



Douglas County School District

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

Douglas County School District herewith submits the (XXXXXXXX) --- (FINAL) budget for the fiscal year ending June 30, 2025

This budget contains 5 State Education Fund revenues including Debt Service totaling \$ 65,946,417

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

This budget contains 12 governmental fund types with estimated expenditures of \$ 98,229,875 and 2 proprietary funds with estimated expenses of \$ 9,882,830

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

CERTIFICATION

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

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

Signed _____

Dated: _____

Phone: _____

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

(Must be held from May 20, 2024 to May 31, 2024)

Date and Time: Tuesday, May 21, 2024 at 4:30 p.m.

Publication Date: 5/8/2024

Place: DHS Media Center, 1670 Hwy 88, Minden, NV
Virtually, accessed through a link on the DCSD website

**DOUGLAS COUNTY SCHOOL DISTRICT
2024-2025 TENTATIVE
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**DOUGLAS COUNTY SCHOOL DISTRICT
2024-2025 TENTATIVE BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
General	\$ 2,479,974	<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 4.0%, an actual ending fund balance of 8.0% 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 revisions to salaries and benefits. Step/Column for all employees is included for FY24-25 as well as an increase of 4% to total salaries. This budget also includes a transfer to the Self-Insurance Fund. The budget has been completed with revenue received from the PCFP (Pupil Centered Funding Plan). This funding designates all local tax funding to the State and the State determines the distribution to all counties within the State on a per pupil basis.</p>
Bldg. & Sites	\$ 203,859	This fund's expenditures are designated for capital projects. Any funds may be used for projects during FY24-25.
Capital Projects (GST, RBPT & Pay-As-You-Go Cash Transfers from the Debt Service Fund)	\$ 1,816,969	This fund's expenditures are designated for specific capital projects. Those projects expected to be completed (or still in progress) in FY24-25 are in the fund's appropriations, and the \$1,816,969 ending fund balance will be used for projects in years subsequent to FY24-25. We have included an increase in the transfer from the Debt Service Fund from \$100,000 to \$300,000.
PCFC-ELL	\$ -0-	This fund has been set up as a result of categorical funding from the State of Education for ELL. There is no expected ending fund balance.
PCFP – GT	-0-	This fund has been set up as a result of categorical funding from the State of Education for Gifted and Talented. There is no expected ending fund balance.
PCFP – At-Risk	-0-	This fund has been set up as a result of categorical funding from the State of Education for At-Risk Students. There is no expected ending fund balance.

**DOUGLAS COUNTY SCHOOL DISTRICT
2024-2025 – TENTATIVE 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 FY24-25 budget is derived from existing grant levels of funding which will change based on final funding. SB231 has been added as additional Federal funds from the State for FY23-24 and FY24-25. Grants may be subject to sequestration and State Grants are subject to final funding allocations.
Food Services	\$ 511,195	The ending fund balance has been set at a minimum level – there is no required % of reserves required. Of this balance, \$80,011 is reserved representing supplies inventory at cost. The School Nutrition expenditures remain at the same level, but a transfer is not required in FY24-25 to maintain a balanced budget.
Special Ed. Fund	\$ 225,802	This Special Revenue Fund is statutorily required to account for all expenditures of the district's Special Education costs. The \$225,802 unreserved ending fund balance is 2.3% of appropriations less capital outlay. PCFP funding allows for the local transfer to be funded from the General Fund and transferred to the Special Education Fund. The fund requires \$5,700,000 to be transferred from the General Fund to maintain adequate funding for the Special Education fund.
Revolving Fund	\$ 5,000	This fund balance is always \$5,000. This is an imprest account used for travel reimbursements and other expenses that do not fit in the district's bill paying schedule. An imprest system is a system using loans as control against fraud and theft. The most common imprest system known is the petty cash system. District Policies do not allow for any reimbursement in excess of \$500.

**DOUGLAS COUNTY SCHOOL DISTRICT
2024-2025 TENTATIVE BUDGET
Fund Balance Explanations**

FUND	AMOUNT	EXPLANATIONS
Workers' Compensation Self-Insurance Fund	\$ 806,007	DCSD maintains a Self-Insured Fund for Workers' Compensation. Such a fund requires reserves to meet unknown and unexpected claims. The \$806,007 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 FY24-25 ending fund balance and the annual actuarial analysis.
Self-Insurance Health Fund	\$ 782,137	DCSD maintains a Self-Insured Health Plan for health benefits. Such a fund requires reserves to meet unknown and unexpected claims. The ending fund balance is reserved to mitigate future rate increases, but additionally to act as a reserve for unusual claims levels or mitigate future benefit decreases. A transfer of \$1,000,000 has been appropriated from the General Fund to support total costs and maintain a small EFB. Premium changes also occurred in FY23-24. This fund is subject to severe scrutiny due to the high claims paid over the last two years, which could impact the District level of funding in subsequent years.
Debt Service	\$ 5,346,186	State budgetary guidelines require the level of the Debt Service Fund balance to be at least equal to 50% of due principal and interest payments. The Board of Trustees has approved the possible 50% ending fund balance, and the district has determined that the increase of \$200,000 for a transfer to the Capital Projects fund be allocated in FY24-25. FY24-25 Debt Service Principal and Interest payments total \$3,021,099. Bond Series 2010C (QSCB), portion of 2012 and 2013, 2015, 2020 and 2021 will continue until 2027, 2042, 2024, 2035, 2030 and 2034 respectively.
Student Activity Fund	\$ 1,251,105	These funds are held at the school levels with different bank accounts. We are now required to report these funds in our financial statements. The EFB is a projection of current revenue & expenditures within those funds.

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>4,725,769,154</u>	(B2) Tax from Net Proceeds unavailable for Appropriation 2023/24	
		2023-2024	\$ <u>0</u>
(B1) Net Proceeds of Mines (AV)	<u>-</u>		
(C) TOTAL ASSESSED VALUE	<u>4,725,769,154</u>		

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2023	ESTIMATED Ending 6/30/2024	Budgeted YEAR Ending 6/30/2025
FTE Total employees	<u>711.29</u>	<u>698.51</u>	<u>676.51</u>
FTE Classroom teachers	<u>330.9</u>	<u>325.9</u>	<u>305.9</u>
Total Enrollment	<u>5264</u>	<u>5085</u>	<u>4859</u>

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2023	ESTIMATED *ADE Ending 6/30/2024	Budgeted *ADE YEAR Ending 6/30/2025
Subtotal	<u>5,196.40</u>	<u>5,031.00</u>	<u>4,967.00</u>
<u>Deduct</u> students transported into Nevada from out-of-state	<u>(24.00)</u>	<u>(21.00)</u>	<u>(17.00)</u>
<u>Add</u> students transported to another state	<u>-</u>	<u>-</u>	<u>-</u>
Total WEIGHTED enrollment	<u>5,172.40</u>	<u>5,010.00</u>	<u>4,950.00</u>

