



Mineral County School District

751 A. Street, P. O. Box 1540, Hawthorne, Nevada 89415
Phone (775) 945-2403 Fax (775) 945-3709
Stephanie Keuhey, Superintendent
Board of Trustees: Tyler Viani - President
Juanita Diede-Vice President
Kristin Reeves-Clerk
Tahyah Norcom-Board Member
Vacant

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

Mineral County School District herewith submits the Augmented/Amended Dec. 31, 2025 budget for the
fiscal year ending June 30, 2026

This budget contains 6 funds, requiring State Education Fund revenues, plus Debt Service totaling \$ 10,579,864

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 14 governmental fund types with estimated expenditures of \$ 21,169,189 and
1 proprietary funds with estimated expenses of \$ 617,128

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 Stephanie Keuhey
(Printed Name)
Superintendent
(Title)

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

Signed Stephanie Keuhey

Dated: 12/17/25 5:30 PM

APPROVED BY THE GOVERNING BOARD

[Signature]
Juanita Diede
Kristin Reeves - Clerk

SCHEDULED PUBLIC HEARING:

Date and Time 12/17/25 5:30 PM
Place: Mineral County School District Board Room #23
751 A Street, Hawthorne, NV 89415

Publication Date 12/11/2025

Page: 1
Schedule 1

Augmented December 31, 2025

**MINERAL COUNTY SCHOOL DISTRICT
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FYE JUNE 30, 2026**

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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>269,757,641</u>	(B2) Tax from Net Proceeds unavailable for Appropriation	
		2025-2026	\$ <u>150,286</u>
(B1) Net Proceeds of Mines (AV)	<u>49,137,663</u>		
(C) TOTAL ASSESSED VALUE	<u>318,895,304</u>		

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2024	ACTUAL YEAR Ending 6/30/2025	ESTIMATED YEAR Ending 6/30/2026
FTE Total employees	<u>95</u>	<u>98</u>	<u>102</u>
FTE Classroom teachers	<u>42</u>	<u>39</u>	<u>43</u>
Total Enrollment	<u>558.74</u>	<u>514</u>	<u>480</u>

ENROLLMENT

	ACTUAL YEAR Ending 6/30/2024	ACTUAL ADE* Ending 6/30/2025	ESTIMATED ADE* Ending 6/30/2026
Subtotal	<u>558.74</u>	<u>514.00</u>	<u>480.00</u>
<u>Deduct students transported into Nevada from out-of-state</u>			
<u>Add students transported to another state</u>			
Total WEIGHTED enrollment	<u>558.74</u>	<u>514.00</u>	<u>480.00</u>

STATE EDUCATION FUNDING

Adjusted Base per Pupil Funding		
Adjusted Base per Pupil Amount for Ending 6/30/2026	\$8,815,297.59	
Estimated Weighted Average Daily Enrollment	<u>480.00</u>	
Total Adjusted Base per Pupil Funding	\$ 8,815,297.6	
Weighted Funding		
At-Risk Weighted Funding	\$ 141,679	
English Learners Weighted Funding	\$ 144,033	
Gifted & Talented Weighted Funding		
Total Weighted Funding	\$ 285,712	
Local Special Education Funding	\$ 110,574	
Auxiliary Funding		
Auxiliary - Transportation	\$ 388,223	
Auxiliary - Special Transportation		
Auxiliary - Food Services	\$ 200,104	
Auxiliary - Salary Adjustment Funding	\$ 274,717	
Total Auxiliary Funding	\$ 863,044	
Total Funding from State Education Fund		\$ <u>10,074,627</u>

Mineral County School District
Budget Fiscal Year 2025-2026

* ADE = Average Daily Enrollment

(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							
1000 Local		195,018	(A) Property Tax Net of Abatement				195,018
3000 State							
State Education Funding			9,514,199				9,514,199
4000 Federal		450,000					450,000
Opening Balance	2,662,729						2,662,729
NPM-Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other							
Total Opening Balance							
Other Sources							
General Subtotal	2,662,729	645,018	9,514,199	-	-	-	12,821,945
DEBT SERVICE	1,113,372	15,000		505,237			1,633,609
SUBTOTAL	3,776,101	660,018	9,514,199	505,237	-	-	14,455,554
OTHER FUNDS:							
PCFP English Language Learners	164,443		144,033				308,476
PCFP At Risk	75,468		141,679				217,147
SB 231/500			274,717				274,717
Adult Education		75,198					75,198
Special Education	48,207	624,044				110,574	782,825
State Grants		475,861					475,861
Federal Grants		5,438,396					5,438,396
Unemployment Compensation	27,625						27,625
Retirement and Sick Leave	43,561						43,561
Retirement Incentive	57,056					180,207	217,263
Capital Improvements	1,471,589	44,195				617,789	2,133,583
Student Activities Fund	186,084	49,486					235,570
							-
							-
Proprietary:							
Food Service	229,366	229,756				200,104	659,226
							-
							-
							-
SUBTOTAL OTHER FUNDS	2,303,399	6,936,936	560,429	-	-	-	9,800,764
TOTAL ALL FUNDS	6,079,500	7,596,954	10,074,627	505,237	-	1,088,684	25,345,002
Less: Interfund Transfers						(1,088,684)	(1,088,684)
NET ALL FUNDS	6,079,500	7,596,954	10,074,627	505,237	-	-	24,256,318

Mineral County School District
All Funds – Budgeted Resources

(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 REQUIREMENTS
GENERAL FUND							
100 Regular	2,512,279	1,441,325	251,365				4,204,970
200 Special	-	-	-				-
300 Vocational & Technical	141,188	82,636	40,857				264,682
400 Other PK-12	-	-	18,354				18,354
500 Nonpublic School							-
600 Adult Education							-
800 Community Services			5,000				5,000
900 Co-curricular & Extra Curricular	263,477	48,177	76,856				388,510
000 Undistributed Expenditures	2,381,316	1,706,259	1,791,693				5,879,268
2000 Support Services							-
4000							-
Facility Acquisition & Construction							-
6100 Interdistrict Payments							-
6200 Fund Transfers				708,720			708,720
6300 Contingency					341,351		341,351
8000 Ending Balance:						1,011,092	1,011,092
NPM - Reserved Per NRS 387.1235							-
Other							-
Total Ending Fund Balance							-
General Subtotal	5,298,260	3,278,398	2,184,125	708,720	341,351	1,011,092	12,821,946
DEBT SERVICE			257,645	379,964		996,000	1,633,609
SUBTOTAL APPROPRIATION FUNDS	5,298,260	3,278,398	2,441,770	1,088,684	341,351	2,007,092	14,455,555
OTHER FUNDS: (List)							
PCFP English Language Learners	96,063	92,495	119,918			-	308,476
PCFP At Risk	36,042	26,301	154,804			-	217,147
SB 231/500	194,270	80,447					274,717
Adult Education	49,882	5,377	19,939				75,198
Special Education	422,616	274,694	85,016			500	782,825
State Grants	192,860	106,516	176,485				475,861
Federal Grants	1,419,891	693,774	3,324,731				5,438,396
Unemployment Compensation		24,625				3,000	27,625
Retirement and Sick Leave						43,561	43,561
Retirement Incentive		210,863				6,400	217,263
Capital Improvements			2,117,583			16,000	2,133,583
Student Activities Fund			225,570			10,000	235,570
							-
							-
							-
Proprietary:							
Food Service	143,093	121,135	352,900			42,098	659,226
							-
SUBTOTAL OTHER FUNDS	2,554,716	1,636,227	6,576,946			121,559	10,889,448
TOTAL ALL FUNDS	7,852,976	4,914,625	9,018,716	1,088,684	341,351	2,128,650	25,345,003
Less: Interfund Transfers				(1,088,684)			(1,088,684)
NET ALL FUNDS	7,852,976	4,914,625	9,018,716	-	341,351	2,128,650	24,256,319

