



Douglas County School District

EMPOWER • PREPARE • INSPIRE • CONNECT

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Douglas County School District _____ herewith submits the (TENTATIVE) --- budget for the
fiscal year ending June 30, 2026

This budget contains 5 State Education Fund revenues including Debt Service totaling \$ 68,439,406
totaling \$ _____

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 95,908,624 and
2 proprietary funds with estimated expenses of \$ 10,232,830

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I, Susan Estes
(Printed Name)
Director of Business Services
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: _____

Dated: _____

Phone: 775-782-5131

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025 this year)

Date and Time: May 20, 2025 at 4:30

Publication Date: 5/7/2025

Place: Airport Training Center
1126 Airport Rd., Minden, NV 89423, Bldg G-1

Page: _____
Schedule 1

DOUGLAS COUNTY SCHOOL DISTRICT
2025-2026 FINAL
BUDGET INDEX

	Page	
Fund Balance Explanations	4-6	
Schedule B-1	Computation of State Appropriations	7
Schedule AA	Revenue Summary, All Funds	8
Schedule AA-1	Expenditure Summary, All Funds	9
Schedule BB	Revenue, General Fund	10-11
Schedule BB-2	Expenditures, General Fund	12-19
Schedule BB	Revenue, Building & Sites Fund	20-21
Schedule BB-2	Expenditures, Building & Sites Fund	22-24
Schedule BB	Revenue, Capital Projects – GST & RBPT	25-26
Schedule BB-2	Expenditures, Capital Projects – GST & RBPT	27-30
Schedule BB	Revenue, Federal & State Grants	31-32
Schedule BB-2	Expenditures, Federal & State Grants	33-40
Schedule BB	Revenue, Food Service	41-42
Schedule BB-2	Expenditures, Food Service	43-44
Schedule BB	Revenue, Special Education	45-46
Schedule BB-2	Expenditures, Special Education	47-49
Schedule BB	Revenue, PCFP – ELL	50-51
Schedule BB-2	Expenditures, PCFP – ELL	52-53
Schedule BB	Revenue, PCFP – At-Risk	54-55
Schedule BB-2	Expenditures, PCFP – At-Risk	56-57
Schedule BB	Revenue, PCFP – GT	58-59
Schedule BB-2	Expenditures, PCFP – GT	60-61
Schedule BB	Revenue, Revolving Fund	62
Schedule BB-2	Expenditures, Revolving Fund	63
Schedule BB	Revenue, Student Activity Funds	64-65
Schedule BB-2	Expenditures, Student Activity Funds	66-70
Schedule J-1	Revenue & Expenditures, Workers Compensation Fund	71
Schedule J-2	Cash Flow, Workers Compensation Fund	72
Schedule J-1	Revenue & Expenditures, Self-Insurance Fund	73
Schedule J-2	Cash Flow, Self-Insurance Fund	74

Schedule CC	Debt Service Fund	75
Schedule C-1	General Obligation, Revenue Bonds, Short-Term	76
Form I-1	Interdistrict payments – All Funds	77
Schedule T	Transfer Reconciliation	78
Form 31	Schedule of Existing Contracts	79
Form 32	Schedule of Privatization Contracts	80

**DOUGLAS COUNTY SCHOOL DISTRICT
2025-2026 FINAL BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
General	\$ 1,145,552	<p>Within the General Fund, the unreserved ending fund balance has decreased to a level that falls below the 4.0% due to a decrease in revenue for declining enrollment and increased PERS costs. Staffing has been reduced to accommodate the decrease in enrollment as well as decreased revenue from the State, but it will take a few years to stabilize the General Fund to attain the 4% ending balance set forth as a recommendation from the Board of Trustees.</p> <p>Expenditures include revisions to salaries and benefits. Step/Column for all employees is included for FY25-26. PERS increased from 33.5% to 36.75% for employer paid and 17.5% to 19.25% for employee/employer paid. This budget includes the increase in PERS. The budget also includes a transfer to the Self-Insurance Fund. The budget has been completed with revenue received from the PCFP (Pupil Centered Funding Plan). This funding designates all local tax funding to the State and the State determines the distribution to all counties within the State on a per pupil basis.</p>
Bldg. & Sites	\$ 114,656	This fund's expenditures are designated for capital projects. This fund has minimal revenue and expenditures are anticipated to be spent in total in FY25-26
Capital Projects (GST, RBPT & Pay-As-You-Go Cash Transfers from the Debt Service Fund)	\$ 2,623,685	This fund's expenditures are designated for specific capital projects. Those projects expected to be completed (or still in progress) in FY25-26 are in the fund's appropriations, and the \$2,623,685 ending fund balance will be used for projects in years subsequent to FY25-26. We have included an increase in the transfer from the Debt Service Fund from \$300,000 to \$500,000.
PCFC-ELL	\$ -0-	This fund has been set up as a result of categorical funding from the State of Education for ELL. There is no expected ending fund balance.
PCFP – GT	-0-	This fund has been set up as a result of categorical funding from the State of Education for Gifted and Talented. There is no expected ending fund balance.
PCFP – At-Risk	-0-	This fund has been set up as a result of categorical funding from the State of Education for At-Risk Students. There is no expected ending fund balance.

**DOUGLAS COUNTY SCHOOL DISTRICT
2025-2026 – FINAL BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
Special Revenue (Federal & State Grants)	-0-	This fund is entirely composed of Federal and State categorical grants and appropriately has no budgeted ending fund balance. Any specific grant funds remaining at the end of a fiscal year must either be returned to the grantor or treated as deferred revenue to a subsequent fiscal period. The FY25-26 budget is derived from existing grant levels of funding which will change based on final funding. Grants may be subject to sequestration and State Grants are subject to final funding allocations.
Food Services	\$ 693,300	The ending fund balance has been set at a minimum level – there is no required % of reserves required. Of this balance, \$77,635 is reserved representing supplies inventory at cost. The School Nutrition expenditures remain at the same level, but a transfer is not required in FY25-26 to maintain a balanced budget.
Special Ed. Fund	\$ 261,170	This Special Revenue Fund is statutorily required to account for all expenditures of the district's Special Education costs. The \$261,170 unreserved ending fund balance is 2.6% of appropriations less capital outlay. PCFP funding allows for the local transfer to be funded from the General Fund and transferred to the Special Education Fund. The fund requires \$5,600.00 to be transferred from the General Fund to maintain adequate funding for the Special Education fund.
Revolving Fund	\$ 5,000	This fund balance is always \$5,000. This is an imprest account used for travel reimbursements and other expenses that do not fit in the district's bill paying schedule. An imprest system is a system using loans as control against fraud and theft. The most common imprest system known is the petty cash system. District Policies do not allow for any reimbursement in excess of \$500.

