LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-104,413.26	4,345,468.44
	10	6302	REVENUES CONTROL	-445,900.60	-8,249,139.09
		TOTAL ASSETS		-550,313.86	-3,903,670.65
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	550,313.86	3,903,670.65
	10	7603	PURCHASE OBLIGATIONS	-34,765.49	552,175.61
		TOTAL LIABILITIES		515,548.37	4,455,846.26
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	34,765.49	-552,175.61
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		34,765.49	-552,175.61
		TOTAL LIABILITIES + FUND BALANCE		550,313.86	3,903,670.65

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-65,687.04	229,433.91
	20	6302	REVENUES CONTROL	-73,333.70	-1,101,479.31
		TOTAL ASSETS		-139,020.74	-872,045.40
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	139,020.74	872,045.40
	20	7603	PURCHASE OBLIGATIONS	13,281.34	59,284.60
		TOTAL LIABILITIES		152,302.08	931,330.00
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-13,281.34	-59,284.60
		TOTAL FUND BALANCE		-13,281.34	-59,284.60
		TOTAL LIABILITIES + FUND BALANCE		139,020.74	872,045.40

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

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 6

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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	48,200.55	741,262.96
	32	6302	REVENUES CONTROL	-48,200.55	-825,331.26
		TOTAL ASSETS		.00	-84,068.30
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	.00	84,068.30
		TOTAL LIABILITIES		.00	84,068.30
		TOTAL LIABILITIES + FUND BALANCE		.00	84,068.30

BALANCE SHEET FOR 2026 6

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	.00	-94,645.46
		TOTAL ASSETS		.00	-94,645.46
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	.00	94,645.46
		TOTAL LIABILITIES		.00	94,645.46
		TOTAL LIABILITIES + FUND BALANCE		.00	94,645.46

BALANCE SHEET FOR 2026 6

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-42,675.43	85,477.56
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-8,741.74	-506,639.66
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	28,967.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	72,438.00
	51	6541O	FUNDED OPEB ASSET	.00	22,467.00
		TOTAL ASSETS		-51,417.17	-273,272.59
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	114,384.17	397,144.59
	51	7603	PURCHASE OBLIGATIONS	-83,854.77	351,089.60
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		30,529.40	317,402.19
FUND BALANCE					
	51	8712	UNASSIGNED FUND BALANCE	-62,967.00	.00
	51	8737O	RESTRICTED, OTHER OPEB LIAB	.00	52,229.00
	51	8737P	PENSION FUND BALANCE	.00	254,731.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	83,854.77	-351,089.60
		TOTAL FUND BALANCE		20,887.77	-44,129.60
		TOTAL LIABILITIES + FUND BALANCE		51,417.17	273,272.59

BALANCE SHEET FOR 2026 6

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-8,863.61	392,346.34
	52	6302	REVENUES CONTROL	6,248.00	-568,439.80
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	12,681.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	12,524.00
	52	6541O	FUNDED OPEB ASSET	.00	30,808.00
		TOTAL ASSETS		-2,615.61	-120,080.46
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	29,926.61	176,093.46
	52	7603	PURCHASE OBLIGATIONS	-94.47	7,214.99
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		29,832.14	102,281.45
FUND BALANCE					
	52	8712	UNRESTRICTED NET POSITION	-27,311.00	.00
	52	8737O	RESTRICTED, OTHER OPEB LIAB	.00	-13,178.00
	52	8737P	PENSION FUND BALANCE	.00	38,192.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	94.47	-7,214.99
		TOTAL FUND BALANCE		-27,216.53	17,799.01
		TOTAL LIABILITIES + FUND BALANCE		2,615.61	120,080.46

BALANCE SHEET FOR 2026 6

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 6

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 6

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 **