | - | 10,396,880 | - | - | 0.29% | 65,323,000 | 4,878,039 | - | 1,910,080 | 2.05% | 82,507,999 | 2.34% |
| RENO-TAHOE AIRPORT AUTH. | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| GRANDVIEW TERRACE GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| GERLACH GID | - | - | - | - | 0.00% | - | - | 285,753 | - | 5.46% | 285,753 | 5.46% |
| INCLINE VILLAGE GID | - | 2,883,442 | - | 58,269 | 0.15% | 499,950 | - | - | - | 0.03% | 3,441,661 | 0.18% |
| NO. LAKE TAHOE FIRE | - | - | - | 2,382,000 | 0.13% | - | - | - | - | 0.00% | 2,382,000 | 0.13% |
| PALOMINO VALLEY GID | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| REGIONAL TRANS. COMMISSION | - | - | - | - | 0.00% | 304,675,000 | - | - | - | 1.48% | 304,675,000 | 1.48% |
| RENO REDEVELOPMENT #1 | - | - | - | - | 0.00% | - | - | - | 12,325,000 | 5.90% | 12,325,000 | 5.90% |
| RENO REDEVELOPMENT #2 | - | - | - | - | 0.00% | - | - | - | 54,000 | 0.02% | 54,000 | 0.02% |
| RENO/SPARKS CONVENTION | 65,760,000 | - | - | - | 0.32% | - | - | - | - | 0.00% | 65,760,000 | 0.32% |
| SPARKS REDEVELOPMENT #1 | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| SPARKS REDEVELOPMENT #2 | - | - | - | - | 0.00% | 9,289,000 | - | - | - | 5.20% | 9,289,000 | 5.20% |
| SUN VALLEY GID | - | 3,342,895 | - | - | 1.12% | - | - | - | 2,082,678 | 0.70% | 5,425,573 | 1.81% |
| TRUCKEE MEADOWS FIRE | - | 8,626,000 | - | 3,590,000 | 0.25% | - | - | - | - | 0.00% | 12,216,000 | 0.25% |
| TRUCKEE MEADOWS WTR AUTH | - | - | - | - | N/A | 338,499,278 | - | - | - | N/A | 338,499,278 | N/A |
| VERDI TELEVISION | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WESTERN REGIONAL WTR COM | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| TOTAL | 604,010,000 | 823,743,841 | 5,441,600 | 18,463,269 | 7.06% | 1,085,118,937 | 6,819,481 | 285,753 | 22,702,758 | 5.43% | 2,566,585,639 | 12.49% |

**PART B
OVERLAPPING DEBT**

| ENTITY | GENERAL OBLIGATION | GENERAL OBLIGATION/ REVENUE SUPPORTED | GENERAL OBLIGATION/ SPECIAL ASSESSMENTS | MEDIUM-TERM FINANCING | PERCENT DEBT LIMIT DEBT TO A. V. | REVENUE BONDS | SPECIAL ASSESSMENTS | FEDERAL PROGRAM LOANS | INTERIM AND OTHER DEBT | PERCENT OTHER DEBT TO A. V. | TOTAL | PERCENT TOTAL DEBT TO A. V. |
|-------------------------------|----------------------|---------------------------------------|---|-----------------------|----------------------------------|----------------------|---------------------|-----------------------|------------------------|-----------------------------|-----------------------|-----------------------------|
| WHITE PINE COUNTY | | | | | | | | | | | | |
| COUNTY | - | - | - | 831,930 | 0.12% | 6,919,525 | - | - | - | 0.99% | 7,751,455 | 1.11% |
| SCHOOLS | 5,540,000 | - | - | 95,000 | 0.81% | - | - | - | - | 0.00% | 5,635,000 | 0.81% |
| ELY | - | - | - | 314,549 | 0.44% | 1,991,529 | - | - | - | 2.77% | 2,306,078 | 3.21% |
| LUND | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| MCGILL | - | - | - | 34,802 | 0.41% | - | - | - | - | 0.00% | 34,802 | 0.41% |
| RUTH | - | - | - | 13,340 | 0.68% | - | - | - | - | 0.00% | 13,340 | 0.68% |
| BAKER WATER & SEWER | - | - | - | - | N/A | 168,694 | - | - | - | N/A | 168,694 | N/A |
| MCGILL/RUTH SEWER & WATER | - | 1,063,151 | - | - | N/A | - | - | - | - | N/A | 1,063,151 | N/A |
| WHITE PINE CO FIRE | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WHITE PINE TOURISM & REC. | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| WHITE PINE TELEVISION | - | - | - | - | N/A | - | - | - | - | N/A | - | N/A |
| WHITE PINE CO. HOSPITAL | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | 5,540,000 | 1,063,151 | - | 1,289,621 | 1.13% | 9,079,748 | - | - | - | 1.30% | 16,972,520 | 2.43% |
| MULTICOUNTY | | | | | | | | | | | | |
| CARSON TRUCKEE WATER | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| CARSON WATER SUBCON. | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| NV COMMISSION - V & T RAILWAY | - | - | - | - | 0.00% | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL | - | - | - | - | 1.00% | - | - | - | - | 0.00% | - | 0.01% |
| STATE TOTAL | 3,387,218,000 | 10,414,604,088 | 60,647,683 | 315,808,708 | 9.69% | 5,894,951,609 | 48,619,448 | 7,041,133 | 67,556,413 | 4.11% | 20,196,447,082 | 13.81% |

