

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2023
County Name: LYON COUNTY County Number: 60
FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basics: | | General | Special Revenue | Capital Projects | Debt Service | Permanent | Actual Totals |
|---------------------------------------------------|----|----------------|------------------------|-------------------------|---------------------|------------------|----------------------|
| Revenues & Other Financing Sources | | | | | | | |
| Taxes Levied on Property | 1 | 4,256,063 | 2,384,685 | | 0 | | 6,640,748 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | | | | | | 0 |
| Less: Credits to Taxpayers | 3 | | | | | | 0 |
| Net Current Property Taxes | 4 | 4,256,063 | 2,384,685 | | 0 | | 6,640,748 |
| Delinquent Property Tax Revenue | 5 | 207 | 19 | | | | 226 |
| Penalties, Interest & Costs on Taxes | 6 | 27,517 | | | | | 27,517 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,107,607 | 1,612,989 | | | | 2,720,596 |
| Intergovernmental | 8 | 693,661 | 5,849,106 | | | | 6,542,767 |
| Licenses & Permits | 9 | 49,118 | 40,447 | | | | 89,565 |
| Charges for Service | 10 | 886,093 | 194,640 | | | | 1,080,733 |
| Use of Money & Property | 11 | 563,035 | 74,985 | | 84,569 | | 722,589 |
| Miscellaneous | 12 | 205,871 | 160,900 | | | | 366,771 |
| Subtotal Revenues | 13 | 7,789,172 | 10,317,771 | 0 | 84,569 | 0 | 18,191,512 |
| Other Financing Sources: | | | | | | | |
| General Long-Term Debt Proceeds | 14 | 8,163 | | | | | 8,163 |
| Operating Transfers In | 15 | | 6,988,217 | | 454,200 | | 7,442,417 |
| Proceeds of Capital Asset Sales | 16 | 16,105 | 664,000 | | | | 680,105 |
| Total Revenues & Other Sources | 17 | 7,813,440 | 17,969,988 | 0 | 538,769 | 0 | 26,322,197 |
| Expenditures & Other Financial Sources | | | | | | | |
| Operating: | | | | | | | |
| Public Safety and Legal Services | 18 | 2,631,312 | 1,338,815 | | | | 3,970,127 |
| Physical Health Social Services | 19 | 592,902 | 39,326 | | | | 632,228 |
| Mental Health, ID & DD (Polk County only) | 20 | | | | | | 0 |
| County Environment and Education | 21 | 824,369 | 215,627 | | | | 1,039,996 |
| Roads & Transportation | 22 | | 9,494,356 | | | | 9,494,356 |
| Government Services to Residents | 23 | 523,583 | 21,579 | | | | 545,162 |
| Administration | 24 | 1,425,473 | 34,214 | | | | 1,459,687 |
| Nonprogram Current | 25 | | 403,278 | | | | 403,278 |
| Debt Service | 26 | 653,842 | | | 428,157 | | 1,081,999 |
| Capital Projects | 27 | | 332,288 | 8,929 | | | 341,217 |
| Subtotal Expenditures | 28 | 6,651,481 | 11,879,483 | 8,929 | 428,157 | 0 | 18,968,050 |
| Other Financing Uses: | | | | | | | |
| Operating Transfers Out | 29 | 348,942 | 7,093,475 | | | | 7,442,417 |
| Refunded Debt/Payments to Escrow | 30 | | | | | | 0 |
| Total Expenditures & Other Uses | 31 | 7,000,423 | 18,972,958 | 8,929 | 428,157 | 0 | 26,410,467 |
| Excess of Revenues & Other Sources | | | | | | | |
| Over (Under) Expenditures & Other Uses | 32 | 813,017 | -1,002,970 | -8,929 | 110,612 | 0 | -88,270 |
| Beginning Fund Balance - July 1, 2022 | 33 | 5,597,950 | 9,502,522 | 8,929 | 509,442 | | 15,618,843 |
| Increase (Decrease) in Reserves | 34 | | | | | | 0 |
| Fund Balance - Nonspendable | 35 | 110,798 | 2,436,489 | | | | 2,547,287 |
| Fund Balance - Restricted | 36 | 734,115 | 6,121,550 | | 620,054 | | 7,475,719 |
| Fund Balance - Committed | 37 | | 482,569 | | | | 482,569 |
| Fund Balance - Assigned | 38 | 1,800,000 | | | | | 1,800,000 |
| Fund Balance - Unassigned | 39 | 3,766,054 | -541,056 | | | | 3,224,998 |
| Total Ending Fund Balance - June 30, 2023 | 40 | 6,410,967 | 8,499,552 | 0 | 620,054 | 0 | 15,530,573 |

