NYE COUNTY SCHOOL DISTRICT
MAJOR FUND-GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Amounts for Year Ended June 30, 2025)

	2026 Budget	2026 Actual	Variance- Positive (Negative)	2025 Actual
Revenues:				
Local sources:				
Investment income	$ 325,000	$ 276,413	$ (48,587)	$ 462,171
Other income	28,300	119,079	90,779	72,225
Total local sources	353,300	395,492	42,192	534,396
State sources:				
PCFP-Adjusted Base Funding	62,256,686	62,125,063	(131,623)	62,768,087
PCFP-Auxiliary Services Transportation	4,888,451	4,888,451	-	4,261,953
PCFP-State Special Education Funding	12,987,281	12,987,281	-	8,302,564
Total state sources	80,132,418	80,000,795	(131,623)	75,332,604
Federal sources:				
Fish and wildlife	-	1,591	1,591	-
Total revenues	80,485,718	80,397,878	(87,840)	75,867,000
Expenditures:				
Current:				
Regular programs:				
Instruction:				
Salaries	21,346,187	20,932,460	413,727	20,233,370
Benefits	10,843,221	10,521,365	321,856	9,678,771
Purchased services	617,996	574,746	43,250	471,847
Supplies	702,426	402,658	299,768	902,404
Total regular programs	33,509,830	32,431,229	1,078,601	31,286,392
Vocational programs:				
Instruction:				
Salaries	752,079	704,374	47,705	686,049
Benefits	433,246	326,320	106,926	352,917
Supplies	1,000	547	453	-
Other	3,475	3,155	320	1,580
Total vocational programs	1,189,800	1,034,396	155,404	1,040,546

NYE COUNTY SCHOOL DISTRICT
MAJOR FUND-GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Amounts for Year Ended June 30, 2025)

	2026 Budget	2026 Actual	Variance-Positive (Negative)	2025 Actual
Expenditures (Continued):				
Current (Continued):				
Other instructional programs				
Instruction:				
Salaries	$ 440,142	$ 372,091	$ 68,051	$ 417,368
Benefits	233,887	186,227	47,660	201,947
Supplies	7,760	2,360	5,400	1,519
Total instruction	681,789	560,678	121,111	620,834
Instructional staff support:				
Salaries	92,397	68,384	24,013	82,711
Benefits	48,128	34,204	13,924	39,619
Purchased services	12,000	3,363	8,637	9,875
Supplies	3,500	-	3,500	-
Total instructional staff support	156,025	105,951	50,074	132,205
Total other instructional programs	837,814	666,629	171,185	753,039
Co-curricular programs:				
Co-curricular activities:				
Instruction:				
Salaries	357,173	292,259	64,914	255,693
Benefits	17,171	8,167	9,004	8,053
Purchased services	12,000	7,067	4,933	-
Supplies	1,000	-	1,000	-
Other	500	500	-	-
Total instruction	387,844	307,993	79,851	263,746
Student transportation:				
Salaries	2,040	-	2,040	-
Benefits	178	-	178	-
Purchased services	6,500	-	6,500	-
Supplies	4,500	-	4,500	169
Total student transportation	13,218	-	13,218	169
Total co-curricular activities	401,062	307,993	93,069	263,915

NYE COUNTY SCHOOL DISTRICT
MAJOR FUND-GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Amounts for Year Ended June 30, 2025)

	2026		Variance- Positive	2025
	Budget	Actual	(Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Co-curricular programs (Continued):				
Athletics:				
Instruction:				
Salaries	$ 796,019	$ 810,711	$ (14,692)	$ 769,952
Benefits	60,609	48,847	11,762	46,158
Purchased services	359,350	341,376	17,974	281,742
Supplies	89,852	89,307	545	75,160
Other	10,000	9,199	801	8,143
Total instruction	1,315,830	1,299,440	16,390	1,181,155
Operation and maintenance of plant services:				
Purchased services	500	-	500	660
Student transportation:				
Salaries	133,650	131,739	1,911	114,414
Benefits	10,250	8,083	2,167	6,458
Purchased services	30,500	30,391	109	24,146
Supplies	10,000	3,650	6,350	8,180
Total student transportation	184,400	173,863	10,537	153,198
Total athletics	1,500,730	1,473,303	27,427	1,335,013
Total co-curricular programs	1,901,792	1,781,296	120,496	1,598,928
Undistributed expenditures:				
Student support:				
Salaries	1,871,248	1,823,864	47,384	1,757,156
Benefits	980,521	943,224	37,297	877,001
Purchased services	242,665	149,838	92,827	171,197
Supplies	49,350	4,533	44,817	14,962
Other	172	135	37	134
Total student support	3,143,956	2,921,594	222,362	2,820,450
Instructional staff support:				
Salaries	1,578,675	1,518,655	60,020	1,397,932
Benefits	812,210	797,399	14,811	691,239
Purchased services	216,771	193,529	23,242	111,738
Supplies	97,602	59,564	38,038	59,157
Total instructional staff support	2,705,258	2,569,147	136,111	2,260,066

