

## 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, 2020

County Name: LYON COUNTY

County Number:60

FY 2019/2020 ANNUAL FINANCIAL REPORT

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
<b>Revenues &amp; Other Financing Sources</b>									
Taxes Levied on Property	1	3,922,873	2,468,997		542,746		6,934,616	6,938,808	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3	219,629	115,426		30,248		365,303	354,255	3
Net Current Property Taxes	4	3,703,244	2,353,571		512,498		6,569,313	6,584,553	4
Delinquent Property Tax Revenue	5	169	16		24		209		5
Penalties, Interest & Costs on Taxes	6	15,082					15,082	25,070	6
Other County Taxes/TIF Tax Revenues	7	669,510	1,316,622	0	4,451	0	1,990,583	2,048,982	7
Intergovernmental	8	700,412	5,585,836	0	38,223	0	6,324,471	5,817,627	8
Licenses & Permits	9	46,075	40,370	0	0	0	86,445	76,050	9
Charges for Service	10	868,103	159,522	0	0	0	1,027,625	964,146	10
Use of Money & Property	11	271,198	5,659	660	3,414	0	280,931	297,521	11
Miscellaneous	12	302,892	110,439	48,112	0	0	461,443	290,487	12
<b>Subtotal Revenues</b>	13	6,576,685	9,572,035	48,772	558,610	0	16,756,102	16,104,436	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	4	3,480,567	650,000	0	0	4,130,571	4,130,572	15
Proceeds of Capital Asset Sales	16	0	29,880	0	0	0	29,880	150,000	16
<b>Total Revenues &amp; Other Sources</b>	17	6,576,689	13,082,482	698,772	558,610	0	20,916,553	20,385,008	17
<b>Expenditures &amp; other Financing Uses</b>									
Operating:									
Public Safety and Legal Services	18	2,450,971	1,056,431			0	3,507,402	3,673,276	18
Physical Health Social Services	19	551,558	21,888			0	573,446	654,763	19
Mental Health, ID & DD	20	0	295,652			0	295,652	297,663	20
County Environment and Education	21	701,962	277,633			0	979,595	986,148	21
Roads & Transportation	22	0	6,390,028			0	6,390,028	6,435,000	22
Government Services to Residents	23	456,771	2,975			0	459,746	515,284	23
Administration	24	1,177,850	17,883			0	1,195,733	1,254,274	24
Nonprogram Current	25	0	122,232			0	122,232	194,298	25
Debt Service	26	82,300	0		550,000	0	632,300	632,400	26
Capital Projects	27	0	1,065,054	811,171		0	1,876,225	2,258,300	27
<b>Subtotal Expenditures</b>	28	5,421,412	9,249,776	811,171	550,000	0	16,032,359	16,901,406	28
Other Financing Uses:									
Operating Transfers Out	29	476,889	3,653,678	4	0	0	4,130,571	4,130,572	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
<b>Total Expenditures &amp; Other Uses</b>	31	5,898,301	12,903,454	811,175	550,000	0	20,162,930	21,031,978	31
<b>Changes in fund balances</b>	32	678,388	179,028	-112,403	8,610	0	753,623	-646,970	32
Beginning Fund Balance - July 1, 2019	33	4,058,817	4,336,594	325,864	17,325	0	8,738,600	7,802,539	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	472,057	4,185,866	0	25,935	0	4,683,858	3,331,894	36
Fund Balance - Committed	37	0	329,756	213,461	0	0	543,217	467,536	37
Fund Balance - Assigned	38	350,000	0	0	0	0	350,000	350,000	38
Fund Balance - Unassigned	39	3,915,148	0	0	0	0	3,915,148	3,006,139	39
<b>Total Ending Fund Balance - June 30, 2020</b>	40	4,737,205	4,515,622	213,461	25,935	0	9,492,223	7,155,569	40

Additional details are available at:

-  
Notes to the financial statement, if any:

**ANNUAL FINANCIAL REPORT**  
 County Name: LYON COUNTY  
 County Number: 60  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