Notes to the financial statements if any.

REVENUES DETAIL

County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: | GENERAL FUND General Basic | GENERAL FUND General Supplemental | GENERAL FUND General Other | 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 2022/2023 |
|----------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|
| Taxes levied on Property | 1 3,596,228 | 659,835 | 0 | 2,384,685 | 0 | | 0 | | 0 | | 6,640,748 |
| Less: Uncoll. Del. Taxes Levy Year | 2 | | | | | | | | | | 0 |
| Less: Credits to Taxpayers | 3 | | | | | | | | | | 0 |
| 1000 Net Current Property Taxes | 4 3,596,228 | 659,835 | | 2,384,685 | | | | | | | 6,640,748 |
| 1010 Delinq. Property Tax Revenue | 5 180 | 27 | | 19 | | | | | | | 226 |
| 11XX Penalties, Int, & Costs on Taxes | 6 27,517 | | | | | | | | | | 27,517 |
| Other County Taxes: | | | | | | | | | | | |
| 12XX Other County Taxes | 7 1,815 | 333 | | 208 | | | | | | | 2,356 |
| 13XX Voter Approved Local Option Taxes | 8 236,887 | | | 1,027,629 | | | | | | | 1,264,516 |
| 14XX Gambling Taxes | 9 828,262 | | | | | | | | | | 828,262 |
| 15XX TIF Tax Revenues | 10 | | | | | | 568,072 | | | | 568,072 |
| 16XX Utility Tax Replacement Excise Taxes | 11 26,635 | 4,887 | | 17,080 | | | | | | | 48,602 |
| 17XX Taxes Collected for Other Governments | 11B 8,788 | | | | | | | | | | 8,788 |
| Subtotal | 12 1,102,387 | 5,220 | 0 | 1,044,917 | 0 | 0 | 568,072 | 0 | 0 | 0 | 2,720,596 |
| Intergovernmental Revenue: | | | | | | | | | | | |
| 20XX State Shared Revenues | 13 2,435 | | | | | | 4,952,747 | | | | 4,955,182 |
| 21XX State Replacements Against Levied Taxes | 14 194,695 | 35,723 | | 98,619 | | | 2,751 | | | | 331,788 |
| 22XX Other State Tax Replacements | 15 41,992 | 7,705 | | 27,282 | | | 3,454 | | | | 80,433 |
| 23XX, 24XX State/Federal Pass-Thru Revenues | 16 80,975 | | | | | 11,254 | 234,569 | | | | 326,798 |
| 25XX Contributions from Other | | | | | | | | | | | |
| Intergovernmental Units | 17 149,497 | | | 310,656 | | 139,693 | | | | | 599,846 |
| 26XX, 27XX State Grants and Entitlements | 18 65,163 | | | 6,344 | | 39,546 | 9,823 | | | | 120,876 |
| 28XX Federal Grants and Entitlements | 19 115,476 | | | 10,900 | | 1,468 | | | | | 127,844 |
| 29XX Payments in Lieu of Taxes | 20 | | | | | | | | | | 0 |
| Subtotal (lines 13 - 20) | 21 650,233 | 43,428 | 0 | 453,801 | 0 | 191,961 | 5,203,344 | 0 | 0 | 0 | 6,542,767 |
| 3XXX Licenses & Permits | 22 49,118 | | | 28,408 | | 12,039 | | | | | 89,565 |
| 4XXX, 5XXX Charges for Service | 23 886,093 | | | 588 | | 3,170 | 190,882 | | | | 1,080,733 |
| 6XXX Use of Money & Property | 24 563,035 | | | | | | 74,985 | | 84,569 | | 722,589 |
| 8XXX Miscellaneous | 25 205,871 | | | 1,798 | | 61,099 | 98,003 | | | | 366,771 |
| Total Revenues | 26 7,080,662 | 708,510 | 0 | 3,914,216 | 0 | 268,269 | 6,135,286 | 0 | 84,569 | 0 | 18,191,512 |
| Other Financing Sources: | | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | | |
| 9000 From General Basic | 27 | | | | | 183,942 | 165,000 | | | | 348,942 |
| 9020 From Rural Services Basic | 28 | | | | | 2,466,646 | 65,000 | | | | 2,531,646 |
| 90xx From Other Budgetary Funds | 29 | | | | | 4,107,629 | | | 454,200 | | 4,561,829 |
| Subtotal (lines 27- 29) | 30 0 | 0 | 0 | 0 | 0 | 6,758,217 | 230,000 | 0 | 454,200 | 0 | 7,442,417 |
| 91XX Proceeds/Gen Long-Term Debt | 31 8,163 | | | | | | | | | | 8,163 |
| 92XX Proceeds/Gen Capital Asset Sales | 32 16,105 | | | | | | 664,000 | | | | 680,105 |
| Total Revenues and Other Sources | 33 7,104,930 | 708,510 | 0 | 3,914,216 | 0 | 7,026,486 | 7,029,286 | 0 | 538,769 | 0 | 26,322,197 |
| Beginning Fund Balance - July 1, 2022 | 34 5,400,902 | 197,048 | | 1,482,498 | | 4,966,815 | 3,053,209 | 8,929 | 509,442 | | 15,618,843 |
| Total Resources | 35 12,505,832 | 905,558 | 0 | 5,396,714 | 0 | 11,993,301 | 10,082,495 | 8,929 | 1,048,211 | 0 | 41,941,040 |

PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: GAAP | GENERAL FUND General Basic | GENERAL FUND General Supplemental | GENERAL FUND General Other | 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 2022/2023 |
|-----------------------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------|-----------------------------|---------------------|-------------------------|
| Physical Health Services Program | | | | | | | | | |
| 3000 - Personal & Family Health Services | 1 | | | | | | | | 0 |
| 3010 - Communicable Disease Prevention & Control Services | 2 | | | | | | | | 0 |
| 3020 - Environmental Health | 3 | | | 39,312 | | | | | 39,312 |
| 3040 - Health Administration | 4 | 62,067 | | | | | | | 493,560 |
| 3050 - Support of Hospitals | 5 | | | | | | | | 0 |
| Subtotal | 6 | 62,067 | 0 | 39,312 | 0 | 0 | 0 | 0 | 532,872 |
| Services to Poor Program | | | | | | | | | |
| 3100 - Administration | 7 | | | | | | | | 3,993 |
| 3110 - General Welfare Services | 8 | 14,937 | | | | | | | 14,937 |
| 3120 - Care in County Care Facility | 9 | | | | | | | | 0 |
| Subtotal | 10 | 18,930 | 0 | 0 | 0 | 0 | 0 | 0 | 18,930 |
| Services to Military Veterans Program | | | | | | | | | |
| 3200 - Administration | 11 | 46,033 | | | | | | | 46,033 |
| 3210 - General Services to Veterans | 12 | 1,793 | | | | | | | 1,793 |
| Subtotal | 13 | 47,826 | 0 | 0 | 0 | 0 | 0 | 0 | 47,826 |
| Children's & Family Services Program | | | | | | | | | |
| 3300 - Youth Guidance | 14 | | | | | | | | 0 |
| 3310 - Family Protective Services | 15 | 10,500 | | | | | | | 10,500 |
| 3320 - Services for Disabled Children | 16 | | | | | | | | 0 |
| Subtotal | 17 | 10,500 | 0 | 0 | 0 | 0 | 0 | 0 | 10,500 |
| Services to Other Adults Program | | | | | | | | | |
| 3400 - Services to the Elderly | 18 | 10,955 | | | | | | | 10,955 |
| 3410 - Other Social Services | 19 | 9,025 | | | | | | | 9,025 |
| 3420 - Social Services Business Operations | 20 | | | | | | | | 0 |
| Subtotal | 21 | 19,980 | 0 | 0 | 0 | 0 | 0 | 0 | 19,980 |
| CHEMICAL DEPENDENCY PROGRAM | | | | | | | | | |
| 3500 - Treatment Services | 22 | 2,106 | | | | | | | 2,106 |
| 3510 - Preventive Services | 23 | | | | | | | | 0 |
| 3520 - Opioid Litigation Settlement | 24 | | | | | | 14 | | 14 |
| Subtotal | 25 | 2,106 | 0 | 0 | 0 | 0 | 14 | 0 | 2,120 |
| Total-Physical Health & Social Services | 26 | 550,835 | 62,067 | 39,312 | 0 | 0 | 14 | 0 | 632,228 |