FIVE YEAR DEBT REQUIREMENT

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| CARSON CITY | | | | | | |
| CARSON CITY | | | | | | |
| G/O REVENUE SUPPORTED | 14,741,705 | 14,885,970 | 14,600,241 | 15,130,129 | 14,091,548 | 2045 |
| REVENUE BONDS | 1,580,055 | 1,580,173 | 1,580,473 | 1,579,622 | 1,580,067 | 2030 |
| MEDIUM-TERM FINANCING - G/O BONDS | 1,878,907 | 1,886,509 | 1,590,231 | 533,257 | 533,756 | 2030 |
| INSTALLMENT PURCHASE | 322,362 | 329,098 | 336,104 | 342,883 | 345,269 | 2037 |
| TOTAL | 18,523,029 | 18,681,750 | 18,107,049 | 17,585,891 | 16,550,640 | |
| CARSON CITY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 7,057,149 | 6,610,800 | 6,905,568 | 6,868,404 | 6,852,692 | 2041 |
| TOTAL | 7,057,149 | 6,610,800 | 6,905,568 | 6,868,404 | 6,852,692 | |
| TOTAL CARSON CITY REQUIREMENTS | \$ 25,580,178 | \$ 25,292,550 | \$ 25,012,617 | \$ 24,454,295 | \$ 23,403,332 | |
| CHURCHILL COUNTY | | | | | | |
| CHURCHILL COUNTY | | | | | | |
| REVENUE BONDS | 2,299,404 | 2,345,155 | 2,343,449 | 2,345,063 | 2,343,895 | 2050 |
| OTHER DEBT - LONG-TERM CAPITAL LEASE | 4,920 | 4,222 | - | - | - | 2024 |
| TOTAL | 2,304,324 | 2,349,377 | 2,343,449 | 2,345,063 | 2,343,895 | |
| CHURCHILL COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 2,835,388 | 2,837,050 | 2,835,675 | 2,833,075 | 2,836,138 | 2034 |
| MEDIUM-TERM FINANCING - G/O BONDS (QZAB) | 213,405 | - | - | - | - | 2023 |
| TOTAL | 3,048,793 | 2,837,050 | 2,835,675 | 2,833,075 | 2,836,138 | |
| FALLON | | | | | | |
| G/O REVENUE SUPPORTED | 786,154 | 784,726 | 789,555 | 730,063 | 672,648 | 2035 |
| MEDIUM-TERM FINANCING - G/O BONDS | 215,057 | 214,725 | 214,369 | 214,983 | 213,573 | 2031 |
| REVENUE BONDS | 501,316 | 501,478 | 501,559 | 501,561 | 501,483 | 2033 |
| CAPITAL LEASE PURCHASE | 57,023 | 20,315 | 20,315 | 20,315 | 10,053 | 2027 |
| TOTAL | 1,559,550 | 1,521,244 | 1,525,798 | 1,466,922 | 1,397,757 | |
| TOTAL CHURCHILL COUNTY REQUIREMENTS | \$ 6,912,667 | \$ 6,707,671 | \$ 6,704,922 | \$ 6,645,060 | \$ 6,577,790 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|
| CLARK COUNTY | | | | | | |
| CLARK COUNTY | | | | | | |
| G/O REVENUE SUPPORTED | 158,792,928 | 158,700,302 | 150,232,253 | 150,349,710 | 152,705,460 | 2040 |
| G/O SPECIAL ASSESSMENT | 4,543,925 | 4,521,475 | 4,506,825 | 4,489,775 | 4,470,375 | 2036 |
| MEDIUM-TERM FINANCING - INTERLOCAL AGREEMENTS | 1,350,000 | 1,350,000 | 1,350,000 | - | - | 2025 |
| OTHER DEBT - CAPITAL LEASE (*) | 582,582 | 582,582 | 291,291 | - | - | 2025 |
| REVENUE BONDS (*) | 285,175,859 | 292,353,157 | 273,297,074 | 272,006,186 | 270,712,252 | 2048 |
| OTHER DEBT - SPECIAL ASSESSMENTS | 6,607,494 | 6,570,386 | 4,229,013 | 4,211,287 | 3,026,882 | 2036 |
| TOTAL | 457,052,788 | 464,077,902 | 433,906,456 | 431,056,958 | 430,914,969 | |
| CLARK COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 305,533,425 | 305,865,625 | 307,184,975 | 272,302,825 | 237,137,075 | 2041 |
| G/O REVENUE SUPPORTED | 74,076,040 | 71,921,133 | 41,229,350 | 41,203,350 | 32,262,850 | 2035 |
| MEDIUM-TERM FINANCING - G/O BONDS * | 37,448,750 | 34,776,750 | 34,750,750 | 34,755,850 | 15,327,050 | 2030 |
| TOTAL | 417,058,215 | 412,563,508 | 383,165,075 | 348,262,025 | 284,726,975 | |
| BOULDER CITY | | | | | | |
| REVENUE BONDS - PRIVATE PLACEMENT | 2,184,931 | 2,181,935 | 2,181,701 | 2,181,685 | 2,181,865 | 2031 |
| HENDERSON | | | | | | |
| G/O REVENUE SUPPORTED | 21,690,684 | 21,239,568 | 23,267,084 | 23,476,125 | 23,456,299 | 2050 |
| MEDIUM-TERM FINANCING - G/O BONDS | 4,730,550 | 4,795,425 | 2,773,725 | 2,774,350 | 2,777,800 | 2030 |
| OTHER DEBT - CAPITAL LEASE | 427,814 | 429,963 | 357,280 | 289,291 | 130,811 | 2039 |
| REVENUE BONDS | 87,337 | 87,337 | 87,337 | 87,337 | 87,337 | 2030 |
| TOTAL | 26,936,385 | 26,552,293 | 26,485,425 | 26,627,102 | 26,452,247 | |
| LAS VEGAS | | | | | | |
| G/O REVENUE SUPPORTED | 33,004,222 | 32,231,148 | 31,417,300 | 31,259,600 | 31,165,850 | 2040 |
| G/O SPECIAL ASSESSMENT | 437,543 | 282,589 | 206,252 | 218,318 | 210,718 | 2032 |
| MEDIUM-TERM FINANCING - G/O BONDS | 11,644,427 | 11,654,878 | 11,643,459 | 11,647,787 | 8,659,075 | 2029 |
| MEDIUM-TERM FINANCING - CAPITAL LEASE PURCHASE | 487,216 | 487,216 | - | - | - | 2024 |
| REVENUE BONDS | 833,800 | 833,799 | 2,653,800 | 770,099 | 770,100 | 2029 |
| OTHER DEBT | 992,778 | 964,390 | 935,297 | 905,478 | - | 2026 |
| TOTAL | 47,399,986 | 46,454,020 | 46,856,108 | 44,801,282 | 40,805,743 | |
| MESQUITE | | | | | | |
| G/O REVENUE SUPPORTED | 1,451,171 | 1,451,171 | 1,451,171 | 1,451,171 | 1,451,171 | 2030 |
| SPECIAL ASSESSMENTS | 671,744 | 670,575 | 663,844 | 661,244 | 502,331 | 2038 |
| TOTAL | 2,122,915 | 2,121,746 | 2,115,015 | 2,112,415 | 1,953,502 | |
| NORTH LAS VEGAS | | | | | | |
| G/O REVENUE SUPPORTED | 34,450,866 | 31,715,279 | 31,629,594 | 31,551,955 | 31,446,151 | 2041 |
| BIG BEND WATER DISTRICT | | | | | | |
| G/O REVENUE SUPPORTED | 517,423 | 517,423 | 394,750 | - | - | 2025 |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|---|-------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|
| CLARK COUNTY REGIONAL FLOOD CONTROL DISTRICT G/O REVENUE SUPPORTED | 47,226,334 | 47,230,640 | 47,240,488 | 47,240,908 | 47,096,309 | 2046 |
| CLARK COUNTY STADIUM AUTHORITY G/O REVENUE SUPPORTED | 36,059,500 | 36,782,500 | 37,518,750 | 38,270,250 | 39,033,750 | 2048 |
| CLARK COUNTY WATER RECLAMATION DISTRICT G/O REVENUE SUPPORTED | 32,258,806 | 32,265,056 | 32,260,181 | 32,257,556 | 32,260,056 | 2039 |
| HENDERSON DISTRICT PUBLIC LIBRARIES OTHER DEBT - LEASE PURCHASE | 14,220 | 14,220 | 14,220 | 8,295 | - | 2026 |
| HENDERSON REDEVELOPMENT AGENCY REVENUE BONDS OTHER DEBT - NOTES (*) | 617,800 1,678,912 | 617,925 - | 617,300 - | 615,925 - | 618,675 - | 2040 2023 |
| TOTAL | 2,296,712 | 617,925 | 617,300 | 615,925 | 618,675 | |
| LAS VEGAS CONVENTION & VISITORS AUTHORITY G/O REVENUE SUPPORTED MEDIUM-TERM FINANCING - G/O BONDS REVENUE BONDS | 39,384,654 741,130 49,112,338 | 47,514,991 4,631,120 49,609,713 | 47,401,891 4,630,930 49,546,714 | 49,957,377 4,630,130 49,475,588 | 50,674,993 4,630,626 49,507,213 | 2048 2028 2050 |
