LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-164,206.22	3,694,435.53
	10	6302	REVENUES CONTROL	-417,913.01	-10,787,736.64
		TOTAL ASSETS		-582,119.23	-7,093,301.11
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	582,119.23	7,093,301.11
	10	7603	PURCHASE OBLIGATIONS	-6,851.51	315,967.47
		TOTAL LIABILITIES		575,267.72	7,409,268.58
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	6,851.51	-315,967.47
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		6,851.51	-315,967.47
		TOTAL LIABILITIES + FUND BALANCE		582,119.23	7,093,301.11

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-111,362.36	124,976.33
	20	6302	REVENUES CONTROL	-63,372.22	-1,765,086.36
		TOTAL ASSETS		-174,734.58	-1,640,110.03
LIABILITIES					
	20	7602	EXPENDITURES CONTROL	174,734.58	1,640,110.03
	20	7603	PURCHASE OBLIGATIONS	-3,088.53	46,187.05
		TOTAL LIABILITIES		171,646.05	1,686,297.08
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	3,088.53	-46,187.05
		TOTAL FUND BALANCE		3,088.53	-46,187.05
		TOTAL LIABILITIES + FUND BALANCE		174,734.58	1,640,110.03

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

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 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	42,245.00	498,439.43
	31	6302	REVENUES CONTROL	-42,245.00	-498,439.43
		TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE			.00	.00

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-139,925.31	324,666.55
	32	6302	REVENUES CONTROL	.00	-864,883.15
		TOTAL ASSETS		-139,925.31	-540,216.60
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	139,925.31	540,216.60
		TOTAL LIABILITIES		139,925.31	540,216.60
		TOTAL LIABILITIES + FUND BALANCE		139,925.31	540,216.60

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	-186,637.50	-654,151.92
		TOTAL ASSETS		-186,637.50	-654,151.92
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	186,637.50	654,151.92
		TOTAL LIABILITIES		186,637.50	654,151.92
		TOTAL LIABILITIES + FUND BALANCE		186,637.50	654,151.92

BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	23,197.49	105,050.06
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-81,487.60	-888,519.95
	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		-58,290.11	-635,580.38
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	58,290.11	759,452.38
	51	7603	PURCHASE OBLIGATIONS	-27,975.03	133,322.46
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		30,315.08	461,942.84
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	27,975.03	-133,322.46
		TOTAL FUND BALANCE		27,975.03	173,637.54
		TOTAL LIABILITIES + FUND BALANCE		58,290.11	635,580.38

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 52	DAY CARE OPERATIONS				
ASSETS					
	52	6101	CASH IN BANK	-12,805.11	372,232.70
	52	6302	REVENUES CONTROL	-15,225.00	-672,156.80
	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		-28,030.11	-243,911.10
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	28,030.11	299,924.10
	52	7603	PURCHASE OBLIGATIONS	4,165.84	6,453.79
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		32,195.95	225,350.89
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	-4,165.84	-6,453.79
		TOTAL FUND BALANCE		-4,165.84	18,560.21
		TOTAL LIABILITIES + FUND BALANCE		28,030.11	243,911.10

BALANCE SHEET FOR 2026 11

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 11

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 11

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 **