

**GAAP SUMMARY****ANNUAL FINANCIAL REPORT**

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

For the fiscal year ended June 30, 2021

County Name: LYON COUNTY County Number: 60

FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
<b>Revenues &amp; Other Financing Sources</b>								
Taxes Levied on Property	1	4,307,235	2,749,815		555,964		7,613,014	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	238,950	122,863		30,402		392,215	3
Net Current Property Taxes	4	4,068,285	2,626,952		525,562		7,220,799	4
Delinquent Property Tax Revenue	5	9,551	5,276		1,075		15,902	5
Penalties, Interest & Costs on Taxes	6	38,390					38,390	6
Other County Taxes/TIF Tax Revenues	7	913,405	1,597,421		4,263		2,515,089	7
Intergovernmental	8	903,440	6,286,533		39,130		7,229,103	8
Licenses & Permits	9	47,605	47,683				95,288	9
Charges for Service	10	1,036,041	166,136				1,202,177	10
Use of Money & Property	11	172,009	1,378		1,643		175,030	11
Miscellaneous	12	192,836	101,659	324,734			619,229	12
Subtotal Revenues	13	7,381,562	10,833,038	324,734	571,673	0	19,111,007	13
<b>Other Financing Sources:</b>								
General Long-Term Debt Proceeds	14	25,500					25,500	14
Operating Transfers In	15		2,574,037	825,000			3,399,037	15
Proceeds of Capital Asset Sales	16	40,250	95,807				136,057	16
<b>Total Revenues &amp; Other Sources</b>	17	7,447,312	13,502,882	1,149,734	571,673	0	22,671,601	17
<b>Expenditures &amp; Other Financial Sources</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18	2,442,886	984,863				3,427,749	18
Physical Health Social Services	19	557,186	11,382				568,568	19
Mental Health, ID & DD	20		354,965				354,965	20
County Environment and Education	21	752,475	218,351				970,826	21
Roads & Transportation	22		6,163,012				6,163,012	22
Government Services to Residents	23	453,513	2,824				456,337	23
Administration	24	1,150,272	18,533				1,168,805	24
Nonprogram Current	25		120,665				120,665	25
Debt Service	26	104,954			560,000		664,954	26
Capital Projects	27		2,359,592	1,230,087			3,589,679	27
<b>Subtotal Expenditures</b>	28	5,461,286	10,234,187	1,230,087	560,000	0	17,485,560	28
<b>Other Financing Uses:</b>								
Operating Transfers Out	29	759,396	2,639,641				3,399,037	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	6,220,682	12,873,828	1,230,087	560,000	0	20,884,597	31
<b>Excess of Revenues &amp; Other Sources</b>								
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	1,226,630	629,054	-80,353	11,673	0	1,787,004	32
Beginning Fund Balance - July 1, 2020	33	4,864,836	5,178,100	80,353	27,802		10,151,091	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	77,711	1,000,738				1,078,449	35
Fund Balance - Restricted	36	703,775	5,229,006		39,475		5,972,256	36
Fund Balance - Committed	37		203,977				203,977	37
Fund Balance - Assigned	38	350,000					350,000	38
Fund Balance - Unassigned	39	4,959,980	-626,567				4,333,413	39
Total Ending Fund Balance - June 30, 2021	40	6,091,466	5,807,154	0	39,475	0	11,938,095	40

Notes to the financial statement, if any:

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## REVENUES DETAIL

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021	
Taxes levied on Property	1	3,508,380	798,855	0	359,598	2,390,217	0	0	0	555,964		7,613,014	1	
Less: Uncoll: Del. Taxes Levy Year	2											0	2	
Less: Credits to Taxpayers	3	194,633	44,317		19,950	102,913					30,402		392,215	3
1000 Net Current Property Taxes	4	3,313,747	754,538		339,648	2,287,304					525,562		7,220,799	4
1010 Delinq. Property Tax Revenue	5	7,818	1,733		776	4,500					1,075		15,902	5
11XX Penalties, Int, & Costs on Taxes	6	38,390											38,390	6
Other County Taxes:														
12XX Other County Taxes	7	1,706	388		175	202				255		2,726	7	
13XX Voter Approved Local Option Taxes	8	171,676				925,047						1,096,723	8	
14XX Gambling Taxes	9	695,745										695,745	9	
15XX TIF Tax Revenues	10								651,640			651,640	10	
16XX Utility Tax Replacement Excise Taxes	11	26,800	6,102	0	2,747	17,610				4,008		57,267	11	
17XX Taxes Collected for Other Governments	11B	10,988										10,988	11B	
Subtotal	12	906,915	6,490	0	2,922	942,859	0	0	651,640	0	4,263	0	2,515,089	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	495						5,002,946					5,003,441	13
21XX State Replacements Against Levied Taxes	14	196,304	44,699		20,121	102,963			4,070		30,403		398,560	14
22XX Other State Tax Replacements	15	55,378	12,610		5,676	27,269			4,955		8,727		114,615	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	288,110			171	120,639		428,081					837,001	16
25XX Contributions from Other														
Intergovernmental Units	17	82,315				303,183		180,124					565,622	17
26XX, 27XX State Grants and Entitlements	18	99,153				6,301		43,259	35,066				183,779	18
28XX Federal Grants and Entitlements	19	124,376						1,709					126,085	19
29XX Payments in Lieu of Taxes	20												0	20
Subtotal (lines 13 - 20)	21	846,131	57,309	0	25,968	560,355	0	5,656,119	44,091	0	39,130	0	7,229,103	21
3XXX Licenses & Permits	22	47,605				34,688		12,995					95,288	22
4XXX, 5XXX Charges for Service	23	1,036,041				256		50	165,830				1,202,177	23
6XXX Use of Money & Property	24	172,009						500	878		1,643		175,030	24
8XXX Miscellaneous	25	192,836				2,214		84,833	14,612	324,734			619,229	25
Total Revenues	26	6,561,492	820,070	0	369,314	3,832,176	0	5,754,497	877,051	324,734	571,673	0	19,111,007	26
Other Financing Sources:														
Operating Transfers In														
9000 From General Basic	27							169,396	65,000				234,396	27
9020 From Rural Services Basic	28							2,274,641	65,000				2,339,641	28
90xx From Other Budgetary Funds	29									825,000			825,000	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	2,444,037	130,000	825,000	0	0	3,399,037	30
91XX Proceeds\Gen Long-Term Debt	31	25,500											25,500	31
92XX Proceeds\Gen Capital Asset Sales	32	40,250						95,807					136,057	32
Total Revenues and Other Sources	33	6,627,242	820,070	0	369,314	3,832,176	0	8,294,341	1,007,051	1,149,734	571,673	0	22,671,601	33
Beginning Fund Balance - July 1, 2020	34	4,586,553	278,283		87,963	828,226		4,286,693	-24,782	80,353	27,802		10,151,091	34
<b>Total Resources</b>	<b>35</b>	<b>11,213,795</b>	<b>1,098,353</b>	<b>0</b>	<b>457,277</b>	<b>4,660,402</b>	<b>0</b>	<b>12,581,034</b>	<b>982,269</b>	<b>1,230,087</b>	<b>599,475</b>	<b>0</b>	<b>32,822,692</b>	<b>35</b>

**SERVICE AREA 1****PUBLIC SAFETY AND LEGAL SERVICES**

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2020/2021	
<b>Law Enforcement Program</b>												
1000 - Uniformed Patrol Services	1	128,281				983,962					1,112,243	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	313,762	45,618								359,380	5
1050 - Adult Correctional Services	6	648,171	121,022								769,193	6
1060 - Administration	7	404,121	16,050							232	420,403	7
Subtotal	8	1,494,335	182,690	0	0	983,962	0	0	232	0	2,661,219	8
<b>Legal Services Program</b>												
1100 - Criminal Prosecution	9	308,541	52,829							669	362,039	9
1110 - Medical Examiner	10	18,861									18,861	10
1120 - Child Support Recovery	11										0	11
Subtotal	12	327,402	52,829	0	0	0	0	0	669	0	380,900	12
<b>Emergency Services Program</b>												
1200 - Ambulance Services	13	237,010	48,334								285,344	13
1210 - Emergency Management	14	69,500									69,500	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16										0	16
Subtotal	17	306,510	48,334	0	0	0	0	0	0	0	354,844	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											23
1520 - Detention Services	24										0	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26	15,973									15,973	26
Subtotal	27	15,973	0	0	0	0	0	0	0	0	15,973	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	14,687									14,687	30
Subtotal	31	14,687	0	0	0	0	0	0	0	0	14,687	31
Total - Public Safety & Legal Services	32	2,159,033	283,853	0	0	983,962	0	0	901	0	3,427,749	32

