

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2017

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Road Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-11, Schedule of Funding Progress on page 65, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on page 66, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Prior Year Comparative Information

I also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2016, which are not presented with the accompanying financial statements and I expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The combining and individual fund financial statements and schedules, for the year ended June 30, 2016, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2016 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated January 2, 2018, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read 'Dennis C. ...'.

Las Vegas, Nevada
January 2, 2018

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

As management of Nye County, Nevada, we offer readers of financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017. The Management's Discussion and Analysis ("MD&A") introduces the financial reports. The MD&A is designed to give the reader an easy-to-understand overview of the financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

Financial Highlights

The government-wide net position increased during the year from \$86,075,169 to \$89,541,935.

The primary revenue sources for governmental activities were property taxes of \$19,169,194, consolidated taxes of \$14,839,398, and Fuel Taxes of \$6,633,105. These revenue sources comprised 31.10%, 24.08%, and 10.76%, respectively, or 65.94%, of total governmental activities revenues.

The total government-wide expenses were \$64,756,323. The greatest expenses were in the General Government function for \$16,180,868 and the Public Safety function for \$21,011,199. Business-type activities contributed an additional \$5,296,656 of expenses.

At the end of fiscal year 2017, the governmental funds reported a combined fund balance of \$58,031,365, an increase of \$51,575 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$7,312,967 an increase of \$623,439 over the prior year.

Overview of the Financial Statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, judicial, public safety, public works, health, sanitation, welfare, culture and recreation, community support, intergovernmental, other, and interest on long-term debt.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds:

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Road, and Capital Projects funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

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

Proprietary Funds:

Two distinct types of proprietary funds are maintained.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and sewer activities in the Town of Gabbs, water activities in the Town of Manhattan, ambulance services for the Town of Pahrump, and solid waste activities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The County has one internal service fund that is used to account for the self-insurance activities. The fund was inactive during the current year.

Fiduciary Funds:

The County's fiduciary funds consist of 18 agency funds and the private trust F.H. Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Property, Habitat Conservation and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Beatty General Improvement District, Victim Restitution, Nye Regional Hospital, and Endangered Species Act.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

Net position as of June 30, 2017, is summarized and analyzed below:

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets:						
Current and other assets	\$ 62,905,590	\$ 62,284,359	\$ 14,150,092	\$ 13,080,865	\$ 77,055,682	\$ 75,365,224
Net capital assets	<u>121,133,378</u>	<u>116,937,712</u>	<u>5,277,279</u>	<u>5,707,638</u>	<u>126,410,657</u>	<u>122,645,350</u>
Total Assets	<u>184,038,968</u>	<u>179,222,071</u>	<u>19,427,371</u>	<u>18,788,503</u>	<u>203,466,339</u>	<u>198,010,574</u>
Deferred Outflows of Resources	<u>12,273,864</u>	<u>7,272,545</u>	<u>1,043,713</u>	<u>566,418</u>	<u>13,317,577</u>	<u>7,838,963</u>
Liabilities:						
Current liabilities	8,737,614	4,272,100	224,902	258,509	8,962,516	4,530,609
Long-term liabilities	<u>100,899,545</u>	<u>98,872,522</u>	<u>6,329,814</u>	<u>6,635,579</u>	<u>107,229,359</u>	<u>105,508,101</u>
Total Liabilities	<u>109,637,159</u>	<u>103,144,622</u>	<u>6,554,716</u>	<u>6,894,088</u>	<u>116,191,875</u>	<u>110,038,710</u>
Deferred Inflows of Resources	<u>10,184,098</u>	<u>9,032,191</u>	<u>866,008</u>	<u>703,467</u>	<u>11,050,106</u>	<u>9,735,658</u>
Net Position:						
Invested in capital assets, net of related debt	99,736,983	94,201,936	4,664,886	4,584,154	104,401,869	98,786,090
Restricted	48,896,282	49,646,632	8,161,714	7,889,357	57,057,996	57,535,989
Unrestricted	<u>(72,141,690)</u>	<u>(69,530,765)</u>	<u>223,760</u>	<u>(716,145)</u>	<u>(71,917,930)</u>	<u>(70,246,910)</u>
Total Net Position	<u>\$ 76,491,575</u>	<u>\$ 74,317,803</u>	<u>\$ 13,050,360</u>	<u>\$ 11,757,366</u>	<u>\$ 89,541,935</u>	<u>\$ 86,075,169</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$89,541,935 as of June 30, 2017.

The largest portion of the net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), net of any related debt outstanding used to acquire those assets. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The restricted net positions represent resources that are subject to restrictions on how they may be used.

The total net position in governmental activities of \$76,491,575 includes negative unrestricted net assets totaling \$(72,141,690). Portions of total net position are subject to external restrictions as to how they may be used. In the current fiscal year, restricted assets include assets restricted for capital projects of \$16,292,084, general government of \$9,140,116, judicial of \$1,838,368, public safety of \$5,438,280, public works of \$11,394,428, community support of \$2,896,581, culture and recreation of \$1,424,660, and for other purposes of \$471,765.

