LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-429,673.34	1,972,580.09
	10	6302	REVENUES CONTROL	-310,030.57	-4,429,297.30
		TOTAL ASSETS		-739,703.91	-2,456,717.21
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	739,703.91	2,456,717.21
	10	7603	PURCHASE OBLIGATIONS	-107,332.75	931,776.22
		TOTAL LIABILITIES		632,371.16	3,388,493.43
FUND BALANCE					
	10	8753	ASSIGNED-PURCH OBL - CURRENT	107,332.75	-931,776.22
		TOTAL FUND BALANCE		107,332.75	-931,776.22
		TOTAL LIABILITIES + FUND BALANCE		739,703.91	2,456,717.21

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	48,258.56	242,097.95
	20	6302	REVENUES CONTROL	-205,851.53	-852,240.34
		TOTAL ASSETS		-157,592.97	-610,142.39
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	157,592.97	610,142.39
	20	7603	PURCHASE OBLIGATIONS	-2,484.48	81,312.62
		TOTAL LIABILITIES		155,108.49	691,455.01
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	2,484.48	-81,312.62
		TOTAL FUND BALANCE		2,484.48	-81,312.62
		TOTAL LIABILITIES + FUND BALANCE		157,592.97	610,142.39

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

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

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 4

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	.00	-456,194.43
	TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2026 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	6,144.60	196,078.58
	32	6302	REVENUES CONTROL	-6,144.60	-234,962.57
		TOTAL ASSETS		.00	-38,883.99
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	.00	38,883.99
		TOTAL LIABILITIES		.00	38,883.99
		TOTAL LIABILITIES + FUND BALANCE		.00	38,883.99

BALANCE SHEET FOR 2026 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	06541O	FUNDED OPEB ASSET	.00	22,467.00
	51	6101	CASH IN BANK	-19,414.55	82,086.74
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-107,116.21	-419,366.64
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	28,967.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	72,438.00
		TOTAL ASSETS		-126,530.76	-189,390.39
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	126,530.76	250,295.39
	51	7603	PURCHASE OBLIGATIONS	-95,470.35	428,205.21
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		31,060.41	247,668.60
FUND BALANCE					
	51	8712	UNASSIGNED FUND BALANCE	.00	-12,296.00
	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	95,470.35	-428,205.21
		TOTAL FUND BALANCE		95,470.35	-58,278.21
		TOTAL LIABILITIES + FUND BALANCE		126,530.76	189,390.39

BALANCE SHEET FOR 2026 4

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	06541O	FUNDED OPEB ASSET	.00	30,808.00
	52	6101	CASH IN BANK	-5,490.91	400,947.68
	52	6302	REVENUES CONTROL	-26,692.00	-551,094.80
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	12,681.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	12,524.00
		TOTAL ASSETS		-32,182.91	-94,134.12
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	32,182.91	122,836.12
	52	7603	PURCHASE OBLIGATIONS	7,133.45	7,333.45
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		39,316.36	49,142.57
FUND BALANCE					
	52	8712	UNRESTRICTED NET POSITION	.00	-18,651.00
	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	-7,133.45	-7,333.45
		TOTAL FUND BALANCE		-7,133.45	44,991.55
		TOTAL LIABILITIES + FUND BALANCE		32,182.91	94,134.12

BALANCE SHEET FOR 2026 4

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 4

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 4

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 **