

GAAP SUMMARY

ANNUAL FINANCIAL REPORT

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

For the fiscal year ended June 30, 2020

County Name: LYON COUNTY County Number: 60

FY 2019/2020 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basics: | | General | Special Revenue | Capital Projects | Debt Service | Permanent | Actual Totals | |
|---|----|-----------|-----------------|------------------|--------------|-----------|---------------|----|
| Revenues & Other Financing Sources | | | | | | | | |
| Taxes Levied on Property | 1 | 3,703,244 | 2,353,571 | | 512,498 | | 6,569,313 | 1 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | | | | | | 0 | 2 |
| Less: Credits to Taxpayers | 3 | | | | | | 0 | 3 |
| Net Current Property Taxes | 4 | 3,703,244 | 2,353,571 | | 512,498 | | 6,569,313 | 4 |
| Delinquent Property Tax Revenue | 5 | 12,407 | 11,102 | | 1,893 | | 25,402 | 5 |
| Penalties, Interest & Costs on Taxes | 6 | 15,416 | | | | | 15,416 | 6 |
| Other County Taxes/TIF Tax Revenues | 7 | 607,419 | 1,319,771 | | 4,447 | | 1,931,637 | 7 |
| Intergovernmental | 8 | 691,343 | 5,765,395 | | 38,224 | | 6,494,962 | 8 |
| Licenses & Permits | 9 | 44,731 | 40,805 | | | | 85,536 | 9 |
| Charges for Service | 10 | 878,280 | 158,317 | | | | 1,036,597 | 10 |
| Use of Money & Property | 11 | 269,851 | 5,659 | 660 | 3,414 | | 279,584 | 11 |
| Miscellaneous | 12 | 291,036 | 110,287 | 86,617 | | | 487,940 | 12 |
| Subtotal Revenues | 13 | 6,513,727 | 9,764,907 | 87,277 | 560,476 | 0 | 16,926,387 | 13 |
| Other Financing Sources: | | | | | | | | |
| General Long-Term Debt Proceeds | 14 | 136,789 | | | | | 136,789 | 14 |
| Operating Transfers In | 15 | 5 | 2,479,567 | 650,000 | | | 3,129,572 | 15 |
| Proceeds of Capital Asset Sales | 16 | 22,004 | 82,180 | | | | 104,184 | 16 |
| Total Revenues & Other Sources | 17 | 6,672,525 | 12,326,654 | 737,277 | 560,476 | 0 | 20,296,932 | 17 |
| Expenditures & Other Financial Sources | | | | | | | | |
| Operating: | | | | | | | | |
| Public Safety and Legal Services | 18 | 2,565,658 | 1,059,274 | | | | 3,624,932 | 18 |
| Physical Health Social Services | 19 | 553,072 | 32,613 | | | | 585,685 | 19 |
| Mental Health, ID & DD | 20 | | 295,707 | | | | 295,707 | 20 |
| County Environment and Education | 21 | 724,394 | 269,593 | | | | 993,987 | 21 |
| Roads & Transportation | 22 | | 6,400,017 | | | | 6,400,017 | 22 |
| Government Services to Residents | 23 | 440,008 | 2,734 | | | | 442,742 | 23 |
| Administration | 24 | 1,157,688 | -3,249 | | | | 1,154,439 | 24 |
| Nonprogram Current | 25 | | 122,233 | | | | 122,233 | 25 |
| Debt Service | 26 | 110,442 | | | 550,000 | | 660,442 | 26 |
| Capital Projects | 27 | | 1,379,165 | 938,322 | | | 2,317,487 | 27 |
| Subtotal Expenditures | 28 | 5,551,262 | 9,558,087 | 938,322 | 550,000 | 0 | 16,597,671 | 28 |
| Other Financing Uses: | | | | | | | | |
| Operating Transfers Out | 29 | 476,889 | 2,652,679 | 4 | | | 3,129,572 | 29 |
| Refunded Debt/Payments to Escrow | 30 | | | | | | 0 | 30 |
| Total Expenditures & Other Uses | 31 | 6,028,151 | 12,210,766 | 938,326 | 550,000 | 0 | 19,727,243 | 31 |
| Excess of Revenues & Other Sources | | | | | | | | |
| Over (Under) Expenditures & Other Uses | 32 | 644,374 | 115,888 | -201,049 | 10,476 | 0 | 569,689 | 32 |
| Beginning Fund Balance - July 1, 2019 | 33 | 4,220,462 | 5,062,213 | 281,402 | 17,326 | | 9,581,403 | 33 |
| Increase (Decrease) in Reserves | 34 | | | | | | 0 | 34 |
| Fund Balance - Nonspendable | 35 | 48,300 | 1,033,031 | | | | 1,081,331 | 35 |
| Fund Balance - Restricted | 36 | 548,803 | 4,310,835 | | 27,802 | | 4,887,440 | 36 |
| Fund Balance - Committed | 37 | | 331,441 | 80,353 | | | 411,794 | 37 |
| Fund Balance - Assigned | 38 | | | | | | 0 | 38 |
| Fund Balance - Unassigned | 39 | 4,267,733 | -497,206 | | | | 3,770,527 | 39 |
| Total Ending Fund Balance - June 30, 2020 | 40 | 4,864,836 | 5,178,101 | 80,353 | 27,802 | 0 | 10,151,092 | 40 |