STATE EDUCATION FUNDING

Adjusted Base per Pupil Funding		
Adjusted Base per Pupil Amount for		\$10,598.00
Estimated Weighted Average Daily Enrollment		<u>4,950</u>
Total Adjusted Base per Pupil Funding		\$ 52,460,100
Weighted Funding		
At-Risk Weighted Funding	\$	563,426
English Learners Weighted Funding	\$	715,932
Gifted & Talented Weighted Funding	\$	51,965
Total Weighted Funding	\$	1,331,323
Local Special Education Funding	\$	4,500,000
Auxiliary Funding		
Auxiliary - Transportation	\$	3,883,992
Auxiliary - Special Transportation	\$	-
Auxiliary - Food Services	\$	-
Total Auxiliary Funding	\$	3,883,992
Total Funding from State Education Fund		<u>\$ 62,175,415</u>

School District: Douglas County School District

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* ADE = Average Daily Enrollment

Schedule B- 1

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax				
1000 Local		594,000	Net of Abatement				594,000
3000 State							
State Education Funding			60,844,092				60,844,092
4000 Federal							
Opening Balance	6,016,132						6,016,132
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other							
Total Opening Balance	6,016,132						6,016,132
Other Sources		8,000					
General Subtotal	6,016,132	602,000	60,844,092		0.7500		67,462,224
DEBT SERVICE	4,815,683	86,600	-	3,771,002	0.1000		8,673,285
SUBTOTAL	10,831,815	688,600	60,844,092	3,771,002	0.8500	0	76,135,509
OTHER FUNDS:							
Building and Sites	200,445	3,414	-	-	-	0	203,859
Capital Projects	3,277,868	2,224,101	-	-	-	300,000	5,801,969
Expendable Trust	-	-	-	-	-	0	-
Federal Projects	-	17,081,312	-	-	-	0	17,081,312
Food Service	1,774,396	1,773,000	-	-	-	0	3,547,396
Special Education	254,183	4,310,717	-	-	-	5,700,000	10,264,900
English Learners	-	-	715,932	-	-	0	715,932
At-Risk	-	-	563,426	-	-	0	563,426
Gifted and Talented	-	-	51,965	-	-	0	51,965
Revolving	5,000	-	-	-	-	0	5,000
Student Activity Funds	1,251,105	2,120,000	-	-	-	0	3,371,105
Proprietary:							
Workers Compensation	934,807	390,000	-	-	-	0	1,324,807
Insurance Fund	326,167	8,820,000	-	-	-	1,000,000	10,146,167
							-
							-
SUBTOTAL OTHER FUNDS	8,023,971	36,722,544	1,331,323	-	-	7,000,000	53,077,838
TOTAL ALL FUNDS	18,855,786	37,411,144	62,175,415	3,771,002	0.8500	7,000,000	129,213,347
Less: Interfund Transfers	-	-	-	-	-	-7,000,000	(7,000,000)
NET ALL FUNDS	18,855,786	37,411,144	62,175,415	3,771,002	0.8500	0	122,213,347

Douglas County School District
All Funds - Budgeted Resources

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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	16,488,619	7,859,015	1,105,659	-	-	-	25,453,293
200 Special	-	-	-	-	-	-	-
300 Vocational & Technical	534,607	223,035	58,447	-	-	-	816,089
400 Other PK-12	830,659	351,051	194,915	-	-	-	1,376,625
500 Nonpublic School	-	-	-	-	-	-	-
600 Adult Education	-	-	-	-	-	-	-
800 Community Services	-	-	-	-	-	-	-
900 Co-curricular & Extra Curricular	459,534	18,181	170,680	-	-	-	648,395
000 Undistributed Expenditures	-	-	-	-	-	-	-
2000 Support Services	14,694,207	6,528,782	7,740,859	-	-	-	28,963,848
4000 Facility Acquisition & Construction	-	-	474,000	-	-	-	474,000
6100 Interdistrict Payments	-	-	-	-	-	-	-
6200 Fund Transfers	-	-	-	6,700,000	-	-	6,700,000
6300 Contingency	-	-	-	-	550,000	-	550,000
8000 Ending Balance:	-	-	-	-	-	2,479,974	2,479,974
NPM - Reserved Per NRS 387.123	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Ending Fund Balance	-	-	-	-	-	2,479,974	2,479,974
General Subtotal	33,007,626	14,980,064	9,744,560	6,700,000	550,000	2,479,974	67,462,224
DEBT SERVICE	-	-	3,027,099	300,000	-	5,346,186	8,673,285
SUBTOTAL APPROPRIATION FUNDS	33,007,626	14,980,064	12,771,659	7,000,000	550,000	7,826,160	76,135,509
OTHER FUNDS: (List)							
Building and Sites	-	-	-	-	-	203,859	203,859
Capital Projects	-	-	3,985,000	-	-	1,816,969	5,801,969
Expendable Trust	-	-	-	-	-	-	-
Federal Projects	8,845,765	3,081,733	5,153,814	-	-	-	17,081,312
Food Services	997,735	475,580	1,537,886	-	25,000	511,195	3,547,396
Special Education	6,570,037	3,007,899	363,754	-	97,408	225,802	10,264,900
English Learners	455,251	260,681	-	-	-	-	715,932
At-risk	349,017	214,409	-	-	-	-	563,426
Gifted and Talented	33,120	18,845	-	-	-	-	51,965
Revolving	-	-	-	-	-	5,000	5,000
Student Activity Funds	-	-	2,120,000	-	-	1,251,105	3,371,105
Proprietary:							
Workers Compensation	-	-	518,800	-	-	806,007	1,324,807
Insurance Fund	-	-	9,364,030	-	-	782,137	10,146,167
SUBTOTAL OTHER FUNDS	17,250,925	7,059,147	23,043,284	-	122,408	5,602,074	53,077,838
TOTAL ALL FUNDS	50,258,551	22,039,211	35,814,943	7,000,000	672,408	13,428,234	129,213,347
Less: Interfund Transfers	-	-	-	(7,000,000)	-	-	(7,000,000)
NET ALL FUNDS	50,258,551	22,039,211	35,814,943	-	672,408	13,428,234	122,213,347

School District

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All Funds - Fund Applications

Schedule AA-1 (M

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition	294,979	240,000	240,000	240,000
1500 Earnings on Investments	215,189	100,000	180,000	180,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	245,784	144,000	174,000	174,000
TOTAL LOCAL SOURCES	755,952	484,000	594,000	594,000
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding	47,259,324	51,373,760	52,460,100	52,460,100
3113 PCFP - Auxillary Services - Transportation	3,444,572	3,883,247	3,883,992	3,883,992
3114 PCFP - Auxillary Services - Food Service	-	-	-	-
3115 PCFP - Local Special Education	3,788,895	4,007,059	4,500,000	4,500,000
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	54,492,791	59,264,066	60,844,092	60,844,092
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
General

School District
Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	18,915	8,000	8,000	8,000
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory	19,086			
TOTAL OTHER FINANCING SOURCES	38,001	8,000	8,000	8,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	123,281	142,366	142,366	142,366
Opening Balance (Other)	11,430,571	10,471,662	5,873,766	5,873,766
TOTAL OPENING FUND BALANCE	11,553,852	10,614,028	6,016,132	6,016,132
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	66,840,596	70,370,094	67,462,224	67,462,224