REVENUE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes	-	-	-
1111 Net Proceeds of Mines	-	-	-
1112 Net Proceeds of Mines - Prior Year		-	
1120 School Support Taxes	-	-	-
1150 Residential Construction Tax		-	
1190 Other Taxes		-	
1190 Geothermal	20,000	(15,000)	5,000
1191 Franchise Taxes		-	
1192 Governmental Services Tax	-	-	-
1193 Boat Registrations	-	-	-
1200 Local Gov Units - Not School Districts		-	
1300 Tuition		-	
1400 Transportation Fees		-	
1500 Earnings on Investments	87,000	-	87,000
1600 Food Service Revenue		-	
1611 Daily Sales - School Lunch		-	
1612 Daily Sales - School Breakfast		-	
1613 Daily Sales - Special Milk		-	
1614 Daily Sales - After-School Program		-	
1700 District Activities Revenue		-	
1800 Community Service Activities		-	
1900 Other Revenues	83,000	(33,000)	50,000
1910 Rentals		-	
1920 Donations	3,268	19,750	23,018
1950/60 Services Provided other Governments		-	
1990 Miscellaneous	52,206	(22,206)	30,000
1990 Indirect Cost Recovery	-	-	-
TOTAL LOCAL SOURCES	245,473	(50,455)	195,018
3000 REVENUE FROM STATE SOURCES			
3110 PCFP Adjusted Base Funding	8,861,329	(46,031)	8,815,298
3113 PCFP Auxiliary Services-Transportation	388,223	-	388,223
3114 PCFP Auxiliary Services-Food Services	200,104	-	200,104
3116 PCFP Local Special Education	110,574	-	110,574
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes		-	
3900 For-on behalf of School District			
TOTAL STATE SOURCES	9,560,230	(46,031)	9,514,199
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't Impact Aid	0	-	0
4200 Unrestricted - State Agency School to Roads	150,000	(100,000)	50,000
4300 Restricted - Direct		-	
4500 Restricted - State Agency		-	
4800 Revenue in Lieu of Taxes Impact Aid	649,581	(249,581)	400,000
4900 Revenue for-on behalf of School District		-	
TOTAL FEDERAL SOURCES	799,581	(349,581.00)	450,000

Mineral County School District
General Fund – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	1,223,116	1,439,613	2,662,729
TOTAL OPENING FUND BALANCE	1,223,116	1,439,613	2,662,729
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	11,828,400	993,545	12,821,945

Mineral County School District
General Fund – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	2,425,993	86,286	2,512,279
200 Benefits	1,347,850	93,475	1,441,325
300/400/500 Purchased Services	76,862	124	76,986
600 Supplies	172,754	-	172,754
700 Property	1,625	-	1,625
800/900 Miscellaneous & Other	-	-	-
2100 Student Support Services			
100 Salaries	5,588	(5,588)	-
200 Benefits	386	(386)	-
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	4,031,059	173,911	4,204,970
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	-	-	-

Mineral County School District
General Fund – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	141,188	-	141,188
200 Benefits	82,586	50	82,636
300/400/500 Purchased Services	-	12,280	12,280
600 Supplies	30,897	(3,800)	27,097
700 Property	9,960	(8,480)	1,480
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	264,632	50	264,682

Mineral County School District
General Fund – Expenditures

PROGRAM FUNCTION OBJECT	FINAL	REVISIONS	REVISED
	APPROVED		EXPENDITURES
	5/21/2025		12/31/2025
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	18,354	-	18,354
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	18,354	-	18,354
800 COMMUNITY SERVICES			
3300 Community Services			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	2,200	-	2,200
600 Supplies	2,800	-	2,800
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			
800 TOTAL COMMUNITY SERVICES	5,000	0.00	5,000

Mineral County School District
General Fund – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
910 CO CURRICULAR ACTIVITIES			
1000 Instruction			
100 Salaries	73,699	-	73,699
200 Benefits	7,232	170	7,402
300/400/500 Purchased Services	2,286	-	2,286
600 Supplies	3,213	-	3,213
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
2700 Student Transportation			
100 Salaries	11,365	-	11,365
200 Benefits	4,669	-	4,669
300/400/500 Purchased Services	471	-	471
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	102,935	170	103,105
920 ATHLETICS			
1000 Instruction			
100 Salaries	153,596	-	153,596
200 Benefits	21,154	-	21,154
300/400/500 Purchased Services	23,190	(400)	22,790
600 Supplies	9,943	400	10,343
700 Property	-	-	-
800/900 Miscellaneous & Other	26,501	2,000	28,501
2700 Student Transportation			
100 Salaries	24,817	-	24,817
200 Benefits	14,952	-	14,952
300/400/500 Purchased Services	9,252	-	9,252
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	283,404	2,000	285,404

Mineral County School District
General Fund – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED 5/21/2025	REVISIONS	EXPENDITURES 12/31/2025
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	268,938	(63,040)	205,898
200 Benefits	123,023	(3,367)	119,657
300/400/500 Purchased Services	1,050	-	1,050
600 Supplies	10,768	-	10,768
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2100 SUBTOTAL	403,779	(66,407)	337,372
2200 Instruction Staff Support			
100 Salaries	273,275	(37,814)	235,461
200 Benefits	162,943	(1,818)	161,125
300/400/500 Purchased Services	32,700	-	32,700
600 Supplies	149,913	10,000	159,913
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 SUBTOTAL	618,831	(29,632)	589,199
2300 General Administration			
100 Salaries	215,776	(14,181)	201,595
200 Benefits	103,124	372	103,496
300/400/500 Purchased Services	348,883	(2,767)	346,116
600 Supplies	22,350	16,750	39,100
700 Property	900	-	900
800/900 Miscellaneous & Other	24,191	(4,500)	19,691
2300 SUBTOTAL	715,224	(4,327)	710,898
2400 School Administration			
100 Salaries	604,628	(15,504)	589,124
200 Benefits	337,103	18,497	355,600
300/400/500 Purchased Services	24,789	(124)	24,665
600 Supplies	4,961	(0)	4,961
700 Property		-	
800/900 Miscellaneous & Other	3,040	-	3,040
2400 SUBTOTAL	974,521	2,868	977,389
2500 Central Services			
100 Salaries	476,719	(23,734)	452,985
200 Benefits	339,330	15,102	354,432
200 Benefits Retirees	185,186	14,814	200,000
300/400/500 Purchased Services	76,326	53,328	129,654
600 Supplies	40,507	700	41,207
700 Property		-	
800/900 Miscellaneous & Other	9,508	5,000	14,508
2500 SUBTOTAL	1,127,576	65,210	1,192,786

Mineral County School District
General Fund – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED	REVISIONS	EXPENDITURES
	5/21/2025		12/31/2025
2600 Operating/Maintenance Plant Service			
100 Salaries	527,809	(38,071)	489,738
200 Benefits	287,437	46,747	334,184
300/400/500 Purchased Services	367,710	-	367,710
600 Supplies	327,715	7,500	335,215
700 Property	25,000	-	25,000
800/900 Miscellaneous & Other	1,500	-	1,500
2600 SUBTOTAL	1,537,171	16,176	1,553,347
2700 Student Transportation			
100 Salaries	262,747	(143,181)	119,566
200 Benefits	149,022	(75,161)	73,860
300/400/500 Purchased Services	57,234	808	58,042
600 Supplies	173,004	-	173,004
700 Property		-	
800/900 Miscellaneous & Other	2,950	-	2,950
2700 SUBTOTAL	644,957	(217,535)	427,422
2900 Other Support (All Objects)			
100 Salaries		86,950	86,950
200 Benefits		3,907	3,907
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 SUBTOTAL	-	90,857	90,857
TOTAL SUPPORT SERVICES	6,022,058	(142,790)	5,879,268
NON INSTRUCTIONAL SERVICES			
3200 Donation Enterprise Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3200 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Mineral County School District
General Fund – Expenditures

