



Douglas County School District

1638 Mono Avenue • Minden, Nevada 89423

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

Douglas County School District _____ herewith submits the (XXXXXXXX) --- (FINAL) budget for the
fiscal year ending June 30, 2023

This budget contains _____ 2 _____ funds, including Debt Service, requiring funding from State Education Fund revenues
totaling \$ _____ 60,520,632 _____

This budget contains _____ 9 _____ governmental fund types with estimated expenditures of \$ _____ 83,892,017 _____ and
_____ 2 _____ proprietary funds with estimated expenses of \$ _____ 9,497,830 _____

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: _____

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:

(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time _____ Tuesday, May 17, 2022 at 4:30 p.m. _____

Publication Date _____ 5/4/22 & 5/6/22 _____

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

_____ Virtually, accessed through a link on the DCSD website _____

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Budget Fiscal Year 2022-2023
Schedule 1

**DOUGLAS COUNTY SCHOOL DISTRICT
2022-2023 FINAL BUDGET INDEX**

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**DOUGLAS COUNTY SCHOOL DISTRICT
2022-2023 FINAL BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
General	\$ 2,531,049	<p>Within the General Fund, the unreserved ending fund balance has been set at a level (4.0%) such that when combined with any unspent contingency reserve (1%) and underspending of 3.5%, an actual ending fund balance of 8.5% of appropriations will remain. This level is approximately one-month's General Fund expenditures and allows for a financially sound transition to a new fiscal year and financial flexibility to meet future revenue shortfalls and unexpected expenditure increases.</p> <p>Expenditures include FY21-22 underspending along with revisions to salaries and benefits. Step/Column for all employees is included for FY22-23 as well as an additional transfer to the Self-Insurance Fund. The budget has been completed in the same manner as previous years, with the exception of the PCFP (Pupil Centered Funding Plan) being implemented effective 7/1/22. 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	\$ 335,644	This fund's expenditures are designated for capital projects. Any funds used will be for projects during FY22-23.
Capital Projects (GST, RBPT & Pay-As-You-Go Cash Transfers from the Debt Service Fund)	\$ 3,525,855	This fund's expenditures are designated for specific capital projects. Those projects expected to be completed (or still in progress) in FY22-23 are in the fund's appropriations, and the \$3,525,855 ending fund balance will be used for projects in years subsequent to FY22-23.

DOUGLAS COUNTY SCHOOL DISTRICT
2022-2023 – 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 FY22-23 budget is derived from existing grant levels of funding which will change based on final funding. Federal Grants may be subject to sequestration and State Grants are subject to final funding allocations.
Food Services	\$ 258,942	The ending fund balance has been set at a minimum level – there is no required % of reserves required. Of this balance, \$34,023 is reserved representing supplies inventory at cost. The School Nutrition expenditures remain at the same level, but a transfer is not required in FY22-23 to maintain a balanced budget.
Special Revenue Class-Size Reduction (CSR)	\$ 4,044	All CSR Funds have been moved into the PCFP funding, and all expenditures have been moved to the General Fund. A small balance remains in the fund, which we will appropriate to the General Fund at the end of the year.
Special Ed. Fund	\$ 206,019	This Special Revenue Fund is statutorily required to account for a portion of the district's Special Education costs. The \$206,019 unreserved ending fund balance is 4.3% of appropriations less capital outlay, which meets the 4.0% minimum budgeted ending balance specified in Board Policy and Administrative Regulation 603. PCFP funding allows a portion of special education costs to be paid from the General Fund, and a transfer of \$400,000 from the General Fund is necessary to cover maintenance of effort and allow flexibility in special populations.
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
2022-2023 FINAL BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
Workers' Compensation Self-Insurance Fund	\$ 1,143,633	DCSD maintains a Self-Insured Fund for Workers' Compensation. Such a fund requires reserves to meet unknown and unexpected claims. The \$1,143,633 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 FY22-23 ending fund balance and the annual actuarial analysis.
Self-Insurance Health Fund	\$ 193,303	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. Due to increased high claims in FY20-21 and FY21-22, the fund required a transfer of \$1,000,000 from the General Fund to support total costs and maintain a small EFB. This fund is subject to severe scrutiny due to the high claims paid in FY21-22, which could impact the District level of funding in subsequent years.
Debt Service	\$ 3,916,775	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 consideration of transferring additional revenue to the Capital Projects Fund may be considered due to increased projected revenue from local taxes. FY22-23 Debt Service Principal and Interest payments total \$3,074,615. Bond Series 2012 and 2013 was partially refunded in FY21-22 with a purchase of a new bond in 2021. Bond Series 2010C (QSCB), portion of 2012 and 2013, 2015 and 2020 will continue until 2027, 2042, 2024, 2035, 2030 and 2034 respectively.
Student Activity Fund	\$ 854,319	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.

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/21	ACTUAL YEAR ENDING 06/30/22	ESTIMATED YEAR ENDING 2022-2023
FTE Total employees	680.32	659.75	661.5
FTE Classroom teachers	341.9	342.4	349.5
Total Enrollment	5405	5423	5521

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL YEAR ENDING 06/30/21	ACTUAL ADE* YEAR ENDING 06/30/22	ESTIMATED ADE* YEAR ENDING 2022-2023
1. Pre-kindergarten (NRS 388.490)	73.00 x .6 = 43.80	58.00 x .6 = 34.80	56 x .6 = 33.60
2. Kindergarten	334.00	356.00	364.00
3. Elementary	2,312.00	2,354.00	2,242.00
4. Secondary	2,679.00	2,642.00	2,859.00
5. Ungraded	7.00	13.00	-
6. Subtotal	5,375.80	5,399.80	5,498.60
7. <u>Deduct</u> students transported into Nevada from out-of-state	38.00	37.00	38.00
8. <u>Add</u> students transported to another state	-	-	-
9. Total WEIGHTED enrollment	5,337.80	5,362.80	5,460.60
10. Basic support per pupil amount for your district, Fiscal Year Ending 2022-2023	\$9,214	5412.43347	
11. Total basic support for enrollees (Line 9 time Line 10)		\$ 49,870,162	
12. Estimated number of special education program units	_____		
	X _____ amount per unit	\$ _____	
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)			\$ -
LESS LOCAL FUNDS AVAILABLE:			
14. 2.60 percent Local School Support Tax (LSST)		\$ _____	
15. 25 cent Property Tax		\$ _____	
16. STATE SHARE (Line 13 - Line 14 - Line 15)			\$ -
16a. Funding from STATE EDUCATION FUND			\$ 49,870,162
17. Estimated REGULAR Adult High School Diploma Program Revenue Indicate fund to be used: () General or () Special Revenue			\$ -
18. Estimated PRISON Adult High School Diploma Program Revenue Indicate fund to be used: () General or () Special Revenue			\$ -
19. Other anticipated DSA revenue (describe): <u>Charter Schools</u> Indicate fund to be used: () General or () Special Revenue			\$ (200,260)
20. Total projected DSA revenue for Year Ending June 30, 2023 (Lines 16 + 17 + 18 + 19)			\$ 49,669,902

School District Douglas County

* ADE = Average Daily Enrollment

SUMMARY OF FUND RESOURCES

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ 3,994,970,231
(B1) Net Proceeds of Mines	\$ -
(C) TOTAL ASSESSED VALUE	\$ 3,994,970,231

(B2) Tax from Net Proceeds Unavailable for Appropriation
2022-2023(CY21) \$0

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax			
1000 Local		495,000	Net of Abatement	0.7500		495,000
3000 State						56,897,067
State Education Funding						-
4000 Federal						-
Opening Balance	6,621,223					-
NPM - Reserved Per NRS 387.1235	-		(B2) Reserved NPM Tax			-
Other	-					-
Total Opening Balance	6,621,223					6,621,223
Other Sources	-	8,000				8,000
General Subtotal	6,621,223	503,000	-	0.7500	0	64,021,290
DEBT SERVICE	3,473,825	-	3,623,565	-	0.1000	7,097,390
SUBTOTAL	10,095,048	503,000	3,623,565	0.8500	0	71,118,680
OTHER FUNDS:						-
Building and Sites	634,868	5,521	-	-	0	640,389
Capital Projects	3,346,184	2,164,671	-	-	100,000	5,610,855
Expendable Trust	-	-	-	-	0	-
Federal Projects	-	11,153,285	-	-	0	11,153,285
Food Services	514,297	1,769,978	-	-	0	2,284,275
Class-Size Reduction	4,044	-	-	-	0	4,044
Special Education	579,802	4,048,773	-	-	400,000	5,028,575
Revolving	5,000	-	-	-	0	5,000
Student Activity Funds	904,319	950,000	-	-	0.0000	1,854,319
Proprietary:						-
Workers Compensation	1,190,433	347,000	-	-	0	1,537,433
Insurance Fund	403,413	7,893,920	-	-	1,000,000	9,297,333
						-
						-
SUBTOTAL OTHER FUNDS	7,582,360	28,333,148	-	-	1,500,000	37,415,508
TOTAL ALL FUNDS	17,677,408	28,836,148	3,623,565	0.8500	1,500,000	108,534,188
Less: Interfund Transfers	-	-	-	-	1,500,000	1,500,000
NET ALL FUNDS	17,677,408	28,836,148	3,623,565	0.8500	0	107,034,188

Douglas County School District

All Funds - Budgeted Resources

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Budget Fiscal Year 2022-2023
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	17,387,504	7,462,228	1,269,778	-	-	-	26,119,510
200 Special	2,484,551	1,298,794	-	-	-	-	3,783,345
300 Vocational & Technical	485,131	222,134	51,347	-	-	-	758,612
400 Other PK-12	1,053,854	482,089	194,525	-	-	-	1,730,468
500 Nonpublic School	-	-	-	-	-	-	-
600 Adult Education	-	-	-	-	-	-	-
800 Community Services	-	-	-	-	-	-	-
900 Co-curricular & Extra Curricular	411,315	16,825	169,245	-	-	-	597,385
000 Undistributed Expenditures	-	-	-	-	-	-	-
2000 Support Services	13,185,613	5,530,776	6,865,772	-	-	-	25,582,161
4000 Facility Acquisition & Construction	-	-	399,000	-	-	-	399,000
5000 Debt Service Payments (IPA)	-	-	522,750	-	-	-	522,750
6200 Fund Transfers	-	-	-	1,400,000	-	-	1,400,000
6300 Contingency	-	-	-	-	597,010	-	597,010
8000 Ending Balance:						2,531,049	2,531,049
NPM - Reserved Per NRS 387.123	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Ending Fund Balance	-	-	-	-	-	2,531,049	2,531,049
General Subtotal	35,007,968	15,012,846	9,472,417	1,400,000	597,010	2,531,049	64,021,290
DEBT SERVICE	-	-	3,080,615	100,000	-	3,916,775	7,097,390
SUBTOTAL APPROPRIATION FUNDS	35,007,968	15,012,846	12,553,032	1,500,000	597,010	6,447,824	71,118,680
OTHER FUNDS: (List)							-
Building and Sites	-	-	304,745	-	-	335,644	640,389
Capital Projects	-	-	2,085,000	-	-	3,525,855	5,610,855
Expendable Trust	-	-	-	-	-	-	-
Federal Projects	3,819,770	1,501,113	5,832,402	-	-	-	11,153,285
Food Service	718,214	346,014	936,105	-	25,000	258,942	2,284,275
Class-Size Reduction	-	-	-	-	-	4,044	4,044
Special Education	3,141,520	1,268,609	364,679	-	47,748	206,019	5,028,575
Revolving	-	-	-	-	-	5,000	5,000
Student Activity Funds	-	-	1,000,000	-	-	854,319	1,854,319
Proprietary:							-
Workers Compensation	-	-	393,800	-	-	1,143,633	1,537,433
Insurance Fund	-	-	9,104,030	-	-	193,303	9,297,333
							-
SUBTOTAL OTHER FUNDS	7,679,504	3,115,736	20,020,761	-	72,748	6,526,759	37,415,508
TOTAL ALL FUNDS	42,687,472	18,128,582	32,573,793	1,500,000	669,758	12,974,583	108,534,188
Less: Interfund Transfers	-	-	-	1,500,000	-	-	1,500,000
NET ALL FUNDS	42,687,472	18,128,582	32,573,793	-	669,758	12,974,583	107,034,188

Douglas County School District
All Funds - Fund Applications

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Budget Fiscal Year 2022-2023
Schedule AA-1 (Mod.)

