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
Tahlyah 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 Final June 30, 2026 budget for the fiscal year ending June 30, 2026

This budget contains 6 funds, requiring State Education Fund revenues, plus Debt Service totaling $ 10,579,865

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 $ 21,301,124 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 _____

Dated: 5/20/2026

APPROVED BY THE GOVERNING BOARD

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SCHEDULED PUBLIC HEARING:

Date and Time 5/20/26 5:30 PM

Publication Date 5/11/2026

Place: Mineral County School District Board Room #23
751 A Street, Hawthorne, NV 89415

Mineral County School District

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Phone (775) 945-2403 Fax (775) 945-3709
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Place: Mineral County School District Board Room #23
751 A Street, Hawthorne, NV 89415

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) 269,757,641

(B1) Net Proceeds of Mines (AV) 49,137,663

(C) TOTAL ASSESSED VALUE 318,895,304

(B2) Tax from Net Proceeds unavailable for Appropriation 2025-2026 $ 150,286

(D) **TOTAL EMPLOYEE INFORMATION**

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

(E) **ENROLLMENT**

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

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding		
Adjusted Base per Pupil Amount for Ending 6/30/2026	$8,815,298.00	
Estimated Weighted Average Daily Enrollment	480.00	
Total Adjusted Base per Pupil Funding	**$ 8,815,298.0**	
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		**$ 10,074,628**

(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		200,018	(A) Property Tax Net of Abatement				200,018
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	650,018	9,514,199	-	-	-	12,826,946
DEBT SERVICE	1,113,372	15,000		505,237			1,633,609
SUBTOTAL	3,776,101	665,018	9,514,199	505,237	-	-	14,460,555
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		480,861					480,861
Federal Grants		5,560,330				-	5,560,330
Unemployment Compensation	27,625						27,625
Retirement and Sick Leave	43,561						43,561
Retirement Incentive	57,056					160,207	217,263
Capital Improvements	1,471,589	44,195				617,799	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	7,063,871	560,429	-	-	-	9,927,698
TOTAL ALL FUNDS	6,079,500	7,728,888	10,074,628	505,237	-	1,088,684	25,476,937
Less: Interfund Transfers						(1,088,684)	(1,088,684)
NET ALL FUNDS	6,079,500	7,728,888	10,074,628	505,237	-	-	24,388,253

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	2,492,596	1,411,166	273,689				4,177,452
200	Special	-	-	-				-
300	Vocational & Technical	113,869	71,824	40,357				226,049
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	82,356				394,010
000	Undistributed Expenditures	2,413,206	1,619,681	1,912,032				5,944,919
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	5,283,147	3,150,848	2,331,788	708,720	341,351	1,011,092	12,826,946
DEBT SERVICE				257,645	379,964		996,000	1,633,609
SUBTOTAL APPROPRIATION FUNDS		5,283,147	3,150,848	2,589,433	1,088,684	341,351	2,007,092	14,460,555
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	416,311	253,256	112,758			500	782,825
	State Grants	193,982	107,004	179,876				480,861
	Federal Grants	1,392,184	803,971	3,364,175				5,560,330
	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		2,521,826	1,725,474	6,647,524		-	121,559	11,016,382
TOTAL ALL FUNDS		7,804,973	4,876,322	9,236,957	1,088,684	341,351	2,128,650	25,476,938
	Less: Interfund Transfers				(1,088,684)			(1,088,684)
NET ALL FUNDS		7,804,973	4,876,322	9,236,957	-	341,351	2,128,650	24,388,254

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	5,000	-	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	50,000	-	50,000
1910	Rentals		-	
1920	Donations	23,018	5,000	28,018
1950/60	Services Provided other Governments		-	
1990	Miscellaneous	30,000	-	30,000
1990	Indirect Cost Recovery	-	-	-
TOTAL LOCAL SOURCES		195,018	5,000	200,018
3000	**REVENUE FROM STATE SOURCES**			
3110	PCFP Adjusted Base Funding	8,815,298	-	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		9,514,199	-	9,514,199
4000	**FEDERAL SOURCES**		-	
4100	Unrestricted - Direct Fed Gov't Impact Aid	0	-	0
4200	Unrestricted - State Agency School to Roads	50,000	-	50,000
4300	Restricted - Direct		-	
4500	Restricted - State Agency		-	
4800	Revenue in Lieu of Taxes Impact Aid	400,000	-	400,000
4900	Revenue for-on behalf of School District		-	
TOTAL FEDERAL SOURCES		450,000	0.00	450,000

