LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-493,087.30	2,240,348.17
	10	6302	REVENUES CONTROL	-438,305.69	-3,584,600.68
		TOTAL ASSETS		-931,392.99	-1,344,252.51
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-334.92	-334.92
	10	7602	EXPENDITURES CONTROL	931,727.91	1,344,587.43
	10	7603	PURCHASE OBLIGATIONS	65,650.57	558,958.04
		TOTAL LIABILITIES		997,043.56	1,903,210.55
FUND BALANCE					
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-65,650.57	-558,958.04
		TOTAL FUND BALANCE		-65,650.57	-558,958.04
		TOTAL LIABILITIES + FUND BALANCE		931,392.99	1,344,252.51

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	-58,153.09	200,955.97
	20	6302	REVENUES CONTROL	-91,496.74	-390,115.34
		TOTAL ASSETS		-149,649.83	-189,159.37
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-500.00	-500.00
	20	7602	EXPENDITURES CONTROL	150,149.83	189,659.37
	20	7603	PURCHASE OBLIGATIONS	21,302.32	85,636.73
		TOTAL LIABILITIES		170,952.15	274,796.10
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-21,302.32	-85,636.73
		TOTAL FUND BALANCE		-21,302.32	-85,636.73
		TOTAL LIABILITIES + FUND BALANCE		149,649.83	189,159.37

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

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

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	540,439.43
31	6302	REVENUES CONTROL	.00	-540,439.43
	TOTAL ASSETS		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

BALANCE SHEET FOR 2027 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	8,120.00	296,750.25
	32	6302	REVENUES CONTROL	-8,120.00	-332,786.55
		TOTAL ASSETS		.00	-36,036.30
LIABILITIES					
	32	7602	EXPENDITURES CONTROL	.00	36,036.30
		TOTAL LIABILITIES		.00	36,036.30
		TOTAL LIABILITIES + FUND BALANCE		.00	36,036.30

BALANCE SHEET FOR 2027 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6302	REVENUES CONTROL	-26,932.50	-26,932.50
		TOTAL ASSETS		-26,932.50	-26,932.50
LIABILITIES					
	36	7602	EXPENDITURES CONTROL	26,932.50	26,932.50
		TOTAL LIABILITIES		26,932.50	26,932.50
		TOTAL LIABILITIES + FUND BALANCE		26,932.50	26,932.50

BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6302	REVENUES CONTROL	.00	-39,485.05
		TOTAL ASSETS		.00	-39,485.05
LIABILITIES					
	40	7602	EXPENDITURES CONTROL	.00	39,485.05
		TOTAL LIABILITIES		.00	39,485.05
		TOTAL LIABILITIES + FUND BALANCE		.00	39,485.05

BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	58,554.57	157,887.15
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-100,049.89	-256,287.29
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	29,375.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	46,259.00
		TOTAL ASSETS		-41,495.32	1,251.37
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-6,548.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-201,730.00
	51	7602	EXPENDITURES CONTROL	41,495.32	74,382.63
	51	7603	PURCHASE OBLIGATIONS	-21,663.27	843,491.06
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-53,972.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-56,195.00
		TOTAL LIABILITIES		19,832.05	599,428.69
FUND BALANCE					
	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	21,663.27	-843,491.06
		TOTAL FUND BALANCE		21,663.27	-600,680.06
		TOTAL LIABILITIES + FUND BALANCE		41,495.32	-1,251.37

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 52	DAY CARE OPERATIONS				
ASSETS					
	52	6101	CASH IN BANK	-26,290.41	284,783.49
	52	6302	REVENUES CONTROL	-3,065.00	-357,100.21
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	12,928.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	3,593.00
		TOTAL ASSETS		-29,355.41	-55,795.72
LIABILITIES					
	52	7541O	UNFUNDED OPEB LIABILITIES	.00	-3,951.00
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-4,598.00
	52	7602	EXPENDITURES CONTROL	29,355.41	72,316.72
	52	7603	PURCHASE OBLIGATIONS	1,350.17	1,780.17
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-330.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-4,340.00
		TOTAL LIABILITIES		30,705.58	60,877.89
FUND BALANCE					
	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	-1,350.17	-1,780.17
		TOTAL FUND BALANCE		-1,350.17	-5,082.17
		TOTAL LIABILITIES + FUND BALANCE		29,355.41	55,795.72

BALANCE SHEET FOR 2027 2

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 2

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 2

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 **