Notes to the financial statement, if any:

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REVENUES DETAIL

County Name: LYON COUNTY County Number: 60
 FY 2019/2020 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 2019/2020 | |
|--|-----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|-----|
| Taxes levied on Property | 1 | 3,142,392 | 560,852 | 0 | 149,740 | 2,203,831 | 0 | 0 | 0 | 512,498 | | | 6,569,313 | 1 |
| Less: Uncoll: Del. Taxes Levy Year | 2 | | | | | | | | | | | | 0 | 2 |
| Less: Credits to Taxpayers | 3 | | | | | | | | | | | | 0 | 3 |
| 1000 Net Current Property Taxes | 4 | 3,142,392 | 560,852 | | 149,740 | 2,203,831 | | | 0 | 512,498 | | | 6,569,313 | 4 |
| 1010 Delinq. Property Tax Revenue | 5 | 12,407 | | | 1,264 | 9,838 | | | 0 | 1,893 | | | 25,402 | 5 |
| 11XX Penalties, Int, & Costs on Taxes | 6 | 15,416 | | | | | | | | | | | 15,416 | 6 |
| Other County Taxes: | | | | | | | | | | | | | | |
| 12XX Other County Taxes | 7 | 1,538 | 3,092 | | 72 | 204 | | | 0 | 237 | | | 5,143 | 7 |
| 13XX Voter Approved Local Option Taxes | 8 | 104,647 | | | 0 | 728,505 | | | 0 | | | | 833,152 | 8 |
| 14XX Gambling Taxes | 9 | 456,560 | | | 0 | 0 | | | 0 | | | | 456,560 | 9 |
| 15XX TIF Tax Revenues | 10 | 0 | | | 0 | 0 | | | 571,574 | | | | 571,574 | 10 |
| 16XX Utility Tax Replacement Excise Taxes | 11 | 27,277 | 4,868 | | 1,300 | 18,116 | | | 0 | 4,210 | | | 55,771 | 11 |
| 17XX Taxes Collected for Other Governments | 11B | 9,437 | | | 0 | 0 | | | 0 | | | | 9,437 | 11B |
| Subtotal | 12 | 599,459 | 7,960 | 0 | 1,372 | 746,825 | 0 | 0 | 571,574 | 0 | 4,447 | 0 | 1,931,637 | 12 |
| Intergovernmental Revenue: | | | | | | | | | | | | | | |
| 20XX State Shared Revenues | 13 | 2,055 | | | 0 | 0 | | 4,569,995 | 0 | | | | 4,572,050 | 13 |
| 21XX State Replacements Against Levied Taxes | 14 | 186,368 | 33,263 | | 8,881 | 102,740 | | | 3,804 | 30,249 | | | 365,305 | 14 |
| 22XX Other State Tax Replacements | 15 | 49,282 | 8,796 | | 2,348 | 25,148 | | 0 | 7,854 | 7,975 | | | 101,403 | 15 |
| 23XX, 24XX State\Federal Pass-Thru Revenues | 16 | 66,030 | | | 0 | 0 | | 674,918 | 0 | 0 | | | 740,948 | 16 |
| 25XX Contributions from Other | | | | | | | | | | | | | | |
| Intergovernmental Units | 17 | 123,858 | | | 0 | 303,183 | | 10,200 | 0 | 0 | | | 437,241 | 17 |
| 26XX, 27XX State Grants and Entitlements | 18 | 130,519 | | | 0 | 3,852 | | 40,204 | 10,160 | 0 | | | 184,735 | 18 |
| 28XX Federal Grants and Entitlements | 19 | 91,172 | | | 0 | 0 | | 2,108 | 0 | 0 | | | 93,280 | 19 |
| 29XX Payments in Lieu of Taxes | 20 | 0 | | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 20 |
| Subtotal (lines 13 - 20) | 21 | 649,284 | 42,059 | 0 | 11,229 | 434,923 | 0 | 5,297,425 | 21,818 | 0 | 38,224 | 0 | 6,494,962 | 21 |
| 3XXX Licenses & Permits | 22 | 44,731 | | | 0 | 26,275 | | 14,530 | 0 | 0 | | | 85,536 | 22 |
| 4XXX, 5XXX Charges for Service | 23 | 878,280 | | | 0 | 32 | | 6,017 | 152,268 | 0 | | | 1,036,597 | 23 |
| 6XXX Use of Money & Property | 24 | 269,851 | | | 0 | 0 | | 0 | 5,659 | 660 | 3,414 | | 279,584 | 24 |
| 8XXX Miscellaneous | 25 | 291,036 | | | | 467 | | 100,650 | 9,170 | 86,617 | | | 487,940 | 25 |
| Total Revenues | 26 | 5,902,856 | 610,871 | 0 | 163,605 | 3,422,191 | 0 | 5,418,622 | 760,489 | 87,277 | 560,476 | 0 | 16,926,387 | 26 |
| Other Financing Sources: | | | | | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | | | | | |
| 9000 From General Basic | 27 | | | | 0 | 0 | | 161,889 | 65,000 | | | | 226,889 | 27 |
| 9020 From Rural Services Basic | 28 | | | | | | | 2,187,678 | 65,000 | | | | 2,252,678 | 28 |
| 90xx From Other Budgetary Funds | 29 | 5 | | | | 0 | | 0 | 0 | 650,000 | | | 650,005 | 29 |
| Subtotal (lines 27- 29) | 30 | 5 | 0 | 0 | 0 | 0 | 0 | 2,349,567 | 130,000 | 650,000 | 0 | 0 | 3,129,572 | 30 |
| 91XX Proceeds\Gen Long-Term Debt | 31 | 136,789 | | | | 0 | | 0 | | | | | 136,789 | 31 |
| 92XX Proceeds\Gen Capital Asset Sales | 32 | 22,004 | | | | 3,300 | | 78,880 | | | | | 104,184 | 32 |
| Total Revenues and Other Sources | 33 | 6,061,654 | 610,871 | 0 | 163,605 | 3,425,491 | 0 | 7,847,069 | 890,489 | 737,277 | 560,476 | 0 | 20,296,932 | 33 |
| Beginning Fund Balance - July 1, 2019 | 34 | 3,829,470 | 390,992 | 0 | 220,065 | 843,729 | | 3,721,599 | 276,820 | 281,402 | 17,326 | 0 | 9,581,403 | 34 |
| Total Resources | 35 | 9,891,124 | 1,001,863 | 0 | 383,670 | 4,269,220 | 0 | 11,568,668 | 1,167,309 | 1,018,679 | 577,802 | 0 | 29,878,335 | 35 |

