

**NYE COUNTY SCHOOL DISTRICT
MAJOR FUND-GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE MONTH ENDED AUGUST 31, 2026**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Revenues:			
Local sources:			
Investment income	\$ 256,000	\$ 17,829	\$ (238,171)
Other income	<u>25,000</u>	<u>11</u>	<u>(24,989)</u>
Total local sources	<u>281,000</u>	<u>17,840</u>	<u>(263,160)</u>
State sources:			
PCFP-Adjusted Base Funding	62,804,123	5,141,099	(57,663,024)
PCFP-Auxiliary Services Transportation	4,888,451	407,371	(4,481,080)
PCFP-State Special Education Funding	<u>12,987,281</u>	<u>1,082,273</u>	<u>(11,905,008)</u>
Total state sources	<u>80,679,855</u>	<u>6,630,743</u>	<u>(74,049,112)</u>
Federal sources:			
Fish and wildlife	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>80,960,855</u>	<u>6,648,583</u>	<u>(74,312,272)</u>
Expenditures:			
Current:			
Regular programs:			
Instruction:			
Salaries	18,689,815	165,401	18,524,414
Benefits	9,730,965	22,531	9,708,434
Purchased services	420,000	29,121	390,879
Supplies	<u>830,753</u>	<u>231,300</u>	<u>599,453</u>
Total regular programs	<u>29,671,533</u>	<u>448,353</u>	<u>29,223,180</u>
Vocational programs:			
Instruction:			
Salaries	752,596	9,041	743,555
Benefits	400,818	3,415	397,403
Supplies	1,000	-	1,000
Other	<u>3,475</u>	<u>2,950</u>	<u>525</u>
Total vocational programs	<u>1,157,889</u>	<u>15,406</u>	<u>1,142,483</u>

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FOR THE MONTH ENDED AUGUST 31, 2026**

	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Other instructional programs			
Instruction:			
Salaries	\$ -	\$ -	\$ -
Benefits	-	-	-
Supplies	-	-	-
Total instruction	-	-	-
Instructional staff support:			
Salaries	-	-	-
Benefits	-	-	-
Purchased services	-	-	-
Supplies	-	-	-
Total instructional staff support	-	-	-
Total other instructional programs	-	-	-
Co-curricular programs:			
Co-curricular activities:			
Instruction:			
Salaries	363,491	(210)	363,701
Benefits	16,816	3	16,813
Purchased services	12,000	-	12,000
Supplies	1,000	-	1,000
Other	500	-	500
Total instruction	393,807	(207)	394,014
Student transportation:			
Salaries	2,040	-	2,040
Benefits	178	-	178
Purchased services	7,000	-	7,000
Supplies	4,500	-	4,500
Total student transportation	13,718	-	13,718
Total co-curricular activities	407,525	(207)	407,732

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	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Co-curricular programs (Continued):			
Athletics:			
Instruction:			
Salaries	\$ 827,055	\$ -	\$ 827,055
Benefits	57,731	-	57,731
Purchased services	283,809	55,475	228,334
Supplies	83,968	12,187	71,781
Other	10,000	11,404	(1,404)
Total instruction	<u>1,262,563</u>	<u>79,066</u>	<u>1,183,497</u>
Operation and maintenance of plant services:			
Purchased services	<u>500</u>	<u>-</u>	<u>500</u>
Student transportation:			
Salaries	97,000	2,059	94,941
Benefits	9,900	91	9,809
Purchased services	30,000	80	29,920
Supplies	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total student transportation	<u>156,900</u>	<u>2,230</u>	<u>154,670</u>
Total athletics	<u>1,419,963</u>	<u>81,296</u>	<u>1,338,667</u>
Total co-curricular programs	<u>1,827,488</u>	<u>81,089</u>	<u>1,746,399</u>
Undistributed expenditures:			
Student support:			
Salaries	2,246,223	65,353	2,180,870
Benefits	1,197,192	14,309	1,182,883
Purchased services	17,500	91	17,409
Supplies	49,125	13,735	35,390
Other	<u>172</u>	<u>-</u>	<u>172</u>
Total student support	<u>3,510,212</u>	<u>93,488</u>	<u>3,416,724</u>
Instructional staff support:			
Salaries	926,023	194,494	731,529
Benefits	506,540	48,991	457,549
Purchased services	153,771	112,419	41,352
Supplies	<u>110,570</u>	<u>7,316</u>	<u>103,254</u>
Total instructional staff support	<u>1,696,904</u>	<u>363,220</u>	<u>1,333,684</u>

