

FY 2021/2022 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2022
 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 4,251,071	2,715,930		0	0	6,967,001	6,965,773
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0	0	0	0
Less: Credits to Taxpayers	3 231,538	120,646		0	0	352,184	355,130
Net Current Property Taxes	4 4,019,533	2,595,284		0	0	6,614,817	6,610,643
Delinquent Property Tax Revenue	5 829	74		0	0	903	0
Penalties, Interest & Costs on Taxes	6 25,134					25,134	25,070
Other County Taxes/TIF Tax Revenues	7 1,076,755	1,639,986	0	0	0	2,716,741	2,132,481
Intergovernmental	8 784,680	7,056,641	0	0	0	7,841,321	7,267,739
Licenses & Permits	9 43,890	25,090	0	0	0	68,980	76,600
Charges for Service	10 1,025,365	165,813	0	0	0	1,191,178	1,029,325
Use of Money & Property	11 179,594	13,292	0	3,860	0	196,746	210,461
Miscellaneous	12 226,015	93,241	25,000	0	0	344,256	101,090
Subtotal Revenues	13 7,381,795	11,589,421	25,000	3,860	0	19,000,076	17,453,409
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	2,675,000	0	0	0	2,675,000	2,675,000
Operating Transfers In	15 0	4,185,452	0	694,300	0	4,879,752	6,211,956
Proceeds of Capital Asset Sales	16 0	12,420	0	0	0	12,420	1,000
Total Revenues & Other Sources	17 7,381,795	18,462,293	25,000	698,160	0	26,567,248	26,341,365
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 2,600,887	1,365,761			0	3,966,648	4,081,110
Physical Health Social Services	19 587,222	18,659			0	605,881	673,218
Mental Health, ID & DD	20 0	354,644			0	354,644	503,355
County Environment and Education	21 796,560	219,304			0	1,015,864	1,030,584
Roads & Transportation	22 1,179,113	6,327,266			0	7,506,379	11,349,245
Government Services to Residents	23 502,667	4,620			0	507,287	548,832
Administration	24 1,280,757	71,618			0	1,352,375	1,430,291
Nonprogram Current	25 0	113,324			0	113,324	124,236
Debt Service	26 589,994	0		228,193	0	818,187	820,908
Capital Projects	27 0	745,496	24,071		0	769,567	2,312,000
Subtotal Expenditures	28 7,537,200	9,220,692	24,071	228,193	0	17,010,156	22,873,779
Other Financing Uses:							
Operating Transfers Out	29 242,729	4,637,023	0	0	0	4,879,752	6,211,956
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 7,779,929	13,857,715	24,071	228,193	0	21,889,908	29,085,735
Changes in fund balances	32 -398,134	4,604,578	929	469,967	0	4,677,340	-2,744,370
Beginning Fund Balance - July 1, 2021	33 5,526,732	4,766,803	0	39,475	0	10,333,010	8,181,738
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0
Fund Balance - Restricted	36 542,656	8,840,567	0	509,442	0	9,892,665	1,959,070
Fund Balance - Committed	37 0	530,814	929	0	0	531,743	0
Fund Balance - Assigned	38 500,000	0	0	0	0	500,000	500,000
Fund Balance - Unassigned	39 4,085,942	0	0	0	0	4,085,942	2,978,298
Total Ending Fund Balance - June 30, 2022	40 5,128,598	9,371,381	929	509,442	0	15,010,350	5,437,368

Additional details are available at:

Notes to the financial statement, if any:

Telephone :

