

FY 2020/2021 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

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	4,307,235	2,753,884		555,963		7,617,082	7,574,340	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3	238,950	126,932		30,401		396,283	364,240	3
Net Current Property Taxes	4	4,068,285	2,626,952		525,562		7,220,799	7,210,100	4
Delinquent Property Tax Revenue	5	23,790	16,297		2,945		43,032		5
Penalties, Interest & Costs on Taxes	6	37,852					37,852	25,070	6
Other County Taxes/TIF Tax Revenues	7	797,993	1,589,156	0	4,260	0	2,391,409	2,144,926	7
Intergovernmental	8	893,827	6,336,817	0	39,130	0	7,269,774	8,030,766	8
Licenses & Permits	9	47,549	47,703	0	0	0	95,252	72,850	9
Charges for Service	10	1,003,673	167,378	0	0	0	1,171,051	1,007,696	10
Use of Money & Property	11	172,005	9,179	0	1,643	0	182,827	271,631	11
Miscellaneous	12	190,707	97,756	363,239	0	0	651,702	174,425	12
Subtotal Revenues	13	7,235,681	10,891,238	363,239	573,540	0	19,063,698	18,937,464	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0		14
Operating Transfers In	15	0	3,914,037	825,000	0	0	4,739,037	4,739,037	15
Proceeds of Capital Asset Sales	16	0	41,807	0	0	0	41,807	53,500	16
Total Revenues & Other Sources	17	7,235,681	14,847,082	1,188,239	573,540	0	23,844,542	23,730,001	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	2,478,448	993,091			0	3,471,539	3,665,958	18
Physical Health Social Services	19	557,214	23,339			0	580,553	716,271	19
Mental Health, ID & DD	20	0	354,933			0	354,933	417,518	20
County Environment and Education	21	689,026	211,586			0	900,612	914,856	21
Roads & Transportation	22	0	6,484,258			0	6,484,258	7,710,099	22
Government Services to Residents	23	450,287	2,450			0	452,737	474,283	23
Administration	24	1,140,483	18,276			0	1,158,759	1,199,938	24
Nonprogram Current	25	0	120,665			0	120,665	118,922	25
Debt Service	26	71,300	0		560,000	0	631,300	631,400	26
Capital Projects	27	0	2,707,663	1,401,700		0	4,109,363	4,994,892	27
Subtotal Expenditures	28	5,386,758	10,916,261	1,401,700	560,000	0	18,264,719	20,844,137	28
Other Financing Uses:									
Operating Transfers Out	29	1,059,396	3,679,641	0	0	0	4,739,037	4,739,037	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	6,446,154	14,595,902	1,401,700	560,000	0	23,003,756	25,583,174	31
Changes in fund balances									
Beginning Fund Balance - July 1, 2020	32	789,527	251,180	-213,461	13,540	0	840,786	-1,853,173	32
Increase (Decrease) in Reserves (GAAP Budget)	33	4,737,205	4,515,622	213,461	25,935	0	9,492,223	8,462,962	33
Fund Balance - Nonspendable	34	0	0	0	0	0	0		34
Fund Balance - Restricted	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	606,074	4,315,113	0	39,475	0	4,960,662	2,345,901	36
Fund Balance - Committed	37	0	451,689	0	0	0	451,689	525,760	37
Fund Balance - Assigned	38	350,000	0	0	0	0	350,000	800,000	38
Fund Balance - Unassigned	39	4,570,658	0	0	0	0	4,570,658	2,938,128	39
Total Ending Fund Balance - June 30, 2021	40	5,526,732	4,766,802	0	39,475	0	10,333,009	6,609,789	40

Additional details are available at:

Notes to the financial statement, if any:

ANNUAL FINANCIAL REPORT
 County Name: LYON COUNTY
 County Number: 60
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	4,307,235	2,753,884		555,963		7,617,082	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3	238,950	126,932		30,401		396,283	3
Net Current Property Taxes	4	4,068,285	2,626,952		525,562		7,220,799	4
Delinquent Property Tax Revenue	5	23,790	16,297		2,945		43,032	5
Penalties, Interest & Costs on Taxes	6	37,852					37,852	6
Other County Taxes/TIF Tax Revenues	7	797,993	1,589,156		4,260		2,391,409	7
Intergovernmental	8	893,827	6,336,817		39,130		7,269,774	8
Licenses & Permits	9	47,549	47,703				95,252	9
Charges for Service	10	1,003,673	167,378				1,171,051	10
Use of Money & Property	11	172,005	9,179		1,643		182,827	11
Miscellaneous	12	190,707	97,756	363,239			651,702	12
Subtotal Revenues	13	7,235,681	10,891,238	363,239	573,540	0	19,063,698	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15		3,914,037	825,000			4,739,037	15
Proceeds of Capital Asset Sales	16		41,807				41,807	16
Total Revenues & Other Sources	17	7,235,681	14,847,082	1,188,239	573,540	0	23,844,542	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	2,478,448	993,091				3,471,539	18
Physical Health Social Services	19	557,214	23,339				580,553	19
Mental Health, ID & DD	20		354,933				354,933	20
County Environment and Education	21	689,026	211,586				900,612	21
Roads & Transportation	22		6,484,258				6,484,258	22
Government Services to Residents	23	450,287	2,450				452,737	23
Administration	24	1,140,483	18,276				1,158,759	24
Nonprogram Current	25		120,665				120,665	25
Debt Service	26	71,300			560,000		631,300	26
Capital Projects	27		2,707,663	1,401,700			4,109,363	27
Subtotal Expenditures	28	5,386,758	10,916,261	1,401,700	560,000	0	18,264,719	28
Other Financing Uses:								
Operating Transfers Out	29	1,059,396	3,679,641				4,739,037	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	6,446,154	14,595,902	1,401,700	560,000	0	23,003,756	31
Changes in fund balances	32	789,527	251,180	-213,461	13,540	0	840,786	32
Beginning Fund Balance - July 1, 2020	33	4,737,205	4,515,622	213,461	25,935		9,492,223	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35						0	35
Fund Balance - Restricted	36	606,074	4,315,113		39,475		4,960,662	36
Fund Balance - Committed	37		451,689				451,689	37
Fund Balance - Assigned	38	350,000					350,000	38
Fund Balance - Unassigned	39	4,570,658					4,570,658	39
Total Ending Fund Balance - June 30, 2021	40	5,526,732	4,766,802	0	39,475	0	10,333,009	40