**SERVICE AREA 3****PHYSICAL HEALTH AND SOCIAL SERVICES**County Name: LYON COUNTY County Number: 60  
FY 2020/2021 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 2020/2021	
<b>Physical Health Services Program</b>												
3000 - Personal & Family Health Services	1										0	1
3010 - Communicable Disease Prevention & Control Services	2										0	2
3020 - Environmental Health	3					11,382					11,382	3
3040 - Health Administration	4	427,536	40,756								468,292	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	427,536	40,756	0	0	11,382	0	0	0	0	479,674	6
<b>Services to Poor Program</b>												
3100 - Administration	7	6,088									6,088	7
3110 - General Welfare Services	8	5,423									5,423	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	11,511	0	0	0	0	0	0	0	0	11,511	10
<b>Services to Military Veterans Program</b>												
3200 - Administration	11	43,831									43,831	11
3210 - General Services to Veterans	12	2,062									2,062	12
Subtotal	13	45,893	0	0	0	0	0	0	0	0	45,893	13
<b>Children's &amp; Family Services Program</b>												
3300 - Youth Guidance	14										0	14
3310 - Family Protective Services	15	10,500									10,500	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	10,500	0	0	0	0	0	0	0	0	10,500	17
<b>Services to Other Adults Program</b>												
3400 - Services to the Elderly	18	9,987									9,987	18
3410 - Other Social Services	19	10,708									10,708	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	20,695	0	0	0	0	0	0	0	0	20,695	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22	295									295	22
3510 - Preventive Services	23										0	23
Subtotal	24	295	0	0	0	0	0	0	0	0	295	24
<b>Total-Physical Health &amp; Social Services</b>	25	516,430	40,756	0	0	11,382	0	0	0	0	568,568	25

## SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITIES &amp; DEVELOPMENTAL DISABILITIES

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021		
<b>Services to Persons With:</b>												
<b>40XX - Mental health Problems/</b>												
<b>Mental Illness</b>												
400X-Information & Educ. Svcs	1									0	1	
402X-Coordination Svcs	2				76,887					76,887	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	76,887	0	0	0	0	76,887	8	
<b>42XX - Intellectual Dissabilities</b>												
420X-Information & Educ. Svcs	9									0	9	
422X-Coordination Svcs	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 Svcs	15									0	15	
Subtotal	16	0	0	0	0	0	0	0	0	0	0	
<b>43XX - Other Developmental Disabilities</b>												
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	0	
<b>44xx-General Administration</b>												
4411-Direct Administration	25									0	25	
4412-Purchased Administration	26									0	26	
4413-Distrib to Regional Fiscal Agent	27				278,078					278,078	27	
Subtotal	28	0	0	0	278,078	0	0	0	0	278,078	28	
<b>45xx-County Provided Case Management</b>												
Subtotal	29										0	29
<b>46xx-County Provided Services</b>												
Subtotal	30										0	30
<b>47XX - Brain Injury</b>												
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	0	
<b>Total - Mental Health, ID &amp; DD</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354,965</b>	<b>39</b>	

## SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021	
<b>Environmental Quality Program</b>												
6000 - Natural Resources Conservation	1										0	1
6010 - Weed Eradication	2						12,080				12,080	2
6020 - Solid Waste Disposal	3										0	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	0	0	0	0	12,080	0	0	0	0	12,080	5
<b>Conservation and Recreation Services Program</b>												
6100 - Administration	6	132,908	19,672								152,580	6
6110 - Maintenance & Operations	7	455,490	31,588								487,078	7
6120 - Recreation & Environmental Educ.	8	76,219	11,523								87,742	8
Subtotal	9	664,617	62,783	0	0	0	0	0	0	0	727,400	9
<b>Animal Control Program</b>												
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	0	12
<b>County Development Program</b>												
6300 - Land Use & Building Controls	13					9,376					9,376	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Community Economic Development	15	2,075									116,895	15
Subtotal	16	2,075	0	0	0	9,376	0	0	116,895	0	128,346	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	0	80,000	0	0	0	0	103,000	23
<b>President or GovenorL Declared Disatsers 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	0	28
<b>Total - County Environment and Education</b>	29	689,692	62,783	0	0	101,456	0	0	116,895	0	970,826	29

## SERVICE AREA 7

## ROADS &amp; TRANSPORTATION

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1								399,015		399,015	1
7010 - Engineering	2								571,896		571,896	2
Subtotal	3	0	0	0	0	0	0	970,911	0	0	970,911	3
<b>Roadway Maintenance Program</b>												
7100 - Bridges & Culverts	4								334,100		334,100	4
7110 - Roads	5								2,704,059		2,704,059	5
7120 - Snow & Ice Control	6								252,966		252,966	6
7130 - Traffic Controls	7								70,503		70,503	7
7140 - Road Clearing	8								53,709		53,709	8
Subtotal	9	0	0	0	0	0	0	3,415,337	0	0	3,415,337	9
<b>General Roadway Expenditures Program</b>												
7200 - New Equipment	10								889,619		889,619	10
7210 - Equipment Operations	11								1,124,983		1,124,983	11
7220 - Tools, Materials & Supplies	12								-256,040		-256,040	12
7230 - Real Estate & Buildings	13								18,202		18,202	13
Subtotal	14	0	0	0	0	0	0	1,776,764	0	0	1,776,764	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	0	17
Total - Roads & Transportation	18	0	0	0	0	0	0	6,163,012	0	0	6,163,012	18