ANNUAL FINANCIAL REPORT
 County Name: LYON COUNTY
 County Number: 60

FY 2021/2022 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 4,251,071	2,715,930		0		6,967,001
	Less: Uncollected Delinquent Taxes - Levy Year	2					0
	Less: Credits to Taxpayers	3 231,538	120,646				352,184
	Net Current Property Taxes	4 4,019,533	2,595,284		0		6,614,817
	Delinquent Property Tax Revenue	5 829	74				903
	Penalties, Interest & Costs on Taxes	6 25,134					25,134
	Other County Taxes/TIF Tax Revenues	7 1,076,755	1,639,986				2,716,741
	Intergovernmental	8 784,680	7,056,641				7,841,321
	Licenses & Permits	9 43,890	25,090				68,980
	Charges for Service	10 1,025,365	165,813				1,191,178
	Use of Money & Property	11 179,594	13,292		3,860		196,746
	Miscellaneous	12 226,015	93,241	25,000			344,256
	Subtotal Revenues	13 7,381,795	11,589,421	25,000	3,860	0	19,000,076
	Other Financing Sources:						
	General Long-Term Debt Proceeds	14	2,675,000				2,675,000
	Operating Transfers In	15	4,185,452		694,300		4,879,752
	Proceeds of Capital Asset Sales	16	12,420				12,420
	Total Revenues & Other Sources	17 7,381,795	18,462,293	25,000	698,160	0	26,567,248
	Expenditures & other Financing Uses						
	Operating:						
	Public Safety and Legal Services	18 2,600,887	1,365,761				3,966,648
	Physical Health Social Services	19 587,222	18,659				605,881
	Mental Health, ID & DD	20	354,644				354,644
	County Environment and Education	21 796,560	219,304				1,015,864
	Roads & Transportation	22 1,179,113	6,327,266				7,506,379
	Government Services to Residents	23 502,667	4,620				507,287
	Administration	24 1,280,757	71,618				1,352,375
	Nonprogram Current	25	113,324				113,324
	Debt Service	26 589,994			228,193		818,187
	Capital Projects	27	745,496	24,071			769,567
	Subtotal Expenditures	28 7,537,200	9,220,692	24,071	228,193	0	17,010,156
	Other Financing Uses:						
	Operating Transfers Out	29 242,729	4,637,023				4,879,752
	Refunded Debt/Payments to Escrow	30					0
	Total Expenditures & Other Uses	31 7,779,929	13,857,715	24,071	228,193	0	21,889,908
	Changes in fund balances	32 -398,134	4,604,578	929	469,967	0	4,677,340
	Beginning Fund Balance - July 1, 2021	33 5,526,732	4,766,803		39,475		10,333,010
	Increase (Decrease) in Reserves	34					0
	Fund Balance - Nonspendable	35					0
	Fund Balance - Restricted	36 542,656	8,840,567		509,442		9,892,665
	Fund Balance - Committed	37	530,814	929			531,743
	Fund Balance - Assigned	38 500,000					500,000
	Fund Balance - Unassigned	39 4,085,942					4,085,942
	Total Ending Fund Balance - June 30, 2022	40 5,128,598	9,371,381	929	509,442	0	15,010,350

