LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-319,652.39	4,244,871.43
	10	6302	REVENUES CONTROL	-333,146.83	-9,449,428.40
		TOTAL ASSETS		-652,799.22	-5,204,556.97
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-76,190.30	-76,190.30
	10	7602	EXPENDITURES CONTROL	728,989.52	5,280,747.27
	10	7603	PURCHASE OBLIGATIONS	-143,395.32	353,505.37
		TOTAL LIABILITIES		509,403.90	5,558,062.34
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	143,395.32	-353,505.37
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		143,395.32	-353,505.37
		TOTAL LIABILITIES + FUND BALANCE		652,799.22	5,204,556.97

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	39,468.04	284,905.14
	20	6302	REVENUES CONTROL	-214,094.63	-1,440,097.17
		TOTAL ASSETS		-174,626.59	-1,155,192.03
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-58,469.62	-58,469.62
	20	7602	EXPENDITURES CONTROL	233,096.21	1,213,661.65
	20	7603	PURCHASE OBLIGATIONS	-28,225.87	40,525.88
		TOTAL LIABILITIES		146,400.72	1,195,717.91
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	28,225.87	-40,525.88
		TOTAL FUND BALANCE		28,225.87	-40,525.88
		TOTAL LIABILITIES + FUND BALANCE		174,626.59	1,155,192.03

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 8

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 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	464,591.86
	32	6302	REVENUES CONTROL	.00	-864,883.15
		TOTAL ASSETS		.00	-400,291.29
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	.00	400,291.29
		TOTAL LIABILITIES		.00	400,291.29
		TOTAL LIABILITIES + FUND BALANCE		.00	400,291.29

BALANCE SHEET FOR 2026 8

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	.00	-467,514.42
		TOTAL ASSETS		.00	-467,514.42
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	.00	467,514.42
		TOTAL LIABILITIES		.00	467,514.42
		TOTAL LIABILITIES + FUND BALANCE		.00	467,514.42

BALANCE SHEET FOR 2026 8

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-8,317.92	92,361.69
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-61,175.96	-633,373.23
	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		-69,493.88	-393,122.03
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	-12,536.08	-12,536.08
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	82,029.96	529,530.11
	51	7603	PURCHASE OBLIGATIONS	-56,998.14	291,720.70
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		12,495.74	377,882.73
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	56,998.14	-291,720.70
		TOTAL FUND BALANCE		56,998.14	15,239.30
		TOTAL LIABILITIES + FUND BALANCE		69,493.88	393,122.03

BALANCE SHEET FOR 2026 8

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	903.61	393,280.75
	52	6302	REVENUES CONTROL	-23,118.00	-611,484.80
	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		-22,214.39	-162,191.05
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	22,214.39	218,204.05
	52	7603	PURCHASE OBLIGATIONS	-1,841.44	5,324.20
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		20,372.95	142,501.25
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	1,841.44	-5,324.20
		TOTAL FUND BALANCE		1,841.44	19,689.80
		TOTAL LIABILITIES + FUND BALANCE		22,214.39	162,191.05

BALANCE SHEET FOR 2026 8

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 8

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 8

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 **