PROGRAM FUNCTION OBJECT	FINAL	REVISIONS	REVISED
	APPROVED 5/21/2025		EXPENDITURES 12/31/2025
4700 Building Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	-
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4700 SUBTOTAL	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds		-	
511 Bond Principal			
512 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
831 Principal	-	-	
832 Interest	-	-	
5500 Capital lease Proceeds	-	-	
5600 Other Long-Term Debt Proceeds		-	
		-	
TOTAL OTHER FINANCING SOURCES	-	-	-
6200 Other Fund Transfers			
910 Interfund Transfer	630,025	78,695	708,720
000 TOTAL UNDISTRIBUTED EXPENDITURES	6,022,058	(142,790)	5,879,268
TOTAL ALL EXPENDITURES	11,357,467	112,036	11,469,503
6300 Contingency (not to exceed 3% of Total Expenditures)	-	341,351	341,351
8000 ENDING FUND BALANCE			-
	-	-	-
Ending Balance (Other)	470,933	540,159	1,011,092
TOTAL ENDING FUND BALANCE	470,933	540,159	1,011,092
TOTAL APPLICATIONS	11,828,400	993,545	12,821,946

Mineral County School District
General Fund – Expenditures

REVENUE		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000	LOCAL SOURCES			
1100	Tax Revenue			
1110	Property Taxes		-	-
1111	Net Proceeds of Mines		-	-
1112	Net Proceeds of Mines - Prior Year		-	-
1120	School Support Taxes		-	-
1150	Residential Construction Tax		-	-
1190	Other Taxes		-	-
1190	Geothermal		-	-
1191	Franchise Taxes		-	-
1192	Governmental Services Tax		-	-
1193	Boat Registrations		-	-
1200	Local Gov Units - Not School Districts		-	-
1300	Tuition		-	-
1400	Transportation Fees		-	-
1500	Earnings on Investments		-	-
1600	Food Service Revenue		-	-
1611	Daily Sales - School Lunch		-	-
1612	Daily Sales - School Breakfast		-	-
1613	Daily Sales - Special Milk		-	-
1614	Daily Sales - After-School Program		-	-
1700	District Activities Revenue		-	-
1800	Community Service Activities		-	-
1900	Other Revenues		-	-
1910	Rentals		-	-
1920	Donations		-	-
1950/60	Services Provided other Governments		-	-
1990	Miscellaneous		-	-
1990	Local Safety Grant		-	-
TOTAL LOCAL SOURCES		-	-	-
3000	REVENUE FROM STATE SOURCES			
3110	Distributive School Fund		-	-
3115	Special Education - DSA Funding		-	-
3200	Restricted Funding/Grants-in-Aid Rev		-	-
3254	PCFP English Learners Weighted	144,033	-	144,033
3220	Adult High School Diploma	-	-	-
3230	Class Size Reduction		-	-
3800	In Lieu of Taxes		-	-
3900	For/on behalf of School District	-	-	-
TOTAL STATE SOURCES		144,033	-	144,033
4000	FEDERAL SOURCES			
4100	Unrestricted - Direct Fed Gov't Impact Aid		-	-
4200	Unrestricted - State Agency School to Roads		-	-
4300	Restricted - Direct		-	-
4500	Restricted - State Agency		-	-
4800	Revenue in Lieu of Taxes Impact Aid		-	-
4900	Revenue for-on behalf of School District		-	-
TOTAL FEDERAL SOURCES		0	0	0

Mineral County School District
PCFP English Learner – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	-	164,443	164,443
TOTAL OPENING FUND BALANCE	-	164,443	164,443
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	144,033	164,443	308,476

Mineral County School District

PCFP English Learners – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED		EXPENDITURES
	5/21/2025	REVISIONS	12/31/2025
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries	54,090	41,973	96,063
200 Benefits	57,665	34,830	92,495
300/400/500 Purchased Services	17,768	9,381	27,149
600 Supplies	14,510	31,759	46,269
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2200 Instructional Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		15,000	15,000
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3300 Community Service Operations		31,500	31,500
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
400 TOTAL OTHER INSTR PROGRAMS	144,033	164,443	308,476
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			

Mineral County School District
PCFP English Learners – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			-
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
511 Bond Principal			
512 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
831 Principal			-
832 Interest			-
5500 Capital lease Proceeds			-
5600 Other Long-Term Debt Proceeds			-
			-
TOTAL OTHER FINANCING SOURCES	-	-	-
6200 Other Fund Transfers			
910 Interfund Transfer			-
000 TOTAL UNDISTRIBUTED EXPENDITURES			-
TOTAL ALL EXPENDITURES	144,033	164,443	308,476
6300 Contingency (not to exceed 3% of Total Expenditures)			-
8000 ENDING FUND BALANCE			-
Reserved Governors 12% Reduction	-	-	-
Ending Balance (Other)			-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	144,033	164,443	308,476

Mineral County School District
PCFP English Learners – Expenditures

REVENUE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes		-	-
1111 Net Proceeds of Mines		-	-
1112 Net Proceeds of Mines - Prior Year		-	-
1120 School Support Taxes		-	-
1150 Residential Construction Tax		-	-
1190 Other Taxes		-	-
1190 Geothermal		-	-
1191 Franchise Taxes		-	-
1192 Governmental Services Tax		-	-
1193 Boat Registrations		-	-
1200 Local Gov Units - Not School Districts		-	-
1300 Tuition		-	-
1400 Transportation Fees		-	-
1500 Earnings on Investments		-	-
1600 Food Service Revenue		-	-
1611 Daily Sales - School Lunch		-	-
1612 Daily Sales - School Breakfast		-	-
1613 Daily Sales - Special Milk		-	-
1614 Daily Sales - After-School Program		-	-
1700 District Activities Revenue		-	-
1800 Community Service Activities		-	-
1900 Other Revenues		-	-
1910 Rentals		-	-
1920 Donations		-	-
1950/60 Services Provided other Governments		-	-
1990 Miscellaneous		-	-
1990 Local Safety Grant		-	-
TOTAL LOCAL SOURCES		-	-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund		-	-
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3252 PCFP English Learners Weighted			
3255 PCFP At Risk	141,679	-	141,679
3230 Class Size Reduction			-
3800 In Lieu of Taxes			
3900 For/on behalf of School District		-	-
TOTAL STATE SOURCES	141,679	-	141,679
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't Impact Aid		-	-
4200 Unrestricted - State Agency School to Roads		-	-
4300 Restricted - Direct		-	-
4500 Restricted - State Agency		-	-
4800 Revenue in Lieu of Taxes Impact Aid		-	-
4900 Revenue for-on behalf of School District		-	-
TOTAL FEDERAL SOURCES			

Mineral County School District
PCFP At-Risk – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	-	75,468	75,468
TOTAL OPENING FUND BALANCE	-	75,468	75,468
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	141,679	75,468	217,147

Mineral County School District
PCFP At-Risk – Budgeted Resources

PROGRAM FUNCTION OBJECT Undistributed	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
100 Regular Programs			
1000 Instruction			
100 Salaries	11,107	(10,974)	133
200 Benefits	10,349	(10,294)	55
300/400/500 Purchased Services	-	18,943	18,943
600 Supplies	9,885	(0)	9,885
700 Property			
800/900 Miscellaneous & Other			
2200 Support Services & Other			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			-
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
100 TOTAL REGULAR PROGRAMS	31,341	(2,324)	29,017
000 Undistributed Services			
2100 Support Services - Student			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	64,726	58,550	123,276
600 Supplies	-	-	-
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 Support Services - Instruction			
100 Salaries	22,214	13,694	35,908
200 Benefits	20,699	5,547	26,246
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other	2,700	(2,700)	-
2300 General Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		2,700	2,700
2400 School Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
000 Total Undistributed Services	110,338	77,791	188,130

Mineral County School District
PCFP At-Risk – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
511 Bond Principal			
512 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
831 Principal		-	
832 Interest		-	
5500 Capital lease Proceeds		-	
5600 Other Long-Term Debt Proceeds		-	
		-	
TOTAL OTHER FINANCING SOURCES	-	-	-
6200 Other Fund Transfers			
910 Interfund Transfer		-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	110,338	77,792	188,130
TOTAL ALL EXPENDITURES	141,679	75,468	217,147
6300 Contingency (not to exceed 3% of Total Expenditures)			
		-	-
8000 ENDING FUND BALANCE			
Reserved Governors 12% Reduction	-	-	-
Ending Balance (Other)		-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	141,679	75,468	217,147

