WASHOE COUNTY SCHOOL DISTRICT

FY26 2ND QUARTER REPORT

FOR THE YEAR TO DATE ENDED: December 31, 2025

Published pursuant to NRS 387.320, Quarterly Publication of Expenditures of School District.

	GENERAL FUND	Account Number	Budget	Actual to Date
SECTION A: SOURCES				
1.	Opening Fund Balance		69,932,041	74,159,498
2.	Revenues			
	Local		8,468,563	4,673,366
	State		658,136,481	331,684,479
	Federal		370,000	(102)
	SUBTOTAL		666,975,044	336,357,743
3.	Other Sources		50,000	60,686
4.	TOTAL FUND RESOURCES		736,957,085	410,577,927
	SECTION B: APPLICATIONS	**Program or Function Number**	**Budget**	**Actual to Date**
5.	Appropriations			
	Regular Programs	100	292,775,786	118,694,128
	Special Programs	200		
	Vocational Programs	300	8,595,474	3,364,891
	Other PK-12 Programs	400	263,504	13,588
	Non-Public School Programs	420-490	6,297,435	2,666,647
	Adult Education Programs	600		
	Vocational Support Programs			
	Community Services Programs	800		
	Undistributed Expenditures			
	Student Support	2100-2190	55,958,602	23,724,915
	Staff Support	2200-2290	16,352,981	6,752,146
	General Administration	2300-2329	8,762,976	4,036,716
	School Administration	2400-2490	48,802,412	24,100,699
	Business Support	2500-2590	43,357,444	21,917,666
	Oper & Mtce of Plant	2600-2690	70,411,338	30,635,773
	Student Transportation	2700-2790	24,974,284	11,274,899
	Other Support	2900		
	Facilities Acquisition & Const	4100-4900		
	Contingency		3,242,808	
	SUBTOTAL		579,795,044	247,182,068
6.	Other Outlays			
	Fund Transfers	6200	90,669,733	33,825,272
	Conversion Factor Reduction			
7.	Unappropriated Ending Fund Balance		66,492,307	129,570,587
	TOTAL APPLICATIONS		736,957,085	410,577,927
	STATE SPECIAL EDUCATION FUND		**Budget**	**Actual to Date**
	Opening Balance			
	Revenues		37,921,223	18,737,451
	Transfers In		83,769,370	31,220,280
	TOTAL RESOURCES		121,690,593	49,957,732
	Expenditures		121,690,593	49,956,787
	Transfers Out			
	Ending Balance			945
	TOTAL APPLICATIONS		121,690,593	49,957,732

	CAPITAL PROJECTS FUND		Budget	Actual to Date
	Opening Balance		406,807,540	455,401,130
	Revenues		311,889,841	29,473,386
	Transfers In		5,000,000	
	TOTAL RESOURCES		723,697,381	484,874,516
	Expenditures		563,297,892	111,544,219
	Transfers Out		44,537,455	26,929,378
	Ending Balance		115,862,034	346,400,919
	TOTAL APPLICATIONS		723,697,381	484,874,516
	DEBT SERVICE FUND		**Budget**	**Actual to Date**
	Opening Balance		105,872,532	109,028,714
	Revenues		98,373,787	56,339,767
	Transfers In		44,537,455	26,929,378
	TOTAL RESOURCES		248,783,774	192,297,859
	Expenditures		128,207,887	41,965,364
	Transfers Out		5,000,000	
	Ending Balance		115,575,887	150,332,495
	TOTAL APPLICATIONS		248,783,774	192,297,859
	ENTERPRISE FUND		**Budget**	**Actual to Date**
	Opening Balance		5,534,916	10,130,919
	Revenues		33,782,671	13,967,638
	Transfers In			
	TOTAL RESOURCES		39,317,587	24,098,557
	Expenditures		33,058,581	17,595,728
	Transfers Out			
	Ending Balance		6,259,006	6,502,829
	TOTAL APPLICATIONS		39,317,587	24,098,557
	SPECIAL REVENUE FUND		**Budget**	**Actual to Date**
	Opening Balance		31,094,603	51,510,325
	Revenues		153,096,600	58,662,691
	Transfers In		6,900,363	2,604,991
	TOTAL RESOURCES		191,091,566	112,778,007
	Expenditures		168,179,395	60,106,705
	Transfers Out			
	Ending Balance		22,912,171	52,671,301
	TOTAL APPLICATIONS		191,091,566	112,778,007
	OTHER: INTERNAL SERVICES		**Budget**	**Actual to Date**
	Opening Balance		32,778,159	34,542,229
	Revenues		119,946,882	52,915,109
	Transfers In			
	TOTAL RESOURCES		152,725,041	87,457,337
	Expenditures		120,267,905	57,689,771
	Transfers Out			
	Ending Balance		32,457,136	29,767,566
	TOTAL APPLICATIONS		152,725,041	87,457,337