REVENUES DETAIL
 County Name: LYON COUNTY
 County Number: 60
 FY 2021/2022 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 2021/2022
1 Taxes levied on Property	3,660,476	590,595	0	246,665	2,465,294	0	0	3,971		0		6,967,001
2 Less: Uncoll. Del. Taxes Levy Year												0
3 Less: Credits to Taxpayers	199,572	31,966		13,351	103,324			3,971				352,184
4 1000 Net Current Property Taxes	3,460,904	558,629		233,314	2,361,970							6,614,817
5 Delinq. Property Tax Revenue	714	115		48	26							903
6 11XX Penalties, Int, & Costs on Taxes	25,134											25,134
Other County Taxes:												
7 12XX Other County Taxes	1,532	248		103	171							2,054
8 13XX Voter Approved Local Option Taxes	229,090				1,015,616							1,244,706
9 14XX Gambling Taxes	809,489											809,489
10 15XX TIF Tax Revenues								605,416				605,416
11 16XX Utility Tax Replacement Excise Taxes	25,668	4,143		1,730	16,950							48,491
11B 17XX Taxes Collected for Other Governments	6,585											6,585
12 Subtotal	1,072,364	4,391	0	1,833	1,032,737	0	0	605,416	0	0	0	2,716,741
Intergovernmental Revenue:												
13 20XX State Shared Revenues	4,920											
14 21X State Replacements Against Levied Taxes	198,254	32,000		13,366	103,375		2,578,496	3,680				4,898,262
15 22XX Other State Tax Replacements	55,148	8,901		3,717	26,551			4,228				350,675
16 23XX, 24XX State/Federal Pass-Thru Revenues	126,923			43			35,201	1,141,636				98,545
25XX Contributions from Other												1,303,803
17 Intergovernmental Units	116,104											
18 26XX, 27XX State Grants and Entitlements	102,806				317,031		452,252	7,855				893,242
19 28XX Federal Grants and Entitlements	139,624				3,282		39,729	9,769				155,586
20 29XX Payments in Lieu of Taxes							1,584					141,208
Subtotal	743,779	40,901	0	17,126	450,239	0	3,107,262	3,482,014	0	0	0	7,841,321
3XXX Licenses & Permits	43,890				13,365		11,725					68,980
4XXX, 5XXX Charges for Service	1,025,365				1,683		6,018	158,112				1,191,178
6XXX Use of Money & Property	179,594						6,314	6,978		3,860		196,746
8XXX Miscellaneous	225,131	884			1,944		68,820	22,477	25,000			344,256
Total Revenues	6,776,875	604,920	0	252,321	3,861,964	0	3,200,139	4,274,997	25,000	3,860	0	19,000,076
Other Financing Sources:												
Operating Transfers In:												
9000 From General Basic							177,729	65,000				242,729
9020 From Rural Services Basic							2,377,723	65,000				2,442,723
90XX From Other Budgetary Funds							1,500,000			694,300		2,194,300
Subtotal	0	0	0	0	0	0	4,055,452	130,000	0	694,300	0	4,879,752
91XX Proceeds/Gen Long-term Debt							2,675,000					2,675,000
92xx Proceeds/Capital Asset Sales							12,420					12,420
Total Revenues and Other Sources	6,776,875	604,920	0	252,321	3,861,964	0	9,943,011	4,404,997	25,000	698,160	0	26,567,248
Beginning Fund Balance - July 1, 2021	5,129,707	397,025		102,323	1,122,900		2,936,268	605,312		39,475		10,333,010
Total Resources	11,906,582	1,001,945	0	354,644	4,984,864	0	12,879,279	5,010,309	25,000	737,635	0	36,900,258

SERVICE AREA 1
 County Name: LYON COUNTY
 County Number: 60
 FY 2021/2022 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS MHDS County 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 2021/2022
Law Enforcement Program											
1	1000 - Uniformed Patrol Services	212,574				1,037,814					1,250,388
2	1010 - Investigations										0
3	1020 - Unified Law Enforcement										0
4	1030 - Contract Law Enforcement										0
5	1040 - Law Enforcement Communications	340,612	41,096								381,708
6	1050 - Adult Correctional Services	662,349	112,554								774,903
7	1060 - Administration	371,272	14,488						38,664		424,424
8	Subtotal	1,586,807	168,138	0	0	1,037,814	0	0	38,664	0	2,831,423
Legal Services Program											
9	1100 - Criminal Prosecution	309,755	57,480						1,353		368,588
10	1110 - Medical Examiner	11,305									11,305
11	1120 - Child Support Recovery	321,060	57,480	0	0	0	0	0	1,353	0	379,893
12	Subtotal	321,060	57,480	0	0	0	0	0	1,353	0	379,893
Emergency Services											
13	1200 - Ambulance Services	292,563	58,252						287,930		638,745
14	1210 - Emergency Management	69,500									69,500
15	1220 - Fire Protection & Rescue Svcs										0
16	1230 - E911 Service Board										0
17	Subtotal	362,063	58,252	0	0	0	0	0	287,930	0	708,245
Assistance to District Court System Program											
18	1400 - Physical Operations	126									126
19	1410 - Research & Other Assistance										0
20	1420 - Bailiff Services										0
21	Subtotal	126	0	0	0	0	0	0	0	0	126
Court Proceedings program											
22	1500 - Juries & Witnesses										0
23	1510 - (Reserved)										0
24	1520 - Detention Services										0
25	1530 - Court Costs										0
26	1540 - Service of Civil Papers	17,993									17,993
27	Subtotal	17,993	0	0	0	0	0	0	0	0	17,993
Juvenile Justice Administration Program											
28	1600 - Juvenile Victim Restitution										0
29	1610 - Juvenile Representation Services										0
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles	28,968									28,968
31	Subtotal	28,968	0	0	0	0	0	0	0	0	28,968
32	Total - Public Safety & Legal Services	2,317,017	283,870	0	0	1,037,814	0	0	327,947	0	3,966,648