Douglas County	School District
General	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	15,578,476	17,505,719	16,239,986	16,239,986
200 Benefits	6,931,949	8,027,926	7,767,900	7,767,900
300/400/500 Purchased Services	163,252	145,956	141,970	141,970
600 Supplies	680,065	888,824	879,039	879,039
700 Property	60,908	61,000	61,000	61,000
800/900 Miscellaneous & Other	7,996	5,250	8,650	8,650
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	235,533	240,278	248,633	248,633
200 Benefits	60,700	85,386	91,115	91,115
300/400/500 Purchased Services	5,171	6,600	6,600	6,600
600 Supplies	7,496	8,400	8,400	8,400
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
100 TOTAL REGULAR PROGRAMS	23,731,546	26,975,339	25,453,293	25,453,293
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	420,066	495,621	534,607	534,607
200 Benefits	198,137	214,003	223,035	223,035
300/400/500 Purchased Services	2,010	3,200	3,200	3,200
600 Supplies	45,171	51,097	51,097	51,097
700 Property	-	-	-	-
800/900 Miscellaneous & Other	490	4,150	4,150	4,150
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	665,874	768,071	816,089	816,089

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	990,497	639,700	707,159	707,159
200 Benefits	455,105	292,573	347,536	347,536
300/400/500 Purchased Services	127,205	129,700	129,200	129,200
600 Supplies	25,405	57,965	53,715	53,715
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	2,600	4,300	4,300
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	1,598,212	1,122,538	1,241,910	1,241,910
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	50,426	143,500	123,500	123,500
200 Benefits	1,313	3,515	3,515	3,515
300/400/500 Purchased Services	-	-	-	-
600 Supplies	1,665	7,700	7,700	7,700
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	53,404	154,715	134,715	134,715

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	156,138	162,620	168,927	168,927
200 Benefits	4,496	4,225	4,225	4,225
300/400/500 Purchased Services	932	7,500	7,500	7,500
600 Supplies	8,253	10,000	10,000	10,000
700 Property	-	-	3,100	3,100
800/900 Miscellaneous & Other	8,021	4,500	8,400	8,400
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	177,840	188,845	202,152	202,152
920 ATHLETICS				
1000 Instruction				
100 Salaries	261,748	285,740	290,607	290,607
200 Benefits	12,593	12,425	13,956	13,956
300/400/500 Purchased Services	75,300	87,900	99,550	99,550
600 Supplies	34,553	37,550	27,180	27,180
700 Property	-	-	-	-
800/900 Miscellaneous & Other	21,798	22,500	14,950	14,950
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	405,992	446,115	446,243	446,243

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,185,320	2,769,507	2,600,104	2,600,104
200 Benefits	979,031	1,302,015	1,245,467	1,245,467
300/400/500 Purchased Services	46,861	23,770	29,659	29,659
600 Supplies	24,349	51,562	47,533	47,533
700 Property	7,500	7,500	7,500	7,500
800/900 Miscellaneous & Other	761	2,659	1,059	1,059
2100 SUBTOTAL	3,243,822	4,157,013	3,931,322	3,931,322
2200 Instruction Staff Support				
100 Salaries	823,745	946,512	901,447	901,447
200 Benefits	357,532	457,576	409,578	409,578
300/400/500 Purchased Services	25,321	36,380	33,380	33,380
600 Supplies	50,701	53,612	50,912	50,912
700 Property	-	-	-	-
800/900 Miscellaneous & Other	2,786	2,300	2,300	2,300
2200 SUBTOTAL	1,260,085	1,496,380	1,397,617	1,397,617
2300 General Administration				
100 Salaries	343,869	468,958	439,432	439,432
200 Benefits	145,437	207,786	204,615	204,615
300/400/500 Purchased Services	216,668	545,500	495,500	495,500
600 Supplies	44,978	36,100	36,100	36,100
700 Property	-	5,500	5,500	5,500
800/900 Miscellaneous & Other	88,847	30,000	30,000	30,000
2300 SUBTOTAL	839,799	1,293,844	1,211,147	1,211,147
2400 School Administration				
100 Salaries	3,171,561	3,810,833	3,665,252	3,665,252
200 Benefits	1,347,787	1,648,158	1,721,756	1,721,756
300/400/500 Purchased Services	76,269	107,880	108,191	108,191
600 Supplies	82,036	70,330	64,121	64,121
700 Property	-	-	-	-
800/900 Miscellaneous & Other	9,001	7,579	7,683	7,683
2400 SUBTOTAL	4,686,654	5,644,780	5,567,003	5,567,003
2500 Central Services				
100 Salaries	1,065,418	1,357,401	1,388,015	1,388,015
200 Benefits	414,243	501,900	527,585	527,585
300/400/500 Purchased Services	247,520	290,830	263,530	263,530
600 Supplies	226,251	419,593	427,293	427,293
700 Property	147,779	165,000	165,000	165,000
800/900 Miscellaneous & Other	12,057	5,907	5,507	5,507
2500 SUBTOTAL	2,113,268	2,740,631	2,776,930	2,776,930

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	2,812,115	3,464,907	3,392,222	3,392,222
200 Benefits	1,100,213	1,329,576	1,406,806	1,406,806
300/400/500 Purchased Services	1,753,770	2,164,001	2,158,935	2,158,935
600 Supplies	2,000,060	1,831,864	2,004,982	2,004,982
700 Property	267,155	138,500	74,250	74,250
800/900 Miscellaneous & Other	298	3,051	2,419	2,419
2600 SUBTOTAL	7,933,611	8,931,899	9,039,614	9,039,614
2700 Student Transportation				
100 Salaries	1,732,906	2,076,969	2,107,735	2,107,735
200 Benefits	768,988	893,980	965,975	965,975
300/400/500 Purchased Services	128,027	172,013	169,213	169,213
600 Supplies	617,526	752,781	755,681	755,681
700 Property	-	1,552,000	660,000	660,000
800/900 Miscellaneous & Other	24	200	100	100
2700 SUBTOTAL	3,247,471	5,447,943	4,658,704	4,658,704
2900 Other Support (All Objects)				
100 Salaries	100,385	200,000	200,000	200,000
200 Benefits	40,040	47,000	47,000	47,000
300/400/500 Purchased Services	90,401	40,000	109,911	109,911
600 Supplies	15,852	10,000	10,000	10,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	554	14,600	14,600	14,600
2900 SUBTOTAL	247,232	311,600	381,511	381,511
Estimated Underspend		(3,316,087)		
TOTAL SUPPORT SERVICES	23,571,942	26,708,003	28,963,848	28,963,848
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	139,753	148,000	119,000	119,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	139,753	148,000	119,000	119,000
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	159,255	242,620	355,000	355,000
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	159,255	242,620	355,000	355,000