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	3,922,873	2,468,997		542,746		6,934,616	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	219,629	115,426		30,248		365,303	3
Net Current Property Taxes	4	3,703,244	2,353,571		512,498		6,569,313	4
Delinquent Property Tax Revenue	5	169	16		24		209	5
Penalties, Interest & Costs on Taxes	6	15,082					15,082	6
Other County Taxes/TIF Tax Revenues	7	669,510	1,316,622		4,451		1,990,583	7
Intergovernmental	8	700,412	5,585,836		38,223		6,324,471	8
Licenses & Permits	9	46,075	40,370				86,445	9
Charges for Service	10	868,103	159,522				1,027,625	10
Use of Money & Property	11	271,198	5,659	660	3,414		280,931	11
Miscellaneous	12	302,892	110,439	48,112			461,443	12
<b>Subtotal Revenues</b>	13	6,576,685	9,572,035	48,772	558,610	0	16,756,102	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	4	3,480,567	650,000			4,130,571	15
Proceeds of Capital Asset Sales	16		29,880				29,880	16
<b>Total Revenues &amp; Other Sources</b>	17	6,576,689	13,082,482	698,772	558,610	0	20,916,553	17
<b>Expenditures &amp; other Financing Uses</b>								
Operating:								
Public Safety and Legal Services	18	2,450,971	1,056,431				3,507,402	18
Physical Health Social Services	19	551,558	21,888				573,446	19
Mental Health, ID & DD	20		295,652				295,652	20
County Environment and Education	21	701,962	277,633				979,595	21
Roads & Transportation	22		6,390,028				6,390,028	22
Government Services to Residents	23	456,771	2,975				459,746	23
Administration	24	1,177,850	17,883				1,195,733	24
Nonprogram Current	25		122,232				122,232	25
Debt Service	26	82,300			550,000		632,300	26
Capital Projects	27		1,065,054	811,171			1,876,225	27
<b>Subtotal Expenditures</b>	28	5,421,412	9,249,776	811,171	550,000	0	16,032,359	28
Other Financing Uses:								
Operating Transfers Out	29	476,889	3,653,678	4			4,130,571	29
Refunded Debt/Payments to Escrow	30						0	30
<b>Total Expenditures &amp; Other Uses</b>	31	5,898,301	12,903,454	811,175	550,000	0	20,162,930	31
<b>Changes in fund balances</b>								
Beginning Fund Balance - July 1, 2019	32	678,388	179,028	-112,403	8,610	0	753,623	32
Increase (Decrease) in Reserves	33	4,058,817	4,336,594	325,864	17,325		8,738,600	33
Fund Balance - Nonspendable	34						0	34
Fund Balance - Restricted	35						0	35
Fund Balance - Restricted	36	472,057	4,185,866		25,935		4,683,858	36
Fund Balance - Committed	37		329,756	213,461			543,217	37
Fund Balance - Assigned	38	350,000					350,000	38
Fund Balance - Unassigned	39	3,915,148					3,915,148	39
<b>Total Ending Fund Balance - June 30, 2020</b>	40	4,737,205	4,515,622	213,461	25,935	0	9,492,223	40

