

**GAAP SUMMARY**  
**ANNUAL FINANCIAL REPORT**  
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
 For the fiscal year ended June 30, 2022  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

	Reporting Accounting Basics:						Capital Projects	Debt Service	Permanent	Actual Totals
	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals				
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	1 4,019,533	2,595,284				6,614,817	1			
Less: Uncollected Delinquent Taxes - Levy Year	2					0	2			
Less: Credits to Taxpayers	3					0	3			
Net Current Property Taxes	4 4,019,533	2,595,284				6,614,817	4			
Delinquent Property Tax Revenue	5 344	6				350	5			
Penalties, Interest & Costs on Taxes	6 24,580					24,580	6			
Other County Taxes/TIF Tax Revenues	7 1,074,530	1,650,005				2,724,535	7			
Intergovernmental	8 773,779	6,151,448				6,925,227	8			
Licenses & Permits	9 44,048	24,415				68,463	9			
Charges for Service	10 1,019,319	165,956				1,185,275	10			
Use of Money & Property	11 179,557	6,978				190,394	11			
Miscellaneous	12 255,070	90,175	25,000			370,245	12			
Subtotal Revenues	13 7,390,760	10,684,267	25,000			18,103,886	13			
Other Financing Sources:										
General Long-Term Debt Proceeds	14	2,992,000				2,992,000	14			
Operating Transfers In	15	3,785,452				4,479,752	15			
Proceeds of Capital Asset Sales	16 57,440	66,420				123,860	16			
<b>Total Revenues &amp; Other Sources</b>	17 7,448,200	17,528,139	25,000			25,699,498	17			
<b>Expenditures &amp; Other Financial Sources</b>										
<b>Operating:</b>										
Public Safety and Legal Services	18 2,634,019	1,319,198				3,953,217	18			
Physical Health Social Services	19 585,376	18,629				604,005	19			
Mental Health, ID & DD	20	354,542				354,542	20			
County Environment and Education	21 827,340	212,971				1,040,311	21			
Roads & Transportation	22 1,179,113	6,927,565				8,106,678	22			
Government Services to Residents	23 500,089	8,193				508,282	23			
Administration	24 1,249,401	68,259				1,317,660	24			
Nonprogram Current	25	113,323				113,323	25			
Debt Service	26 623,647					851,839	26			
Capital Projects	27	673,063	16,071			689,134	27			
<b>Subtotal Expenditures</b>	28 7,598,985	9,695,743	16,071			17,538,991	28			
<b>Other Financing Uses:</b>										
Operating Transfers Out	29 342,729	4,137,023				4,479,752	29			
Refunded Debt/Payments to Escrow	30					0	30			
Total Expenditures & Other Uses	31 7,941,714	13,832,766	16,071			22,018,743	31			
<b>Excess of Revenues &amp; Other Sources</b>										
<b>Over (Under) Expenditures &amp; Other Uses</b>	32 -493,514	3,695,373	8,929			3,680,755	32			
Beginning Fund Balance - July 1, 2021	33 6,091,466	5,807,153				11,938,094	33			
Increase (Decrease) in Reserves	34					0	34			
Fund Balance - Nonspendable	35 102,598	1,673,617				1,776,215	35			
Fund Balance - Restricted	36 600,295	5,954,363				7,064,100	36			
Fund Balance - Committed	37	1,768,642	8,929			1,777,571	37			
Fund Balance - Assigned	38 500,000					500,000	38			
Fund Balance - Unassigned	39 4,395,059	105,904				4,500,963	39			
Total Ending Fund Balance - June 30, 2022	40 5,397,952	9,502,526	8,929			15,618,849	40			

Notes to the financial statement, if any:

**REVENUES DETAIL**  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2021/2022
1 Taxes levied on Property	3,460,904	558,629	0	233,314	2,361,970	0	0	0	0	0	0	6,614,817
2 Less: Uncoll: Del. Taxes Levy Year												0
3 Less: Credits to Taxpayers												0
4 1000 Net Current Property Taxes	3,460,904	558,629		233,314	2,361,970							6,614,817
5 1010 Delinq. Property Tax Revenue	291	53		0	6							350
6 11XX Penalties, Int, & Costs on Taxes	24,580											24,580
Other County Taxes:												
7 12XX Other County Taxes	1,532	247		103	171							2,053
8 13XX Voter Approved Local Option Taxes	220,091				1,025,635							1,245,726
9 14XX Gambling Taxes	816,247											816,247
10 15XX TIF Tax Revenues								605,416				605,416
11 16XX Utility Tax Replacement Excise Taxes	25,667	4,143		1,730	16,950							48,490
11B 17XX Taxes Collected for Other Governments	6,603											6,603
Subtotal	1,070,140	4,390	0	1,833	1,042,756	0	0	605,416	0	0	0	2,724,535
Intergovernmental Revenue:												
13 20XX State Shared Revenues	4,920						2,054,367	2,698,308				4,757,595
14 21XX State Replacements Against Levied Taxes	198,254	32,000		13,365	103,376			3,680				350,675
15 22XX Other State Tax Replacements	55,149	8,902		3,718	26,551			4,228				98,548
16 23XX, 24XX State/Federal Pass-Thru Revenues	129,015						35,201	366,836				531,052
25XX Contributions from Other Intergovernmental Units	116,421											116,421
17 26XX, 27XX State Grants and Entitlements	91,045				305,326			7,855				905,887
18 28XX Federal Grants and Entitlements	138,073				2,704			9,769				141,813
19 29XX Payments in Lieu of Taxes								1,584				139,657
20 Subtotal (lines 13 - 20)	732,877	40,902	0	17,083	437,957	0	2,605,732	3,090,676	0	0	0	6,925,227
21 3XXX Licenses & Permits	44,048				12,690							68,463
22 4XXX, 5XXX Charges for Service	1,019,319				1,683		6,018	158,255				1,185,275
23 6XXX Use of Money & Property	179,557							6,978		3,859		190,394
24 8XXX Miscellaneous	254,186	884			1,111		69,056	20,008	25,000			370,245
25 Total Revenues	6,785,902	604,858	0	252,230	3,858,173	0	2,692,531	3,881,333	25,000	3,859	0	18,103,886
Other Financing Sources:												
Operating Transfers In												
27 9000 From General Basic	57,440							165,000				342,729
28 9020 From Rural Services Basic	6,843,342	604,858	0	252,230	3,858,173	0	6,314,403	7,103,333	25,000	698,159	0	25,699,498
29 90xx From Other Budgetary Funds	5,693,493	397,973		102,312	1,203,659		4,768,462	-267,280		39,475		11,938,094
30 Subtotal (lines 27 - 29)	0	0	0	0	0	0	3,555,452	230,000	0	694,300	0	4,479,752
31 91XX Proceeds/Gen Long-Term Debt								2,992,000				2,992,000
32 92XX Proceeds/Gen Capital Asset Sales							66,420					123,860
33 Total Revenues and Other Sources												
34 Beginning Fund Balance - July 1, 2021												
35 Total Resources	12,536,835	1,002,831	0	354,542	5,061,832	0	11,082,865	6,836,053	25,000	737,634	0	37,637,592