Mineral County School District
PCFP At-Risk – Expenditures

REVENUE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes	-	-	-
1111 Net Proceeds of Mines	-	-	-
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes	-	-	-
1150 Residential Construction Tax			
1190 Other Taxes			
1190 Geothermal	-	-	-
1191 Franchise Taxes			
1192 Governmental Services Tax	-	-	-
1193 Boat Registrations	-	-	-
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments	-	-	-
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues	-	-	-
1910 Rentals			
1920 Donations	-	-	-
1950/60 Services Provided other Governments			
1990 Miscellaneous	-	-	-
1990 Indirect Cost Recovery	-	-	-
TOTAL LOCAL SOURCES			
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3114 PCFP Auxiliary Ser. Food			
3115 L PCFP Special Education DSA			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3251 PCFP Transportation			
3900 SB231 Restricted Funding	275,801	(1,084)	274,717
TOTAL STATE SOURCES	275,801	(1,084)	274,717
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't Impact Aid			
4200 Unrestricted - State Agency School to Roads			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes Impact Aid			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	0	0	0

Mineral County School District
SB 231/500 – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)		-	
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	275,801	(1,084)	274,717

Mineral County School District
SB 231/500 – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	76,789	(76,789)	-
200 Benefits	31,682	(31,682)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 Instructional Staff Support			
100 Salaries	1,996	(1,996)	-
200 Benefits	825	(825)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
3100 Food Services Operations			
100 Salaries	9,913	(9,913)	-
200 Benefits	4,076	(4,076)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	125,280	(125,281)	-
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries	28,664	(28,664)	-
200 Benefits	11,200	(11,200)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 Support Services-Students			
100 Salaries	7,930	(7,930)	-
200 Benefits	3,264	(3,264)	-
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	51,058	(51,058)	-

Mineral County School District
SB 231/500 – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	2,663	(2,663)	-
100 Salaries	1,104	(1,104)	-
200 Benefits		-	-
300/400/500 Purchased Services		-	-
600 Supplies		-	-
700 Property		-	-
800/900 Miscellaneous & Other		-	-
2200 Instructional Staff Support		-	-
100 Salaries	1,983	(1,983)	-
200 Benefits	815	(815)	-
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	6,564	(6,564)	

Mineral County School District
SB 231/500 – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries	594	(594)	-
200 Benefits	204	(204)	-
300/400/500 Purchased Services		-	
600 Supplies	-	-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 Support Services-Students		-	
100 Salaries	1,983	(1,983)	-
200 Benefits	815	(815)	-
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	3,594	(3,596)	-
600 ADULT EDUCATION			
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			
600 ADULT EDUCATION			

Mineral County School District
SB 231/500 – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	7,682	(7,682)	-
200 Benefits	3,157	(3,157)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other	-	-	
2100 SUBTOTAL	10,839	(10,839)	-
2200 Instruction Staff Support			
100 Salaries	6,939	(6,939)	-
200 Benefits	2,856	(2,856)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 SUBTOTAL	9,795	(9,795)	-
2300 General Administration			
100 Salaries	1,322	(1,322)	-
200 Benefits	543	(543)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2300 SUBTOTAL	1,865	(1,865)	-
2400 School Administration			
100 Salaries	10,160	(10,160)	-
200 Benefits	4,178	(4,178)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2400 SUBTOTAL	14,339	(14,338)	-
2500 Central Services			
100 Salaries	10,573	(10,573)	-
200 Benefits	3,616	(3,616)	-
200 Benefits Retirees		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2500 SUBTOTAL	14,189	(14,189)	-

Mineral County School District
SB 231/500 – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED		REVISED EXPENDITURES
	5/21/2025	REVISIONS	12/31/2025
2600 Operating/Maintenance Plant Service			
100 Salaries	20,155	(20,155)	-
200 Benefits	8,795	(8,795)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2600 SUBTOTAL	28,951	(28,950)	-
2700 Student Transportation			
100 Salaries	6,526	(6,526)	-
200 Benefits	2,801	(2,801)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 SUBTOTAL	9,327	(9,327)	-
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	89,305	(89,305)	-
NON INSTRUCTIONAL SERVICES			
3200 Donation Enterprise Operations			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
3200 SUBTOTAL		-	-
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED		EXPENDITURES
	5/21/2025	REVISIONS	12/31/2025
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			-
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-		-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
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			
6000 SB 500			
100 Salaries		194,270	194,270
200 Benefits		80,447	80,447
			-
TOTAL OTHER FINANCING SOURCES	-	274,717	274,717
6200 Other Fund Transfers			
910 Interfund Transfer			-
000 TOTAL UNDISTRIBUTED EXPENDITURES			
TOTAL ALL EXPENDITURES			
6300 Contingency (not to exceed 3% of Total Expenditures)			-
8000 ENDING FUND BALANCE			-
	-		-
Ending Balance (Other)			-
TOTAL ENDING FUND BALANCE	-		-
TOTAL APPLICATIONS	275,801	(275,801)	-

Mineral County School District

SB 231/500 – Expenditures

REVENUE		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000	LOCAL SOURCES			
1100	Tax Revenue			
1110	Property Taxes			
1111	Net Proceeds of Mines			
1112	Net Proceeds of Mines - Prior Year			
1120	School Support Taxes			
1150	Residential Construction Tax			
1190	Other Taxes			
1191	Franchise Taxes			
1192	Governmental Services Tax			
1200	Local Gov Units - Not School Districts			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments			
1600	Food Service Revenue			
1611	Daily Sales - School Lunch			
1612	Daily Sales - School Breakfast			
1613	Daily Sales - Special Milk			
1614	Daily Sales - After-School Program			
1700	District Activities Revenue			
1800	Community Service Activities			
1900	Other Revenues			
1910	Rentals			
1920	Donations			
1950/60	Services Provided other Governments			
1990	Miscellaneous			
TOTAL LOCAL SOURCES		-	-	
3000	REVENUE FROM STATE SOURCES			
3110	Distributive School Fund			
3115	Special Education - DSA Funding			
3200	Restricted Funding/Grants-in-Aid Rev			
3210	Special Transportation			
3220	Adult High School Diploma	83,477	(8,279)	75,198
3230	Class Size Reduction			
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
TOTAL STATE SOURCES		83,477	(8,279)	75,198
4000	FEDERAL SOURCES			
4100	Unrestricted - Direct Fed Gov't			
4200	Unrestricted - State Agency			
4300	Restricted - Direct			
4500	Restricted - State Agency			
	Revenue in Lieu of Taxes			
4900	Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES		0	0	0

Mineral County School District
Adult Education – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	-	-	-
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	83,477	(8,279)	75,198

Mineral County School District
Adult Education – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
600 ADULT EDUCATION PROGRAMS			
1000 Instruction			
100 Salaries	49,832	50	49,882
200 Benefits	5,207	170	5,377
300/400/500 Purchased Services		-	
600 Supplies	17,662	(3,074)	14,588
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2100 Support Services Students			
600 Supplies	3,358	(3,358)	-
2200 Student Transportation			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	4,973	(622)	4,351
600 Supplies	-	750	750
700 Property	-	-	-
800/900 Miscellaneous & Other	-	250	250
2500 Central Services			
600 Supplies	2,445	(2,445)	-
600 TOTAL ADULT EDUCATION PROGRAMS	83,477	(8,279)	75,198
800 COMMUNITY SERVICE PROGRAMS			
3300 Community Service Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	-	-	-
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
800 TOTAL COMMUNITY SVC PROGRAMS	-	-	-

Mineral County School District
 Adult Education – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	83,477	(8,279)	75,198
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	83,477	(8,279)	75,198

