LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-134,731.90	3,858,641.75
	10	6302	REVENUES CONTROL	-477,401.83	-10,369,823.63
		TOTAL ASSETS		-612,133.73	-6,511,181.88
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	612,133.73	6,511,181.88
	10	7603	PURCHASE OBLIGATIONS	-88,666.61	322,818.98
		TOTAL LIABILITIES		523,467.12	6,834,000.86
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	88,666.61	-322,818.98
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		88,666.61	-322,818.98
		TOTAL LIABILITIES + FUND BALANCE		612,133.73	6,511,181.88

BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	2,024.79	236,338.69
	20	6302	REVENUES CONTROL	-144,048.96	-1,701,714.14
		TOTAL ASSETS		-142,024.17	-1,465,375.45
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	142,024.17	1,465,375.45
	20	7603	PURCHASE OBLIGATIONS	-23,779.10	49,275.58
		TOTAL LIABILITIES		118,245.07	1,514,651.03
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	23,779.10	-49,275.58
		TOTAL FUND BALANCE		23,779.10	-49,275.58
		TOTAL LIABILITIES + FUND BALANCE		142,024.17	1,465,375.45

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

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 10

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 10

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 10

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 10

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-25,437.23	81,852.57
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-94,107.80	-807,032.35
	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		-119,545.03	-577,290.27
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	119,545.03	701,162.27
	51	7603	PURCHASE OBLIGATIONS	-112,365.25	161,297.49
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		7,179.78	431,627.76
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	112,365.25	-161,297.49
		TOTAL FUND BALANCE		112,365.25	145,662.51
		TOTAL LIABILITIES + FUND BALANCE		119,545.03	577,290.27

BALANCE SHEET FOR 2026 10

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	950.39	385,037.81
	52	6302	REVENUES CONTROL	-24,740.00	-656,931.80
	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		-23,789.61	-215,880.99
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	23,789.61	271,893.99
	52	7603	PURCHASE OBLIGATIONS	-3,770.95	2,287.95
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		20,018.66	193,154.94
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	3,770.95	-2,287.95
		TOTAL FUND BALANCE		3,770.95	22,726.05
		TOTAL LIABILITIES + FUND BALANCE		23,789.61	215,880.99

BALANCE SHEET FOR 2026 10

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 10

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

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

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 **