**ATTACHMENT TO SCHEDULE AA
CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS**

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
A. SCHOOL OPERATING:					
Property Tax Subject to Revenue Limitations	3994970231	0.7500	0	0	0
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]	XXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
Total School Operating:					
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	3994970231	0.1000	4103764	543074	3560690
Net Proceeds of Minerals				XXXXXXXXXXXXX	
Total School Debt:					
C. TOTAL OPERATING AND DEBT	3994970231	0.8500	4103764	543074	3560690

Notes:

- (1) Column (1) Assessed Valuation is available from the March 15th Final Revenue Projections.
- (2) Column (5) Budgeted Abated Ad Valorem Revenue - can be obtained from the "Net Tax less Redevelopment and LEED Abatement" column of the March 25th Proforma Ad Valorem Revenue Report.
- (3) Ad Valorem revenue shortfall created as a result of the tax abatement may be supplemented through the Distributive School Account (DSA).

Douglas County _____ School District

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
1000 LOCAL SOURCES				
1100 Tax Revenue	\$0	\$0	\$0	\$0
1110 Property Taxes	\$24,041,207	\$0	\$0	\$0
1111 Net Proceeds of Mines	\$0	\$0	\$0	\$0
1112 Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0
1120 School Support Taxes	\$18,096,558	\$0	\$0	\$0
1150 Residential Construction Tax	\$0	\$0	\$0	\$0
1190 Other Taxes	\$0	\$0	\$0	\$0
1191 Franchise Taxes	\$203,558	\$0	\$0	\$0
1192 Governmental Services Tax	\$4,027,042	\$0	\$0	\$0
1193 Boat Registration	\$56,238	\$35,000	\$35,000	\$35,000
1195 National Forest Ditsrict	\$9,422	\$0	\$0	\$0
1200 Local Gov Units - Not School Districts	\$0	\$0	\$0	\$0
1300 Tuition	\$327,394	\$290,000	\$290,000	\$290,000
1400 Transportation Fees	\$0	\$0	\$0	\$0
1500 Earnings on Investments	\$28,791	\$25,000	\$25,000	\$25,000
1600 Food Service Revenue	\$0	\$0	\$0	\$0
1611 Daily Sales - School Lunch	\$0	\$0	\$0	\$0
1612 Daily Sales - School Breakfast	\$0	\$0	\$0	\$0
1613 Daily Sales - Special Milk	\$0	\$0	\$0	\$0
1614 Daily Sales - After-School Program	\$0	\$0	\$0	\$0
1700 District Activities Revenue	\$0	\$0	\$0	\$0
1800 Community Service Activities	\$0	\$0	\$0	\$0
1900 Other Revenues	\$0	\$0	\$0	\$0
1910 Rentals	\$0	\$0	\$0	\$0
1920 Donations	\$0	\$0	\$0	\$0
1950/60 Services Provided other Governments	\$0	\$0	\$0	\$0
1990 Miscellaneous	\$201,174	\$145,000	\$145,000	\$145,000
TOTAL LOCAL SOURCES	\$46,991,384	\$495,000	\$495,000	\$495,000
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	\$7,930,203	\$49,669,902	\$49,669,902	\$49,669,902
3113 PCFP - Transportation		\$3,441,571	\$3,441,571	\$3,441,571
3115 Special Education - DSA Funding	\$0	\$3,785,594	\$3,785,594	\$3,785,594
3200 Restricted Funding/Grants-in-Aid Rev	\$0	\$0	\$0	\$0
3210 Special Transportation	\$0	\$0	\$0	\$0
3220 Adult High School Diploma	\$0	\$0	\$0	\$0
3230 Class Size Reduction	\$0	\$0	\$0	\$0
3800 In Lieu of Taxes	\$0	\$0	\$0	\$0
3900 For/on behalf of School District	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES	\$7,930,203	\$56,897,067	\$56,897,067	\$56,897,067
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0
4200 Unrestricted - State Agency	\$0	\$0	\$0	\$0
4300 Restricted - Direct	\$0	\$0	\$0	\$0
4500 Restricted - State Agency	\$0	\$0	\$0	\$0
4800 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0
4900 Revenue for-on behalf of School District	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$0	\$0	\$0	\$0

Douglas County School District
General Fund - Budgeted Resources

Budget Fiscal Year 2022-2023
5/4/2022

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$0	\$0	\$0	\$0
5300 Gain/Loss on Disposal of Assets	\$59,646	\$8,000	\$8,000	\$8,000
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
Increase in inventory	\$30,916			
TOTAL OTHER FINANCING SOURCES	\$90,562	\$8,000	\$8,000	\$8,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance	\$101,453	\$132,369	\$132,369	\$132,369
Opening Balance (Other)	\$6,975,418	\$8,326,549	\$6,488,854	\$6,488,854
TOTAL OPENING FUND BALANCE	\$7,076,871	\$8,458,918	\$6,621,223	\$6,621,223
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$62,089,020	\$65,858,985	\$64,021,290	\$64,021,290
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <u>Douglas County School District</u> <u>General Fund - Budgeted Resources</u> </div> <div>Budget Fiscal Year 2022-2023</div> </div>				
Schedule BB, Page <u>2</u> of <u>10</u>				

6+ PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/2021	(2) Budget Year Ending 6/30/2019 CURRENT YEAR ENDING 06/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	\$15,731,138	\$17,164,123	\$17,132,591	\$17,132,591
200 Benefits	\$6,894,939	\$7,295,875	\$7,353,170	\$7,353,170
300/400/500 Purchased Services	\$102,286	\$159,468	\$151,140	\$151,140
600 Supplies	\$767,628	\$997,121	\$1,038,888	\$1,038,888
700 Property	\$43,833	\$61,000	\$61,000	\$61,000
800/900 Miscellaneous & Other	\$4,552	\$1,000	\$3,750	\$3,750
2200 Other Direct Support				
100 Salaries	\$152,116	\$304,913	\$254,913	\$254,913
200 Benefits	\$61,993	\$114,058	\$109,058	\$109,058
300/400/500 Purchased Services	\$3,774	\$9,340	\$9,340	\$9,340
600 Supplies	\$8,606	\$5,260	\$5,260	\$5,260
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$400	\$400	\$400
100 TOTAL REGULAR PROGRAMS	\$23,770,863	\$26,112,558	\$26,119,510	\$26,119,510
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	\$0	\$2,543,229	\$2,484,551	\$2,484,551
200 Benefits	\$0	\$1,192,026	\$1,298,794	\$1,298,794
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
200 TOTAL SPECIAL PROGRAMS	\$0	\$3,735,255	\$3,783,345	\$3,783,345
<div> <div>Douglas County</div> <div>School District</div> <div>General Fund - Expenditures by Program, Function, and Object</div> </div> <div>Schedule BB-2, Page __3__ of __10__</div> <div>5/4/2022</div>				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) Budget Year Ending 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	CURRENT YEAR ENDING 06/30/2022	April Tentative	May Final
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
270 TOTAL GIFTED AND TALENTED	\$0	\$0	\$0	\$0
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	\$555,690	\$579,500	\$485,131	\$485,131
200 Benefits	\$261,998	\$267,698	\$222,134	\$222,134
300/400/500 Purchased Services	\$1,132	\$8,700	\$3,200	\$3,200
600 Supplies	\$24,201	\$45,047	\$43,997	\$43,997
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$5,330	\$4,000	\$4,150	\$4,150
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
300 TOTAL VOCATIONAL & TECHNICAL	\$848,351	\$904,945	\$758,612	\$758,612
<div> <div>Douglas County</div> <div>School District</div> <div>General Fund - Expenditures by Program, Function, and Object</div> </div> <div> <div>Schedule BB-2, Page __4__ of __10__</div> <div>5/4/2022</div> </div>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/2021	(2) Net Year Ending 6/30 CURRENT YEAR ENDING 06/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	\$1,099,033	\$1,079,874	\$995,354	\$995,354
200 Benefits	\$493,775	\$533,959	\$479,024	\$479,024
300/400/500 Purchased Services	\$120,142	\$126,540	\$126,100	\$126,100
600 Supplies	\$25,437	\$54,605	\$58,125	\$58,125
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$2,251	\$2,600	\$2,600	\$2,600
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
400 TOTAL OTHER INSTR PROGRAMS	\$1,740,638	\$1,797,578	\$1,661,203	\$1,661,203
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	\$53,190	\$55,000	\$58,500	\$58,500
200 Benefits	\$1,736	\$3,065	\$3,065	\$3,065
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$624	\$7,700	\$7,700	\$7,700
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
440 TOTAL SUMMER SCHOOL	\$55,550	\$65,765	\$69,265	\$69,265
<div> <div>Douglas County</div> <div>School District</div> <div>General Fund - Expenditures by Program, Function, and Object</div> </div> <div> <div>Schedule BB-2, Page __ 5 __ of __ 10 __</div> <div>5/4/2022</div> </div>				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) Budget Year Ending 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	CURRENT YEAR ENDING 06/30/2022	April Tentative	May Final
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	\$102,197	\$142,000	\$142,000	\$142,000
200 Benefits	\$2,709	\$4,225	\$4,225	\$4,225
300/400/500 Purchased Services	\$320	\$11,060	\$6,500	\$6,500
600 Supplies	\$18,975	\$9,400	\$10,500	\$10,500
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$4,800	\$4,900	\$4,900
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
910 TOTAL COCURRICULAR ACTIVITIES	\$124,201	\$171,485	\$168,125	\$168,125
920 ATHLETICS				
1000 Instruction				
100 Salaries	\$221,743	\$269,315	\$269,315	\$269,315
200 Benefits	\$10,569	\$12,600	\$12,600	\$12,600
300/400/500 Purchased Services	\$12,357	\$70,000	\$70,700	\$70,700
600 Supplies	\$45,306	\$49,575	\$53,375	\$53,375
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$19,508	\$22,270	\$23,270	\$23,270
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
920 TOTAL ATHLETICS	\$309,483	\$423,760	\$429,260	\$429,260
<div> <div>Douglas County</div> <div>School District</div> <div>General Fund - Expenditures by Program, Function, and Object</div> </div> <div> <div>Schedule BB-2, Page __ 6 __ of __ 10 __</div> <div>5/4/2022</div> </div>				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	Budget Year Ending 6/30		Budget Year Ending 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	CURRENT YEAR ENDING 06/30/2022	April Tentative	May Final
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	\$1,864,388	\$2,417,546	\$2,174,001	\$2,174,001
200 Benefits	\$804,283	\$956,992	\$962,205	\$962,205
300/400/500 Purchased Services	\$14,442	\$23,990	\$23,900	\$23,900
600 Supplies	\$21,324	\$35,792	\$36,442	\$36,442
700 Property	\$7,500	\$7,500	\$7,500	\$7,500
800/900 Miscellaneous & Other	\$1,756	\$2,760	\$2,760	\$2,760
2100 SUBTOTAL	\$2,713,693	\$3,444,580	\$3,206,808	\$3,206,808
2200 Instruction Staff Support				
100 Salaries	\$817,229	\$876,055	\$872,789	\$872,789
200 Benefits	\$351,550	\$390,252	\$390,983	\$390,983
300/400/500 Purchased Services	\$6,316	\$23,305	\$23,005	\$23,005
600 Supplies	\$42,781	\$64,973	\$65,809	\$65,809
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$784	\$1,700	\$1,600	\$1,600
2200 SUBTOTAL	\$1,218,660	\$1,356,285	\$1,354,186	\$1,354,186
2300 General Administration				
100 Salaries	\$242,876	\$247,589	\$251,032	\$351,032
200 Benefits	\$111,604	\$126,711	\$126,506	\$168,218
300/400/500 Purchased Services	\$123,238	\$217,550	\$217,550	\$217,550
600 Supplies	\$18,365	\$29,300	\$29,300	\$29,300
700 Property	\$0	\$7,500	\$7,500	\$7,500
800/900 Miscellaneous & Other	\$24,030	\$25,000	\$25,000	\$25,000
2300 SUBTOTAL	\$520,113	\$653,650	\$656,888	\$798,600
2400 School Administration				
100 Salaries	\$3,136,886	\$3,613,465	\$3,370,637	\$3,370,637
200 Benefits	\$1,304,554	\$1,506,478	\$1,465,457	\$1,465,457
300/400/500 Purchased Services	\$78,990	\$115,306	\$121,727	\$121,727
600 Supplies	\$49,039	\$108,926	\$58,784	\$58,784
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$1,903	\$6,264	\$6,270	\$6,270
2400 SUBTOTAL	\$4,571,372	\$5,350,439	\$5,022,875	\$5,022,875
2500 Central Services				
100 Salaries	\$1,029,827	\$1,091,890	\$1,103,524	\$1,103,524
200 Benefits	\$402,671	\$436,015	\$439,374	\$439,374
300/400/500 Purchased Services	\$202,819	\$277,380	\$297,005	\$297,005
600 Supplies	\$201,428	\$252,278	\$242,550	\$242,550
700 Property	\$119,787	\$140,000	\$140,000	\$140,000
800/900 Miscellaneous & Other	\$1,365	\$2,150	\$6,775	\$6,775
2500 SUBTOTAL	\$1,957,897	\$2,199,713	\$2,229,228	\$2,229,228
Douglas County		School District		
General		Fund - Expenditures by Program, Function, and Object		5/4/2022
Schedule BB-2, Page __7__ of __10__				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) Budget Year Ending 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	CURRENT YEAR ENDING 06/30/2022	April Tentative	May Final
2600 Operating/Maintenance Plant Service				
100 Salaries	\$2,646,659	\$2,921,804	\$2,963,781	\$2,963,781
200 Benefits	\$1,093,372	\$1,163,208	\$1,196,719	\$1,196,719
300/400/500 Purchased Services	\$1,779,405	\$1,941,665	\$2,005,056	\$2,005,056
600 Supplies	\$1,437,151	\$1,734,404	\$1,773,213	\$1,773,213
700 Property	\$139,000	\$128,500	\$163,500	\$163,500
800/900 Miscellaneous & Other	\$1,291	\$2,732	\$2,732	\$2,732
2600 SUBTOTAL	\$7,096,878	\$7,892,313	\$8,105,001	\$8,105,001
2700 Student Transportation				
100 Salaries	\$1,623,308	\$2,108,605	\$2,106,049	\$2,099,849
200 Benefits	\$789,133	\$854,320	\$855,820	\$855,820
300/400/500 Purchased Services	\$97,963	\$129,463	\$129,713	\$135,913
600 Supplies	\$414,607	\$470,441	\$770,191	\$770,191
700 Property	\$632,748	\$636,690	\$636,690	\$636,690
800/900 Miscellaneous & Other	\$118	\$400	\$400	\$400
2700 SUBTOTAL	\$3,557,877	\$4,199,919	\$4,498,863	\$4,498,863
2900 Other Support (All Objects)				
100 Salaries	\$111,839	\$905,000	\$250,000	\$250,000
200 Benefits	\$490	\$62,950	\$52,000	\$52,000
300/400/500 Purchased Services	\$0	\$40,000	\$40,000	\$40,000
600 Supplies	\$0	\$10,000	\$10,000	\$10,000
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$14,600	\$14,600	\$14,600
2900 SUBTOTAL	\$112,329	\$1,032,550	\$366,600	\$366,600
Less: Estimated Underspending:		(\$2,000,000)		
TOTAL SUPPORT SERVICES	\$21,748,819	\$24,129,449	\$25,440,449	\$25,582,161
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
3100 SUBTOTAL	\$0	\$0	\$0	\$0
4100 Land Acquisition				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4100 SUBTOTAL	\$0	\$0	\$0	\$0
<div> <div>Douglas County</div> <div>General</div> </div> <div> <div>School District</div> <div>Fund - Expenditures by Program, Function, and Object</div> </div> <div>5/4/2022</div>				
Schedule BB-2, Page __8__ of __10__				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) Budget Year Ending 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/21	CURRENT YEAR ENDING 06/30/22	April Tentative	May Final
4200 Land Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4200 SUBTOTAL	\$0	\$0	\$0	\$0
4300 Architecture/Engineering				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4300 SUBTOTAL	\$0	\$0	\$0	\$0
4500 Building Acquisition/Construction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4500 SUBTOTAL	\$0	\$0	\$0	\$0
4600 Site Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$121,995	\$100,000	\$100,000	\$100,000
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4600 SUBTOTAL	\$121,995	\$100,000	\$100,000	\$100,000
4700 Building Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$387,255	\$334,000	\$299,000	\$299,000
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4700 SUBTOTAL	\$387,255	\$334,000	\$299,000	\$299,000
<div> <div>Douglas County General Schedule BB-2, Page __9__ of __10__</div> <div>School District Fund - Expenditures by Program, Function, and Object</div> <div>5/4/2022</div> </div>				