| TOTAL | 89,238,122 | 101,755,824 | 101,579,535 | 104,063,095 | 104,812,832 | |
| LAS VEGAS REDEVELOPMENT AGENCY REVENUE BONDS (TAX INCREMENT) | 9,859,066 | 9,823,546 | 9,793,988 | 9,769,591 | 9,745,770 | 2045 |
| LAS VEGAS VALLEY WATER DISTRICT G/O REVENUE SUPPORTED | 83,620,715 | 83,489,153 | 83,526,403 | 83,559,153 | 74,471,903 | 2052 |
| MOAPA VALLEY WATER DISTRICT G/O REVENUE SUPPORTED | 568,933 | 434,058 | 434,858 | 440,508 | 277,758 | 2038 |
| REGIONAL TRANSPORTATION COMMISSION OF SO. NV REVENUE BONDS (*) | 90,258,340 | 93,733,825 | 84,519,800 | 80,963,175 | 80,647,550 | 2043 |
| SOUTHERN NEVADA WATER AUTHORITY G/O REVENUE SUPPORTED | 291,225,316 | 290,611,715 | 281,126,215 | 281,065,715 | 273,853,165 | 2051 |
| VIRGIN VALLEY WATER DISTRICT G/O REVENUE SUPPORTED MEDIUM-TERM FINANCING - G/O BONDS * REVENUE BONDS | 1,003,233 458,940 837,004 | 1,008,047 459,956 831,454 | 1,005,421 459,728 834,822 | 1,006,441 458,277 825,470 | 1,009,899 - 1,184,945 | 2033 2026 2035 |
| TOTAL | 2,299,177 | 2,299,457 | 2,299,971 | 2,290,188 | 2,194,844 | |
| TOTAL CLARK COUNTY REQUIREMENTS | \$ 1,672,648,750 | \$ 1,685,242,025 | \$ 1,607,665,833 | \$ 1,567,137,781 | \$ 1,483,494,064 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|---|------------------|------------------|------------------|------------------|------------------|---------------------------|
| DOUGLAS COUNTY | | | | | | |
| DOUGLAS COUNTY | | | | | | |
| G/O REVENUE SUPPORTED | 1,852,929 | 2,521,775 | 3,372,301 | 2,944,067 | 2,922,549 | 2036 |
| REVENUE BONDS | 947,752 | 949,605 | 949,120 | 947,326 | 950,098 | 2037 |
| MEDIUM-TERM FINANCING - G/O BONDS | 1,066,423 | - | - | - | - | 2023 |
| OTHER DEBT - LEASE PURCHASES | 65,267 | 65,267 | - | - | - | 2024 |
| TOTAL | 3,932,371 | 3,536,647 | 4,321,421 | 3,891,393 | 3,872,647 | |
| DOUGLAS COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 3,074,615 | 3,097,770 | 3,062,863 | 3,059,709 | 3,093,835 | 2042 |
| MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASES | 522,750 | 322,589 | - | - | - | 2024 |
| TOTAL | 3,597,365 | 3,420,359 | 3,062,863 | 3,059,709 | 3,093,835 | |
| DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY | | | | | | |
| REVENUE BONDS | 771,733 | 771,774 | 771,734 | 771,733 | 680,951 | 2039 |
| EAST FORK FIRE PROTECTION DISTRICT | | | | | | |
| MEDIUM-TERM FINANCING - NOTES/BONDS | 301,236 | 303,056 | 303,745 | 303,324 | - | 2026 |
| EAST FORK FIRE SWIMMING POOL DISTRICT | | | | | | |
| MEDIUM-TERM FINANCING - G/O BONDS | 124,455 | 124,463 | 124,744 | 124,886 | 124,967 | 2026 |
| GARDNERVILLE RANCHOS GENERAL IMPROVEMENT DIST | | | | | | |
| REVENUE BONDS | 483,035 | 484,020 | 410,153 | 321,411 | 321,450 | 2042 |
| INDIAN HILLS GENERAL IMPROVEMENT DISTRICT | | | | | | |
| G/O REVENUE | 235,486 | 230,286 | 229,986 | 229,486 | 233,686 | 2031 |
| REVENUE BONDS | 215,774 | 215,774 | 215,774 | 215,774 | 97,333 | 2052 |
| TOTAL | 451,260 | 446,060 | 445,760 | 445,260 | 331,019 | |
| KINGSBURY GENERAL IMPROVEMENT DISTRICT | | | | | | |
| G/O REVENUE SUPPORTED | 1,957,993 | 1,641,741 | 1,641,741 | 1,641,742 | 1,641,741 | 2035 |
| MINDEN GARDNERVILLE SANITATION DISTRICT | | | | | | |
| FEDERAL STIMULUS INTEREST-FREE LOAN | 77,167 | 77,167 | 77,167 | 77,167 | 77,167 | 2030 |
| ROUND HILL GENERAL IMPROVEMENT DISTRICT | | | | | | |
| G/O REVENUE SUPPORTED | 102,166 | 102,166 | 102,166 | 102,166 | 102,166 | 2032 |
| SIERRA ESTATES GENERAL IMPROVEMENT DISTRICT | | | | | | |
| GO/REVENUE SUPPORTED | 15,973 | 15,973 | 15,973 | 15,973 | 15,973 | 2028 |
| TAHOE-DOUGLAS VISITORS AUTHORITY | | | | | | |
| REVENUE BONDS | 2,772,250 | 4,158,375 | 5,544,500 | 6,656,800 | 7,762,900 | 2052 |
| TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DIST | | | | | | |
| GO/REVENUE SUPPORTED | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 2036 |
| OTHER DEBT - USDA LOAN | 194,422 | 194,422 | 194,422 | 194,422 | 194,422 | 2060 |
| TOTAL | 219,203 | 219,203 | 219,203 | 219,203 | 219,203 | |
| TOTAL DOUGLAS COUNTY REQUIREMENTS | \$ 14,806,207 | \$ 15,301,004 | \$ 17,041,170 | \$ 17,630,767 | \$ 18,244,019 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|--|-------------------------------|------------------------------|------------------------------|-------------------------|-------------------------|---|
| ELKO COUNTY | | | | | | |
| ELKO COUNTY MEDIUM-TERM FINANCING - GO BONDS | 65,632 | - | - | - | - | 2023 |
| CARLIN OTHER DEBT - USDA LOAN - SENIOR CENTER | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 | 2034 |
| ELKO MEDIUM-TERM FINANCING - GO BONDS G/O REVENUE SUPPORTED | 333,281 1,676,148 | 336,081 1,677,008 | 333,713 1,660,487 | - 1,534,692 | - 1,533,627 | 2025 2035 |
| TOTAL | 2,009,429 | 2,013,089 | 1,994,200 | 1,534,692 | 1,533,627 | |
| WELLS REVENUE BONDS MEDIUM-TERM FINANCING - GO BONDS | 72,480 41,474 | 74,855 41,474 | 77,580 41,474 | 75,780 37,204 | 73,980 35,486 | 2047 2027 |
| TOTAL | 113,954 | 116,329 | 119,054 | 112,984 | 109,466 | |
| WEST WENDOVER G/O BONDS REVENUE BONDS MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE | 661,571 452,704 175,983 | 609,593 452,704 99,024 | 352,868 452,704 49,512 | 355,133 452,704 - | 139,727 452,704 - | 2039 2056 2025 |
| TOTAL | 1,290,258 | 1,161,321 | 855,084 | 807,837 | 592,431 | |
| JACKPOT REVENUE BONDS | 62,676 | 62,676 | 62,676 | 62,676 | 62,676 | 2052 |
| ELKO CONVENTION & VISITOR'S AUTHORITY CAPITAL LEASE | 565,868 | 565,868 | 565,868 | 6,948,833 | - | 2026 |
| TOTAL ELKO COUNTY REQUIREMENTS | \$ 4,119,917 | \$ 3,931,383 | \$ 3,608,982 | \$ 9,479,122 | \$ 2,310,300 | |
| ESMERALDA COUNTY | | | | | | |
| GOLDFIELD REVENUE BONDS | 65,814 | 65,814 | 65,814 | 65,814 | 65,814 | 2060 |
| TOTAL ESMERALDA COUNTY REQUIREMENTS | \$ 65,814 | \$ 65,814 | \$ 65,814 | \$ 65,814 | \$ 65,814 | |
| EUREKA COUNTY | | | | | | |
| TOTAL EUREKA COUNTY REQUIREMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|--|-------------------|-------------------|-------------------|------------------|------------------|----------------------------|
