

**FY 2022/2023 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

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	4,482,989	2,485,369		0		6,968,358	6,967,648
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers	226,926	100,684				327,610	327,600
Net Current Property Taxes	4,256,063	2,384,685		0		6,640,748	6,640,048
Delinquent Property Tax Revenue	344	6		0		350	350
Penalties, Interest & Costs on Taxes	27,571					27,571	25,740
Other County Taxes/TIF Tax Revenues	1,105,347	1,609,880	0	0	0	2,715,227	2,198,344
Intergovernmental	697,737	6,722,219	0	0	0	7,419,956	6,862,425
Licenses & Permits	48,962	40,167	0	0	0	89,129	68,900
Charges for Service	944,848	195,430	0	0	0	1,140,278	1,075,445
Use of Money & Property	562,904	79,775	0	84,569	0	727,248	123,366
Miscellaneous	234,834	161,235	0	0	0	396,069	289,868
<b>Subtotal Revenues</b>	<b>7,878,610</b>	<b>11,193,397</b>	<b>0</b>	<b>84,569</b>	<b>0</b>	<b>19,156,576</b>	<b>17,284,136</b>
Other Financing Sources:							
General Long-Term Debt Proceeds	0	0	0	0	0	0	0
Operating Transfers In	3,600	7,059,217	0	454,200	0	7,517,017	7,617,017
Proceeds of Capital Asset Sales	1,600	0	0	0	0	1,600	0
<b>Total Revenues &amp; Other Sources</b>	<b>7,883,810</b>	<b>18,252,614</b>	<b>0</b>	<b>538,769</b>	<b>0</b>	<b>26,675,193</b>	<b>24,901,153</b>
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	2,724,920	1,433,101			0	4,158,021	4,596,228
Physical Health Social Services	584,232	36,693			0	620,925	745,479
Mental Health, ID & DD (Polk County only)	0	0			0	0	0
County Environment and Education	806,213	211,002			0	1,017,215	1,040,445
Roads & Transportation	0	8,956,067			0	8,956,067	9,033,321
Government Services to Residents	525,396	23,802			0	549,198	594,861
Administration	1,409,237	31,135			0	1,440,372	1,578,714
Nonprogram Current	0	403,279			0	403,279	503,895
Debt Service	631,493	0		428,156	0	1,059,649	668,595
Capital Projects	0	534,629	929		0	535,558	1,515,053
<b>Subtotal Expenditures</b>	<b>6,681,491</b>	<b>11,629,708</b>	<b>929</b>	<b>428,156</b>	<b>0</b>	<b>18,740,284</b>	<b>20,276,591</b>
Other Financing Uses:							
Operating Transfers Out	252,542	7,264,475	0	0	0	7,517,017	7,617,017
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>6,934,033</b>	<b>18,894,183</b>	<b>929</b>	<b>428,156</b>	<b>0</b>	<b>26,257,301</b>	<b>27,893,608</b>
<b>Changes in fund balances</b>	<b>949,777</b>	<b>-641,569</b>	<b>-929</b>	<b>110,613</b>	<b>0</b>	<b>417,892</b>	<b>-2,992,455</b>
Beginning Fund Balance - July 1, 2022	5,128,598	9,371,381	929	509,442	0	15,010,350	8,595,665
Increase (Decrease) in Reserves (GAAP Budget)	0	0	0	0	0	0	0
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	631,442	8,147,150	0	620,055	0	9,398,647	4,035,959
Fund Balance - Committed	0	582,662	0	0	0	582,662	37
Fund Balance - Assigned	1,800,000	0	0	0	0	1,800,000	3,574,631
Fund Balance - Unassigned	3,646,933	0	0	0	0	3,646,933	-2,007,380
<b>Total Ending Fund Balance - June 30, 2023</b>	<b>6,078,375</b>	<b>8,729,812</b>	<b>0</b>	<b>620,055</b>	<b>0</b>	<b>15,428,242</b>	<b>5,603,210</b>

Additional details are available at: -  
Notes to the financial statement, if any: -  
Telephone: -

