LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-355,395.35	1,884,952.82
	10	6302	REVENUES CONTROL	-288,381.11	-3,872,981.79
		TOTAL ASSETS		-643,776.46	-1,988,028.97
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	334.92	.00
	10	7602	EXPENDITURES CONTROL	643,441.54	1,988,028.97
	10	7603	PURCHASE OBLIGATIONS	66,162.83	625,120.87
		TOTAL LIABILITIES		709,939.29	2,613,149.84
FUND BALANCE					
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-66,162.83	-625,120.87
		TOTAL FUND BALANCE		-66,162.83	-625,120.87
		TOTAL LIABILITIES + FUND BALANCE		643,776.46	1,988,028.97

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-73,870.19	127,085.78
	20	6302	REVENUES CONTROL	-114,137.80	-504,253.14
		TOTAL ASSETS		-188,007.99	-377,167.36
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	500.00	.00
	20	7602	EXPENDITURES CONTROL	187,507.99	377,167.36
	20	7603	PURCHASE OBLIGATIONS	13,424.11	99,060.84
		TOTAL LIABILITIES		201,432.10	476,228.20
FUND BALANCE					
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-13,424.11	-99,060.84
		TOTAL FUND BALANCE		-13,424.11	-99,060.84
		TOTAL LIABILITIES + FUND BALANCE		188,007.99	377,167.36

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 21 DIST ACTIVTY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	22,206.44	22,206.44
	21	6302	REVENUES CONTROL	-22,206.44	-22,206.44
		TOTAL ASSETS		.00	.00
FUND BALANCE					
	21	7603	PURCHASE OBLIGATIONS	514.93	514.93
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-514.93	-514.93
		TOTAL FUND BALANCE		.00	.00
		TOTAL LIABILITIES + FUND BALANCE		.00	.00

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

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 3

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 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	9,017.00	305,767.25
	32	6302	REVENUES CONTROL	-9,017.00	-341,803.55
		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 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6302	REVENUES CONTROL	-17,955.00	-44,887.50
		TOTAL ASSETS		-17,955.00	-44,887.50
LIABILITIES					
	36	7602	EXPENDITURES CONTROL	17,955.00	44,887.50
	36	7603	PURCHASE OBLIGATIONS	134,665.00	134,665.00
		TOTAL LIABILITIES		152,620.00	179,552.50
FUND BALANCE					
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-134,665.00	-134,665.00
		TOTAL FUND BALANCE		-134,665.00	-134,665.00
		TOTAL LIABILITIES + FUND BALANCE		17,955.00	44,887.50

BALANCE SHEET FOR 2027 3

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 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-16,122.94	141,764.21
	51	6171	INVENTORIES FOR CONSUMPTION	.00	24,017.51
	51	6302	REVENUES CONTROL	-59,018.48	-315,305.77
	51	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	29,375.00
	51	6400P	DEF OUTFLOW RES / PENSION	.00	46,259.00
		TOTAL ASSETS		-75,141.42	-73,890.05
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-6,548.00
	51	7541P	UNFUNDED PENSION LIABILITY	.00	-201,730.00
	51	7602	EXPENDITURES CONTROL	75,141.42	149,524.05
	51	7603	PURCHASE OBLIGATIONS	-43,450.21	800,040.85
	51	7700O	DEF INFLOW RESOURCES, OPEB	.00	-53,972.00
	51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-56,195.00
		TOTAL LIABILITIES		31,691.21	631,119.90
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	43,450.21	-800,040.85
		TOTAL FUND BALANCE		43,450.21	-557,229.85
		TOTAL LIABILITIES + FUND BALANCE		75,141.42	73,890.05

LYON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 52	DAY CARE OPERATIONS				
ASSETS					
	52	6101	CASH IN BANK	3,805.19	288,588.68
	52	6302	REVENUES CONTROL	-46,193.00	-403,293.21
	52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	12,928.00
	52	6400P	DEF OUTFLOW RES / PENSION	.00	3,593.00
		TOTAL ASSETS		-42,387.81	-98,183.53
LIABILITIES					
	52	7541O	UNFUNDED OPEB LIABILITIES	.00	-3,951.00
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-4,598.00
	52	7602	EXPENDITURES CONTROL	42,387.81	114,704.53
	52	7603	PURCHASE OBLIGATIONS	6,799.19	8,579.36
	52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-330.00
	52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-4,340.00
		TOTAL LIABILITIES		49,187.00	110,064.89
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	-6,799.19	-8,579.36
		TOTAL FUND BALANCE		-6,799.19	-11,881.36
		TOTAL LIABILITIES + FUND BALANCE		42,387.81	98,183.53

BALANCE SHEET FOR 2027 3

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 3

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 3

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 **