

## ANNUAL FINANCIAL REPORT

## ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2019

County Name: LYON COUNTY

County Number:60

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	3,735,455	2,253,324		500,803		6,489,582	6,477,013	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3	218,941	110,263		29,473		358,677	349,340	3
Net Current Property Taxes	4	3,516,514	2,143,061		471,330		6,130,905	6,127,673	4
Delinquent Property Tax Revenue	5	17	2		2		21		5
Penalties, Interest & Costs on Taxes	6	24,341					24,341	25,070	6
Other County Taxes/TIF Tax Revenues	7	713,909	1,272,525	0	4,282	0	1,990,716	1,910,429	7
Intergovernmental	8	738,350	5,786,086	188,583	37,157	0	6,750,176	5,420,475	8
Licenses & Permits	9	37,158	31,572	0	0	0	68,730	72,550	9
Charges for Service	10	861,436	127,705	0	0	0	989,141	917,825	10
Use of Money & Property	11	296,268	7,764	13,014	4,489	0	321,535	213,453	11
Miscellaneous	12	206,900	104,751	0	0	0	311,651	104,066	12
<b>Subtotal Revenues</b>	13	6,394,893	9,473,466	201,597	517,260	0	16,587,216	14,791,541	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	0	3,258,654	200,000	0	0	3,458,654	2,997,916	15
Proceeds of Capital Asset Sales	16	165	2,164	0	0	0	2,329	190,000	16
<b>Total Revenues &amp; Other Sources</b>	17	6,395,058	12,734,284	401,597	517,260	0	20,048,199	17,979,457	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	2,504,869	1,016,541			0	3,521,410	3,565,925	18
Physical Health Social Services	19	588,314	24,582			0	612,896	659,346	19
Mental Health, ID & DD	20	0	117,977			0	117,977	118,040	20
County Environment and Education	21	670,259	228,214			0	898,473	911,344	21
Roads & Transportation	22	0	8,334,654			0	8,334,654	8,542,700	22
Government Services to Residents	23	449,885	1,872			0	451,757	468,444	23
Administration	24	1,213,236	14,481			0	1,227,717	1,285,536	24
Nonprogram Current	25	0	91,249			0	91,249	111,709	25
Debt Service	26	92,400	0		505,000	0	597,400	597,500	26
Capital Projects	27	0	508,039	1,452,922		0	1,960,961	2,416,355	27
<b>Subtotal Expenditures</b>	28	5,518,963	10,337,609	1,452,922	505,000	0	17,814,494	18,676,899	28
Other Financing Uses:									
Operating Transfers Out	29	217,415	3,241,239	0	0	0	3,458,654	2,997,916	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
<b>Total Expenditures &amp; Other Uses</b>	31	5,736,378	13,578,848	1,452,922	505,000	0	21,273,148	21,674,815	31
<b>Changes in fund balances</b>	32	658,680	-844,564	-1,051,325	12,260	0	-1,224,949	-3,695,358	32
Beginning Fund Balance - July 1, 2018	33	3,400,137	5,181,158	1,377,189	5,065	0	9,963,549	8,797,171	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	760,390	3,818,469	276,644	17,325	0	4,872,828	3,431,367	36
Fund Balance - Committed	37	0	518,125	49,220	0	0	567,345	715,476	37
Fund Balance - Assigned	38	568,400	0	0	0	0	568,400	568,400	38
Fund Balance - Unassigned	39	2,730,027	0	0	0	0	2,730,027	386,570	39
<b>Total Ending Fund Balance - June 30, 2019</b>	40	4,058,817	4,336,594	325,864	17,325	0	8,738,600	5,101,813	40

Additional details are available at:

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## ANNUAL FINANCIAL REPORT

County Name: LYON COUNTY

County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	3,735,455	2,253,324		500,803		6,489,582	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	218,941	110,263		29,473		358,677	3
Net Current Property Taxes	4	3,516,514	2,143,061		471,330		6,130,905	4
Delinquent Property Tax Revenue	5	17	2		2		21	5
Penalties, Interest & Costs on Taxes	6	24,341					24,341	6
Other County Taxes/TIF Tax Revenues	7	713,909	1,272,525		4,282		1,990,716	7
Intergovernmental	8	738,350	5,786,086	188,583	37,157		6,750,176	8
Licenses & Permits	9	37,158	31,572				68,730	9
Charges for Service	10	861,436	127,705				989,141	10
Use of Money & Property	11	296,268	7,764	13,014	4,489		321,535	11
Miscellaneous	12	206,900	104,751				311,651	12
<b>Subtotal Revenues</b>	13	6,394,893	9,473,466	201,597	517,260	0	16,587,216	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		3,258,654	200,000			3,458,654	15
Proceeds of Capital Asset Sales	16	165	2,164				2,329	16
<b>Total Revenues &amp; Other Sources</b>	17	6,395,058	12,734,284	401,597	517,260	0	20,048,199	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	2,504,869	1,016,541				3,521,410	18
Physical Health Social Services	19	588,314	24,582				612,896	19
Mental Health, ID & DD	20		117,977				117,977	20
County Environment and Education	21	670,259	228,214				898,473	21
Roads & Transportation	22		8,334,654				8,334,654	22
Government Services to Residents	23	449,885	1,872				451,757	23
Administration	24	1,213,236	14,481				1,227,717	24
Nonprogram Current	25		91,249				91,249	25
Debt Service	26	92,400			505,000		597,400	26
Capital Projects	27		508,039	1,452,922			1,960,961	27
<b>Subtotal Expenditures</b>	28	5,518,963	10,337,609	1,452,922	505,000	0	17,814,494	28
Other Financing Uses:								
Operating Transfers Out	29	217,415	3,241,239				3,458,654	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	5,736,378	13,578,848	1,452,922	505,000	0	21,273,148	31
<b>Changes in fund balances</b>	32	658,680	-844,564	-1,051,325	12,260	0	-1,224,949	32
Beginning Fund Balance - July 1, 2018	33	3,400,137	5,181,158	1,377,189	5,065		9,963,549	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	760,390	3,818,469	276,644	17,325		4,872,828	36
Fund Balance - Committed	37		518,125	49,220			567,345	37
Fund Balance - Assigned	38	568,400					568,400	38
Fund Balance - Unassigned	39	2,730,027					2,730,027	39
<b>Total Ending Fund Balance - June 30, 2019</b>	40	4,058,817	4,336,594	325,864	17,325	0	8,738,600	40

**REVENUES DETAIL**

County Name: LYON COUNTY

County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2018/2019	
Taxes levied on Property	1	3,140,162	595,293	0	116,761	2,134,715	0		1,848		500,803		6,489,582	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3	184,050	34,891		6,844	101,571			1,848		29,473		358,677	3
1000 Net Current Property Taxes	4	2,956,112	560,402		109,917	2,033,144					471,330		6,130,905	4
Delinq. Property Tax Revenue	5	14	3			2					2		21	5
11XX Penalties, Int, & Costs on Taxes	6	24,341											24,341	6
Other County Taxes:														
12XX Other County Taxes	7	1,726	327		64	206					259		2,582	7
13XX Voter Approved Local Option Taxes	8	132,144				699,337							831,481	8
14XX Gambling Taxes	9	540,248											540,248	9
15XX TIF Tax Revenues	10								554,270				554,270	10
16XX Utility Tax Replacement Excise Taxes	11	26,753	5,072		995	17,653					4,023		54,496	11
17XX Taxes Collected for Other Governments	11B	7,639											7,639	11B
Subtotal	12	708,510	5,399	0	1,059	717,196	0	0	554,270	0	4,282	0	1,990,716	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	2,673						4,355,449					4,358,122	13
21X State Replacements Against Levied Taxes	14	184,050	34,891		6,844	101,571			1,848		29,473		358,677	14
22XX Other State Tax Replacements	15	51,028	9,674		1,897	25,405					7,684		95,688	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	55,673						862,530					918,203	16
25XX Contributions from Other														
Intergovernmental Units	17	218,387				320,013		58,588					596,988	17
26XX, 27XX State Grants and Entitlements	18	136,480				3,229		38,402	8,406	188,583			375,100	18
28XX Federal Grants and Entitlements	19	45,494						1,904					47,398	19
29XX Payments in Lieu of Taxes	20												0	20
Subtotal	21	693,785	44,565	0	8,741	450,218	0	5,316,873	10,254	188,583	37,157	0	6,750,176	21
3XXX Licenses & Permits	22	37,158				19,367		12,205					68,730	22
4XXX, 5XXX Charges for Service	23	861,436				392		12	127,301				989,141	23
6XXX Use of Money & Property	24	296,268						145	7,619	13,014	4,489		321,535	24
8XXX Miscellaneous	25	206,900				526		78,275	25,950				311,651	25
Total Revenues	26	5,784,524	610,369	0	119,717	3,220,845	0	5,407,510	725,394	201,597	517,260	0	16,587,216	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27							152,415	65,000				217,415	27
9020 From Rural Services Basic	28							2,050,501	65,000				2,115,501	28
90XX From Other Budgetary Funds	29							464,869	460,869	200,000			1,125,738	29
Subtotal	30	0	0	0	0	0	0	2,667,785	590,869	200,000	0	0	3,458,654	30
91XX Proceeds\Gen Long-term Debt	31												0	31
92xx Proceeds\Capital Asset Sales	32	165						2,164					2,329	32
Total Revenues and Other Sources	33	5,784,689	610,369	0	119,717	3,220,845	0	8,077,459	1,316,263	401,597	517,260	0	20,048,199	33
Beginning Fund Balance - July 1, 2018	34	2,897,950	502,187		218,339	877,534		3,321,066	764,219	1,377,189	5,065		9,963,549	34
<b>Total Resources</b>	35	8,682,639	1,112,556	0	338,056	4,098,379	0	11,398,525	2,080,482	1,778,786	522,325	0	30,011,748	35

