

GAAP SUMMARY

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

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	3,516,514	2,143,061		471,330		6,130,905	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	3,516,514	2,143,061		471,330		6,130,905	4
Delinquent Property Tax Revenue	5	21	9		3		33	5
Penalties, Interest & Costs on Taxes	6	24,346					24,346	6
Other County Taxes/TIF Tax Revenues	7	723,790	1,271,777		4,282		1,999,849	7
Intergovernmental	8	731,871	5,107,214		37,157		5,876,242	8
Licenses & Permits	9	37,890	31,362				69,252	9
Charges for Service	10	858,032	129,848				987,880	10
Use of Money & Property	11	297,373	7,764	13,014	4,489		322,640	11
Miscellaneous	12	182,463	85,612				268,075	12
Subtotal Revenues	13	6,372,300	8,776,647	13,014	517,261	0	15,679,222	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		2,332,916	200,000			2,532,916	15
Proceeds of Capital Asset Sales	16	165	2,164				2,329	16
Total Revenues & Other Sources	17	6,372,465	11,111,727	213,014	517,261	0	18,214,467	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	2,504,992	1,022,972				3,527,964	18
Physical Health Social Services	19	585,507	25,647				611,154	19
Mental Health, ID & DD	20		117,467				117,467	20
County Environment and Education	21	673,621	228,284				901,905	21
Roads & Transportation	22		8,729,753				8,729,753	22
Government Services to Residents	23	466,780	1,932				468,712	23
Administration	24	1,228,987	38,737				1,267,724	24
Nonprogram Current	25		89,564				89,564	25
Debt Service	26	92,400			505,000		597,400	26
Capital Projects	27		796,507	1,181,794			1,978,301	27
Subtotal Expenditures	28	5,552,287	11,050,863	1,181,794	505,000	0	18,289,944	28
Other Financing Uses:								
Operating Transfers Out	29	217,415	2,315,501				2,532,916	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	5,769,702	13,366,364	1,181,794	505,000	0	20,822,860	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	602,763	-2,254,637	-968,780	12,261	0	-2,608,393	32
Beginning Fund Balance - July 1, 2018	33	3,617,699	7,316,850	1,250,182	5,065		12,189,796	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	62,371	866,165				928,536	35
Fund Balance - Restricted	36	844,397	4,137,904	232,182	17,326		5,231,809	36
Fund Balance - Committed	37		519,144	49,220			568,364	37
Fund Balance - Assigned	38						0	38
Fund Balance - Unassigned	39	3,313,694	-461,000				2,852,694	39
Total Ending Fund Balance - June 30, 2019	40	4,220,462	5,062,213	281,402	17,326	0	9,581,403	40

Notes to the financial statement, if any:

REVENUES DETAIL

County Name: LYON COUNTY County Number: 60
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

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 2018/2019	
Taxes levied on Property	1	2,956,112	560,402	0	109,917	2,033,144	0		0		471,330		6,130,905	1
Less: Uncoll: Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3												0	3
1000 Net Current Property Taxes	4	2,956,112	560,402		109,917	2,033,144					471,330		6,130,905	4
1010 Delinq. Property Tax Revenue	5	21			1	8					3		33	5
11XX Penalties, Int, & Costs on Taxes	6	24,346											24,346	6
Other County Taxes:														
12XX Other County Taxes	7	1,726	331		64	206					259		2,586	7
13XX Voter Approved Local Option Taxes	8	131,278				698,589							829,867	8
14XX Gambling Taxes	9	551,024											551,024	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	7,606											7,606	11B
Subtotal	12	718,387	5,403	0	1,059	716,448	0	0	554,270	0	4,282	0	1,999,849	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	2,673						4,385,493					4,388,166	13
21XX 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	25,406					7,684		95,689	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	58,698						97,991					156,689	16
25XX Contributions from Other														
Intergovernmental Units	17	213,183				301,040		131,463					645,686	17
26XX, 27XX State Grants and Entitlements	18	131,149				4,735		38,617	8,406				182,907	18
28XX Federal Grants and Entitlements	19	46,525						1,903					48,428	19
29XX Payments in Lieu of Taxes	20												0	20
Subtotal (lines 13 - 20)	21	687,306	44,565	0	8,741	432,752	0	4,655,467	10,254	0	37,157	0	5,876,242	21
3XXX Licenses & Permits	22	37,890				19,367		11,995					69,252	22
4XXX, 5XXX Charges for Service	23	858,032				392		12	129,444				987,880	23
6XXX Use of Money & Property	24	297,373						145	7,619	13,014	4,489		322,640	24
8XXX Miscellaneous	25	182,463				525		61,064	24,023				268,075	25
Total Revenues	26	5,761,930	610,370	0	119,718	3,202,636	0	4,728,683	725,610	13,014	517,261	0	15,679,222	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									200,000			200,000	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	2,202,916	130,000	200,000	0	0	2,532,916	30
91XX Proceeds\Gen Long-Term Debt	31												0	31
92XX Proceeds\Gen Capital Asset Sales	32	165						2,164					2,329	32
Total Revenues and Other Sources	33	5,762,095	610,370	0	119,718	3,202,636	0	6,933,763	855,610	213,014	517,261	0	18,214,467	33
Beginning Fund Balance - July 1, 2018	34	3,116,121	501,578		217,814	945,952		5,853,228	299,856	1,250,182	5,065		12,189,796	34
Total Resources	35	8,878,216	1,111,948	0	337,532	4,148,588	0	12,786,991	1,155,466	1,463,196	522,326	0	30,404,263	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: LYON COUNTY County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