REVENUES DETAIL

County Name: LYON COUNTY

County Number: 60

FY 2020/2021 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 2020/2021	
Taxes levied on Property	1	3,508,380	798,855	0	359,598	2,390,217	0		4,069		555,963		7,617,082	1
Less: Uncoll. Del. Taxes Levy Year	2												0	2
Less: Credits to Taxpayers	3	194,633	44,317		19,950	102,913			4,069		30,401		396,283	3
1000 Net Current Property Taxes	4	3,313,747	754,538		339,648	2,287,304					525,562		7,220,799	4
Delinq. Property Tax Revenue	5	19,378	4,412		1,986	14,311					2,945		43,032	5
11XX Penalties, Int, & Costs on Taxes	6	37,852											37,852	6
Other County Taxes:														
12XX Other County Taxes	7	1,683	384		173	202					252		2,694	7
13XX Voter Approved Local Option Taxes	8	122,002				916,785							1,038,787	8
14XX Gambling Taxes	9	630,034											630,034	9
15XX TIF Tax Revenues	10								651,639				651,639	10
16XX Utility Tax Replacement Excise Taxes	11	26,800	6,102		2,747	17,610					4,008		57,267	11
17XX Taxes Collected for Other Governments	11B	10,988											10,988	11B
Subtotal	12	791,507	6,486	0	2,920	934,597	0	0	651,639	0	4,260	0	2,391,409	12
Intergovernmental Revenue:														
20XX State Shared Revenues	13	495						5,006,771					5,007,266	13
21X State Replacements Against Levied Taxes	14	196,304	44,700		20,121	102,963			4,069		30,403		398,560	14
22XX Other State Tax Replacements	15	55,378	12,610		5,676	27,269			4,956		8,727		114,616	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	282,500			128	120,639		486,826					890,093	16
25XX Contributions from Other														
Intergovernmental Units	17	93,061				296,477		172,522					562,060	17
26XX, 27XX State Grants and Entitlements	18	93,678				8,047		43,578	35,066				180,369	18
28XX Federal Grants and Entitlements	19	115,101						1,709					116,810	19
29XX Payments in Lieu of Taxes	20												0	20
Subtotal	21	836,517	57,310	0	25,925	555,395	0	5,711,406	44,091	0	39,130	0	7,269,774	21
3XXX Licenses & Permits	22	47,549				34,463		13,240					95,252	22
4XXX, 5XXX Charges for Service	23	1,003,673				256		50	167,072				1,171,051	23
6XXX Use of Money & Property	24	172,005						8,302	877		1,643		182,827	24
8XXX Miscellaneous	25	190,707				1,381		84,902	11,473	363,239			651,702	25
Total Revenues	26	6,412,935	822,746	0	370,479	3,827,707	0	5,817,900	875,152	363,239	573,540	0	19,063,698	26
Other Financing Sources:														
Operating Transfers In:														
9000 From General Basic	27							169,396	365,000				534,396	27
9020 From Rural Services Basic	28							2,274,641	65,000				2,339,641	28
90XX From Other Budgetary Funds	29							540,000	500,000	825,000			1,865,000	29
Subtotal	30	0	0	0	0	0	0	2,984,037	930,000	825,000	0	0	4,739,037	30
91XX Proceeds\Gen Long-term Debt	31												0	31
92xx Proceeds\Capital Asset Sales	32							41,807					41,807	32
Total Revenues and Other Sources	33	6,412,935	822,746	0	370,479	3,827,707	0	8,843,744	1,805,152	1,188,239	573,540	0	23,844,542	33
Beginning Fund Balance - July 1, 2020	34	4,461,712	275,493		86,777	771,314		3,148,734	508,797	213,461	25,935		9,492,223	34
Total Resources	35	10,874,647	1,098,239	0	457,256	4,599,021	0	11,992,478	2,313,949	1,401,700	599,475	0	33,336,765	35

SERVICE AREA 1
 County Name: LYON COUNTY
 County Number: 60
 FY 2020/2021 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 2020/2021	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	179,906			992,089					1,171,995	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	313,022	45,618							358,640	5
1050 - Adult Correctional Services	6	641,892	121,022							762,914	6
1060 - Administration	7	406,373	16,050					232		422,655	7
Subtotal	8	1,541,193	182,690	0	0	992,089	0	232	0	2,716,204	8
Legal Services Program											
1100 - Criminal Prosecution	9	309,270	52,829					770		362,869	9
1110 - Medical Examiner	10	16,684								16,684	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	325,954	52,829	0	0	0	0	770	0	379,553	12
Emergency Services											
1200 - Ambulance Services	13	231,743	48,334							280,077	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	301,243	48,334	0	0	0	0	0	0	349,577	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									0	23
1520 - Detention Services	24									0	24
1530 - Court Costs	25									0	25
1540 - Service of Civil Papers	26	13,983								13,983	26
Subtotal	27	13,983	0	0	0	0	0	0	0	13,983	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	12,096								12,096	30
Subtotal	31	12,096	0	0	0	0	0	0	0	12,096	31
Total - Public Safety & Legal Services	32	2,194,595	283,853	0	0	992,089	0	1,002	0	3,471,539	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES

County Name: LYON COUNTY County Number: 60

FY 2020/2021 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 2020/2021	
Physical Health Services Program											
3000 - Personal & Family Health Services	1									0	1
3010 - Communicable Disease Prevention	2									0	2
3020 - Environmental Health	3				23,339					23,339	3
3040 - Health Administration	4	426,818	40,756							467,574	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	426,818	40,756	0	0	23,339	0	0	0	490,913	6
Services to Poor Program											
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	11,511	10
Services to Military Veterans Program											
3200 - Administration	11	42,731								42,731	11
3210 - General Services to Veterans	12	2,060								2,060	12
Subtotal	13	44,791	0	0	0	0	0	0	0	44,791	13
Children's & Family Services											
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	10,500	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	9,987								9,987	18
3410 - Other Social Services	19	12,056								12,056	19
3420 - Soc Serv Business Operations	20									0	20
Subtotal	21	22,043	0	0	0	0	0	0	0	22,043	21
Chemical Dependency Program											
3500 - Treatment Services	22	795								795	22
3510 - Preventive Services	23									0	23
Subtotal	24	795	0	0	0	0	0	0	0	795	24
Total - Physical Health & Social	25	516,458	40,756	0	0	23,339	0	0	0	580,553	25

