LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-104,608.11	2,733,435.47
	10	6130	INTERFUND RECEIVABLES	-2,153.27	.00
	10	6153	ACCOUNTS RECEIVABLE	-55,012.58	.00
	10	6181	PREPAID EXPENSES	-85,412.07	.00
	10	6302	REVENUES CONTROL	-3,146,294.99	-3,146,294.99
		TOTAL ASSETS		-3,393,481.02	-412,859.52
LIABILITIES					
	10	7602	EXPENDITURES CONTROL	412,859.52	412,859.52
	10	7603	PURCHASE OBLIGATIONS	488,178.27	493,307.47
		TOTAL LIABILITIES		901,037.79	906,166.99
FUND BALANCE					
	10	8723	NONSPENDABLE-PREPAIDS	85,412.07	.00
	10	8752	Assigned - Site Base Carry Fwd	24,865.35	.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-488,178.27	-493,307.47
	10	8770	UNASSIGNED FUND BALANCE	2,870,344.08	.00
		TOTAL FUND BALANCE		2,492,443.23	-493,307.47
		TOTAL LIABILITIES + FUND BALANCE		3,393,481.02	412,859.52

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	184,095.92	259,109.06
	20	6153	ACCOUNTS RECEIVABLE	-153,672.94	.00
	20	6302	REVENUES CONTROL	-298,618.60	-298,618.60
		TOTAL ASSETS		-268,195.62	-39,509.54
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	23,541.35	.00
	20	7481	DEFERRED REVENUE	205,144.73	.00
	20	7602	EXPENDITURES CONTROL	39,509.54	39,509.54
	20	7603	PURCHASE OBLIGATIONS	59,463.21	64,334.41
		TOTAL LIABILITIES		327,658.83	103,843.95
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-59,463.21	-64,334.41
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-4,871.20	.00
	20	8770	UNASSIGNED FUND BALANCE	4,871.20	.00
		TOTAL FUND BALANCE		-59,463.21	-64,334.41
		TOTAL LIABILITIES + FUND BALANCE		268,195.62	39,509.54

BALANCE SHEET FOR 2027 1

FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	237,238.32
	TOTAL ASSETS		.00	237,238.32
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-237,238.32
	TOTAL FUND BALANCE		.00	-237,238.32
	TOTAL LIABILITIES + FUND BALANCE		.00	-237,238.32

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	42,000.00	540,439.43
	31	6302	REVENUES CONTROL	-540,439.43	-540,439.43
		TOTAL ASSETS		-498,439.43	.00
FUND BALANCE					
	31	8737	RESTRICTED - OTHER	85,995.00	.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	412,444.43	.00
		TOTAL FUND BALANCE		498,439.43	.00
		TOTAL LIABILITIES + FUND BALANCE		498,439.43	.00

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-36,036.30	288,630.25
	32	6302	REVENUES CONTROL	-324,666.55	-324,666.55
		TOTAL ASSETS		-360,702.85	-36,036.30
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	36,036.30	36,036.30
		TOTAL LIABILITIES		36,036.30	36,036.30
FUND BALANCE					
	32	8737	RESTRICTED - OTHER	106,805.40	.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	217,861.15	.00
		TOTAL FUND BALANCE		324,666.55	.00
		TOTAL LIABILITIES + FUND BALANCE		360,702.85	36,036.30

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	-39,485.05	-39,485.05
		TOTAL ASSETS		-39,485.05	-39,485.05
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	39,485.05	39,485.05
		TOTAL LIABILITIES		39,485.05	39,485.05
		TOTAL LIABILITIES + FUND BALANCE		39,485.05	39,485.05

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	99,332.58	99,332.58
	51	6153	ACCOUNTS RECEIVABLE	-128,723.44	.00
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-156,237.40	-156,237.40
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	29,375.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	46,259.00
		TOTAL ASSETS		-185,628.26	42,746.69
LIABILITIES					
	51	7400	INTERFUND PAYABLES	2,153.27	.00
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-6,548.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-201,730.00
	51	7602	EXPENDITURES CONTROL	32,887.31	32,887.31
	51	7603	PURCHASE OBLIGATIONS	865,154.33	865,154.33
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-53,972.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-56,195.00
		TOTAL LIABILITIES		900,194.91	579,596.64
FUND BALANCE					
	51	8712	UNASSIGNED FUND BALANCE	150,587.68	.00
	51	8737O	RESTRICTED, OTHER OPEB LIAB	.00	31,145.00
	51	8737P	PENSION FUND BALANCE	.00	211,666.00
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-865,154.33	-865,154.33
		TOTAL FUND BALANCE		-714,566.65	-622,343.33
		TOTAL LIABILITIES + FUND BALANCE		185,628.26	-42,746.69

BALANCE SHEET FOR 2027 1

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-24,301.31	311,073.90
	52	6302	REVENUES CONTROL	-354,035.21	-354,035.21
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	12,928.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	3,593.00
		TOTAL ASSETS		-378,336.52	-26,440.31
LIABILITIES					
	52	7541O	UNFUNDED OPEB LIABILITIES	.00	-3,951.00
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-4,598.00
	52	7602	EXPENDITURES CONTROL	42,961.31	42,961.31
	52	7603	PURCHASE OBLIGATIONS	430.00	430.00
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-330.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-4,340.00
		TOTAL LIABILITIES		43,391.31	30,172.31
FUND BALANCE					
	52	8712	UNRESTRICTED NET POSITION	335,375.21	.00
	52	8737O	RESTRICTED, OTHER OPEB LIAB	.00	-8,647.00
	52	8737P	PENSION FUND BALANCE	.00	5,345.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-430.00	-430.00
		TOTAL FUND BALANCE		334,945.21	-3,732.00
		TOTAL LIABILITIES + FUND BALANCE		378,336.52	26,440.31

BALANCE SHEET FOR 2027 1

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	25,348,416.80
	80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-8,445,071.58
	80	6231	TECHNOLOGY EQUIPMENT	.00	27,858.55
	80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-12,083.55
	80	6241	VEHICLE	.00	1,956,694.98
	80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-1,419,360.23
	80	6251	GENERAL EQUIPMENT	.00	343,576.22
	80	6252	ACCUM DEPRECIATION-GEN EQUIP	.00	-233,441.57
		TOTAL ASSETS		.00	17,789,698.75
FUND BALANCE					
	80	8710	INVESTMENT IN GOV ASSETS	.00	-17,789,698.75
		TOTAL FUND BALANCE		.00	-17,789,698.75
		TOTAL LIABILITIES + FUND BALANCE		.00	-17,789,698.75

BALANCE SHEET FOR 2027 1

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	-47,284.74
	81	6251	GENERAL EQUIPMENT	.00	208,597.49
	81	6252	ACCUM DEPRECIATION-GEN EQUIP	.00	-141,153.03
		TOTAL ASSETS		.00	79,388.72
FUND BALANCE					
	81	8711	INVESTMENT: BUSINESS TYPE ASSE	.00	-79,388.72
		TOTAL FUND BALANCE		.00	-79,388.72
		TOTAL LIABILITIES + FUND BALANCE		.00	-79,388.72

BALANCE SHEET FOR 2027 1

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 **