| HUMBOLDT COUNTY | | | | | | |
| HUMBOLDT COUNTY OTHER DEBT - LEASE/PURCHASES | 167,450 | 65,507 | 11,250 | - | - | 2025 |
| HUMBOLDT COUNTY SCHOOL DISTRICT G/O BONDS | 218,881 | 221,949 | 224,797 | 226,427 | 227,865 | 2029 |
| WINNEMUCCA MEDIUM-TERM GENERAL OBLIGATION BOND REVENUE BOND | 65,008 692,160 | 65,008 692,160 | 41,453 692,160 | - 692,160 | - 692,160 | 2025 2057 |
| TOTAL | 757,168 | 757,168 | 733,613 | 692,160 | 692,160 | |
| HUMBOLDT COUNTY HOSPITAL MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE | 516,190 | 524,442 | 556,918 | 563,545 | 377,434 | 2029 |
| MCDERMITT FIRE PROTECTION DISTRICT OTHER DEBT - USDA LOAN | 5,738 | 5,738 | 5,738 | 5,738 | 5,738 | 2043 |
| MCDERMITT GENERAL IMPROVEMENT DIST OTHER DEBT - USDA LOAN | 14,359 | 14,359 | 14,359 | 14,359 | 14,359 | 2046 |
| TOTAL HUMBOLDT COUNTY REQUIREMENTS | \$ 1,679,786 | \$ 1,589,163 | \$ 1,546,675 | \$ 1,502,229 | \$ 1,317,556 | |
| LANDER COUNTY | | | | | | |
| TOTAL LANDER COUNTY REQUIREMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| LINCOLN COUNTY | | | | | | |
| LINCOLN COUNTY MEDIUM-TERM FINANCING - LEASE PURCHASES | 206,403 | 206,403 | 226,403 | 175,703 | 175,703 | 2032 |
| LINCOLN COUNTY SCHOOL DISTRICT G/O BONDS | 483,020 | 483,020 | 482,975 | 418,052 | 1,038,028 | 2029 |
| CALIENTE REVENUE BONDS OTHER - POWERLINE ASSESSMENTS | 97,872 63,698 | 97,872 - | 97,872 - | 97,872 - | 97,872 - | 2043 2023 |
| TOTAL | 161,570 | 97,872 | 97,872 | 97,872 | 97,872 | |
| PIOCHE REVENUE BONDS | 11,168 | 11,168 | 11,168 | 11,168 | 11,168 | 2048 |
| ALAMO SEWER & WATER DISTRICT REVENUE BONDS OTHER DEBT | 30,283 14,400 | 30,283 14,400 | 30,283 14,400 | 30,283 14,400 | 30,283 14,400 | 2045 2037 |
| TOTAL | 44,683 | 44,683 | 44,683 | 44,683 | 44,683 | |
| LINCOLN COUNTY HOSPITAL DISTRICT MEDIUM-TERM FINANCING - NOTES/BONDS | 3,512 | - | - | - | - | 2023 |
| LINCOLN COUNTY FIRE PROTECTION DISTRICT MEDIUM-TERM FINANCING - LEASE/PURCHASE | 11,176 | 11,176 | 11,176 | 11,176 | 11,176 | 2032 |
| PAHRANAGAT VALLEY FIRE DISTRICT OTHER DEBT - SHARES LOAN AMBULANCE | 8,985 | 8,985 | 748 | - | - | 2024 |
| TOTAL LINCOLN COUNTY REQUIREMENTS | \$ 930,517 | \$ 863,307 | \$ 875,025 | \$ 758,654 | \$ 1,378,630 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|---|---------------|---------------|---------------|---------------|---------------|---------------------------|
| LYON COUNTY | | | | | | |
| LYON COUNTY | | | | | | |
| G/O REVENUE BOND - DAYTON SEWER | 758,826 | 758,826 | 758,826 | 758,826 | 758,826 | 2036 |
| G/O REVENUE SUPPORTED | 274,032 | 274,032 | 274,032 | 274,032 | 274,032 | 2056 |
| TOTAL | 1,032,858 | 1,032,858 | 1,032,858 | 1,032,858 | 1,032,858 | |
| LYON COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 9,636,481 | 9,210,313 | 9,230,038 | 8,374,738 | 7,765,388 | 2042 |
| FERNLEY | | | | | | |
| G/O REVENUE SUPPORTED | 4,739,082 | 4,740,140 | 4,745,246 | 4,764,682 | 4,868,602 | 2038 |
| YERINGTON | | | | | | |
| OTHER DEBT -USDA | 400,116 | 1,067,640 | 1,067,640 | 1,067,640 | 1,067,640 | 2061 |
| CENTRAL LYON FIRE PROTECTION DISTRICT | | | | | | |
| MEDIUM-TERM FINANCING - NOTES/BONDS | 11,315 | 11,315 | 11,315 | 11,315 | 11,315 | 2030 |
| MEDIUM-TERM FINANCING - LEASES/PURCHASES | 165,915 | 165,915 | 165,915 | 165,915 | 165,915 | 2035 |
| TOTAL | 177,230 | 177,230 | 177,230 | 177,230 | 177,230 | |
| MASON VALLEY FIRE PROTECTION DISTRICT | | | | | | |
| MEDIUM-TERM FINANCING - CAPITAL LEASE | 8,987 | - | - | - | - | 2023 |
| NORTH LYON FIRE PROTECTION DISTRICT | | | | | | |
| REVENUE BONDS | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 2034 |
| MEDIUM-TERM FINANCING - INSTALLMENT PURCHASE-USDA | 143,758 | 143,758 | 143,758 | 143,758 | 143,758 | 2027 |
| TOTAL | 185,758 | 185,758 | 185,758 | 185,758 | 185,758 | |
| SMITH VALLEY FIRE MAINTENANCE DISTRICT | | | | | | |
| OTHER DEBT - INSTALLMENT PURCHASE - USDA | 24,560 | 24,560 | 24,560 | 24,560 | 24,560 | 2034 |
| SOUTH LYON HOSPITAL DISTRICT | | | | | | |
| OTHER DEBT - RURAL DEVELOPMENT LOAN-USDA | 103,618 | 103,618 | 103,618 | 103,618 | 103,618 | 2027 |
| WILLOWCREEK GENERAL IMPROVEMENT DISTRICT | | | | | | |
| REVENUE BONDS | 55,312 | 55,312 | 55,312 | 55,312 | 55,312 | 2048 |
| TOTAL LYON COUNTY REQUIREMENTS | \$ 16,364,002 | \$ 16,597,429 | \$ 16,622,260 | \$ 15,786,396 | \$ 15,280,966 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|---|------------------|------------------|------------------|------------------|------------------|---------------------------|
| MINERAL COUNTY | | | | | | |
| MINERAL COUNTY | | | | | | |
| MEDIUM-TERM FINANCING - LEASE/PURCHASE (*) | 75,510 | 68,075 | 45,770 | 37,144 | - | 2026 |
| MINERAL COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 257,413 | 258,208 | 257,947 | 257,645 | 257,302 | 2029 |
| MEDIUM-TERM FINANCING - LEASE/PURCHASE | 27,569 | - | - | - | - | 2023 |
| TOTAL | 284,982 | 258,208 | 257,947 | 257,645 | 257,302 | |
| HAWTHORNE TOWN | | | | | | |
| G/O REVENUE SUPPORTED - SEWER | 263,549 | 263,549 | 263,549 | 263,549 | 263,549 | 2052 |
| MEDIUM-TERM FINANCING - NOTES/BONDS | 28,155 | 28,155 | - | - | - | 2024 |
| TOTAL | 291,704 | 291,704 | 263,549 | 263,549 | 263,549 | |
| WALKER LAKE GID | | | | | | |
| OTHER DEBT - RDA LOAN-USDA | 18,621 | 18,621 | 18,621 | 18,621 | 18,621 | 2039 |
| TOTAL MINERAL COUNTY REQUIREMENTS | \$ 670,817 | \$ 636,608 | \$ 585,887 | \$ 576,959 | \$ 539,472 | |
| NYE COUNTY | | | | | | |
| NYE COUNTY | | | | | | |
| G/O BONDS | 881,346 | 894,081 | 900,309 | 922,063 | 928,326 | 2040 |
| G/O REVENUE SUPPORTED | 1,137,096 | 1,137,649 | 1,137,970 | 1,138,061 | 1,137,920 | 2041 |
| MEDIUM-TERM FINANCING - NOTES/BONDS | 89,517 | - | - | - | - | 2023 |
| MEDIUM-TERM FINANCING - LEASE/PURCHASE | 419,883 | 220,500 | 219,575 | - | - | 2025 |
| TOTAL | 2,527,842 | 2,252,230 | 2,257,854 | 2,060,124 | 2,066,246 | |
| NYE COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 8,263,026 | 7,575,931 | 7,584,027 | 6,580,544 | 6,574,336 | 2030 |
| MEDIUM-TERM FINANCING - LEASE/PURCHASE | 216,606 | 216,887 | - | - | - | 2023 |