COUNTY ENVIRONMENT AND EDUCATION
 County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: GAAP | GENERAL FUND General Basic | GENERAL FUND General Supplemental | GENERAL FUND General Other | 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 2022/2023 |
|----------------------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------|-----------------------------|---------------------|-------------------------|
| Environmental Quality Program | | | | | | | | | |
| 6000 - Natural Resources Conservation | 1 | | | | | | | | 0 |
| 6010 - Weed Eradication | 2 | | | 11,834 | | | | | 11,834 |
| 6020 - Solid Waste Disposal | 3 | | | | | | | | 0 |
| 6030 - Environmental Restoration | 4 | | | | | | | | 0 |
| Subtotal | 5 | 0 | 0 | 11,834 | 0 | 0 | 0 | 0 | 11,834 |
| Conservation and Recreation Services Program | | | | | | | | | |
| 6100 - Administration | 6 | 167,594 | 13,870 | | | | | | 181,464 |
| 6110 - Maintenance & Operations | 7 | 475,061 | 31,849 | | | | | | 506,910 |
| 6120 - Recreation & Environmental Educ. | 8 | 82,712 | 21,083 | | | | | | 103,795 |
| Subtotal | 9 | 725,367 | 66,802 | 0 | 0 | 0 | 0 | 0 | 792,169 |
| Animal Control Program | | | | | | | | | |
| 6200 - Animal Shelter | 10 | | | | | | | | 0 |
| 6210 - Animal Bounties & State | | | | | | | | | |
| Apiarist Expenses | 11 | 200 | | | | | | | 200 |
| Subtotal | 12 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 200 |
| County Development Program | | | | | | | | | |
| 6300 - Land Use & Building Controls | 13 | | | 11,808 | | | | | 11,808 |
| 6310 - Housing Rehabilitation & Develop. | 14 | | | | | | | | 0 |
| 6320 - Community Economic Development | 15 | | | | | | 111,985 | | 111,985 |
| Subtotal | 16 | 0 | 0 | 11,808 | 0 | 0 | 111,985 | 0 | 123,793 |
| Educational Services Program | | | | | | | | | |
| 6400 - Libraries | 17 | | | 80,000 | | | | | 80,000 |
| 6410 - Historic Preservation | 18 | 7,000 | | | | | | | 7,000 |
| 6420 - Fair & 4-H Clubs | 19 | 25,000 | | | | | | | 25,000 |
| 6430 - Fairgrounds | 20 | | | | | | | | 0 |
| 6440 - Memorial Halls | 21 | | | | | | | | 0 |
| 6450 - Other Educational Services | 22 | | | | | | | | 0 |
| Subtotal | 23 | 32,000 | 0 | 80,000 | 0 | 0 | 0 | 0 | 112,000 |
| President or GovernorL Declared Disasters Program | | | | | | | | | |
| 6500 - Property | 24 | | | | | | | | 0 |
| 6510 - Buildings | 25 | | | | | | | | 0 |
| 6520 - Equipment | 26 | | | | | | | | 0 |
| 6530 - Public Facilities | 27 | | | | | | | | 0 |
| Subtotal | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total - County Environment and Education | 29 | 757,567 | 66,802 | 0 | 103,642 | 0 | 111,985 | 0 | 1,039,996 |