**SERVICE AREA 1**

County Name: LYON COUNTY

County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019	
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1	212,098			1,015,943					1,228,041	1
1010 - Investigations	2									0	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	271,865	47,148							319,013	5
1050 - Adult Correctional Services	6	620,577	138,156							758,733	6
1060 - Administration	7	337,036	23,052							360,088	7
Subtotal	8	1,441,576	208,356	0	0	1,015,943	0	0	0	2,665,875	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9	282,331	31,032					598		313,961	9
1110 - Medical Examiner	10	12,830								12,830	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	295,161	31,032	0	0	0	0	598	0	326,791	12
<b>Emergency Services</b>											
1200 - Ambulance Services	13	368,271	48,504							416,775	13
1210 - Emergency Management	14	90,060								90,060	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	458,331	48,504	0	0	0	0	0	0	506,835	17
<b>Assistance to District Court System Program</b>											
1400 - Physical Operations	18	126								126	18
1410 - Research & Other Assistance	19	727								727	19
1420 - Bailiff Services	20									0	20
Subtotal	21	853	0	0	0	0	0	0	0	853	21
<b>Court Proceedings program</b>											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26	9,249								9,249	26
Subtotal	27	9,249	0	0	0	0	0	0	0	9,249	27
<b>Juvenile Justice Administration Program</b>											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	11,807								11,807	30
Subtotal	31	11,807	0	0	0	0	0	0	0	11,807	31
<b>Total - Public Safety &amp; Legal Services</b>	32	2,216,977	287,892	0	0	1,015,943	0	598	0	3,521,410	32

**SERVICE AREA 3**

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: LYON COUNTY County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019	
<b>Physical Health Services Program</b>											
3000 - Personal & Family Health Services	1									0	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3				24,582					24,582	3
3040 - Health Administration	4	442,360	39,211							481,571	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	442,360	39,211	0	0	24,582	0	0	0	506,153	6
<b>Services to Poor Program</b>											
3100 - Administration	7	6,011								6,011	7
3110 - General Welfare Services	8	9,703								9,703	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	15,714	0	0	0	0	0	0	0	15,714	10
<b>Services to Military Veterans Program</b>											
3200 - Administration	11	46,667								46,667	11
3210 - General Services to Veterans	12	1,977								1,977	12
Subtotal	13	48,644	0	0	0	0	0	0	0	48,644	13
<b>Children's &amp; Family Services</b>											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15	7,500								7,500	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	7,500	0	0	0	0	0	0	0	7,500	17
<b>Services to Other Adults Program</b>											
3400 - Services to the Elderly	18	9,730								9,730	18
3410 - Other Social Services	19	12,557								12,557	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	22,287	0	0	0	0	0	0	0	22,287	21
<b>Chemical Dependency Program</b>											
3500 - Treatment Services	22	853								853	22
3510 - Preventive Services	23	11,745								11,745	23
Subtotal	24	12,598	0	0	0	0	0	0	0	12,598	24
<b>Total - Physical Health &amp; Social</b>	25	549,103	39,211	0	0	24,582	0	0	0	612,896	25