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: LYON COUNTY County Number: 60
 FY 2020/2021 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 2020/2021	
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Srves	1									0	1
402X-Coordination Srves	2			76,855						76,855	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	76,855	0	0	0	0	0	76,855	8
42XX - Intellectual Dissabilities											
420X-Information & Educ. Srves	9									0	9
422X-Coordination Srves	10									0	10
423X- Personal & Environ. Sprt	11									0	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Srves	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
43XX - Other Developmental Disabilities											
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
44XX - General Administration											
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	278,078	0	0	0	0	0	278,078	28
45XX - County Prvd Case Mgmt											
Subtotal	29									0	29
46XX - County Prvd Services											
Subtotal	30									0	30
47XX - Brain Injury											
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	354,933	0	0	0	0	0	354,933	39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: LYON COUNTY County Number: 60
 FY 2020/2021 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 2020/2021	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				12,074					12,074	2
6020 - Solid Waste Disposal	3									0	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	12,074	0	0	0	0	12,074	5
Conservation & Recreation Service Program											
6100 - Administration	6	130,786	19,672							150,458	6
6110 - Maintenance & Operations	7	396,551	31,588							428,139	7
6120 - Recreation & Environmental Educ.	8	75,256	11,523							86,779	8
Subtotal	9	602,593	62,783	0	0	0	0	0	0	665,376	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				9,305					9,305	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	650						110,207		110,857	15
Subtotal	16	650	0	0	9,305	0	0	110,207	0	120,162	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 Governor Declared Disasters 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	626,243	62,783	0	0	101,379	0	110,207	0	900,612	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: LYON COUNTY County Number: 60
 FY 2020/2021 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 2020/2021	
Secondary Roads Administration & Engineering Program											
7000 - Administration	1						396,468			396,468	1
7010 - Engineering	2						576,000			576,000	2
Subtotal	3	0	0	0	0	0	972,468	0	0	972,468	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4						326,583			326,583	4
7110 - Roads	5						2,709,076			2,709,076	5
7120 - Snow & Ice Control	6						232,415			232,415	6
7130 - Traffic Controls	7						74,495			74,495	7
7140 - Road Clearing	8						56,859			56,859	8
Subtotal	9	0	0	0	0	0	3,399,428	0	0	3,399,428	9
General Roadway Expenditures Program											
7200 - Equipment	10						878,846			878,846	10
7210 - Equipment Operations	11						1,141,241			1,141,241	11
7220 - Tools, Materials & Supplies	12						79,840			79,840	12
7230 - Real Estate & Buildings	13						12,435			12,435	13
Subtotal	14	0	0	0	0	0	2,112,362	0	0	2,112,362	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	6,484,258	0	0	6,484,258	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: LYON COUNTY County Number: 60

FY 2020/2021 ANNUAL FINANCIAL REPORT

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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 2020/2021
Representation Services Program										
8000 - Elections Administration	1									0
8010 - Local Elections	2	54,609								54,609
8020 - Township Officials	3				1,397					1,397
Subtotal	4	54,609	0	0	1,397	0	0	0	0	56,006
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5	114,913	4,106							119,019
8101 - Driver Licenses Services	6	60,396	21,364							81,760
8110 - Recording of Public Documents	7	163,677	31,222					1,053		195,952
Subtotal	8	338,986	56,692	0	0	0	0	1,053	0	396,731
Total - Government Services to Residents	9	393,595	56,692	0	0	1,397	0	1,053	0	452,737