**REVENUES DETAIL**

County Name: LYON COUNTY

County Number: 60

FY 2019/2020 ANNUAL FINANCIAL REPORT

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 2019/2020	
Taxes levied on Property	1	3,328,759	594,114	0	158,621	2,306,572	0		3,804		542,746		6,934,616	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3	186,367	33,262		8,881	102,741			3,804		30,248		365,303	3
1000 Net Current Property Taxes	4	3,142,392	560,852		149,740	2,203,831					512,498		6,569,313	4
Delinq. Property Tax Revenue	5	143	26		7	9					24		209	5
11XX Penalties, Int, & Costs on Taxes	6	15,082											15,082	6
Other County Taxes:														
12XX Other County Taxes	7	1,561	279		74	204					241		2,359	7
13XX Voter Approved Local Option Taxes	8	123,716				725,354							849,070	8
14XX Gambling Taxes	9	502,356											502,356	9
15XX TIF Tax Revenues	10								571,574				571,574	10
16XX Utility Tax Replacement Excise Taxes	11	27,277	4,868		1,300	18,116					4,210		55,771	11
17XX Taxes Collected for Other Governments	11B	9,453											9,453	11B
Subtotal	12	664,363	5,147	0	1,374	743,674	0	0	571,574	0	4,451	0	1,990,583	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	2,055						4,369,160					4,371,215	13
21X State Replacements Against Levied Taxes	14	186,367	33,262		8,881	102,741			3,804		30,248		365,303	14
22XX Other State Tax Replacements	15	49,282	8,796		2,348	25,147			7,854		7,975		101,402	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	63,820						639,199					703,019	16
25XX Contributions from Other														
Intergovernmental Units	17	130,436				290,688		82,874					503,998	17
26XX, 27XX State Grants and Entitlements	18	134,744				2,438		38,434	10,160				185,776	18
28XX Federal Grants and Entitlements	19	91,650						2,108					93,758	19
29XX Payments in Lieu of Taxes	20												0	20
Subtotal	21	658,354	42,058	0	11,229	421,014	0	5,131,775	21,818	0	38,223	0	6,324,471	21
3XXX Licenses & Permits	22	46,075				26,050		14,320					86,445	22
4XXX, 5XXX Charges for Service	23	868,103				32		6,017	153,473				1,027,625	23
6XXX Use of Money & Property	24	271,198							5,659	660	3,414		280,931	24
8XXX Miscellaneous	25	302,892				467		100,579	9,393	48,112			461,443	25
Total Revenues	26	5,968,602	608,083	0	162,350	3,395,077	0	5,252,691	761,917	48,772	558,610	0	16,756,102	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27							161,889	65,000	250,000			476,889	27
9020 From Rural Services Basic	28							2,187,678	65,000				2,252,678	28
90XX From Other Budgetary Funds	29	4						461,000	540,000	400,000			1,401,004	29
Subtotal	30	4	0	0	0	0	0	2,810,567	670,000	650,000	0	0	4,130,571	30
91XX Proceeds\Gen Long-term Debt	31												0	31
92xx Proceeds\Capital Asset Sales	32							29,880					29,880	32
Total Revenues and Other Sources	33	5,968,606	608,083	0	162,350	3,395,077	0	8,093,138	1,431,917	698,772	558,610	0	20,916,553	33
Beginning Fund Balance - July 1, 2019	34	3,667,826	390,991		220,079	825,328		2,555,832	735,355	325,864	17,325		8,738,600	34
<b>Total Resources</b>	35	9,636,432	999,074	0	382,429	4,220,405	0	10,648,970	2,167,272	1,024,636	575,935	0	29,655,153	35

**SERVICE AREA 1**  
 County Name: LYON COUNTY  
 County Number: 60  
 FY 2019/2020 ANNUAL FINANCIAL REPORT

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 2019/2020	
<b>Law Enforcement Program</b>											
1000 - Uniformed Patrol Services	1 226,927				1,054,592					1,281,519	1
1010 - Investigations	2									0	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5 275,279	50,565								325,844	5
1050 - Adult Correctional Services	6 636,849	133,168								770,017	6
1060 - Administration	7 320,981	17,631								338,612	7
Subtotal	8 1,460,036	201,364	0	0	1,054,592	0	0	0	0	2,715,992	8
<b>Legal Services Program</b>											
1100 - Criminal Prosecution	9 294,750	47,168						1,839		343,757	9
1110 - Medical Examiner	10 14,500									14,500	10
1120 - Child Support Recovery	11									0	11
Subtotal	12 309,250	47,168	0	0	0	0	0	1,839	0	358,257	12
<b>Emergency Services</b>											
1200 - Ambulance Services	13 318,927	47,623								366,550	13
1210 - Emergency Management	14 42,650									42,650	14
1220 - Fire Protection & Rescue Svcs	15 5,000									5,000	15
1230 - E911 Service Board	16									0	16
Subtotal	17 366,577	47,623	0	0	0	0	0	0	0	414,200	17
<b>Assistance to District Court System Program</b>											
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	0	126	21
<b>Court Proceedings program</b>											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23									0	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	0	11,002	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 7,825									7,825	30
Subtotal	31 7,825	0	0	0	0	0	0	0	0	7,825	31
<b>Total - Public Safety &amp; Legal Services</b>	32 2,154,816	296,155	0	0	1,054,592	0	0	1,839	0	3,507,402	32

**SERVICE AREA 3**

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: LYON COUNTY County Number: 60