ROADS & TRANSPORTATION
 County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: GAAP | GENERAL FUND - General Basic | GENERAL FUND - General Supplemental | GENERAL FUND - General Other | 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 2022/2023 |
|-----------------------------------------------------------------|------------------------------|-------------------------------------|------------------------------|----------------------------------------------|-----------------------------------------------------|-----------------------------------------|-------------------------------|---------------------|-------------------------|
| SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM | | | | | | | | | |
| 7000 - Administration | 1 | | | | | 461,981 | 300 | | 462,281 |
| 7010 - Engineering | 2 | | | | | 400,170 | | | 400,170 |
| Subtotal | 3 | 0 | 0 | 0 | 0 | 862,151 | 300 | 0 | 862,451 |
| Roadway Maintenance Program | | | | | | | | | |
| 7100 - Bridges & Culverts | 4 | | | | | 232,189 | 682,000 | | 914,189 |
| 7110 - Roads | 5 | | | | | 2,487,700 | | | 2,487,700 |
| 7120 - Snow & Ice Control | 6 | | | | | 653,109 | | | 653,109 |
| 7130 - Traffic Controls | 7 | | | | | 115,328 | | | 115,328 |
| 7140 - Road Clearing | 8 | | | | | 12,221 | | | 12,221 |
| Subtotal | 9 | 0 | 0 | 0 | 0 | 3,500,547 | 682,000 | 0 | 4,182,547 |
| General Roadway Expenditures Program | | | | | | | | | |
| 7200 - New Equipment | 10 | | | | | 349,872 | 2,180,400 | | 2,530,272 |
| 7210 - Equipment Operations | 11 | | | | | 1,629,652 | | | 1,629,652 |
| 7220 - Tools, Materials & Supplies | 12 | | | | | 101,707 | | | 101,707 |
| 7230 - Real Estate & Buildings | 13 | | | | | 187,727 | | | 187,727 |
| Subtotal | 14 | 0 | 0 | 0 | 0 | 2,268,958 | 2,180,400 | 0 | 4,449,358 |
| Mass Transit Program | | | | | | | | | |
| 7300 - Air Transportation | 15 | | | | | | | | 0 |
| 7310 - Ground Transportation | 16 | | | | | | | | 0 |
| Subtotal | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total - Roads & Transportation | 18 | 0 | 0 | 0 | 0 | 6,631,656 | 2,862,700 | 0 | 9,494,356 |

GOVERNMENT SERVICES TO RESIDENTS
 County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: GAAP | GENERAL FUND General Basic | GENERAL FUND General Supplemental | GENERAL FUND General Other | 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 2022/2023 |
|-------------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------|-----------------------------|---------------------|-------------------------|
| Representation Services Program | | | | | | | | | |
| 8000 - Elections Administration | | | | | | | | | 0 |
| 8010 - Local Elections | 48,913 | | | | | | | | 48,913 |
| 8020 - Township Officials | | | | 1,328 | | | | | 1,328 |
| Subtotal | 48,913 | 0 | 0 | 1,328 | 0 | 0 | 0 | 0 | 50,241 |
| State Administrative Services | | | | | | | | | |
| 8100 - Motor Vehicle Registrations & Licensing | 145,246 | 52,588 | | | | | | | 197,834 |
| 8101 - Driver Licenses Services | 55,389 | | | | | | | | 55,389 |
| 8110 - Recording of Public Documents | 172,036 | 49,411 | | | | | 20,251 | | 241,698 |
| Subtotal | 372,671 | 101,999 | 0 | 0 | 0 | 0 | 20,251 | 0 | 494,921 |
| Total - Government Services to Residents | 421,584 | 101,999 | 0 | 1,328 | 0 | 0 | 20,251 | 0 | 545,162 |