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	Governmental Activities		Business-type Activities		Total Primary Governmental	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 6,673,415	\$ 6,241,780	\$ 6,077,760	\$ 5,667,064	\$ 12,751,175	\$ 11,908,844
Operating grants and contributions	2,685,570	2,409,092	-	-	2,685,570	2,409,092
Capital grants and contributions	2,574,352	919,507	489,126	-	3,063,478	919,507
General Revenues:						
Property taxes	19,169,194	18,800,840	-	-	19,169,194	18,800,840
Fuel tax	6,633,105	6,712,754	-	-	6,633,105	6,712,754
Room tax	1,164,019	912,960	-	-	1,164,019	912,960
Gaming tax	137,003	138,096	-	-	137,003	138,096
Water tax assessments	281,613	278,736	-	-	281,613	278,736
Public safety sales tax	2,820,430	2,631,488	-	-	2,820,430	2,631,488
Federal-in-lieu	3,153,811	3,350,047	-	-	3,153,811	3,350,047
Consolidated tax	14,839,398	14,000,250	-	-	14,839,398	14,000,250
NRS 361.610 trust property proceeds	374,714	405,649	-	-	374,714	405,649
Tax penalties	523,213	545,717	-	-	523,213	545,717
Investment income	105,004	932,430	22,749	211,761	127,753	1,144,191
Rent	278,123	263,953	-	-	278,123	263,953
Miscellaneous	216,950	472,552	15	2,705	216,965	475,257
Division of wildlife	3,525	3,106	-	-	3,525	3,106
Total revenues	<u>61,633,439</u>	<u>59,018,957</u>	<u>6,589,650</u>	<u>5,881,530</u>	<u>68,223,089</u>	<u>64,900,487</u>
Expenses:						
General government	16,180,868	18,519,564	-	-	16,180,868	18,519,564
Judicial	8,166,354	8,236,567	-	-	8,166,354	8,236,567
Public safety	21,011,199	17,688,551	-	-	21,011,199	17,688,551
Public works	8,370,843	6,544,401	-	-	8,370,843	6,544,401
Health	542,837	964,682	-	-	542,837	964,682
Sanitation	131,981	144,263	-	-	131,981	144,263
Welfare	1,787,317	1,385,033	-	-	1,787,317	1,385,033
Culture and recreation	541,762	782,897	-	-	541,762	782,897
Community support	1,174,670	1,013,781	-	-	1,174,670	1,013,781
Debt service:						
Interest	856,814	836,858	-	-	856,814	836,858
Intergovernmental	669,967	748,109	-	-	669,967	748,109
Other	-	-	5,172,974	5,077,820	5,172,974	5,077,820
Loss on disposal of assets	25,055	350,115	123,682	-	148,737	350,115
Total expenses	<u>59,459,667</u>	<u>57,214,821</u>	<u>5,296,656</u>	<u>5,077,820</u>	<u>64,756,323</u>	<u>62,292,641</u>
Increase in net position	2,173,772	1,804,136	1,292,994	803,710	3,466,766	2,607,846
Net position - beginning	74,317,803	72,513,667	11,757,366	10,953,656	86,075,169	83,467,323
Net position - ending	<u>\$ 76,491,575</u>	<u>\$ 74,317,803</u>	<u>\$ 13,050,360</u>	<u>\$ 11,757,366</u>	<u>\$ 89,541,935</u>	<u>\$ 86,075,169</u>

Program revenues included charges for services, fines and forfeitures, certain licenses and permits, special assessments, and both operating and capital grants and contributions.

General revenues consist of taxes, miscellaneous, and investment income. For governmental activities, the largest revenues were ad valorem taxes and the second largest revenue was consolidated taxes. The business-type revenues are from charges for services related to Gabbs Utility, Manhattan Utility, Pahrump Ambulance, and Solid Waste.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017

Financial Analysis of the Governmental Funds

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources to use for particular purposes by the County Commissioners.

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$58,031,365, an increase of \$51,575, or 0.09%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of each fund. Restricted fund balance is \$48,896,282 or 84.26%, of total. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$16,292,084 for capital projects, \$11,394,428 for public works, and \$9,140,116 for general government.

Committed fund balance is \$7,500,846, or 12.93%, of total fund balance with spending constrained by the Board of County Commissioners. Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$5,800,000 for fund stabilization (working capital needs), \$1,170,585 for general government, and \$443,944 for health.

Major Governmental Funds:

General Fund: The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$7,312,967, an increase of \$623,439 from the prior year.

Revenues increased by \$1,198,577, or 3.71%. Tax revenue increased by \$416,622, or 3.38%, due to an increase in taxes collected on personal property. Intergovernmental revenues increased by \$580,346, or 3.53%, due to an increase in consolidated (sales) tax. Charges for services increased \$195,268, or 15.01%, primarily due to an increase in assessor's collection fees which is driven by the increase in personal property tax.

Expenditures increased by \$575,417, or 1.79%. General government expenditures increased by \$325,371, or 2.66%, primarily due to an increase in information systems expenditures. Public safety expenditures increased by \$649,742, or 5.22%, primarily due to an increase in employee compensation and employee benefits for the sheriff's department and emergency management. Health expenditures decreased by \$233,726, or 62.85%, due to a reduction in animal shelter and animal control services.

Road Fund: The Road Fund had a fund balance at the end of the year of \$1,265,501, a decrease of \$1,203,860, or 48.75%. Revenues decreased by \$760,201, or 20.63%, due to a decrease in grant revenue received from USDA for roads. Expenditures increased by \$1,731,245, or 30.43%, primarily due to several road projects within the County.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$11,579,102, a decrease of \$1,534,734, or 11.70%. Revenues increased by \$63,409, or 81.21%, due the collection of prior year personal property taxes. Expenditures decreased by \$453,873, or 23.0.75%, primarily due to fewer capital projects this year. Transfers out of the fund for the year of \$1,419,699 were to the debt service fund.

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Fund net position at the end of the year was \$10,074,941, an increase of \$675,093 over the prior year. Operating revenues increased by \$131,215, or 6.90%. Operating expenditures decreased by \$47,904, or 3.35%, due to a decrease in service and supplies expenses.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$1,376,107, an increase of \$308,662 over the prior year. Operating revenues increased by \$285,508, or 7.94%. Operating expenditures increased by \$107,679, or 3.22%, primarily due to an increase in estimated uncollectible accounts.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

General Fund Budgetary Highlights

Original budget compared to final budget: During the year there was an amendment to increase the original estimated revenues for consolidated taxes by \$800,000, and property taxes by \$1,000,000.

Final budget compared to actual results: The most significant differences between estimated revenues and actual revenues were as follows:

Revenues in the General Fund were more than budgeted by \$425,707. Revenues received for taxes, intergovernmental, and fines and forfeitures were more than budgeted for the year by \$420,453, \$519,810, and \$157,735 respectively.

Taxes were higher than budget due to the receipt of unanticipated net proceeds tax for which the county did not budget.

Intergovernmental revenue was higher than budgeted due to increased consolidated (sales) taxes.

Fines and fees were higher than budgeted, however, the amounts are consistent when compared to prior year collections.