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
Physical Health Services Program											
1	3000 - Personal & Family Health Services										0
2	3010 - Communicable Disease Prevention										0
3	3020 - Environmental Health					18,659					18,659
4	3040 - Health Administration	440,663	52,382								493,045
5	3050 - Support of Hospitals										0
6	Subtotal	440,663	52,382	0	0	18,659	0	0	0	0	511,704
Services to Poor Program											
7	3100 - Administration	6,097									6,097
8	3110 - General Welfare Services	6,114									6,114
9	3120 - Care in County Care Facility										0
10	Subtotal	12,211	0	0	0	0	0	0	0	0	12,211
Services to Military Veterans Program											
11	3200 - Administration	48,682									48,682
12	3210 - General Services to Veterans	2,344									2,344
13	Subtotal	51,026	0	0	0	0	0	0	0	0	51,026
Children's & Family Services											
14	3300 - Youth Guidance										0
15	3310 - Family Protective Services	10,500									10,500
16	3320 - Services for Disabled Children										0
17	Subtotal	10,500	0	0	0	0	0	0	0	0	10,500
Services to Other Adults Program											
18	3400 - Services to the Elderly	9,987									9,987
19	3410 - Other Social Services	9,012									9,012
20	3420 - Soc Serv Business Operations										0
21	Subtotal	18,999	0	0	0	0	0	0	0	0	18,999
Chemical Dependency Program											
22	3500 - Treatment Services	1,441									1,441
23	3510 - Preventive Services										0
24	Subtotal	1,441	0	0	0	0	0	0	0	0	1,441
25	Total - Physical Health & Social	534,840	52,382	0	0	18,659	0	0	0	0	605,881

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES

County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
Services to Persons With:											
40XX - Mental Health Problems/Mental Illness											
400X-Information & Educ. Svcs	1										0 1
402X-Coordination Svcs	2				83,172						83,172 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	83,172	0	0	0	0	0	83,172 8
42XX - Intellectual Disabilities											
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 16
43XX - Other Developmental Disabilities											
430X-Information & Educ. Svcs	17										0 17
432X-Coordination Svcs	18										0 18
433X- Personal & Environ. Sprt	19										0 19
434X- Treatment Services	20										0 20
435X- Vocational & Day Services	21										0 21
436X- Lic/Cert. Living Arrangements	22										0 22
437X- Inst/Hospital & Commit Svcs	23										0 23
Subtotal	24	0	0	0	0	0	0	0	0	0	0 24
44XX - General Administration											
4411-Direct Administration	25										0 25
4412-Purchased Administration	26										0 26
4413-Distrib to Regional Fiscal Agent	27				271,472						271,472 27
Subtotal	28	0	0	0	271,472	0	0	0	0	0	271,472 28
45XX - County Prvd Case Mgmt											
Subtotal	29										0 29
46XX - County Prvd Services											
Subtotal	30										0 30
47XX - Brain Injury											
470X-Information & Educ. Svcs	31										0 31
472X-Coordination Svcs	32										0 32
473X- Personal & Environ. Sprt	33										0 33
474X- Treatment Services	34										0 34
475X- Vocational & Day Services	35										0 35
476X- Lic/Cert. Living Arrangements	36										0 36
477X- Inst/Hospital & Commit Svcs	37										0 37
Subtotal	38	0	0	0	0	0	0	0	0	0	0 38
Total - Mental Health, ID & DD	39	0	0	0	354,644	0	0	0	0	0	354,644 39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2021/2022
Environmental Quality Program											
1	6000 - Natural Resources Conservation										0
2	6010 - Weed Eradication					12,144					12,144
3	6020 - Solid Waste Disposal										0
4	6030 - Environmental Restoration										0
5	Subtotal	0	0	0	0	12,144	0	0	0	0	12,144
Conservation & Recreation Service Program											
6	6100 - Administration	146,168	12,319						6,000		164,487
7	6110 - Maintenance & Operations	470,480	41,499								511,979
8	6120 - Recreation & Environmental Educ.	82,842	19,753								102,595
9	Subtotal	699,490	73,571	0	0	0	0	0	6,000	0	779,061
Animal Control Program											
10	6200 - Animal Shelter										0
6210 - Animal Bounties & State											
11	Apiarist Expenses	0	0	0	0	0	0	0	0	0	0
12	Subtotal	0	0	0	0	0	0	0	0	0	0
County Development Program											
13	6300 - Land Use & Building Controls					8,647					8,647
14	6310 - Housing Rehabilitation & Develop.										0
15	6320 - Community Economic Development	499									499
16	Subtotal	499	0	0	0	8,647	0	0	112,513	0	121,659
Educational Services Program											
17	6400 - Libraries					80,000					80,000
18	6410 - Historic Preservation	7,000									7,000
19	6420 - Fair & 4-H Clubs	16,000									16,000
20	6430 - Fairgrounds										0
21	6440 - Memorial Halls										0
22	6450 - Other Educational Services										0
23	Subtotal	23,000	0	0	0	80,000	0	0	112,513	0	103,000
President or Governor Declared Disasters Program											
24	6500 - Property										0
25	6510 - Buildings										0
26	6520 - Equipment										0
27	6530 - Public Facilities										0
28	Subtotal	0	0	0	0	0	0	0	0	0	0
29	Total - County Environment and Education	722,989	73,571	0	0	100,791	0	0	118,513	0	1,015,864