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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)	2,662,729	-	2,662,729
TOTAL OPENING FUND BALANCE	2,662,729	-	2,662,729
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	12,821,946	5,000	12,826,946

Mineral County School District
General Fund – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	2,512,279	(19,683)	2,492,596
200 Benefits	1,441,325	(30,159)	1,411,166
300/400/500 Purchased Services	76,986	21,100	98,086
600 Supplies	172,754	2,849	175,603
700 Property	1,625	(1,625)	-
800/900 Miscellaneous & Other		-	
2100 Student Support Services			
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	4,204,970	(27,518)	4,177,452
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	-	-	-

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	(27,320)	113,869
200 Benefits	82,636	(10,813)	71,824
300/400/500 Purchased Services	12,280	-	12,280
600 Supplies	27,097	(500)	26,597
700 Property	1,480	(500)	980
800/900 Miscellaneous & Other		500	500
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	264,682	(38,633)	226,049

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	500	2,700
600 Supplies	2,800	(500)	2,300
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

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
910 CO CURRICULAR ACTIVITIES			
1000 Instruction			
100 Salaries	73,699	-	73,699
200 Benefits	7,402	-	7,402
300/400/500 Purchased Services	2,286	(1,286)	1,000
600 Supplies	3,213	1,786	4,999
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	103,105	500	103,605
920 ATHLETICS			
1000 Instruction			
100 Salaries	153,596	-	153,596
200 Benefits	21,154	-	21,154
300/400/500 Purchased Services	22,790	(6,765)	16,025
600 Supplies	10,343	-	10,343
700 Property		-	
800/900 Miscellaneous & Other	28,501	11,765	40,266
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	285,404	5,000	290,404

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	205,898	(32,676)	173,222
200 Benefits	119,657	(31,135)	88,522
300/400/500 Purchased Services	1,050	(1,050)	-
600 Supplies	10,768	(3,183)	7,585
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2100 SUBTOTAL	337,372	(68,043)	269,329
2200 Instruction Staff Support			
100 Salaries	235,461	-	235,461
200 Benefits	161,125	(5,710)	155,415
300/400/500 Purchased Services	32,700	(9,000)	23,700
600 Supplies	159,913	(3,009)	156,904
700 Property	-	-	-
800/900 Miscellaneous & Other		-	
2200 SUBTOTAL	589,199	(17,719)	571,480
2300 General Administration			
100 Salaries	201,595	(2,000)	199,595
200 Benefits	103,496	(944)	102,552
300/400/500 Purchased Services	346,116	48,830	394,946
600 Supplies	39,100	8,944	48,044
700 Property	900	-	900
800/900 Miscellaneous & Other	19,691	-	19,691
2300 SUBTOTAL	710,898	54,830	765,728
2400 School Administration			
100 Salaries	589,124	(2,500)	586,624
200 Benefits	355,600	(25,625)	329,974
300/400/500 Purchased Services	24,665	-	24,665
600 Supplies	4,961	-	4,961
700 Property	-	-	-
800/900 Miscellaneous & Other	3,040	-	3,040
2400 SUBTOTAL	977,389	(28,125)	949,264
2500 Central Services			
100 Salaries	452,985	15,246	468,231
200 Benefits	354,432	(44,824)	309,608
200 Benefits Retirees	200,000	45,000	245,000
300/400/500 Purchased Services	129,654	4,762	134,416
600 Supplies	41,207	10,000	51,207
700 Property		-	
800/900 Miscellaneous & Other	14,508	-	14,508
2500 SUBTOTAL	1,192,786	30,184	1,222,970