Douglas County	School District
General	Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25		
			TENTATIVE APPROVED	FINAL APPROVED	
4900 Other (All Objects)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4900 SUBTOTAL	-	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	299,008	390,620	474,000	474,000	
5000 DEBT SERVICE					
831 Principal	507,000	319,000	-	-	
832 Interest	15,750	3,589	-	-	
835 Payments to Escrow Agents	-	-	-	-	
5000 TOTAL DEBT SERVICE	522,750	322,589	-	-	
6200 Other Fund Transfers					
910 Interfund Transfer	5,200,000	6,700,000	6,700,000	6,700,000	
000 TOTAL UNDISTRIBUTED EXPENDITURES	23,571,942	26,708,003	28,963,848	28,963,848	
TOTAL ALL EXPENDITURES	56,226,568	63,776,835	64,432,250	64,432,250	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	577,127	550,000	550,000	
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235	142,366	142,366	142,366	142,366	
Ending Balance (Other)	10,471,662	5,873,766	2,337,608	2,337,608	
TOTAL ENDING FUND BALANCE	10,614,028	6,016,132	2,479,974	2,479,974	
TOTAL APPLICATIONS	66,840,596	70,370,094	67,462,224	67,462,224	

_____ Douglas County School District
 _____ General Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments	28,473	5,000	1,014	1,014
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	6,061	5,000	2,400	2,400
TOTAL LOCAL SOURCES	34,534	10,000	3,414	3,414
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
Building & Sites

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets		-		
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	1,884,478	1,654,902	200,445	200,445
TOTAL OPENING FUND BALANCE	1,884,478	1,654,902	200,445	200,445
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,919,012	1,664,902	203,859	203,859

Douglas County	School District
Building & Sites	Fund - Budgeted Resources

Building & Sites

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

Building & Sites

Douglas County

Building & Sites

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	79,536	-		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	79,536	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	184,574	1,460,257		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	184,574	1,460,257	-	-

Douglas County	School District
Built Building & Sites	Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	264,110	1,460,257	-	-
5000 DEBT SERVICE				
831 Principal	-			
832 Interest	-			
835 Payments to Escrow Agents	-	-		
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	4,200	-	-
TOTAL ALL EXPENDITURES	264,110	1,464,457	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	-
Ending Balance (Other)	1,654,902	200,445	203,859	203,859
TOTAL ENDING FUND BALANCE	1,654,902	200,445	203,859	203,859
TOTAL APPLICATIONS	1,919,012	1,664,902	203,859	203,859

_____ Douglas County School District
 _____ Building & Sites Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax	530,640	350,960	422,958	422,958
1190 Other Taxes				
1192 Governmental Services Tax	1,704,592	1,724,363	1,781,143	1,781,143
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments	77,253	20,000	20,000	20,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments		-		
1990 Miscellaneous				
TOTAL LOCAL SOURCES	2,312,485	2,095,323	2,224,101	2,224,101
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
Capital Projects

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	100,000	100,000	300,000	300,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	100,000	100,000	300,000	300,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	4,842,007	5,269,634	3,277,868	3,277,868
TOTAL OPENING FUND BALANCE	4,842,007	5,269,634	3,277,868	3,277,868
Prior Period Adjustments		-		
Residual Equity Transfers				
TOTAL ALL RESOURCES	7,254,492	7,464,957	5,801,969	5,801,969

Douglas County	School District
General	Fund - Budgeted Resources

Capital Projects

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	278	-		
600 Supplies	260,424	1,089,000	525,000	525,000
700 Property		101,000	60,000	60,000
800/900 Miscellaneous & Other		-	-	-
2900 SUBTOTAL	260,702	1,190,000	585,000	585,000
TOTAL SUPPORT SERVICES	260,702	1,190,000	585,000	585,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
Capital Projects

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 530640				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		200,000	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	200,000	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,724,156	1,693,089	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	1,724,156	1,693,089	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		1,104,000	3,400,000	3,400,000
600 Supplies	-	-		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	1,104,000	3,400,000	3,400,000

Douglas County
Capital Projects

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 530640				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,724,156	2,997,089	3,400,000	3,400,000
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents	-	-		
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	260,702	1,190,000	585,000	585,000
TOTAL ALL EXPENDITURES	1,984,858	4,187,089	3,985,000	3,985,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	-
Ending Balance (Other)	5,269,634	3,277,868	1,816,969	1,816,969
TOTAL ENDING FUND BALANCE	5,269,634	3,277,868	1,816,969	1,816,969
TOTAL APPLICATIONS	7,254,492	7,464,957	5,801,969	5,801,969

Douglas County School District
Capital Projects Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	163,348	469,385	302,065	302,065
TOTAL LOCAL SOURCES	163,348	469,385	302,065	302,065
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	78,305	484,294	484,294	484,294
3210 Special Transportation				
3220 Adult High School Diploma	76,767	92,047	92,047	92,047
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	155,072	576,341	576,341	576,341
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	5,458,733	11,178,820	16,202,906	16202906
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,458,733	11,178,820	16,202,906	16202906

Douglas County
Federal

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-		
Opening Balance (Other)	-	-		
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	5,777,153	12,224,546	17,081,312	17,081,312

Douglas County	School District
Federal	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	310,425	735,316	730,430	730,430
200 Benefits	155,618	297,890	297,893	297,893
300/400/500 Purchased Services	34,080	39,300	40,100	40,100
600 Supplies	277,837	1,073,885	1,081,529	1,081,529
700 Property	-	-	-	-
800/900 Miscellaneous & Other	68,213	148,289	148,734	148,734
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	11,245	7,000	13,000	13,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	918,194	2,764,262	3,661,595	3,661,595
200 Benefits	400,477	1,226,153	1,226,153	1,226,153
300/400/500 Purchased Services	21,245	142,639	383,663	383,663
600 Supplies	406,246	665,118	666,813	666,813
700 Property	-	26,510	26,510	26,510
800/900 Miscellaneous & Other	14,718	56,971	66,055	66,055
100 TOTAL REGULAR PROGRAMS	2,618,298	7,183,333	8,342,475	8,342,475
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	142,437	152,407	216,817	216,817
200 Benefits	75,782	77,799	114,298	114,298
300/400/500 Purchased Services	2,985	2,000	2,000	2,000
600 Supplies	180,948	29,592	79,280	79,280
700 Property	-	-	-	-
800/900 Miscellaneous & Other	1,543	2,343	2,343	2,343
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	412,047	530,516	581,947	581,947
200 Benefits	180,335	246,313	269,702	269,702
300/400/500 Purchased Services	260,410	30,035	16,400	16,400
600 Supplies	38,181	35,469	63,889	63,889
700 Property	132,312	-	0	0
800/900 Miscellaneous & Other	38,485	45,257	45,257	45,257
200 TOTAL SPECIAL PROGRAMS	1,465,465	1,151,731	1,391,933	1,391,933