ANNUAL FINANCIAL REPORT

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

Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>						
Taxes Levied on Property	1 4,482,989	2,485,369		0		6,968,358
Less: Uncollected Delinquent Taxes - Levy Year	2					0
Less: Credits to Taxpayers	3 226,926	100,684				327,610
Net Current Property Taxes	4 4,256,063	2,384,685		0		6,640,748
Delinquent Property Tax Revenue	5 344	6				350
Penalties, Interest & Costs on Taxes	6 27,571					27,571
Other County Taxes/TIF Tax Revenues	7 1,105,347	1,609,880				2,715,227
Intergovernmental	8 697,737	6,722,219				7,419,956
Licenses & Permits	9 48,962	40,167				89,129
Charges for Service	10 944,848	195,430				1,140,278
Use of Money & Property	11 562,904	79,775		84,569		727,248
Miscellaneous	12 234,834	161,235				396,069
<b>Subtotal Revenues</b>	13 7,878,610	11,193,397	0	84,569	0	19,156,576
Other Financing Sources:						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 3,600	7,059,217		454,200		7,517,017
Proceeds of Capital Asset Sales	16 1,600					1,600
<b>Total Revenues &amp; Other Sources</b>	17 7,883,810	18,252,614	0	538,769	0	26,675,193
<b>Expenditures &amp; other Financing Uses</b>						
Operating:						
Public Safety and Legal Services	18 2,724,920	1,433,101				4,158,021
Physical Health Social Services	19 584,232	36,693				620,925
Mental Health, ID & DD (Polk County only)	20					0
County Environment and Education	21 806,213	211,002				1,017,215
Roads & Transportation	22	8,956,067				8,956,067
Government Services to Residents	23 525,396	23,802				549,198
Administration	24 1,409,237	31,135				1,440,372
Nonprogram Current	25	403,279				403,279
Debt Service	26 631,493			428,156		1,059,649
Capital Projects	27 534,629		929			535,558
<b>Subtotal Expenditures</b>	28 6,681,491	11,629,708	929	428,156	0	18,740,284
Other Financing Uses:						
Operating Transfers Out	29 252,542	7,264,475				7,517,017
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 6,934,033	18,894,183	929	428,156	0	26,257,301
<b>Changes in fund balances</b>	32 949,777	-641,569	-929	110,613	0	417,892
Beginning Fund Balance - July 1, 2022	33 5,128,598	9,371,381	929	509,442		15,010,350
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 631,442	8,147,150		620,055		9,398,647
Fund Balance - Committed	37	582,662				582,662
Fund Balance - Assigned	38 1,800,000					1,800,000
Fund Balance - Unassigned	39 3,646,933					3,646,933
Total Ending Fund Balance - June 30, 2023	40 6,078,375	8,729,812	0	620,055	0	15,428,242

REVENUES DETAIL

County Name: LYON COUNTY  
County Number: 60

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
Taxes levied on Property	1 3,787,972	695,017	0	2,482,617	0		2,752		0		6,968,358
Less: Uncoll. Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 191,744	35,182		97,932			2,752				327,610
1000 Net Current Property Taxes	4 3,596,228	659,835		2,384,685							6,640,748
Delinq. Property Tax Revenue	5 291	53		6							350
11XX Penalties, Int, & Costs on Taxes	6 27,571										27,571
Other County Taxes:											
12XX Other County Taxes	7 1,815	334		208							2,357
13XX Voter Approved Local Option Taxes	8 230,014			1,024,519							1,254,533
14XX Gambling Taxes	9 832,856										832,856
15XX TIF Tax Revenues	10						568,073				568,073
16XX Utility Tax Replacement Excise Taxes	11 26,635	4,887		17,080							48,602
17XX Taxes Collected for Other Governments	11B 8,806										8,806
Subtotal	12 1,100,126	5,221	0	1,041,807	0	0	568,073	0	0	0	2,715,227
Intergovernmental Revenue:											
20XX State Shared Revenues	13 1,688						4,926,210				4,927,898
21X State Replacements Against Levied Taxes	14 194,694	35,723		98,620			2,752				331,789
22XX Other State Tax Replacements	15 41,992	7,704		27,282			3,454				80,432
23XX, 24XX State/Federal Pass-Thru Revenues	16 86,851					11,254	1,141,636				1,239,741
25XX Contributions from Other Intergovernmental Units	17 149,104			310,656		134,903					594,663
26XX, 27XX State Grants and Entitlements	18 63,835			6,920		39,360	9,823				119,938
28XX Federal Grants and Entitlements	19 116,146			7,881		1,468					125,495
29XX Payments in Lieu of Taxes	20										0
Subtotal	21 654,310	43,427	0	451,359	0	186,985	6,083,875	0	0	0	7,419,956
3XXX Licenses & Permits	22 48,962			28,633		11,534					89,129
4XXX, 5XXX Charges for Service	23 944,848			588		3,170	191,672				1,140,278
6XXX Use of Money & Property	24 562,904					4,790	74,985				727,248
8XXX Miscellaneous	25 234,834			1,798		61,335	98,102				396,069
Total Revenues	26 7,170,074	708,536	0	3,908,876	0	267,814	7,016,707	0	84,569	0	19,156,576
Other Financing Sources:											
Operating Transfers In:											
9000 From General Basic	27					183,942	65,000				248,942
9020 From Rural Services Basic	28					2,466,646	65,000				2,531,646
90XX From Other Budgetary Funds	29	3,600				4,278,629			454,200		4,736,429
Subtotal	30 3,600	0	0	0	0	6,929,217	130,000	0	454,200	0	7,517,017
91XX Proceeds/Gen Long-term Debt	31										0
92xx Proceeds/Capital Asset Sales	32 1,600										1,600
Total Revenues and Other Sources	33 7,175,274	708,536	0	3,908,876	0	7,197,031	7,146,707	0	538,769	0	26,675,193
Beginning Fund Balance - July 1, 2022	34 4,945,429	183,169		1,364,253		4,105,741	3,901,387	929	509,442		15,010,350
<b>Total Resources</b>	35 12,120,703	891,705	0	5,273,129	0	11,302,772	11,048,094	929	1,048,211	0	41,685,543