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: LYON COUNTY County Number: 60
 FY 2019/2020 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 2019/2020 | |
|--|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| Law Enforcement Program | | | | | | | | | | | |
| 1000 - Uniformed Patrol Services | 1 | 347,021 | | | 1,057,335 | | | | | 1,404,356 | 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 | 275,091 | 50,565 | | | | | | | 325,656 | 5 |
| 1050 - Adult Correctional Services | 6 | 634,073 | 133,168 | | | | | | | 767,241 | 6 |
| 1060 - Administration | 7 | 323,923 | 17,631 | | | | | | | 341,554 | 7 |
| Subtotal | 8 | 1,580,108 | 201,364 | 0 | 1,057,335 | 0 | 0 | 0 | 0 | 2,838,807 | 8 |
| Legal Services Program | | | | | | | | | | | |
| 1100 - Criminal Prosecution | 9 | 294,551 | 47,168 | | | | | 1,939 | | 343,658 | 9 |
| 1110 - Medical Examiner | 10 | 13,242 | | | | | | | | 13,242 | 10 |
| 1120 - Child Support Recovery | 11 | | | | | | | | | 0 | 11 |
| Subtotal | 12 | 307,793 | 47,168 | 0 | 0 | 0 | 0 | 1,939 | 0 | 356,900 | 12 |
| Emergency Services Program | | | | | | | | | | | |
| 1200 - Ambulance Services | 13 | 320,996 | 47,623 | | | | | | | 368,619 | 13 |
| 1210 - Emergency Management | 14 | 42,650 | | | | | | | | 42,650 | 14 |
| 1220 - Fire Protection & Rescue Svcs | 15 | | | | | | | | | 0 | 15 |
| 1230 - E911 Service Board | 16 | | | | | | | | | 0 | 16 |
| Subtotal | 17 | 363,646 | 47,623 | 0 | 0 | 0 | 0 | 0 | 0 | 411,269 | 17 |
| Assistance to District Court System Program | | | | | | | | | | | |
| 1400 - Physical Operations | 18 | 126 | | | | | | | | 126 | 18 |
| 1410 - Research & Other Assistance | 19 | | | | | | | | | 0 | 19 |
| 1420 - Bailiff Services | 20 | | | | | | | | | 0 | 20 |
| Subtotal | 21 | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 | 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 | 11,002 | | | | | | | | 11,002 | 26 |
| Subtotal | 27 | 11,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,002 | 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 | 6,828 | | | | | | | | 6,828 | 30 |
| Subtotal | 31 | 6,828 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,828 | 31 |
| Total - Public Safety & Legal Services | 32 | 2,269,503 | 296,155 | 0 | 1,057,335 | 0 | 0 | 1,939 | 0 | 3,624,932 | 32 |