Mineral County School District

Adult Education – Expenditures

REVENUE		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000	LOCAL SOURCES			
1100	Tax Revenue			
1110	Property Taxes			
1111	Net Proceeds of Mines			
1112	Net Proceeds of Mines - Prior Year			
1120	School Support Taxes			
1150	Residential Construction Tax			
1190	Other Taxes			
1191	Franchise Taxes			
1192	Governmental Services Tax			
1200	Local Gov Units - Not School Districts			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments			
1600	Food Service Revenue			
1611	Daily Sales - School Lunch			
1612	Daily Sales - School Breakfast			
1613	Daily Sales - Special Milk			
1614	Daily Sales - After-School Program			
1700	District Activities Revenue			
1800	Community Service Activities			
1900	Other Revenues			
1910	Rentals			
1920	Donations			
1950/60	Services Provided other Governments			
1990	Miscellaneous			
TOTAL LOCAL SOURCES		-	-	
3000	REVENUE FROM STATE SOURCES			
3110	PCFP - Adjusted Base Funding			
3113	PCFP - Auxiliary Services - Transportation		-	
3114	PCFP - Auxiliary Services - Food Services			
3116	PCFP Local Special Education	624,044	0	624,044
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		624,044	0	624,044
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

Mineral County School District
Special Education – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
5000	OTHER FINANCING SOURCES			
5100	Issuance of Bonds			
5110	Bond Principal			
5120	Premium/Discount of Bond Sale			
5200	PCFP Transfers In	110,574	-	110,574
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	110,574	-	110,574
8000	OPENING FUND BALANCE			
	Reserved Opening Balance (NPM)			
	Opening Balance (Other)	423	47,784	48,207
	TOTAL OPENING FUND BALANCE	423	47,784	48,207
	Prior Period Adjustments			
	Residual Equity Transfers			
	TOTAL ALL RESOURCES	735,041	47,784	782,825

Mineral County School District
Special Education – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	436,364	(13,748)	422,616
200 Benefits	240,909	33,785	274,694
300/400/500 Purchased Services		-	
600 Supplies	22,773	-	22,773
700 Property		-	
800/900 Miscellaneous & Other	195	-	195
2700 Transportation		-	
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	-	-
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 Staff Support		-	
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
200 TOTAL SPECIAL PROGRAMS	700,239	20,037	720,277

Mineral County School District
Special Education – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED	REVISIONS	EXPENDITURES
	5/21/2025		12/31/2025
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	22,562	27,746	50,308
600 Supplies	11,740	-	11,740
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 SUBTOTAL	34,302	27,746	62,048
2200 Instruction Staff Support			
100 Salaries		-	
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	-	-	-
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	-	-	-

Mineral County School District
Special Education – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	34,302	27,746	62,048
TOTAL ALL EXPENDITURES	734,541	47,783	782,325
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	500	-	500
TOTAL ENDING FUND BALANCE	500	-	500
TOTAL APPLICATIONS	735,041	47,784	782,825

Mineral County School District
Special Education – Expenditures

REVENUE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts	-	-	-
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations	4,997	-	4,997
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	4,997	-	4,997
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev	384,374	66,490	450,864
3210 Special Transportation		-	
3220 Adult High School Diploma		-	
3230 Class Size Reduction		-	
3800 In Lieu of Taxes	28,175	(28,175)	-
3900 For/on behalf of School District		20,000	20,000
TOTAL STATE SOURCES	412,549	58,315	470,864
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	0	0	0

Mineral County School District
State Grants – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)			
TOTAL OPENING FUND BALANCE	-	-	
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	417,546	58,315	475,861

Mineral County School District

State Grants – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	160,780	18,930	179,710
200 Benefits	107,890	(2,908)	104,982
300/400/500 Purchased Services	-	-	-
600 Supplies	18,811	(6,031)	12,780
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	287,481	9,991	297,472
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	-	-	-

Mineral County School District

State Grants – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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 GIFTED AND TALENTED	-	-	-
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries	26,000	(26,000)	-
200 Benefits	15,107	(15,107)	-
300/400/500 Purchased Services	-	8,800	8,800
600 Supplies	5,294	31,464	36,758
800/900 Miscellaneous & Other		2,607	2,607
2100 Student Support			
300/400/500 Purchased Services		11,129	11,129
600 Supplies	667	1,033	1,700
2200 Instruction Staff Support			
100 Salaries		1,500	1,500
200 Benefits		269	269
300/400/500 Purchased Services	906	31,094	32,000
600 Supplies	0	4,400	4,400
700 Property		1,900	1,900
2500 Central Services			
300/400/500 Purchased Services			18,000
600 Supplies			1,020
2600 Operation and Maintenance			
300/400/500 Purchased Services			11,200
300 TOTAL VOCATIONAL & TECHNICAL	47,974	83,310	131,284

Mineral County School District
State Grants – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED	REVISIONS	EXPENDITURES
	5/21/2025		12/31/2025
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	4,500	(4,500)	-
600 Supplies	-	2,887	2,887
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2100 SUBTOTAL	4,500	(1,613)	2,887
2200 Instruction Staff Support			
100 Salaries	13,400	(1,750)	11,650
200 Benefits	470	795	1,265
300/400/500 Purchased Services	46,475	(28,649)	17,826
600 Supplies	10,069	(1,500)	8,569
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2200 SUBTOTAL	70,414	(31,105)	39,310
2300 General Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	5,225	(317)	4,908
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2300 SUBTOTAL	5,225	(317)	4,908
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	-	-	-

Mineral County School District
State Grants – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED 5/21/2025	REVISIONS	EXPENDITURES 12/31/2025
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	80,139	(33,034)	47,105
NON INSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	202	(202)	-
600 Supplies	-	-	
700 Property		-	
800/900 Miscellaneous & Other		-	
3100 SUBTOTAL	202	(202)	-
3300 Community Services			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies	1,750	(1,750)	-
700 Property		-	
800/900 Miscellaneous & Other		-	
3300 SUBTOTAL	1,750	(1,750)	-

Mineral County School District
State Grants – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	80,139	(33,034)	47,105
TOTAL ALL EXPENDITURES	417,546	58,315	475,861
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)			
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	417,546	58,315	475,861

Mineral County School District

State Grants – Expenditures

REVENUE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-	-	-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
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		21,896	21,896
4500 Restricted - State Agency	8,749,055	(3,332,555)	5,416,500
Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	8,749,055	(3,310,658.75)	5,438,396

Mineral County School District
Federal Grants – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)			
TOTAL OPENING FUND BALANCE	-		-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	8,749,055	(3,310,659)	5,438,396

Mineral County School District

Federal Grants – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	549,389	(242,206)	307,183
200 Benefits	155,080	(81,152)	73,928
300/400/500 Purchased Services	271,046	19,858	290,904
600 Supplies	457,982	260,202	718,184
700 Property	-	-	
800/900 Miscellaneous & Other	2,145	(2,145)	
2100 Student Support			
100 Salaries	106,023	(58,723)	47,300
200 Benefits	42,518	6,810	49,328
300/400/500 Purchased Services		-	
600 Supplies	19,687	(3,058)	16,629
2200 Instructional Support Staff			
100 Salaries		1,120	1,120
200 Benefits		63	63
300/400/500 Purchased Services	4,800	(2,750)	2,050
600 Supplies	1,996	(1,996)	-
2500 Central Services			
300/400/500 Purchased Services			10,000
3300 Community Services			
300/400/500 Purchased Services	9,000	(493)	8,507
100 TOTAL REGULAR PROGRAMS	1,619,666	(94,470)	1,525,196
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries	92,224	(7,339)	84,885
200 Benefits	87,203	(12,791)	74,412
300/400/500 Purchased Services		-	-
600 Supplies	46,147	(13,193)	32,954
2100 Student Support			
100 Salaries	289,100	(172,357)	116,743
200 Benefits	213,025	(104,844)	108,181
300/400/500 Purchased Services	180,223	31	180,254
600 Supplies	22,255	(21,135)	1,120
2200 Instructional Staff Support			
100 Salaries	59,695	(23,100)	36,595
200 Benefits	5,571	2,436	8,007
300/400/500 Purchased Services	54,651	(5,323)	49,328
600 Supplies	10,507	(4,532)	5,975
800/900 Miscellaneous & Other	4,355	(4,355)	
2300 General Administration			
300/400/500 Purchased Services		-	0
2400 Administration			
300/400/500 Purchased Services	12,125	(12,125)	0
2500 Central Services			
300/400/500 Purchased Services	117,790	19,943	137,733
200 TOTAL SPECIAL PROGRAMS	1,194,873	(358,683)	836,188