PHYSICAL HEALTH AND SOCIAL SERVICES  
 County Name: LYON COUNTY County Number: 60  
 FY 2022/2023 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 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
<b>Physical Health Services Program</b>									
3000 - Personal & Family Health Services	1								0 1
3010 - Communicable Disease Prevention	2								0 2
3020 - Environmental Health	3			36,679					36,679 3
3040 - Health Administration	4	62,067							486,243 4
3050 - Support of Hospitals	5								0 5
Subtotal	6	62,067	0	36,679	0	0	0	0	522,922 6
<b>Services to Poor Program</b>									
3100 - Administration	7								3,993 7
3110 - General Welfare Services	8								13,143 8
3120 - Care in County Care Facility	9								0 9
Subtotal	10	17,136	0	0	0	0	0	0	17,136 10
<b>Services to Military Veterans Program</b>									
3200 - Administration	11								46,896 11
3210 - General Services to Veterans	12								2,385 12
Subtotal	13	49,281	0	0	0	0	0	0	49,281 13
<b>Children's &amp; Family Services</b>									
3300 - Youth Guidance	14								0 14
3310 - Family Protective Services	15								10,500 15
3320 - Services for Disabled Children	16								0 16
Subtotal	17	10,500	0	0	0	0	0	0	10,500 17
<b>Services to Other Adults Program</b>									
3400 - Services to the Elderly	18								10,955 18
3410 - Other Social Services	19								7,500 19
3420 - Soc Serv Business Operations	20								0 20
Subtotal	21	18,455	0	0	0	0	0	0	18,455 21
<b>Chemical Dependency Program</b>									
3500 - Treatment Services	22								2,617 22
3510 - Preventive Services	23								0 23
3520 - Opioid Litigation Settlement	24						14		14 24
Subtotal	25	2,617	0	0	0	0	14	0	2,631 25
<b>Total - Physical Health &amp; Social</b>	26	522,165	62,067	36,679	0	0	14	0	620,925 26



**ROADS & TRANSPORTATION**  
 County Name: LYON COUNTY County Number: 60  
 FY 2022/2023 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 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
<b>Secondary Roads Administration &amp; Engineering Program</b>									
7000 - Administration	1					456,390			456,390
7010 - Engineering	2					398,889			398,889
Subtotal	3	0	0	0	0	855,279	0	0	855,279
<b>Roadway Maintenance Program</b>									
7100 - Bridges & Culverts	4					984,016			984,016
7110 - Roads	5					2,289,545			2,289,545
7120 - Snow & Ice Control	6					653,109			653,109
7130 - Traffic Controls	7					130,883			130,883
7140 - Road Clearing	8					21,691			21,691
Subtotal	9	0	0	0	0	4,079,244	0	0	4,079,244
<b>General Roadway Expenditures Program</b>									
7200 - Equipment	10					338,172	1,785,800		2,123,972
7210 - Equipment Operations	11					1,624,957			1,624,957
7220 - Tools, Materials & Supplies	12					88,365			88,365
7230 - Real Estate & Buildings	13					184,250			184,250
Subtotal	14	0	0	0	0	2,235,744	1,785,800	0	4,021,544
<b>Mass Transit Program</b>									
7300 - Air Transportation	15								0
7310 - Ground Transportation	16								0
Subtotal	17	0	0	0	0	0	0	0	0
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	7,170,267	1,785,800	0	8,956,067

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: LYON COUNTY County Number: 60  
 FY 2022/2023 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 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
<b>Representation Services Program</b>									
8000 - Elections Administration									0 1
8010 - Local Elections	50,870								50,870 2
8020 - Township Officials				1,328					1,328 3
Subtotal	50,870	0	0	1,328	0	0	0	0	52,198 4
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing	145,331	52,588							197,919 5
8101 - Driver Licenses Services	55,388								55,388 6
8110 - Recording of Public Documents	171,808	49,411					22,474		243,693 7
Subtotal	372,527	101,999	0	0	0	0	22,474	0	497,000 8
<b>Total - Government Services to Residents</b>	423,397	101,999	0	1,328	0	0	22,474	0	549,198 9