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: LYON COUNTY County Number: 60

FY 2019/2020 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 2019/2020 | |
|---|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| 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 | | | | 32,613 | | | | | 32,613 | 3 |
| 3040 - Health Administration | 4 | 420,864 | 49,379 | | | | | | | 470,243 | 4 |
| 3050 - Support of Hospitals | 5 | | | | | | | | | 0 | 5 |
| Subtotal | 6 | 420,864 | 49,379 | 0 | 0 | 32,613 | 0 | 0 | 0 | 502,856 | 6 |
| Services to Poor Program | | | | | | | | | | | |
| 3100 - Administration | 7 | 6,032 | | | | | | | | 6,032 | 7 |
| 3110 - General Welfare Services | 8 | 5,402 | | | | | | | | 5,402 | 8 |
| 3120 - Care in County Care Facility | 9 | | | | | | | | | 0 | 9 |
| Subtotal | 10 | 11,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,434 | 10 |
| Services to Military Veterans Program | | | | | | | | | | | |
| 3200 - Administration | 11 | 40,131 | | | | | | | | 40,131 | 11 |
| 3210 - General Services to Veterans | 12 | 660 | | | | | | | | 660 | 12 |
| Subtotal | 13 | 40,791 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,791 | 13 |
| Children's & Family Services Program | | | | | | | | | | | |
| 3300 - Youth Guidance | 14 | 7,500 | | | | | | | | 7,500 | 14 |
| 3310 - Family Protective Services | 15 | | | | | | | | | 0 | 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 | 9,859 | | | | | | | | 9,859 | 18 |
| 3410 - Other Social Services | 19 | 10,348 | | | | | | | | 10,348 | 19 |
| 3420 - Social Services Business Operations | 20 | | | | | | | | | 0 | 20 |
| Subtotal | 21 | 20,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,207 | 21 |
| CHEMICAL DEPENDENCY PROGRAM | | | | | | | | | | | |
| 3500 - Treatment Services | 22 | 2,897 | | | | | | | | 2,897 | 22 |
| 3510 - Preventive Services | 23 | | | | | | | | | 0 | 23 |
| Subtotal | 24 | 2,897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,897 | 24 |
| Total-Physical Health & Social Services | 25 | 503,693 | 49,379 | 0 | 0 | 32,613 | 0 | 0 | 0 | 585,685 | 25 |

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: LYON COUNTY County Number: 60
 FY 2019/2020 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 2019/2020 |
|--|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|
| Services to Persons With: | | | | | | | | | | |
| 40XX - Mental health Problems/ Mental Illness | | | | | | | | | | |
| 400X-Information & Educ. Svcs | 1 | | | | | | | | | 0 |
| 402X-Coordination Svcs | 2 | | | 38,075 | | | | | | 38,075 |
| 403X- Personal & Environ. Sprt | 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 | 0 | 38,075 | 0 | 0 | 0 | 0 | 38,075 |
| 42XX - Intellectual Dissabilities | | | | | | | | | | |
| 420X-Information & Educ. Svcs | 9 | | | | | | | | | 0 |
| 422X-Coordination Svcs | 10 | | | 35,944 | | | | | | 35,944 |
| 423X- Personal & Environ. Sprt | 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 | 35,944 | 0 | 0 | 0 | 0 | 35,944 |
| 43XX - Other Developmental Disabilities | | | | | | | | | | |
| 430X-Information & Educ. Svcs | 17 | | | | | | | | | 0 |
| 432X-Coordination Svcs | 18 | | | | | | | | | 0 |
| 433X- Personal & Environ. Sprt | 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 |
| 44xx-General Administration | | | | | | | | | | |
| 4411-Direct Administration | 25 | | | | | | | | | 0 |
| 4412-Purchased Administration | 26 | | | | | | | | | 0 |
| 4413-Distrib to Regional Fiscal Agent | 27 | | | 221,688 | | | | | | 221,688 |
| Subtotal | 28 | 0 | 0 | 0 | 221,688 | 0 | 0 | 0 | 0 | 221,688 |
| 45xx-County Provided Case Management | | | | | | | | | | |
| Subtotal | 29 | | | | | | | | | 0 |
| 46xx-County Provided Services | | | | | | | | | | |
| Subtotal | 30 | | | | | | | | | 0 |
| 47XX - Brain Injury | | | | | | | | | | |
| 470X-Information & Educ. Svcs | 31 | | | | | | | | | 0 |
| 472X-Coordination Svcs | 32 | | | | | | | | | 0 |
| 473X- Personal & Environ. Sprt | 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 |
| Total - Mental Health, ID & DD | 39 | 0 | 0 | 0 | 295,707 | 0 | 0 | 0 | 0 | 295,707 |