| TOTAL | 8,479,632 | 7,792,818 | 7,584,027 | 6,580,544 | 6,574,336 | |
| GABBS | | | | | | |
| G/O REVENUE SUPPORTED | 43,207 | 43,276 | 43,349 | 43,429 | 43,514 | 2029 |
| MANHATTAN | | | | | | |
| G/O REVENUE SUPPORTED | 13,924 | 13,924 | 13,924 | 13,924 | 13,924 | 2053 |
| TONOPAH | | | | | | |
| REVENUE BONDS | 213,420 | 213,420 | 213,420 | 213,420 | 213,420 | 2043 |
| BEATTY WATER & SANITATION DISTRICT | | | | | | |
| OTHER DEBT - USDA | 44,796 | 44,796 | 44,796 | 44,796 | 44,796 | 2047 |
| TOTAL NYE COUNTY REQUIREMENTS | \$ 11,322,821 | \$ 10,360,464 | \$ 10,157,370 | \$ 8,956,237 | \$ 8,956,236 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|--|--------------|--------------|--------------|--------------|--------------|---------------------------|
| PERSHING COUNTY | | | | | | |
| PERSHING COUNTY MEDIUM-TERM FINANCING - LEASE/PURCHASE | 138,982 | 138,982 | 88,271 | 88,271 | - | 2026 |
| PERSHING COUNTY SCHOOL DISTRICT G/O BONDS | 381,890 | 386,320 | 390,453 | 392,283 | 389,864 | 2030 |
| LOVELOCK REVENUE BONDS | 251,581 | 251,581 | 251,581 | 251,581 | 251,581 | 2051 |
| LOVELOCK MEADOWS WATER DISTRICT REVENUE BONDS | 241,811 | 241,811 | 241,811 | 241,811 | 241,811 | 2042 |
| PERSHING COUNTY HOSPITAL DISTRICT REVENUE BONDS | 363,216 | 363,216 | 363,216 | 363,216 | 363,216 | 2049 |
| TOTAL PERSHING COUNTY REQUIREMENTS | \$ 1,377,480 | \$ 1,381,910 | \$ 1,335,332 | \$ 1,337,162 | \$ 1,246,472 | |
| STOREY COUNTY | | | | | | |
| STOREY COUNTY OTHER DEBT - USDA/PROMISSORY NOTE | 142,640 | 142,640 | 142,640 | 142,640 | 142,640 | 2035 |
| REVENUE BONDS | 357,626 | 357,626 | 357,626 | 357,626 | 357,626 | 2061 |
| TOTAL | 500,266 | 500,266 | 500,266 | 500,266 | 500,266 | |
| CANYON GENERAL IMPROVEMENT DISTRICT REVENUE BONDS | 99,619 | 99,619 | 99,619 | 99,619 | 99,619 | 2050 |
| TOTAL STOREY COUNTY REQUIREMENTS | \$ 599,885 | \$ 599,885 | \$ 599,885 | \$ 599,885 | \$ 599,885 | |
| WASHOE COUNTY | | | | | | |
| WASHOE COUNTY G/O BONDS | 2,833,225 | 2,818,500 | 2,832,750 | 2,835,750 | 1,422,750 | 2030 |
| G/O REVENUE SUPPORTED | 10,176,400 | 10,188,825 | 10,332,180 | 9,546,448 | 9,115,976 | 2050 |
| REVENUE BONDS | 3,150,120 | 3,227,231 | 3,344,986 | 3,473,407 | 3,604,537 | 2058 |
| SPECIAL ASSESSMENTS | 256,911 | 251,288 | 251,771 | 252,781 | 254,497 | 2032 |
| TOTAL | 16,416,656 | 16,485,844 | 16,761,687 | 16,108,386 | 14,397,760 | |
| WASHOE COUNTY SCHOOL DISTRICT G/O BONDS | 63,833,977 | 62,636,171 | 62,231,921 | 57,555,421 | 52,465,921 | 2046 |
| GO REVENUE SUPPORTED | 32,164,068 | 33,677,300 | 35,330,800 | 35,331,800 | 35,324,175 | 2050 |
| MEDIUM-TERM FINANCING - G/O BONDS | 2,268,330 | 1,869,607 | 1,272,623 | 873,418 | - | 2025 |
| TOTAL | 98,266,375 | 98,183,078 | 98,835,344 | 93,760,639 | 87,790,096 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| RENO | | | | | | |
| G/O REVENUE SUPPORTED | 12,687,991 | 12,839,609 | 8,584,928 | 7,449,916 | 7,246,570 | 2040 |
| G/O SPECIAL ASSESSMENT | 1,595,403 | 1,557,570 | 1,531,637 | 732,540 | 53,791 | 2042 |
| MEDIUM-TERM FINANCING - G/O BONDS | 792,466 | 687,079 | 686,522 | 686,795 | 686,881 | 2029 |
| REVENUE BONDS | 16,868,635 | 16,998,562 | 17,131,844 | 17,261,540 | 33,005,729 | 2059 |
| OTHER DEBT - IPA | 1,330,264 | 1,368,997 | 1,401,181 | 1,432,982 | 1,477,623 | 2027 |
| TOTAL | 33,639,759 | 33,816,817 | 29,701,112 | 27,928,773 | 42,595,594 | |
| SPARKS | | | | | | |
| G/O REVENUE SUPPORTED | 2,596,885 | 2,323,172 | 2,042,081 | 1,602,195 | 960,618 | 2030 |
| REVENUE BONDS (*) | 10,687,207 | 10,574,841 | 11,012,421 | 11,177,280 | 10,312,075 | 2028 |
| SPECIAL ASSESSMENT BONDS | 952,935 | 944,498 | 941,543 | 933,185 | 924,718 | 2027 |
| OTHER DEBT - RENO SRF CLEAN WATER WAY | 841,363 | 851,414 | 220,468 | 41,719 | - | 2025 |
| TOTAL | 15,078,390 | 14,693,925 | 14,216,513 | 13,754,379 | 12,197,411 | |
| GERLACH GID | | | | | | |
| OTHER DEBT - RD LOAN-USDA | 24,703 | 24,703 | 24,703 | 24,703 | 24,703 | 2038 |
| INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT | | | | | | |
| G/O REVENUE SUPPORTED | 796,308 | 400,909 | 400,909 | 400,909 | 193,372 | 2032 |
| MEDIUM-TERM FINANCING | 30,401 | 27,868 | - | - | - | 2024 |
| REVENUE BONDS | 242,226 | 113,648 | 113,648 | 56,824 | - | 2025 |
| TOTAL | 1,068,935 | 542,425 | 514,557 | 457,733 | 193,372 | |
| NORTH LAKE TAHOE FIRE PROTECTION | | | | | | |
| MEDIUM-TERM FINANCING - G/O BONDS | 662,231 | 658,271 | 163,609 | 163,262 | 164,262 | 2030 |
| REGIONAL TRANSPORTATION COMMISSION OF WASHOE | | | | | | |
| REVENUE BONDS | 23,129,449 | 22,931,272 | 22,931,272 | 22,925,522 | 22,923,272 | 2026 |
| RENO REDEVELOPMENT AUTHORITY #1 | | | | | | |
| OTHER DEBT - TAX ALLOCATION BONDS | 2,870,655 | 2,866,000 | 2,868,370 | 2,869,170 | 2,868,130 | 2027 |
| RENO REDEVELOPMENT AUTHORITY #2 | | | | | | |
| OTHER DEBT - TAX ALLOCATION BONDS | 49,063 | 48,177 | 49,279 | 48,344 | 49,397 | 2035 |
| RENO-SPARKS CONVENTION & VISITORS AUTHORITY | | | | | | |
| G/O REVENUE SUPPORTED | 8,082,900 | 8,079,150 | 8,082,400 | 8,081,900 | 8,082,025 | 2032 |
| SPARKS REDEVELOPMENT AUTHORITY #2 | | | | | | |
| OTHER DEBT - TAX INCREMENT BONDS | 1,544,102 | 1,542,794 | 1,548,626 | 1,543,318 | 1,550,150 | 2029 |
| SUN VALLEY GID | | | | | | |
| G/O REVENUE SUPPORTED | 858,064 | 858,064 | 858,064 | 858,064 | 858,064 | 2028 |
| OTHER DEBT - JOINT SEWER LOAN W/SPARKS | 419,489 | 425,160 | 430,982 | 436,963 | 443,104 | 2037 |
| TOTAL | 1,277,553 | 1,283,224 | 1,289,046 | 1,295,027 | 1,301,168 | |
| TRUCKEE MEADOWS FIRE PROTECTION DISTRICT | | | | | | |
| GENERAL OBLIGATION BONDS | 527,210 | 529,636 | 531,632 | 528,197 | 529,531 | 2035 |
| MEDIUM TERM FINANCING | 476,850 | 477,505 | 478,055 | 478,500 | 479,840 | 2030 |
| TOTAL | 1,004,060 | 1,007,141 | 1,009,687 | 1,006,697 | 1,009,371 | |
| TRUCKEE MEADOWS WATER AUTHORITY | | | | | | |
| REVENUE BONDS | 32,323,640 | 32,305,512 | 32,304,461 | 29,886,326 | 30,981,644 | 2040 |
| TOTAL WASHOE COUNTY REQUIREMENTS | \$ 235,438,471 | \$ 234,420,156 | \$ 230,251,387 | \$ 219,805,835 | \$ 226,078,958 | |