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
2600 Operating/Maintenance Plant Service			
100 Salaries	489,738	26,500	516,238
200 Benefits	334,184	(31,341)	302,843
300/400/500 Purchased Services	367,710	37,500	405,210
600 Supplies	335,215	(3,000)	332,215
700 Property	25,000	(8,375)	16,625
800/900 Miscellaneous & Other	1,500	-	1,500
2600 SUBTOTAL	1,553,347	21,284	1,574,631
2700 Student Transportation			
100 Salaries	119,566	27,320	146,885
200 Benefits	73,860	8,000	81,860
300/400/500 Purchased Services	58,042	36,920	94,963
600 Supplies	173,004	-	173,004
700 Property		-	
800/900 Miscellaneous & Other	2,950	1,000	3,950
2700 SUBTOTAL	427,422	73,240	500,662
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	5,879,268	65,651	5,944,919
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 APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	708,720	-	708,720
000 TOTAL UNDISTRIBUTED EXPENDITURES	5,879,268	65,651	5,944,919
TOTAL ALL EXPENDITURES	11,469,503	5,000	11,474,504
6300 Contingency (not to exceed 3% of Total Expenditures)	341,351	-	341,351
8000 ENDING FUND BALANCE	-		-
	-	-	-
Ending Balance (Other)	1,011,092	-	1,011,092
TOTAL ENDING FUND BALANCE	1,011,092	-	1,011,092
TOTAL APPLICATIONS	12,821,946	5,000	12,826,946

Mineral County School District

General Fund – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	308,476	-	308,476

Mineral County School District

PCFP English Learners – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries	96,063	-	96,063
200 Benefits	92,495	-	92,495
300/400/500 Purchased Services	27,149	-	27,149
600 Supplies	46,269	-	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	31,500	-	31,500
3300 Community Service Operations			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies	-	-	-
700 Property		-	
800/900 Miscellaneous & Other		-	
400 TOTAL OTHER INSTR PROGRAMS	308,476	-	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 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	308,476	-	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	308,476	-	308,476

Mineral County School District

PCFP English Learners – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	217,147	-	217,147

Mineral County School District

PCFP At-Risk – Budgeted Resources

PROGRAM FUNCTION OBJECT Undistributed	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
100 Regular Programs			
1000 Instruction			
100 Salaries	133	-	133
200 Benefits	55	-	55
300/400/500 Purchased Services	18,943	-	18,943
600 Supplies	9,885	-	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	29,017	-	29,017
000 Undistributed Services			
2100 Support Services - Student			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	123,276	-	123,276
600 Supplies	-	-	-
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 Support Services - Instruction		-	
100 Salaries	35,908	-	35,908
200 Benefits	26,246	-	26,246
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
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	188,130	0	188,130

Mineral County School District
PCFP At-Risk – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	188,130	-	188,130
TOTAL ALL EXPENDITURES	217,147	-	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	217,147	-	217,147

Mineral County School District

PCFP At-Risk – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	274,717	-	274,717
TOTAL STATE SOURCES		274,717	-	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

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	274,717	-	274,717

Mineral County School District
SB 231/500 – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 Instructional Staff Support			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
3100 Food Services Operations		-	
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	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 Support Services-Students		-	
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	-	-	-

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	-	-	-
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 Instructional Staff Support		-	
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		-	

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 Support Services-Students		-	
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	-	-	-
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			

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	-	-	-
200 Benefits Retirees		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other		-	
2500 SUBTOTAL	-	-	-

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	-	-	-
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 APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	274,717	-	274,717

Mineral County School District

SB 231/500 – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	75,198	-	75,198
3230	Class Size Reduction			
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
TOTAL STATE SOURCES		75,198	-	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 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	75,198	-	75,198

Mineral County School District
Adult Education – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
600 ADULT EDUCATION PROGRAMS			
1000 Instruction			
100 Salaries	49,882	-	49,882
200 Benefits	5,377	-	5,377
300/400/500 Purchased Services		-	
600 Supplies	14,588	-	14,588
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2100 Support Services Students		-	
600 Supplies	-	-	-
2200 Student Transportation	-	-	-
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	4,351	-	4,351
600 Supplies	750	-	750
700 Property	-	-	-
800/900 Miscellaneous & Other	250	-	250
2500 Central Services		-	
600 Supplies	-	-	-
600 TOTAL ADULT EDUCATION PROGRAMS	75,198	-	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 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	75,198	-	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	75,198	-	75,198

Mineral County School District

Adult Education – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	-	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	-	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

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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)	48,207	-	48,207
TOTAL OPENING FUND BALANCE	48,207	-	48,207
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	782,825	-	782,825