**DOUGLAS COUNTY SCHOOL DISTRICT
2025-2026 FINAL BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
Workers' Compensation Self-Insurance Fund	\$ 1,035,891	DCSD maintains a Self-Insured Fund for Workers' Compensation. Such a fund requires reserves to meet unknown and unexpected claims. The \$1,035,891 ending fund balance is reserved for unexpected future claims, and to stabilize the premium rate in future years. The payroll tax or overhead rate will remain at .0090%. This rate is subject to change dependent upon FY25-26 ending fund balance and the annual actuarial analysis.
Self-Insurance Health Fund	\$ 1,524,848	DCSD maintains a Self-Insured Health Plan for health benefits. Such a fund requires reserves to meet unknown and unexpected claims. The ending fund balance is reserved to mitigate future rate increases, but additionally to act as a reserve for unusual claims levels or mitigate future benefit decreases. A transfer of \$1,000,000 has been appropriated from the General Fund to support total costs and maintain a small EFB. Premium changes also occurred in FY24-25. This fund is subject to severe scrutiny due to the high claims paid over the last two years, which could impact the district level of funding in subsequent years.
Debt Service	\$ 5,994,916	State budgetary guidelines require the level of the Debt Service Fund balance to be at least equal to 50% of due principal and interest payments. The Board of Trustees has approved the possible 50% ending fund balance, and the district has determined that the increase of \$500,000 for a transfer to the Capital Projects fund be allocated in FY25-26. FY25-26 Debt Service Principal and Interest payments total \$3,020,681. Bond Series 2010C (QSCB), portion of 2012 and 2015, 2020 and 2021 will continue until 2027, 2042, 2035, 2030 and 2034 respectively.
Student Activity Fund	\$ 1,308,874	These funds are held at the school levels with different bank accounts. We are now required to report these funds in our financial statements. The EFB is a projection of current revenue & expenditures within those funds.

SUMMARY OF PROPERTY TAX BASE			
(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>4,886,575,182</u>	(B2) Tax from Net Proceeds unavailable for Appropriation 2025/26 2024-2025	\$ <u>0</u>
(B1) Net Proceeds of Mines (AV)	<u>-</u>		
(C) TOTAL ASSESSED VALUE	<u>4,886,575,182</u>		

TOTAL EMPLOYEE INFORMATION			
	ACTUAL YEAR <u>Ending 06/30/24</u>	ESTIMATED <u>Ending 06/30/25</u>	Budgeted YEAR <u>Ending 06/30/26</u>
FTE Total employees	<u>681.8</u>	<u>673.2</u>	<u>665.2</u>
FTE Classroom teachers	<u>253</u>	<u>249</u>	<u>241</u>
Total Enrollment	<u>5024</u>	<u>4939</u>	<u>4933</u>

(E) ENROLLMENT			
	ACTUAL YEAR <u>Ending 06/30/24</u>	ESTIMATED *ADE <u>Ending 06/30/25</u>	Budgeted *ADE YEAR <u>Ending 06/30/26</u>
Subtotal	<u>4,999.40</u>	<u>4,832.01</u>	<u>4,832.01</u>
Deduct students transported into Nevada from out-of-state	<u>(19.00)</u>	<u>(17.00)</u>	<u>(13.00)</u>
Add students transported to another state			
Total WEIGHTED enrollment	<u>4,980.40</u>	<u>4,815.01</u>	<u>4,819.01</u>

(F) STATE EDUCATION FUNDING			Fill in Blue Areas
Adjusted Base per Pupil Funding			
Adjusted Base per Pupil Amount for			<u>\$10,691.00</u>
Estimated Weighted Average Daily Enrollment			<u>4,933</u>
Total Adjusted Base per Pupil Funding			<u>\$ 52,743,460</u>
Weighted Funding			
At-Risk Weighted Funding			<u>\$ 477,948</u>
English Learners Weighted Funding			<u>\$ 687,050</u>
Gifted & Talented Weighted Funding			<u>\$ 134,281</u>
Total Weighted Funding			<u>\$ 1,299,279</u>
Local Special Education Funding			<u>5,428,400</u>
			<u>\$ -</u>
Auxiliary Funding			
Auxiliary - Transportation			<u>\$ 3,977,265</u>
Auxiliary - Special Transportation			
Auxiliary - Food Services			
Total Auxiliary Funding			<u>\$ 3,977,265</u>
Total Funding from State Education Fund			<u>\$ 64,648,404</u>

School District Douglas County

* ADE = Average Daily Enrollment

Page: _____
Schedule B- 1

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND		579,000	(A) Property Tax Net of Abatement				
1000 Local							579,000
3000 State							-
State Education Funding			63,349,125				63,349,125
4000 Federal							-
Opening Balance	2,145,709						2,145,709
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				-
Other							-
Total Opening Balance	2,145,709						2,145,709
Other Sources		8,000					8,000
General Subtotal	2,145,709	587,000	63,349,125		0.7500	-	66,081,834
DEBT SERVICE	5,643,995	86,600	-	3,791,002	0.1000	-	9,521,597
SUBTOTAL	7,789,704	673,600	63,349,125	3,791,002	0.8500		75,603,431
OTHER FUNDS:							
Building and Sites	121,710	42,946					164,656
Capital Projects	2,708,313	2,250,372				500,000	5,458,685
Expendable Trust							-
Federal Projects	-	14,446,589					14,446,589
Food Service	1,920,605	1,798,000					3,718,605
Special Education	190,111	4,515,717				5,600,000	10,305,828
English Learners	-		687,050				687,050
At-Risk			477,948				477,948
Gifted and Talented			134,281				134,281
Revolving	5,000						5,000
Student Activity Funds	1,308,874	2,120,000					3,428,874
Proprietary:							-
Workers Compensation	1,154,691	400,000					1,554,691
Self-Insurance	1,418,878	8,820,000				1,000,000	11,238,878
Other (List)							-
SUBTOTAL OTHER FUNDS	8,828,182	34,393,624	1,299,279		-	-	7,100,000
TOTAL ALL FUNDS	16,617,886	35,067,224	64,648,404	3,791,002	0.8500	7,100,000	127,224,516
Less: Interfund Transfers	-	-	-	-	-	-7,100,000	(7,100,000)
NET ALL FUNDS	16,617,886	35,067,224	64,648,404	3,791,002	0.8500	-	120,124,516

Douglas County

School District

All Funds - Budgeted Resources

Page _____
Schedule AA (Mod.)

