LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	223,217.10	4,564,523.82
	10	6302	REVENUES CONTROL	-867,142.48	-9,116,281.57
		TOTAL ASSETS		-643,925.38	-4,551,757.75
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-4,161.72	.00
	10	7602	EXPENDITURES CONTROL	648,087.10	4,551,757.75
	10	7603	PURCHASE OBLIGATIONS	-55,274.92	496,900.69
		TOTAL LIABILITIES		588,650.46	5,048,658.44
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	55,274.92	-496,900.69
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		55,274.92	-496,900.69
		TOTAL LIABILITIES + FUND BALANCE		643,925.38	4,551,757.75

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	16,003.19	245,437.10
	20	6302	REVENUES CONTROL	-124,523.23	-1,226,002.54
		TOTAL ASSETS		-108,520.04	-980,565.44
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	108,520.04	980,565.44
	20	7603	PURCHASE OBLIGATIONS	9,467.15	68,751.75
		TOTAL LIABILITIES		117,987.19	1,049,317.19
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-9,467.15	-68,751.75
		TOTAL FUND BALANCE		-9,467.15	-68,751.75
		TOTAL LIABILITIES + FUND BALANCE		108,520.04	980,565.44

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

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 7

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

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-276,671.10	464,591.86
	32	6302	REVENUES CONTROL	-39,551.89	-864,883.15
		TOTAL ASSETS		-316,222.99	-400,291.29
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	316,222.99	400,291.29
		TOTAL LIABILITIES		316,222.99	400,291.29
		TOTAL LIABILITIES + FUND BALANCE		316,222.99	400,291.29

BALANCE SHEET FOR 2026 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	-372,868.96	-467,514.42
		TOTAL ASSETS		-372,868.96	-467,514.42
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	372,868.96	467,514.42
		TOTAL LIABILITIES		372,868.96	467,514.42
		TOTAL LIABILITIES + FUND BALANCE		372,868.96	467,514.42

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	15,202.05	100,679.61
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-65,557.61	-572,197.27
	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		-50,355.56	-323,628.15
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	50,355.56	447,500.15
	51	7603	PURCHASE OBLIGATIONS	-2,370.76	348,718.84
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		47,984.80	365,386.99
FUND BALANCE					
	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	2,370.76	-348,718.84
		TOTAL FUND BALANCE		2,370.76	-41,758.84
		TOTAL LIABILITIES + FUND BALANCE		50,355.56	323,628.15

BALANCE SHEET FOR 2026 7

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	30.80	392,377.14
	52	6302	REVENUES CONTROL	-19,927.00	-588,366.80
	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		-19,896.20	-139,976.66
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	19,896.20	195,989.66
	52	7603	PURCHASE OBLIGATIONS	-49.35	7,165.64
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		19,846.85	122,128.30
FUND BALANCE					
	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	49.35	-7,165.64
		TOTAL FUND BALANCE		49.35	17,848.36
		TOTAL LIABILITIES + FUND BALANCE		19,896.20	139,976.66

BALANCE SHEET FOR 2026 7

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 7

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 7

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 **