ADMINISTRATION
 County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: GAAP | GENERAL FUND General Basic | GENERAL FUND General Supplemental | GENERAL FUND General Other | 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 2022/2023 |
|--------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------|-----------------------------|---------------------|-------------------------|
| Policy & Administration Program | | | | | | | | | |
| 9000 - General County Management | 183,244 | 72,400 | | | | | | | 255,644 |
| 9010 - Administrative Management Services | 234,550 | 66,625 | | | | | | | 301,175 |
| 9020 - Treasury Management Services | 147,417 | 40,594 | | | | | | | 188,011 |
| 9030 - Other Policy & Administration | 86,555 | | | | | | | | 86,555 |
| 9040 - Reimbursable MHDS Direct Expenses | 91,373 | | | | | | | | 91,373 |
| Subtotal | 743,139 | 179,619 | 0 | 0 | 0 | 0 | 0 | 0 | 922,758 |
| Central Services Program | | | | | | | | | |
| 9100 - General Services | 179,905 | 26,294 | | | | | 6,002 | | 212,201 |
| 9110 - Information Tech Services | 134,943 | 1,836 | | 19,099 | | | 9,113 | | 164,991 |
| 9120 - GIS Systems | | | | | | | | | 0 |
| Subtotal | 314,848 | 28,130 | 0 | 19,099 | 0 | 0 | 15,115 | 0 | 377,192 |
| Risk Management Services Program | | | | | | | | | |
| 9200 - Tort Liability | 43,852 | 13,000 | | | | | | | 56,852 |
| 9210 - Safety of Workplace | 84,492 | | | | | | | | 84,492 |
| 9220 - Fidelity of Public Officers | 13,418 | 825 | | | | | | | 14,243 |
| 9230 - Unemployment Compensation | 4,150 | | | | | | | | 4,150 |
| Subtotal | 145,912 | 13,825 | 0 | 0 | 0 | 0 | 0 | 0 | 159,737 |
| Total - Administration | 1,203,899 | 221,574 | 0 | 19,099 | 0 | 0 | 15,115 | 0 | 1,459,687 |

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: LYON COUNTY County Number: 60