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100 Regular	15,934,393	8,368,208	1,446,798	-	-	-	25,749,399
200 Special	-	-	-	-	-	-	-
300 Vocational & Technical	554,663	290,913	52,723				898,299
400 Other PK-12	890,959	418,313	187,105				1,496,377
500 Nonpublic School	-	-	-	-	-	-	-
600 Adult Education	-	-	-	-	-	-	-
800 Community Services	-	-	-	-	-	-	-
900 Co-curricular & Extra Curricular	459,534	18,850	173,729	-	-	-	652,113
000 Undistributed Expenditures							-
2000 Support Services	14,811,829	6,779,819	7,486,276	-	-	-	29,077,924
4000 Facility Acquisition & Construction	-	-	462,000	-	-	-	462,000
6100 Interdistrict Payments	-	-	-	-	-	-	-
6200 Fund Transfers	-	-	-	6,600,000			6,600,000
6300 Contingency					-	-	-
8000 Ending Balance:	-				-	1,145,722	1,145,722
NPM - Reserved Per NRS 387.123	-					-	-
Other	-					-	-
Total Ending Fund Balance	-					1,145,722	1,145,722
General Subtotal	32,651,378	15,876,103	9,808,631	6,600,000	-	1,145,722	66,081,834
DEBT SERVICE	-	-	3,026,681	500,000	-	5,994,916	9,521,597
SUBTOTAL APPROPRIATION FUNDS	32,651,378	15,876,103	12,835,312	7,100,000	-	7,140,638	75,603,431
OTHER FUNDS: (List)							
Building and Sites	-	-	50,000	-	-	114,656	164,656
Capital Projects	-	-	2,585,000	-	-	2,873,685	5,458,685
Expendable Trust							-
Federal Projects	7,903,293	2,641,690	3,901,606	-	-	-	14,446,589
Food Service	989,729	472,690	1,537,886	-	25,000	693,300	3,718,605
Special Education	6,623,634	3,055,794	365,230	-	-	261,170	10,305,828
Internal Service							-
English Learners	441,014	246,036	-	-	-	-	687,050
At-Risk	314,776	163,172	-	-	-	-	477,948
Gifted and Talented	89,008	45,273	-	-	-	-	134,281
Revolving	-	-	-	-	-	5,000	5,000
Student Activity Funds	-	-	2,120,000	-	-	1,308,874	3,428,874
Proprietary:							-
Workers Compensation	-	-	518,800	-	-	1,035,891	1,554,691
Self Insurance	-	-	9,714,030	-	-	1,524,848	11,238,878
Other							-
SUBTOTAL OTHER FUNDS	16,361,454	6,624,655	20,792,552	-	25,000	7,817,424	51,621,085
TOTAL ALL FUNDS	49,012,832	22,500,758	33,627,864	7,100,000	25,000	14,958,062	127,224,516
Less: Interfund Transfers	-	-	-	(7,100,000)	-	(7,100,000)	
NET ALL FUNDS	49,012,832	22,500,758	33,627,864	-	25,000	14,958,062	120,124,516

All Funds - Fund Applications

Douglas County

School District

Page _____

Schedule AA-1 (Mod.)

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition	250,953	240,000	185,000	185,000
1400 Transportation Fees				
1500 Earnings on Investments	294,711	200,000	200,000	200,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	186,171	174,000	194,000	194,000
TOTAL LOCAL SOURCES	731,835	614,000	579,000	579,000
3000 REVENUE FROM STATE SOURCES				
 State Education Funding				
3110 PCFP - Base Funding	49,800,104	53,117,176	52,743,460	52,743,460
3111 Special Appropriation	-	-	1,200,000	1,200,000
3113 PCFP - Transportation	3,883,247	3,883,992	3,977,265	3,977,265
3115 Local Special Education	4,007,059	4,500,000	5,428,400	5,428,400
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	57,690,410	61,501,168	63,349,125	63,349,125
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				

Douglas County

General

School District

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	3,439	8,000	8,000	8,000
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory	(21,657)			
TOTAL OTHER FINANCING SOURCES	(18,218)	8,000	8,000	8,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	142,366	120,709	120,709	120,709
Opening Balance (Other)	10,471,662	4,044,243	2,025,000	2,025,000
TOTAL OPENING FUND BALANCE	10,614,028	4,164,952	2,145,709	2,145,709
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	69,018,055	66,288,120	66,081,834	66,081,834

Douglas County
General

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	16,984,544	16,190,889	15,710,222	15,710,222
200 Benefits	8,081,797	7,975,418	8,262,068	8,262,068
300/400/500 Purchased Services	356,267	170,962	167,812	167,812
600 Supplies	595,077	834,903	1,200,606	1,200,606
700 Property	50,963	61,000	55,000	55,000
800/900 Miscellaneous & Other	7,849	6,650	8,550	8,550
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	193,331	228,633	224,171	224,171
200 Benefits	84,510	90,115	106,140	106,140
300/400/500 Purchased Services	3,322	7,555	10,966	10,966
600 Supplies	9,595	7,445	4,034	4,034
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
100 TOTAL REGULAR PROGRAMS	26,367,255	25,573,570	25,749,569	25,749,569
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

Douglas County
General

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	531,842	536,373	554,663	554,663
200 Benefits	213,364	254,291	290,913	290,913
300/400/500 Purchased Services	3,057	2,875	2,875	2,875
600 Supplies	42,849	48,722	49,458	49,458
700 Property	-	-	-	-
800/900 Miscellaneous & Other	332	4,150	390	390
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	791,444	846,411	898,299	898,299

Douglas County
General

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	691,160	823,313	782,459	782,459
200 Benefits	310,624	469,848	414,298	414,298
300/400/500 Purchased Services	124,677	127,900	127,900	127,900
600 Supplies	46,130	59,185	54,905	54,905
700 Property	-	-	-	-
800/900 Miscellaneous & Other	3,464	3,600	1,600	1,600
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	1,176,055	1,483,846	1,381,162	1,381,162
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	104,485	108,500	108,500	108,500
200 Benefits	3,494	4,015	4,015	4,015
300/400/500 Purchased Services	-	-	-	-
600 Supplies	1,564	7,700	2,700	2,700
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	109,543	120,215	115,215	115,215

Douglas County
General

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	189,360	168,927	168,927	168,927
200 Benefits	5,091	3,425	3,925	3,925
300/400/500 Purchased Services	7,448	6,500	5,500	5,500
600 Supplies	10,135	10,000	12,800	12,800
700 Property	-	-	-	-
800/900 Miscellaneous & Other	7,914	4,900	3,750	3,750
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	219,948	193,752	194,902	194,902
920 ATHLETICS				
1000 Instruction				
100 Salaries	284,904	290,607	290,607	290,607
200 Benefits	15,967	13,956	14,925	14,925
300/400/500 Purchased Services	92,693	91,000	108,779	108,779
600 Supplies	22,432	37,230	27,550	27,550
700 Property	-	-	-	-
800/900 Miscellaneous & Other	11,733	14,950	15,350	15,350
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	427,729	447,743	457,211	457,211

