LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-854,238.68	2,840,196.85
	10	6302	REVENUES CONTROL	-439,589.12	-11,227,325.76
		TOTAL ASSETS		-1,293,827.80	-8,387,128.91
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	1,293,827.80	8,387,128.91
	10	7603	PURCHASE OBLIGATIONS	-310,838.27	5,129.20
		TOTAL LIABILITIES		982,989.53	8,392,258.11
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	.00	-88,486.42
	10	8753	ASSIGNED-PURCH OBL - CURRENT	310,838.27	-5,129.20
	10	8770	UNASSIGNED FUND BALANCE	.00	88,486.42
		TOTAL FUND BALANCE		310,838.27	-5,129.20
		TOTAL LIABILITIES + FUND BALANCE		1,293,827.80	8,387,128.91

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-49,963.19	75,013.14
	20	6302	REVENUES CONTROL	-164,612.47	-1,929,698.83
		TOTAL ASSETS		-214,575.66	-1,854,685.69
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-23,541.35	-23,541.35
	20	7602	EXPENDITURES CONTROL	238,117.01	1,878,227.04
	20	7603	PURCHASE OBLIGATIONS	-41,315.85	4,871.20
		TOTAL LIABILITIES		173,259.81	1,859,556.89
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	41,315.85	-4,871.20
		TOTAL FUND BALANCE		41,315.85	-4,871.20
		TOTAL LIABILITIES + FUND BALANCE		214,575.66	1,854,685.69

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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 12

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

BALANCE SHEET FOR 2026 12

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

BALANCE SHEET FOR 2026 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6302	REVENUES CONTROL	.00	-654,151.92
	TOTAL ASSETS		.00	-654,151.92
LIABILITIES				
40	7602	EXPENDITURES CONTROL	.00	654,151.92
	TOTAL LIABILITIES		.00	654,151.92
	TOTAL LIABILITIES + FUND BALANCE		.00	654,151.92

BALANCE SHEET FOR 2026 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-107,203.33	-2,153.27
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-60,950.37	-949,470.32
	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		-168,153.70	-803,734.08
LIABILITIES					
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-248,964.00
	51	7602	EXPENDITURES CONTROL	168,153.70	927,606.08
	51	7603	PURCHASE OBLIGATIONS	-133,322.46	.00
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-103,663.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-78,205.00
		TOTAL LIABILITIES		34,831.24	496,774.08
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	133,322.46	.00
		TOTAL FUND BALANCE		133,322.46	306,960.00
		TOTAL LIABILITIES + FUND BALANCE		168,153.70	803,734.08

BALANCE SHEET FOR 2026 12

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-36,857.49	335,375.21
	52	6302	REVENUES CONTROL	-29,850.00	-702,006.80
	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		-66,707.49	-310,618.59
LIABILITIES					
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-33,097.00
	52	7602	EXPENDITURES CONTROL	66,707.49	366,631.59
	52	7603	PURCHASE OBLIGATIONS	-6,453.79	.00
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-30,311.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-17,619.00
		TOTAL LIABILITIES		60,253.70	285,604.59
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	6,453.79	.00
		TOTAL FUND BALANCE		6,453.79	25,014.00
		TOTAL LIABILITIES + FUND BALANCE		66,707.49	310,618.59

BALANCE SHEET FOR 2026 12

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 12

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 12

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 **