PROGRAM FUNCTION OBJECT	Budget Year Ending 6/30		Budget Year Ending 6/30/2023	
	(1) ACTUAL PRIOR YEAR ENDING 06/30/2021	(2) CURRENT YEAR ENDING 06/30/2022	(3) April Tentative	(4) May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$0	\$0	\$0	\$0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$509,250	\$434,000	\$399,000	\$399,000
5000 Debt Service				
831 Principal Payments	\$485,000	\$496,000	\$507,000	\$507,000
832 Interest Payments	\$37,946	\$26,967	\$15,750	\$15,750
Payments to Escrow Agents				
5000 TOTAL DEBT SERVICE GENERAL FUND	\$522,946	\$522,967	\$522,750	\$522,750
6200 Other Fund Transfers				
910 Interfund Transfer	\$4,000,000	\$400,000	\$1,400,000	\$1,400,000
000 TOTAL UNDISTRIBUTED EXPENDITURES	\$21,748,819	\$24,129,449	\$25,440,449	\$0
TOTAL ALL EXPENDITURES	\$53,630,101	\$58,697,762	\$60,751,519	\$60,893,231
6300 Contingency (not to exceed 3% of Total Expenditures)	\$0	\$540,000	\$597,010	\$597,010
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	\$132,369	\$132,369	\$132,369	\$132,369
Ending Balance (Other)	\$8,326,549	\$6,488,854	\$2,540,392	\$2,398,680
TOTAL ENDING FUND BALANCE	\$8,458,918	\$6,621,223	\$2,672,761	\$2,531,049
TOTAL APPLICATIONS	\$62,089,020	\$65,858,985	\$64,021,290	\$64,021,290
Douglas County School District				
General Fund - Expenditures by Program, Function, and Object				5/4/2022
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REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
1000 LOCAL SOURCES				
1100 Tax Revenue	\$0	\$0	\$0	\$0
1110 Property Taxes	\$0	\$0	\$0	\$0
1111 Net Proceeds of Mines	\$0	\$0	\$0	\$0
1112 Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0
1120 School Support Taxes	\$0	\$0	\$0	\$0
1150 Residential Construction Tax	\$0	\$0	\$0	\$0
1190 Other Taxes	\$0	\$0	\$0	\$0
1191 Franchise Taxes	\$0	\$0	\$0	\$0
1192 Governmental Services Tax	\$0	\$0	\$0	\$0
1200 Local Gov Units - Not School Districts	\$0	\$0	\$0	\$0
1300 Tuition	\$0	\$0	\$0	\$0
1400 Transportation Fees	\$0	\$0	\$0	\$0
1500 Earnings on Investments	\$10,128	\$2,000	\$3,121	\$3,121
1600 Food Service Revenue	\$0	\$0	\$0	\$0
1611 Daily Sales - School Lunch	\$0	\$0	\$0	\$0
1612 Daily Sales - School Breakfast	\$0	\$0	\$0	\$0
1613 Daily Sales - Special Milk	\$0	\$0	\$0	\$0
1614 Daily Sales - After-School Program	\$0	\$0	\$0	\$0
1700 District Activities Revenue	\$0	\$0	\$0	\$0
1800 Community Service Activities	\$0	\$0	\$0	\$0
1900 Other Revenues	\$0	\$0	\$0	\$0
1910 Rentals	\$885	\$14,030	\$2,400	\$2,400
1920 Donations	\$0	\$0	\$0	\$0
1950/60 Services Provided other Governments	\$0	\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0	\$0	\$0
TOTAL LOCAL SOURCES	\$11,013	\$16,030	\$5,521	\$5,521
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	\$0	\$0	\$0	\$0
3115 Special Education - DSA Funding	\$0	\$0	\$0	\$0
3200 Restricted Funding/Grants-in-Aid Rev	\$0	\$0	\$0	\$0
3210 Special Transportation	\$0	\$0	\$0	\$0
3220 Adult High School Diploma	\$0	\$0	\$0	\$0
3230 Class Size Reduction	\$0	\$0	\$0	\$0
3800 In Lieu of Taxes	\$0	\$0	\$0	\$0
3900 For/on behalf of School District	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES	\$0	\$0	\$0	\$0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0
4200 Unrestricted - State Agency	\$0	\$0	\$0	\$0
4300 Restricted - Direct	\$0	\$0	\$0	\$0
4500 Restricted - State Agency	\$0	\$0	\$0	\$0
4800 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0
4900 Revenue for-on behalf of School District	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$0	\$0	\$0	\$0
<div> <div>Douglas County School District</div> <div>Bldg & Sites Fund - Budgeted Resources</div> </div> <div> <div>Budget Fiscal Year 2022-2023</div> <div>5/4/2022</div> </div>				
Schedule BB, Page __1__ of __5__				

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$0	\$0	\$0	\$0
5300 Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
8000 OPENING FUND BALANCE				
Reserved Opening Balance	\$0	\$0	\$0	\$0
Opening Balance (Other)	\$3,388,055	\$2,119,038	\$634,868	\$634,868
TOTAL OPENING FUND BALANCE	\$3,388,055	\$2,119,038	\$634,868	\$634,868
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$3,399,068	\$2,135,068	\$640,389	\$640,389
Douglas County School District Budget Fiscal Year 2022-2023				
Bldg & Sites Fund - Budgeted Resources 5/4/2022				
Schedule BB, Page __2__ of __5__				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 6/30/2021	Budget Year Ending 6/30/2023	
			May Final	Dec Amend
2900 Other Support (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$12,375	\$20,000	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$205,864	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 SUBTOTAL	\$218,239	\$20,000	\$0	\$0
School District		Budget Fiscal Year 2022-2023		
Bldg & Sites Fund - Expenditures by Program, Function, and Object			5/4/2022	
Schedule BB-2, Page __3__ of __5__				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4200 Land Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4200 SUBTOTAL	\$0	\$0	\$0	\$0
4300 Architecture/Engineering				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4300 SUBTOTAL	\$0	\$0	\$0	\$0
4500 Building Acquisition/Construction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4500 SUBTOTAL	\$0	\$0	\$0	\$0
4600 Site Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$102,258	\$77,900	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4600 SUBTOTAL	\$102,258	\$77,900	\$0	\$0
4700 Building Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$933,537	\$1,402,300	\$304,745	\$304,745
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4700 SUBTOTAL	\$933,537	\$1,402,300	\$304,745	\$304,745
<div style="display: flex; justify-content: space-between;"> School District _____ Budget Fiscal Year 2022-2023 </div> <div style="display: flex; justify-content: space-between;"> Bldg & Sites Fund - Expenditures by Program, Function, and Object 5/4/2022 </div> <div>Schedule BB-2, Page __4__ of __5__</div>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April tentative	May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$25,996	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$25,996	\$0	\$0	\$0
Underspend				
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$1,061,791	\$1,480,200	\$304,745	\$304,745
6200 Other Fund Transfers				
910 Interfund Transfer	\$0	\$0	\$0	\$0
000 TOTAL UNDISTRIBUTED EXPENDITURES	\$1,280,030	\$1,500,200	\$304,745	\$304,745
TOTAL ALL EXPENDITURES	\$1,280,030	\$1,500,200	\$304,745	\$304,745
6300 Contingency (not to exceed 3% of Total Expenditures)	\$0	\$0	\$0	\$0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	\$0	\$0	\$0	\$0
Ending Balance (Other)	\$2,119,038	\$634,868	\$335,644	\$335,644
TOTAL ENDING FUND BALANCE	\$2,119,038	\$634,868	\$335,644	\$335,644
TOTAL APPLICATIONS	\$3,399,068	\$2,135,068	\$640,389	\$640,389
<div style="text-align: right; margin-right: 100px;">Douglas County School District</div> <div style="text-align: right; margin-right: 100px;">Budget Fiscal Year 2022-2023</div> <div style="text-align: right; margin-right: 100px;">Bldg & Sites Fund - Expenditures by Program, Function, and Object</div> <div style="text-align: right; margin-right: 100px;">5/4/2022</div> <div>Schedule BB-2, Page <u> 5 </u> of <u> 5 </u></div>				