Douglas County

Federal

School District

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	2,104	4,022	19,141	19,141
200 Benefits	130	344	7,114	7,114
300/400/500 Purchased Services	5,205	39,220	57,120	57,120
600 Supplies	118,554	106,037	160,544	160,544
700 Property	0	0	0	-
800/900 Miscellaneous & Other	2,839	6,235	6,068	6,068
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		0	0	-
200 Benefits		0	0	-
300/400/500 Purchased Services		0	0	0
600 Supplies		30,855	44,655	44,655
700 Property		137,474	123,674	123,674
800/900 Miscellaneous & Other		12,651	12,651	12,651
300 TOTAL VOCATIONAL & TECHNICAL	128,832	336,838	430,967	430,967

Douglas County

Federal

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	18,045	-	-	-
200 Benefits	7,744	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	500	15,582	15,582	15,582
700 Property	-	-	-	-
800/900 Miscellaneous & Other	728	618	618	618
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries		16,320	16,320	16,320
200 Benefits		7,735	7,735	7,735
300/400/500 Purchased Services		-	-	-
600 Supplies		717	717	717
700 Property		-	-	-
800/900 Miscellaneous & Other		1,092	1,092	1,092
400 TOTAL OTHER INSTR PROGRAMS	27,017	42,064	42,064	42,064
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County

School District

Federal

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	25,619	69,311	69,311	69,311
200 Benefits	1,586	5,926	5,926	5,926
300/400/500 Purchased Services	1,703	1,132	1,132	1,132
600 Supplies	39,518	3,640	3,640	3,640
700 Property	6,847	-	-	-
800/900 Miscellaneous & Other	1,494	-	-	-
2900 Other Direct Support				
100 Salaries		10,800	10,800	10,800
200 Benefits		923	923	923
300/400/500 Purchased Services		315	315	315
600 Supplies		-	-	-
700 Property		-	-	-
800/900 Miscellaneous & Other		-	-	-
600 TOTAL ADULT EDUCATION PROGRAMS	76,767	92,047	92,047	92,047
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries		2,424	2,424	2,424
200 Benefits		206	206	206
300/400/500 Purchased Services		-	-	-
600 Supplies		4,654	4,654	4,654
700 Property		-	-	-
800/900 Miscellaneous & Other		-	-	-
800 TOTAL COMMUNITY SVC PROGRAMS	-	7,284	7,284	7,284

Douglas County School District
Federal Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	17,000	106,497	106,497	106,497
200 Benefits	2,096	42,341	42,341	42,341
300/400/500 Purchased Services	18,480	20,000	20,000	20,000
600 Supplies	247,716	-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	3,541	3,541	3,541
2100 SUBTOTAL	285,292	172,379	172,379	172,379
2200 Instruction Staff Support				
100 Salaries	5,000	5,000	5,000	5,000
200 Benefits	103	3,000	3,000	3,000
300/400/500 Purchased Services	37,054	44,425	44,425	44,425
600 Supplies	1,073	1,180	107	107
700 Property	-	-	-	-
800/900 Miscellaneous & Other	1,443	1,620	1,620	1,620
2200 SUBTOTAL	44,673	55,225	54,152	54,152
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-

Douglas County

School District

Federal

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	840	294,135	294,135	294,135
700 Property	41,949	149,800	149,800	149,800
800/900 Miscellaneous & Other	-	-	-	-
2600 SUBTOTAL	42,789	443,935	443,935	443,935
2700 Student Transportation				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	113,154	147,554	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 SUBTOTAL	113,154	147,554	-	-
2900 Other Support (All Objects)				
100 Salaries	897,334	897,334	3,425,483	3,425,483
200 Benefits	-	-	1,106,442	1,106,442
300/400/500 Purchased Services	70,945	378,845	111,697	111,697
600 Supplies	6,223	47,166	52,214	52,214
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	9,084	500	500
2900 SUBTOTAL	974,502	1,332,429	4,696,336	4,696,336
TOTAL SUPPORT SERVICES	1,460,410	2,151,522	5,366,802	5,366,802
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County

Federal

School District

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		59,453	178,580	178,580
600 Supplies			22,830	22,830
700 Property			-	-
800/900 Miscellaneous & Other			6,420	6,420
4600 SUBTOTAL	-	59,453	207,830	207,830
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	364	1,200,274	1,199,910	1,199,910
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	364	1,200,274	1,199,910	1,199,910

Douglas County	School District
Federal	Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25		
			TENTATIVE APPROVED	FINAL APPROVED	
4900 Other (All Objects)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4900 SUBTOTAL	-	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	364	1,259,727	1,407,740	1,407,740	
5000 DEBT SERVICE					
831 Principal		-			
832 Interest		-			
835 Payments to Escrow Agents		-			
5000 TOTAL DEBT SERVICE	-	-	-	-	-
6200 Other Fund Transfers					
910 Interfund Transfer	-	-			
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,460,410	2,151,522	5,366,802	5,366,802	
TOTAL ALL EXPENDITURES	5,777,153	12,224,546	17,081,312	17,081,312	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	0	0	0
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235	-	-	-	-	-
Ending Balance (Other)	-	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPLICATIONS	5,777,153	12,224,546	17,081,312	17,081,312	

_____ Douglas County School District
 _____ Federal Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	371,568	681,857	715,932	715,932
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	371,568	681,857	715,932	715,932
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
PCFP - ELL

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	10,344	26,469	-	-
TOTAL OPENING FUND BALANCE	10,344	26,469	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	381,912	708,326	715,932	715,932

Douglas County
PCFP - ELL

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	246,251	483,879	455,251	455,251
200 Benefits	109,192	224,447	260,681	260,681
300/400/500 Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-			
800/900 Miscellaneous & Other	-			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	355,443	708,326	715,932	715,932
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County

PCFP - ELL

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents				
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	355,443	708,326	715,932	715,932
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	26,469	-	-	-
TOTAL ENDING FUND BALANCE	26,469	-	-	-
TOTAL APPLICATIONS	381,912	708,326	715,932	715,932

_____ Douglas County School District
 _____ PCFP -ELL Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	128,926	49,492	51,965	51,965
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	128,926	49,492	51,965	51,965
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
PCFP - GT

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-		
Opening Balance (Other)	58,977	103,075	-	-
TOTAL OPENING FUND BALANCE	58,977	103,075	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	187,903	152,567	51,965	51,965

Douglas County
PCFP - GT

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	57,471	118,468	33,120	33,120
200 Benefits	27,357	34,099	18,845	18,845
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property	-			
800/900 Miscellaneous & Other	-			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	84,828	152,567	51,965	51,965
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County

PCFP - GT

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents				
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	84,828	152,567	51,965	51,965
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	103,075	-	-	-
TOTAL ENDING FUND BALANCE	103,075	-	-	-
TOTAL APPLICATIONS	187,903	152,567	51,965	51,965

_____ Douglas County School District
 _____ PCFP - GT Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	156,844	536,610	563,426	563,426
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	156,844	536,610	563,426	563,426
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
PCFP - At-Risk

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	-	-	-	-
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	156,844	536,610	563,426	563,426

Douglas County
PCFP - At Risk

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	103,467	377,363	349,017	349,017
200 Benefits	53,377	159,247	214,409	214,409
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property	-			
800/900 Miscellaneous & Other	-			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	156,844	536,610	563,426	563,426
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County
PCFP - Ar-Risk