FY 2019/2020 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 2019/2020	
<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				21,888					21,888	3
3040 - Health Administration	4	419,657	49,379							469,036	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	419,657	49,379	0	0	21,888	0	0	0	490,924	6
<b>Services to Poor Program</b>											
3100 - Administration	7	6,032								6,032	7
3110 - General Welfare Services	8	6,502								6,502	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	12,534	0	0	0	0	0	0	0	12,534	10
<b>Services to Military Veterans Program</b>											
3200 - Administration	11	40,335								40,335	11
3210 - General Services to Veterans	12	652								652	12
Subtotal	13	40,987	0	0	0	0	0	0	0	40,987	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	9,859								9,859	18
3410 - Other Social Services	19	9,246								9,246	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	19,105	0	0	0	0	0	0	0	19,105	21
<b>Chemical Dependency Program</b>											
3500 - Treatment Services	22	2,396								2,396	22
3510 - Preventive Services	23									0	23
Subtotal	24	2,396	0	0	0	0	0	0	0	2,396	24
<b>Total - Physical Health &amp; Social</b>	25	502,179	49,379	0	0	21,888	0	0	0	573,446	25

**SERVICE AREA 4**  
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES  
 County Name: LYON COUNTY County Number: 60  
 FY 2019/2020 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 2019/2020	
<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			38,012						38,012	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	38,012	0	0	0	0	38,012	8
<b>42XX - Intellectual Dissabilities</b>											
420X-Information & Educ. Srves	9									0	9
422X-Coordination Srves	10			35,952						35,952	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	35,952	0	0	0	0	35,952	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									0	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			221,688						221,688	27
Subtotal	28	0	0	0	221,688	0	0	0	0	221,688	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	295,652	0	0	0	0	295,652	39

**SERVICE AREA 6**  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: LYON COUNTY County Number: 60  
 FY 2019/2020 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 2019/2020	
<b>Environmental Quality Program</b>											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				12,193					12,193	2
6020 - Solid Waste Disposal	3									0	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	12,193	0	0	0	0	12,193	5
<b>Conservation &amp; Recreation Service Program</b>											
6100 - Administration	6	117,086	17,631							134,717	6
6110 - Maintenance & Operations	7	428,523	29,400							457,923	7
6120 - Recreation & Environmental Educ.	8	77,542	6,780							84,322	8
Subtotal	9	623,151	53,811	0	0	0	0	0	0	676,962	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				8,410					8,410	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	2,000						177,030		179,030	15
Subtotal	16	2,000	0	0	8,410	0	0	177,030	0	187,440	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>648,151</b>	<b>53,811</b>	<b>0</b>	<b>0</b>	<b>100,603</b>	<b>0</b>	<b>177,030</b>	<b>0</b>	<b>979,595</b>	<b>29</b>

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2019/2020 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 2019/2020	
<b>Secondary Roads Administration &amp; Engineering Program</b>											
7000 - Administration	1						429,892			429,892	1
7010 - Engineering	2						536,462			536,462	2
Subtotal	3	0	0	0	0	0	966,354	0	0	966,354	3
<b>Roadway Maintenance Program</b>											
7100 - Bridges & Culverts	4						235,716			235,716	4
7110 - Roads	5						1,810,302			1,810,302	5
7120 - Snow & Ice Control	6						284,600			284,600	6
7130 - Traffic Controls	7						124,672			124,672	7
7140 - Road Clearing	8						30,052			30,052	8
Subtotal	9	0	0	0	0	0	2,485,342	0	0	2,485,342	9
<b>General Roadway Expenditures Program</b>											
7200 - Equipment	10						948,460			948,460	10
7210 - Equipment Operations	11						1,304,605			1,304,605	11
7220 - Tools, Materials & Supplies	12						589,008			589,008	12
7230 - Real Estate & Buildings	13						96,259			96,259	13
Subtotal	14	0	0	0	0	0	2,938,332	0	0	2,938,332	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	6,390,028	0	0	6,390,028	18



**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: LYON COUNTY County Number: 60

FY 2019/2020 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 2019/2020
<b>Representation Services Program</b>										
8000 - Elections Administration	1									0
8010 - Local Elections	2	71,944								71,944
8020 - Township Officials	3				1,447					1,447
Subtotal	4	71,944	0	0	1,447	0	0	0	0	73,391
<b>State Administrative Services</b>										
8100 - Motor Vehicle Registrations & Licensing	5	104,214	13,560							117,774
8101 - Driver Licenses Services	6	60,372	19,742							80,114
8110 - Recording of Public Documents	7	159,512	27,427					1,528		188,467
Subtotal	8	324,098	60,729	0	0	0	0	1,528	0	386,355
<b>Total - Government Services to Residents</b>	9	396,042	60,729	0	0	1,447	0	1,528	0	459,746