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 6/30/2022	Budget Year Ending 6/30/2023	
				April Tentative	May Final
1000	LOCAL SOURCES				
1100	Tax Revenue	\$0	\$0	\$0	\$0
1110	Property Taxes	\$0	\$0	\$0	\$0
1111	Net Proceeds of Mines	\$0	\$0	\$0	\$0
1112	Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0
1120	School Support Taxes	\$0	\$0	\$0	\$0
1150	Residential Construction Tax	\$562,320	\$470,532	\$414,624	\$414,624
1190	Other Taxes	\$0	\$0	\$0	\$0
1191	Franchise Taxes	\$0	\$0	\$0	\$0
1192	Governmental Services Tax	\$1,671,500	\$1,728,760	\$1,746,047	\$1,746,047
1200	Local Gov Units - Not School Districts	\$0	\$0	\$0	\$0
1300	Tuition	\$0	\$0	\$0	\$0
1400	Transportation Fees	\$0	\$0	\$0	\$0
1500	Earnings on Investments	\$9,847	\$4,000	\$4,000	\$4,000
1600	Food Service Revenue	\$0	\$0	\$0	\$0
1611	Daily Sales - School Lunch	\$0	\$0	\$0	\$0
1612	Daily Sales - School Breakfast	\$0	\$0	\$0	\$0
1613	Daily Sales - Special Milk	\$0	\$0	\$0	\$0
1614	Daily Sales - After-School Program	\$0	\$0	\$0	\$0
1700	District Activities Revenue	\$0	\$0	\$0	\$0
1800	Community Service Activities	\$0	\$0	\$0	\$0
1900	Other Revenues	\$0	\$0	\$0	\$0
1910	Rentals	\$0	\$0	\$0	\$0
1920	Donations	\$0	\$0	\$0	\$0
1950/60	Services Provided other Governments	\$0	\$0	\$0	\$0
1990	Miscellaneous	\$0	\$0	\$0	\$0
TOTAL LOCAL SOURCES		\$2,243,667	\$2,203,292	\$2,164,671	\$2,164,671
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund	\$0	\$0	\$0	\$0
3115	Special Education - DSA Funding	\$0	\$0	\$0	\$0
3200	Restricted Funding/Grants-in-Aid Rev	\$0	\$0	\$0	\$0
3210	Special Transportation	\$0	\$0	\$0	\$0
3220	Adult High School Diploma	\$0	\$0	\$0	\$0
3230	Class Size Reduction	\$0	\$0	\$0	\$0
3800	In Lieu of Taxes	\$0	\$0	\$0	\$0
3900	For/on behalf of School District	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES		\$0	\$0	\$0	\$0
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0
4200	Unrestricted - State Agency	\$0	\$0	\$0	\$0
4300	Restricted - Direct	\$0	\$0	\$0	\$0
4500	Restricted - State Agency	\$0	\$0	\$0	\$0
4800	Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0
4900	Revenue for-on behalf of School District	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES		\$0	\$0	\$0	\$0
Douglas County School District			Budget Fiscal Year 2022-2023		
Capital Projects Fund - Budgeted Resources			5/4/2022		
Schedule BB, Page __1__ of __5__					

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)		(4)
		ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	Budget Year Ending 6/30/2023		
				April Tentative	May Final	
5000 OTHER FINANCING SOURCES						
5100	Issuance of Bonds	\$0	\$0	\$0	\$0	
5110	Bond Principal	\$0	\$0	\$0	\$0	
5120	Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0	
5200	Transfers from Other Funds	\$100,000	\$100,000	\$100,000	\$100,000	
5300	Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0	
5400	Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0	
5500	Capital lease Proceeds	\$0	\$0	\$0	\$0	
5600	Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0	
TOTAL OTHER FINANCING SOURCES		\$100,000	\$100,000	\$100,000	\$100,000	
8000 OPENING FUND BALANCE						
Reserved Opening Balance (NPM)		-	-	-	-	
Opening Balance (Other)		\$2,977,497	\$4,227,892	\$3,346,184	\$3,346,184	
TOTAL OPENING FUND BALANCE		\$2,977,497	\$4,227,892	\$3,346,184	\$3,346,184	
Prior Period Adjustments						
Residual Equity Transfers						
TOTAL ALL RESOURCES		\$5,321,164	\$6,531,184	\$5,610,855	\$5,610,855	
Douglas County School District				Budget Fiscal Year 2022-2023		
Capital Projects Fund - Budgeted Resources				5/4/2022		
Schedule BB, Page 2 of 5						

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
2600 Operating/Maintenance Plant Service				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2600 SUBTOTAL	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 SUBTOTAL	\$0	\$0	\$0	\$0
2900 Other Support (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$193,334	\$611,000	\$570,000	\$570,000
700 Property	\$0	\$0	\$15,000	\$15,000
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 SUBTOTAL	\$193,334	\$611,000	\$585,000	\$585,000
Less: Estimated Underspending:				
TOTAL SUPPORT SERVICES	\$193,334	\$611,000	\$585,000	\$585,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
3100 SUBTOTAL	\$0	\$0	\$0	\$0
4100 Land Acquisition				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4100 SUBTOTAL	\$0	\$0	\$0	\$0
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> <div>Capital projects Fund - Expenditures by Program, Function, and Object</div> <div>5/4/2022</div> </div>				
Schedule BB-2, Page <u>3</u> of <u>5</u>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4200 Land Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4200 SUBTOTAL	\$0	\$0	\$0	\$0
4300 Architecture/Engineering				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4300 SUBTOTAL	\$0	\$0	\$0	\$0
4500 Building Acquisition/Construction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4500 SUBTOTAL	\$0	\$0	\$0	\$0
4600 Site Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4600 SUBTOTAL	\$0	\$0	\$0	\$0
4700 Building Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$899,939	\$2,574,000	\$1,500,000	\$1,500,000
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4700 SUBTOTAL	\$899,939	\$2,574,000	\$1,500,000	\$1,500,000
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> <div>Capital Projects Fund - Expenditures by Program, Function, and Object</div> <div>5/4/2022</div> </div>				
Schedule BB-2, Page <u>4</u> of <u>5</u>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$0	\$0	\$0	\$0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$899,939	\$2,574,000	\$1,500,000	\$1,500,000
6200 Other Fund Transfers				
910 Interfund Transfer	\$0	\$0	\$0	\$0
000 TOTAL UNDISTRIBUTED EXPENDITURES	\$1,093,272	\$3,185,000	\$2,085,000	\$2,085,000
TOTAL ALL EXPENDITURES	\$1,093,272	\$3,185,000	\$2,085,000	\$2,085,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	\$0	\$0	\$0	\$0
Ending Balance (Other)	\$4,227,892	\$3,346,184	\$3,525,855	\$3,525,855
TOTAL ENDING FUND BALANCE	\$4,227,892	\$3,346,184	\$3,525,855	\$3,525,855
TOTAL APPLICATIONS	\$5,321,164	\$6,531,184	\$5,610,855	\$5,610,855
Douglas County School District Budget Fiscal Year 2022-2023				
Capital Projects Fund - Expenditures by Program, Function, and Object				5/4/2022
Schedule BB-2, Page <u>5</u> of <u>5</u>				

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
1000 LOCAL SOURCES				
1100 Tax Revenue	\$0	\$0	\$0	\$0
1110 Property Taxes	\$0	\$0	\$0	\$0
1111 Net Proceeds of Mines	\$0	\$0	\$0	\$0
1112 Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0
1120 School Support Taxes	\$0	\$0	\$0	\$0
1150 Residential Construction Tax	\$0	\$0	\$0	\$0
1190 Other Taxes	\$0	\$0	\$0	\$0
1191 Franchise Taxes	\$0	\$0	\$0	\$0
1192 Governmental Services Tax	\$0	\$0	\$0	\$0
1200 Local Gov Units - Not School Districts	\$0	\$0	\$0	\$0
1300 Tuition	\$0	\$0	\$0	\$0
1400 Transportation Fees	\$0	\$0	\$0	\$0
1500 Earnings on Investments	\$0	\$0	\$0	\$0
1600 Food Service Revenue	\$0	\$0	\$0	\$0
1611 Daily Sales - School Lunch	\$0	\$0	\$0	\$0
1612 Daily Sales - School Breakfast	\$0	\$0	\$0	\$0
1613 Daily Sales - Special Milk	\$0	\$0	\$0	\$0
1614 Daily Sales - After-School Program	\$0	\$0	\$0	\$0
1700 District Activities Revenue	\$0	\$0	\$0	\$0
1800 Community Service Activities	\$0	\$0	\$0	\$0
1900 Other Revenues	\$0	\$0	\$0	\$0
1910 Rentals	\$0	\$0	\$0	\$0
1920 Donations	\$0	\$0	\$0	\$0
1950/60 Services Provided other Governments	\$0	\$0	\$0	\$0
1990 Miscellaneous	\$269,429	\$1,613,539	\$1,613,539	\$1,613,539
TOTAL LOCAL SOURCES	\$269,429	\$1,613,539	\$1,613,539	\$1,613,539
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	\$0	\$0	\$0	\$0
3115 Special Education - DSA Funding	\$0	\$0	\$0	\$0
3200 Restricted Funding/Grants-in-Aid Rev	\$1,761,265	\$961,858	\$862,559	\$862,559
3210 Special Transportation	\$0	\$0	\$0	\$0
3220 Adult High School Diploma	\$27,162	\$75,211	\$74,354	\$74,354
3230 Class Size Reduction	\$0	\$0	\$0	\$0
3800 In Lieu of Taxes	\$0	\$0	\$0	\$0
3900 For/on behalf of School District	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES	\$1,788,427	\$1,037,069	\$936,913	\$936,913
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0
4200 Unrestricted - State Agency	\$0	\$0	\$0	\$0
4300 Restricted - Direct	\$0	\$0	\$0	\$0
4500 Restricted - State Agency	\$3,782,921	\$9,090,434	\$8,602,833	\$8,602,833
4800 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0
4900 Revenue for-on behalf of School District	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$3,782,921	\$9,090,434	\$8,602,833	\$8,602,833
Douglas County School District Budget Fiscal Year 2022-2023				
Federal Programs Fund - Budgeted Resources 5/4/2022				
Schedule BB, Page __1__ of __10__				

