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LYON COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-27,307.28	1,021,723.88
10	6302	REVENUES CONTROL	-224,469.76	-2,249,449.69
TOTAL ASSETS			-251,777.04	-1,227,725.81
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	1,560.15	.00
10	7602	EXPENDITURES CONTROL	250,216.89	1,406,394.33
10	7603	PURCHASE OBLIGATIONS	-156,338.35	190,945.80
TOTAL LIABILITIES			95,438.69	1,597,340.13
<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	156,338.35	-190,945.80
10	8770	UNASSIGNED FUND BALANCE	.00	-531.50
TOTAL FUND BALANCE			156,338.35	-369,614.32
TOTAL LIABILITIES + FUND BALANCE			251,777.04	1,227,725.81

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-5,603.21	156,180.11
20	6302	REVENUES CONTROL	-86,328.00	-453,938.00
TOTAL ASSETS			-91,931.21	-297,757.89
<b>LIABILITIES</b>				
20	7602	EXPENDITURES CONTROL	91,931.21	297,757.89
20	7603	PURCHASE OBLIGATIONS	4,435.86	35,512.84
TOTAL LIABILITIES			96,367.07	333,270.73
<b>FUND BALANCE</b>				
20	8753	ASSIGNED-PURCH OBL - CURRENT	-4,435.86	-35,512.84
TOTAL FUND BALANCE			-4,435.86	-35,512.84
TOTAL LIABILITIES + FUND BALANCE			91,931.21	297,757.89

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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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	3,573.15	173,690.57
32	6302	REVENUES CONTROL	-3,573.15	-216,878.31
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

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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

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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

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-14,014.84	179,366.22
51	6171	INVENTORIES FOR CONSUMPTION	.00	13,818.51
51	6302	REVENUES CONTROL	-68,561.57	-317,106.16
51	64000	DEF OUTFLOW RESOURCES, OPEB	.00	45,760.00
51	6400P	DEF OUTFLOW RES / PENSION	.00	114,233.00
TOTAL ASSETS			-82,576.41	36,071.57
<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	82,576.41	151,984.43
51	7603	PURCHASE OBLIGATIONS	-39,343.05	333,831.83
51	77000	DEF INFLOW RESOURCES, OPEB	.00	-35,685.00
51	7700P	DEF INFLOW RESOURCES/PENSION	.00	-16,187.00
TOTAL LIABILITIES			43,233.36	-81,438.74
<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	39,343.05	-333,831.83
TOTAL FUND BALANCE			39,343.05	45,367.17
TOTAL LIABILITIES + FUND BALANCE			<u>82,576.41</u>	<u>-36,071.57</u>

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	594.99	-22,344.50
52	6302	REVENUES CONTROL	-1,460.00	21,307.73
52	6400O	DEF OUTFLOW RESOURCES, OPEB	.00	9,972.00
52	6400P	DEF OUTFLOW RES / PENSION	.00	24,517.00
TOTAL ASSETS			-865.01	33,452.23
<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	865.01	1,036.77
52	7603	PURCHASE OBLIGATIONS	-473.59	.00
52	7700O	DEF INFLOW RESOURCES, OPEB	.00	-7,845.00
52	7700P	DEF INFLOW RESOURCES/PENSION	.00	-3,162.00
TOTAL LIABILITIES			391.42	-119,459.23
<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	.00
52	8770	UNASSIGNED FUND BALANCE	.00	-26,187.73
TOTAL FUND BALANCE			473.59	86,007.00
TOTAL LIABILITIES + FUND BALANCE			865.01	-33,452.23



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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

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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

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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 \*\*