**SERVICE AREA 9**  
**ADMINISTRATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2019/2020 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 2019/2020	
<b>Policy &amp; Administrative Program</b>												
9000 - General County Management	1	173,939	68,829								242,768	1
9010 - Administrative Management Services	2	210,452	53,792								264,244	2
9020 - Treasury Management Services	3	143,925	15,786								159,711	3
9030 - Other Policy & Administration	4	80,535									80,535	4
Subtotal	5	608,851	138,407	0	0	0	0	0	0	0	747,258	5
<b>Central Services Program</b>												
9100 - General Services	6	196,608	19,741								216,349	6
9110 - Information Tech Services	7	105,639				17,883					123,522	7
9120 - GIS Systems	8										0	8
Subtotal	9	302,247	19,741	0	0	17,883	0	0	0	0	339,871	9
<b>Risk Management Services Program</b>												
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
<b>Total - Administration</b>	15	914,343	263,507	0	0	17,883	0	0	0	0	1,195,733	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: 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 2019/2020	
<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							122,232				122,232	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	122,232			0	122,232	5
<b>Long-Term Debt Service</b>													
0100 - Principal	6									550,000		550,000	6
0110 - Interest and Fiscal Charges	7	82,300										82,300	7
Total - Long-Term Debt Service	8	82,300	0	0	0	0	0	0		550,000	0	632,300	8
<b>Capital Projects</b>													
0200 - Roadway Construction	9						570,208	494,846	277,300			1,342,354	9
0210 - Conservation Land Acquisition & Dev.	10								533,871			533,871	10
0220 - Other Capital Projects	11											0	11
Total - Capital Projects	12	0	0	0	0	0	570,208	494,846	811,171		0	1,876,225	12
<b>Expenditures Summary</b>													
Total Public Safety and Legal Services	13	2,154,816	296,155	0	0	1,054,592	0	0	1,839		0	3,507,402	13
Total Physical Health and Social Services	14	502,179	49,379	0	0	21,888	0	0	0		0	573,446	14
Total Mental Health, ID & DD	15	0	0	0	295,652	0	0	0	0		0	295,652	15
Total County Environment and Education	16	648,151	53,811	0	0	100,603	0	0	177,030		0	979,595	16
Total Roads & Transportation	17	0	0	0	0	0	6,390,028	0			0	6,390,028	17
Total Government Services to Residents	18	396,042	60,729	0	0	1,447	0	0	1,528		0	459,746	18
Total Administration	19	914,343	263,507	0	0	17,883	0	0	0		0	1,195,733	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	122,232		0	122,232	20
Total Long-Term Debt Service	21	82,300	0	0	0	0	0	0		550,000	0	632,300	21
Total Capital Projects	22	0	0	0	0	0	570,208	494,846	811,171		0	1,876,225	22
Total - All Expenditures	23	4,697,831	723,581	0	295,652	1,196,413	6,960,236	797,475	811,171	550,000	0	16,032,359	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	161,889				2,187,678		461,000				2,810,567	26
To Other Budgetary Funds	27	315,000				65,000	540,000	400,000	4			1,320,004	27
Total Operating Transfers Out	28	476,889	0	0	0	2,252,678	0	540,000	861,000	4	0	4,130,571	28
Refunded Debt/ Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31											0	31
Fund Balance - Restricted	32	196,564	275,493		86,777	771,314	3,148,734	179,041		25,935		4,683,858	32
Fund Balance - Committed	33							329,756	213,461			543,217	33
Fund Balance - Assigned	34	350,000										350,000	34
Fund Balance - Unassigned	35	3,915,148	0	0	0	0	0	0	0	0	0	3,915,148	35
Total Ending Fund Balance - June 30,	36	4,461,712	275,493	0	86,777	771,314	3,148,734	508,797	213,461	25,935	0	9,492,223	36
<b>Total Requirements</b>	37	9,636,432	999,074	0	382,429	4,220,405	10,648,970	2,167,272	1,024,636	575,935	0	29,655,153	37