Mineral County School District
Special Education – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	422,616	(6,305)	416,311
200 Benefits	274,694	(21,437)	253,256
300/400/500 Purchased Services		-	
600 Supplies	22,773	(15,600)	7,173
700 Property		-	
800/900 Miscellaneous & Other	195	-	195
2100 Support Services		-	
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services		20,000	20,000
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	720,277	(23,342)	696,934

Mineral County School District
Special Education – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	50,308	31,142	81,451
600 Supplies	11,740	(7,800)	3,940
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 SUBTOTAL	62,048	23,342	85,391
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 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	62,048	23,342	85,391
TOTAL ALL EXPENDITURES	782,325	0	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	782,825	0	782,825

Mineral County School District

Special Education – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	450,864	0	450,864
3210	Special Transportation		-	
3220	Adult High School Diploma		-	
3230	Class Size Reduction		-	
3800	In Lieu of Taxes	-	-	-
3900	For/on behalf of School District	20,000	5,000	25,000
TOTAL STATE SOURCES		470,864	5,000	475,864
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 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	475,861	5,000	480,861

Mineral County School District
State Grants – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	179,710	-	179,710
200 Benefits	104,982	-	104,982
300/400/500 Purchased Services	-	-	-
600 Supplies	12,780	-	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	297,472	-	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	-	-	-

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	8,800	-	8,800
600 Supplies	36,758	(3,000)	33,758
800/900 Miscellaneous & Other	2,607	-	2,607
2100 Student Support		-	
300/400/500 Purchased Services	11,129	-	11,129
600 Supplies	1,700	-	1,700
2200 Instruction Staff Support		-	
100 Salaries	1,500	-	1,500
200 Benefits	269	-	269
300/400/500 Purchased Services	32,000	-	32,000
600 Supplies	4,400	-	4,400
700 Property	1,900	-	1,900
2500 Central Services			
300/400/500 Purchased Services	18,000	-	18,000
600 Supplies	1,020	-	1,020
2600 Operation and Maintenance		-	
300/400/500 Purchased Services	11,200	-	11,200
3300 Community Serv 600 Supplies		3,000	3,000
300 TOTAL VOCATIONAL & TECHNICAL	131,284	-	131,284

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	-	-	-
600 Supplies	2,887	-	2,887
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2100 SUBTOTAL	2,887	-	2,887
2200 Instruction Staff Support			
100 Salaries	11,650	1,122	12,772
200 Benefits	1,265	487	1,752
300/400/500 Purchased Services	17,826	2,345	20,171
600 Supplies	8,569	500	9,069
700 Property		-	
800/900 Miscellaneous & Other	-	-	-
2200 SUBTOTAL	39,310	4,454	43,764
2300 General Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	4,908	(500)	4,408
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2300 SUBTOTAL	4,908	(500)	4,408
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 APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	47,105	3,954	51,059
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	-	-	-
3300 Community Services			
100 Salaries		1,000	1,000
200 Benefits		47	47
300/400/500 Purchased Services		-	
600 Supplies	-	-	-
700 Property		-	
800/900 Miscellaneous & Other		-	
3300 SUBTOTAL	-	1,047	1,047

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	47,105	3,954	51,059
TOTAL ALL EXPENDITURES	475,861	5,001	480,861
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	475,861	5,001	480,861

Mineral County School District

State Grants – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	5,416,500	121,934	5,538,434
	Revenue in Lieu of Taxes			
4900	Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES		5,438,396	121,934	5,560,330

Mineral County School District
Federal Grants – Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	5,438,396	121,934	5,560,330