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: LYON COUNTY County Number: 60
 FY 2019/2020 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 2019/2020 |
|---|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|
| Environmental Quality Program | | | | | | | | | | |
| 6000 - Natural Resources Conservation | 1 | | | | | | | | | 0 |
| 6010 - Weed Eradication | 2 | | | | 12,015 | | | | | 12,015 |
| 6020 - Solid Waste Disposal | 3 | | | | | | | | | 0 |
| 6030 - Environmental Restoration | 4 | | | | | | | | | 0 |
| Subtotal | 5 | 0 | 0 | 0 | 12,015 | 0 | 0 | 0 | 0 | 12,015 |
| Conservation and Recreation Services Program | | | | | | | | | | |
| 6100 - Administration | 6 | 117,520 | 17,631 | | | | | | | 135,151 |
| 6110 - Maintenance & Operations | 7 | 450,487 | 29,400 | | | | | | | 479,887 |
| 6120 - Recreation & Environmental Educ. | 8 | 77,576 | 6,780 | | | | | | | 84,356 |
| Subtotal | 9 | 645,583 | 53,811 | 0 | 0 | 0 | 0 | 0 | 0 | 699,394 |
| Animal Control Program | | | | | | | | | | |
| 6200 - Animal Shelter | 10 | | | | | | | | | 0 |
| 6210 - Animal Bounties & State | | | | | | | | | | |
| Apiarist Expenses | 11 | | | | | | | | | 0 |
| Subtotal | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County Development Program | | | | | | | | | | |
| 6300 - Land Use & Building Controls | 13 | | | | 8,395 | | | | | 8,395 |
| 6310 - Housing Rehabilitation & Develop. | 14 | | | | | | | | | 0 |
| 6320 - Community Economic Development | 15 | 2,000 | | | | | | 169,183 | | 171,183 |
| Subtotal | 16 | 2,000 | 0 | 0 | 8,395 | 0 | 0 | 169,183 | 0 | 179,578 |
| Educational Services Program | | | | | | | | | | |
| 6400 - Libraries | 17 | | | | 80,000 | | | | | 80,000 |
| 6410 - Historic Preservation | 18 | 7,000 | | | | | | | | 7,000 |
| 6420 - Fair & 4-H Clubs | 19 | 16,000 | | | | | | | | 16,000 |
| 6430 - Fairgrounds | 20 | | | | | | | | | 0 |
| 6440 - Memorial Halls | 21 | | | | | | | | | 0 |
| 6450 - Other Educational Services | 22 | | | | | | | | | 0 |
| Subtotal | 23 | 23,000 | 0 | 0 | 80,000 | 0 | 0 | 0 | 0 | 103,000 |
| President or GovenorL Declared Disatsers Program | | | | | | | | | | |
| 6500 - Property | 24 | | | | | | | | | 0 |
| 6510 - Buildings | 25 | | | | | | | | | 0 |
| 6520 - Equipment | 26 | | | | | | | | | 0 |
| 6530 - Public Facilities | 27 | | | | | | | | | 0 |
| Subtotal | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total - County Environment and Education | 29 | 670,583 | 53,811 | 0 | 100,410 | 0 | 0 | 169,183 | 0 | 993,987 |

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: LYON COUNTY County Number: 60
 FY 2019/2020 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 2019/2020 |
|---|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|
| SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM | | | | | | | | | | |
| 7000 - Administration | 1 | | | | | | 430,030 | | | 430,030 |
| 7010 - Engineering | 2 | | | | | | 544,564 | | | 544,564 |
| Subtotal | 3 | 0 | 0 | 0 | 0 | 0 | 974,594 | 0 | 0 | 974,594 |
| Roadway Maintenance Program | | | | | | | | | | |
| 7100 - Bridges & Culverts | 4 | | | | | | 322,554 | | | 322,554 |
| 7110 - Roads | 5 | | | | | | 1,490,652 | | | 1,490,652 |
| 7120 - Snow & Ice Control | 6 | | | | | | 281,060 | | | 281,060 |
| 7130 - Traffic Controls | 7 | | | | | | 116,033 | | | 116,033 |
| 7140 - Road Clearing | 8 | | | | | | 33,653 | | | 33,653 |
| Subtotal | 9 | 0 | 0 | 0 | 0 | 0 | 2,243,952 | 0 | 0 | 2,243,952 |
| General Roadway Expenditures Program | | | | | | | | | | |
| 7200 - New Equipment | 10 | | | | | | 1,040,687 | | | 1,040,687 |
| 7210 - Equipment Operations | 11 | | | | | | 1,345,593 | | | 1,345,593 |
| 7220 - Tools, Materials & Supplies | 12 | | | | | | 695,290 | | | 695,290 |
| 7230 - Real Estate & Buildings | 13 | | | | | | 99,901 | | | 99,901 |
| Subtotal | 14 | 0 | 0 | 0 | 0 | 0 | 3,181,471 | 0 | 0 | 3,181,471 |
| Mass Transit Program | | | | | | | | | | |
| 7300 - Air Transportation | 15 | | | | | | | | | 0 |
| 7310 - Ground Transportation | 16 | | | | | | | | | 0 |
| Subtotal | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total - Roads & Transportation | 18 | 0 | 0 | 0 | 0 | 0 | 6,400,017 | 0 | 0 | 6,400,017 |