ADMINISTRATION  
 County Name: LYON COUNTY County Number: 60  
 FY 2022/2023 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 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
<b>Policy &amp; Administrative Program</b>									
9000 - General County Management	183,230	72,400							255,630
9010 - Administrative Management Services	233,636	66,625					540		300,801
9020 - Treasury Management Services	148,422	40,594							189,016
9030 - Other Policy & Administration	86,187								86,187
9040 - Reimbursable MHDS Direct Expenses	91,373								91,373
Subtotal	742,848	179,619	0	0	0	0	540	0	923,007
<b>Central Services Program</b>									
9100 - General Services	180,575	26,294					6,002		212,871
9110 - Information Tech Services	132,153	1,836		19,088			5,505		158,582
9120 - GIS Systems									0
Subtotal	312,728	28,130	0	19,088	0	0	11,507	0	371,453
<b>Risk Management Services Program</b>									
9200 - Tort Liability	43,852								43,852
9210 - Safety of Workplace	84,492								84,492
9220 - Fidelity of Public Officers	13,418								13,418
9230 - Unemployment Compensation	4,150								4,150
Subtotal	145,912	0	0	0	0	0	0	0	145,912
<b>Total - Administration</b>	1,201,488	207,749	0	19,088	0	0	12,047	0	1,440,372

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: LYON COUNTY County Number: 60

FY 2022/2023 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2022/2023
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations											0
0020 - Interest on Short-Term Debt											0
0030 - Other Nonprogram Current							403,279				403,279
0040 - Other County Enterprises											0
Total - Nonprogram Current	0	0	0	0	0	0	403,279			0	403,279
<b>Long-Term Debt Service</b>											
0100 - Principal	585,000								388,000		973,000
0110 - Interest and Fiscal Charges	46,493								40,156		86,649
Total - Long-Term Debt Service	631,493	0	0	0	0	0	0		428,156	0	1,059,649
<b>Capital Projects</b>											
0200 - Roadway Construction						291,505					291,505
0210 - Conservation Land Acquisition & Dev.							243,124	929			244,053
0220 - Other Capital Projects											0
Total - Capital Projects	0	0	0	0	0	291,505	243,124	929		0	535,558
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	2,455,661	269,259	0	1,132,739	0	0	300,362			0	4,158,021
Total Physical Health and Social Services	522,165	62,067	0	36,679	0	0	14			0	620,925
Total Mental Health, ID & DD (Polk County only)	0	0	0	0	0	0	0			0	0
Total County Environment and Education	739,411	66,802	0	103,510	0	0	107,492			0	1,017,215
Total Roads & Transportation	0	0	0	0	0	7,170,267	1,785,800			0	8,956,067
Total Government Services to Residents	423,397	101,999	0	1,328	0	0	22,474			0	549,198
Total Administration	1,201,488	207,749	0	19,088	0	0	12,047			0	1,440,372
Total Nonprogram Current	0	0	0	0	0	0	403,279			0	403,279
Total Long-Term Debt Service	631,493	0	0	0	0	0	0		428,156	0	1,059,649
Total Capital Projects	0	0	0	0	0	291,505	243,124	929		0	535,558
Total - All Expenditures	5,973,615	707,876	0	1,293,344	0	7,461,772	2,874,592	929	428,156	0	18,740,284
<b>Other Budgetary Financing Uses Operating Transfers Out</b>											
To General Supplemental											0
To Rural Services Supplemental											0
To Secondary Roads	183,942			2,466,646			4,278,629				6,929,217
To Other Budgetary Funds	68,600			65,000			454,200				587,800
Total Operating Transfers Out	252,542	0	0	2,531,646	0	0	4,732,829	0	0	0	7,517,017
Refunded Debt/ Payments to Escrow											0
Increase (Decrease) in Reserves											0
Fund Balance - Nonspendable											0
Fund Balance - Restricted	447,613	183,829		1,448,139		3,841,000	2,858,011		620,055		9,398,647
Fund Balance - Committed							582,662				582,662
Fund Balance - Assigned	1,800,000										1,800,000
Fund Balance - Unassigned	3,646,933	0	0	0	0	0	0	0	0	0	3,646,933
Total Ending Fund Balance - June 30,	5,894,546	183,829	0	1,448,139	0	3,841,000	3,440,673	0	620,055	0	15,428,242
<b>Total Requirements</b>	12,120,703	891,705	0	5,273,129	0	11,302,772	11,048,094	929	1,048,211	0	41,685,543