Total actual expenditures for the General Fund during fiscal year 2017 were approximately \$1,807,579 less than budgeted. All functions of the general fund were under budget. The largest functions under budget were general government by \$832,645, and judicial by \$675,230. Within the general government function all departments were under budget. Within the Judicial function, all departments were under budget except for two that when combined were over budget by \$6,617. Public Defender costs were under budget by \$278,473.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2017, was \$121,133,378 for the governmental activities and \$5,277,279 for the business-type activities. Details by type of activity and asset are summarized in the tables below. A summary of changes in capital assets for the year ended June 30, 2017, follows:

Governmental Activities:	Balance				Balance
	<u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2017</u>
Capital assets not being depreciated:					
Land	\$ 8,860,802	\$ -	\$ 14,391	\$ -	\$ 8,846,411
Construction in progress	4,019,394	6,881,916	-	(5,249,114)	5,652,196
Total capital assets not being depreciated	<u>12,880,196</u>	<u>6,881,916</u>	<u>14,391</u>	<u>(5,249,114)</u>	<u>14,498,607</u>
Capital assets being depreciated:					
Buildings and improvements	91,134,548	61,332	-	1,589,507	92,785,387
Equipment	49,224,036	1,902,718	36,271	1,565,737	52,656,220
Infrastructure	36,085,748	572,904	-	2,093,870	38,752,522
Total capital assets being depreciated	<u>176,444,332</u>	<u>2,536,954</u>	<u>36,271</u>	<u>5,249,114</u>	<u>184,194,129</u>
Less accumulated depreciation for:					
Buildings and improvements	28,457,460	2,158,603	-	-	30,616,063
Equipment	35,590,743	2,272,045	25,607	-	37,837,181
Infrastructure	8,338,613	767,501	-	-	9,106,114
Total accumulated depreciation	<u>72,386,816</u>	<u>5,198,149</u>	<u>25,607</u>	<u>-</u>	<u>77,559,358</u>
Total capital assets being depreciated, net	<u>104,057,516</u>	<u>(2,661,195)</u>	<u>10,664</u>	<u>5,249,114</u>	<u>106,634,771</u>
Governmental activities assets, net	<u>\$ 116,937,712</u>	<u>\$ 4,220,721</u>	<u>\$ 25,055</u>	<u>\$ -</u>	<u>\$ 121,133,378</u>

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

- Construction in progress on the Gabbs, Beatty, and Tonopah Airports, One Stop Shop at Calvada, Pahrump Fairgrounds and Kellogg Park, and several road infrastructure projects.
- Buildings were completed and moved out of construction in progress for the courtroom remodels, SIMS Training Facility, and the Information Tech Facility.
- Equipment for various public works, public safety, and ambulance equipment and vehicles.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Capital Assets and Debt Administration (Continued)

Business-type Activities:	Balance				Balance
	June 30, 2016	Additions	Deletions	Transfers	June 30, 2017
Capital assets not being depreciated:					
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	509,126	-	-	(509,126)	-
Total capital assets not being depreciated	629,126	-	-	(509,126)	120,000
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,020,982	-	-	509,126	6,530,108
Ambulance buildings and equipment	2,717,808	-	257,058	-	2,460,750
Total capital assets being depreciated	9,946,811	-	257,058	509,126	10,198,879
Less accumulated depreciation for:					
Solid waste equipment	1,158,611	5,990	-	-	1,164,601
Utility infrastructure and equipment	1,739,157	185,533	-	-	1,924,690
Ambulance buildings and equipment	1,970,531	115,154	133,376	-	1,952,309
Total accumulated depreciation	4,868,299	306,677	133,376	-	5,041,600
Total capital assets being depreciated, net	5,078,512	(306,677)	123,682	509,126	5,157,279
Business-type activities assets, net	\$ 5,707,638	\$ (306,677)	\$ 123,682	\$ -	\$ 5,277,279

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

- Construction in progress on the Gabbs Sewer System was completed

See note D4 for construction commitments at year-end.

Debt Administration (See note D9)

At June 30, 2017, debt consisted of the following:

	Balance			Balance	Due within
	June 30, 2016	Additions	Deletions	June 30, 2017	one year
Governmental Activities:					
Medium-term bond	\$ 21,830,000	\$ 0	\$ (570,000)	\$ 21,260,000	\$ 580,000
Less: bond discounts	(2,403)	0	96	(2,307)	0
Total bonds payable	21,827,597	0	(569,904)	21,257,693	580,000
Loan payable	0	200,000	0	200,000	37,671
Capital lease	564,053	0	(134,362)	429,691	138,702
Compensated absences	3,248,486	163,428	0	3,411,914	3,157,120
OPEB obligation	24,180,248	3,329,244	0	27,509,492	0
Net pension obligation	49,052,138	2,952,110	0	52,004,248	0
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 98,872,522</u>	<u>\$ 6,644,782</u>	<u>\$ (704,266)</u>	<u>\$ 104,813,038</u>	<u>\$ 3,913,493</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Capital Assets and Debt Administration (Continued)

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017	Due within one year
Business-Type Activities					
Landfill closure costs	\$ 1,710,510	\$ 100,364	\$ 0	\$ 1,810,874	\$ 0
Notes payable	489,126	0	(489,126)	0	0
Revenue Bonds	634,358	0	(21,965)	612,393	23,431
Compensated Absences	94,044	0	(926)	93,118	62,389
Net Pension Obligation	<u>3,707,541</u>	<u>191,708</u>	<u>0</u>	<u>3,899,249</u>	<u>0</u>
Total Business-Type Activities					
Long-Term Liabilities	<u>\$ 6,635,579</u>	<u>\$ 292,072</u>	<u>\$ (512,017)</u>	<u>\$ 6,415,634</u>	<u>\$ 85,820</u>

The debt increased by \$5,940,516 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations and OPEB obligations.

The debt decreased by \$219,945 for business-type activities during the current fiscal year. The primary reason for the decrease is due to the State of Nevada forgiving the Gabbs Sewer system improvements loan.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2017, was \$163,274,245. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$3,925,158, Gabbs Town \$2,263,995, Manhattan Town \$711,048 and Pahrump Town \$206,768,887.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2017-2018 year on May 30, 2017. The following factors were considered in the development of the budget.

