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LYON COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	20,223.75	1,720,256.45
10	6153	ACCOUNTS RECEIVABLE	-49,496.77	.00
10	6302	REVENUES CONTROL	-1,729,140.99	-1,729,140.99
TOTAL ASSETS			-1,758,414.01	-8,884.54
LIABILITIES				
10	7602	EXPENDITURES CONTROL	187,553.06	187,553.06
10	7603	PURCHASE OBLIGATIONS	363,319.73	363,319.73
TOTAL LIABILITIES			550,872.79	550,872.79
FUND BALANCE				
10	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-166,289.02
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-11,848.00
10	8752	Assigned - Site Base Carry Fwd	22,570.47	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-363,319.73	-363,319.73
10	8770	UNASSIGNED FUND BALANCE	1,548,290.48	-531.50
TOTAL FUND BALANCE			1,207,541.22	-541,988.25
TOTAL LIABILITIES + FUND BALANCE			<u>1,758,414.01</u>	<u>8,884.54</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	86,474.76	157,035.26
20	6153	ACCOUNTS RECEIVABLE	-109,492.48	.00
20	6302	REVENUES CONTROL	-252,685.50	-252,685.50
TOTAL ASSETS			-275,703.22	-95,650.24
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-5.35	-5.35
20	7481	DEFERRED REVENUE	180,052.98	.00
20	7602	EXPENDITURES CONTROL	95,655.59	95,655.59
20	7603	PURCHASE OBLIGATIONS	67,894.70	67,894.70
TOTAL LIABILITIES			343,597.92	163,544.94
FUND BALANCE				
20	8753	ASSIGNED-PURCH OBL - CURRENT	-67,894.70	-67,894.70
TOTAL FUND BALANCE			-67,894.70	-67,894.70
TOTAL LIABILITIES + FUND BALANCE			=====275,703.22=====	=====95,650.24=====

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	41,012.00	371,775.00
31	6302	REVENUES CONTROL	-371,775.00	-371,775.00
TOTAL ASSETS			-330,763.00	.00
FUND BALANCE				
31	8737	RESTRICTED - OTHER	82,708.00	.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	248,055.00	.00
TOTAL FUND BALANCE			330,763.00	.00
TOTAL LIABILITIES + FUND BALANCE			330,763.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-43,187.74	155,218.78
32	6302	REVENUES CONTROL	-198,406.52	-198,406.52
	TOTAL ASSETS		-241,594.26	-43,187.74
LIABILITIES				
32	7602	EXPENDITURES CONTROL	43,187.74	43,187.74
	TOTAL LIABILITIES		43,187.74	43,187.74
FUND BALANCE				
32	8737	RESTRICTED - OTHER	75,598.64	.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	122,807.88	.00
	TOTAL FUND BALANCE		198,406.52	.00
TOTAL LIABILITIES + FUND BALANCE			241,594.26	43,187.74

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	314,300.18
		TOTAL ASSETS	.00	314,300.18
FUND BALANCE				
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-314,300.18
		TOTAL FUND BALANCE	.00	-314,300.18
		TOTAL LIABILITIES + FUND BALANCE	.00	-314,300.18

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6302	REVENUES CONTROL	-51,928.14	-51,928.14
		TOTAL ASSETS	-51,928.14	-51,928.14
LIABILITIES				
40	7602	EXPENDITURES CONTROL	51,928.14	51,928.14
		TOTAL LIABILITIES	51,928.14	51,928.14
		TOTAL LIABILITIES + FUND BALANCE	51,928.14	51,928.14

