

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: LYON COUNTY County Number: 60
FY 2024/2025 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	4,723,606			0	6,600,503
Less: Uncollected Delinquent Taxes - Levy Year		2					0
Less: Credits to Taxpayers		3					0
Net Current Property Taxes		4	4,723,606			0	6,600,503
Delinquent Property Tax Revenue		5					0
Penalties, Interest & Costs on Taxes		6	32,176				32,176
Other County Taxes/TIF Tax Revenues		7	1,078,703				2,735,737
Intergovernmental		8	616,518				7,537,931
Licenses & Permits		9	58,712				79,682
Charges for Service		10	929,194				1,143,231
Use of Money & Property		11	800,416		140,177		975,108
Miscellaneous		12	343,363				437,876
Subtotal Revenues		13	8,582,688	0	140,177	0	19,542,244
Other Financing Sources:							
General Long-Term Debt Proceeds		14					9,441
Operating Transfers In		15			445,000		7,463,172
Proceeds of Capital Asset Sales		16	61,000				61,000
Total Revenues & Other Sources		17	8,643,688		585,177	0	27,075,857
Expenditures & Other Financial Sources							
Operating:							
Public Safety and Legal Services		18	3,742,824				4,790,139
Physical Health Social Services		19	551,864				560,627
Mental Health, ID & DD (Polk County only)		20					0
County Environment and Education		21	1,024,400				1,368,482
Roads & Transportation		22					8,103,517
Government Services to Residents		23	554,619				569,461
Administration		24	1,683,454				1,683,772
Nonprogram Current		25					70,597
Debt Service		26	693,637		438,228		1,137,353
Capital Projects		27	496,096				1,774,468
Subtotal Expenditures		28	8,746,894	0	438,228	0	20,058,416
Other Financing Uses:							
Operating Transfers Out		29	339,514				7,463,172
Refunded Debt/Payments to Escrow		30					0
Total Expenditures & Other Uses		31	9,086,408	0	438,228	0	27,521,588
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses		32	-442,720	0	146,949	0	-445,731
Beginning Fund Balance - July 1, 2024		33	5,628,226		760,955		15,047,677
Increase (Decrease) in Reserves		34					0
Fund Balance - Nonspendable		35	78,584				761,961
Fund Balance - Restricted		36	799,997		907,904		9,369,307
Fund Balance - Committed		37					633,753
Fund Balance - Assigned		38	700,000				700,000
Fund Balance - Unassigned		39	3,606,925				3,136,925
Total Ending Fund Balance - June 30, 2025		40	5,185,506	0	907,904	0	14,601,946

Return to the financial statement if over:

REVENUES DETAIL

County Name: LYON COUNTY County Number: 60
FY 2024/2025 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 2024/2025
Taxes levied on Property	1 4,051,404	672,202	0	1,876,897	0	0	0	0	0	0	6,600,503
Less: Uncoll: Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3										0
1000 Net Current Property Taxes	4 4,051,404	672,202		1,876,897							6,600,503
1010 Delinq. Property Tax Revenue	5										0
11XX Penalties, Int, & Costs on Taxes	6 32,176										32,176
Other County Taxes:											
12XX Other County Taxes	7 1,686	280		180							2,146
13XX Voter Approved Local Option Taxes	8 248,197			1,110,854							1,359,051
14XX Gambling Taxes	9 789,363										789,363
15XX TIF Tax Revenues	10						534,586				534,586
16XX Utility Tax Replacement Excise Taxes	11 25,320	4,201		11,414							40,935
17XX Taxes Collected for Other Governments	11B 9,656										9,656
Subtotal	12 1,074,222	4,481	0	1,122,448	0	0	534,586	0	0	0	2,735,737
Intergovernmental Revenue:											
20XX State Shared Revenues	13 3,965	22,574					5,115,522				5,142,061
21XX State Replacements Against Levied Taxes	14 136,058			59,442							195,500
22XX Other State Tax Replacements	15 88,736	14,723		18,190			11				121,660
23XX, 24XX State/Federal Pass-Thru Revenues	16 59,975					243,689	961,400				1,265,064
25XX Contributions from Other											
Intergovernmental Units	17 76,225			333,922			91,246				501,393
26XX, 27XX State Grants and Entitlements	18 60,157			11,198			40,852				150,895
28XX Federal Grants and Entitlements	19 154,105			7,253							161,358
29XX Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	21 579,221	37,297	0	430,005	0	375,787	6,115,621	0	0	0	7,537,931
3XXX Licenses & Permits	22 58,712			8,520		12,450					79,682
4XXX, 5XXX Charges for Service	23 929,194					3,071	210,966				1,143,231
6XXX Use of Money & Property	24 800,416					1,134	33,381		140,177		975,108
8XXX Miscellaneous	25 343,363					49,854	44,659				437,876
Total Revenues	26 7,868,708	713,980	0	3,437,870	0	442,296	6,939,213	0	140,177	0	19,542,244
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27					209,514	130,000				339,514
9020 From Rural Services Basic	28					2,366,542					2,366,542
90xx From Other Budgetary Funds	29					4,312,116			445,000		4,757,116
Subtotal (lines 27- 29)	30 0	0	0	0	0	6,888,172	130,000	0	445,000	0	7,463,172
91XX Proceeds/Gen Long-Term Debt	31					9,441					9,441
92XX Proceeds/Gen Capital Asset Sales	32 61,000										61,000
Total Revenues and Other Sources	33 7,929,708	713,980	0	3,437,870	0	7,339,909	7,069,213	0	585,177	0	27,075,857
Beginning Fund Balance - July 1, 2024	34 5,322,154	306,072		1,636,924		4,582,376	2,439,196		760,955		15,047,677
Total Resources	35 13,251,862	1,020,052	0	5,074,794	0	11,922,285	9,508,409	0	1,346,132	0	42,123,534