Douglas County

General

School District

Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-11

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,701,648	2,784,076	2,653,430	2,653,430
200 Benefits	1,295,625	1,365,616	1,342,173	1,342,173
300/400/500 Purchased Services	21,287	28,759	28,229	28,229
600 Supplies	41,732	48,683	49,283	49,283
700 Property	7,500	7,500	7,500	7,500
800/900 Miscellaneous & Other	596	559	559	559
2100 SUBTOTAL	4,068,388	4,235,193	4,081,174	4,081,174
2200 Instruction Staff Support				
100 Salaries	889,251	926,388	916,637	916,637
200 Benefits	408,610	440,304	469,192	469,192
300/400/500 Purchased Services	12,540	25,752	25,752	25,752
600 Supplies	52,698	61,040	60,018	60,018
700 Property	-	-	-	-
800/900 Miscellaneous & Other	560	1,000	1,000	1,000
2200 SUBTOTAL	1,363,659	1,454,484	1,472,599	1,472,599
2300 General Administration				
100 Salaries	451,328	459,552	461,258	461,258
200 Benefits	198,357	201,422	212,050	212,050
300/400/500 Purchased Services	490,920	479,050	363,200	351,950
600 Supplies	32,494	55,050	53,400	47,400
700 Property	1,571	-	-	-
800/900 Miscellaneous & Other	19,613	33,000	34,000	31,600
2300 SUBTOTAL	1,194,283	1,228,074	1,123,908	1,104,258
2400 School Administration				
100 Salaries	3,672,884	3,936,326	3,819,714	3,819,714
200 Benefits	1,668,265	1,713,868	1,787,716	1,787,716
300/400/500 Purchased Services	133,270	104,454	104,776	104,776
600 Supplies	57,480	66,099	61,109	61,109
700 Property	-	-	-	-
800/900 Miscellaneous & Other	5,366	7,803	9,043	9,043
2400 SUBTOTAL	5,537,265	5,828,550	5,782,358	5,782,358
2500 Central Services				
100 Salaries	1,221,734	1,376,319	1,276,828	1,276,828
200 Benefits	466,775	503,358	506,314	506,314
300/400/500 Purchased Services	162,939	261,955	261,155	261,155
600 Supplies	315,948	362,714	348,044	348,044
700 Property	163,622	232,154	254,324	254,324
800/900 Miscellaneous & Other	2,997	4,507	3,807	3,807
2500 SUBTOTAL	2,334,015	2,741,007	2,650,472	2,650,472

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	3,314,470	3,469,358	3,519,226	3,519,226
200 Benefits	1,352,387	1,369,913	1,522,594	1,522,594
300/400/500 Purchased Services	2,044,090	2,130,041	2,154,102	2,154,102
600 Supplies	2,145,749	1,995,603	1,948,362	1,948,362
700 Property	130,587	74,250	74,325	74,325
800/900 Miscellaneous & Other	1,337	2,419	1,344	1,344
2600 SUBTOTAL	8,988,620	9,041,584	9,219,953	9,219,953
2700 Student Transportation				
100 Salaries	2,105,268	2,067,601	1,984,736	1,984,736
200 Benefits	917,250	885,352	892,780	892,780
300/400/500 Purchased Services	136,891	181,213	187,078	187,078
600 Supplies	515,923	755,581	750,866	750,866
700 Property	889,661	660,000	660,000	660,000
800/900 Miscellaneous & Other	165	200	50	50
2700 SUBTOTAL	4,565,158	4,549,947	4,475,510	4,475,510
2900 Other Support (All Objects)				
100 Salaries	152,155	180,000	180,000	180,000
200 Benefits	98,758	47,000	47,000	47,000
300/400/500 Purchased Services	-	109,911	40,000	40,000
600 Supplies	-	10,000	10,000	10,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	1,523	14,600	14,600	14,600
2900 SUBTOTAL	252,436	361,511	291,600	291,600
Estimated Unspending		(1,033,170)		
TOTAL SUPPORT SERVICES	28,303,824	28,407,180	29,097,574	29,077,924
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County

General

School District

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	159,731	129,694	122,000	122,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	159,731	129,694	122,000	122,000
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	274,985	340,000	340,000	340,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	274,985	340,000	340,000	340,000

Douglas County
General

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-14

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	434,716	469,694	462,000	462,000
5000 DEBT SERVICE				
831 Principal	319,000	-		
832 Interest	3,589	-		
835 Payments To Escrow Agents	-	-		
5000 Total Debt Service	322,589	-	-	-
6200 Other Fund Transfers	6,700,000	6,600,000	6,600,000	6,600,000
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	28,303,824	28,407,180	29,097,574	29,077,924
TOTAL ALL EXPENDITURES	64,853,103	64,142,411	64,955,932	64,936,282
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	120,709	120,709	120,709	120,709
Ending Balance (Other)	4,044,243	2,025,000	1,005,193	1,024,843
TOTAL ENDING FUND BALANCE	4,164,952	2,145,709	1,125,902	1,145,552
TOTAL APPLICATIONS	69,018,055	66,288,120	66,081,834	66,081,834

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	32,127	2,946	2,946	2,946
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	6,567	2,400	40,000	40,000
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	38,694	5,346	42,946	42,946
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 Local Special Education				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				

Douglas County

Bldg & Sites

School District

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	1,654,902	586,864	121,710	121,710
TOTAL OPENING FUND BALANCE	1,654,902	586,864	121,710	121,710
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,693,596	592,210	164,656	164,656

Douglas County
Bldg & Sites

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL		-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL		-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	10,000	-	-	
600 Supplies	4,200	-	-	
700 Property	8,864	-	-	
800/900 Miscellaneous & Other	-	-	-	
2900 SUBTOTAL	23,064			
TOTAL SUPPORT SERVICES	23,064			
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL		-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL		-	-	-

Douglas County
Bldg & Sites

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	68,069	87,500	-	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	68,069	87,500	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,015,599	383,000	50,000	50,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	1,015,599	383,000	50,000	50,000

Douglas County
Bldg & Sites

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-14

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,083,668	470,500	50,000	50,000
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,106,732	470,500	50,000	
TOTAL ALL EXPENDITURES	1,106,732	470,500	50,000	50,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	586,864	121,710	114,656	114,656
TOTAL ENDING FUND BALANCE	586,864	121,710	114,656	114,656
TOTAL APPLICATIONS	1,693,596	592,210	164,656	164,656

Douglas County

School District

Bldg & Sites

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax	507,460	422,958	431,417	431,417
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	1,765,776	1,781,143	1,798,955	1,798,955
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	151,865	20,000	20,000	20,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	2,425,101	2,224,101	2,250,372	2,250,372
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 Local Special Education				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				

Douglas County

School District

Capital Projects

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	100,000	300,000	500,000	500,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	100,000	300,000	500,000	500,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	5,269,634	4,494,212	2,708,313	2,708,313
TOTAL OPENING FUND BALANCE	5,269,634	4,494,212	2,708,313	2,708,313
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	7,794,735	7,018,313	5,458,685	5,458,685

Douglas County
Capital Projects

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL		-	-	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL		-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL		0	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL		-	-	-
2500 Central Services				
100 Salaries			-	-
200 Benefits			-	-
300/400/500 Purchased Services			-	-
600 Supplies	786,154	490,000	215,000	215,000
700 Property	99,765	155,000	200,000	200,000
800/900 Miscellaneous & Other				
2500 SUBTOTAL	885,919	645,000	415,000	415,000

Douglas County

School District

Capital Projects

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-12

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL		-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL		-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			100,000	100,000
600 Supplies		20,000	-	-
700 Property	85,470	70,000	70,000	70,000
800/900 Miscellaneous & Other	-			
2900 SUBTOTAL	85,470	90,000	170,000	170,000
TOTAL SUPPORT SERVICES	971,389	735,000	585,000	585,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL		-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL		-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL		-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL		-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	198,075	-	-	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	198,075	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,155,244	150,000	-	250,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	1,155,244	150,000	-	250,000
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	975,815	3,425,000	2,000,000	2,000,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	975,815	3,425,000	2,000,000	2,000,000