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	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Undistributed expenditures (Continued):			
General administration:			
Salaries	\$ 717,516	\$ 89,263	\$ 628,253
Benefits	411,630	45,988	365,642
Purchased services	355,778	12,098	343,680
Supplies	52,350	2,019	50,331
Other	37,600	15,382	22,218
Total general administration	<u>1,574,874</u>	<u>164,750</u>	<u>1,410,124</u>
School administration:			
Salaries	4,191,218	504,627	3,686,591
Benefits	2,184,963	238,748	1,946,215
Purchased services	141,849	8,758	133,091
Supplies	24,200	217	23,983
Other	16,000	7,000	9,000
Total school administration	<u>6,558,230</u>	<u>759,350</u>	<u>5,798,880</u>
Central services:			
Salaries	1,887,463	255,355	1,632,108
Benefits	1,310,831	165,655	1,145,176
Purchased services	503,775	299,863	203,912
Supplies	154,786	6,500	148,286
Other	6,600	499	6,101
Total central services	<u>3,863,455</u>	<u>727,872</u>	<u>3,135,583</u>
Operation and maintenance of plant services:			
Salaries	3,344,018	393,091	2,950,927
Benefits	1,906,633	194,453	1,712,180
Purchased services	2,704,824	1,172,473	1,532,351
Supplies	3,150,498	269,975	2,880,523
Property	7,500	-	7,500
Other	9,100	1,599	7,501
Total operation and maintenance of plant services	<u>11,122,573</u>	<u>2,031,591</u>	<u>9,090,982</u>

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	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Undistributed expenditures (Continued):			
Student transportation:			
Salaries	\$ 2,679,784	\$ 267,125	\$ 2,412,659
Benefits	1,601,031	97,252	1,503,779
Purchased services	597,379	435,447	161,932
Supplies	944,866	297,218	647,648
Property	5,000	-	5,000
Other	4,320	4,515	(195)
Total student transportation	<u>5,832,380</u>	<u>1,101,557</u>	<u>4,730,823</u>
Capital outlay:			
Facilities acquisition and construction:			
Site improvement:			
Purchased services	-	-	-
Supplies	-	-	-
Total site improvement	<u>-</u>	<u>-</u>	<u>-</u>
Building improvement:			
Purchased services	-	15,130	(15,130)
Supplies	-	-	-
Total building improvement	<u>-</u>	<u>15,130</u>	<u>(15,130)</u>
Total facilities acquisition and construction	<u>-</u>	<u>15,130</u>	<u>(15,130)</u>
Total undistributed expenditures	<u>34,158,628</u>	<u>5,256,958</u>	<u>28,901,670</u>
Debt service:			
Principal	<u>176,000</u>	<u>-</u>	<u>176,000</u>
Total expenditures	<u>66,991,538</u>	<u>5,801,806</u>	<u>61,189,732</u>
Excess (deficiency) of revenues over expenditures	<u>13,969,317</u>	<u>846,777</u>	<u>(13,122,540)</u>
Other financing sources (uses):			
Operating transfers in	952,631	-	(952,631)
Operating transfers out	<u>(16,153,807)</u>	<u>-</u>	<u>16,153,807</u>
Total other financing sources (uses)	<u>(15,201,176)</u>	<u>-</u>	<u>15,201,176</u>
Net change in fund balances	<u>(1,231,859)</u>	<u>846,777</u>	<u>2,078,636</u>
Fund balance:			
Beginning of year	<u>4,000,000</u>	<u>7,043,113</u>	<u>3,043,113</u>
End of year	<u>\$ 2,768,141</u>	<u>\$ 7,889,890</u>	<u>\$ 5,121,749</u>