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021		
<b>Representation Services Program</b>												
8000 - Elections Administration	1									0	1	
8010 - Local Elections	2	56,562								56,562	2	
8020 - Township Officials	3				1,770					1,770	3	
Subtotal	4	56,562	0	0	0	1,770	0	0	0	58,332	4	
<b>State Administrative Services</b>												
8100 - Motor Vehicle Registrations& Licensing	5	111,050	4,106							115,156	5	
8101 - Driver Licenses Services	6	60,382	21,364							81,746	6	
8110 - Recording of Public Documents	7	168,827	31,222						1,054	201,103	7	
Subtotal	8	340,259	56,692	0	0	0	0	0	1,054	0	398,005	8
<b>Total - Government Services to Residents</b>	<b>9</b>	<b>396,821</b>	<b>56,692</b>	<b>0</b>	<b>0</b>	<b>1,770</b>	<b>0</b>	<b>0</b>	<b>1,054</b>	<b>0</b>	<b>456,337</b>	<b>9</b>

SERVICE AREA 9  
ADMINISTRATIONCounty Name: LYON COUNTY County Number: 60  
FY 2020/2021 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 2020/2021	
<b>Policy &amp; Administration Program</b>												
9000 - General County Management	1	172,934	71,108								244,042	1
9010 - Administrative Management Services	2	221,084	55,852								276,936	2
9020 - Treasury Management Services	3	156,693	16,392								173,085	3
9030 - Other Policy & Administration	4	87,669									87,669	4
Subtotal	5	638,380	143,352	0	0	0	0	0	0	0	781,732	5
<b>Central Services Program</b>												
9100 - General Services	6	151,134	23,416								174,550	6
9110 - Information Tech Services	7	101,085				18,533					119,618	7
9120 - GIS Systems	8										0	8
Subtotal	9	252,219	23,416	0	0	18,533	0	0	0	0	294,168	9
<b>Risk Management Services Program</b>												
9200 - Tort Liability	10		19,974								19,974	10
9210 - Safety of Workplace	11		58,677								58,677	11
9220 - Fidelity of Public Officers	12		10,879								10,879	12
9230 - Unemployment Compensation	13	3,375									3,375	13
Subtotal	14	3,375	89,530	0	0	0	0	0	0	0	92,905	14
<b>Total - Administration</b>	15	893,974	256,298	0	0	18,533	0	0	0	0	1,168,805	15

## SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021		
<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								120,665				120,665	3	
0040 - Other County Enterprises	4												0	4	
Total - Nonprogram Current	5	0	0	0	0	0	0	0	120,665			0	120,665	5	
<b>Long-Term Debt Service</b>															
0110 - Principal	6	33,654									560,000		593,654	6	
0110 - Interest and Fiscal Charges	7	71,300											71,300	7	
Total Long-term Debt Service	8	104,954	0	0	0	0	0	0	0	560,000	0	664,954	8		
<b>Capital Projects</b>															
0200 - Roadway Construction	9								1,649,559	542,793			2,192,352	9	
0210 - Conservation Land Acquisition & Dev.	10									167,240	1,230,087			1,397,327	10
0220 - Other Capital Projects	11												0	11	
Total Capital Projects	12	0	0	0	0	0	0	0	1,649,559	710,033	1,230,087		0	3,589,679	12
<b>Expenditures Summary</b>															
Total Public Safety and Legal Services	13	2,159,033	283,853	0	0	983,962	0	0	901				0	3,427,749	13
Total Physical Health and Social Services	14	516,430	40,756	0	0	11,382	0	0	0				0	568,568	14
Total Mental Health, ID & DD	15	0	0	0	354,965	0	0	0	0				0	354,965	15
Total County Environment and Education	16	689,692	62,783	0	0	101,456	0	0	116,895				0	970,826	16
Total Roads & Transportation	17	0	0	0	0	0	0	0	6,163,012	0			0	6,163,012	17
Total Government Services to Residents	18	396,821	56,692	0	0	1,770	0	0	0	1,054			0	456,337	18
Total Administration	19	893,974	256,298	0	0	18,533	0	0	0	0			0	1,168,805	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	120,665			0	120,665	20
Total Long-Term Debt Service	21	104,954	0	0	0	0	0	0	0	560,000	0		0	664,954	21
Total Capital Projects	22	0	0	0	0	0	0	0	1,649,559	710,033	1,230,087		0	3,589,679	22
Total - All Expenditures	23	4,760,904	700,382	0	354,965	1,117,103	0	0	7,812,571	949,548	1,230,087	560,000	0	17,485,560	23
<b>Other Budgetary Financing Uses</b>															
<b>Operating Transfers Out</b>															
To General Supplemental	24												0	24	
To Rural Services Supplemental	25												0	25	
To Secondary Roads	26	169,396				2,274,641							2,444,037	26	
To Other Budgetary Funds	27	590,000				65,000			300,000				955,000	27	
Total Operating Transfers Out	28	759,396	0	0	0	2,339,641	0	0	300,000	0	0	0	3,399,037	28	
<b>Refunded Debt / Payments to Escrow</b>													0	29	
Increase (Decrease) In Reserves	30												0	30	
Fund Balance - Nonspendable	31	76,878	833			121		1,000,617					1,078,449	31	
Fund Balance - Restricted	32	306,635	397,140		102,312	1,203,537		3,767,846	155,311		39,475		5,972,256	32	
Fund Balance - Committed	33								203,977				203,977	33	
Fund Balance - Assigned	34	350,000											350,000	34	
Fund Balance - Unassigned	35	4,959,982	-2	0	0	0	0	0	-626,567	0	0	0	4,333,413	35	
Total Ending Fund Balance - June 30, 2021	36	5,693,495	397,971	0	102,312	1,203,658	0	4,768,463	-267,279	0	39,475	0	11,938,095	36	
<b>Total Requirements</b>	37	11,213,795	1,098,353	0	457,277	4,660,402	0	12,581,034	982,269	1,230,087	599,475	0	32,822,692	37	

**BALANCE SHEET**

## ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2021

County Name: LYON COUNTY County Number: 60

FY 2020/2021 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
<b>Cash &amp; Pooled Investments:</b>								
County Treasurer	1	5,526,733	4,766,803	0	39,475		10,333,011	1
Other	2						0	2
<b>Receivables (net where applicable):</b>								
Accounts	3	384,715	5,103				389,818	3
Property Taxes (including interest & penalties)	4	1,634	81				1,715	4
Property Taxes - Succeeding Year	5	4,051,343	3,227,947				7,279,290	5
Accrued Interest	6	32					32	6
Drainage Assessments	7						0	7
Other	8	112,936					112,936	8
Due from Other Funds	9	300,000	500,000				800,000	9
Due from Other Governments	10	115,984	1,352,896				1,468,880	10
Inventories (at cost)	11	5,619	964,245				969,864	11
Other Assets	12	72,091	36,493				108,584	12
<b>Total Assets</b>	13	10,571,087	10,853,568	0	39,475	0	21,464,130	13
<b>Liabilities (L)</b>								
Accounts Payable	14	81,672	122,653				204,325	14
Salaries & Benefits Payable	15	46,963	49,354				96,317	15
Contracts Payable	16		99,772				99,772	16
Due to Other Funds	17		800,000				800,000	17
Due to Other Governments	18	15,169	4,624				19,793	18
Trusts Payable	19						0	19
Other Liabilities	20	11,086					11,086	20
<b>Total Liabilities</b>	21	154,890	1,076,403	0	0	0	1,231,293	21
<b>Deferred Inflows Of Resources (DIOR)</b>								
Succeeding Year Property Tax	22	4,051,265	2,615,893				6,667,158	22
Other Unavailable Revenue	23	273,466	1,354,118				1,627,584	23
<b>Total Deferred Inflows of Resources</b>	24	4,324,731	3,970,011	0	0	0	8,294,742	24
<b>Fund Equity (FE)</b>								
Fund Balance - Nonspendable	25	77,711	1,000,738				1,078,449	25
Fund Balance - Restricted	26	703,775	5,229,006	39,475			5,972,256	26
Fund Balance - Committed	27		203,977				203,977	27
Fund Balance - Assigned	28	350,000					350,000	28
Fund Balance - Unassigned	29	4,959,980	-626,567				4,333,413	29
<b>Total Fund Equity</b>	30	6,091,466	5,807,154	0	39,475	0	11,938,095	30
<b>Total L+DIOR+FE</b>	31	10,571,087	10,853,568	0	39,475	0	21,464,130	31