

**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 SEPTEMBER 30, 2026**

	Budget	Actual	Variance- Positive (Negative)
Revenues:			
Local sources:			
Investment income	\$ 256,000	\$ 35,901	\$ (220,099)
Other income	25,000	53	(24,947)
Total local sources	281,000	35,954	(245,046)
State sources:			
PCFP-Adjusted Base Funding	62,804,123	10,282,198	(52,521,925)
PCFP-Auxiliary Services Transportation	4,888,451	814,742	(4,073,709)
PCFP-State Special Education Funding	12,987,281	2,164,547	(10,822,734)
Total state sources	80,679,855	13,261,487	(67,418,368)
Federal sources:			
Fish and wildlife	-	-	-
Total revenues	80,960,855	13,297,441	(67,663,414)
Expenditures:			
Current:			
Regular programs:			
Instruction:			
Salaries	18,689,815	1,625,795	17,064,020
Benefits	9,730,965	741,590	8,989,375
Purchased services	420,000	57,204	362,796
Supplies	830,753	288,149	542,604
Total regular programs	29,671,533	2,712,738	26,958,795
Vocational programs:			
Instruction:			
Salaries	752,596	71,060	681,536
Benefits	400,818	31,112	369,706
Supplies	1,000	-	1,000
Other	3,475	2,950	525
Total vocational programs	1,157,889	105,122	1,052,767

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FOR THE MONTH ENDED SEPTEMBER 30, 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	(1,093)	364,584
Benefits	16,816	3	16,813
Purchased services	12,000	-	12,000
Supplies	1,000	-	1,000
Other	500	-	500
Total instruction	393,807	(1,090)	394,897
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	(1,090)	408,615

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FOR THE MONTH ENDED SEPTEMBER 30, 2026**

	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Co-curricular programs (Continued):			
Athletics:			
Instruction:			
Salaries	\$ 827,055	\$ 3,884	\$ 823,171
Benefits	57,731	145	57,586
Purchased services	283,809	77,685	206,124
Supplies	83,968	19,202	64,766
Other	10,000	11,404	(1,404)
Total instruction	<u>1,262,563</u>	<u>112,320</u>	<u>1,150,243</u>
Operation and maintenance of plant services:			
Purchased services	<u>500</u>	<u>-</u>	<u>500</u>
Student transportation:			
Salaries	97,000	15,993	81,007
Benefits	9,900	1,338	8,562
Purchased services	30,000	1,653	28,347
Supplies	20,000	163	19,837
Total student transportation	<u>156,900</u>	<u>19,147</u>	<u>137,753</u>
Total athletics	<u>1,419,963</u>	<u>131,467</u>	<u>1,288,496</u>
Total co-curricular programs	<u>1,827,488</u>	<u>130,377</u>	<u>1,697,111</u>
Undistributed expenditures:			
Student support:			
Salaries	2,246,223	242,558	2,003,665
Benefits	1,197,192	105,246	1,091,946
Purchased services	17,500	91	17,409
Supplies	49,125	14,173	34,952
Other	172	-	172
Total student support	<u>3,510,212</u>	<u>362,068</u>	<u>3,148,144</u>
Instructional staff support:			
Salaries	926,023	279,463	646,560
Benefits	506,540	93,924	412,616
Purchased services	153,771	112,490	41,281
Supplies	110,570	7,799	102,771
Total instructional staff support	<u>1,696,904</u>	<u>493,676</u>	<u>1,203,228</u>

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FOR THE MONTH ENDED SEPTEMBER 30, 2026**

	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Undistributed expenditures (Continued):			
General administration:			
Salaries	\$ 717,516	\$ 135,056	\$ 582,460
Benefits	411,630	70,577	341,053
Purchased services	355,778	28,793	326,985
Supplies	52,350	4,345	48,005
Other	37,600	26,264	11,336
Total general administration	<u>1,574,874</u>	<u>265,035</u>	<u>1,309,839</u>
School administration:			
Salaries	4,191,218	847,221	3,343,997
Benefits	2,184,963	413,931	1,771,032
Purchased services	141,849	11,718	130,131
Supplies	24,200	2,838	21,362
Other	16,000	7,000	9,000
Total school administration	<u>6,558,230</u>	<u>1,282,708</u>	<u>5,275,522</u>
Central services:			
Salaries	1,887,463	408,958	1,478,505
Benefits	1,310,831	265,461	1,045,370
Purchased services	503,775	351,597	152,178
Supplies	154,786	11,040	143,746
Other	6,600	499	6,101
Total central services	<u>3,863,455</u>	<u>1,037,555</u>	<u>2,825,900</u>
Operation and maintenance of plant services:			
Salaries	3,344,018	661,050	2,682,968
Benefits	1,906,633	331,019	1,575,614
Purchased services	2,704,824	1,370,274	1,334,550
Supplies	3,150,498	530,964	2,619,534
Property	7,500	-	7,500
Other	9,100	1,968	7,132
Total operation and maintenance of plant services	<u>11,122,573</u>	<u>2,895,275</u>	<u>8,227,298</u>

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FOR THE MONTH ENDED SEPTEMBER 30, 2026**

	Budget	Actual	Variance- Positive (Negative)
Expenditures (Continued):			
Current (Continued):			
Undistributed expenditures (Continued):			
Student transportation:			
Salaries	\$ 2,679,784	\$ 552,143	\$ 2,127,641
Benefits	1,601,031	224,641	1,376,390
Purchased services	597,379	450,812	146,567
Supplies	944,866	387,242	557,624
Property	5,000	-	5,000
Other	4,320	4,725	(405)
Total student transportation	<u>5,832,380</u>	<u>1,619,563</u>	<u>4,212,817</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>7,971,010</u>	<u>26,187,618</u>
Debt service:			
Principal	<u>176,000</u>	<u>-</u>	<u>176,000</u>
Total expenditures	<u>66,991,538</u>	<u>10,919,247</u>	<u>56,072,291</u>
Excess (deficiency) of revenues over expenditures	<u>13,969,317</u>	<u>2,378,194</u>	<u>(11,591,123)</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>2,378,194</u>	<u>3,610,053</u>
Fund balance:			
Beginning of year	<u>4,000,000</u>	<u>5,561,702</u>	<u>1,561,702</u>
End of year	<u>\$ 2,768,141</u>	<u>\$ 7,939,896</u>	<u>\$ 5,171,755</u>