FY 2022/2023 ANNUAL FINANCIAL REPORT

| Reporting Accounting Basis: GAAP | GENERAL FUND General Basic | GENERAL FUND General Supplemental | GENERAL FUND General Other | 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 2022/2023 |
|-------------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------------|-----------------------------|----------------------|------------------|---------------------|-------------------------|
| Nonprogram Current Expenditures | | | | | | | | | | | |
| 0010 - County Farm Operations | 1 | | | | | | | | | | 0 |
| 0020 - Interest on Short-Term Debt | 2 | | | | | | | | | | 0 |
| 0030 - Other Nonprogram Current | 3 | | | | | | 403,278 | | | | 403,278 |
| 0040 - Other County Enterprises | 4 | | | | | | | | | | 0 |
| Total Nonprogram Current | 5 | 0 | 0 | 0 | 0 | 0 | 403,278 | | | 0 | 403,278 |
| Long-Term Debt Service | | | | | | | | | | | |
| 0100 - Principal | 6 | 607,349 | | | | | | | 388,000 | | 995,349 |
| 0110 - Interest and Fiscal Charges | 7 | 46,493 | | | | | | | 40,157 | | 86,650 |
| Total Long-term Debt Service | 8 | 653,842 | 0 | 0 | 0 | 0 | 0 | | 428,157 | 0 | 1,081,999 |
| Capital Projects | | | | | | | | | | | |
| 0200 - Roadway Construction | 9 | | | | | 90,103 | | | | | 90,103 |
| 0210 - Conservation Land Acquisition & Dev. | 10 | | | | | | 242,185 | 8,929 | | | 251,114 |
| 0220 - Other Capital Projects | 11 | | | | | | | | | | 0 |
| Total Capital Projects | 12 | 0 | 0 | 0 | 0 | 90,103 | 242,185 | 8,929 | | 0 | 341,217 |
| Expenditures Summary | | | | | | | | | | | |
| Total Public Safety and Legal Services | 13 | 2,362,053 | 269,259 | 0 | 1,131,543 | 0 | 207,272 | | | 0 | 3,970,127 |
| Total Physical Health and Social Services | 14 | 530,835 | 62,067 | 0 | 39,312 | 0 | 14 | | | 0 | 632,228 |
| Total Mental Health, ID & DD (Polk County only) | 15 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 |
| Total County Environment and Education | 16 | 757,567 | 66,802 | 0 | 103,642 | 0 | 111,985 | | | 0 | 1,039,996 |
| Total Roads & Transportation | 17 | 0 | 0 | 0 | 0 | 6,631,656 | 2,862,700 | | | 0 | 9,494,356 |
| Total Government Services to Residents | 18 | 421,584 | 101,999 | 0 | 1,328 | 0 | 20,251 | | | 0 | 545,162 |
| Total Administration | 19 | 1,203,899 | 221,574 | 0 | 19,099 | 0 | 15,115 | | | 0 | 1,459,687 |
| Total Nonprogram Current | 20 | 0 | 0 | 0 | 0 | 0 | 403,278 | | | 0 | 403,278 |
| Total Long-Term Debt Service | 21 | 653,842 | 0 | 0 | 0 | 0 | 0 | | 428,157 | 0 | 1,081,999 |
| Total Capital Projects | 22 | 0 | 0 | 0 | 0 | 90,103 | 242,185 | 8,929 | | 0 | 341,217 |
| Total - All Expenditures | 23 | 5,929,780 | 721,701 | 0 | 1,294,924 | 0 | 3,862,800 | 8,929 | 428,157 | 0 | 18,968,050 |
| Other Budgetary Financing Uses | | | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | | | |
| To General Supplemental | 24 | | | | | | | | | | 0 |
| To Rural Services Supplemental | 25 | | | | | | | | | | 0 |
| To Secondary Roads | 26 | 183,942 | | | 2,466,646 | | 4,107,629 | | | | 6,758,217 |
| To Other Budgetary Funds | 27 | 165,000 | | | 65,000 | | 454,200 | | | | 684,200 |
| Total Operating Transfers Out | 28 | 348,942 | 0 | 0 | 2,531,646 | 0 | 4,561,829 | 0 | 0 | 0 | 7,442,417 |
| Refunded Debt / Payments to Escrow | 29 | | | | | | | | | | 0 |
| Increase (Decrease) in Reserves | 30 | | | | | | | | | | 0 |
| Fund Balance - Nonspendable | 31 | 110,798 | | | 41,685 | | 100,447 | | | | 2,547,287 |
| Fund Balance - Restricted | 32 | 550,258 | 183,857 | | 1,528,459 | | 1,615,906 | | 620,054 | | 7,475,719 |
| Fund Balance - Committed | 33 | | | | | | 482,569 | | | | 482,569 |
| Fund Balance - Assigned | 34 | 1,800,000 | | | | | | | | | 1,800,000 |
| Fund Balance - Unassigned | 35 | 3,766,054 | 0 | 0 | 1,570,144 | 0 | -541,056 | 0 | 0 | 0 | 3,224,998 |
| Total Ending Fund Balance - June 30, 2023 | 36 | 6,227,110 | 183,857 | 0 | 1,570,144 | 0 | 1,657,866 | 0 | 620,054 | 0 | 15,530,573 |
| Total Requirements | 37 | 12,505,832 | 905,558 | 0 | 5,396,714 | 0 | 10,082,495 | 8,929 | 1,048,211 | 0 | 41,941,040 |