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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 2018/2019	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	208,008			1,022,374					1,230,382	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	273,320	47,148							320,468	5
1050 - Adult Correctional Services	6	620,992	138,156							759,148	6
1060 - Administration	7	333,509	23,052							356,561	7
Subtotal	8	1,435,829	208,356	0	0	1,022,374	0	0	0	2,666,559	8
Legal Services Program											
1100 - Criminal Prosecution	9	283,819	31,032					598		315,449	9
1110 - Medical Examiner	10	14,414								14,414	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	298,233	31,032	0	0	0	0	598	0	329,863	12
Emergency Services Program											
1200 - Ambulance Services	13	366,069	48,504							414,573	13
1210 - Emergency Management	14	90,060								90,060	14
1220 - Fire Protection & Rescue Svcs	15	5,000								5,000	15
1230 - E911 Service Board	16									0	16
Subtotal	17	461,129	48,504	0	0	0	0	0	0	509,633	17
Assistance to District Court System Program											
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
Court Proceedings Program											
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
Juvenile Justice Administration Program											
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
Total - Public Safety & Legal Services	32	2,217,100	287,892	0	0	1,022,374	0	598	0	3,527,964	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: LYON COUNTY County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

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Physical Health Services Program											
3000 - Personal & Family Health Services	1									0	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3				25,647					25,647	3
3040 - Health Administration	4	441,793	39,211							481,004	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	441,793	39,211	0	0	25,647	0	0	0	506,651	6
Services to Poor Program											
3100 - Administration	7	6,011								6,011	7
3110 - General Welfare Services	8	10,431								10,431	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	16,442	0	0	0	0	0	0	0	16,442	10
Services to Military Veterans Program											
3200 - Administration	11	46,255								46,255	11
3210 - General Services to Veterans	12	1,595								1,595	12
Subtotal	13	47,850	0	0	0	0	0	0	0	47,850	13
Children's & Family Services Program											
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
Services to Other Adults Program											
3400 - Services to the Elderly	18	9,730								9,730	18
3410 - Other Social Services	19	10,383								10,383	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	20,113	0	0	0	0	0	0	0	20,113	21
CHEMICAL DEPENDENCY PROGRAM											
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
Total-Physical Health & Social Services	25	546,296	39,211	0	0	25,647	0	0	0	611,154	25

