LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	2,477,301.61	4,449,881.70
	10	6302	REVENUES CONTROL	-3,373,941.19	-7,803,238.49
		TOTAL ASSETS		-896,639.58	-3,353,356.79
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	896,639.58	3,353,356.79
	10	7603	PURCHASE OBLIGATIONS	-344,835.12	586,941.10
		TOTAL LIABILITIES		551,804.46	3,940,297.89
FUND BALANCE					
	10	8753	ASSIGNED-PURCH OBL - CURRENT	344,835.12	-586,941.10
		TOTAL FUND BALANCE		344,835.12	-586,941.10
		TOTAL LIABILITIES + FUND BALANCE		896,639.58	3,353,356.79

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	53,023.00	295,120.95
	20	6302	REVENUES CONTROL	-175,905.27	-1,028,145.61
		TOTAL ASSETS		-122,882.27	-733,024.66
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	122,882.27	733,024.66
	20	7603	PURCHASE OBLIGATIONS	-35,309.36	46,003.26
		TOTAL LIABILITIES		87,572.91	779,027.92
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	35,309.36	-46,003.26
		TOTAL FUND BALANCE		35,309.36	-46,003.26
		TOTAL LIABILITIES + FUND BALANCE		122,882.27	733,024.66

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

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 5

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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	496,983.83	693,062.41
	32	6302	REVENUES CONTROL	-542,168.14	-777,130.71
		TOTAL ASSETS		-45,184.31	-84,068.30
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	45,184.31	84,068.30
		TOTAL LIABILITIES		45,184.31	84,068.30
		TOTAL LIABILITIES + FUND BALANCE		45,184.31	84,068.30

BALANCE SHEET FOR 2026 5

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 400	DEBT SERVICE FUND				
ASSETS					
	40	6302	REVENUES CONTROL	-51,637.50	-94,645.46
		TOTAL ASSETS		-51,637.50	-94,645.46
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	51,637.50	94,645.46
		TOTAL LIABILITIES		51,637.50	94,645.46
		TOTAL LIABILITIES + FUND BALANCE		51,637.50	94,645.46

BALANCE SHEET FOR 2026 5

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	46,066.25	128,152.99
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-78,531.28	-497,897.92
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	28,967.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	72,438.00
		TOTAL ASSETS		-32,465.03	-221,855.42
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	32,465.03	282,760.42
	51	7603	PURCHASE OBLIGATIONS	6,739.16	434,944.37
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		39,204.19	286,872.79
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	-6,739.16	-434,944.37
		TOTAL FUND BALANCE		-6,739.16	-65,017.37
		TOTAL LIABILITIES + FUND BALANCE		32,465.03	221,855.42

BALANCE SHEET FOR 2026 5

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	262.27	401,209.95
52	6302	REVENUES CONTROL	-23,593.00	-574,687.80
52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	12,681.00
52	6400P	DEF OUTFLOW RES / PENSION	.00	12,524.00
	TOTAL ASSETS		-23,330.73	-117,464.85
LIABILITIES				
52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
52	7602	EXPENDITURES CONTROL	23,330.73	146,166.85
52	7603	PURCHASE OBLIGATIONS	-23.99	7,309.46
52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
	TOTAL LIABILITIES		23,306.74	72,449.31
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	23.99	-7,309.46
	TOTAL FUND BALANCE		23.99	45,015.54
	TOTAL LIABILITIES + FUND BALANCE		23,330.73	117,464.85

BALANCE SHEET FOR 2026 5

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 5

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 5

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 **