Douglas County
Capital Projects

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-14

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	2,329,134	3,575,000	2,000,000	2,250,000
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,300,523	735,000	585,000	585,000
TOTAL ALL EXPENDITURES	3,300,523	4,310,000	2,585,000	2,835,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	4,494,212	2,708,313	2,873,685	2,623,685
TOTAL ENDING FUND BALANCE	4,494,212	2,708,313	2,873,685	2,623,685
TOTAL APPLICATIONS	7,794,735	7,018,313	5,458,685	5,458,685

Douglas County

School District

Capital Projects

Fund - Expenditures by Program, Function, and Object

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	155,471	204,159	204,159	204,159
TOTAL LOCAL SOURCES	155,471	204,159	204,159	204,159
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 Local Special Education				
3200 State Sources	2,411,877	609,644	397,780	397,780
3220 Adult High School Diploma	23,819	143,725	143,725	143,725
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,435,696	753,369	541,505	541,505
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	5,438,230	16,005,244	13,700,925	13,700,925
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,438,230	16,005,244	13,700,925	13,700,925

Douglas County

Federal

School District

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	8,029,397	16,962,772	14,446,589	14,446,589

Douglas County
Federal

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	622,869	722,099	517,742	517,742
200 Benefits	326,100	282,395	213,017	213,017
300/400/500 Purchased Services	-	37,300	-	-
600 Supplies	235,784	1,111,323	849,388	849,388
700 Property	-	-	-	-
800/900 Miscellaneous & Other	13,490	148,353	142,976	142,976
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	5,915	7,800	7,800	7,800
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	821,922	3,661,647	3,078,511	3,078,511
200 Benefits	367,028	1,226,016	976,799	976,799
300/400/500 Purchased Services	136,290	409,394	386,664	386,664
600 Supplies	223,469	658,542	183,913	183,913
700 Property	-	26,510	-	-
800/900 Miscellaneous & Other	47,600	68,941	16,989	16,989
100 TOTAL REGULAR PROGRAMS	2,800,467	8,360,320	6,373,799	6,373,799
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	300,226	282,528	282,528	282,528
200 Benefits	151,374	126,092	126,092	126,092
300/400/500 Purchased Services	2,000	13,395	13,395	13,395
600 Supplies	73,450	72,431	72,431	72,431
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	2,343	2,343	2,343
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	498,539	424,892	424,892	424,892
200 Benefits	232,625	195,503	195,503	195,503
300/400/500 Purchased Services	16,400	66,963	66,964	66964
600 Supplies	52,763	68,727	68,727	68727
700 Property	0	0	0	0
800/900 Miscellaneous & Other	47,600	45,257	45,257	45,257
200 TOTAL SPECIAL PROGRAMS	1,374,977	1,298,131	1,298,132	1,298,132

Douglas County
Federal

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	16,772	26,421	11,325	11,325
200 Benefits	6,862	7,139	371	371
300/400/500 Purchased Services	16,048	50,520	33,020	33,020
600 Supplies	-	168,692	107,687	107,687
700 Property	4,548	6,188	6,188	6,188
800/900 Miscellaneous & Other		6,882	6,882	6,882
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	3,450	-		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	789	0	0	0
600 Supplies	124,518	148,221	148,221	148,221
700 Property	106,113	148,979	148,979	148,979
800/900 Miscellaneous & Other	1,798	8,140	8,140	8,140
300 TOTAL VOCATIONAL & TECHNICAL	280,898	571,182	470,813	470,813

Douglas County
Federal

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	7,288	15,582	15,582	15,582
700 Property	-	-	-	-
800/900 Miscellaneous & Other	267	618	618	618
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	15,398	15,072	15,072	15,072
200 Benefits	7,122	7,141	7,141	7,141
300/400/500 Purchased Services	-	-	-	-
600 Supplies	1,249	1,556	1,556	1,556
700 Property	-	-	-	-
800/900 Miscellaneous & Other	1,048	1,048	1,048	1,048
400 TOTAL OTHER INSTR PROGRAMS	32,372	41,017	41,017	41,017
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County
Federal

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	21,830	89,258	89,258	89,258
200 Benefits	1,294	7,632	7,632	7,632
300/400/500 Purchased Services	68	142	142	142
600 Supplies	294	10,265	10,265	10,265
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	278	10,800	10,800	10,800
200 Benefits	55	923	923	923
300/400/500 Purchased Services	-	24,705	24,705	24,705
600 Supplies	-	-		
700 Property	-	-		
800/900 Miscellaneous & Other	-	-		
600 TOTAL ADULT EDUCATION PROGRAMS	23,819	143,725	143,725	143,725
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	947	2,682	2,682	2,682
200 Benefits	81	229	229	229
300/400/500 Purchased Services	-	-	-	-
600 Supplies	403	6,642	6,642	6,642
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
800 TOTAL COMMUNITY SVC PROGRAMS	1,431	9,553	9,553	9,553

Douglas County

Federal

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	89,497	17,000	17,000	17,000
200 Benefits	38,341	4,000	4,000	4,000
300/400/500 Purchased Services	8,000	20,000	20,000	20,000
600 Supplies	-	2,000	2,000	2,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	3,541	-	-	-
2100 SUBTOTAL	139,379	43,000	43,000	43,000
2200 Instruction Staff Support				
100 Salaries	2,036	28,000	28,000	28,000
200 Benefits	12	3,541	3,541	3,541
300/400/500 Purchased Services	41,749	18,500	18,500	18,500
600 Supplies	-	2,276	2,276	2,276
700 Property	-	-	-	-
800/900 Miscellaneous & Other	2,193	2,192	2,192	2,192
2200 SUBTOTAL	45,990	54,509	54,509	54,509
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	0	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-

Douglas County

School District

Federal

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-12

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	75,343	294,135	294,135	294,135
700 Property		149,800	149,800	149,800
800/900 Miscellaneous & Other		-	-	-
2600 SUBTOTAL	75,343	443,935	443,935	443,935
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries	1,686,571	3,425,483	3,425,483	3,425,483
200 Benefits	522,132	1,106,442	1,106,442	1,106,442
300/400/500 Purchased Services	89,721	25,876	25,876	25,876
600 Supplies	29,810	31,859	31,859	31,859
700 Property	-	-	-	-
800/900 Miscellaneous & Other	200	-	-	-
2900 SUBTOTAL	2,328,434	4,589,660	4,589,660	4,589,660
TOTAL SUPPORT SERVICES	2,589,146	5,131,104	5,131,104	5,131,104
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
Federal

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	8,700	340,444	-	
600 Supplies	21,930	22,830	-	
700 Property	-	-	-	
800/900 Miscellaneous & Other	850	6,420	-	
4600 SUBTOTAL	31,480	369,694	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	894,807	1,038,046	978,446	978,446
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	894,807	1,038,046	978,446	978,446