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 2021/2022
Secondary Roads Administration & Engineering Program											
1	7000 - Administration							433,540	876		434,416
2	7010 - Engineering							340,831			340,831
3	Subtotal	0	0	0	0	0	0	774,371	876	0	775,247
Roadway Maintenance Program											
4	7100 - Bridges & Culverts							255,170			255,170
5	7110 - Roads	1,179,113						1,850,956			3,030,069
6	7120 - Snow & Ice Control							167,172			167,172
7	7130 - Traffic Controls							122,536			122,536
8	7140 - Road Cleaning							116,122			116,122
9	Subtotal	1,179,113	0	0	0	0	0	2,511,956	0	0	3,691,069
General Roadway Expenditures Program											
10	7200 - Equipment							1,597,566			1,597,566
11	7210 - Equipment Operations							1,257,674			1,257,674
12	7220 - Tools, Materials & Supplies							61,005			61,005
13	7230 - Real Estate & Buildings							123,818			123,818
14	Subtotal	0	0	0	0	0	0	3,040,063	0	0	3,040,063
Mass Transit Program											
15	7300 - Air Transportation										0
16	7310 - Ground Transportation										0
17	Subtotal	0	0	0	0	0	0	0	0	0	0
18	Total - Roads & Transportation	1,179,113	0	0	0	0	0	6,326,390	876	0	7,506,379

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 2021/2022
Representation Services Program											
1	8000 - Elections Administration										0 1
2	8010 - Local Elections	66,930									66,930 2
3	8020 - Township Officials					1,673					1,673 3
4	Subtotal	66,930	0	0	0	1,673	0	0	0	0	68,603 4
State Administrative Services											
5	8100 - Motor Vehicle Registrations & Licensing	121,226	49,269								170,495 5
6	8101 - Driver Licenses Services	46,595									46,595 6
7	8110 - Recording of Public Documents	169,378	49,269						2,947		221,594 7
	Subtotal	337,199	98,538	0	0	0	0	0	2,947	0	438,684 8
9	Total - Government Services to Residents	404,129	98,538	0	0	1,673	0	0	2,947	0	507,287 9