Mineral County School District
Federal Grants – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	307,183	(6,787)	300,396
200 Benefits	73,928	25,505	99,433
300/400/500 Purchased Services	290,904	2,244	293,148
600 Supplies	718,184	(49,678)	668,506
700 Property		-	
800/900 Miscellaneous & Other		-	-
2100 Student Support		-	
100 Salaries	47,300	-	47,300
200 Benefits	49,328	6,078	55,406
300/400/500 Purchased Services		-	
600 Supplies	16,629	-	16,629
2200 Instructional Support Staff		-	
100 Salaries	1,120	-	1,120
200 Benefits	63	-	63
300/400/500 Purchased Services	2,050	-	2,050
600 Supplies	-	2,200	2,200
2500 Central Services			
300/400/500 Purchased Services	10,000	-	10,000
3300 Community Services		-	
300/400/500 Purchased Services	8,507	-	8,507
100 TOTAL REGULAR PROGRAMS	1,525,196	(20,439)	1,504,757
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries	84,885	7,305	92,190
200 Benefits	74,412	6,179	80,591
300/400/500 Purchased Services	-	-	-
600 Supplies	32,954	345	33,299
2100 Student Support		-	
100 Salaries	116,743	(3,852)	112,891
200 Benefits	108,181	(525)	107,656
300/400/500 Purchased Services	180,254	-	180,254
600 Supplies	1,120	-	1,120
2200 Instructional Staff Support		-	
100 Salaries	36,595	-	36,595
200 Benefits	8,007	(110)	7,897
300/400/500 Purchased Services	49,328	(2,880)	46,448
600 Supplies	5,975	-	5,975
800/900 Miscellaneous & Other		-	
2300 General Administration		-	
300/400/500 Purchased Services	0	-	0
2400 Administration		-	
300/400/500 Purchased Services	0	-	0
2500 Central Services		-	
300/400/500 Purchased Services	137,733	82,087	219,820
200 TOTAL SPECIAL PROGRAMS	836,188	88,549	924,737

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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		-	
600 Supplies	37,327	-	37,327
700 Property		-	
800/900 Miscellaneous & Other	1,100	-	1,100
2200 Instruction Staff Support		-	
100 Salaries	48,840	-	48,840
200 Benefits	30,631	2	30,632
300/400/500 Purchased Services	21,379	-	21,379
2500 Central Services			
300/400/500 Purchased Services	15,000	27,000	42,000
2600 Operation & Maintenance		-	
100 Salaries		-	
200 Benefits	-	-	-
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
		-	
300 TOTAL VOCATIONAL & TECHNICAL	154,277	27,002	181,278

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
420 ENGLISH SPEAKER OF OTHER LANG			
1000 Instruction			
600 Supplies			
420 ENGLISH SPEAKER OF OTHER LANG			
430 ALTERNATIVE EDUCATION			
1000 Instruction			
100 Salaries	3,000	-	3,000
200 Benefits	326	-	326
300/400/500 Purchased Services	450	-	450
600 Supplies	-	-	-
2100 Student Support		-	
100 Salaries	96,995	(19,336)	77,660
200 Benefits	51,666	(0)	51,666
300/400/500 Purchased Services	-	-	-
600 Supplies	-	-	-
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		-	
430 Alternative Education	152,437	(19,336)	133,102
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 APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	305,187	-	305,187
200 Benefits	129,250	28,443	157,693
300/400/500 Purchased Services	172,329	12,647	184,976
600 Supplies	29,166	-	29,166
700 Property		-	
800/900 Miscellaneous & Other	500	-	500
2100 SUBTOTAL	636,432	41,090	677,522
2200 Instruction Staff Support			
100 Salaries	216,462	(7,479)	208,983
200 Benefits	97,459	46,607	144,066
300/400/500 Purchased Services	670,408	(52,330)	618,078
600 Supplies	92,516	(21,524)	70,992
700 Property		-	
800/900 Miscellaneous & Other	300	-	300
2200 SUBTOTAL	1,077,145	(34,725)	1,042,420
2300 General Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	5,000	900	5,900
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2300 SUBTOTAL	5,000	900	5,900
2400 School Administration			
100 Salaries	-	2,100	2,100
200 Benefits	-	363	363
300/400/500 Purchased Services	15,852	3,100	18,952
600 Supplies	-	200	200
700 Property		-	
800/900 Miscellaneous & Other	-	-	
2400 SUBTOTAL	15,852	5,763	21,615
2500 Central Services			
100 Salaries	64,863	2	64,865
200 Benefits	15,707	1,413	17,120
300/400/500 Purchased Services	507,340	65,364	572,704
600 Supplies	39,486	(3,031)	36,455
700 Property	-	-	-
800/900 Miscellaneous & Other	119,924	2,583	122,506
2500 SUBTOTAL	747,319	66,330	813,649