**PART C
FIVE YEAR DEBT REQUIREMENT**

| ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY) | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | FINAL MATURITY YEAR |
|---|------------------|------------------|------------------|------------------|------------------|---------------------------|
| WHITE PINE COUNTY | | | | | | |
| WHITE PINE COUNTY | | | | | | |
| MEDIUM-TERM FINANCING - G/O BONDS | 100,840 | 100,840 | 100,840 | 100,840 | 100,840 | 2030 |
| REVENUE BONDS | 490,781 | 421,040 | 421,040 | 421,040 | 421,040 | 2052 |
| TOTAL | 591,621 | 521,880 | 521,880 | 521,880 | 521,880 | |
| WHITE PINE COUNTY SCHOOL DISTRICT | | | | | | |
| G/O BONDS | 574,980 | 573,430 | 576,580 | 574,280 | 576,680 | 2034 |
| MEDIUM-TERM FINANCING - G/O BONDS | 96,363 | - | - | - | - | 2023 |
| TOTAL | 671,343 | 573,430 | 576,580 | 574,280 | 576,680 | |
| ELY | | | | | | |
| MEDIUM-TERM FINANCING - G/O BONDS | 208,029 | - | - | - | - | 2023 |
| MEDIUM-TERM FINANCING - LEASE/PURCHASES | 109,664 | - | - | - | - | 2023 |
| REVENUE BONDS | 175,788 | 175,788 | 175,788 | 175,788 | 475,788 | 2042 |
| TOTAL | 493,481 | 175,788 | 175,788 | 175,788 | 475,788 | |
| MCGILL TOWN | | | | | | |
| MEDIUM-TERM FINANCING - INTERGOV | 9,474 | 9,474 | 9,474 | 9,474 | - | 2025 |
| RUTH TOWN | | | | | | |
| MEDIUM-TERM FINANCING - INTERGOV | 3,610 | 3,610 | 3,610 | 3,610 | - | 2025 |
| BAKER WATER & SEWER DISTRICT | | | | | | |
| REVENUE BONDS | 18,912 | 18,912 | 18,912 | 18,912 | 18,912 | 2035 |
| MCGILL/RUTH WATER & SANITATION DISTRICT | | | | | | |
| G/O REVENUE SUPPORTED | 66,317 | 66,317 | 66,317 | 66,317 | 66,317 | 2044 |
| TOTAL WHITE PINE COUNTY REQUIREMENTS | \$ 1,854,758 | \$ 1,369,411 | \$ 1,372,561 | \$ 1,370,261 | \$ 1,659,577 | |
| TOTAL STATEWIDE REQUIREMENTS | \$ 1,994,372,069 | \$ 2,004,358,780 | \$ 1,923,445,720 | \$ 1,876,106,457 | \$ 1,791,153,071 | |

**CLGF MEETING
MINUTES
AUGUST 18, 2022**

DRAFT
Minutes of the Committee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
August 18, 2022, 9:30 a.m.