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents				
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	156,844	536,610	563,426	563,426
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	156,844	536,610	563,426	563,426

_____ Douglas County School District
 _____ PCFP - At-Risk Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts		50,000	50,000	50,000
1300 Out-of-State Tuition				
1500 Earnings on Investments	28,444	15,000	15,000	15,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch	234,382	150,000	480,000	480,000
1612 Daily Sales - School Breakfast				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	262,826	215,000	545,000	545,000
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	7,897	8,000	8,000	8,000
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	7,897	8,000	8,000	8,000
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	2,916,824	1,930,000	1,220,000	1,220,000
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	2,916,824	1,930,000	1,220,000	1,220,000

Douglas County
Food Services

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory	21,268			
TOTAL OTHER FINANCING SOURCES	21,268	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	58,743	80,011	80,011	80,011
Opening Balance (Other)	1,710,725	2,542,941	1,694,385	1,694,385
TOTAL OPENING FUND BALANCE	1,769,468	2,622,952	1,774,396	1,774,396
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	4,978,283	4,775,952	3,547,396	3,547,396

Douglas County	School District
Food Services	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	-	-	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	777,906	992,725	997,735	997,735
200 Benefits	362,565	445,946	475,580	475,580
300/400/500 Purchased Services	12,322	15,850	17,050	17,050
600 Supplies	1,194,530	1,277,193	1,291,205	1,291,205
700 Property	5,326	242,542	226,681	226,681
800/900 Miscellaneous & Other	2,682	2,300	2,950	2,950
3100 SUBTOTAL	2,355,331	2,976,556	3,011,201	3,011,201
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County

Food Services

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25		
			TENTATIVE APPROVED	FINAL APPROVED	
4900 Other (All Objects)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4900 SUBTOTAL	-	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-	-
5000 DEBT SERVICE					
831 Principal					
832 Interest					
835 Payments to Escrow Agents					
5000 TOTAL DEBT SERVICE	-	-	-	-	-
6200 Other Fund Transfers					
910 Interfund Transfer	-	-			
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,355,331	2,976,556	3,011,201	3,011,201	
TOTAL ALL EXPENDITURES	2,355,331	2,976,556	3,011,201	3,011,201	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	25,000	25,000	25,000	
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235	80,011	80,011	80,011	80,011	
Ending Balance (Other)	2,542,941	1,694,385	431,184	431,184	
TOTAL ENDING FUND BALANCE	2,622,952	1,774,396	511,195	511,195	
TOTAL APPLICATIONS	4,978,283	4,775,952	3,547,396	3,547,396	

_____ Douglas County School District
 _____ General Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments	31,941	15,000	15,000	15,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	31,941	15,000	15,000	15,000
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	4,215,423	4,295,717	4,295,717	4,295,717
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,215,423	4,295,717	4,295,717	4,295,717
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
Special Education

School District
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	4,200,000	5,700,000	5,700,000	5,700,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	4,200,000	5,700,000	5,700,000	5,700,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	633,711	552,786	254,183	254,183
TOTAL OPENING FUND BALANCE	633,711	552,786	254,183	254,183
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	9,081,075	10,563,503	10,264,900	10,264,900

Douglas County	School District
Special Education	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	4,535,914	5,536,351	5,346,301	5,346,301
200 Benefits	2,134,474	2,563,784	2,536,241	2,536,241
300/400/500 Purchased Services	0	0	0	-
600 Supplies	29,473	21,650	34,450	34,450
700 Property	0	0	0	-
800/900 Miscellaneous & Other	0	0	0	-
2700 Student Transportation				
100 Salaries	289,360	270,258	253,126	253,126
200 Benefits	89,198	97,520	90,027	90,027
300/400/500 Purchased Services	0	0	0	-
600 Supplies	40,654	40,654	40,654	40,654
700 Property	0	0	0	-
800/900 Miscellaneous & Other	0	0	0	-
2900 Other Direct Support				
100 Salaries	897,303	1,019,609	970,610	970,610
200 Benefits	340,470	410,250	381,631	381,631
300/400/500 Purchased Services	133,913	254,250	232,750	232,750
600 Supplies	36,422	46,050	54,050	54,050
700 Property	0	0	0	0
800/900 Miscellaneous & Other	1,060	1,000	1,000	1,000
Underspend		-50,000		
200 TOTAL SPECIAL PROGRAMS	8,528,241	10,211,376	9,940,840	9,940,840

Douglas County
Special Education

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services	-			
600 Supplies	48	850	850	850
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	48	850	850	850
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-	-

Douglas County
Special Education

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents				
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	8,528,289	10,212,226	9,941,690	9,941,690
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	97,094	97,408	97,408
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)	552,786	254,183	225,802	225,802
TOTAL ENDING FUND BALANCE	552,786	254,183	225,802	225,802
TOTAL APPLICATIONS	9,081,075	10,563,503	10,264,900	10,264,900

_____ Douglas County School District
 _____ Special Education Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	5,000	5,000	5,000	5,000
TOTAL OPENING FUND BALANCE	5,000	5,000	5,000	5,000
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	5,000	5,000	5,000	5,000

Douglas County	School District
Revolving	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES				
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	-
Ending Balance (Other)	5,000	5,000	5,000	5,000
TOTAL ENDING FUND BALANCE	5,000	5,000	5,000	5,000
TOTAL APPLICATIONS	5,000	5,000	5,000	5,000

Douglas County School District
Revolving Fund - Expenditures by Program, Function, and Object

