LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-252,681.42	3,993,373.65
	10	6302	REVENUES CONTROL	-442,993.40	-9,892,421.80
		TOTAL ASSETS		-695,674.82	-5,899,048.15
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	76,190.30	.00
	10	7602	EXPENDITURES CONTROL	619,484.52	5,899,048.15
	10	7603	PURCHASE OBLIGATIONS	57,980.22	411,485.59
		TOTAL LIABILITIES		753,655.04	6,310,533.74
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-57,980.22	-411,485.59
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		-57,980.22	-411,485.59
		TOTAL LIABILITIES + FUND BALANCE		695,674.82	5,899,048.15

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-49,407.60	234,313.90
	20	6302	REVENUES CONTROL	-117,568.01	-1,557,665.18
		TOTAL ASSETS		-166,975.61	-1,323,351.28
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	58,469.62	.00
	20	7602	EXPENDITURES CONTROL	108,505.99	1,323,351.28
	20	7603	PURCHASE OBLIGATIONS	32,528.80	73,054.68
		TOTAL LIABILITIES		199,504.41	1,396,405.96
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-32,528.80	-73,054.68
		TOTAL FUND BALANCE		-32,528.80	-73,054.68
		TOTAL LIABILITIES + FUND BALANCE		166,975.61	1,323,351.28

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

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 9

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 9

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 9

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

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	14,928.11	107,289.80
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-79,551.32	-712,924.55
	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		-64,623.21	-457,745.24
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	12,536.08	.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	52,087.13	581,617.24
	51	7603	PURCHASE OBLIGATIONS	-18,057.96	273,662.74
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		46,565.25	424,447.98
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	18,057.96	-273,662.74
		TOTAL FUND BALANCE		18,057.96	33,297.26
		TOTAL LIABILITIES + FUND BALANCE		64,623.21	457,745.24

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 9

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-9,193.33	384,087.42
	52	6302	REVENUES CONTROL	-20,707.00	-632,191.80
	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		-29,900.33	-192,091.38
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	29,900.33	248,104.38
	52	7603	PURCHASE OBLIGATIONS	734.70	6,058.90
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		30,635.03	173,136.28
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	-734.70	-6,058.90
		TOTAL FUND BALANCE		-734.70	18,955.10
		TOTAL LIABILITIES + FUND BALANCE		29,900.33	192,091.38

BALANCE SHEET FOR 2026 9

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 9

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 9

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 **