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$0	\$0	\$0	\$0
5300 Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
8000 OPENING FUND BALANCE				
Reserved Opening Balance	\$0	\$0	\$0	\$0
Opening Balance (Other)	\$0	\$0	\$0	\$0
TOTAL OPENING FUND BALANCE	\$0	\$0	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$5,840,777	\$11,741,042	\$11,153,285	\$11,153,285
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding-top: 20px;"> <div style="text-align: center;"> <u>Douglas County</u> School District <u>Federal Programs</u> Fund - Budgeted Resources </div> <div style="text-align: right;"> Budget Fiscal Year 2022-2023 5/4/2022 </div> </div>				
Schedule BB, Page _2_ of _10_				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	\$327,455	\$769,980	\$765,931	\$765,931
200 Benefits	\$154,263	\$269,798	\$243,678	\$243,678
300/400/500 Purchased Services	\$4,136	\$1,500	\$1,500	\$1,500
600 Supplies	\$769,696	\$1,559,896	\$1,425,308	\$1,425,308
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$23,501	\$95,337	\$95,800	\$95,800
2700 Student Transportation				
100 Salaries	\$0	\$5,708	\$5,708	\$5,708
200 Benefits	\$0	\$488	\$488	\$488
300/400/500 Purchased Services	\$4,923	\$14,518	\$14,518	\$14,518
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2XXX All Other Direct Support				
100 Salaries	\$120,190	\$1,460,226	\$1,432,930	\$1,432,930
200 Benefits	\$44,291	\$633,965	\$615,761	\$615,761
300/400/500 Purchased Services	\$6,000	\$10,272	\$29,272	\$29,272
600 Supplies	\$330	\$60,930	\$269,809	\$269,809
700 Property	\$0	\$0	\$26,510	\$26,510
800/900 Miscellaneous & Other	\$4,795	\$54,570	\$56,459	\$56,459
100 TOTAL REGULAR PROGRAMS	\$1,459,580	\$4,937,188	\$4,983,672	\$4,983,672
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	\$511,441	\$354,688	\$354,688	\$354,688
200 Benefits	\$261,968	\$157,813	\$157,813	\$157,813
300/400/500 Purchased Services	\$1,015	\$32,800	\$32,800	\$32,800
600 Supplies	\$156,515	\$82,581	\$82,581	\$82,581
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$1,634	\$1,683	\$1,683	\$1,683
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2XXX All Other Direct Support				
100 Salaries	\$432,197	\$639,208	\$639,208	\$639,208
200 Benefits	\$189,726	\$274,662	\$274,662	\$274,662
300/400/500 Purchased Services	\$3,084	\$121,824	\$121,824	\$121,824
600 Supplies	\$201,944	\$99,600	\$99,600	\$99,600
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$50,511	\$44,214	\$44,214	\$44,214
200 TOTAL SPECIAL PROGRAMS	\$1,810,035	\$1,809,073	\$1,809,073	\$1,809,073

Douglas County School District

Budget Fiscal Year 2022-2023

Federal Programs Fund - Expenditures by Program, Function, and Object

5/4/2022

Schedule BB-2, Page __3__ of __10__

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
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	\$0	\$1,938	\$1,938	\$1,938
200 Benefits	\$0	\$166	\$166	\$166
300/400/500 Purchased Services	\$7,070	\$21,659	\$21,659	\$21,659
600 Supplies	\$177,491	\$196,842	\$196,842	\$196,842
700 Property	\$25,621	\$17,750	\$17,750	\$17,750
800/900 Miscellaneous & Other	\$5,486	\$5,516	\$5,516	\$5,516
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$2,995	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
300 TOTAL VOCATIONAL & TECHNICAL	\$218,663	\$243,871	\$243,871	\$243,871
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> </div> <div> <div>Federal Programs</div> <div>Fund - Expenditures by Program, Function, and Object</div> </div> <div>Schedule BB-2, Page _4_ of _10_</div> <div>5/4/2022</div>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	\$79,446	\$361,837	\$359,011	\$359,011
200 Benefits	\$39,462	\$166,116	\$168,942	\$168,942
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$2,677	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$9,243	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$41,760	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$17,910	\$17,676	\$18,782	\$18,782
200 Benefits	\$7,673	\$7,485	\$7,605	\$7,605
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$512	\$740	\$734	\$734
400 TOTAL OTHER INSTR PROGRAMS	\$198,683	\$553,854	\$555,074	\$555,074
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
440 TOTAL SUMMER SCHOOL	\$0	\$0	\$0	\$0

Douglas County School District		Budget Fiscal Year 2022-2023	
Federal Programs Fund - Expenditures by Program, Function, and Object		5/4/2022	
Schedule BB-2, Page __5__ of __10__			

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	\$24,796	\$54,503	\$54,503	\$54,503
200 Benefits	\$1,479	\$4,660	\$4,660	\$4,660
300/400/500 Purchased Services	\$51	\$1,989	\$1,132	\$1,132
600 Supplies	\$835	\$3,182	\$3,182	\$3,182
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2000 Support Services				
100 Salaries	\$0	\$9,730	\$9,731	\$9,731
200 Benefits	\$0	\$832	\$832	\$832
300/400/500 Purchased Services	\$0	\$315	\$315	\$315
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
600 TOTAL ADULT EDUCATION PROGRAMS	\$27,161	\$75,211	\$74,355	\$74,355
COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	\$496	\$1,553	\$1,558	\$1,558
200 Benefits	\$1	\$133	\$133	\$133
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$700	\$5,500	\$5,500	\$5,500
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
TOTAL COMMUNITY SVC PROGRAMS	\$1,197	\$7,186	\$7,191	\$7,191
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> </div> <div> <div>Federal Programs Fund - Expenditures by Program, Function, and Object</div> <div>5/4/2022</div> </div> <div>Schedule BB-2, Page __6__ of __10__</div>				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 6/30/2022	Budget Year Ending 6/30/2023		
			April Tentative	May Final	
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries	\$271,234	\$137,942	\$137,942	\$137,942	
200 Benefits	\$76,688	\$21,148	\$26,148	\$26,148	
300/400/500 Purchased Services	\$0	\$863,890	\$858,830	\$858,830	
600 Supplies	\$1,000	\$234,000	\$234,000	\$234,000	
700 Property	\$0	\$0	\$0	\$0	
800/900 Miscellaneous & Other	\$0	\$32,503	\$32,503	\$32,503	
2100 SUBTOTAL	\$348,922	\$1,289,483	\$1,289,423	\$1,289,423	
2200 Instruction Staff Support					
100 Salaries	\$16,003	\$8,000	\$8,000	\$8,000	
200 Benefits	\$510	\$225	\$225	\$225	
300/400/500 Purchased Services	\$42,850	\$48,300	\$48,657	\$48,657	
600 Supplies	\$349	\$278	\$8	\$8	
700 Property	\$0	\$0	\$0	\$0	
800/900 Miscellaneous & Other	\$2,981	\$1,615	\$1,553	\$1,553	
2200 SUBTOTAL	\$62,693	\$58,418	\$58,443	\$58,443	
2300 General Administration					
100 Salaries	\$0	\$14,049	\$14,049	\$14,049	
200 Benefits	\$0	\$0	\$0	\$0	
300/400/500 Purchased Services	\$0	\$0	\$0	\$0	
600 Supplies	\$0	\$0	\$0	\$0	
700 Property	\$0	\$0	\$0	\$0	
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0	
2300 SUBTOTAL	\$0	\$14,049	\$14,049	\$14,049	
2400 School Administration					
100 Salaries	\$0	\$0	\$0	\$0	
200 Benefits	\$0	\$0	\$0	\$0	
300/400/500 Purchased Services	\$0	\$0	\$0	\$0	
600 Supplies	\$0	\$0	\$0	\$0	
700 Property	\$0	\$0	\$0	\$0	
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0	
2400 SUBTOTAL	\$0	\$0	\$0	\$0	
2500 Central Services					
100 Salaries	\$0	\$0	\$0	\$0	
200 Benefits	\$0	\$0	\$0	\$0	
300/400/500 Purchased Services	\$0	\$0	\$0	\$0	
600 Supplies	\$0	\$0	\$0	\$0	
700 Property	\$0	\$0	\$0	\$0	
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0	
2500 SUBTOTAL	\$0	\$0	\$0	\$0	
Douglas County School District					
Federal Programs Fund - Expenditures by Program, Function, and Object					
Schedule BB-2, Page 7 of 10					
Budget Fiscal Year 2022-2023					
5/4/2022					

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
2600 Operating/Maintenance Plant Service				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$209,141	\$209,141	\$209,141
700 Property	\$0	\$149,800	\$149,800	\$149,800
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2600 SUBTOTAL	\$0	\$358,941	\$358,941	\$358,941
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 SUBTOTAL	\$0	\$0	\$0	\$0
2900 Other Support (All Objects)				
100 Salaries	\$16,259	\$15,791	\$15,791	\$15,791
200 Benefits	\$24	\$0	\$0	\$0
300/400/500 Purchased Services	\$24,000	\$170,619	\$165,619	\$165,619
600 Supplies	\$1,048,362	\$820,109	\$309,436	\$309,436
700 Property	\$0	\$674,961	\$674,961	\$674,961
800/900 Miscellaneous & Other	\$14,594	\$14,594	\$0	\$0
2900 SUBTOTAL	\$1,103,239	\$1,696,074	\$1,165,807	\$1,165,807
Less: Estimated Underspending:				
TOTAL SUPPORT SERVICES	\$1,514,854	\$3,416,965	\$2,886,663	\$2,886,663
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$5,011	\$5,011	\$0	\$0
700 Property	\$26,249	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
3100 SUBTOTAL	\$31,260	\$5,011	\$0	\$0
4100 Land Acquisition				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4100 SUBTOTAL	\$0	\$0	\$0	\$0

Douglas County School District Budget Fiscal Year 2022-2023
 Federal Programs Fund - Expenditures by Program, Function, and Object 5/4/2022
 Schedule BB-2, Page 8 of 10

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4200 Land Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4200 SUBTOTAL	\$0	\$0	\$0	\$0
4300 Architecture/Engineering				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4300 SUBTOTAL	\$0	\$0	\$0	\$0
4500 Building Acquisition/Construction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4500 SUBTOTAL	\$0	\$0	\$0	\$0
4600 Site Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$401,978	\$14,453	\$14,453	\$14,453
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4600 SUBTOTAL	\$401,978	\$14,453	\$14,453	\$14,453
4700 Building Improvement				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$73,892	\$661,232	\$561,933	\$561,933
600 Supplies	\$0	\$17,000	\$17,000	\$17,000
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4700 SUBTOTAL	\$73,892	\$678,232	\$578,933	\$578,933
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> <div>Federal Programs Fund - Expenditures by Program, Function, and Object</div> <div>Schedule BB-2, Page <u>9</u> of <u>10</u></div> </div> <div>5/4/2022</div>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$11,875	\$0	\$0	\$0
600 Supplies	\$35,000	\$0	\$0	\$0
700 Property	\$56,598	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$103,473	\$0	\$0	\$0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$579,343	\$692,685	\$593,386	\$593,386
6200 Other Fund Transfers				
910 Interfund Transfer	\$0	\$0	\$0	\$0
000 TOTAL UNDISTRIBUTED EXPENDITURES	\$1,546,115	\$3,421,976	\$2,886,663	\$2,886,663
TOTAL ALL EXPENDITURES	\$5,840,777	\$11,741,042	\$11,153,285	\$11,153,285
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	\$0	\$0	\$0	\$0
Ending Balance (Other)	\$0	\$0	\$0	\$0
TOTAL ENDING FUND BALANCE	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS	\$5,840,777	\$11,741,042	\$11,153,285	\$11,153,285
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> </div> <div> <div>Federal Programs Fund - Expenditures by Program, Function, and Object</div> <div>Schedule BB-2, Page _10_ of _10_</div> </div> <div>5/4/2022</div>				