		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 6/30/2024	Budget Year Ending 6/30/2025	
REVENUE				Tentative Budget	Final Budget
1000	LOCAL SOURCES				
1700	District Activities Revenue	\$1,871,663	\$2,120,000	\$2,120,000	\$2,120,000
TOTAL LOCAL SOURCES		\$1,871,663	\$2,120,000	\$2,120,000	\$2,120,000
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)	\$ -	\$ -	\$ -	\$ -
	Opening Balance (Other)	\$1,031,252	\$1,251,105	\$1,251,105	\$1,251,105
TOTAL OPENING FUND BALANCE		\$1,031,252	\$1,251,105	\$1,251,105	\$1,251,105
TOTAL ALL RESOURCES		\$2,902,915	\$3,371,105	\$3,371,105	\$3,371,105
EXPENDITURES					
100	REGULAR PROGRAMS				
1000					
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Benefits	\$ -	\$ -	\$ -	\$ -
300/400/500	Purchased Services	\$ -	\$ -	\$ -	\$ -
600	Supplies	\$1,296,070	\$1,500,000	\$1,500,000	\$1,500,000
700	Property	\$ -	\$ -	\$ -	\$ -
800/900	Miscellaneous & Other	\$ -	\$ -	\$ -	\$ -
TOTAL REGULAR PROGRAMS		\$1,296,070	\$1,500,000	\$1,500,000	\$1,500,000
400	OTHER INSTRUCTIONAL PROGRAMS				
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Benefits	\$ -	\$ -	\$ -	\$ -
300/400/500	Purchased Services	\$ -	\$ -	\$ -	\$ -
600	Supplies	\$35,614	\$70,000	\$70,000	\$70,000
700	Property	\$ -	\$ -	\$ -	\$ -
800/900	Miscellaneous & Other	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER INSTRUCTIONAL PROGRAMS		\$35,614	\$70,000	\$70,000	\$70,000
000	UNDISTRIBUTED EXPENDITURES				
2100	STUDENT SUPPORT				
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Benefits	\$ -	\$ -	\$ -	\$ -
300/400/500	Purchased Services	\$ -	\$ -	\$ -	\$ -
600	Supplies	\$320,126	\$550,000	\$550,000	\$550,000
700	Property	\$ -	\$ -	\$ -	\$ -
800/900	Miscellaneous & Other	\$ -	\$ -	\$ -	\$ -
TOTAL UNDISTRIBUTED EXPENDITURES		\$320,126	\$550,000	\$550,000	\$550,000
TOTAL ALL EXPENDITURES		\$1,651,810	\$2,120,000	\$2,120,000	\$2,120,000
8000	ENDING FUND BALANCE				
	Reserved NPM Per NRS 387.1235	-	-	-	-
	Ending Balance (Other)	\$1,251,105	\$1,251,105	\$1,251,105	\$1,251,105
TOTAL ENDING FUND BALANCE		\$1,251,105	\$1,251,105	\$1,251,105	\$1,251,105
TOTAL APPLICATIONS		\$2,902,915	\$3,371,105	\$3,371,105	\$3,371,105
Douglas County		School District	Budget Fiscal Year 2024-2025		
Student Activity		Fund - Budgeted Resources	5/1/2024		
Page 1 of 1					

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
WC Premiums	357,891	320,000	360,000	360,000
Compensation Refunds	23,050	10,000	10,000	10,000
Insurance Proceeds	-	-	-	-
(A) Total Operating Revenue	380,941	330,000	370,000	370,000
Operating Expense (Object Codes)				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300-500 Purchased Services	662,567	393,800	518,800	518,800
600 Supplies	-	-	-	-
790 Depreciation - Amortization	-	-	-	-
900 Other	-	-	-	-
(B) Total Operating Expenses	662,567	393,800	518,800	518,800
Operating Income (Loss)	(281,626)	(63,800)	(148,800)	(148,800)
Nonoperating Revenue				
1510 Interest earned	26,032	10,000	20,000	20,000
Subsidies	-	-	-	-
3000 Revenue from State Sources	-	-	-	-
4000 Federal Sources	-	-	-	-
(C) Total Nonoperating Revenue	26,032	10,000	20,000	20,000
Nonoperating Expense				
832 Interest Expense	-	-	-	-
Other Expense	-	-	-	-
(D) Total Nonoperating Expense	-	-	-	-
Transfers				
5200 From Other Funds	-	-	-	-
910 To Other Funds	-	-	-	-
(E) Net Operating Transfers	-	-	-	-
(F) Net Income	(255,594)	(53,800)	(128,800)	(128,800)
Retained Earnings				
Beginning July 1	1,244,201	988,607	934,807	934,807
Ending June 30	988,607	934,807	806,007	806,007

Douglas County
Workers Compensation

School District
Enterprise Fund

Statement of Revenue Expenses and Net Income

Page: _____
Schedule J-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Revenue - Refunds	13,564	10,000	10,000	10,000
Cash Revenue - Premiums	357,891	320,000	360,000	360,000
Cash Paid - Benefits	(345,266)	(393,800)	(518,800)	(518,800)
Purchased Services & Supplies	(70,925)	-	-	-
			-	-
a. Net cash provided by (or used for) operating activities	(44,736)	(63,800)	(148,800)	(148,800)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interest on investments	26,032	10,000	20,000	20,000
			-	-
			-	-
			-	-
b. Net cash provided by (or used for) noncapital financing activities	26,032	10,000	20,000	20,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
d. Net cash provided by (or used for) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(18,704)	(53,800)	(128,800)	(128,800)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,623,540	1,604,836	1,551,036	1,551,036
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,604,836	1,551,036	1,422,236	1,422,236
Douglas County	School District			
Workers Compensation	Enterprise Fund			
Statement of Cash Flows				

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/23	(2) ESTIMATED CURRENT YEAR ENDING 06/30/24	(3) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
Insurance Proceeds	926,934	-	-	-
Health Insurance Premiums	7,914,752	8,328,096	8,810,000	8,810,000
(A) Total Operating Revenue	8,841,686	8,328,096	8,810,000	8,810,000
Operating Expense (Object Codes)				
100 Salaries	-	-		
200 Benefits	9,276,951	8,100,000	8,100,000	8,100,000
300-500 Purchased Services	919,852	1,225,000	1,255,000	1,255,000
600 Supplies	-	-	-	-
790 Depreciation - Amortization	-	-	-	-
900 Other	3,860	9,030	9,030	9,030
(B) Total Operating Expenses	10,200,663	9,334,030	9,364,030	9,364,030
Operating Income (Loss)	(1,358,977)	(1,005,934)	(554,030)	(554,030)
Nonoperating Revenue				
1510 Interest earned	21,169	10,000	10,000	10,000
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	21,169	10,000	10,000	10,000
Nonoperating Expense				
832 Interest Expense	-	-	-	-
Other Expense	-	-	-	-
(D) Total Nonoperating Expense	-	-	-	-
Transfers				
5200 From Other Funds	1,000,000	1,000,000	1,000,000	1,000,000
910 To Other Funds	-			
(E) Net Operating Transfers	1,000,000	1,000,000	1,000,000	1,000,000
(F) Net Income	(337,808)	4,066	455,970	455,970
Retained Earnings				
Beginning July 1	659,909	322,101	326,167	326,167
Ending June 30	322,101	326,167	782,137	782,137

Douglas County
Self-Insurance

School District
Enterprise Fund

Statement of Revenue Expenses and Net Income

Page: _____
Schedule J-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Transfers from other funds	1,000,000	1,000,000	1,000,000	1,000,000
Cash Received - Premiums	7,914,752	8,328,096	8,810,000	8,810,000
Cash Received - Ins Proceeds	919,270	-	-	-
Cash Paid - Benefits - Claims	(9,321,028)	(8,100,000)	(8,100,000)	(8,100,000)
Purchased Services	(924,087)	(1,225,000)	(1,255,000)	(1,255,000)
Other		(9,030)	(9,030)	(9,030)
a. Net cash provided by (or used for) operating activities	(411,093)	(5,934)	445,970	445,970
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	21,169	10,000	10,000	10,000
d. Net cash provided by (or used for) investing activities	21,169	10,000	10,000	10,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(389,924)	4,066	455,970	455,970
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,710,605	1,320,681	1,324,747	1,324,747
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,320,681	1,324,747	1,780,717	1,780,717