Douglas County
Federal

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-14

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	926,287	1,407,740	978,446	978,446
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,515,433	5,131,104	5,131,104	7,087,996
TOTAL ALL EXPENDITURES	8,029,397	16,962,772	14,446,589	14,446,589
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	
Ending Balance (Other)	-	-	-	
TOTAL ENDING FUND BALANCE	-	-	-	
TOTAL APPLICATIONS	8,029,397	16,962,772	14,446,589	14,446,589

Douglas County

School District

Capital Projects

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts		50,000	50,000	50,000
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	71,827	15,000	40,000	40,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch	232,387	480,000	480,000	480,000
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	304,214	545,000	570,000	570,000
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 Local Special Education				
3200 State Funds	203,510	8,000	8,000	8,000
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	203,510	8,000	8,000	8,000
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	2,786,531	1,220,000	1,220,000	1,220,000
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	2,786,531	1,220,000	1,220,000	1,220,000

Douglas County

Food Service

School District

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory	(2,376)			
TOTAL OTHER FINANCING SOURCES	(2,376)	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	80,011	77,635	77,635	77,635
Opening Balance (Other)	2,542,941	3,108,739	1,842,970	1,842,970
TOTAL OPENING FUND BALANCE	2,622,952	3,186,374	1,920,605	1,920,605
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	5,914,831	4,959,374	3,718,605	3,718,605

Douglas County
Food Service

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL		-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL		-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		-		
2900 SUBTOTAL		-		
TOTAL SUPPORT SERVICES				
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	920,879	1,000,099	989,729	989,729
200 Benefits	436,232	475,784	472,690	472,690
300/400/500 Purchased Services	12,283	17,550	20,526	20,526
600 Supplies	1,275,148	1,315,536	1,318,260	1,318,260
700 Property	81,384	201,850	195,000	195,000
800/900 Miscellaneous & Other	2,531	2,950	4,100	4,100
3100 SUBTOTAL	2,728,457	3,013,769	3,000,305	3,000,305
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL		-	-	-

Douglas County
Food Service

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	2,728,457	3,013,769	3,003,305	3,003,305
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	25,000	25,000	25,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	77,635	77,635	77,635	77,635
Ending Balance (Other)	3,108,739	1,842,970	615,665	615,665
TOTAL ENDING FUND BALANCE	3,186,374	1,920,605	693,300	693,300
TOTAL APPLICATIONS	5,914,831	4,959,374	3,718,605	3,718,605

Douglas County

School District

Food Service

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	29,662	20,000	20,000	20,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	29,662	20,000	20,000	20,000
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 State Special Education	4,241,172	4,295,717	4,495,717	4,495,717
3200 State Funds				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,241,172	4,295,717	4,495,717	4,495,717
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0			

Douglas County
Special Education

School District
Fund - Budgeted Resources

Page: _____
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	5,700,000	5,600,000	5,600,000	5,600,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	5,700,000	5,600,000	5,600,000	5,600,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	552,786	301,262	190,111	190,111
TOTAL OPENING FUND BALANCE	552,786	301,262	190,111	190,111
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	10,523,620	10,216,979	10,305,828	10,305,828

Douglas County
Special Education

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	5,484,699	5,362,497	5,471,084	5,387,915
200 Benefits	2,705,547	2,551,982	2,640,459	2,597,330
300/400/500 Purchased Services	-	-	-	-
600 Supplies	17,715	35,800	35,800	35,800
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 Student Transportation				
100 Salaries	272,220	275,063	305,063	305,063
200 Benefits	101,940	98,113	98,391	98,391
300/400/500 Purchased Services	-	-	-	-
600 Supplies	40,654	40,654	40,654	40,654
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,013,293	942,006	863,239	863,239
200 Benefits	391,618	301,552	325,552	325,552
300/400/500 Purchased Services	153,765	231,150	231,050	231050
600 Supplies	31,403	55,650	55,750	55750
700 Property	8,069	0	0	0
800/900 Miscellaneous & Other	1,109	1,000	1,000	1,000
200 TOTAL SPECIAL PROGRAMS	10,222,032	9,895,467	10,068,042	9,941,744

Douglas County
Special Education

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries		88,013	67,417	67,417
200 Benefits		42,412	34,521	34,521
300/400/500 Purchased Services		-	-	-
600 Supplies	326	976	976	976
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	326	131,401	102,914	102,914
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-	-

Douglas County
Special Education

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	10,222,358	10,026,868	10,170,956	10,044,658
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	301,262	190,111	134,872	261,170
TOTAL ENDING FUND BALANCE	301,262	190,111	134,872	261,170
TOTAL APPLICATIONS	10,523,620	10,216,979	10,305,828	10,305,828

Douglas County

School District

Special Education

Fund - Expenditures by Program, Function, and Object

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 State Education Funding				
3200 State Funds	681,857	677,805	687,050	687,050
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	681,857	677,805	687,050	687,050
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County

School District

PCFP - ELL

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	26,469	-	-	-
TOTAL OPENING FUND BALANCE	26,469	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	708,326	677,805	687,050	687,050

Douglas County
PCFP - ELL

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	473,646	471,945	441,014	441,014
200 Benefits	234,680	205,860	246,036	246,036
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	708,326	677,805	687,050	687,050
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County
PCFP - ELL

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	708,326	677,805	687,050	687,050
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	
Ending Balance (Other)	-	-	-	
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	708,326	677,805	687,050	687,050

Douglas County

School District

PCFP - ELL

Fund - Expenditures by Program, Function, and Object

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 State Education Funding				
3200 PCFP -At-Risk	536,610	322,899	477,948	477,948
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	536,610	322,899	477,948	477,948
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County

School District

PCFP - At-Risk

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	536,610	322,899	477,948	477,948

Douglas County
PCFP - At-Risk

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	348,618	217,881	314,776	314,776
200 Benefits	187,992	105,018	163,172	163,172
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	536,610	322,899	477,948	477,948
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County
PCFP - At-Risk

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	536,610	322,899	477,948	477,948
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	536,610	322,899	477,948	477,948

Douglas County

School District

PCFP - At-Risk

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES				
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 PCFP - GT	49,492	92,633	134,281	134,281
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	49,492	92,633	134,281	134,281
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				

Douglas County

PCFP - GT

School District

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	103,075			
TOTAL OPENING FUND BALANCE	103,075	-	-	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	152,567	92,633	134,281	134,281

Douglas County
PCFP - GT

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	100,721	-	89,008	89,008
200 Benefits	51,846	-	45,273	45,273
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	152,567	-	134,281	134,281
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL				

Douglas County
PCFP - GT

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		-		
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-		
TOTAL ALL EXPENDITURES	152,567	92,633	134,281	134,281
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE	-			
Reserved NPM Per NRS 387.1235	-	-	-	
Ending Balance (Other)	-	-	-	
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	152,567	92,633	134,281	134,281

Douglas County

School District

PCFP - GT

Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-14A

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-		
Opening Balance (Other)	5,000	5,000	5,000	5,000
TOTAL OPENING FUND BALANCE	5,000	5,000	5,000	5,000
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	5,000	5,000	5,000	5,000