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
2600 Operating/Maintenance Plant Service			
100 Salaries	90,718	340	91,058
200 Benefits	54,816	(3,757)	51,059
300/400/500 Purchased Services		-	
600 Supplies	52,588	-	52,588
700 Property	23,577	-	23,577
800/900 Miscellaneous & Other		-	
2600 SUBTOTAL	221,698	(3,417)	218,282
2700 Student Transportation			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	6,000	(6,000)	-
600 Supplies		-	
700 Property	-	-	-
800/900 Miscellaneous & Other		-	
2700 SUBTOTAL	6,000	(6,000)	-
3300 Other Support Services			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	-	19,814	19,814
600 Supplies	-	17,255	17,255
700 Property		-	
800/900 Miscellaneous & Other		-	
3300	-		37,068
TOTAL SUPPORT SERVICES	2,709,446	107,010	2,816,456
NON INSTRUCTIONAL SERVICES			
3300 Community Services			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	39,814	(39,814)	-
600 Supplies	21,038	(21,038)	-
700 Property		-	
800/900 Miscellaneous & Other		-	
3300 SUBTOTAL	60,852	(60,852)	-
4700 BUILDING IMPROVEMENTS			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	-	-	-
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4700 SUBTOTAL	-	-	-

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	2,770,298	46,158	2,816,456
TOTAL ALL EXPENDITURES	5,438,396	121,934	5,560,330
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	5,438,396	121,934	5,560,330

Mineral County School District

Federal Grants – Expenditures

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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)	27,625	-	27,625
TOTAL OPENING FUND BALANCE	27,625	-	27,625
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	27,625	-	27,625

Mineral County School District

Unemployment – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	24,625	-	24,625
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL	24,625	-	24,625

Mineral County School District

Unemployment – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	24,625	-	24,625
TOTAL ALL EXPENDITURES	24,625	-	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	27,625	-	27,625

Mineral County School District

Unemployment – Expenditures

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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)	57,056	-	57,056
TOTAL OPENING FUND BALANCE	57,056	-	57,056
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	217,263	-	217,263

Mineral County School District

Retirement Incentive – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	210,863	-	210,863
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 SUBTOTAL	210,863	-	210,863
TOTAL SUPPORT SERVICES	210,863	-	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 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	210,863	-	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	217,263	-	217,263

Mineral County School District

Retirement Incentive – Expenditures

	REVENUE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	-	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				

OTHER RESOURCES AND FUND BALANCE	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds Debt	379,964	-	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	617,799	-	617,799
TOTAL FINANCING SOURCES	661,994	-	661,994
8000 OPENING FUND BALANCE			
Reserved Opening Balance Football Lights		-	
Opening Balance QZAB		-	
Opening Balance (Other)	1,471,589	-	1,471,589
TOTAL OPENING FUND BALANCE	1,471,589	-	1,471,589
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	2,133,583	-	2,133,583

Mineral County School District
Capital Improvements – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property	5,000	-	5,000
800/900 Miscellaneous & Other			
2600 SUBTOTAL	5,000	-	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	40,000	-	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			

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	195,000	-	195,000
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	195,000	-	195,000

Mineral County School District
Capital Improvement – Expenditures

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	1,882,583	-	1,882,583
600 Supplies Football Lights		-	
700 Property		-	
800/900 Miscellaneous & Other			
4900 SUBTOTAL	1,882,583	-	1,882,583
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	2,077,583	-	2,077,583
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	40,000	-	40,000
TOTAL ALL EXPENDITURES	2,117,583	-	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	2,133,583	-	2,133,583

Mineral County School District

Capital Improvement – Expenditures

	REVENUE 900	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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

OTHER RESOURCES AND FUND BALANCE 900	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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)	186,084	-	186,084
TOTAL OPENING FUND BALANCE	186,084	-	186,084
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	235,570	-	235,570

Mineral County School District
Student Activities – Budgeted Resources

PROGRAM FUNCTION OBJECT	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
910 Student Activities fund			
1000 Instruction			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	-	-
600 Supplies	-	-	-
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
3000 Non Instructional Services		-	
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	-	-
600 Supplies	225,570	-	225,570
700 Property			
800/900 Miscellaneous & Other			
910 TOTAL CO CURRICULAR Student Activities	225,570	-	225,570
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-		-
	-	-	-
		-	
	-	-	-
	-	-	-
	-	-	-
	-	-	-