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: LYON COUNTY County Number: 60

FY 2019/2020 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 2019/2020 | |
|---|---|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|---|
| Representation Services Program | | | | | | | | | | | | |
| 8000 - Elections Administration | 1 | 50,532 | | | | | | | | | 50,532 | 1 |
| 8010 - Local Elections | 2 | | | | | | | | | | 0 | 2 |
| 8020 - Township Officials | 3 | | | | | 1,206 | | | | | 1,206 | 3 |
| Subtotal | 4 | 50,532 | 0 | 0 | 0 | 1,206 | 0 | 0 | 0 | 0 | 51,738 | 4 |
| State Administrative Services | | | | | | | | | | | | |
| 8100 - Motor Vehicle Registrations& Licensing | 5 | 106,101 | 13,560 | | | | | | | | 119,661 | 5 |
| 8101 - Driver Licenses Services | 6 | 60,302 | 19,741 | | | | | | | | 80,043 | 6 |
| 8110 - Recording of Public Documents | 7 | 162,345 | 27,427 | | | | | | 1,528 | | 191,300 | 7 |
| Subtotal | 8 | 328,748 | 60,728 | 0 | 0 | 0 | 0 | 0 | 1,528 | 0 | 391,004 | 8 |
| Total - Government Services to Residents | 9 | 379,280 | 60,728 | 0 | 0 | 1,206 | 0 | 0 | 1,528 | 0 | 442,742 | 9 |

**SERVICE AREA 9
ADMINISTRATION**

County Name: LYON COUNTY County Number: 60
FY 2019/2020 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 2019/2020 | |
|--|----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|---------------------|-------------------------|----|
| Policy & Administration Program | | | | | | | | | | | | |
| 9000 - General County Management | 1 | 173,183 | 68,829 | | | | | | | | 242,012 | 1 |
| 9010 - Administrative Management Services | 2 | 211,007 | 53,792 | | | | | | | | 264,799 | 2 |
| 9020 - Treasury Management Services | 3 | 139,848 | 15,786 | | | | | | | | 155,634 | 3 |
| 9030 - Other Policy & Administration | 4 | 79,356 | | | | | | | | | 79,356 | 4 |
| Subtotal | 5 | 603,394 | 138,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 741,801 | 5 |
| Central Services Program | | | | | | | | | | | | |
| 9100 - General Services | 6 | 192,745 | 19,741 | | | | | | | | 212,486 | 6 |
| 9110 - Information Tech Services | 7 | 94,797 | | | | -3,249 | | | | | 91,548 | 7 |
| 9120 - GIS Systems | 8 | | | | | | | | | | 0 | 8 |
| Subtotal | 9 | 287,542 | 19,741 | 0 | 0 | -3,249 | 0 | 0 | 0 | 0 | 304,034 | 9 |
| Risk Management Services Program | | | | | | | | | | | | |
| 9200 - Tort Liability | 10 | | 35,811 | | | | | | | | 35,811 | 10 |
| 9210 - Safety of Workplace | 11 | | 59,016 | | | | | | | | 59,016 | 11 |
| 9220 - Fidelity of Public Officers | 12 | | 10,532 | | | | | | | | 10,532 | 12 |
| 9230 - Unemployment Compensation | 13 | 3,245 | | | | | | | | | 3,245 | 13 |
| Subtotal | 14 | 3,245 | 105,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108,604 | 14 |
| Total - Administration | 15 | 894,181 | 263,507 | 0 | 0 | -3,249 | 0 | 0 | 0 | 0 | 1,154,439 | 15 |