**SERVICE AREA 4**  
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES  
 County Name: LYON COUNTY County Number: 60  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019	
<b>Services to Persons With:</b>											
<b>40XX - Mental Health Problems/Mental Illness</b>											
400X-Information & Educ. Srves	1									0	1
402X-Coordination Srves	2									0	2
403X- Personal & Environ. Sprt	3									0	3
404X-Treatment Services	4									0	4
405X-Vocational & Day Services	5									0	5
406X-Lic/Cert. Living Arrangements	6									0	6
407X-Inst/Hospital & Commit Srves	7									0	7
Subtotal	8	0	0	0	0	0	0	0	0	0	8
<b>42XX - Intellectual Dissabilities</b>											
420X-Information & Educ. Srves	9									0	9
422X-Coordination Srves	10									0	10
423X- Personal & Environ. Sprt	11									0	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Srves	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
<b>43XX - Other Developmental Disabilities</b>											
430X-Information & Educ. Srves	17									0	17
432X-Coordination Srves	18									0	18
433X- Personal & Environ. Sprt	19									0	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21									0	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Srves	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
<b>44XX - General Administration</b>											
4411-Direct Administration	25			35,493						35,493	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			82,484						82,484	27
Subtotal	28	0	0	117,977	0	0	0	0	0	117,977	28
<b>45XX - County Prvd Case Mgmt</b>											
Subtotal	29									0	29
<b>46XX - County Prvd Services</b>											
Subtotal	30									0	30
<b>47XX - Brain Injury</b>											
470X-Information & Educ. Srves	31									0	31
472X-Coordination Srves	32									0	32
473X- Personal & Environ. Sprt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Srves	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	117,977	0	0	0	0	117,977	39

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: LYON COUNTY County Number: 60  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				12,366					12,366	2
6020 - Solid Waste Disposal	3									0	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	12,366	0	0	0	0	12,366	5
<b>Conservation &amp; Recreation Service Program</b>											
6100 - Administration	6	116,446	16,272							132,718	6
6110 - Maintenance & Operations	7	393,104	33,942							427,046	7
6120 - Recreation & Environmental Educ.	8	69,223	16,272							85,495	8
Subtotal	9	578,773	66,486	0	0	0	0	0	0	645,259	9
<b>Animal Control Program</b>											
6200 - Animal Shelter	10									0	10
<b>6210 - Animal Bounties &amp; State</b>											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
<b>County Development Program</b>											
6300 - Land Use & Building Controls	13				8,306					8,306	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	2,000						127,542		129,542	15
Subtotal	16	2,000	0	0	8,306	0	0	127,542	0	137,848	16
<b>Educational Services Program</b>											
6400 - Libraries	17				80,000					80,000	17
6410 - Historic Preservation	18	7,000								7,000	18
6420 - Fair & 4-H Clubs	19	16,000								16,000	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	23,000	0	0	80,000	0	0	0	0	103,000	23
<b>President or Governor Declared Disasters Program</b>											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 -Equipment	26									0	26
6530 -Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
<b>Total - County Environment and Education</b>	<b>29</b>	<b>603,773</b>	<b>66,486</b>	<b>0</b>	<b>0</b>	<b>100,672</b>	<b>0</b>	<b>127,542</b>	<b>0</b>	<b>898,473</b>	<b>29</b>

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019	
<b>Secondary Roads Administration &amp; Engineering Program</b>											
7000 - Administration	1						359,506	2,733		362,239	1
7010 - Engineering	2						542,312			542,312	2
Subtotal	3	0	0	0	0	0	901,818	2,733	0	904,551	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						93,510			93,510	4
7110 - Roads	5						2,268,777			2,268,777	5
7120 - Snow & Ice Control	6						290,701			290,701	6
7130 - Traffic Controls	7						72,649			72,649	7
7140 - Road Clearing	8						32,827			32,827	8
Subtotal	9	0	0	0	0	0	2,758,464	0	0	2,758,464	9
<b>General Roadway Expenditures Program</b>											
7200 - Equipment	10						627,615			627,615	10
7210 - Equipment Operations	11						1,250,966			1,250,966	11
7220 - Tools, Materials & Supplies	12						899,001			899,001	12
7230 - Real Estate & Buildings	13						1,894,057			1,894,057	13
Subtotal	14	0	0	0	0	0	4,671,639	0	0	4,671,639	14
<b>Mass Transit Program</b>											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	0	8,331,921	2,733	0	8,334,654	18



**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: LYON COUNTY County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

10/8/2019

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019
<b>Representation Services Program</b>										
8000 - Elections Administration	1									0
8010 - Local Elections	2	35,668								35,668
8020 - Township Officials	3				1,872					1,872
Subtotal	4	35,668	0	0	1,872	0	0	0	0	37,540
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5	124,940	31,188							156,128
8101 - Driver Licenses Services	6	58,625	16,272							74,897
8110 - Recording of Public Documents	7	158,940	24,252							183,192
Subtotal	8	342,505	71,712	0	0	0	0	0	0	414,217
<b>Total - Government Services to Residents</b>	9	378,173	71,712	0	0	1,872	0	0	0	451,757