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	63,572.84	132,668.82
51	6153	ACCOUNTS RECEIVABLE	-101,155.04	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	13,818.51
51	6302	REVENUES CONTROL	-156,227.76	-156,227.76
51	64000	DEF OUTFLOW RESOURCES, OPEB	.00	45,760.00
51	6400P	DEF OUTFLOW RES / PENSION	.00	114,233.00
TOTAL ASSETS			-193,809.96	150,252.57
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-99,131.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-416,252.00
51	7602	EXPENDITURES CONTROL	37,803.43	37,803.43
51	7603	PURCHASE OBLIGATIONS	342,171.61	342,171.61
51	77000	DEF INFLOW RESOURCES, OPEB	.00	-35,685.00
51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-16,187.00
TOTAL LIABILITIES			379,975.04	-187,279.96
FUND BALANCE				
51	8712	UNASSIGNED FUND BALANCE	156,006.53	54,584.00
51	87370	RESTRICTED, OTHER OPEB LIAB	.00	85,869.00
51	8737P	PENSION FUND BALANCE	.00	266,809.00
51	8739	RESTRICTED - NEW ASSETS	.00	-28,063.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-342,171.61	-342,171.61
TOTAL FUND BALANCE			-186,165.08	37,027.39
TOTAL LIABILITIES + FUND BALANCE			=====193,809.96=====	===== -150,252.57=====

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,652.00	-23,535.73
52	6302	REVENUES CONTROL	23,535.73	23,535.73
52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	9,972.00
52	6400P	DEF OUTFLOW RES / PENSION	.00	24,517.00
TOTAL ASSETS			26,187.73	34,489.00
LIABILITIES				
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-20,725.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-88,764.00
52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-7,845.00
52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-3,162.00
TOTAL LIABILITIES			.00	-120,496.00
FUND BALANCE				
52	8712	UNRESTRICTED NET POSITION	.00	38,844.73
52	8737O	RESTRICTED, OTHER OPEB LIAB	.00	17,859.00
52	8737P	PENSION FUND BALANCE	.00	55,491.00
52	8770	UNASSIGNED FUND BALANCE	-26,187.73	-26,187.73
TOTAL FUND BALANCE			-26,187.73	86,007.00
TOTAL LIABILITIES + FUND BALANCE			-26,187.73	-34,489.00

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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	15,372,722.99
80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-5,375,289.77
80	6231	TECHNOLOGY EQUIPMENT	.00	29,905.55
80	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-14,130.55
80	6241	VEHICLE	.00	1,576,864.00
80	6242	ACCUM DEPRECIATION-VEHICLES	.00	-1,223,292.78
80	6251	GENERAL EQUIPMENT	.00	272,965.97
80	6252	ACCUM DEPRECIATION-GEN EQUIP	.00	-238,779.26
80	6262	ACCUM DEP-CONST IN PROGRESS	.00	-1,822.25
TOTAL ASSETS			.00	10,622,253.03
FUND BALANCE				
80	8710	INVESTMENT IN GOV ASSETS	.00	-10,622,253.03
TOTAL FUND BALANCE			.00	-10,622,253.03
TOTAL LIABILITIES + FUND BALANCE			.00	-10,622,253.03

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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	-40,177.42
81	6231	TECHNOLOGY EQUIPMENT	.00	1,509.60
81	6232	ACCUM DEPRECIATION - TECH EQUI	.00	-1,509.60
81	6251	GENERAL EQUIPMENT	.00	148,596.15
81	6252	ACCUM DEPRECIATION-GEN EQUIP	.00	-136,270.21
TOTAL ASSETS			.00	31,377.52
FUND BALANCE				
81	8711	INVESTMENT: BUSINESS TYPE ASSE	.00	-31,377.52
TOTAL FUND BALANCE			.00	-31,377.52
TOTAL LIABILITIES + FUND BALANCE			.00	-31,377.52

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	6,183,825.00
	TOTAL ASSETS		.00	6,183,825.00
LIABILITIES				
90	7511	NON CUR BOND OBLIGATIONS	.00	-6,065,000.00
90	7551	COMPENSATED ABSENCES	.00	-118,825.00
	TOTAL LIABILITIES		.00	-6,183,825.00
TOTAL LIABILITIES + FUND BALANCE			.00	-6,183,825.00

** END OF REPORT - Generated by Marla Holloman **