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City as well as via zoom.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt
Christine Vuletich
Mary Walker
Marty Johnson
Paul Johnson
Jim McIntosh
Jessica Colvin
Tom Ciesynski
Mary Walker
Felicia O'Carroll
Gina Rackley

COUNSEL TO COMMITTEE:

Rost Olsen

**DEPT OF TAXATION STAFF
PRESENT:**

Jeffrey Mitchell
Yvonne Nevarez-Goodson
Kelly Langley
Kellie Grahmann
Keri Gransbery
Evelyn Barragan
Ande Thorpe
Christina Griffith
Denesa Johnston
Chali Spurlock
Hector Sepulveda

MEMBERS OF THE PUBLIC PRESENT:

| Name | Representing |
|-------------------|------------------------------|
| Ralph Keyes | Esmeralda County |
| Vera Boyer | Esmeralda County |
| Sherry Wideman | Churchill County |
| Diane Bartholemew | Clark County School District |
| Roberta Becker | Clark County School District |
| Alan Kalt | Himself |
| Jeffrey Share | Clark County |
| Raelynn Powers | Nye County |
| Lorina Dellinger | Nye County |
| Lucinda Elgin | Esmeralda County |
| Dan McArthur | Esmeralda County |
| Bob Glennen | Esmeralda County |
| Justin Zimmerman | Nye County Assessor's Office |
| Lily | |
| Frank Carbone | Nye County |
| Cindy Creighton | Nevada Taxpayers Association |
| Savannah Rucker | Nye County |
| George Hritz | NTA |
| Amanda Osborn | Elko County |
| Susan Papocki | Elko County |

ITEM 1. ROLL CALL AND OPENING REMARKS

Chairman Leavitt opened the meeting. Members O'Carroll, McIntosh, and Colvin were absent. All other members were present.

ITEM 2. PUBLIC COMMENT

There was no public comment.

ITEM 3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER

(a) Report and update from Elko County regarding the FY 21/22 Annual Audit including any violations or non-compliance

Keri Gransbery, with the Department of Taxation, expressed concerns about Elko County's actions and would like assurances on their audit being filed timely.

Susan Paprocki with Elko County, explained their new policies and procedures.

Mary Kane, with Eide Bailly, assured the Committee they have been working with Elko County and if the county submits the audit to them timely, there will be no problem.

Chairman Leavitt questioned Elko County's improvement.

Member Vuletich questioned what processes Elko County has in place regarding their corrective action plan. Ms. Paprocki explained they are putting it in their own format and reviewing it monthly.

Member Vuletich and Chairman Leavitt asked about staffing. Ms. Paprocki discussed their staffing and the multiple steps they are taking. She stated their staffing is adequate and they manage.

Ms. Langley asked about Cash Minor's replacement. Amanda Osborn explained they would not be replacing him, and that Ms. Paprocki and the auditors will do his job.

Chairman Leavitt would like them back at the next meeting to report on the audit and fiscal watch will be considered at that time if the audit is not completed.

(b) Report and update from Esmeralda County regarding the FY 21/22 Annual Audit including any violations or non-compliance

Ms. Gransbery introduced Esmeralda County and expressed the Department's concerns regarding their audit, corrective action plan, violations and deficiencies.

Dan McArthur gave an update on Esmeralda County, their staffing, and issues with net proceeds and minerals.

Vera Boyer explained they have been working hard to be timely this year.

Chairman Leavitt asked about the new system and Ms. Boyer updated the Committee on it.

Commissioner Ralph Keyes provided an update on the Treasurer's office.

Member Ciesynski asked about credit card issues to which Commissioner Keyes replied that he was unsure, but that they were working on it.

Chairman Leavitt would like them to return at the next meeting.

(c) Report and update from Nye County Treasurer's Office regarding the ability to provide timely reconciliation reports to the County Commission

Raelynn Powers, with Nye County, reported on FY23, stating they were caught up.

Chairman Leavitt questioned cross training. Ms. Powers replied they have paused that until September, and she will do oversight.

Chairman Leavitt was happy to see their progress and would like them back at the next meeting for an update and does not think they will need to come regularly again.

Mr. McArthur is comfortable the report will be timely.

ITEM 4. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

(a) Discussion on audit report

Ms. Langley updated the Committee on the Audit report noting improvements and mentioned some counties have been caught off guard with Net Proceeds and Minerals (NPM). Chairman Leavitt noted NPM is volatile.

Member Walker thanked staff for the reports.

Chairman Leavitt questioned the last budget cycle. Ms. Langley discussed how it went smoothly. Chairman Leavitt also asked if the Department was satisfied with the forms. Ms. Langley explained the schools are having confusion and they will work on that.

Member Ciesynski commented on fund balance growth. Ms. Langley discussed last year's balances from the education fund. Member Ciesynski would like to know the information on cities and counties also. Ms. Langley will look at CTX as some fees increased.

Member Cronk added that the federal stimulus is helping and there will be a greater reliance on CTX. Chairman Leavitt mentioned property tax and how it relates to single family residences.

Member Vuletich added the labor market recovered quickly. Member Rackley mentioned the effect on other local governments.

- (b) Discussion on PERS liability situation and how it may relate to committee actions and potential statute violations

Chairman Leavitt opened the discussion on whether overspending violations should be treated like other violations.

Member Cronk noted they see it as credit ratings and his concern is how it is perceived. Member Marty Johnson added this has been a fight for years, and the Committee can't do anything about ratings. He does not feel overspending should be treated as a violation. Member Ciesynski added this is a national issue.

- (c) Subcommittee reports regarding consideration and evaluation of NAC 354.660(2)

Jeffrey Mitchell, with the Department of Taxation, updated the Committee that the language has been received from the Legislative Counsel Bureau (LCB). He expects it will be brought forward at the next meeting after the Subcommittee meets. Chairman Leavitt asked about any changes from LCB. Mr. Mitchell explained it would be discussed at a workshop.

Chairman Leavitt mentioned the roles shifting in the Department. Mr. Mitchell introduced Yvonne Nevarez-Goodson and noted the staff will remain. Ms. Nevarez-Goodson replied that she looks forward to working with the Committee.

ITEM 5. REVIEW AND APPROVAL OF MINUTES

- (a) For Possible Action: CLGF Committee Meeting – March 29, 2022**

Member Marty Johnson motioned to approve the minutes with a change on page two clarifying Paul Johnson. Member Vuletich seconded.

ITEM 6. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

The Committee would like Elko County, Esmeralda County, and Nye County to return for the next meeting.

Ms. Langley will have the Indebtedness report.

Chairman Leavitt would like the next meeting after the Audit Reports, in the middle of December.

Ms. Langley will also have the Legislative reports.

ITEM 7. PUBLIC COMMENT

There were no public comments.

ITEM 8. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting adjourned at 10:42 a.m.

CLGF
SUBCOMMITTEE
MEETING
MINUTES
SEPTEMBER 7,
2022

DRAFT
Minutes of the Sub Committee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
February 3, 2022, 9:00 a.m.

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City, Nevada with teleconference to the Department of Taxation, 2550 Paseo Verde Parkway, Henderson, Nevada as well as via zoom.