**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>Law Enforcement Program</b>										
1000 - Uniformed Patrol Services	215,440				997,251					1,212,691
1010 - Investigations										0
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement										0
1040 - Law Enforcement Communications	340,466	41,096								381,562
1050 - Adult Correctional Services	661,914	112,554								774,468
1060 - Administration	378,449	14,488						32,963		425,900
Subtotal	1,596,269	168,138	0	0	997,251	0	0	32,963	0	2,794,621
<b>Legal Services Program</b>										
1100 - Criminal Prosecution	317,552	57,480						1,353		376,385
1110 - Medical Examiner	10,389									10,389
1120 - Child Support Recovery										0
Subtotal	327,941	57,480	0	0	0	0	0	1,353	0	386,774
<b>Emergency Services Program</b>										
1200 - Ambulance Services	304,736	58,252						287,631		650,619
1210 - Emergency Management	69,500									69,500
1220 - Fire Protection & Rescue Svcs										0
1230 - E911 Service Board										0
Subtotal	374,236	58,252	0	0	0	0	0	287,631	0	720,119
<b>Assistance to District Court System Program</b>										
1400 - Physical Operations	126									126
1410 - Research & Other Assistance										0
1420 - Bailiff Services										0
Subtotal	126	0	0	0	0	0	0	0	0	126
<b>Court Proceedings Program</b>										
1500 - Juries & Witnesses										0
1510 - (Reserved)										0
1520 - Detention Services										0
1530 - Court Costs										0
1540 - Service of Civil Papers	18,952									18,952
Subtotal	18,952	0	0	0	0	0	0	0	0	18,952
<b>Juvenile Justice Administration Program</b>										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services										0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	32,625									32,625
Subtotal	32,625	0	0	0	0	0	0	0	0	32,625
Total - Public Safety & Legal Services	2,350,149	283,870	0	0	997,251	0	0	321,947	0	3,953,217

**SERVICE AREA 3**  
 PHYSICAL HEALTH AND SOCIAL SERVICES  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>Physical Health Services Program</b>										
3000 - Personal & Family Health Services										0 1
3010 - Communicable Disease Prevention & Control Services										0 2
3020 - Environmental Health					18,629					18,629 3
3040 - Health Administration	438,096	52,382								490,478 4
3050 - Support of Hospitals										0 5
Subtotal	438,096	52,382	0	0	18,629	0	0	0	0	509,107 6
<b>Services to Poor Program</b>										
3100 - Administration	6,096									6,096 7
3110 - General Welfare Services	6,122									6,122 8
3120 - Care in County Care Facility										0 9
Subtotal	12,218	0	0	0	0	0	0	0	0	12,218 10
<b>Services to Military Veterans Program</b>										
3200 - Administration	48,236									48,236 11
3210 - General Services to Veterans	2,993									2,993 12
Subtotal	51,229	0	0	0	0	0	0	0	0	51,229 13
<b>Children's &amp; Family Services Program</b>										
3300 - Youth Guidance										0 14
3310 - Family Protective Services	10,500									10,500 15
3320 - Services for Disabled Children										0 16
Subtotal	10,500	0	0	0	0	0	0	0	0	10,500 17
<b>Services to Other Adults Program</b>										
3400 - Services to the Elderly	9,987									9,987 18
3410 - Other Social Services	9,012									9,012 19
3420 - Social Services Business Operations										0 20
Subtotal	18,999	0	0	0	0	0	0	0	0	18,999 21
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	1,952									1,952 22
3510 - Preventive Services										0 23
Subtotal	1,952	0	0	0	0	0	0	0	0	1,952 24
<b>Total-Physical Health &amp; Social Services</b>	532,994	52,382	0	0	18,629	0	0	0	0	604,005 25

**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES**  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>Services to Persons With:</b>										
<b>40XX - Mental health Problems/</b>										
<b>Mental Illness</b>										
400X-Information & Educ. Svcs	1			83,070						83,070
402X-Coordination Svcs	2									0
403X- Personal & Environ. Spt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7									0
Subtotal	8	0	0	83,070	0	0	0	0	0	83,070
<b>42XX - Intellectual Disabilities</b>										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Spt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	0	0	0	0	0	0	0
<b>43XX - Other Developmental Disabilities</b>										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Spt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
<b>44xx- General Administration</b>										
4411-Direct Administration	25									0
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			271,472						271,472
Subtotal	28	0	0	271,472	0	0	0	0	0	271,472
<b>45xx-County Provided Case Management</b>										
Subtotal	29									0
<b>46xx-County Provided Services</b>										
Subtotal	30									0
<b>47XX - Brain Injury</b>										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Spt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
<b>Total - Mental Health, ID &amp; DD</b>	39	0	0	354,542	0	0	0	0	0	354,542