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: LYON COUNTY County Number: 60
 FY 2019/2020 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 Capital Projects | All Debt Service | All Permanent Funds | TOTALS Actual 2019/2020 | |
|---|----|----------------------------|-----------------------------------|----------------------------|--|--|---|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|----|
| Nonprogram Current Expenditures | | | | | | | | | | | | | | |
| 0010 - County Farm Operations | 1 | | | | | | | | | | | | 0 | 1 |
| 0020 - Interest on Short-Term Debt | 2 | | | | | | | | | | | | 0 | 2 |
| 0030 - Other Nonprogram Current | 3 | | | | | | | | 122,233 | | | | 122,233 | 3 |
| 0040 - Other County Enterprises | 4 | | | | | | | | | | | | 0 | 4 |
| Total - Nonprogram Current | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,233 | | | 0 | 122,233 | 5 |
| Long-Term Debt Service | | | | | | | | | | | | | | |
| 0100 - Principal | 6 | 28,142 | | | | | | | | | 550,000 | | 578,142 | 6 |
| 0110 - Interest and Fiscal Charges | 7 | 82,300 | | | | | | | | | | | 82,300 | 7 |
| Total Long-term Debt Service | 8 | 110,442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 550,000 | 0 | 660,442 | 8 |
| Capital Projects | | | | | | | | | | | | | | |
| 0200 - Roadway Construction | 9 | | | | | | 881,958 | 497,207 | 232,838 | | | | 1,612,003 | 9 |
| 0210 - Conservation Land Acquisition & Dev. | 10 | | | | | | | | | 705,484 | | | 705,484 | 10 |
| 0220 - Other Capital Projects | 11 | | | | | | | | | | | | 0 | 11 |
| Total Capital Projects | 12 | 0 | 0 | 0 | 0 | 0 | 881,958 | 497,207 | 938,322 | | | 0 | 2,317,487 | 12 |
| Expenditures Summary | | | | | | | | | | | | | | |
| Total Public Safety and Legal Services | 13 | 2,269,503 | 296,155 | 0 | 0 | 1,057,335 | 0 | 0 | 1,939 | | | 0 | 3,624,932 | 13 |
| Total Physical Health and Social Services | 14 | 503,693 | 49,379 | 0 | 0 | 32,613 | 0 | 0 | 0 | | | 0 | 585,685 | 14 |
| Total Mental Health, ID & DD | 15 | 0 | 0 | 0 | 295,707 | 0 | 0 | 0 | 0 | | | 0 | 295,707 | 15 |
| Total County Environment and Education | 16 | 670,583 | 53,811 | 0 | 0 | 100,410 | 0 | 0 | 169,183 | | | 0 | 993,987 | 16 |
| Total Roads & Transportation | 17 | 0 | 0 | 0 | 0 | 0 | 6,400,017 | 0 | 0 | | | 0 | 6,400,017 | 17 |
| Total Government Services to Residents | 18 | 379,280 | 60,728 | 0 | 0 | 1,206 | 0 | 0 | 1,528 | | | 0 | 442,742 | 18 |
| Total Administration | 19 | 894,181 | 263,507 | 0 | 0 | -3,249 | 0 | 0 | 0 | | | 0 | 1,154,439 | 19 |
| Total Nonprogram Current | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,233 | | | 0 | 122,233 | 20 |
| Total Long-Term Debt Service | 21 | 110,442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 550,000 | 0 | 660,442 | 21 |
| Total Capital Projects | 22 | 0 | 0 | 0 | 0 | 0 | 881,958 | 497,207 | 938,322 | 938,322 | | 0 | 2,317,487 | 22 |
| Total - All Expenditures | 23 | 4,827,682 | 723,580 | 0 | 295,707 | 1,188,315 | 0 | 7,281,975 | 792,090 | 938,322 | 550,000 | 0 | 16,597,671 | 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 | 226,889 | | | | 2,252,679 | | | | | | | 2,479,568 | 26 |
| To Other Budgetary Funds | 27 | 250,000 | | | | | | | 400,000 | 4 | | | 650,004 | 27 |
| Total Operating Transfers Out | 28 | 476,889 | 0 | 0 | 0 | 2,252,679 | 0 | 0 | 400,000 | 4 | 0 | 0 | 3,129,572 | 28 |
| Refunded Debt / Payments to Escrow | 29 | | | | | | | | | | | | 0 | 29 |
| Increase (Decrease) In Reserves | 30 | | | | | | | | | | | | 0 | 30 |
| Fund Balance - Nonspendable | 31 | 48,300 | | | 0 | 500 | | 1,026,633 | 5,898 | | | | 1,081,331 | 31 |
| Fund Balance - Restricted | 32 | 270,520 | 278,283 | | 87,963 | 827,726 | | 3,260,060 | 135,086 | 0 | 27,802 | | 4,887,440 | 32 |
| Fund Balance - Committed | 33 | 0 | 0 | | | | | | 331,441 | 80,353 | | | 411,794 | 33 |
| Fund Balance - Assigned | 34 | 0 | | | | | | | | | | | 0 | 34 |
| Fund Balance - Unassigned | 35 | 4,267,733 | 0 | 0 | 0 | 0 | 0 | 0 | -497,206 | 0 | 0 | 0 | 3,770,527 | 35 |
| Total Ending Fund Balance - June 30, 2020 | 36 | 4,586,553 | 278,283 | 0 | 87,963 | 828,226 | 0 | 4,286,693 | -24,781 | 80,353 | 27,802 | 0 | 10,151,092 | 36 |
| Total Requirements | 37 | 9,891,124 | 1,001,863 | 0 | 383,670 | 4,269,220 | 0 | 11,568,668 | 1,167,309 | 1,018,679 | 577,802 | 0 | 29,878,335 | 37 |