Mineral County School District
Student Activities – Expenditures

PROGRAM FUNCTION OBJECT 900	FINAL APPROVED 12/31/2025	REVISIONS	REVISED EXPENDITURES 6/30/2026
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	225,570	-	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	235,570	-	235,570

Mineral County School District

Student Activities – Expenditures

AVAILABLE RESOURCES	FINAL APPROVED 12/31/2025	REVISIONS	REVISED REVENUE RESOURCES 6/30/2026
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	1,113,372	-	1,113,372
Subtotal - Combined Bonds	1,633,609	-	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	379,964	-	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)	996,000	-	996,000
Subtotal - MTF	1,633,609	-	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) REQUIREMENTS FOR FISCAL Year Ending 06-30-26 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
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 12/31/2025	REVISIONS	AMENDED REVENUES/EXPENDITURES 6/30/2026
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	143,093	-	143,093
200 Benefits	121,135	-	121,135
300-500 Purchased Services	6,500	-	6,500
600 Supplies	343,775	-	343,775
730 Equipment	-	-	-
790 Depreciation - Amortization	1,510	-	1,510
800-9009 Other	1,115	-	1,115
(B) Total Operating Expenses	**617,128**	-	**617,128**
		-	
Operating Income (Loss)	**(387,372)**	-	**(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	-	-	-
5200 PCFP Food Transfer	200,104	-	200,104
(E) Net Operating Transfers	**200,104**	-	**200,104**
(F) Net Income	**(187,268)**	-	**(187,268)**
Retained Earnings		-	
Beginning July 1	229,366	-	229,366
Ending June 30	42,098	-	42,098

Mineral County School District
Food Services – Proprietary Funds

PROPRIETARY FUND	FINAL APPROVED 12/31/2025	REVISIONS	AMENDED REVENUES/EXPENDITURES 6/30/2026
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from food sales	800	-	800
Cash received from Federal Sources	228,956	-	228,956
Payments for Personnel costs	(264,228)	-	(264,228)
Cash paid to vendors for services and supp	(352,900)	-	(352,900)
State Match	-	-	-
a. Net cash provided by (or used for) operating activities	**(387,372)**	**-**	**(387,372)**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer from General Fund	-	-	-
State and Federal Funds	200,104	-	200,104
b. Net cash provided by (or used for) noncapital financing activities	200,104	-	200,104
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
c. Net cash provided by (or used for) capital and related financing activities			
D. CASH FLOWS FROM INVESTING ACTIVITIES			
d. Net cash provided by (or used for) investing activities			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**(187,268)**	**-**	**(187,268)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	229,366	-	229,366
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	42,098	-	42,098

Mineral County School District

Schedule J-2 - Statement of Cash Flows

(1) FUND TYPE	TRANSFERS OUT (2) FROM FUND	(3) PAGE	(4) AMOUNT		TRANSFERS IN (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@mineral.org

Daytime Telephone: (775) 945-2403 x1013

Total Number of Existing Contracts: 22

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	Allison MacKenzie, Ltd	7/1/2025	6/30/2026	25,000.00	25,000.00	Legal Services
3	Catapult Learning West, Inc.	7/1/2025	6/30/2026	527,130.00	-	School Improvement Services
4	Esha Hoforer	7/1/2025	6/30/2026	14,600.00	14,600.00	Paiute Language
5	7Gen 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	Kreta, 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	Petty & Associates, Inc	7/1/2025	6/30/2026	73,945.00	-	Engineering Design & Support Services (HVAC Project)
12	Paul McDonald	7/1/2025	6/30/2026	88,000.00	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	Inland 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	78,000.00	31,500.00	Compliance & Finance Services
16	Sciarani & 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	TNTP, Inc	7/1/2025	6/30/2026	315,000.00	-	MCSD Strategic Plan Development
20	Rambeau, Virgil	7/1/2025	6/30/2026	50,185.00	52,000.00	Safe School Professional Consultant
21	Viani, Julia	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	51,690.00	53,000.00	Safe School Professional Consultant
	Total Proposed Expenditures			1,823,700	556,100	

Additional Explanations (Reference Line Number and Vendor):

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

Total Number of Privatization Contracts: ~~0~~

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.