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>Environmental Quality Program</b>										
6000 - Natural Resources Conservation										0 1
6010 - Weed Eradication					12,136					12,136 2
6020 - Solid Waste Disposal										0 3
6030 - Environmental Restoration										0 4
Subtotal	0	0	0	0	12,136	0	0	0	0	12,136 5
<b>Conservation and Recreation Services Program</b>										
6100 - Administration	144,663	12,319						6,000		162,982 6
6110 - Maintenance & Operations	504,739	41,499								546,238 7
6120 - Recreation & Environmental Educ.	80,867	19,753								100,620 8
Subtotal	730,269	73,571	0	0	0	0	0	6,000	0	809,840 9
<b>Animal Control Program</b>										
6200 - Animal Shelter										0 10
6210 - Animal Bounties & State										
Apiarist Expenses										0 11
Subtotal	0	0	0	0	0	0	0	0	0	0 12
<b>County Development Program</b>										
6300 - Land Use & Building Controls					8,633					8,633 13
6310 - Housing Rehabilitation & Develop.										0 14
6320 - Community Economic Development	500							106,202		106,702 15
Subtotal	500	0	0	0	8,633	0	0	106,202	0	115,335 16
<b>Educational Services Program</b>										
6400 - Libraries					80,000					80,000 17
6410 - Historic Preservation	7,000									7,000 18
6420 - Fair & 4-H Clubs	16,000									16,000 19
6430 - Fairgrounds										0 20
6440 - Memorial Halls										0 21
6450 - Other Educational Services										0 22
Subtotal	23,000	0	0	0	80,000	0	0	0	0	103,000 23
<b>President or GovernorL. Declared Disasters Program</b>										
6500 - Property										0 24
6510 - Buildings										0 25
6520 - Equipment										0 26
6530 - Public Facilities										0 27
Subtotal	0	0	0	0	0	0	0	0	0	0 28
<b>Total - County Environment and Education</b>	753,769	73,571	0	0	100,769	0	0	112,202	0	1,040,311 29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration							426,710	576		427,286
7010 - Engineering							326,278			326,278
Subtotal	0	0	0	0	0	0	752,988	576	0	753,564
<b>Roadway Maintenance Program</b>										
7100 - Bridges & Culverts							241,202			241,202
7110 - Roads	1,179,113						1,862,312			3,041,425
7120 - Snow & Ice Control							167,172			167,172
7130 - Traffic Controls							134,001			134,001
7140 - Road Clearing							125,593			125,593
Subtotal	1,179,113	0	0	0	0	0	2,530,280	0	0	3,709,393
<b>General Roadway Expenditures Program</b>										
7200 - New Equipment							784,366	1,453,600		2,237,966
7210 - Equipment Operations							1,239,789			1,239,789
7220 - Tools, Materials & Supplies							42,613			42,613
7230 - Real Estate & Buildings							123,353			123,353
Subtotal	0	0	0	0	0	0	2,190,121	1,453,600	0	3,643,721
<b>Mass Transit Program</b>										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	1,179,113	0	0	0	0	0	5,473,389	1,454,176	0	8,106,678

**SERVICE AREA 8**  
 GOVERNMENT SERVICES TO RESIDENTS  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>Representation Services Program</b>										
8000 - Elections Administration										0 1
8010 - Local Elections	67,108									67,108 2
8020 - Township Officials					1,300					1,300 3
Subtotal	67,108	0	0	0	1,300	0	0	0	0	68,408 4
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations& Licensing	125,364	49,269								174,633 5
8101 - Driver Licenses Services	46,586									46,586 6
8110 - Recording of Public Documents	162,493	49,269						6,893		218,655 7
Subtotal	334,443	98,538	0	0	0	0	0	6,893	0	439,874 8
<b>Total - Government Services to Residents</b>	401,551	98,538	0	0	1,300	0	0	6,893	0	508,282 9