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

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Services to Persons With:										
40XX - Mental health Problems/ Mental Illness										
400X-Information & Educ. Svcs	1									0 1
402X-Coordination Svcs	2			8						8 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 Svcs	7									0 7
Subtotal	8	0	0	0	8	0	0	0	0	8 8
42XX - Intellectual Dissabilities										
420X-Information & Educ. Svcs	9									0 9
422X-Coordination Svcs	10			7						7 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 Svcs	15									0 15
Subtotal	16	0	0	0	7	0	0	0	0	7 16
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0 17
432X-Coordination Svcs	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 Svcs	23									0 23
Subtotal	24	0	0	0	0	0	0	0	0	0 24
44xx-General Administration										
4411-Direct Administration	25			34,968						34,968 25
4412-Purchased Administration	26									0 26
4413-Distrib to Regional Fiscal Agent	27			82,484						82,484 27
Subtotal	28	0	0	0	117,452	0	0	0	0	117,452 28
45xx-County Provided Case Management										
Subtotal	29									0 29
46xx-County Provided Services										
Subtotal	30									0 30
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									0 31
472X-Coordination Svcs	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 Svcs	37									0 37
Subtotal	38	0	0	0	0	0	0	0	0	0 38
Total - Mental Health, ID & DD	39	0	0	0	117,467	0	0	0	0	117,467 39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: LYON COUNTY County Number: 60
 FY 2018/2019 ANNUAL FINANCIAL REPORT
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Environmental Quality Program											
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
Conservation and Recreation Services Program											
6100 - Administration	6	116,514	16,272							132,786	6
6110 - Maintenance & Operations	7	396,289	33,942							430,231	7
6120 - Recreation & Environmental Educ.	8	69,337	16,272							85,609	8
Subtotal	9	582,140	66,486	0	0	0	0	0	0	648,626	9
Animal Control Program											
6200 - Animal Shelter	10									0	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
County Development Program											
6300 - Land Use & Building Controls	13				8,302					8,302	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	1,995						127,616		129,611	15
Subtotal	16	1,995	0	0	8,302	0	0	127,616	0	137,913	16
Educational Services Program											
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
President or GovenorL Declared Disatsers Program											
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
Total - County Environment and Education	29	607,135	66,486	0	0	100,668	0	127,616	0	901,905	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: LYON COUNTY County Number: 60

FY 2018/2019 ANNUAL FINANCIAL REPORT

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SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1						358,441	2,732		361,173	1
7010 - Engineering	2						547,693			547,693	2
Subtotal	3	0	0	0	0	0	906,134	2,732	0	908,866	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						133,850			133,850	4
7110 - Roads	5						2,597,657			2,597,657	5
7120 - Snow & Ice Control	6						278,209			278,209	6
7130 - Traffic Controls	7						73,770			73,770	7
7140 - Road Clearing	8						32,473			32,473	8
Subtotal	9	0	0	0	0	0	3,115,959	0	0	3,115,959	9
General Roadway Expenditures Program											
7200 - New Equipment	10						655,235			655,235	10
7210 - Equipment Operations	11						1,246,654			1,246,654	11
7220 - Tools, Materials & Supplies	12						906,856			906,856	12
7230 - Real Estate & Buildings	13						1,896,183			1,896,183	13
Subtotal	14	0	0	0	0	0	4,704,928	0	0	4,704,928	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	8,727,021	2,732	0	8,729,753	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: LYON COUNTY County Number: 60

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Representation Services Program										
8000 - Elections Administration	1	55,139								55,139
8010 - Local Elections	2									0
8020 - Township Officials	3				1,932					1,932
Subtotal	4	55,139	0	0	1,932	0	0	0	0	57,071
State Administrative Services										
8100 - Motor Vehicle Registrations& Licensing	5	123,225	31,188							154,413
8101 - Driver Licenses Services	6	58,719	16,272							74,991
8110 - Recording of Public Documents	7	157,985	24,252							182,237
Subtotal	8	339,929	71,712	0	0	0	0	0	0	411,641
Total - Government Services to Residents	9	395,068	71,712	0	0	1,932	0	0	0	468,712

