

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-671,225.29	1,049,031.16
10	6302	REVENUES CONTROL	-295,838.94	-2,024,979.93
TOTAL ASSETS			-967,064.23	-975,948.77
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-1,560.15	-1,560.15
10	7602	EXPENDITURES CONTROL	968,624.38	1,156,177.44
10	7603	PURCHASE OBLIGATIONS	-16,035.58	347,284.15
TOTAL LIABILITIES			951,028.65	1,501,901.44
<b>FUND BALANCE</b>				
10	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-166,289.02
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-11,848.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	16,035.58	-347,284.15
10	8770	UNASSIGNED FUND BALANCE	.00	-531.50
TOTAL FUND BALANCE			16,035.58	-525,952.67
TOTAL LIABILITIES + FUND BALANCE			967,064.23	975,948.77

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	4,748.06	161,783.32
20	6302	REVENUES CONTROL	-114,924.50	-367,610.00
TOTAL ASSETS			-110,176.44	-205,826.68
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	5.35	.00
20	7602	EXPENDITURES CONTROL	110,171.09	205,826.68
20	7603	PURCHASE OBLIGATIONS	-36,817.72	31,076.98
TOTAL LIABILITIES			73,358.72	236,903.66
<b>FUND BALANCE</b>				
20	8753	ASSIGNED-PURCH OBL - CURRENT	36,817.72	-31,076.98
TOTAL FUND BALANCE			36,817.72	-31,076.98
TOTAL LIABILITIES + FUND BALANCE			110,176.44	205,826.68

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 3  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	371,775.00
31	6302	REVENUES CONTROL	.00	-371,775.00
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 4  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	14,898.64	170,117.42
32	6302	REVENUES CONTROL	-14,898.64	-213,305.16
TOTAL ASSETS			<u>.00</u>	<u>-43,187.74</u>
<b>LIABILITIES</b>				
32	7602	EXPENDITURES CONTROL	.00	43,187.74
TOTAL LIABILITIES			<u>.00</u>	<u>43,187.74</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====</u> .00	<u>=====</u> 43,187.74

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 5  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 6  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6302	REVENUES CONTROL	.00	-51,928.14
		TOTAL ASSETS	.00	-51,928.14
<b>LIABILITIES</b>				
40	7602	EXPENDITURES CONTROL	.00	51,928.14
		TOTAL LIABILITIES	.00	51,928.14
		TOTAL LIABILITIES + FUND BALANCE	.00	51,928.14

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 7  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	60,712.24	193,381.06
51	6171	INVENTORIES FOR CONSUMPTION	.00	13,818.51
51	6302	REVENUES CONTROL	-92,316.83	-248,544.59
51	64000	DEF OUTFLOW RESOURCES, OPEB	.00	45,760.00
51	6400P	DEF OUTFLOW RES / PENSION	.00	114,233.00
TOTAL ASSETS			-31,604.59	118,647.98
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-99,131.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-416,252.00
51	7602	EXPENDITURES CONTROL	31,604.59	69,408.02
51	7603	PURCHASE OBLIGATIONS	31,003.27	373,174.88
51	77000	DEF INFLOW RESOURCES, OPEB	.00	-35,685.00
51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-16,187.00
TOTAL LIABILITIES			62,607.86	-124,672.10
<b>FUND BALANCE</b>				
51	8712	UNASSIGNED FUND BALANCE	.00	54,584.00
51	8737O	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	-31,003.27	-373,174.88
TOTAL FUND BALANCE			-31,003.27	6,024.12
TOTAL LIABILITIES + FUND BALANCE			<u>31,604.59</u>	<u>-118,647.98</u>

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 8  
gibalsht

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	596.24	-22,939.49
52	6302	REVENUES CONTROL	-768.00	22,767.73
52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	9,972.00
52	6400P	DEF OUTFLOW RES / PENSION	.00	24,517.00
TOTAL ASSETS			-171.76	34,317.24
<b>LIABILITIES</b>				
52	7541O	UNFUNDED OPEB LIABILITIES	.00	-20,725.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-88,764.00
52	7602	EXPENDITURES CONTROL	171.76	171.76
52	7603	PURCHASE OBLIGATIONS	473.59	473.59
52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-7,845.00
52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-3,162.00
TOTAL LIABILITIES			645.35	-119,850.65
<b>FUND BALANCE</b>				
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	8753	ASSIGNED-PURCH OBL - CURRENT	-473.59	-473.59
52	8770	UNASSIGNED FUND BALANCE	.00	-26,187.73
TOTAL FUND BALANCE			-473.59	85,533.41
TOTAL LIABILITIES + FUND BALANCE			171.76	-34,317.24



09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 9  
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 10  
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

09/01/2020 14:56  
9361mhol

LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 2

P 11  
gibalsht

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	6,183,825.00
	TOTAL ASSETS		.00	6,183,825.00
<b>LIABILITIES</b>				
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 \*\*