LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-212,629.33	2,954,139.93
	10	6130	INTERFUND RECEIVABLES	-17,417.32	.00
	10	6153	ACCOUNTS RECEIVABLE	-43,846.30	.00
	10	6181	PREPAID EXPENSES	-88,486.42	.00
	10	6302	REVENUES CONTROL	-174,772.18	-174,772.18
		TOTAL ASSETS		-537,151.55	2,779,367.75
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	4,567.57	.00
	10	7602	EXPENDITURES CONTROL	532,583.98	532,583.98
	10	7603	PURCHASE OBLIGATIONS	1,076,412.31	1,076,412.31
		TOTAL LIABILITIES		1,613,563.86	1,608,996.29
FUND BALANCE					
	10	8752	Assigned - Site Base Carry Fwd	.00	-24,971.79
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,076,412.31	-1,076,412.31
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,286,979.94
		TOTAL FUND BALANCE		-1,076,412.31	-4,388,364.04
		TOTAL LIABILITIES + FUND BALANCE		537,151.55	-2,779,367.75

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	54,955.41	234,501.95
	20	6153	ACCOUNTS RECEIVABLE	-106,522.69	.00
	20	6302	REVENUES CONTROL	-350,765.54	-350,765.54
		TOTAL ASSETS		-402,332.82	-116,263.59
LIABILITIES					
	20	7481	DEFERRED REVENUE	286,069.23	.00
	20	7602	EXPENDITURES CONTROL	116,263.59	116,263.59
	20	7603	PURCHASE OBLIGATIONS	32,529.97	32,529.97
		TOTAL LIABILITIES		434,862.79	148,793.56
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-32,529.97	-32,529.97
		TOTAL FUND BALANCE		-32,529.97	-32,529.97
		TOTAL LIABILITIES + FUND BALANCE		402,332.82	116,263.59

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	240,900.81
	TOTAL ASSETS		.00	240,900.81
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-240,900.81
	TOTAL FUND BALANCE		.00	-240,900.81
TOTAL LIABILITIES + FUND BALANCE			.00	-240,900.81

BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	43,750.00	456,194.43
	31	6302	REVENUES CONTROL	-43,750.00	-43,750.00
		TOTAL ASSETS		.00	412,444.43
FUND BALANCE					
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-412,444.43
		TOTAL FUND BALANCE		.00	-412,444.43
		TOTAL LIABILITIES + FUND BALANCE		.00	-412,444.43

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-38,883.99	178,977.16
		TOTAL ASSETS		-38,883.99	178,977.16
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	38,883.99	38,883.99
		TOTAL LIABILITIES		38,883.99	38,883.99
FUND BALANCE					
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-217,861.15
		TOTAL FUND BALANCE		.00	-217,861.15
		TOTAL LIABILITIES + FUND BALANCE		38,883.99	-178,977.16

BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	-43,007.96	-43,007.96
		TOTAL ASSETS		-43,007.96	-43,007.96
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	43,007.96	43,007.96
		TOTAL LIABILITIES		43,007.96	43,007.96
		TOTAL LIABILITIES + FUND BALANCE		43,007.96	43,007.96

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	35,276.31	35,276.31
	51	6153	ACCOUNTS RECEIVABLE	-84,126.24	.00
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,600.51
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	16,088.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	72,438.00
		TOTAL ASSETS		-48,849.93	148,402.82
LIABILITIES					
	51	7400	INTERFUND PAYABLES	17,417.32	.00
	51	7421	ACCOUNTS PAYABLE	12.50	.00
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	22,467.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	31,420.11	31,420.11
	51	7603	PURCHASE OBLIGATIONS	568,550.07	568,550.07
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		617,400.00	191,605.18
FUND BALANCE					
	51	8712	UNASSIGNED FUND BALANCE	.00	-153,680.93
	51	8737O	RESTRICTED, OTHER OPEB LIAB	.00	95,629.00
	51	8737P	PENSION FUND BALANCE	.00	286,594.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-568,550.07	-568,550.07
		TOTAL FUND BALANCE		-568,550.07	-340,008.00
		TOTAL LIABILITIES + FUND BALANCE		48,849.93	-148,402.82

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-5,469.26	417,504.54
	52	6302	REVENUES CONTROL	-24,884.00	-24,884.00
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	-5,970.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	12,524.00
		TOTAL ASSETS		-30,353.26	399,174.54
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	110.00	.00
	52	7541O	UNFUNDED OPEB LIABILITIES	.00	30,808.00
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	30,243.26	30,243.26
	52	7603	PURCHASE OBLIGATIONS	525.00	525.00
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		30,878.26	-19,450.74
FUND BALANCE					
	52	8712	UNRESTRICTED NET POSITION	.00	-450,174.80
	52	8737O	RESTRICTED, OTHER OPEB LIAB	.00	18,835.00
	52	8737P	PENSION FUND BALANCE	.00	52,141.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-525.00	-525.00
		TOTAL FUND BALANCE		-525.00	-379,723.80
		TOTAL LIABILITIES + FUND BALANCE		30,353.26	-399,174.54

BALANCE SHEET FOR 2026 1

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	223,109.13
	80	6211	LAND IMPROVEMENTS	.00	724,532.95
	80	6212	ACCUM DEPRECIATION-LAND IMPROV	.00	-724,532.95
	80	6221	BUILDINGS & BLDS IMPROVEMENTS	.00	25,094,001.93
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-7,723,143.45
	80	6231	TECHNOLOGY EQUIPMENT	.00	27,858.55
	80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-12,083.55
	80	6241	VEHICLE	.00	1,797,050.98
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-1,301,815.56
	80	6251	GENERAL EQUIPMENT	.00	327,016.22
	80	6252	ACCUM DEPRECIATION-GEN EQUIP	.00	-217,679.03
	80	6262	ACCUM DEP-CONST IN PROGRESS	.00	-1,822.25
		TOTAL ASSETS		.00	18,212,492.97
FUND BALANCE					
	80	8710	INVESTMENT IN GOV ASSETS	.00	-18,212,492.97
		TOTAL FUND BALANCE		.00	-18,212,492.97
		TOTAL LIABILITIES + FUND BALANCE		.00	-18,212,492.97

BALANCE SHEET FOR 2026 1

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDINGS & BLDS IMPROVEMENTS	.00	59,229.00
	81	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-46,100.18
	81	6251	GENERAL EQUIPMENT	.00	208,597.49
	81	6252	ACCUM DEPRECIATION-GEN EQUIP	.00	-131,992.11
		TOTAL ASSETS		.00	89,734.20
FUND BALANCE					
	81	8711	INVESTMENT: BUSINESS TYPE ASSE	.00	-89,734.20
		TOTAL FUND BALANCE		.00	-89,734.20
		TOTAL LIABILITIES + FUND BALANCE		.00	-89,734.20

BALANCE SHEET FOR 2026 1

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	90	6304	AMT RETIRE LONG-TERM DEBT	.00	10,937,417.00
		TOTAL ASSETS		.00	10,937,417.00
LIABILITIES					
	90	7511	NON CUR BOND OBLIGATIONS	.00	-10,705,000.00
	90	7551	COMPENSATED ABSENCES	.00	-232,417.00
		TOTAL LIABILITIES		.00	-10,937,417.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-10,937,417.00

** END OF REPORT - Generated by Addie Bozarth **