SERVICE AREA 9
ADMINISTRATION
 County Name: LYON COUNTY County Number: 60
 FY 2020/2021 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 2020/2021	
Policy & Administrative Program												
9000 - General County Management	1	172,485	71,108								243,593	1
9010 - Administrative Management Services	2	220,452	55,852								276,304	2
9020 - Treasury Management Services	3	155,808	16,392								172,200	3
9030 - Other Policy & Administration	4	86,761									86,761	4
Subtotal	5	635,506	143,352	0	0	0	0	0	0	0	778,858	5
Central Services Program												
9100 - General Services	6	149,476	23,416								172,892	6
9110 - Information Tech Services	7	96,189				18,276					114,465	7
9120 - GIS Systems	8										0	8
Subtotal	9	245,665	23,416	0	0	18,276	0	0	0	0	287,357	9
Risk Management Services Program												
9200 - Tort Liability	10		19,974								19,974	10
9210 - Safety of Workplace	11		59,509								59,509	11
9220 - Fidelity of Public Officers	12		10,879								10,879	12
9230 - Unemployment Compensation	13	2,182									2,182	13
Subtotal	14	2,182	90,362	0	0	0	0	0	0	0	92,544	14
Total - Administration	15	883,353	257,130	0	0	18,276	0	0	0	0	1,158,759	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: 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 2020/2021	
Nonprogram Current Expenditures													
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	120,665			0	120,665	5
Long-Term Debt Service													
0100 - Principal	6									560,000		560,000	6
0110 - Interest and Fiscal Charges	7	71,300										71,300	7
Total - Long-Term Debt Service	8	71,300	0	0	0	0	0	0		560,000	0	631,300	8
Capital Projects													
0200 - Roadway Construction	9						2,071,952	545,154				2,617,106	9
0210 - Conservation Land Acquisition & Dev.	10							90,557	1,401,700			1,492,257	10
0220 - Other Capital Projects	11											0	11
Total - Capital Projects	12	0	0	0	0	0	2,071,952	635,711	1,401,700		0	4,109,363	12
Expenditures Summary													
Total Public Safety and Legal Services	13	2,194,595	283,853	0	0	992,089	0	0	1,002		0	3,471,539	13
Total Physical Health and Social Services	14	516,458	40,756	0	0	23,339	0	0	0		0	580,553	14
Total Mental Health, ID & DD	15	0	0	0	354,933	0	0	0	0		0	354,933	15
Total County Environment and Education	16	626,243	62,783	0	0	101,379	0	0	110,207		0	900,612	16
Total Roads & Transportation	17	0	0	0	0	0	6,484,258	0			0	6,484,258	17
Total Government Services to Residents	18	393,595	56,692	0	0	1,397	0	0	1,053		0	452,737	18
Total Administration	19	883,353	257,130	0	0	18,276	0	0	0		0	1,158,759	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	120,665		0	120,665	20
Total Long-Term Debt Service	21	71,300	0	0	0	0	0	0		560,000	0	631,300	21
Total Capital Projects	22	0	0	0	0	0	2,071,952	635,711	1,401,700		0	4,109,363	22
Total - All Expenditures	23	4,685,544	701,214	0	354,933	1,136,480	8,556,210	868,638	1,401,700	560,000	0	18,264,719	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	234,396				2,274,641		540,000				3,049,037	26
To Other Budgetary Funds	27	825,000				65,000	500,000	300,000				1,690,000	27
Total Operating Transfers Out	28	1,059,396	0	0	0	2,339,641	0	500,000	840,000	0	0	4,739,037	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	209,049	397,025		102,323	1,122,900	2,936,268	153,622		39,475		4,960,662	32
Fund Balance - Committed	33							451,689				451,689	33
Fund Balance - Assigned	34	350,000										350,000	34
Fund Balance - Unassigned	35	4,570,658	0	0	0	0	0	0	0	0	0	4,570,658	35
Total Ending Fund Balance - June 30,	36	5,129,707	397,025	0	102,323	1,122,900	2,936,268	605,311	0	39,475	0	10,333,009	36
Total Requirements	37	10,874,647	1,098,239	0	457,256	4,599,021	11,992,478	2,313,949	1,401,700	599,475	0	33,336,765	37