LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-264,838.26	2,689,301.67
	10	6302	REVENUES CONTROL	-3,654,437.29	-3,829,209.47
		TOTAL ASSETS		-3,919,275.55	-1,139,907.80
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	607,323.82	1,139,907.80
	10	7603	PURCHASE OBLIGATIONS	-46,640.62	1,029,771.69
		TOTAL LIABILITIES		560,683.20	2,169,679.49
FUND BALANCE					
	10	8752	Assigned - Site Base Carry Fwd	24,971.79	.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	46,640.62	-1,029,771.69
	10	8770	UNASSIGNED FUND BALANCE	3,286,979.94	.00
		TOTAL FUND BALANCE		3,358,592.35	-1,029,771.69
		TOTAL LIABILITIES + FUND BALANCE		3,919,275.55	1,139,907.80

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	17,770.19	252,272.14
	20	6302	REVENUES CONTROL	-167,829.34	-518,594.88
		TOTAL ASSETS		-150,059.15	-266,322.74
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	150,059.15	266,322.74
	20	7603	PURCHASE OBLIGATIONS	6,143.32	38,673.29
		TOTAL LIABILITIES		156,202.47	304,996.03
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-6,143.32	-38,673.29
		TOTAL FUND BALANCE		-6,143.32	-38,673.29
		TOTAL LIABILITIES + FUND BALANCE		150,059.15	266,322.74

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

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 2

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

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	5,678.10	184,655.26
	32	6302	REVENUES CONTROL	-223,539.25	-223,539.25
		TOTAL ASSETS		-217,861.15	-38,883.99
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	.00	38,883.99
		TOTAL LIABILITIES		.00	38,883.99
FUND BALANCE					
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	217,861.15	.00
		TOTAL FUND BALANCE		217,861.15	.00
		TOTAL LIABILITIES + FUND BALANCE		217,861.15	38,883.99

BALANCE SHEET FOR 2026 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 400	DEBT SERVICE FUND				
ASSETS					
	40	6302	REVENUES CONTROL	.00	-43,007.96
		TOTAL ASSETS		.00	-43,007.96
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	.00	43,007.96
		TOTAL LIABILITIES		.00	43,007.96
		TOTAL LIABILITIES + FUND BALANCE		.00	43,007.96

BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	51,201.78	86,478.09
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-240,239.13	-240,239.13
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	16,088.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	72,438.00
		TOTAL ASSETS		-189,037.35	-41,217.53
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	22,467.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	35,356.42	66,776.53
	51	7603	PURCHASE OBLIGATIONS	-18,819.19	549,730.88
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		16,537.23	208,142.41
FUND BALANCE					
	51	8712	UNASSIGNED FUND BALANCE	153,680.93	583.00
	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	18,819.19	-549,730.88
		TOTAL FUND BALANCE		172,500.12	-166,924.88
		TOTAL LIABILITIES + FUND BALANCE		189,037.35	41,217.53

BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-4,113.81	413,390.73
	52	6302	REVENUES CONTROL	-472,964.80	-497,848.80
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	-5,970.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	12,524.00
		TOTAL ASSETS		-477,078.61	-77,904.07
LIABILITIES					
	52	7541O	UNFUNDED OPEB LIABILITIES	.00	30,808.00
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	26,903.81	57,147.07
	52	7603	PURCHASE OBLIGATIONS	-183.51	341.49
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		26,720.30	7,269.56
FUND BALANCE					
	52	8712	UNRESTRICTED NET POSITION	450,174.80	.00
	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	183.51	-341.49
		TOTAL FUND BALANCE		450,358.31	70,634.51
		TOTAL LIABILITIES + FUND BALANCE		477,078.61	77,904.07

BALANCE SHEET FOR 2026 2

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	-7,724,965.70
	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
		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 2

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 2

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 **