- Assessed valuation for the County increased and tax rates remained unchanged. Therefore, property tax revenues are expected to be higher.

REQUESTS FOR INFORMATION

This financial report is designed to provide its users with a general overview of Nye County, Nevada's finances and to demonstrate the accountability for the revenues it receives. Any comments, further questions, or requests for additional financial information should be addressed to:

Nye County, Nevada - Finance
2101 E. Calvada Blvd. #200
Pahrump, Nevada 89048

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
June 30, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Pooled cash and investments	\$ 350,823	\$ 352,435
Interest receivable	554	441
Taxes receivable	18,950	18,783
Due from other governments	<u>945</u>	<u>-</u>
Total assets	<u>\$ 371,272</u>	<u>\$ 371,659</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 106,232	\$ 12,600
Accrued payroll and benefits	<u>7,403</u>	<u>11,765</u>
Total liabilities	113,635	24,365
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	15,645	15,606
<u>FUND BALANCE</u>		
Restricted for welfare	<u>241,992</u>	<u>331,688</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 371,272</u>	<u>\$ 371,659</u>

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2017
(With Comparative Actual Amounts for Year Ended June 30, 2016)

	2017		Variance-	2016
	Budget	Actual	Positive (Negative)	Actual
Revenues:				
Taxes:				
Property tax	\$ 937,524	\$ 904,332	\$ (33,192)	\$ 851,255
Net proceeds of mines	-	47,548	47,548	84,968
Total taxes	<u>937,524</u>	<u>951,880</u>	<u>14,356</u>	<u>936,223</u>
Intergovernmental:				
Fish and wildlife	-	211	211	186
Miscellaneous:				
Investment income	2,300	615	(1,685)	5,293
Other	6,800	6,790	(10)	6,580
Total miscellaneous	<u>9,100</u>	<u>7,405</u>	<u>(1,695)</u>	<u>11,873</u>
Total revenues	<u>946,624</u>	<u>959,496</u>	<u>12,872</u>	<u>948,282</u>
Expenditures:				
Welfare:				
Salaries and wages	307,978	311,438	(3,460)	291,675
Employee benefits	149,304	121,050	28,254	126,110
Services and supplies:	<u>435,000</u>	<u>266,704</u>	<u>168,296</u>	<u>184,174</u>
Total expenditures	<u>892,282</u>	<u>699,192</u>	<u>193,090</u>	<u>601,959</u>
Excess (deficiency) of revenues over expenditures	54,342	260,304	205,962	346,323
Other financing sources (uses):				
Operating transfers out	<u>(350,000)</u>	<u>(350,000)</u>	-	<u>(200,000)</u>
Net change in fund balance	(295,658)	(89,696)	205,962	146,323
Fund balance:				
Beginning of year	<u>331,688</u>	<u>331,688</u>	-	<u>185,365</u>
End of year	<u>\$ 36,030</u>	<u>\$ 241,992</u>	<u>\$ 205,962</u>	<u>\$ 331,688</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
June 30, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Pooled cash and investments	\$ 254,194	\$ 140,556
Interest receivable	413	-
Taxes receivable	4,773	4,742
Due from other governments	<u>239</u>	<u>-</u>
 Total assets	 <u>\$ 259,619</u>	 <u>\$ 145,298</u>
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 198,007</u>	<u>\$ 5</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>3,943</u>	<u>3,939</u>
<u>FUND BALANCE</u>		
Restricted for welfare	57,669	141,354
Unassigned	<u>-</u>	<u>-</u>
 Total fund balance	 <u>57,669</u>	 <u>141,354</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 259,619</u>	 <u>\$ 145,298</u>

NYE COUNTY, NEVADA
NONMAJOR - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2017

(With Comparative Actual Amounts for Year Ended June 30, 2016)

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016 Actual
Revenues:				
Taxes:				
Property tax	\$ 253,005	\$ 229,152	\$ (23,853)	\$ 216,334
Net proceeds of mines	-	12,036	12,036	21,508
Total taxes	253,005	241,188	(11,817)	237,842
Intergovernmental:				
Fish and wildlife	-	53	53	47
Miscellaneous:				
Investment income	1,000	459	(541)	-
Total revenues	254,005	241,700	(12,305)	237,889
Expenditures:				
Welfare:				
Services and supplies	584,629	525,385	59,244	255,460
Intergovernmental:				
Payments to state	150,000	150,000	-	77,500
Total expenditures	734,629	675,385	59,244	332,960
Excess (deficiency) of revenues over expenditures	(480,624)	(433,685)	46,939	(95,071)
Other financing sources (uses):				
Operating transfer in	350,000	350,000	-	200,000
Net change in fund balance	(130,624)	(83,685)	46,939	104,929
Fund balance:				
Beginning of year	141,354	141,354	-	36,425
End of year	\$ 10,730	\$ 57,669	\$ 46,939	\$ 141,354

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
June 30, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Pooled cash and investments	\$ 148,054	\$ 93,372
Interest receivable	241	84
Taxes receivable	3,387	6,626
Due from other governments	<u>129</u>	<u>-</u>
Total assets	<u>\$ 151,811</u>	<u>\$ 100,082</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 993	\$ 1,168
Accrued payroll and benefits	<u>1,271</u>	<u>1,189</u>
Total liabilities	2,264	2,357
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	2,852	5,594
<u>FUND BALANCE</u>		
Restricted for health	<u>146,695</u>	<u>92,131</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 151,811</u>	<u>\$ 100,082</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2017
(With Comparative Actual Amounts for Year Ended June 30, 2016)