Douglas County School District
Self-Insurance Enterprise Fund

Statement of Cash Flows

AVAILABLE RESOURCES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	3,597,597	3,771,002	3,771,002	3,771,002
1190 Other Resources:	108,411	56,600	56,600	56,600
1500 Earnings on Investments	72,436	20,000	30,000	30,000
Subtotal	3,778,444	3,847,602	3,857,602	3,857,602
Opening Fund Balance	3,529,997	4,129,831	4,815,683	4,815,683
Subtotal - Combined Bonds	7,308,441	7,977,433	8,673,285	8,673,285
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans	0	0	0	0
TOTAL AVAILABLE FINANCING	7,308,441	7,977,433	8,673,285	8,673,285
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	2,321,000	2,385,000	2,393,000	2,393,000
832 Interest	754,560	670,750	628,099	628,099
835 Other	3,050	6,000	6,000	6,000
Transfer to Other funds	100,000	100,000	300,000	300,000
Reserves (Include Unappropriated Balance)	4,129,831	4,815,683	5,346,186	5,346,186
Subtotal - Combined Bonds	7,308,441	7,977,433	8,673,285	8,673,285
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF	0	0	0	0

Douglas County
Debt Service Fund

School District
Debt Service Fund

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

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2024	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:							\$	\$	\$	\$
2010 C - Bond	1	17 yrs	2,305,000	05/13/10	04/01/27	4.535 to 6.421%	\$ 2,000,000	\$ 128,420	\$ -	\$ 128,420
2012 Bond	1	30 yrs	9,000,000	12/19/12	04/01/042	2.00 to 3.125%	\$ 5,755,000	\$ 173,375	\$ 150,000	\$ 323,375
2015 Bond	1	20 yrs	5,000,000	02/19/15	04/01/35	2.00 to 3.25%	\$ 3,510,000	\$ 99,485	\$ 305,000	\$ 404,485
2020 Refunding Bond	1	10 yrs	11,858,000	12/03/20	04/01/30	1.34%	\$ 7,522,000	\$ 100,795	\$ 1,458,000	\$ 1,558,795
2021 Tax-Exempt Ref Bond	1	13 yrs	7,516,000	12/08/21	04/01/34	1.80%	\$ 7,327,000	\$ 126,024	\$ 480,000	\$ 606,024
							\$	\$	\$	\$ -
							\$	\$	\$	\$ -
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 26,114,000	\$ 628,099	\$ 2,393,000	\$ 3,021,099

SCHEDULE C-1 INDEBTEDNESS

Douglas County _____ School District

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				240,000	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

Douglas County School District
 Interdistrict Payments - All Funds

(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	5,700,000
				Insurance Fund	19	1,000,000
				Debt Service	68	300,000
SUBTOTAL						7,000,000
SPECIAL REVENUE FUNDS						
Special Education		57	5,700,000			
Capital Projects		26	300,000			
Insurance Fund		66	1,000,000			
SUBTOTAL						
TOTAL TRANSFERS			7,000,000			

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

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: 26

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Bickmore Actuarial	7/1/2024	6/30/2025	\$5,500	\$6,000	Actuarial Services - Workers Compensation
2	Cannon Cochran Management Svcs., Inc	7/1/2024	6/30/2025	\$25,000	\$25,000	Third-Party Administration of WC Benefits
3	Carson Valley Medical Center	7/1/2024	6/30/2025	\$7,000	\$7,000	Testing & Drug Screening
4	Concentra Medical Centers	7/1/2024	6/30/2025	\$12,000	\$14,000	Employee Physicals as needed
5	CR Engineering	7/1/2024	6/30/2025	\$130,000	\$145,000	Architectural & Engineering Services for Construction
6	Douglas County Clerk-Treasurer	7/1/2024	6/30/2025	\$75,000	\$82,500	Construction Consulting Share
7	E Squared C, Inc	7/1/2024	6/30/2025	\$7,500	\$7,500	IT Consulting Services
8	Employer Advocates, LLC	7/1/2024	6/30/2025	\$7,500	\$7,500	Third-Party Unemployment Cost Management
9	Estipona Group	7/1/2024	6/30/2025	\$50,000	\$55,000	Marketing Consultants
10	Fire Extinguisher Service Center, Inc	7/1/2024	6/30/2025	\$18,000	\$18,000	Fire Extinguisher Services & Repairs
11	Hometown Health Providers	7/1/2024	6/30/2025	\$280,000	\$290,000	Third-Party Administration of Health Insurance Benefits
12	Infinite Campus	7/1/2024	6/30/2025	\$65,000	\$67,500	Student Information Services
13	JNA Consulting Group, LLC	7/1/2024	6/30/2025	\$3,000	\$3,000	Bond and Financial Related Services
14	Joey Gilbert Law	7/1/2024	6/30/2025	\$450,000	\$450,000	General Legal Counsel
15	Macleod Watts, Inc	7/1/2024	6/30/2025	\$12,000	\$14,000	Actuarial Services - Self-Insurance
16	NNBOA - Basketball	7/1/2024	6/30/2025	\$17,000	\$19,000	Sports Related Referee Services
17	NNSOA - Soccer	7/1/2024	6/30/2025	\$6,500	\$7,500	Sports Related Referee Services
18	NNVOA - Volleyball	7/1/2024	6/30/2025	\$6,500	\$7,500	Sports Related Referee Services
19	No NV Baseball Umpires Assoc	7/1/2024	6/30/2025	\$6,500	\$7,500	Sports Related Referee Services
20	Paul Cavin Architect, Inc	7/1/2024	6/30/2025	\$160,000	\$180,000	Architectural & Engineering Services for Construction
21	Records Consultants	7/1/2024	6/30/2025	\$6,000	\$6,500	Records Retention
22	Silva, Sceirine & Associates, LLC	7/1/2024	6/30/2025	\$65,000	\$70,000	External Auditors; Required Reporting
23	Sport Safe Testing Service	7/1/2024	6/30/2025	\$15,000	\$15,000	Student Drug Testing
24	Tyler Technologies, Inc	7/1/2024	6/30/2025	\$136,655	\$143,488	District Software Programs
25	University of Wisconsin-Madison	7/1/2024	6/30/2025	\$7,500	\$7,500	WIDA Access
26	Vision Service Plan	7/1/2024	6/30/2025	\$32,340	\$33,957	Vision Insurance
	Total Proposed Expenditures			\$1,606,495	\$1,689,945	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION 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 Privatization Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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	Lana Merkley	7/1/2024	6/30/2025	12 Mo	\$126,720.00	\$126,720.00	Speech Language	1	\$88.00	Sped Required Svcs
2	Angela Schumacher	7/1/2024	6/30/2025	12 Mo	\$8,700.00	\$8,700.00	Nurse Sp Svcs	1	\$55.00	Sped Required Svcs
3	Shawna Goldhammer	7/1/2024	6/30/2025	12 Mo	\$11,000.00	\$12,000.00	DHH Deaf/HH	1	\$125.00	Sped Required Svcs
4	Edgar Vargas	7/1/2024	6/30/2025	12 Mo	\$17,000.00	\$18,000.00	Vision	1	\$175.00	Sped Required Svcs
5										
6										
7										
8	Total				\$163,420.00	\$165,420.00				

Attach additional sheets if necessary.