**SERVICE AREA 9**  
**ADMINISTRATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS 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 2018/2019	
<b>Policy &amp; Administrative Program</b>												
9000 - General County Management	1	177,721	75,193								252,914	1
9010 - Administrative Management Services	2	205,522	48,816								254,338	2
9020 - Treasury Management Services	3	146,088	16,272								162,360	3
9030 - Other Policy & Administration	4	79,574									79,574	4
Subtotal	5	608,905	140,281	0	0	0	0	0	0	0	749,186	5
<b>Central Services Program</b>												
9100 - General Services	6	218,149	16,272								234,421	6
9110 - Information Tech Services	7	126,925				14,481					141,406	7
9120 - GIS Systems	8										0	8
Subtotal	9	345,074	16,272	0	0	14,481	0	0	0	0	375,827	9
<b>Risk Management Services Program</b>												
9200 - Tort Liability	10		33,742								33,742	10
9210 - Safety of Workplace	11		55,835								55,835	11
9220 - Fidelity of Public Officers	12		10,134								10,134	12
9230 - Unemployment Compensation	13	2,993									2,993	13
Subtotal	14	2,993	99,711	0	0	0	0	0	0	0	102,704	14
<b>Total - Administration</b>	15	956,972	256,264	0	0	14,481	0	0	0	0	1,227,717	15

**SERVICE AREA 0**  
**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
 County Name: LYON COUNTY County Number: 60  
 FY 2018/2019 ANNUAL FINANCIAL REPORT  
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2018/2019	
<b>Nonprogram Current Expenditures</b>													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3							91,249				91,249	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	91,249			0	91,249	5
<b>Long-Term Debt Service</b>													
0100 - Principal	6									505,000		505,000	6
0110 - Interest and Fiscal Charges	7	92,400										92,400	7
Total - Long-Term Debt Service	8	92,400	0	0	0	0	0	0		505,000	0	597,400	8
<b>Capital Projects</b>													
0200 - Roadway Construction	9						49,903	458,136	1,302,142			1,810,181	9
0210 - Conservation Land Acquisition & Dev.	10								150,780			150,780	10
0220 - Other Capital Projects	11											0	11
Total - Capital Projects	12	0	0	0	0	0	49,903	458,136	1,452,922		0	1,960,961	12
<b>Expenditures Summary</b>													
Total Public Safety and Legal Services	13	2,216,977	287,892	0	0	1,015,943	0	598			0	3,521,410	13
Total Physical Health and Social Services	14	549,103	39,211	0	0	24,582	0	0			0	612,896	14
Total Mental Health, ID & DD	15	0	0	0	117,977	0	0	0			0	117,977	15
Total County Environment and Education	16	603,773	66,486	0	0	100,672	0	127,542			0	898,473	16
Total Roads & Transportation	17	0	0	0	0	0	8,331,921	2,733			0	8,334,654	17
Total Government Services to Residents	18	378,173	71,712	0	0	1,872	0	0			0	451,757	18
Total Administration	19	956,972	256,264	0	0	14,481	0	0			0	1,227,717	19
Total Nonprogram Current	20	0	0	0	0	0	0	91,249			0	91,249	20
Total Long-Term Debt Service	21	92,400	0	0	0	0	0	0		505,000	0	597,400	21
Total Capital Projects	22	0	0	0	0	0	49,903	458,136	1,452,922		0	1,960,961	22
Total - All Expenditures	23	4,797,398	721,565	0	117,977	1,157,550	8,381,824	680,258	1,452,922	505,000	0	17,814,494	23
<b>Other Budgetary Financing Uses Operating Transfers Out</b>													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	152,415				2,050,501		464,869				2,667,785	26
To Other Budgetary Funds	27	65,000				65,000	460,869	200,000				790,869	27
Total Operating Transfers Out	28	217,415	0	0	0	2,115,501	460,869	664,869	0	0	0	3,458,654	28
Refunded Deb/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32	369,399	390,991		220,079	825,328	2,555,832	217,230	276,644	17,325		4,872,828	32
Fund Balance - Committed	33							518,125	49,220			567,345	33
Fund Balance - Assigned	34	568,400										568,400	34
Fund Balance - Unassigned	35	2,730,027	0	0	0	0	0	0	0	0	0	2,730,027	35
Total Ending Fund Balance - June 30,	36	3,667,826	390,991	0	220,079	825,328	2,555,832	735,355	325,864	17,325	0	8,738,600	36
<b>Total Requirements</b>	37	8,682,639	1,112,556	0	338,056	4,098,379	11,398,525	2,080,482	1,778,786	522,325	0	30,011,748	37