Mineral County School District
Federal Grants – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
2700 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	-		
2600 Transportation		-	
200 Benefits		-	
		-	
2700 GIFTED AND TALENTED	-	-	-
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries	-	-	
200 Benefits	-	-	
300/400/500 Purchased Services	17,038	(17,038)	
600 Supplies		37,327	37,327
700 Property		-	
800/900 Miscellaneous & Other		1,100	1,100
2200 Instruction Staff Support		-	
100 Salaries	76,672	(27,832)	48,840
200 Benefits	44,520	(13,889)	30,631
300/400/500 Purchased Services	8,018	13,361	21,379
2500 Central Services			
300/400/500 Purchased Services			15,000
2600 Operation & Maintenance		-	
100 Salaries		-	
200 Benefits	3,554	(3,554)	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
		-	
300 TOTAL VOCATIONAL & TECHNICAL	149,802	(10,525)	154,277

Mineral County School District
Federal Grants – Expenditures

PROGRAM FUNCTION OBJECT		FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
420	ENGLISH SPEAKER OF OTHER LANG			
1000	Instruction			
600	Supplies			
420	ENGLISH SPEAKER OF OTHER LANG			
430	ALTERNATIVE EDUCATION			
1000	Instruction			
100	Salaries	46,496	(43,496)	3,000
200	Benefits	30,737	(30,411)	326
300/400/500	Purchased Services	197,464	(197,014)	450
600	Supplies	13,886	(13,886)	-
2100	Student Support		-	
100	Salaries	180,190	(83,195)	96,995
200	Benefits	75,886	(24,220)	51,666
300/400/500	Purchased Services	40,500	(40,500)	-
600	Supplies	35,700	(35,700)	-
800/900	Miscellaneous & Other		-	
2200	Instruction Staff Support		-	
100	Salaries	9,600	(9,600)	
200	Benefits	408	(408)	
300/400/500	Purchased Services		-	
600	Supplies		-	
700	Property		-	
800/900	Miscellaneous & Other		-	
430	Alternative Education	630,868	(478,430)	152,437
490	Jr. ROTC			
1000	Student Support		-	
100	Salaries	-	-	-
200	Benefits	-	-	-
300/400/500	Purchased Services		-	
600	Supplies		-	
700	Property		-	
800/900	Miscellaneous & Other		-	
2100	Student Support		-	
100	Salaries		-	
200	Benefits		-	
300/400/500	Purchased Services		-	
600	Supplies		-	
700	Property		-	
800/900	Miscellaneous & Other		-	
2200	Instruction Staff Support		-	
100	Salaries		-	
200	Benefits		-	
300/400/500	Purchased Services		-	
600	Supplies		-	
700	Property		-	
800/900	Miscellaneous & Other		-	
490	Total Jr. ROTC	-	-	-

PROGRAM FUNCTION OBJECT	FINAL	REVISIONS	REVISED
	APPROVED		EXPENDITURES
	5/21/2025		12/31/2025
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	459,076	(153,889)	305,187
200 Benefits	210,150	(80,900)	129,250
300/400/500 Purchased Services	756,083	(583,754)	172,329
600 Supplies	9,222	19,944	29,166
700 Property	36,077	(36,077)	
800/900 Miscellaneous & Other	3,960	(3,460)	500
2100 SUBTOTAL	1,474,567	(838,136)	636,432
2200 Instruction Staff Support			
100 Salaries	365,319	(148,857)	216,462
200 Benefits	661,167	(563,708)	97,459
300/400/500 Purchased Services	765,034	(94,626)	670,408
600 Supplies	160,144	(67,628)	92,516
700 Property	11,818	(11,818)	
800/900 Miscellaneous & Other	-	300	300
2200 SUBTOTAL	1,963,482	(886,337)	1,077,145
2300 General Administration			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	5,000	5,000
600 Supplies	-	-	-
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
2300 SUBTOTAL	-	5,000	5,000
2400 School Administration			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	54,785	(38,933)	15,852
600 Supplies	16,001	(16,001)	-
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
2400 SUBTOTAL	70,786	(54,934)	15,852
2500 Central Services			
100 Salaries	55,849	9,014	64,863
200 Benefits	20,550	(4,843)	15,707
300/400/500 Purchased Services	206,316	301,024	507,340
600 Supplies	33,023	6,463	39,486
700 Property	41,411	(41,411)	-
800/900 Miscellaneous & Other	239,526	(119,602)	119,924
2500 SUBTOTAL	596,674	150,644	747,319

Mineral County School District

Federal Grants – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED		EXPENDITURES
	5/21/2025	REVISIONS	12/31/2025
2600 Operating/Maintenance Plant Service			
100 Salaries	333,371	(242,653)	90,718
200 Benefits	160,420	(105,604)	54,816
300/400/500 Purchased Services	36,202	(36,202)	
600 Supplies	78,832	(26,244)	52,588
700 Property	23,277	300	23,577
800/900 Miscellaneous & Other		-	
2600 SUBTOTAL	632,102	(410,404)	221,698
2700 Student Transportation			
100 Salaries		-	-
200 Benefits		-	-
300/400/500 Purchased Services	1,108	4,892	6,000
600 Supplies		-	
700 Property	237,684	(237,684)	-
800/900 Miscellaneous & Other		-	
2700 SUBTOTAL	238,793	(232,792)	6,000
3300 Other Support Services			
100 Salaries		-	-
200 Benefits		-	-
300/400/500 Purchased Services		-	-
600 Supplies		-	-
700 Property		-	-
800/900 Miscellaneous & Other		-	-
3300	-	-	-
TOTAL SUPPORT SERVICES	4,976,404	(2,266,958)	2,709,446
NON INSTRUCTIONAL SERVICES			
3300 Community Services			
100 Salaries	97,500	(97,500)	
200 Benefits	4,319	(4,319)	
300/400/500 Purchased Services	4,000	35,814	39,814
600 Supplies	71,624	(50,586)	21,038
700 Property		-	
800/900 Miscellaneous & Other		-	
3300 SUBTOTAL	177,443	(116,591)	60,852
4700 BUILDING IMPROVEMENTS			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	-	-	-
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4700 SUBTOTAL	-	-	-

Mineral County School District
Federal Grants -- Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025		REVISED EXPENDITURES 12/31/2025
		REVISIONS	
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	4,976,404	(2,206,106)	2,770,298
TOTAL ALL EXPENDITURES	8,749,056	(3,310,660)	5,438,396
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)			
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	8,749,056	(3,310,660)	5,438,396

Mineral County School District

Federal Grants – Expenditures

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	7,830	19,795	27,625
TOTAL OPENING FUND BALANCE	7,830	19,795	27,625
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	7,830	19,795	27,625

Mineral County School District
 Unemployment – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL	-	-	-
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	-	-	-
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	4,830	19,795	24,625
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL	4,830	19,795	24,625

Mineral County School District
Unemployment – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	4,830	19,795	24,625
TOTAL ALL EXPENDITURES	4,830	19,795	24,625
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	3,000	-	3,000
TOTAL ENDING FUND BALANCE	3,000	-	3,000
TOTAL APPLICATIONS	7,830	19,795	27,625

Mineral County School District

Unemployment – Expenditures

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	43,561	-	43,561
TOTAL OPENING FUND BALANCE	43,561	-	43,561
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	43,561	-	43,561

Mineral County School District

Retirement Sick Leave – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	43,561	-	43,561
TOTAL ENDING FUND BALANCE	43,561	-	43,561
TOTAL APPLICATIONS	43,561	-	43,561

Mineral County School District

Retirement Sick Leave – Expenditures

OTHER RESOURCES AND FUND BALANCE		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
5000	OTHER FINANCING SOURCES			
5100	Issuance of Bonds			
5110	Bond Principal			
5120	Premium/Discount of Bond Sale			
5200	Transfers from Other Funds	160,207	-	160,207
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		160,207	-	160,207
8000	OPENING FUND BALANCE			
	Reserved Opening Balance (NPM)			
	Opening Balance (Other)	10,901	46,155	57,056
TOTAL OPENING FUND BALANCE		10,901	46,155	57,056
	Prior Period Adjustments			
	Residual Equity Transfers			
TOTAL ALL RESOURCES		171,108	46,155	217,263