Douglas County
Revolving

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	-	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	
Ending Balance (Other)	5,000	5,000	5,000	5,000
TOTAL ENDING FUND BALANCE	5,000	5,000	5,000	5,000
TOTAL APPLICATIONS	5,000	5,000	5,000	5,000

Douglas County

School District

Revolving

Fund - Expenditures by Program, Function, and Object

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 Student Activity Revenues	1,730,680	2,120,000	2,120,000	2,120,000
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	1,730,680	2,120,000	2,120,000	2,120,000
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 PCFP - Base Funding				
3113 PCFP - Transportation				
3115 State Special Education				
3200 State Funds				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County

School District

Student Activities

Fund - Budgeted Resources

Page: _____

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Decease in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	1,251,105	1,308,874	1,308,874	1,308,874
TOTAL OPENING FUND BALANCE	1,251,105	1,308,874	1,308,874	1,308,874
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,981,785	3,428,874	3,428,874	3,428,874

Douglas County
Student Activity Funds

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	1,321,600	1,500,000	1,500,000	1,500,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	16,729			
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	1,338,329	1,500,000	1,500,000	1,500,000
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

Douglas County
Student Activities

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		70,000	70,000	70,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS		-	70,000	70,000
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL		-	-	-

Douglas County
Student Activities

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	334,582	550,000	550,000	550,000
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	334,582	550,000	550,000	550,000
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	0	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-

Douglas County

School District

Student Activities

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-12

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL		-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL		-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		-		
2900 SUBTOTAL		-		
TOTAL SUPPORT SERVICES	334,582	550,000	550,000	550,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL		-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL		-	-	-

Douglas County
Student Activities

School District
Fund - Expenditures by Program, Function, and Object

Page: _____
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments To Escrow Agents	-			
5000 Total Debt Service	-	-	-	-
6200 Other Fund Transfers	-	-	-	-
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	334,582	550,000	550,000	550,000
TOTAL ALL EXPENDITURES	1,672,911	2,120,000	2,120,000	2,050,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	1,308,874	1,308,874	1,308,874	1,378,874
TOTAL ENDING FUND BALANCE	1,308,874	1,308,874	1,308,874	1,378,874
TOTAL APPLICATIONS	2,981,785	3,428,874	3,428,874	3,428,874

Douglas County

School District

Student Activities

Fund - Expenditures by Program, Function, and Object

Page: _____

Schedule BB-14A

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
Insurance Premiums	416,572	360,000	360,000	360,000
Claims Refunds	8,221	10,000	10,000	10,000
(A) Total Operating Revenue	424,793	370,000	370,000	370,000
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits				
300-500 Purchased Services	177,560	518,800	518,800	518,800
600 Supplies				
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses	177,560	518,800	518,800	518,800
Operating Income (Loss)	247,233	(148,800)	(148,800)	(148,800)
Nonoperating Revenue				
1510 Interest earned	47,650	20,000	30,000	30,000
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	47,650	20,000	30,000	30,000
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense				
Transfers				
5200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers				
(F) Net Income	294,883	(128,800)	(118,800)	(118,800)
Retained Earnings				
Beginning July 1	988,607	1,283,491	1,154,691	1,154,691
Ending June 30	1,283,490	1,154,691	1,035,891	1,035,891

Douglas County
 Workers Compensation School District
 Enterprise Fund

Statement of Revenue Expenses and Net Income

Page: _____
 Schedule J-1

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Transfers from other funds				
Cash Revenue - Premiums	389,657	360,000	360,000	360,000
Claims Refunds	11,257	10,000	10,000	10,000
Cash Paid - Benefits - Claims	(206,500)	(518,800)	(518,800)	(518,800)
Purchased Services & Supplies	(92,576)			
a. Net cash provided by (or used for) operating activities	101,838	(148,800)	(148,800)	(148,800)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interest on investments	47,650	20,000	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	47,650	20,000	20,000	20,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
d. Net cash provided by (or used for) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	149,488	(128,800)	(128,800)	(128,800)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,604,836	1,754,324	1,625,524	1,625,524
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,754,324	1,625,524	1,496,724	1,496,724

Douglas County

School District

Workers Compensation

Enterprise Fund

Statement of Cash Flows

Page: _____
Schedule J-2

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
Insurance Premiums	8,593,645	8,810,000	8,810,000	8,810,000
Insurance Proceeds	217,798	-		
(A) Total Operating Revenue	8,811,443	8,810,000	8,810,000	8,810,000
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits				
300-500 Purchased Services	9,185,141	9,355,000	9,705,000	9,705,000
600 Supplies				
790 Depreciation - Amortization				
900 Other	3,920	9,030	9,030	9,030
(B) Total Operating Expenses	9,189,061	9,364,030	9,714,030	9,714,030
Operating Income (Loss)	(377,618)	(554,030)	(904,030)	(904,030)
Nonoperating Revenue				
1510 Interest earned	18,425	10,000	10,000	10,000
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	18,425	10,000	10,000	10,000
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense				
Transfers				
5200 From Other Funds	1,000,000	1,000,000	1,000,000	1,000,000
910 To Other Funds				
(E) Net Operating Transfers				
(F) Net Income	640,807	455,970	105,970	105,970
Retained Earnings				
Beginning July 1	322,101	962,908	1,418,878	1,418,878
Ending June 30	962,908	1,418,878	1,524,848	1,524,848

Douglas County
Self Insurance

School District
Enterprise Fund

Statement of Revenue Expenses and Net Income

Page: _____
Schedule J-1

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Transfers from other funds	1,000,000	1,000,000	1,000,000	1,000,000
Cash Revenue - Premiums	8,593,645	8,810,000	8,810,000	8,810,000
Insurance Proceeds	224,716	-	-	-
Cash Paid - Benefits - Claims	(8,233,641)	(8,100,000)	(8,450,000)	(8,450,000)
Purchased Services & Supplies	(1,050,172)	(1,264,030)	(1,264,030)	(1,264,030)
a. Net cash provided by (or used for) operating activities	534,548	445,970	95,970	95,970
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interest on investments	18,425	10,000	10,000	10,000
b. Net cash provided by (or used for) noncapital financing activities	18,425	10,000	10,000	10,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
d. Net cash provided by (or used for) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	552,973	455,970	105,970	105,970
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,320,681	1,873,654	2,329,624	2,329,624
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,873,654	2,329,624	2,435,594	2,435,594

Douglas County

School District

Self Insurance

Enterprise Fund

Statement of Cash Flows

Page: _____
Schedule J-2

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	3,863,112	3,771,002	3,791,002	3,791,002
1190 Other Resources:	-			
4500 Bond Interest Subsidy	122,174	56,600	56,600	56,600
1500 Earnings on Investments	156,111	30,000	30,000	30,000
Subtotal	4,141,397	3,857,602	3,877,602	3,877,602
Opening Fund Balance	4,129,831	5,113,492	5,643,995	5,643,995
Subtotal - Combined Bonds	8,271,228	8,971,094	9,521,597	9,521,597
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING				
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	2,385,000	2,393,000	2,431,000	2,431,000
832 Interest	669,686	628,099	589,681	589,681
835 Fiscal Agent Charges	3,050	6,000	6,000	6,000
Transfer to Other Funds	100,000	300,000	500,000	500,000
Reserves (Include Unappropriated Balance)	5,113,492	5,643,995	5,994,916	5,994,916
Subtotal - Combined Bonds	8,271,228	8,971,094	9,521,597	9,521,597
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF				