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: LYON COUNTY County Number: 60
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND Rural Services Basic	SPECIAL REVENUE FUND Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Permanent Funds	TOTALS Actual 2024/2025
Law Enforcement Program									
1000 - Uniformed Patrol Services	1 612,645			1,046,409					1,659,054
1010 - Investigations	2								0
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5 435,985	72,740							508,725
1050 - Adult Correctional Services	6 826,976	98,720							925,696
1060 - Administration	7 582,917	22,135							605,052
Subtotal	8 2,458,523	193,595	0	1,046,409	0	0	0	0	3,698,527
Legal Services Program									
1100 - Criminal Prosecution	9 396,083	48,899							445,888
1110 - Medical Examiner	10 27,549								27,549
1120 - Child Support Recovery	11								0
Subtotal	12 423,632	48,899	0	0	0	0	906	0	473,437
Emergency Services Program									
1200 - Ambulance Services	13 425,324	70,630							495,954
1210 - Emergency Management	14 91,719								91,719
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16								0
Subtotal	17 517,043	70,630	0	0	0	0	0	0	587,673
Assistance to District Court System Program									
1400 - Physical Operations	18								0
1410 - Research & Other Assistance	19								0
1420 - Bailiff Services	20								0
Subtotal	21 0	0	0	0	0	0	0	0	0
Court Proceedings Program									
1500 - Juries & Witnesses	22								0
1510 - (Reserved)	23								23
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26 21,439								21,439
Subtotal	27 21,439	0	0	0	0	0	0	0	21,439
Juvenile Justice Administration Program									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29								0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30								9,063
Subtotal	31 9,063	0	0	0	0	0	0	0	9,063
Total - Public Safety & Legal Services	32 3,429,700	313,124	0	1,046,409	0	0	906	0	4,790,139