	2017		Variance- Positive (Negative)	2016 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property tax	\$ 136,399	\$ 127,288	\$ (9,111)	\$ 214,772
Net proceeds of mines	-	6,495	6,495	11,606
Total taxes	136,399	133,783	(2,616)	226,378
Intergovernmental:				
Fish and wildlife	-	29	29	25
Miscellaneous:				
Investment income	500	267	(233)	890
Total revenues	136,899	134,079	(2,820)	227,293
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	-	19,548	(19,548)	16,292
Employee benefits	-	6,506	(6,506)	4,028
Services and supplies	131,000	96,461	34,539	133,778
Total public health nurse	131,000	122,515	8,485	154,098
Excess (deficiency) of revenues over expenditures	5,899	11,564	5,665	73,195
Other financing sources (uses):				
Operating transfers in	43,000	43,000	-	-
Net change in fund balance	48,899	54,564	5,665	73,195
Fund balance:				
Beginning of year	92,131	92,131	-	18,936
End of year	\$ 141,030	\$ 146,695	\$ 5,665	\$ 92,131

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
COMPARATIVE BALANCE SHEETS
June 30, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Pooled cash and investments	\$ 93,372	\$ 38,631
Interest receivable	84	99
Taxes receivable	6,626	10,729
Due from other governments	<u>-</u>	<u>9,644</u>
 Total assets	 <u>\$ 100,082</u>	 <u>\$ 59,103</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 1,168	\$ 24,867
Accrued payroll and benefits	<u>1,189</u>	<u>6,456</u>
 Total liabilities	 2,357	 31,323
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	5,594	8,844
<u>FUND BALANCE</u>		
Restricted for health	<u>92,131</u>	<u>18,936</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 100,082</u>	 <u>\$ 59,103</u>

NYE COUNTY, NEVADA
NONMAJOR - HEALTH CLINICS SPECIAL REVENUE FUND(10285)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2016
(With Comparative Actual Amounts for Year Ended June 30, 2015)

	2016 Budget	2016 Actual	Variance- Positive (Negative)	2015 Actual
Revenues:				
Taxes:				
Property tax	\$ 201,277	\$ 214,772	\$ 13,495	\$ 413,758
Net proceeds of mines	11,608	11,606	(2)	88,752
Total taxes	212,885	226,378	13,493	502,510
Intergovernmental:				
Fish and wildlife	25	25	-	261
Miscellaneous:				
Investment income	2,000	890	(1,110)	315
Total revenues	214,910	227,293	12,383	503,086
Expenditures:				
Health:				
Public health nurse:				
Salaries and wages	-	16,292	(16,292)	96,613
Employee benefits	-	4,028	(4,028)	45,961
Services and supplies	233,846	133,778	100,068	114,483
Total public health nurse	233,846	154,098	79,748	257,057
Amargosa clinic:				
Services and supplies	-	-	-	64,694
Beatty clinic:				
Services and supplies	-	-	-	224,320
Total expenditures	233,846	154,098	79,748	546,071
Excess (deficiency) of revenues over expenditures	(18,936)	73,195	92,131	(42,985)
Other financing sources (uses):				
Operating transfers out	-	-	-	(315)
Net change in fund balance	(18,936)	73,195	92,131	(43,300)
Fund balance:				
Beginning of year	18,936	18,936	-	62,236
End of year	\$ -	\$ 92,131	\$ 92,131	\$ 18,936

50/50 Match 2016/2017

\$565,000.00

Month	Billed Amount	Total Billed	Paid
July	\$ 38,258.74	\$ 38,258.74	
August	\$ 52,363.11	\$ 90,621.85	
September	\$ 47,842.03	\$ 138,463.88	
October	\$ 65,313.13	\$ 203,777.01	
November	\$ 52,408.08	\$ 256,185.09	
December	\$ 58,707.33	\$ 314,892.42	
January	\$ 49,985.59	\$ 364,878.01	
February	\$ 58,445.77	\$ 423,323.78	
March	\$ 48,550.66	\$ 471,874.44	
April	\$ 53,510.81	\$ 525,385.25	
May	\$ 45,010.41	\$ 570,395.66	Paid out of FY18
June	\$ 48,211.59	\$ 618,607.25	Paid out of FY18
TOTAL		\$ 618,607.25	

**7/24/17 - Per Savannah Rucker can spend another \$200k - makes new total \$565,000.00



STATE OF NEVADA
DEPARTMENT OF HEALTH AND HUMAN SERVICES
AGING AND DISABILITY SERVICES DIVISION
DESERT REGIONAL CENTER

1391 South Jones Boulevard
Las Vegas, NV 89146-1200

702-486-6200 • Fax (702) 486-6334

RICHARD WHITLEY
Director

BRIAN SANDOVAL
Governor

adsd@adsd.nv.gov

DENA SCHMIDT
Administrator

INVOICE FOR DEVELOPMENTAL SERVICES FOR COUNTY YOUTH

Nye County Manager : Pam Webber
P O Box 153
Tonopah, NV 89049

Invoice Number : 17NYE 0716-0617

Invoice Date: 09/28/17

Savanna
h Rucker
Digitally signed by Savannah
Rucker
DN: cn=Savannah Rucker o=Nye
County, Nevada, ou=Comptroller,
email=smucker@co.nye.nv.us,
c=US
Date: 2017.10.04 10:35:58 -0700

Billing Period	Service	Total Number of Patients	Total Medicaid Eligible	Total Charges	Billed to Medicaid	Medicaid Payment	Amount Due
Jul-16	TARGET CASE MANAGEMENT	3	2	\$420.00	\$84.00	\$54.32	\$365.68
Jul-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Aug-16	TARGET CASE MANAGEMENT	4	3	\$462.00	\$126.00	\$81.49	\$380.51
Aug-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Sep-16	TARGET CASE MANAGEMENT	3	2	\$182.00	\$98.00	\$63.38	\$118.62
Sep-16	RESPITE	2	-	\$250.00	-	-	\$250.00
Oct-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Nov-16	TARGET CASE MANAGEMENT	4	4	\$938.00	\$938.00	\$606.60	\$331.40
Nov-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Dec-16	TARGET CASE MANAGEMENT	2	1	\$140.00	\$126.00	\$81.48	\$58.52
Dec-16	POS	1	-	\$150.00	-	-	\$150.00
Dec-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Jan-17	RESPITE	3	-	\$375.00	-	-	\$375.00
Feb-17	TARGET CASE MANAGEMENT	3	3	\$728.00	\$728.00	\$470.79	\$257.21
Feb-17	RESPITE	3	-	\$575.00	-	-	\$575.00
Mar-17	TARGET CASE MANAGEMENT	5	5	\$602.00	\$602.00	\$389.31	\$212.69
Mar-17	RESPITE	3	-	\$375.00	-	-	\$375.00
Apr-17	TARGET CASE MANAGEMENT	3	2	\$490.00	\$280.00	\$181.07	\$308.93
Apr-17	RESPITE	3	-	\$375.00	-	-	\$375.00
May-17	TARGET CASE MANAGEMENT	3	3	\$546.00	\$546.00	\$353.11	\$192.89
May-17	RESPITE	3	-	\$375.00	-	-	\$375.00
Jun-17	TARGET CASE MANAGEMENT	5	4	\$462.00	\$406.00	\$262.56	\$199.44
Jun-17	RESPITE	2	-	\$250.00	-	-	\$250.00
Total Amount Due							\$7,025.89