BALANCE SHEET

ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2023
 County Name: LYON COUNTY County Number: 60
 FY 2022/2023 ANNUAL FINANCIAL REPORT

| | ASSETS | | General | Special Revenue | Capital Projects | Debt Service | Permanent | Totals |
|-------------------------------------------------|--------|--|------------|-----------------|------------------|--------------|-----------|------------|
| Cash & Pooled Investments: | | | | | | | | |
| County Treasurer | 1 | | 6,078,375 | 8,729,812 | | 620,054 | | 15,428,241 |
| Other | 2 | | | | | | | 0 |
| Receivables (net where applicable): | | | | | | | | |
| Accounts | 3 | | 350,021 | 856 | | | | 350,877 |
| Property Taxes (including interest & penalties) | 4 | | 485 | 20 | | | | 505 |
| Property Taxes - Succeeding Year | 5 | | 4,359,015 | 3,033,828 | | | | 7,392,843 |
| Accrued Interest | 6 | | 6,177 | | | | | 6,177 |
| Drainage Assessments | 7 | | | | | | | 0 |
| Other | 8 | | 203,110 | 11,739 | | | | 214,849 |
| Due from Other Funds | 9 | | 100,000 | 511,000 | | | | 611,000 |
| Due from Other Governments | 10 | | 97,174 | 1,077,684 | | | | 1,174,858 |
| Inventories (at cost) | 11 | | | 2,088,209 | | | | 2,088,209 |
| Other Assets | 12 | | 110,798 | 348,280 | | | | 459,078 |
| Total Assets | 13 | | 11,305,155 | 15,801,428 | 0 | 620,054 | 0 | 27,726,637 |
| Liabilities (L) | | | | | | | | |
| Accounts Payable | 14 | | 80,117 | 1,310,035 | | | | 1,390,152 |
| Salaries & Benefits Payable | 15 | | 46,963 | 49,057 | | | | 96,020 |
| Contracts Payable | 16 | | | | | | | 0 |
| Due to Other Funds | 17 | | | 611,000 | | | | 611,000 |
| Due to Other Governments | 18 | | 12,572 | 30,533 | | | | 43,105 |
| Trusts Payable | 19 | | | | | | | 0 |
| Other Liabilities | 20 | | | 12,365 | | | | 12,365 |
| Total Liabilities | 21 | | 139,652 | 2,012,990 | 0 | 0 | 0 | 2,152,642 |
| Deferred Inflows Of Resources (DIOR) | | | | | | | | |
| Succeeding Year Property Tax | 22 | | 4,359,015 | 3,033,828 | | | | 7,392,843 |
| Other Unavailable Revenue | 23 | | 395,521 | 2,255,058 | | | | 2,650,579 |
| Total Deferred Inflows of Resources | 24 | | 4,754,536 | 5,288,886 | 0 | 0 | 0 | 10,043,422 |
| Fund Equity (FE) | | | | | | | | |
| Fund Balance - Nonspendable | 25 | | 110,798 | 2,436,489 | | | | 2,547,287 |
| Fund Balance - Restricted | 26 | | 734,113 | 6,121,552 | | 620,054 | | 7,475,719 |
| Fund Balance - Committed | 27 | | | 482,569 | | | | 482,569 |
| Fund Balance - Assigned | 28 | | 1,800,000 | | | | | 1,800,000 |
| Fund Balance - Unassigned | 29 | | 3,766,056 | -541,058 | | | | 3,224,998 |
| Total Fund Equity | 30 | | 6,410,967 | 8,499,552 | 0 | 620,054 | 0 | 15,530,573 |
| Total L+DIOR+FE | 31 | | 11,305,155 | 15,801,428 | 0 | 620,054 | 0 | 27,726,637 |