LYON COUNTY SCHOOL DISTRICT

2nd QUARTER REPORT

FOR THE QUARTER ENDED: 12/31/2025

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

	GENERAL FUND	FY26 Amended Budget	YTD Actuals
SECTION A: SOURCES			
1.	Opening Fund Balance	21,447,175	21,447,175
2.	Revenues		
	Local	650,000	789,968
	State	117,965,038	58,798,636
	Federal	161,000	
	SUBTOTAL		
3.	Other Sources		
	Total Revenues	118,776,038	59,588,605
4.	TOTAL FUND RESOURCES	140,223,213	81,035,780

	GENERAL FUND	FY26 Amended Budget	YTD Actuals
SECTION B: APPLICATIONS			
5.	Appropriations		
	Regular Programs	46,932,832	18,633,527
	Vocational Programs	2,160,000	753,593
	Other PK-12 Programs	6,000	2,460
	Co-Curricular & Extra-Curricular	2,206,000	624,256
	Undistributed Expenditures		
	Student Support	4,935,000	1,966,021
	Staff Support	3,148,000	1,362,627
	General Administration	2,028,000	989,754
	School Administration	10,846,000	4,960,028
	Central Services	6,551,000	3,164,357
	Oper & Mtce of Plant	14,806,000	6,946,450
	Student Transportation	6,934,890	3,117,240
	Other Support		
	Facilities Acquisition & Const	415,000	354,678
	Contingency	2,050,000	
	SUBTOTAL	103,018,722	42,874,990
6.	Other Outlays		
	Fund Transfers	22,613,220	1,806,601
	Total Expenditures	125,631,942	44,681,591
7.	Unappropriated Ending Fund Balance	14,591,271	36,354,188
	TOTAL APPLICATIONS	140,223,213	81,035,780

	STATE SPECIAL EDUCATION FUND	FY26 Amended Budget	YTD Actuals
	Opening Balance	1,022,108	1,022,108
	Revenues	5,185,020	2,835,373
	Transfers In	18,905,000	1,748,131
	TOTAL RESOURCES	24,090,020	4,583,503
	Expenditures	25,112,128	8,545,908
	Transfers Out		
	Ending Balance		(2,940,296)
	TOTAL APPLICATIONS	25,112,128	5,605,611

CAPITAL FUNDS	FY26 Amended Budget	YTD Actuals
Opening Balance	20,147,758	20,147,758
Revenues	17,994,628	17,190,337
Transfers In	1,250,000	
TOTAL RESOURCES	39,392,386	37,338,095
Expenditures	32,831,099	7,755,917
Contingency	25,000	
Transfers Out		
Ending Balance	6,536,287	29,582,178
TOTAL APPLICATIONS	39,392,386	37,338,095

DEBT SERVICE FUND	FY26 Amended Budget	YTD Actuals
Opening Balance	13,610,403	12,130,288
Revenues	14,437,350	8,433,009
Transfers In		
TOTAL RESOURCES	28,047,753	20,563,298
Expenditures	14,033,117	1,514,569
Transfers Out		
Ending Balance	14,014,636	19,048,729
TOTAL APPLICATIONS	28,047,753	20,563,298

PCFP WEIGHTED FUNDS	FY26 Amended Budget	YTD Actuals
Opening Balance	1,325,058	1,325,058
Revenues	3,620,115	1,810,471
Transfers In	2,458,220	58,470
TOTAL RESOURCES	7,403,393	3,193,999
Expenditures	7,403,393	2,237,055
Transfers Out		
Ending Balance		956,943
TOTAL APPLICATIONS	7,403,393	3,193,999