**SERVICE AREA 9**  
**ADMINISTRATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
<b>Policy &amp; Administration Program</b>										
9000 - General County Management	182,583	82,849								265,432
9010 - Administrative Management Services	222,396	62,106						540		285,042
9020 - Treasury Management Services	153,787	17,244								171,031
9030 - Other Policy & Administration	84,915									84,915
Subtotal	643,681	162,199	0	0	0	0	0	540	0	806,420
<b>Central Services Program</b>										
9100 - General Services	158,456	24,634								183,090
9110 - Information Tech Services	146,087				18,661			49,058		213,806
9120 - GIS Systems										0
Subtotal	304,543	24,634	0	0	18,661	0	0	49,058	0	396,896
<b>Risk Management Services Program</b>										
9200 - Tort Liability		32,228								32,228
9210 - Safety of Workplace		66,452								66,452
9220 - Fidelity of Public Officers		11,909								11,909
9230 - Unemployment Compensation	3,755									3,755
Subtotal	3,755	110,589	0	0	0	0	0	0	0	114,344
<b>Total - Administration</b>	951,979	297,422	0	0	18,661	0	0	49,598	0	1,317,660

**SERVICE AREA 0**  
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND County MHDS Fund	SPECIAL REVENUE FUND Rural Services Basic	SPECIAL REVENUE FUND Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2021/2022
<b>Nonprogram Current Expenditures</b>												
0010 - County Farm Operations												0 1
0020 - Interest on Short-Term Debt												0 2
0030 - Other Nonprogram Current								113,323				113,323 3
0040 - Other County Enterprises												0 4
Total - Nonprogram Current	0	0	0	0	0	0	0	113,323			0	113,323 5
<b>Long-Term Debt Service</b>												
0100 - Principal	563,332											788,846 6
0110 - Interest and Fiscal Charges	60,315									225,514		62,993 7
Total Long-term Debt Service	623,647									228,192		851,839 8
<b>Capital Projects</b>												
0200 - Roadway Construction							642,660					642,660 9
0210 - Conservation Land Acquisition & Dev.								30,403	16,071			46,474 10
0220 - Other Capital Projects												0 11
Total Capital Projects	0	0	0	0	0	0	642,660	30,403	16,071		0	689,134 12
<b>Expenditures Summary</b>												
Total Public Safety and Legal Services	2,350,149	283,870	0	0	997,251	0	0	321,947			0	3,953,217 13
Total Physical Health and Social Services	532,994	52,382	0	0	18,629	0	0	0			0	604,005 14
Total Mental Health, ID & DD	0	0	0	354,542	0	0	0	0			0	354,542 15
Total County Environment and Education	733,769	73,571	0	0	100,769	0	0	112,202			0	1,040,311 16
Total Roads & Transportation	1,179,113	0	0	0	0	0	5,473,389	1,454,176			0	8,106,678 17
Total Government Services to Residents	401,551	98,538	0	0	1,300	0	0	6,893			0	508,282 18
Total Administration	951,979	297,422	0	0	18,661	0	0	49,598			0	1,317,660 19
Total Nonprogram Current	0	0	0	0	0	0	0	113,323			0	113,323 20
Total Long-Term Debt Service	623,647	0	0	0	0	0	0	0		228,192	0	851,839 21
Total Capital Projects	0	0	0	0	0	0	642,660	30,403	16,071		0	689,134 22
Total - All Expenditures	6,793,202	805,783	0	354,542	1,136,610	0	6,116,049	2,088,542	16,071	228,192	0	17,538,991 23
<b>Other Budgetary Financing Uses</b>												
<b>Operating Transfers Out</b>												
To General Supplemental												0 24
To Rural Services Supplemental												0 25
To Secondary Roads	177,729				2,377,723			1,000,000				3,555,452 26
To Other Budgetary Funds	165,000				65,000			694,300				924,300 27
Total Operating Transfers Out	342,729	0	0	0	2,442,723	0	0	1,694,300	0	0	0	4,479,752 28
<b>Refunded Debt / Payments to Escrow</b>												
Increase (Decrease) in Reserves												0 29
Fund Balance - Nonspendable	88,773	13,825	0	0	39,758		1,633,859					1,776,215 30
Fund Balance - Restricted	417,072	183,223	0	0	1,442,741		3,332,957	1,178,665		509,442		7,064,100 31
Fund Balance - Committed	500,000		0	0				1,768,642	8,929			1,777,571 32
Fund Balance - Assigned	4,395,059	0	0	0	0	0	0	105,904	0	0	0	4,500,963 33
Fund Balance - Unassigned	5,400,904	197,048	0	0	1,482,499	0	4,966,816	3,053,211	8,929	509,442	0	15,618,849 34
Total Ending Fund Balance - June 30, 2022	12,536,835	1,002,831	0	354,542	5,061,832	0	11,082,865	6,336,053	25,000	737,634	0	37,637,592 35
<b>Total Requirements</b>												37