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: LYON COUNTY County Number: 60
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUND Rural Services Basic	SPECIAL REVENUE FUND Rural Services Supplemental	SPECIAL REVENUE FUND Secondary Roads	SPECIAL REVENUE FUND Other	All Permanent Funds	TOTALS Actual 2024/2025
Physical Health Services Program									
3000 - Personal & Family Health Services	1								0 1
3010 - Communicable Disease Prevention & Control Services	2								0 2
3020 - Environmental Health	3	86,558		306					86,864 3
3040 - Health Administration	4	324,277	34,002						358,279 4
3050 - Support of Hospitals	5								0 5
Subtotal	6	410,835	34,002	306	0	0	0	0	445,143 6
Services to Poor Program									
3100 - Administration	7	3,500							3,500 7
3110 - General Welfare Services	8	4,813							4,813 8
3120 - Care in County Care Facility	9								0 9
Subtotal	10	8,313	0	0	0	0	0	0	8,313 10
Services to Military Veterans Program									
3200 - Administration	11	49,577							49,577 11
3210 - General Services to Veterans	12	12,604							12,604 12
Subtotal	13	62,181	0	0	0	0	0	0	62,181 13
Children's & Family Services Program									
3300 - Youth Guidance	14								0 14
3310 - Family Protective Services	15	13,000							13,000 15
3320 - Services for Disabled Children	16								0 16
Subtotal	17	13,000	0	0	0	0	0	0	13,000 17
Services to Other Adults Program									
3400 - Services to the Elderly	18	11,711							11,711 18
3410 - Other Social Services	19	11,693							11,693 19
3420 - Social Services Business Operations	20								0 20
Subtotal	21	23,404	0	0	0	0	0	0	23,404 21
CHEMICAL DEPENDENCY PROGRAM									
3500 - Treatment Services	22	129							129 22
3510 - Preventive Services	23								0 23
3520 - Opioid Litigation Settlement	24								8,457 24
Subtotal	25	129	0	0	0	0	8,457	0	8,586 25
Total Physical Health & Social Services	26	517,862	34,002	306	0	0	8,457	0	560,627 26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: LYON COUNTY County Number: 60
FY 2024/2025 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 2024/2025
Environmental Quality Program									
6000 - Natural Resources Conservation									0
6010 - Weed Eradication				11,807					11,807
6020 - Solid Waste Disposal									0
6030 - Environmental Restoration									0
Subtotal	0	0	0	11,807	0	0	0	0	11,807
Conservation and Recreation Services Program									
6100 - Administration	181,161	15,062							196,223
6110 - Maintenance & Operations	558,424	43,389					103,181		704,994
6120 - Recreation & Environmental Educ.	80,177	12,837							93,014
Subtotal	819,762	71,288	0	0	0	0	103,181	0	994,231
Animal Control Program									
6200 - Animal Shelter									0
6210 - Animal Bounties & State Apiarist Expenses									0
Subtotal	0	0	0	0	0	0	0	0	0
County Development Program									
6300 - Land Use & Building Controls				20,286					20,286
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development	1,350						128,808		130,158
Subtotal	1,350	0	0	20,286	0	0	128,808	0	150,444
Educational Services Program									
6400 - Libraries				80,000					80,000
6410 - Historic Preservation	7,000								7,000
6420 - Fair & 4-H Clubs	125,000								125,000
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	132,000	0	0	80,000	0	0	0	0	212,000
President or Governor Declared Disasters Program									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	953,112	71,288	0	112,093	0	0	231,989	0	1,368,482

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: LYON COUNTY County Number: 60
FY 2024/2025 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 2024/2025
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration	1					457,240			457,240
7010 - Engineering	2					802,651			802,651
Subtotal	3	0	0	0	0	1,259,891	0	0	1,259,891
Roadway Maintenance Program									
7100 - Bridges & Culverts	4					451,297			451,297
7110 - Roads	5					3,674,410	470,000		4,144,410
7120 - Snow & Ice Control	6					178,429			178,429
7130 - Traffic Controls	7					203,254			203,254
7140 - Road Clearing	8					84,279			84,279
Subtotal	9	0	0	0	0	4,591,669	470,000	0	5,061,669
General Roadway Expenditures Program									
7200 - New Equipment	10					532,180			532,180
7210 - Equipment Operations	11					1,269,677			1,269,677
7220 - Tools, Materials & Supplies	12					24,341			24,341
7230 - Real Estate & Buildings	13					-44,241			-44,241
Subtotal	14	0	0	0	0	1,781,957	0	0	1,781,957
Mass Transit Program									
7300 - Air Transportation	15					0			0
7310 - Ground Transportation	16					0			0
Subtotal	17	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	7,633,517	470,000	0	8,103,517

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: LYON COUNTY County Number: 60
FY 2024/2025 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 2024/2025
Representation Services Program									
8000 - Elections Administration	1								0 1
8010 - Local Elections	2	49,623							49,623 2
8020 - Township Officials	3			926					926 3
Subtotal	4	49,623	0	926	0	0	0	0	50,549 4
State Administrative Services									
8100 - Motor Vehicle Registrations & Licensing	5	150,066	41,175						191,241 5
8101 - Driver Licenses Services	6	66,452							66,452 6
8110 - Recording of Public Documents	7	190,892	56,411				13,916		261,219 7
Subtotal	8	407,410	97,586	0	0	0	13,916	0	518,912 8
Total - Government Services to Residents	9	457,033	97,586	926	0	0	13,916	0	569,461 9