NYE COUNTY SCHOOL DISTRICT
MAJOR FUND-GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Amounts for Year Ended June 30, 2025)

	2026		Variance-Positive	2025
	Budget	Actual	(Negative)	Actual
Expenditures (Continued):				
Current (Continued):				
Undistributed expenditures (Continued):				
General administration:				
Salaries	$ 792,640	$ 827,103	$ (34,463)	$ 764,026
Benefits	429,638	399,497	30,141	359,407
Purchased services	411,640	398,456	13,184	296,664
Supplies	52,350	24,150	28,200	27,233
Other	37,600	36,340	1,260	32,618
Total general administration	1,723,868	1,685,546	38,322	1,479,948
School administration:				
Salaries	4,376,837	4,195,753	181,084	4,315,078
Benefits	2,294,496	2,156,076	138,420	2,056,329
Purchased services	158,549	102,244	56,305	111,404
Supplies	24,200	18,552	5,648	20,522
Other	16,000	7,000	9,000	8,000
Total school administration	6,870,082	6,479,625	390,457	6,511,333
Central services:				
Salaries	1,984,276	1,930,721	53,555	1,979,142
Benefits	1,338,957	1,308,683	30,274	1,219,144
Purchased services	524,655	458,336	66,319	484,197
Supplies	132,786	76,066	56,720	267,011
Other	6,600	1,870	4,730	2,616
Total central services	3,987,274	3,775,676	211,598	3,952,110
Operation and maintenance of plant services:				
Salaries	3,514,158	3,311,885	202,273	3,448,543
Benefits	1,983,688	1,820,900	162,788	1,805,165
Purchased services	2,672,102	2,639,428	32,674	2,896,908
Supplies	3,046,498	2,397,502	648,996	2,736,615
Property	7,500	-	7,500	12,385
Other	9,100	8,332	768	9,064
Total operation and maintenance of plant services	11,233,046	10,178,047	1,054,999	10,908,680

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SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Amounts for Year Ended June 30, 2025)

	2026		Variance- Positive (Negative)	2025
	Budget	Actual		Actual
Expenditures (Continued):				
Current (Continued):				
Undistributed expenditures (Continued):				
Student transportation:				
Salaries	$ 3,211,832	$ 3,197,312	$ 14,520	$ 3,211,360
Benefits	1,631,963	1,600,178	31,785	1,567,962
Purchased services	604,768	579,728	25,040	517,035
Supplies	1,085,029	976,067	108,962	926,216
Property	7,000	80	6,920	6,313
Other	4,820	4,091	729	2,693
Total student transportation	6,545,412	6,357,456	187,956	6,231,579
Capital outlay:				
Facilities acquisition and construction:				
Site improvement:				
Purchased services	-	-	-	66,725
Supplies	-	-	-	247
Total site improvement	-	-	-	66,972
Building improvement:				
Purchased services	-	-	-	37,316
Supplies	-	-	-	80,170
Total building improvement	-	-	-	117,486
Total facilities acquisition and construction	-	-	-	184,458
Total undistributed expenditures	36,208,896	33,967,091	2,241,805	34,348,624
Debt service:				
Principal	176,000	176,000	-	176,000
Total expenditures	73,824,132	70,056,641	3,767,491	69,203,529
Excess (deficiency) of revenues over expenditures	6,661,586	10,341,237	3,679,651	6,663,471
Other financing sources (uses):				
Operating transfers in	1,748,815	1,748,815	-	3,572,989
Operating transfers out	(16,647,551)	(13,350,000)	3,297,551	(14,526,296)
Total other financing sources (uses)	(14,898,736)	(11,601,185)	3,297,551	(10,953,307)
Net change in fund balances	(8,237,150)	(1,259,948)	6,977,202	(4,289,836)
Fund balance:				
Beginning of year	8,303,061	8,303,061	-	12,592,897
End of year	$ 65,911	$ 7,043,113	$ 6,977,202	$ 8,303,061