REVENUE		(1)	(2)	(3) (4)	
		ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 6/30/2022	Budget Year Ending 6/30/2023	
				April Tentative	May Final
1000	LOCAL SOURCES				
1100	Tax Revenue	\$0	\$0	\$0	\$0
1110	Property Taxes	\$0	\$0	\$0	\$0
1111	Net Proceeds of Mines	\$0	\$0	\$0	\$0
1112	Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0
1120	School Support Taxes	\$0	\$0	\$0	\$0
1150	Residential Construction Tax	\$0	\$0	\$0	\$0
1190	Other Taxes	\$0	\$0	\$0	\$0
1191	Franchise Taxes	\$0	\$0	\$0	\$0
1192	Governmental Services Tax	\$0	\$0	\$0	\$0
1200	Local Gov Units - Not School Districts	\$0	\$82,778	\$82,778	\$82,778
1300	Tuition	\$0	\$0	\$0	\$0
1400	Transportation Fees	\$0	\$0	\$0	\$0
1500	Earnings on Investments	\$705	\$1,200	\$1,200	\$1,200
1600	Food Service Revenue	\$0	\$0	\$0	\$0
1611	Daily Sales - School Lunch	\$135,151	\$150,000	\$150,000	\$150,000
1612	Daily Sales - School Breakfast	\$0	\$0	\$0	\$0
1613	Daily Sales - Special Milk	\$0	\$0	\$0	\$0
1614	Daily Sales - After-School Program	\$0	\$0	\$0	\$0
1700	District Activities Revenue	\$0	\$0	\$0	\$0
1800	Community Service Activities	\$0	\$0	\$0	\$0
1900	Other Revenues	\$0	\$0	\$0	\$0
1910	Rentals	\$0	\$0	\$0	\$0
1920	Donations	\$0	\$0	\$0	\$0
1950/60	Services Provided other Governments	\$0	\$0	\$0	\$0
1990	Miscellaneous	\$0	\$0	\$0	\$0
TOTAL LOCAL SOURCES		\$135,856	\$233,978	\$233,978	\$233,978
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund	\$0	\$0	\$0	\$0
3115	Special Education - DSA Funding	\$0	\$0	\$0	\$0
3200	Restricted Funding/Grants-in-Aid Rev	\$13,323	\$0	\$8,000	\$8,000
3210	Special Transportation	\$0	\$0	\$0	\$0
3220	Adult High School Diploma	\$0	\$0	\$0	\$0
3230	Class Size Reduction	\$0	\$0	\$0	\$0
3800	In Lieu of Taxes	\$0	\$0	\$0	\$0
3900	For/on behalf of School District	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES		\$13,323	\$0	\$8,000	\$8,000
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0
4200	Unrestricted - State Agency	\$0	\$0	\$0	\$0
4300	Restricted - Direct	\$0	\$0	\$0	\$0
4500	Restricted - State Agency	\$1,804,078	\$1,608,000	\$1,528,000	\$1,528,000
4800	Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0
4900	Revenue for-on behalf of School District	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES		\$1,804,078	\$1,608,000	\$1,528,000	\$1,528,000
Douglas County School District					
Food Services Fund - Budgeted Resources				Budget Fiscal Year 2022-2023	
				5/4/2022	
Schedule BB, Page __1__ of __4__					

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$0	\$0	\$0	\$0
5300 Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
Decrease in supplies inventory	(\$51,629)			
TOTAL OTHER FINANCING SOURCES	(\$51,629)	\$0	\$0	\$0
8000 OPENING FUND BALANCE				
Reserved Opening Balance	\$85,652	\$34,023	\$34,023	\$34,023
Opening Balance (Other)	\$275,730	\$668,145	\$480,274	\$480,274
TOTAL OPENING FUND BALANCE	\$361,382	\$702,168	\$514,297	\$514,297
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$2,263,101	\$2,544,146	\$2,284,275	\$2,284,275
Douglas County School District				
Food Services Fund - Budgeted Resources			Budget Fiscal Year 2022-2023	
			5/4/2022	
Schedule BB, Page 2 of 4				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
2600 Operating/Maintenance Plant Service				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2600 SUBTOTAL	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 SUBTOTAL	\$0	\$0	\$0	\$0
2900 Other Support (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 SUBTOTAL	\$0	\$0	\$0	\$0
TOTAL SUPPORT SERVICES				
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	\$661,766	\$738,456	\$718,214	\$718,214
200 Benefits	\$299,079	\$330,288	\$346,014	\$346,014
300/400/500 Purchased Services	\$6,493	\$3,850	\$4,650	\$4,650
600 Supplies	\$587,503	\$928,955	\$928,655	\$928,655
700 Property	\$3,537	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$2,464	\$3,300	\$2,800	\$2,800
Underspend				
3100 SUBTOTAL	\$1,560,842	\$2,004,849	\$2,000,333	\$2,000,333
4100 Land Acquisition				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4100 SUBTOTAL	\$0	\$0	\$0	\$0
Douglas County School District Budget Fiscal Year 2022-2023				
Food Services Fund - Expenditures by Program, Function, and Object 5/4/2022				
Schedule BB-2, Page __3__ of __4__				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$0	\$0	\$0	\$0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$0	\$0	\$0	\$0
6200 Other Fund Transfers				
910 Interfund Transfer	\$0	\$0	\$0	\$0
000 TOTAL UNDISTRIBUTED EXPENDITURES	\$1,560,842	\$2,004,849	\$2,000,333	\$2,000,333
TOTAL ALL EXPENDITURES	\$1,560,842	\$2,004,849	\$2,000,333	\$2,000,333
6300 Contingency (not to exceed 3% of Total Expenditures)	\$0	\$25,000	\$25,000	\$25,000
8000 ENDING FUND BALANCE				
Reserved	\$34,023	\$34,023	\$34,023	\$34,023
Ending Balance (Other)	\$668,145	\$480,274	\$224,919	\$224,919
TOTAL ENDING FUND BALANCE	\$702,168	\$514,297	\$258,942	\$258,942
TOTAL APPLICATIONS	\$2,263,010	\$2,544,146	\$2,284,275	\$2,284,275
Douglas County School District Budget Fiscal Year 2022-2023				
Food Services Fund - Expenditures by Program, Function, and Object 5/4/2022				
Schedule BB-2, Page 4 of 4				

REVENUE		(1)	(2)	(3)		(4)
		ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 6/30/2022	Budget Year Ending 6/30/2023		
				April Tentative	May Final	
1000	LOCAL SOURCES					
1100	Tax Revenue	\$0	\$0	\$0	\$0	
1110	Property Taxes	\$0	\$0	\$0	\$0	
1111	Net Proceeds of Mines	\$0	\$0	\$0	\$0	
1112	Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0	
1120	School Support Taxes	\$0	\$0	\$0	\$0	
1150	Residential Construction Tax	\$0	\$0	\$0	\$0	
1190	Other Taxes	\$0	\$0	\$0	\$0	
1191	Franchise Taxes	\$0	\$0	\$0	\$0	
1192	Governmental Services Tax	\$0	\$0	\$0	\$0	
1200	Local Gov Units - Not School Districts	\$0	\$0	\$0	\$0	
1300	Tuition	\$0	\$0	\$0	\$0	
1400	Transportation Fees	\$0	\$0	\$0	\$0	
1500	Earnings on Investments	\$540	\$0	\$0	\$0	
1600	Food Service Revenue	\$0	\$0	\$0	\$0	
1611	Daily Sales - School Lunch	\$0	\$0	\$0	\$0	
1612	Daily Sales - School Breakfast	\$0	\$0	\$0	\$0	
1613	Daily Sales - Special Milk	\$0	\$0	\$0	\$0	
1614	Daily Sales - After-School Program	\$0	\$0	\$0	\$0	
1700	District Activities Revenue	\$0	\$0	\$0	\$0	
1800	Community Service Activities	\$0	\$0	\$0	\$0	
1900	Other Revenues	\$0	\$0	\$0	\$0	
1910	Rentals	\$0	\$0	\$0	\$0	
1920	Donations	\$0	\$0	\$0	\$0	
1950/60	Services Provided other Governments	\$0	\$0	\$0	\$0	
1990	Miscellaneous	\$0	\$0	\$0	\$0	
TOTAL LOCAL SOURCES		\$540	\$0	\$0	\$0	
3000	REVENUE FROM STATE SOURCES					
3110	Distributive School Fund	\$0	\$0	\$0	\$0	
3115	Special Education - DSA Funding	\$0	\$0	\$0	\$0	
3200	Restricted Funding/Grants-in-Aid Rev	\$0	\$0	\$0	\$0	
3210	Special Transportation	\$0	\$0	\$0	\$0	
3220	Adult High School Diploma	\$0	\$0	\$0	\$0	
3230	Class Size Reduction	\$1,532,403	\$0	\$0	\$0	
3800	In Lieu of Taxes	\$0	\$0	\$0	\$0	
3900	For/on behalf of School District	\$0	\$0	\$0	\$0	
TOTAL STATE SOURCES		\$1,532,403	\$0	\$0	\$0	
4000	FEDERAL SOURCES					
4100	Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0	
4200	Unrestricted - State Agency	\$0	\$0	\$0	\$0	
4300	Restricted - Direct	\$0	\$0	\$0	\$0	
4500	Restricted - State Agency	\$0	\$0	\$0	\$0	
4800	Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0	
4900	Revenue for-on behalf of School District	\$0	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES		\$0	\$0	\$0	\$0	
Douglas County School District			Budget Fiscal Year 2022-2023			
Class-Size Reduction Fund - Budgeted Resources			5/4/2022			
Schedule BB, Page __1__ of __4__						

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$0	\$0	\$0	\$0
5300 Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
8000 OPENING FUND BALANCE				
Reserved Opening Balance	\$0	\$0	\$0	\$0
Opening Balance (Other)	\$2,591	\$4,044	\$4,044	\$4,044
TOTAL OPENING FUND BALANCE	\$2,591	\$4,044	\$4,044	\$4,044
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$1,535,534	\$4,044	\$4,044	\$4,044
<div style="display: flex; justify-content: space-between;"> <div> <u>Douglas County School District</u> <u>Class-Size Reduction Fund - Budgeted Resources</u> </div> <div> Budget Fiscal Year 2022-2023 5/4/2022 </div> </div>				
Schedule BB, Page <u>2</u> of <u>4</u>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	\$1,044,978	\$0	\$0	\$0
200 Benefits	\$486,512	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation	\$0	\$0	\$0	\$0
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support	\$0	\$0	\$0	\$0
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
100 TOTAL REGULAR PROGRAMS	\$1,531,490	\$0	\$0	\$0
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation	\$0	\$0	\$0	\$0
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support	\$0	\$0	\$0	\$0
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
200 TOTAL SPECIAL PROGRAMS	\$0	\$0	\$0	\$0
<div style="display: flex; justify-content: space-between;"> <div> Douglas County School District Class-Size Reduction Fund - Expenditures by Program, Function, and Object </div> <div> Budget Fiscal Year 2022-2023 5/4/2022 </div> </div>				
Schedule BB-2, Page __3__ of __4__				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$0	\$0	\$0	\$0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$0	\$0	\$0	\$0
6200 Other Fund Transfers				
910 Interfund Transfer	\$0	\$0	\$0	\$0
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	\$1,531,490	\$0	\$0	\$0
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	\$0	\$0	\$0	\$0
Ending Balance (Other)	\$4,044	\$4,044	\$4,044	\$4,044
TOTAL ENDING FUND BALANCE	\$4,044	\$4,044	\$4,044	\$4,044
TOTAL APPLICATIONS	\$1,535,534	\$4,044	\$4,044	\$4,044
Douglas County School District Budget Fiscal Year 2022-2023				
Class-Size Reduction Fund - Expenditures by Program, Function, and Object 5/4/2022				
Schedule BB-2, Page 4 of 4				