**SERVICE AREA 9
ADMINISTRATION**

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Policy & Administration Program											
9000 - General County Management	1	177,600	75,193							252,793	1
9010 - Administrative Management Services	2	204,937	48,816							253,753	2
9020 - Treasury Management Services	3	145,613	16,272							161,885	3
9030 - Other Policy & Administration	4	79,168								79,168	4
Subtotal	5	607,318	140,281	0	0	0	0	0	0	747,599	5
Central Services Program											
9100 - General Services	6	208,062	16,272							224,334	6
9110 - Information Tech Services	7	154,959			38,737					193,696	7
9120 - GIS Systems	8									0	8
Subtotal	9	363,021	16,272	0	0	38,737	0	0	0	418,030	9
Risk Management Services Program											
9200 - Tort Liability	10		33,742							33,742	10
9210 - Safety of Workplace	11		55,226							55,226	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	99,102	0	0	0	0	0	0	102,095	14
Total - Administration	15	973,332	255,655	0	0	38,737	0	0	0	1,267,724	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: 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2018/2019	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3							89,564				89,564	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	89,564			0	89,564	5
Long-Term Debt Service													
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
Capital Projects													
0200 - Roadway Construction	9						338,371	458,136	1,031,014			1,827,521	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	338,371	458,136	1,181,794		0	1,978,301	12
Expenditures Summary													
Total Public Safety and Legal Services	13	2,217,100	287,892	0	0	1,022,374	0	598			0	3,527,964	13
Total Physical Health and Social Services	14	546,296	39,211	0	0	25,647	0	0			0	611,154	14
Total Mental Health, ID & DD	15	0	0	0	117,467	0	0	0			0	117,467	15
Total County Environment and Education	16	607,135	66,486	0	0	100,668	0	127,616			0	901,905	16
Total Roads & Transportation	17	0	0	0	0	0	8,727,021	2,732			0	8,729,753	17
Total Government Services to Residents	18	395,068	71,712	0	0	1,932	0	0			0	468,712	18
Total Administration	19	973,332	255,655	0	0	38,737	0	0			0	1,267,724	19
Total Nonprogram Current	20	0	0	0	0	0	0	89,564			0	89,564	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	338,371	458,136	1,181,794		0	1,978,301	22
Total - All Expenditures	23	4,831,331	720,956	0	117,467	1,189,358	0	9,065,392	678,646	1,181,794	505,000	18,289,944	23
Other Budgetary Financing Uses													
Operating Transfers Out													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26	152,415				2,050,501						2,202,916	26
To Other Budgetary Funds	27	65,000				65,000		200,000				330,000	27
Total Operating Transfers Out	28	217,415	0	0	0	2,115,501	0	200,000	0	0	0	2,532,916	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31	62,371				427		865,560	178			928,536	31
Fund Balance - Restricted	32	453,405	390,992		220,065	843,302		2,856,039	218,498	232,182	17,326	5,231,809	32
Fund Balance - Committed	33							519,144	49,220			568,364	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	3,313,694	0	0	0	0	0	-461,000	0	0	0	2,852,694	35
Total Ending Fund Balance - June 30, 2019	36	3,829,470	390,992	0	220,065	843,729	0	3,721,599	276,820	281,402	17,326	9,581,403	36
Total Requirements	37	8,878,216	1,111,948	0	337,532	4,148,588	0	12,786,991	1,155,466	1,463,196	522,326	30,404,263	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

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

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	4,058,817	4,336,595	325,864	17,324		8,738,600	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	323,697	3,746				327,443	3
Property Taxes (including interest & penalties)	4	840	16		25		881	4
Property Taxes - Succeeding Year	5	3,739,730	3,024,826		519,701		7,284,257	5
Accrued Interest	6	54					54	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9		461,690				461,690	9
Due from Other Governments	10	169,314	769,684				938,998	10
Inventories (at cost)	11	4,255	827,815				832,070	11
Other Assets	12	58,116	38,350				96,466	12
Total Assets	13	8,354,823	9,462,722	325,864	537,050	0	18,680,459	13
Liabilities (L)								
Accounts Payable	14	97,675	437,887				535,562	14
Salaries & Benefits Payable	15	38,603	32,755				71,358	15
Contracts Payable	16		133,732	44,462			178,194	16
Due to Other Funds	17		461,690				461,690	17
Due to Other Governments	18	23,437	1,097				24,534	18
Trusts Payable	19						0	19
Other Liabilities	20		15,734				15,734	20
Total Liabilities	21	159,715	1,082,895	44,462	0	0	1,287,072	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	3,739,730	3,024,826		519,701		7,284,257	22
Other Unavailable Revenue	23	234,916	292,788		23		527,727	23
Total Deferred Inflows of Resources	24	3,974,646	3,317,614	0	519,724	0	7,811,984	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	62,371	866,165				928,536	25
Fund Balance - Restricted	26	844,397	4,137,904	232,182	17,326		5,231,809	26
Fund Balance - Committed	27		519,144	49,220			568,364	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	3,313,694	-461,000				2,852,694	29
Total Fund Equity	30	4,220,462	5,062,213	281,402	17,326	0	9,581,403	30
Total L+DIOR+FE	31	8,354,823	9,462,722	325,864	537,050	0	18,680,459	31