**BALANCE SHEET**  
 ANNUAL FINANCIAL REPORT  
 Combined Balance Sheet -- All Governmental Funds  
 For the fiscal year ended June 30, 2022  
 County Name: LYON COUNTY County Number: 60  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
<b>Cash &amp; Pooled Investments:</b>							
County Treasurer	1	5,128,599	9,371,381	929	509,442		15,010,351
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	372,510	863				373,373
Property Taxes (including interest & penalties)	4	852	242				1,094
Property Taxes - Succeeding Year	5	4,284,071	2,978,023				7,262,094
Accrued Interest	6	22					22
Drainage Assessments	7						0
Other	8	99,281					99,281
Due from Other Funds	9	200,000					200,000
Due from Other Governments	10	99,898	1,130,241				1,230,139
Inventories (at cost)	11	664	1,602,125				1,602,789
Other Assets	12	101,933	90,853	8,000			200,786
<b>Total Assets</b>	13	10,287,830	15,173,728	8,929	509,442	0	25,979,929
<b>Liabilities (L)</b>							
Accounts Payable	14	119,162	995,418				1,114,580
Salaries & Benefits Payable	15	46,115	49,492				95,607
Contracts Payable	16		26,401				26,401
Due to Other Funds	17		200,000				200,000
Due to Other Governments	18	14,668	1,386				16,054
Trusts Payable	19						0
Other Liabilities	20	4,185					4,185
<b>Total Liabilities</b>	21	184,130	1,272,697	0	0	0	1,456,827
<b>Deferred Inflows Of Resources (DIOR)</b>							
Succeeding Year Property Tax	22	4,284,071	3,174,848				7,458,919
Other Unavailable Revenue	23	221,677	1,223,657				1,445,334
<b>Total Deferred Inflows of Resources</b>	24	4,505,748	4,398,505	0	0	0	8,904,253
<b>Fund Equity (FE)</b>							
Fund Balance - Nonspendable	25	102,598	1,673,617				1,776,215
Fund Balance - Restricted	26	600,296	5,954,362		509,442		7,064,100
Fund Balance - Committed	27	0	1,768,642	8,929			1,777,571
Fund Balance - Assigned	28	500,000					500,000
Fund Balance - Unassigned	29	4,395,058	105,905				4,500,963
<b>Total Fund Equity</b>	30	5,597,952	9,502,526	8,929	509,442	0	15,618,849
<b>Total L+DIOR+FE</b>	31	10,287,830	15,173,728	8,929	509,442	0	25,979,929