ADMINISTRATION
County Name: LYON COUNTY County Number: 60
FY 2024/2025 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 2024/2025
Policy & Administration Program									
9000 - General County Management	1	196,104	73,984						270,088
9010 - Administrative Management Services	2	226,315	46,481						272,796
9020 - Treasury Management Services	3	162,582	41,874						204,456
9030 - Other Policy & Administration	4	87,130							87,130
9040 - Reimbursable MHDS Direct Expenses	5								0
Subtotal	6	672,131	162,339	0	0	0	0	0	834,470
Central Services Program									
9100 - General Services	7	394,867	31,308						426,175
9110 - Information Tech Services	8	214,468	8,368	318					223,154
9120 - GIS Systems	9								0
Subtotal	10	609,335	39,676	318	0	0	0	0	649,329
Risk Management Services Program									
9200 - Tort Liability	11	63,561							63,561
9210 - Safety of Workplace	12	115,190							115,190
9220 - Fidelity of Public Officers	13	15,044	1,701						16,745
9230 - Unemployment Compensation	14	4,477							4,477
Subtotal	15	198,272	1,701	0	0	0	0	0	199,973
Total - Administration	16	1,479,738	203,716	318	0	0	0	0	1,683,772

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: LYON COUNTY County Number: 60

FY 2024/2025 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 2024/2025
Nonprogram Current Expenditures											
0010 - County Farm Operations	1										0 1
0020 - Interest on Short-Term Debt	2										0 2
0030 - Other Nonprogram Current	3						70,597				70,597 3
0040 - Other County Enterprises	4										0 4
Total - Nonprogram Current	5	0	0	0	0	0	70,597			0	70,597 5
Long-Term Debt Service											
0100 - Principal	6	676,002				4,972			410,000		1,090,974 6
0110 - Interest and Fiscal Charges	7	17,635				516			28,228		46,379 7
Total Long-term Debt Service	8	693,637	0	0	0	5,488	0	0	438,228	0	1,137,353 8
Capital Projects											
0200 - Roadway Construction	9					2,800					2,800 9
0210 - Conservation Land Acquisition & Dev.	10						224,808				224,808 10
0220 - Other Capital Projects	11	496,096					1,050,764				1,546,860 11
Total Capital Projects	12	496,096	0	0	0	2,800	1,275,572	0	438,228	0	1,774,468 12
Expenditures Summary											
Total Public Safety and Legal Services	13	3,429,700	313,124	0	1,046,409	0	906			0	4,790,139 13
Total Physical Health and Social Services	14	517,862	34,002	0	306	0	8,457			0	560,627 14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0 15
Total County Environment and Education	16	953,112	71,288	0	112,093	0	231,989			0	1,368,482 16
Total Roads & Transportation	17	0	0	0	0	7,633,517	470,000			0	8,103,517 17
Total Government Services to Residents	18	457,033	97,586	0	926	0	13,916			0	569,461 18
Total Administration	19	1,479,738	203,716	0	318	0	0			0	1,683,772 19
Total Nonprogram Current	20	0	0	0	0	0	70,597			0	70,597 20
Total Long-Term Debt Service	21	693,637	0	0	0	5,488	0	0	438,228	0	1,137,353 21
Total Capital Projects	22	496,096	0	0	0	2,800	1,275,572	0		0	1,774,468 22
Total - All Expenditures	23	8,027,178	719,716	0	1,160,052	7,641,805	2,071,437	0	438,228	0	20,058,416 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	209,514			2,366,542		4,312,116				6,888,172 26
To Other Budgetary Funds	27	130,000					445,000				575,000 27
Total Operating Transfers Out	28	339,514	0	0	2,366,542	0	4,757,116	0	0	0	7,463,172 28
Refunded Debt / Payments to Escrow	29										0 29
Increase (Decrease) in Reserves	30										0 30
Fund Balance - Nonspendable	31	78,584					683,377				761,961 31
Fund Balance - Restricted	32	799,997			1,548,200	4,280,480	1,832,726		907,904		9,369,307 32
Fund Balance - Committed	33						633,753				633,753 33
Fund Balance - Assigned	34	700,000									700,000 34
Fund Balance - Unassigned	35	3,306,589	300,336	0	0	0	-470,000	0	0	0	3,136,925 35
Total Ending Fund Balance - June 30, 2025	36	4,885,170	300,336	0	1,548,200	4,280,480	2,679,856	0	907,904	0	14,601,946 36
Total Requirements	37	13,251,862	1,020,052	0	5,074,794	11,922,285	9,508,409	0	1,346,132	0	42,123,534 37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet – All Governmental Funds
For the fiscal year ended June 30, 2025
County Name: LYON COUNTY County Number: 60
FY 2024/2025 ANNUAL FINANCIAL REPORT

ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:						
County Treasurer	1	5,093,151	7,575,272	907,904		13,576,327
Other	2					0
Receivables (net where applicable):						
Accounts	3	239,128	166,423			405,551
Property Taxes (including interest & penalties)	4	66				66
Property Taxes - Succeeding Year	5	5,396,531	1,942,513			7,339,044
Accrued Interest	6	14,511				14,511
Drainage Assessments	7					0
Other	8	385,824	31,512			417,336
Due from Other Funds	9		470,000			470,000
Due from Other Governments	10	91,841	5,063,830			5,155,671
Inventories (at cost)	11		664,119			664,119
Other Assets	12	78,584	19,258			97,842
Total Assets	13	11,299,636	15,932,927	907,904	0	28,140,467
Liabilities (L)						
Accounts Payable	14	199,455	149,967			349,422
Salaries & Benefits Payable	15	58,307	59,606			117,913
Contracts Payable	16					0
Due to Other Funds	17		470,000			470,000
Due to Other Governments	18	15,757	2,119			17,876
Trusts Payable	19					0
Other Liabilities	20	850	41,034			41,884
Total Liabilities	21	274,369	722,726	0	0	997,095
Deferred Inflows Of Resources (DIOR)						
Succeeding Year Property Tax	22	5,396,531	1,942,510			7,339,041
Other Unavailable Revenue	23	443,230	4,759,155			5,202,385
Total Deferred Inflows of Resources	24	5,839,761	6,701,665	0	0	12,541,426
Fund Equity (FE)						
Fund Balance - Nonspendable	25	78,584	683,377			761,961
Fund Balance - Restricted	26	799,997	7,661,406	907,904		9,369,307
Fund Balance - Committed	27		633,753			633,753
Fund Balance - Assigned	28	700,000				700,000
Fund Balance - Unassigned	29	3,606,925	-470,000			3,136,925
Total Fund Equity	30	5,185,506	8,508,536	907,904	0	14,601,946
Total L+DIOR+FE	31	11,299,636	15,932,927	907,904	0	28,140,467

COUNTY DEBT DETAIL - LT DEBT 1

County Name: LYON COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
2017 GO Bond	1 GO	06-08-2017	2017-20	2.25-2.5	Voted	4,500,000	General Obligation (GO)		Transportation
Road Use Tax Revenue Note 2022 Motorgrader	2 Other	06-22-2021	2021-17	1.74	No Vote - Non-GO	2,675,000	Other Purposes/Misc		Lease Motor Graders
	3 -				-	-	-		-
	4 -				-	-	-		-
	5 -				-	-	-		-
	6 -				-	-	-		-
	7 -				-	-	-		-
	8 -				-	-	-		-
	9 -				-	-	-		-
	10 -				-	-	-		-
	11 -				-	-	-		-
	12 -				-	-	-		-
	13 -				-	-	-		-
	14 -				-	-	-		-
	15 -				-	-	-		-

COUNTY DEBT DETAIL - LT DEBT 2

County Name: LYON COUNTY

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16	-				-		-		-
	17	-				-		-		-
	18	-				-		-		-
	19	-				-		-		-
	20	-				-		-		-
	21	-				-		-		-
	22	-				-		-		-
	23	-				-		-		-
	24	-				-		-		-
	25	-				-		-		-
	26	-				-		-		-
	27	-				-		-		-
	28	-				-		-		-
	29	-				-		-		-
	30	-				-		-		-