Mineral County School District
Retirement Incentive – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED 5/21/2025	REVISIONS	EXPENDITURES 12/31/2025
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	164,708	46,155	210,863
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 SUBTOTAL	164,708	46,155	210,863
TOTAL SUPPORT SERVICES	164,708	46,155	210,863
NON INSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
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	164,708	46,155	210,863
TOTAL ALL EXPENDITURES	-		
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	6,400	-	6,400
TOTAL ENDING FUND BALANCE	6,400	-	6,400
TOTAL APPLICATIONS	171,108	46,155	217,263

Mineral County School District

Retirement Incentive – Expenditures

REVENUE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000 LOCAL SOURCES			
1100 Tax Revenue		-	
1110 Property Taxes		-	
1111 Net Proceeds of Mines		-	
1112 Net Proceeds of Mines - Prior Year		-	
1120 School Support Taxes		-	
1150 Residential Construction Tax		-	
1190 Other Taxes		-	
1191 Franchise Taxes		-	
1192 Governmental Services Tax	44,195	-	44,195
1200 Local Gov Units - Not School Districts		-	
1300 Tuition		-	
1400 Transportation Fees	-	-	-
1500 Earnings on Investments	-	-	-
1600 Food Service Revenue		-	
1611 Daily Sales - School Lunch		-	
1612 Daily Sales - School Breakfast		-	
1613 Daily Sales - Special Milk		-	
1614 Daily Sales - After-School Program		-	
1700 District Activities Revenue		-	
1800 Community Service Activities		-	
1900 Other Revenues		-	
1910 Rentals		-	
1920 Donations Football Lights		-	
1950/60 Services Provided other Governments		-	
1990 Miscellaneous		-	
		-	
TOTAL LOCAL SOURCES	44,195	0.00	44,195
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund		-	
3115 Special Education - DSA Funding		-	
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 Impact Aid		-	
4200 Unrestricted - State Agency School to Roads		-	
4300 Restricted - Direct		-	
4500 Restricted - State Agency		-	
4800 Revenue in Lieu of Taxes		-	
4900 Revenue for-on behalf of School District		-	
TOTAL FEDERAL SOURCES			

Mineral County School District
Capital Improvements – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds Debt	126,805	253,159	379,964
5200 Transfers from Other Funds NPM	-	-	
5200 Transfers From General Fund	-	237,835	237,835
5500 Capital lease Proceeds		-	
5600 Other Long-Term Debt Proceeds		-	
TOTAL OTHER FINANCING SOURCES	126,805	490,994	617,799
TOTAL FINANCING SOURCES	171,000	490,994	661,994
8000 OPENING FUND BALANCE			
Reserved Opening Balance Football Lights	-	-	
Opening Balance QZAB	-	-	
Opening Balance (Other)	1,075,445	396,144	1,471,589
TOTAL OPENING FUND BALANCE	1,075,445	396,144	1,471,589
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	1,246,445	887,138	2,133,583

Mineral County School District
Capital Improvements – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED		EXPENDITURES
	5/21/2025	REVISIONS	12/31/2025
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property	50,000	(45,000)	5,000
800/900 Miscellaneous & Other			
2600 SUBTOTAL	50,000	(45,000)	5,000
2700 Student Transportation			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		35,000	35,000
800/900 Miscellaneous & Other		-	
2700 SUBTOTAL	-	35,000	35,000
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	50,000	(10,000)	40,000
NON INSTRUCTIONAL 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			

Mineral County School District
Capital Improvement – Expenditures

PROGRAM FUNCTION OBJECT	FINAL		REVISED
	APPROVED	REVISIONS	EXPENDITURES
	5/21/2025		12/31/2025
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			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4600 SUBTOTAL	-	-	-
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	150,000	45,000	195,000
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	150,000	45,000	195,000

Mineral County School District
Capital Improvement – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 5/21/2025		REVISED EXPENDITURES 12/31/2025
		REVISIONS	
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	1,030,445	852,138	1,882,583
600 Supplies Football Lights		-	
700 Property		-	
800/900 Miscellaneous & Other			
4900 SUBTOTAL	1,030,445	852,138	1,882,583
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,180,445	897,138	2,077,583
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	50,000	(10,000)	40,000
TOTAL ALL EXPENDITURES	1,230,445	887,138	2,117,583
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			-
Ending Balance (Other)	16,000	-	16,000
TOTAL ENDING FUND BALANCE	16,000	-	16,000
TOTAL APPLICATIONS	1,246,445	887,138	2,133,583

Mineral County School District
Capital Improvement – Expenditures

REVENUE 900		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
1000	REVENUE LOCAL SOURCES			
1100	Tax Revenue			
1110	Property Taxes	-	-	-
1111	Net Proceeds of Mines	-	-	-
1112	Net Proceeds of Mines - Prior Year			
1120	School Support Taxes	-	-	
1150	Residential Construction Tax			
1190	Other Taxes			
1190	Geothermal	-	-	
1191	Franchise Taxes			
1192	Governmental Services Tax	-	-	
1193	Boat Registrations	-	-	
1200	Local Gov Units - Not School Districts			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments	-	-	
1600	Food Service Revenue			
1611	Daily Sales - School Lunch			
1612	Daily Sales - School Breakfast			
1613	Daily Sales - Special Milk			
1614	Daily Sales - After-School Program			
1700	District Activities Revenue	49,486	-	49,486
1800	Community Service Activities			
1900	Other Revenues	-	-	
1910	Rentals			
1920	Donations	-	-	
1950/60	Services Provided other Governments			
1990	Miscellaneous	-	-	
1990	Local Safety Grant			-
	TOTAL LOCAL SOURCES	49,486	-	49,486
3000	REVENUE FROM STATE SOURCES			
3110	Distributive School Fund	-	-	
3114	PCFP Auxiliary Ser. Food			
3115	Loc Restricted Funding/Grants-in-Aid Rev			
3210	Special Transportation			
3220	Adult High School Diploma			
3230	Class Size Reduction			
3251	PCFP Transportation			
3800	In Lieu of Taxes			
	TOTAL STATE SOURCES	-	-	-
4000	FEDERAL SOURCES			
4100	Unrestricted - Direct Fed Gov't Impact Aid			-
4200	Unrestricted - State Agency School to Roads			
4300	Restricted - Direct			
4500	Restricted - State Agency			
4800	Revenue in Lieu of Taxes Impact Aid			
4900	Revenue for-on behalf of School District			
	TOTAL FEDERAL SOURCES	0	0	0

Mineral County School District
Student Activities – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE 900	FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
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)	29,486	156,598	186,084
TOTAL OPENING FUND BALANCE	29,486	156,598	186,084
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	78,972	156,598	235,570

Mineral County School District
Student Activities – Budgeted Resources

PROGRAM FUNCTION OBJECT 900	FINAL APPROVED 5/21/2025	REVISIONS	REVISED EXPENDITURES 12/31/2025
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	-
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
511 Bond Principal			
512 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
831 Principal		-	
832 Interest		-	
5500 Capital lease Proceeds	-	-	
5600 Other Long-Term Debt Proceeds		-	
		-	
TOTAL OTHER FINANCING SOURCES	-	-	-
6200 Other Fund Transfers			
910 Interfund Transfer		-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES			-
TOTAL ALL EXPENDITURES	68,972	156,598	225,570
6300 Contingency (not to exceed 3% of Total Expenditures)			-
8000 ENDING FUND BALANCE			-
Ending Balance (Other)	10,000	-	10,000
TOTAL ENDING FUND BALANCE	10,000	-	10,000
TOTAL APPLICATIONS	73,972	156,598	235,570