Douglas County
Debt Service

School District
Debt Service Fund

Page: _____
Schedule CC

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND:							\$	\$	\$	\$
2010 C - Bond	1	17 yrs	2,305,000	05/13/10	04/01/27	5.48%	\$ 2,000,000	\$ 128,420	\$ -	\$ 128,420
2012 Bond	1	30 yrs	9,000,000	12/19/12	04/01/42	2.56%	\$ 5,605,000	\$ 170,375	\$ 150,000	\$ 320,375
2015 Bond	1	20 yrs	5,000,000	02/19/15	04/01/35	2.63%	\$ 3,205,000	\$ 91,860	\$ 315,000	\$ 406,860
2020 Refunding Bonds	1	10 yrs	11,858,000	12/03/20	04/01/30	1.34%	\$ 6,064,000	\$ 81,258	\$ 1,476,000	\$ 1,557,258
2021 Tax-Exempt Ref Bond	1	13 yrs	7,516,000	12/08/21	04/01/34	1.80%	\$ 6,847,000	\$ 117,768	\$ 490,000	\$ 607,768
TOTAL ALL DEBT SERVICE							\$ 23,721,000	\$ 589,681	\$ 2,431,000	\$ 3,020,681

SCHEDULE C-1 INDEBTEDNESS

Douglas County

School District

Page: _____
SCHEDULE C-1

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	CODES	1321	1421	1331	1431
EXPENDITURES	OBJECT CODE	561	511	562	512
100 - Regular Programs				195,000	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS				195,000	

Douglas County

School District

Interdistrict Payments - All Funds

Page: _____
Schedule I

Transfer Schedule for Fiscal Year FY 2025-2026

Douglas County School District

Transfer Reconciliation (Operating & Residual Equity)

Page: _____
Schedule T

SCHEDULE OF EXISTING CONTRACTS

Local Government: Douglas County School District
 Contract: Susan Estes
 E-mail Address: sestes@dcsd.k12.nv.us
 Daytime Telephone: 775-782-5131

Total Number of Existing Contracts: 25

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract
1	Allison Mackenzie, Ltd	7/1/2025	6/30/2026	\$50,000.00	\$168,000.00	General Legal Counsel
2	Bickmore Actuarial	7/1/2025	6/30/2026	\$6,000.00	\$6,500.00	Actuarial Services - Workers Compensation
3	Cannon Cochran Management Svc, Inc	7/1/2025	6/30/2026	\$25,000.00	\$25,000.00	Third-Party Administration of WC Benefits
4	Carson Valley Medical Center, Inc	7/1/2025	6/30/2026	\$7,000.00	\$7,000.00	Testing & Drug Screening
5	Concentra Medical Centers	7/1/2025	6/30/2026	\$14,000.00	\$14,000.00	Employee Physicals as needed
6	CR Engineering	7/1/2025	6/30/2026	\$145,000.00	\$150,000.00	Architectural & Engineering Services fo
7	Douglas County Clerk-Treasurer	7/1/2025	6/30/2026	\$75,000.00	\$85,000.00	Construction Consulting Services
8	E Squared C, Inc	7/1/2025	6/30/2026	\$7,500.00	\$7,500.00	IT Consulting Services
9	Employers Advocates, LLC	7/1/2025	6/30/2026	\$7,500.00	\$7,500.00	Third-Party Unemployment Cost Management
10	Estipona Group	7/1/2025	6/30/2026	\$50,000.00	\$15,000.00	Marketing Consultants
11	Fire Extinguisher Service Center, Inc	7/1/2025	6/30/2026	\$18,000.00	\$18,000.00	Fire Extinguishers Services & Repairs
12	Hometown Health Providers	7/1/2025	6/30/2026	\$290,000.00	\$300,000.00	Third-Party Administration of Health Insurance Benefits
13	JNA Consulting Group	7/1/2025	6/30/2026	\$6,500.00	\$6,500.00	Bond and Financial Related Services
14	Macleod Watts, Inc	7/1/2025	6/30/2026	\$14,000.00	\$15,000.00	Actuarial Services - Self Insurance
15	NNBOA	7/1/2025	6/30/2026	\$14,500.00	\$14,500.00	Sports Related Referee Services
16	NNSOA	7/1/2025	6/30/2026	\$14,000.00	\$14,000.00	Sports Related Referee Services
17	No Nevada Baseball Umpires Assn	7/1/2025	6/30/2026	\$4,500.00	\$5,000.00	Sports Related Referee Services
18	No Nevada Football Officials Assn	7/1/2025	6/30/2026	\$6,600.00	\$6,600.00	Sports Related Referee Services
19	Paul Cavin Architect, LLC	7/1/2025	6/30/2026	\$180,000.00	\$180,000.00	Architectural & Engineering Services fo
20	Records Consultants, Inc	7/1/2025	6/30/2026	\$6,500.00	\$7,000.00	Records Retention
21	Silva, Scirine & Associates, LLC	7/1/2025	6/30/2026	\$65,000.00	\$65,000.00	External Auditors; Required Reporting
22	Sport Safe Testing Service	7/1/2025	6/30/2026	\$15,000.00	\$15,000.00	Student Drug Testing
23	Tyler Technologies	7/1/2025	6/30/2026	\$143,488.00	\$150,662.00	District Software Programs
24	University of Wisconsin-Madison	7/1/2025	6/30/2026	\$7,500.00	\$7,500.00	WIDA Access
25	Vision Service	7/1/2025	6/30/2026	\$33,957.00	\$35,655.00	Vision Insurance
	Total Proposed Expenditures			\$1,206,545.00	\$1,325,917.00	

Additional Explanations (Reference Line Number and Vendor

Sch 31

Page _____
Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Douglas County School District
Contact: Susan Estes
E-mail Address: sestes@dcasd.k12.nv.us
Daytime Telephone: 775-782-5131

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Hannah Kenyon	7/1/2025	6/30/2026	12 Mo	85,000	80,000	Speech	1	\$88.00	Sped required svcs
							Lang			
2	Angela Schumacher	7/1/2025	6/30/2026	12 Mo	8,700	8,700	Nurse	1	\$55.00	Sped required svcs
							Sp Svc			
3	Shawn Goldhammer	7/1/2025	6/30/2026	12 Mo	\$12,000	\$8,000	DHH	1	\$125.00	Sped required svcs
							Deaf/HH	1		
4	Edgar Vargas	7/1/2025	6/30/2026	12 Mo	\$18,000	0	Vision	1	0	Sped required svcs
5	Carolyn Porter	7/1/2025	6/30/2026	12 Mo	\$35,000	0	Psych	1	\$85.00	Sped required svcs
6										
7										
8	Total				158,700	96,700				

Attach additional sheets if necessary.

Page: _____
Schedule 32