SERVICE AREA 9
ADMINISTRATION
 County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 2021/2022
Policy & Administrative Program											
1	9000 - General County Management	182,619	82,849								265,468
2	9010 - Administrative Management Services	222,770	62,106								284,876
3	9020 - Treasury Management Services	153,143	17,244								170,387
4	9030 - Other Policy & Administration	85,644									85,644
5	Subtotal	644,176	162,199	0	0	0	0	0	0	0	806,375
Central Services Program											
6	9100 - General Services	160,705	24,634								185,339
7	9110 - Information Tech Services	160,513				18,951			52,667		232,131
8	9120 - GIS Systems										0
9	Subtotal	321,218	24,634	0	0	18,951	0	0	52,667	0	417,470
Risk Management Services Program											
10	9200 - Tort Liability		45,228								45,228
11	9210 - Safety of Workplace		65,620								65,620
12	9220 - Fidelity of Public Officers		12,734								12,734
13	9230 - Unemployment Compensation	4,948									4,948
14	Subtotal	4,948	123,582	0	0	0	0	0	0	0	128,530
15	Total - Administration	970,342	310,415	0	0	18,951	0	0	52,667	0	1,352,375

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: LYON COUNTY County Number: 60
 FY 2021/2022 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 2021/2022
Nonprogram Current Expenditures												
0010 - County Farm Operations	1											0
0020 - Interest on Short-Term Debt	2											0
0030 - Other Nonprogram Current	3							113,324				113,324
0040 - Other County Enterprises	4											0
Total - Nonprogram Current	5	0	0	0	0	0	0	113,324			0	113,324
Long-Term Debt Service												
0100 - Principal	6	530,486								225,515		756,001
0110 - Interest and Fiscal Charges	7	59,508								2,678		62,186
Total - Long-Term Debt Service	8	589,994	0	0	0	0	0	0		228,193	0	818,187
Capital Projects												
0200 - Roadway Construction	9						639,348					639,348
0210 - Conservation Land Acquisition & Dev.	10							106,148	24,071			130,219
0220 - Other Capital Projects	11											0
Total - Capital Projects	12	0	0	0	0	0	639,348	106,148	24,071		0	769,567
Expenditures Summary												
Total Public Safety and Legal Services	13	2,317,017	283,870	0	1,037,814	0	0	327,947			0	3,966,648
Total Physical Health and Social Services	14	534,840	52,382	0	18,659	0	0	0			0	605,881
Total Mental Health, ID & DD	15	0	0	0	354,644	0	0	0			0	354,644
Total County Environment and Education	16	722,989	73,571	0	100,791	0	0	118,513			0	1,015,864
Total Roads & Transportation	17	1,179,113	0	0	0	0	6,326,390	876			0	7,506,379
Total Government Services to Residents	18	404,129	98,538	0	1,673	0	0	2,947			0	507,287
Total Administration	19	970,342	310,415	0	18,951	0	0	52,667			0	1,352,375
Total Nonprogram Current	20	0	0	0	0	0	0	113,324			0	113,324
Total Long-Term Debt Service	21	589,994	0	0	0	0	0	0		228,193	0	818,187
Total Capital Projects	22	0	0	0	0	0	639,348	106,148	24,071		0	769,567
Total - All Expenditures	23	6,718,424	818,776	0	1,177,888	0	6,965,738	722,422	24,071	228,193	0	17,010,156
Other Budgetary Financing Uses Operating Transfers Out												
To General Supplemental	24											0
To Rural Services Supplemental	25											0
To Secondary Roads	26	177,729			2,377,723		1,500,000					4,055,452
To Other Budgetary Funds	27	65,000			65,000		694,300					824,300
Total Operating Transfers Out	28	242,729	0	0	2,442,723	0	2,194,300	0		0	0	4,879,752
Refunded Debt/ Payments to Escrow	29											0
Increase (Decrease) In Reserves	30											0
Fund Balance - Nonspendable	31											0
Fund Balance - Restricted	32	359,487	183,169		1,364,253		5,913,541	1,562,773		509,442		9,892,665
Fund Balance - Committed	33							530,814	929			531,743
Fund Balance - Assigned	34	500,000										500,000
Fund Balance - Unassigned	35	4,085,942	0	0	0	0	0	0	0	0	0	4,085,942
Total Ending Fund Balance - June 30,	36	4,945,429	183,169	0	1,364,253	0	5,913,541	2,093,587	929	509,442	0	15,010,350
Total Requirements	37	11,906,582	1,001,945	0	3,546,644	0	12,879,279	5,010,309	25,000	737,635	0	36,900,258