BALANCE SHEET
 ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2020
 County Name: LYON COUNTY County Number: 60
 FY 2019/2020 ANNUAL FINANCIAL REPORT

| ASSETS | | General | Special Revenue | Capital Projects | Debt Service | Permanent | Totals | |
|---|----|-----------|-----------------|------------------|--------------|-----------|------------|----|
| Cash & Pooled Investments: | | | | | | | | |
| County Treasurer | 1 | 4,737,205 | 4,515,623 | 213,461 | 25,935 | | 9,492,224 | 1 |
| Other | 2 | | | | | | 0 | 2 |
| Receivables (net where applicable): | | | | | | | | |
| Accounts | 3 | 317,909 | 4,141 | 38,505 | | | 360,555 | 3 |
| Property Taxes (including interest & penalties) | 4 | 24,938 | 16,335 | | 3,005 | | 44,278 | 4 |
| Property Taxes - Succeeding Year | 5 | 4,092,688 | 3,303,490 | | 529,599 | | 7,925,777 | 5 |
| Accrued Interest | 6 | 43 | 0 | | | | 43 | 6 |
| Drainage Assessments | 7 | 0 | 0 | | | | 0 | 7 |
| Other | 8 | 97,753 | 1,093 | | | | 98,846 | 8 |
| Due from Other Funds | 9 | 0 | 540,000 | | | | 540,000 | 9 |
| Due from Other Governments | 10 | 59,792 | 704,010 | | | | 763,802 | 10 |
| Inventories (at cost) | 11 | 3,252 | 992,186 | | | | 995,438 | 11 |
| Other Assets | 12 | 45,048 | 40,845 | | | | 85,893 | 12 |
| Total Assets | 13 | 9,378,628 | 10,117,723 | 251,966 | 558,539 | 0 | 20,306,856 | 13 |
| Liabilities (L) | | | | | | | | |
| Accounts Payable | 14 | 57,921 | 563,432 | 6,492 | | | 627,845 | 14 |
| Salaries & Benefits Payable | 15 | 41,780 | 49,859 | | | | 91,639 | 15 |
| Contracts Payable | 16 | | 408,252 | 165,121 | | | 573,373 | 16 |
| Due to Other Funds | 17 | | 540,000 | | | | 540,000 | 17 |
| Due to Other Governments | 18 | 16,355 | 1,647 | | | | 18,002 | 18 |
| Trusts Payable | 19 | | | | | | 0 | 19 |
| Other Liabilities | 20 | 642 | 21,583 | | | | 22,225 | 20 |
| Total Liabilities | 21 | 116,698 | 1,584,773 | 171,613 | 0 | 0 | 1,873,084 | 21 |
| Deferred Inflows Of Resources (DIOR) | | | | | | | | |
| Succeeding Year Property Tax | 22 | 4,092,688 | 3,303,490 | | 529,599 | | 7,925,777 | 22 |
| Other Unavailable Revenue | 23 | 304,406 | 51,359 | | 1,138 | | 356,903 | 23 |
| Total Deferred Inflows of Resources | 24 | 4,397,094 | 3,354,849 | 0 | 530,737 | 0 | 8,282,680 | 24 |
| Fund Equity (FE) | | | | | | | | |
| Fund Balance - Nonspendable | 25 | 48,300 | 1,033,031 | | | | 1,081,331 | 25 |
| Fund Balance - Restricted | 26 | 548,803 | 4,310,835 | | 27,802 | | 4,887,440 | 26 |
| Fund Balance - Committed | 27 | | 331,441 | 80,353 | | | 411,794 | 27 |
| Fund Balance - Assigned | 28 | | | | | | 0 | 28 |
| Fund Balance - Unassigned | 29 | 4,267,733 | -497,206 | | | | 3,770,527 | 29 |
| Total Fund Equity | 30 | 4,864,836 | 5,178,101 | 80,353 | 27,802 | 0 | 10,151,092 | 30 |
| Total L+DIOR+FE | 31 | 9,378,628 | 10,117,723 | 251,966 | 558,539 | 0 | 20,306,856 | 31 |