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
1000 LOCAL SOURCES				
1100 Tax Revenue	\$0	\$0	\$0	\$0
1110 Property Taxes	\$0	\$0	\$0	\$0
1111 Net Proceeds of Mines	\$0	\$0	\$0	\$0
1112 Net Proceeds of Mines - Prior Year	\$0	\$0	\$0	\$0
1120 School Support Taxes	\$0	\$0	\$0	\$0
1150 Residential Construction Tax	\$0	\$0	\$0	\$0
1190 Other Taxes	\$0	\$0	\$0	\$0
1191 Franchise Taxes	\$0	\$0	\$0	\$0
1192 Governmental Services Tax	\$0	\$0	\$0	\$0
1200 Local Gov Units - Not School Districts	\$0	\$0	\$0	\$0
1300 Tuition	\$0	\$0	\$0	\$0
1400 Transportation Fees	\$0	\$0	\$0	\$0
1500 Earnings on Investments	\$2,070	\$2,000	\$2,000	\$2,000
1600 Food Service Revenue	\$0	\$0	\$0	\$0
1611 Daily Sales - School Lunch	\$0	\$0	\$0	\$0
1612 Daily Sales - School Breakfast	\$0	\$0	\$0	\$0
1613 Daily Sales - Special Milk	\$0	\$0	\$0	\$0
1614 Daily Sales - After-School Program	\$0	\$0	\$0	\$0
1700 District Activities Revenue	\$0	\$0	\$0	\$0
1800 Community Service Activities	\$0	\$0	\$0	\$0
1900 Other Revenues	\$0	\$0	\$0	\$0
1910 Rentals	\$0	\$0	\$0	\$0
1920 Donations	\$0	\$0	\$0	\$0
1950/60 Services Provided other Governments	\$0	\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0	\$0	\$0
TOTAL LOCAL SOURCES	\$2,070	\$2,000	\$2,000	\$2,000
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	\$0	\$0	\$0	\$0
3115 Special Education - DSA Funding	\$3,980,640	\$4,046,773	\$4,046,773	\$4,046,773
3200 Restricted Funding/Grants-in-Aid Rev	\$0	\$0	\$0	\$0
3210 Special Transportation	\$0	\$0	\$0	\$0
3220 Adult High School Diploma	\$0	\$0	\$0	\$0
3230 Class Size Reduction	\$0	\$0	\$0	\$0
3800 In Lieu of Taxes	\$0	\$0	\$0	\$0
3900 For/on behalf of School District	\$0	\$0	\$0	\$0
TOTAL STATE SOURCES	\$3,980,640	\$4,046,773	\$4,046,773	\$4,046,773
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't	\$0	\$0	\$0	\$0
4200 Unrestricted - State Agency	\$0	\$0	\$0	\$0
4300 Restricted - Direct	\$0	\$0	\$0	\$0
4500 Restricted - State Agency	\$0	\$0	\$0	\$0
4800 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0
4900 Revenue for-on behalf of School District	\$0	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$0	\$0	\$0	\$0
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> <div>Special Education Fund - Budgeted Resources</div> <div>5/4/2022</div> </div>				
Schedule BB, Page __1__ of __5__				

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$4,000,000	\$400,000	\$400,000	\$400,000
5300 Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES	\$4,000,000	\$400,000	\$400,000	\$400,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance	\$0	\$0	\$0	\$0
Opening Balance (Other)	\$447,046	\$741,847	\$579,802	\$579,802
TOTAL OPENING FUND BALANCE	\$447,046	\$741,847	\$579,802	\$579,802
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$8,429,756	\$5,190,620	\$5,028,575	\$5,028,575
Douglas County School District			Budget Fiscal Year 2022-2023	
Special Education Fund - Budgeted Resources			5/4/2022	
Schedule BB, Page 2 of 5				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2200 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
100 TOTAL REGULAR PROGRAMS	\$0	\$0	\$0	\$0
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	\$4,053,166	\$2,191,275	\$2,116,883	\$2,116,883
200 Benefits	\$1,924,684	\$855,087	\$915,419	\$915,419
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$7,074	\$17,050	\$12,925	\$12,925
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$268,435	\$322,000	\$275,000	\$275,000
200 Benefits	\$88,297	\$94,635	\$94,635	\$94,635
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$40,626	\$40,654	\$40,654	\$40,654
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2200 Other Direct Support				
100 Salaries	\$661,455	\$730,024	\$749,637	\$749,637
200 Benefits	\$235,867	\$254,366	\$258,555	\$258,555
300/400/500 Purchased Services	\$325,351	\$273,250	\$278,150	\$278,150
600 Supplies	\$38,487	\$32,550	\$31,150	\$31,150
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$552	\$1,000	\$1,000	\$1,000
Underspend		(\$250,000)		
200 TOTAL SPECIAL PROGRAMS	\$7,643,995	\$4,561,891	\$4,774,008	\$4,774,008
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> <div>Special Education Fund - Expenditures by Program, Function, and Object</div> <div>5/4/2022</div> </div> <div>Schedule BB-2, Page __ 3 __ of __ 5 __</div>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) Budget Year Ending 6/30/2023	
			April Tentative	May Final
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	\$26,764	\$0	\$0	\$0
200 Benefits	\$17,102	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$48	\$800	\$800	\$800
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
270 TOTAL GIFTED AND TALENTED	\$43,914	\$800	\$800	\$800
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2700 Student Transportation				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
2900 Other Direct Support				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
300 TOTAL VOCATIONAL & TECHNICAL	\$0	\$0	\$0	\$0

Douglas County School District	Budget Fiscal Year 2022-2023
Special Education Fund - Expenditures by Program, Function, and Object	5/4/2022
Schedule BB-2, Page __4__ of __5__	

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4900 Other (All Objects)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$0	\$0	\$0	\$0
300/400/500 Purchased Services	\$0	\$0	\$0	\$0
600 Supplies	\$0	\$0	\$0	\$0
700 Property	\$0	\$0	\$0	\$0
800/900 Miscellaneous & Other	\$0	\$0	\$0	\$0
4900 SUBTOTAL	\$0	\$0	\$0	\$0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$0	\$0	\$0	\$0
6200 Other Fund Transfers				
910 Interfund Transfer	\$0	\$0	\$0	\$0
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	\$7,687,909	\$4,562,691	\$4,774,808	\$4,774,808
6300 Contingency (not to exceed 3% of Total Expenditures)	\$0	\$48,127	\$47,748	\$47,748
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	\$0	\$0	\$0	\$0
Ending Balance (Other)	\$741,847	\$579,802	\$206,019	\$206,019
TOTAL ENDING FUND BALANCE	\$741,847	\$579,802	\$206,019	\$206,019
TOTAL APPLICATIONS	\$8,429,756	\$5,190,620	\$5,028,575	\$5,028,575
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> </div> <div> <div>Special Education Fund - Expenditures by Program, Function, and Object</div> <div>5/4/2022</div> </div> <div> <div>Schedule BB-2, Page 5 of 5</div> </div>				

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	\$0	\$0	\$0	\$0
5110 Bond Principal	\$0	\$0	\$0	\$0
5120 Premium/Discount of Bond Sale	\$0	\$0	\$0	\$0
5200 Transfers from Other Funds	\$0	\$0	\$0	\$0
5300 Gain/Loss on Disposal of Assets	\$0	\$0	\$0	\$0
5400 Loan Proceeds (> 12 months)	\$0	\$0	\$0	\$0
5500 Capital lease Proceeds	\$0	\$0	\$0	\$0
5600 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	\$0	\$0	\$0	\$0
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
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> Douglas County School District Budget Fiscal Year 2022-2023 </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Revolving Fund - Expenditures by Program, Function, and Object 5/4/22 </div>				
Schedule BB-2, Page <u> 1 </u> of <u> 2 </u>				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
4900 Other (All Objects)				
100 Salaries	0	0	0	0
200 Benefits	0	0	0	0
300/400/500 Purchased Services	0	0	0	0
600 Supplies	0	0	0	0
700 Property	0	0	0	0
800/900 Miscellaneous & Other	0	0	0	0
4900 SUBTOTAL	0	0	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfer	0	0	0	0
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES			-	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	XXXXXXXXXXXXXX XXXXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	0	0	0	0
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
<div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> <div>Revolving Fund - Expenditures by Program, Function, and Object</div> <div>Schedule BB-2, Page 2 of 2</div> <div>5/4/22</div>				

		(1)	(2)	(3) Budget Year Ending 6/30/2023	
		ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 6/30/2022	22-23 TENTATIVE	22-23 FINAL
REVENUE					
1000	LOCAL SOURCES				
1700	District Activities Revenue	\$851,930	\$900,000	\$0	\$950,000
TOTAL LOCAL SOURCES		\$851,930	\$900,000	\$0	\$950,000
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)	\$0	\$0	\$0	
	Opening Balance (Other)	\$1,033,706	\$954,319	\$0	\$904,319
TOTAL OPENING FUND BALANCE		\$1,033,706	\$954,319	\$0	\$904,319
TOTAL ALL RESOURCES		\$1,885,636	\$1,854,319	\$0	\$1,854,319
EXPENDITURES					
100	REGULAR PROGRAMS				
1000					
100	Salaries	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0
300/400/500	Purchased Services	\$0	\$0	\$0	\$0
600	Supplies	\$737,850	\$756,533	\$0	\$806,533
700	Property	\$0	\$0	\$0	\$0
800/900	Miscellaneous & Other	\$0	\$0	\$0	\$0
TOTAL REGULAR PROGRAMS		\$737,850	\$756,533	\$0	\$806,533
400	OTHER INSTRUCTIONAL PROGRAMS				
100	Salaries	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0
300/400/500	Purchased Services	\$0	\$0	\$0	\$0
600	Supplies	\$11,021	\$11,021	\$0	\$11,021
700	Property	\$0	\$0	\$0	\$0
800/900	Miscellaneous & Other	\$0	\$0	\$0	\$0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		\$11,021	\$11,021	\$0	\$11,021
000	UNDISTRIBUTED EXPENDITURES				
2100	STUDENT SUPPORT				
100	Salaries	\$0	\$0	\$0	\$0
200	Benefits	\$0	\$0	\$0	\$0
300/400/500	Purchased Services	\$0	\$0	\$0	\$0
600	Supplies	\$182,446	\$182,446	\$0	\$182,446
700	Property	\$0	\$0	\$0	\$0
800/900	Miscellaneous & Other	\$0	\$0	\$0	\$0
TOTAL UNDISTRIBUTED EXPENDITURES		\$182,446	\$182,446	\$0	\$182,446
TOTAL ALL EXPENDITURES		\$931,317	\$950,000	\$0	\$1,000,000
8000	ENDING FUND BALANCE				
	Reserved NPM Per NRS 387.1235	\$0	\$0	\$0	\$0
	Ending Balance (Other)	\$954,319	\$904,319	\$0	\$854,319
TOTAL ENDING FUND BALANCE		\$954,319	\$904,319	\$0	\$854,319
TOTAL APPLICATIONS		\$1,885,636	\$1,854,319	\$0	\$1,854,319
<div> <div>Douglas County School District</div> <div>Budget Fiscal Year 2022-2023</div> </div> <div> <div>Student Activity Fund - Budgeted Resources</div> <div>5/4/2022</div> </div>					
Page __1__ of __1__					

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	Budget Year Ending 6/30/2023		
			April Tentative	May Final	
Operating Revenue					
Local Sources					
1600 Food Service Revenues					
Workers Compensation Premiums	\$344,365	\$335,000	\$335,000		\$335,000
Compensation Refunds	\$13,053	\$10,000	\$10,000		\$10,000
Adjustment - Pending Claims	\$0	\$0	\$0		\$0
(A) Total Operating Revenue	\$357,418	\$345,000	\$345,000		\$345,000
Operating Expense (Object Codes)					
100 Salaries	\$0	\$0	\$0		\$0
200 Benefits	\$0	\$0	\$0		\$0
300-500 Purchased Services	(\$90,917)	(\$393,397)	(\$393,800)		(\$393,800)
600 Supplies	\$0	\$0	\$0		\$0
790 Depreciation - Amortization	\$0	\$0	\$0		\$0
900 Other	\$0	\$0	\$0		\$0
(B) Total Operating Expenses	(\$90,917)	(\$393,397)	(\$393,800)		(\$393,800)
Operating Income (Loss)	\$266,501	(\$48,397)	(\$48,800)		(\$48,800)
Nonoperating Revenue					
1510 Interest earned	\$4,522	\$2,000	\$2,000		\$2,000
Subsidies					
3000 Revenue from State Sources	\$0	\$0	\$0		\$0
4000 Federal Sources	\$0	\$0	\$0		\$0
(C) Total Nonoperating Revenue	\$4,522	\$2,000	\$2,000		\$2,000
Nonoperating Expense					
832 Interest Expense	\$0	\$0	\$0		\$0
Other Expense					
(D) Total Nonoperating Expense					
Operating Transfers					
5200 From Other Funds	\$0	\$0	\$0		\$0
910 To Other Funds	\$0	\$0	\$0		\$0
(E) Net Operating Transfers					
(F) Net Income	\$271,023	(\$46,397)	(\$46,800)		(\$46,800)
Retained Earnings					
Beginning July 1	\$965,807	\$1,236,830	\$1,190,433		\$1,190,433
Ending June 30	\$1,236,830	\$1,190,433	\$1,143,633		\$1,143,633
Douglas County School District					
Workers Compensation Enterprise Fund					
Schedule J-1, Page __ 1 __ of __ 2 __					
Budget Fiscal Year 2022-2023					
5/4/2022					