Mineral County School District
Student Activities – Expenditures

AVAILABLE RESOURCES		FINAL APPROVED 5/21/2025	REVISIONS	REVISED REVENUE RESOURCES 12/31/2025
5000	COMBINED BONDS			
1110	Property Taxes	505,237	-	505,237
1190	Other Resources:		-	
			-	
1500	Earnings on Investments	15,000	-	15,000
	Subtotal	520,237	-	520,237
	Opening Fund Balance	1,164,987	(51,615)	1,113,372
	Subtotal - Combined Bonds	1,685,224	(51,615)	1,633,609
	MEDIUM-TERM FINANCING			
1110	Property Taxes			
1190	Other Resources:			
	Opening Fund Balance			
	Subtotal - Loans			
	TOTAL AVAILABLE FINANCING			
6000	Fund Expenditures			
6200	Other Fund Transfers	126,805	253,159	379,964
5000	FUND EXPENDITURES			
	COMBINED BONDS			
831	Principal	244,000	-	244,000
832	Interest	13,645	-	13,645
833	Bond Expense		-	
	Reserves (Include Unappropriated Balance)		-	
	Subtotal - Combined Bonds	257,645	-	257,645
	MEDIUM-TERM FINANCING			
831	Principal		-	
832	Interest		-	
			-	
	Reserves (Include Unappropriated Balance)	1,300,774	(304,774)	996,000
	Subtotal - MTF	1,685,224	(51,615)	1,633,609

Mineral County School District
 Debt Services – Budgeted Resources

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) Type	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE	(9) (10) REQUIREMENTS FOR FISCAL Year Ending 06-30-26		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:							\$	\$	\$	\$
Capital Impr. Fund							\$	\$	\$	\$
QZAB	5	15	1,054,818	02/21/06	12/21/21	2.00%	\$ -	\$ -	\$ -	\$ -
Note: Principal payments are made into a sinking fund which will reduce the principal balance							\$	\$	\$	\$
General Fund							\$	\$	\$	\$
Financial Horizons	6	5	256,129	02/07/18	03/31/23	2.99%	\$ -	\$ -	\$ -	\$ -
Totals General Fund							\$	\$	\$	\$
School Bond	3	10	2,500,000	04/26/17	05/01/29	1.37%	\$ 996,000	\$ 13,645	\$ 244,000	\$ 257,645
Debt Fund							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 996,000	\$ 13,645	\$ 244,000	\$ 257,645

SCHEDULE C-1 INDEBTEDNESS

Mineral County School District
 Indebtedness Schedule

PROPRIETARY FUND		FINAL APPROVED 5/21/2025	REVISIONS	AMENDED REVENUES/EXPENDITURES 12/31/2025
Operating Revenue				
Local Sources				
1600	Food Service Revenues	800	-	800
4000	Federal Sources	228,956	-	228,956
3000	State Sources	-	-	-
1990	Misc. Revenue		-	
(A) Total Operating Revenue		229,756	-	229,756
Operating Expense (Object Codes)				
100	Salaries	142,109	984	143,093
200	Benefits	103,330	17,805	121,135
300-500	Purchased Services	6,500	-	6,500
600	Supplies	333,775	10,000	343,775
730	Equipment	-	-	-
790	Depreciation - Amortization	1,510	-	1,510
800-9009	Other	1,115	-	1,115
(B) Total Operating Expenses		588,339	28,789	617,128
Operating Income (Loss)		(358,583)	(28,789)	(387,372)
Nonoperating Revenue				
1510	Interest earned		-	
Subsidies				
3000	Revenue from State Sources	-	-	-
4000	Federal Sources	-	-	-
(C) Total Non Operating Revenue		-	-	-
Non Operating Expense				
832	Interest Expense		-	
Other Expense				
(D) Total Non Operating Expense		-	-	-
Operating Transfers				
5200	From General Fund	200,104	(200,104)	-
5200	PCFP Food Transfer	159,140	40,964	200,104
(E) Net Operating Transfers		359,244	(159,140)	200,104
(F) Net Income		661	(187,929)	(187,268)
Retained Earnings				
Beginning July 1		10,839	218,527	229,366
Ending June 30		11,500	30,598	42,098

Mineral County School District
Food Services – Proprietary Funds

(1) FUND TYPE	TRANSFERS OUT			TRANSFERS IN		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General Fund	14	-\$110,574.00	Special Education PCFP	36	\$110,574.00
	General Fund	14	-\$160,207.00	Retirement Incentive	60	\$160,207.00
	General Fund	14	-\$237,835.00	Capital Improvement	64	\$237,835.00
	General Fund	14	-\$200,104.00	PCFP Food Services	74	\$200,104.00
SUBTOTAL			-\$708,720.00			\$708,720.00
SPECIAL REVENUE FUNDS						
	Debt Services	72	-\$379,964.00	Capital Improvement	64	\$379,964.00
SUBTOTAL			-\$379,964.00			\$379,964.00
TOTAL TRANSFERS			-\$1,088,684.00			\$1,088,684.00

Mineral County School District
Schedule T - Transfer Reconciliation

SCHEDULE OF EXISTING CONTRACTS

Local Government: Mineral County School District
 Contact: Theresa Vinson
 E-mail Address: vinson.theresa@mcvsd.org

Daytime Telephone: (775) 945-2403 x1013

Total Number of Existing Contracts: 29

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	All About Vision	7/1/2025	6/30/2026	7,000.00	7,000.00	Vision Testing-SPED
2	Albemarle MacKenzie, Ltd	7/1/2025	6/30/2026	25,000.00	25,000.00	Legal Services
3	Catspall Learning West, Inc.	7/1/2025	6/30/2026	527,130.00	-	School Improvement Services
4	Esha Holzer	7/1/2025	6/30/2026	14,600.00	14,600.00	Private Language
5	IGen Solutions LLC	7/1/2025	6/30/2026	210,000.00	-	School Improvement Services
6	JNA Consulting Group, LLC	7/1/2025	6/30/2026	2,000.00	2,000.00	Financial Consulting
7	Krsta, Joseph	7/1/2025	6/30/2026	3,000.00	3,000.00	E-Rate
8	Macleod Watts Inc.	7/1/2025	6/30/2026	10,200.00	10,200.00	Financial Reporting Services
9	Mineral County Sheriff	7/1/2025	6/30/2026	800.00	800.00	Pre-Employment Fingerprinting
10	Mt. Grant General Hospital	7/1/2025	6/30/2026	10,000.00	10,000.00	Pre-employment Drug Test Collection & PT Services
11	Peby & Associates, Inc	7/1/2025	6/30/2026	73,845.00	-	Engineering Design & Support Services (HVAC Project)
12	Paul McDonald	7/1/2025	6/30/2026	86,000.00	10,000.00	IEP Director Services
13	Pro Care Therapy	7/1/2025	6/30/2026	165,000.00	140,000.00	Services for IEP's
14	Island Business Systems	7/1/2025	6/30/2026	40,000.00	40,000.00	Copier Rental/Services
15	Rodriguez, Diane	7/1/2025	6/30/2026	75,000.00	31,500.00	Compliance & Finance Services
16	Schmitt & Co.	7/1/2025	6/30/2026	78,000.00	82,000.00	Accounting Auditors
17	State of NV Public Safety	7/1/2025	6/30/2026	500.00	500.00	Pre-employment background check
18	Suzanne Roepke	7/1/2025	6/30/2026	60,000.00	60,000.00	Psychologist-SPED
19	TINTP, Inc	7/1/2025	6/30/2026	315,000.00	-	MCSD Strategic Plan Development
20	Rambeau, Virgil	7/1/2025	6/30/2026	60,185.00	62,000.00	Safe School Professional Consultant
21	Viani, Julie	7/1/2025	6/30/2026	13,650.00	14,500.00	Safe School Professional Consultant
22	Williams, Tashina	7/1/2025	6/30/2026	51,680.00	53,000.00	Safe School Professional Consultant
Total Proposed Expenditures				1,823,700	550,100	

Additional Explanations (Reference Line Number and Vendor)

Local Government: MINERAL COUNTY SCHOOL DISTRICT
 Contact: Theresa Vinson
 E-mail Address: vinson.theresa@nymcsd.org
 Daytime Telephone: 775-945-2043 #1013

Total Number of Privatization Contracts: 6

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.