NRS 435.010 - County Commissioners to make provision for support, education and care of children with mental retardation and children with related condition

1. The boards of county commissioners of the various counties shall make provision for the support, education and care of the children with mental retardation and children with related conditions of their respective counties.
2. For that purpose, they are empowered to make all necessary contracts and agreements to carry out the provisions of this section and NRS 435.020 and 435.030. Any such contract or agreement may be made with any responsible person or facility in or without the State of Nevada.
3. The provisions of this section and NRS 435.020 and 435.030 supplement the services which other political subdivisions or agencies of the State are required by law to provide, and do not supersede or relieve the responsibilities of such political subdivisions or agencies.

*Remark : Target Case Management hourly rate changed from \$102.28/hr. to \$56.00/hr. from January 1, 2014

If you have any questions or need any additional information, please contact (Darrel Hansen) at (702-486-6333).
Thank you for your prompt attention of this matter.

Project Accounting Expense Status Report
Nye County, Nevada
7/1/2015 through 6/30/2017

Project #	n17002	FY 17 HHS ANNUAL BUDGET	Budget	Labor	Materials	Other	YTD Labor	YTD Materials	YTD Other	End balance	% Used
0100		HHS Expenses									
0100		HHS Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0100-inma		INDIGENT INMATE									
0100-inma-5706		Inmate Medical	110,000.00	0.00	0.00	100,709.97	0.00	0.00	100,709.97	9,290.03	92
0100-inma-5707		Inmate Pharmacy	80,000.00	0.00	0.00	49,140.11	0.00	0.00	49,140.11	30,859.89	61
		Task inma total:	190,000.00	0.00	0.00	149,850.08	0.00	0.00	149,850.08	40,149.92	79
0100-insv		INDIGENT SERVICES									
0100-insv-3916		Indigent Burials	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0
0100-insv-3917		Abandoned Body Buria	26,458.00	0.00	0.00	7,861.73	0.00	0.00	7,861.73	18,596.27	30
0100-insv-3918		Sexual Assault	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0
0100-insv-4305		Indigent Costs - Other	2,500.00	0.00	0.00	1,646.70	0.00	0.00	1,646.70	853.30	66
0100-insv-5710		Mental Health	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0
		Task insv total:	39,958.00	0.00	0.00	9,508.43	0.00	0.00	9,508.43	30,449.57	24
0100-mdcl		MEDICAL INDIGENT									
0100-mdcl-5716		Emergency Room	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0
0100-mdcl-5717		Long Term Care	171,542.00	0.00	0.00	0.00	0.00	0.00	0.00	171,542.00	0
		Task mdcl total:	176,542.00	0.00	0.00	0.00	0.00	0.00	0.00	176,542.00	0
0100-oper		OPERATING									
0100-oper-0070		TRAVEL	3,000.00	0.00	1,127.22	2,050.24	0.00	1,127.22	2,050.24	-177.46	106
0100-oper-0080		TRAINING	1,000.00	0.00	277.00	500.00	0.00	277.00	500.00	223.00	78
0100-oper-0150		Vehicle Fuel	2,000.00	0.00	0.00	-56.84	0.00	0.00	-56.84	2,056.84	-3
0100-oper-0500		Office Expenses	7,000.00	0.00	3,925.21	207.60	0.00	3,925.21	207.60	2,867.19	59
0100-oper-0534		Phone/Internet	2,500.00	0.00	0.00	2,105.26	0.00	0.00	2,105.26	394.74	84
0100-oper-0556		Other Miscellaneous	1,000.00	0.00	0.00	-4,166.10	0.00	0.00	-4,166.10	5,166.10	-417
		Task oper total:	16,500.00	0.00	5,329.43	640.16	0.00	5,329.43	640.16	10,530.41	36
0100-othr		Youth Development Sta									
0100-othr-0190		Youth Development	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0
		Task othr total:	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0
		Phase 0100 total:	435,000.00	0.00	5,329.43	159,998.67	0.00	5,329.43	159,998.67	269,671.90	38
		Project n17002 total:	435,000.00	0.00	5,329.43	159,998.67	0.00	5,329.43	159,998.67	269,671.90	38
		GRAND TOTAL:	435,000.00	0.00	5,329.43	159,998.67	0.00	5,329.43	159,998.67	269,671.90	

Administrative Personnel Costs

Medical Indigent Program

FY 16-17

Employee	% of time for MIP	Total Yearly Income w/benefits	Total Admin cost for MIP
Irene Dunlap	25 %	\$ 78,538.69	\$ 19,634.67
Franchesca Reed	15 %	\$ 37,449.40	\$ 5,617.41
Ashley Molina-Harris	40 %	\$ 43,528.48	\$ 17,411.39
Karyn Smith	50 %	\$ 100,326.51	\$ 50,163.26
Total Cost:			\$ 92,826.73

Employee	% of time for MIP	Total Yearly Income w/o benefits	Total Admin cost for MIP
Irene Dunlap	25 %	\$ 52,597.71	\$ 13,149.43
Franchesca Reed	15 %	\$ 23,444.72	\$ 3,516.71
Ashley Molina-Harris	40 %	\$ 27,524.55	\$ 11,009.82
Karyn Smith	50 %	\$ 70,813.19	\$ 35,406.60
Total Cost:			\$ 63,082.56