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(3) (4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Pending Claims Adjustment				
Cash Revenue - Misc. Sources	\$13,663	\$10,000	\$10,000	\$10,000
Cash Received - Premiums	\$373,986	\$335,000	\$335,000	\$335,000
Cash Paid - Benefits	\$0	\$0	\$0	\$0
Purchased Services & Supplies	(\$305,629)	(\$393,397)	(\$393,800)	(\$393,800)
a. Net cash provided by (or used for) operating activities	\$82,020	(\$48,397)	(\$48,800)	(\$48,800)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
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				
Interest	\$4,522	\$2,000	\$2,000	\$2,000
d. Net cash provided by (or used for) investing activities	\$4,522	\$2,000	\$2,000	\$2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$86,542	(\$46,397)	(\$46,800)	(\$46,800)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	\$1,442,751	\$1,529,293	\$1,482,896	\$1,436,096
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	\$1,529,293	\$1,482,896	\$1,436,096	\$1,389,296
Douglas County School District Budget Fiscal Year 2022-2023				
Schedule J-1, Page 2 of 2		Workers Compensation Enterprise Fund		5/4/2022

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	April Tentative	May Final
Operating Revenue				
Local Sources				
1600 Food Service Revenues	-			
Insurance Proceeds	\$657,098	\$7,888,920	\$7,888,920	\$7,888,920
Health Insurance Premiums	\$7,564,729	\$0	\$0	\$0
Transfer	\$0	\$0	\$1,000,000	\$1,000,000
(A) Total Operating Revenue	8,221,827	7,888,920	8,888,920	\$8,888,920
Operating Expense (Object Codes)				
100 Salaries	\$0	\$0	\$0	\$0
200 Benefits	\$8,541,210	\$8,050,000	\$7,950,000	\$7,950,000
300-500 Purchased Services	\$1,027,633	\$1,123,000	\$1,123,000	\$1,123,000
600 Supplies	\$0	\$0	\$0	\$0
790 Depreciation - Amortization	\$0	\$0	\$0	\$0
800-900 Other	\$3,955	\$31,030	\$31,030	\$31,030
(B) Total Operating Expenses	\$9,572,798	\$9,204,030	\$9,104,030	\$9,104,030
Operating Income (Loss)	(\$1,350,971)	(\$1,315,110)	(\$215,110)	(\$215,110)
Nonoperating Revenue				
1510 Interest earned	\$9,387	\$5,000	\$5,000	\$5,000
Subsidies				
3000 Revenue from State Sources	\$0	\$0	\$0	\$0
4000 Federal Sources	\$0	\$0	\$0	\$0
(C) Total Nonoperating Revenue	\$9,387	\$5,000	\$5,000	\$5,000
Nonoperating Expense				
832 Interest Expense	\$0	\$0	\$0	\$0
Other Expense				
(D) Total Nonoperating Expense	\$0	\$0	\$0	\$0
Operating Transfers				
5200 From Other Funds	\$0	\$0	\$0	\$0
910 To Other Funds	\$0	\$0	\$0	\$0
(E) Net Operating Transfers				
(F) Net Income	(\$1,341,584)	(\$1,310,110)	(\$210,110)	(\$210,110)
Retained Earnings				
Beginning July 1	\$3,055,107	\$1,713,523	\$403,413	\$403,413
Ending June 30	\$1,713,523	\$403,413	\$193,303	\$193,303
<div> <div> <div>Douglas County School District</div> <div>Special insurance Enterprise Fund</div> </div> <div> <div>Budget Fiscal Year 2022-2023</div> <div>5/4/2022</div> </div> </div>				
Schedule J-1, Page __1__ of __2__				

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	April Tentative	May Final
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Transfer			1,000,000	
Cash Revenue - Insurance	972,839			
Cash Received - Premiums	\$8,080,722	\$7,888,920	\$7,888,920	\$7,888,920
Cash Paid - Benefits - Claims	(\$8,500,920)	(\$8,050,000)	(\$7,950,000)	(\$7,950,000)
Purchased Services	(\$1,033,190)	(\$1,123,000)	(\$1,123,000)	(\$1,123,000)
Other	\$0	(\$31,030)	(\$31,030)	(\$31,030)
a. Net cash provided by (or used for) operating activities	(480,549)	(\$1,315,110)	(215,110)	(\$215,110)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	\$9,387	\$5,000	\$5,000	\$5,000
d. Net cash provided by (or used for) investing activities	\$9,387	\$5,000	\$5,000	\$5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(\$471,162)	(\$1,310,110)	(\$210,110)	(\$210,110)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	\$3,039,796	\$2,568,634	\$1,258,524	\$1,258,524
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	\$2,568,634	\$1,258,524	\$1,048,414	\$1,048,414
Douglas County School District Budget Fiscal Year 2022-2023				
Schedule J-1, Page <u>2</u> of <u>2</u>		Enterprise Fund		5/4/2022

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/21	(2) ESTIMATED CURRENT YEAR ENDING 06/30/22	(4) Budget Year Ending 6/30/2023	
			April Tentative	May Final
5000 COMBINED BONDS				
1110 Property Taxes	\$3,203,522	\$3,332,231	\$3,560,690	\$3,560,690
1190 Other Resources:	\$0	\$0	\$0	\$0
4800 Revenue in Lieu of Taxes	\$0	\$275	\$275	\$275
5600 Bond Proceeds	\$132,000	\$0	\$0	\$0
5611 Bond Interest Subsidy	\$107,108	\$53,374	\$56,600	\$56,600
1500 Earnings on Investments	\$10,365	\$6,000	\$6,000	\$6,000
Subtotal	\$3,452,995	\$3,391,880	\$3,623,565	\$3,623,565
Opening Fund Balance	\$2,982,063	\$3,221,666	\$3,473,825	\$3,473,825
Subtotal - Combined Bonds	\$6,435,058	\$6,613,546	\$7,097,390	\$7,097,390
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING	\$6,435,058	\$6,613,546	\$7,097,390	\$7,097,390
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	\$2,036,000	\$2,159,000	\$2,321,000	\$2,321,000
832 Interest	\$998,687	\$874,721	\$753,615	\$753,615
835 Other Agent Charges	\$3,000	\$6,000	\$6,000	\$6,000
910 Transfer to Capital Projects	\$100,000	\$100,000	\$100,000	\$100,000
Refunded bonds escrow agent	\$75,705			
Subtotal - Combined Bonds	\$3,213,392	\$3,139,721	\$3,180,615	\$3,180,615
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)	\$3,221,666	\$3,473,825	\$3,916,775	\$3,916,775
Subtotal - MTF	\$3,221,666	\$3,473,825	\$3,916,775	\$3,916,775
TOTAL FUND APPLICATIONS	\$6,435,058	\$6,613,546	\$7,097,390	\$7,097,390
<div style="text-align: right;">Budget Fiscal Year 2022-2023</div> <div style="display: flex; justify-content: space-between;"> <div> <u>Douglas County</u> School District <u>Debt Service Fund</u> Debt Service Fund </div> <div>5/4/2022</div> </div> <div>Schedule CC, Page <u> 1 </u> of <u> 1 </u></div>				

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

SCHEDULE C-1 INDEBTEDNESS

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				295,000	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS				295,000	

Douglas County School District

Interdistrict Payments - All Funds

Page: _____
 Budget Fiscal Year 2022-2023
 Schedule I

(1) FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT		(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND							
					Special Education	19	400,000
					Insurance Fund	19	1,000,000
					Capital Projects	59	100,000
SUBTOTAL							1,500,000
SPECIAL REVENUE FUNDS							
Special Education		49	400,000				
Capital Projects		26	100,000				
Insurance Fund		57	1,000,000				
SUBTOTAL			1,500,000				
TOTAL TRANSFERS			1,500,000				

Douglas County _____ School District
Transfer Reconciliation (Operating & Residual Equity)

Page: _____
Budget Fiscal Year 2022-2023
Schedule T

SCHEDULE OF EXISTING CONTRACTS

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

Total Number of Existing Contracts: 24

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2022-23	Proposed Expenditure FY 2023-24	Reason or need for contract:
1	Bickmore Risk Services	7/1/2022	6/30/2023	\$4,700	\$4,800	Actuarial Services - Workers Compensation
2	Cannon Cochran Management Serv, Inc	7/1/2022	6/30/2023	\$20,000	\$25,000	Third-Party Administration of WC Benefits
3	Carson Valley Medical Center	7/1/2022	6/30/2023	\$6,500	\$6,500	Testing and Drug Screening
4	Concentra Medical Centers	7/1/2022	6/30/2023	\$10,000	\$10,000	Employee physicals as needed
5	CR Engineering	7/1/2022	6/30/2023	\$60,000	\$60,000	Architectural & Engineering Services for Construction
6	Douglas County Clerk-Treasurer	7/1/2022	6/30/2023	\$67,800	\$68,900	Construction Consulting Share
7	E Squared C, Inc	7/1/2022	6/30/2023	\$7,500	\$7,500	IT Consulting Services as needed
8	Employer Advocates, LLC	7/1/2022	6/30/2023	\$6,000	\$6,000	Third-Party Unemployment Cost Management
9	Hometown Health Providers	7/1/2022	6/30/2023	\$270,000	\$275,000	Third-Party Administration of Health insurance Benefits
10	JNA Consulting Group, LLC	7/1/2022	6/30/2023	\$2,000	\$2,000	Bond and Financial Related Services
11	Macleod Watts, Inc	7/1/2022	6/30/2023	\$4,800	\$4,800	Actuarial Services - Self-Insurance
12	Maupin, Cox & Legoy	7/1/2022	6/30/2023	\$118,500	\$120,500	General Legal Counsel
13	Modern Teacher	7/1/2022	6/30/2023	\$35,000	\$35,000	Digital Convergence & Employee Training
14	Nevada Occupational Health & Injury Care	7/1/2022	6/30/2023	\$6,000	\$6,000	Employee physicals as needed
15	NNBOA - Basketball	7/1/2022	6/30/2023	\$15,000	\$15,000	Sports Related Referee Services
16	NNVOA - Volleyball	7/1/2022	6/30/2023	\$2,000	\$2,000	Sports Related Referee Services
17	No NV Baseball Umpires Assoc	7/1/2022	6/30/2023	\$5,000	\$5,000	Sports Related Referee Services
18	No Sierra Soccer Referee Assoc	7/1/2022	6/30/2023	\$10,000	\$10,000	Sports Related Referee Services
19	Paul Cavin Architect, Ins.	7/1/2022	6/30/2023	\$145,000	\$150,000	Architectural & Engineering Services for Construction
20	RO Anderson Engineering	7/1/2022	6/30/2023	\$30,000	\$30,000	Architectural & Engineering Services for Construction
21	Silva, Sceirine & Associates, LLC	7/1/2022	6/30/2023	\$61,500	\$62,500	External Auditors; Required Reporting
22	Sport Safe Testing Service	7/1/2022	6/30/2023	\$10,000	\$12,000	Student Drug Testing
23	Tyler Technologies	7/1/2022	6/30/2023	\$118,048	\$123,950	District Software Programs
24	Vision Service Plan	7/1/2022	6/30/2023	\$25,000	\$28,000	Vision Insurance
Total Proposed Expenditures				\$1,035,648	\$1,065,650	

Additional Explanations (Reference Line Number and Vendor):

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SCHEDULE OF PRIVATIZATION CONTRACTS

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

Total Number of Privatization Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2022-23	Proposed Expenditure FY 2023-24	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	Kerri Acosta	7/1/2033	6/30/2022	12 mo.	\$60,000	\$60,000	Deaf/HH	1	\$67.00	Sped Required Services
2	Leslie Edmonds	7/1/2033	6/30/2022	12 mo.	\$60,000	\$60,000	Deaf/HH	1	\$60.00	Sped Required Services
3	Suzanne M Aberasturi, Phd, LLC	7/1/2033	6/30/2022	12 mo.	\$6,500	\$6,500	Neuro Psych	1	\$60.00	Sped Required Services
4										
5										
6										
7										
8	Total				\$126,500	\$126,500				

Attach additional sheets if necessary.

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