COMMITTEE MEMBERS PRESENT:

Paul Johnson
Jim McIntosh
Tom Ciesynski

**DEPT OF TAXATION STAFF
PRESENT:**

Jeffrey Mitchell
Cheryl Erskine
Kelly Langley
Kellie Grahmann
Keri Gransbery
Christina Griffith
Chali Spurlock

MEMBERS OF THE PUBLIC PRESENT:

| Name | Representing |
|------------------|------------------------------|
| Ken Jones | |
| Kristin Marshall | NCS |
| Christi | |
| Stefani Hogan | |
| Andrew Feuling | Carson City School District |
| Dillon Kay | Clark County School District |
| Steve Osburn | Clark County School District |

ITEM 1. ROLL CALL AND OPENING REMARKS

Member Paul Johnson opened the meeting at 9:03 a.m.

ITEM 2. PUBLIC COMMENT

There was no public comment.

ITEM 3. FOR POSSIBLE ACTION: DISCUSSION AND CONSIDERATION OF EFFECTS OF SECTION 32.5 OF SB 439 OF THE 81ST SESSION ON POSSIBLE GUIDANCE AND REGULATIONS FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE IN RELATION TO CURRENT FUND BALANCE PERCENTAGES FOR SCHOOL DISTRICTS WHICH IS NOT SUBJECT OF COLLECTIVE BARGAINING.

Member Paul Johnson explained when SB 439 was approved some of the language was changed which made the NAC inaccurate.

Jeff Mitchell with the Department of Taxation (the Department) explained the percentage was previously changed from 25% to 16% under SB543. The Committee on Local Government Finance (CLGF) developed regulations approved by LCB to change the NAC to match SB543. SB439 then changed it from the 16.6% to 12% and added caveats if the fund exceeded that. He asked if the subcommittee thinks they should also issue a guidance letter or provide clarification to the school districts.

Member Ciesynski asked when a county miscalculates sales or property tax, how the Department handles that in terms of ending fund balance (EFB). Mr. Mitchell asked if he knows whether they augment their budget to address that. Member Ciesynski noted in his past experience they would set aside fund balance not knowing if they would have to pay that back or not. This was under the old version. The most recent event at that district was in the last year and he is unsure how that was handled.

Mr. Mitchell noted that is likely a wider issue. He is unsure if they should try to elaborate with in the regulation, how to deal with adjustments during the year to make sure it's still within the 12% as it will affect those percentages.

Member Paul Johnson noted this is not likely something they can accomplish in this meeting, may be something for a separate meeting. He added that Member Ciesynski's example would affect the actual fund balance, but perhaps not the budgeted. He is confused about which final budget will be used. Member Ciesynski respectfully disagrees, he thinks the impact of sales and property tax does have an impact on both budgeted and actual fund balance. He noted maybe they can't address that today, but he thinks it needs to be addressed because it is an issue.

Member Paul Johnson agrees. Member Ciesynski explained that if the revenue does not come in as expected because the county miscalculated, the fund balance could go down, or be above the 16.6%, different scenarios based on timing. Member Johnson is not sure how that would be codified. Mr. Mitchell suggested that may be an issue where we bring this language into compliance with NRS and provide a guidance letter on some of the mechanics and where we provide examples. That guidance letter would also be brought up to CLGF for approval.

Member Ciesynski thinks that would be helpful. It has happened, some form of guidance would be helpful to all school districts and the department of education.

Member Paul Johnson noted he appreciates that, it has happened in Elko.

Member McIntosh asked if it actually impacted the fund balance, and if it hit these percentages. Member Paul Johnson noted it could affect fund balance, he does not know on these percentages. He does not know many school districts that have above a 16.6%, maybe a handful. It would affect it once they hit 16.6%.

Member McIntosh thinks they need to codify what has been changed in NRS, that is their job here. He understands what Member Ciesynski mentioned and agrees with a guidance letter to provide that information. He is also confused as to which budget will be used, and that needs to be clearer.

Regarding the Education Stabilization Fund, Member McIntosh wanted to know what the mechanism was to transfer to that fund. Member Johnson noted there is a meeting on that today. He understands if one budgets 16.6% or more than the 2020, the excess would go to the education stabilization account.

Kelly Langley, with the Department, asked if that is something that will be discussed with the Department of Education, Member Johnson explained that meeting is this morning. He added that they may want to discuss some changes to the forms.

Member Paul Johnson clarified for now the administrative code includes the 16.6% but does not reflect the 12% for collective bargaining. Mr. Mitchell confirmed. Member Paul Johnson clarified the administrative code needs to be changed to match the NRS.

Member McIntire asked if that is just changing the 16.6% to 12%. Member Paul Johnson explained only 12% of that is exempt from collective bargaining. Schools can still have a 16.6% fund balance, only 12% is exempt. Member McIntire asked how they would write that. Member Johnson replied it would be the same language the bill has.

Mr. Mitchell noted it affects Section 3 of NAC 354.660, he can have that section mirror what is in the senate bill that just passed then bring it forward for comment.

Member Ciesynski clarified the bill language refers to budgeted EFB. Mr. Mitchell confirmed. Member Johnson read the change, noting they have to make sure it still has the exemptions, so to use the same language and plug it into the administrative code.

Member Ciesynski asked if this affects other funds that could have a fund balance. Member Paul Johnson is not sure there is an answer for that yet. Education has been having those discussions. It is possible there could be fund balances in funds that used to be grant based. He questioned if those would be included.

Ms. Langley does not think so. Member Johnson clarified with Member McIntire that the Commission of Education also discussed and concluded everything should be measured by the general fund. Member McIntire agreed.

Ms. Langley added those are special revenue funds. Member Paul Johnson explained they are now.

Member Paul Johnson questioned the department if they have the direction from this workgroup to align the statute with the NAC so they say the same, and then the department will draft language to be at another subcommittee meeting. Ms. Langley noted it would be workshopped. Member Paul Johnson clarified at that meeting they could approve it and then it would go to the full committee. Mr. Mitchell agreed. He noted at this meeting the subcommittee cannot vote on the language but can direct the department to draft the language to bring to the subcommittee to workshop. The department would draft the language, bring to the subcommittee, then to the full committee for approval.

Member Paul Johnson asked what direction the subcommittee can provide regarding the guidance they discussed. Mr. Mitchell explained it could be in the same motion to have the department undertake drafting the guidance letter. The department would compose that and bring to the subcommittee and workshop it before bringing it to the full committee.

Member Paul Johnson asked Member Ciesynski if the guidance letter should be handled as an agenda item for the full committee, or a motion today for that. Member Ciesynski is on board with lining the NRS to the NAC, he thinks preliminary guidance language would be helpful. Member Paul Johnson noted a lot of this is new turf and thinks that is a topic of discussion perhaps separate from this, and maybe this should be on the full committee agenda. Ms. Langley agreed it should be at the full committee.

Member Ciesynski agrees it needs to be addressed and is fine with that being at the full committee.

Member McIntire motioned to direct the department of taxation to align the administrative code with consideration of the effects of Section 2.5 of SB39 of the 81st session of the Nevada Legislature. Member Ciesynski seconded the motion. Motion passed unanimously.

ITEM 4. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Mr. Mitchell explained he will draft the language and forward it to the Legislative Counsel Bureau (LCB), they would return the draft back to the department. Normally they do not workshop the language until it is received back from LCB. He would like to schedule this meeting before the next CLGF. He hopes to have it to LCB in the next couple of days.

Member Paul Johnson noted the next meeting date will be determined but will be before the next CLGF meeting.

Member Mitchell asked if the guidance would be at the next CLGF meeting, Member Paul Johnson thinks it would be best to bring it to the full committee.

ITEM 5. PUBLIC COMMENT

There was no public comment.

ITEM 6. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting was adjourned at 9:37 a.m.