CAHS
CONSOLIDATED AGENCIES OF HUMAN SERVICES
"BEE-CAHS WE CARE"

FAMILY RESOURCE CENTER,
 MINERAL COUNTY ADVOCATES TO END DOMESTIC VIOLENCE
 EAP & WIC AREA REPRESENTATIVE
 COMMUNITY SERVICE BLOCK GRANT,
 P.O. BOX 331/ 924 5TH ST.
 HAWTHORNE, NV 89415
 PHONE: 775-945-2471 / FAX: 775-945-2499
 E-MAIL-CAHSNV2@SBCGLOBAL.NET
 CAHS IS A COMMUNITY SERVICE AGENCY

DATE: May 30, 2017

RECEIVED
 Nye County

JUN 14 2017

Acct# 117002-0100
 Project# 1NSV-4305
 Amt Appd \$ 274.45
 Req# _____
 Rec'd by JM
 PO# _____
 Doc# _____

Accounts Payable
 Nye County Social Services
 P.O. Box 926
 Tonopah, Nevada 89049

Health & Human Services
 BY: _____

CAHS

INVOICE FOR SERVICES RENDERED: 5-25-17

Gabbs and Yomba Reservation
USDA Food Commodities Distribution:

1. Hawthorne, Gabbs, Yomba Reservation, round trip:
 (191 miles x 50.5/mile).....\$96.45
2. Per Diem: (Two lunches@\$12.00)\$24.00
3. Direct Labor Costs: (2 people for 6 hours at \$10.00
 per hour).....\$ 120.00
4. Miscellaneous Fee: (preparing food items for
 distribution, office support and billing).....\$34.00

TOTAL CHARGES DUE UPON RECEIPT \$ 274.45

BOARD MEMBERS:
PRESIDENT: JERRIE TIPTON VICE PRESIDENT: CONNIE HARNAGE
SECRETARY/ TREASURER: KAREN BOYLES
MEMBERS AT LARGE:
 CALVIN (REESE)SCHULTZ, SCHYLER HAGEN , RANDY ADAMS,
 SHEILA VIANI, LARRY JACKSON, CORA TOWE

CAHS is an equal opportunity provider. To file a complaint of discrimination write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD).

Nye County



Population (2008) 47,370

Land Area (square miles) 18,147

Persons per square mile 2.6

Race/Ethnicity

- White 86.1%
- Black 1.2%
- American Indian & Alaskan Native 2.3%
- Asian 1.5%
- Hispanic or Latino origin 8.8%

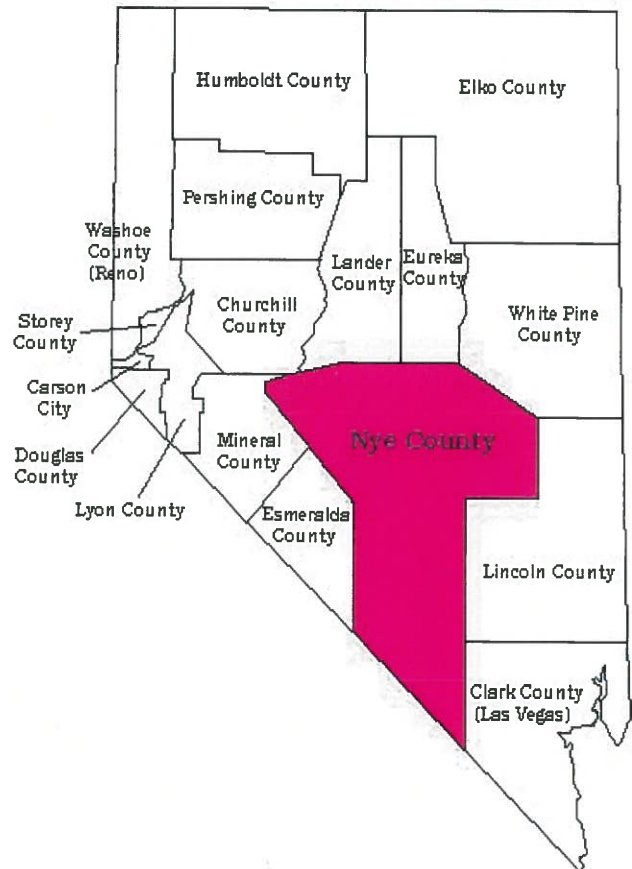
Median Household Income \$42,348

Persons Below Poverty 12.5%

Population and race/ethnicity data are from the Nevada State Demographer; Income and poverty data are from the U.S. Census Bureau

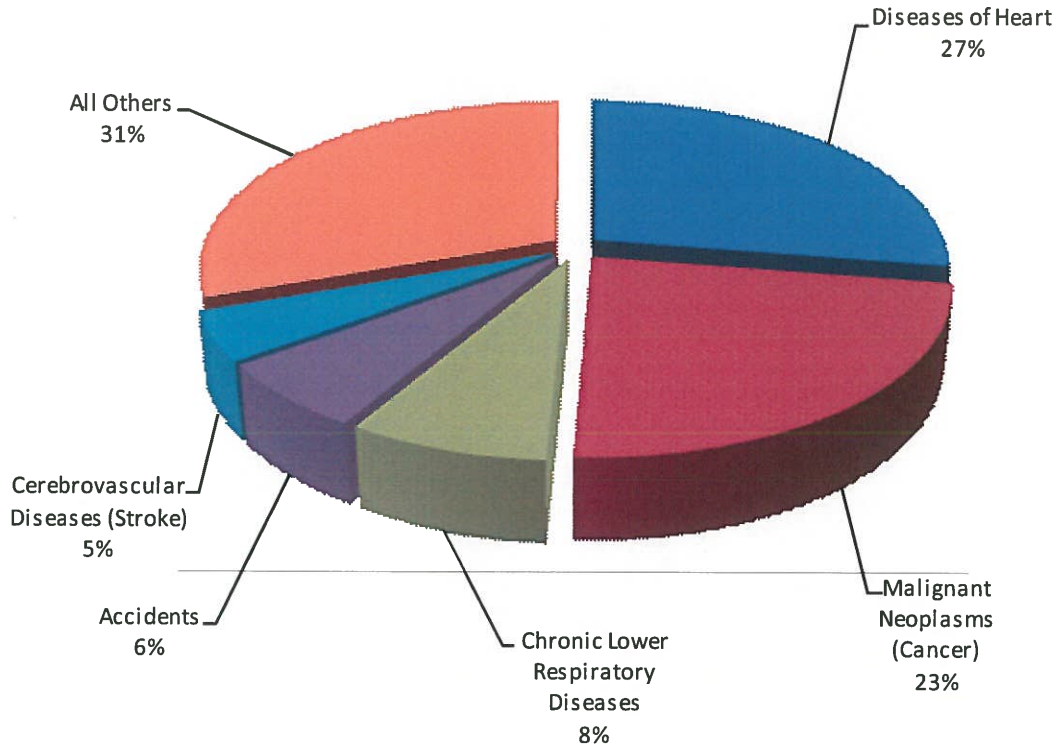
Healthy People Highlights:

- The Nye County rate for the percentage of persons diagnosed with diabetes sharply increased from 2000-2009.
- Nye County nearly met the Healthy People 2010 target for high school completion rate, the county has consistently exceeded the Nevada rate over the reported years 2003 to 2009.
- Nye County consistently met the Healthy People 2010 adolescent pregnancy rate among females, ages 15 to 17 years, and reported a rate lower than the state on average from 2000-2008.
- Nye County had a higher percentage of adults with high blood pressure on average than Nevada during 2000-2008.
- From 2000-2008, the fall mortality rate for Nye County more than doubled.
- The mortality rate for children, ages 1 to 4 years, for Nye County averaged over twice that of the state rate from 2000-2009.
- Nye County's drug-induced death rate was more than 12 times the Healthy People 2010 target.



Leading Causes of Death

Nye



2000 - 2008 Pooled Data

The list of Nye County's top five leading causes of death was led by heart disease (27%), closely followed by malignant neoplasms—cancer (23%). Chronic lower respiratory diseases (8%), accidents (6%), and cerebrovascular diseases—stroke (5%) rounded out the list. All other causes of death accounted for the remaining 31% of the county's mortality.

Similarly, the leading cause of death for Nevada was heart disease (26%), followed by malignant neoplasms—cancer (23%), chronic lower respiratory diseases (6%), accidents (5%), and cerebrovascular diseases (5%).

*The data are from Nevada Vital Statistics Records.

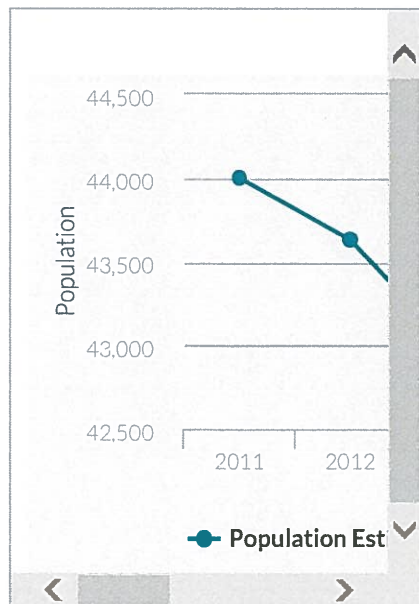
Note: 2007 and 2008 data are not final and are subject to change.

- Spend more time *using* demographic data... and **no time** compiling it

Learn More

We know Nye County Demographics, just keep scrolling...

Nye County Population



The population data for Nye County are from the Census' American Community Survey 2016 5-year estimates and the

Nye County Demographics Summary

Population

With 44,202 people, Nye County is the 6th most populated county in the state of Nevada out of 16 counties. But watch out, Nye County, because [Churchill County](#) with 24,230 people and [Humboldt County](#) with 16,826 people are right behind you.

demographic data for Churchill County, Humboldt County, and Mineral County are the most current, comparable demographics available from the US Census Bureau, are from the American Community Survey 2016 5-year estimates, and were downloaded on December 2017. [Check out our FAQ section](#) for more details.

Race & Ethnicity

The largest Nye County racial/ethnic groups are White (77.3%) followed by Hispanic (14.1%) and Black (2.9%).

Median Income

In 2016, the median household income of Nye County residents was \$42,266. Nye County households made slightly more than [Mineral County](#) households (\$37,750). It looks like Mineral County is keeping up with the Joneses. However, 17.2% of Nye County residents live in poverty.

Median Age

The median age for Nye County residents is 51.2 years young.

Name	Average	Male	Female	≡
Some College	\$28,668	\$35,337	\$23,622	
Bachelors Degree	\$46,422	\$29,602	\$51,067	
Graduate Degree	\$62,013	\$71,544	\$51,860	

Nye County, Nevada Language

Nye County, Nevada Language by Age

All Ages	5 to 17	18 to 64	Over 65
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Nye County, Nevada Language

89.17% of Nye County, Nevada residents speak only English, while 10.83% speak other languages. The largest non-English language is Spanish, which is spoken by 8.88% of the population.

Nye County, Nevada Poverty

Nye County, Nevada Poverty by Race

17.24% Overall Poverty Rate

16.34% Male Poverty Rate

18.11% Female Poverty Rate

Poverty in Nye County, Nevada

The race most likely to be in poverty in Nye County, Nevada is Multiple, with 40.07% below the poverty level.

The race least likely to be in poverty in Nye County, Nevada is Asian, with 8.96% below the poverty level.

The poverty rate among those that worked full-time for the past 12 months was 3.32%. Among those working part-time, it was 18.56%, and for those that did not work, the poverty rate was 20.34%.

Name	Total	In Poverty ▾	Poverty Rate	☰
White	33,026	4,936	14.95%	
Hispanic	6,010	1,420	23.63%	
Other	2,580	539	20.89%	
Black	1,202	479	39.85%	
Multiple	1,078	432	40.07%	
Native	690	184	26.67%	
Asian	647	58	8.96%	

Nye County, Nevada Poverty Rate by Education

Name	Poverty ▾	☰
Less Than High School	16.91%	
High School	15.56%	
Some College	14.53%	
Bachelors or Greater	5.92%	