



Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Douglas County School District herewith submits the FINAL budget for the
fiscal year ending June 30, 2027

This budget contains 5 State Education Fund revenues including Debt Service totaling \$ 59,629,700
totaling \$ _____.

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

This budget contains 12 governmental fund types with estimated expenditures of \$ 74,180,001 and
2 proprietary funds with estimated expenses of \$ 10,232,830.

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

CERTIFICATION

I, Susan Estes
(Printed Name)
Director of Business Services
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed: _____

Dated: _____

Phone: 775-782-5131

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026 this year)

Date and Time: 5/19/26 4:30 PM

Publication Date: 5/6/2026

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

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Schedule 1

**DOUGLAS COUNTY SCHOOL DISTRICT
2026-2027 TENTATIVE
BUDGET INDEX**

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

FUND	AMOUNT	EXPLANATIONS
General	\$ 48,010	<p>Within the General Fund, the unreserved ending fund balance has decreased to a level that falls below the 4.0% due to a decrease in revenue for declining enrollment and increased PERS costs. Staffing has been reduced to accommodate the decrease in enrollment as well as decreased revenue from the State, but it will take a few years to stabilize the General Fund to attain the 4% ending balance set forth as a recommendation from the Board of Trustees.</p> <p>Expenditures include revisions to salaries and benefits. Step/Column for all employees is included for FY26-27. This budget does not include any reductions that have yet to be negotiated. At that time there may be changes to the budget that will be adjusted in the December amendment. The General Fund will no longer absorb a transfer of \$1,000,000 to the insurance fund. The plan has changed to incorporate an increase in the premium paid for each employee. This will be paid from each fund with employee benefits. The budget has been completed with revenue received from the PCFP (Pupil Centered Funding Plan), but shows a decrease in total enrollment. This funding designates all local tax funding to the State and the State determines the distribution to all counties within the State on a per pupil basis.</p>
Bldg. & Sites	\$ 181,361	This fund's expenditures are designated for capital projects. This fund has minimal revenue, and expenditures are anticipated to be rolled into the following year with whatever underspend is available to be spent in total in FY27-28
Capital Projects (GST, RBPT & Pay-As-You-Go Cash Transfers from the Debt Service Fund)	\$ 2,481,362	This fund's expenditures are designated for specific capital projects. Those projects expected to be completed (or still in progress) in FY26-27 are in the fund's appropriations, and the \$2,481,362 ending fund balance will be used for projects in years subsequent to FY26-27. We have included an increase in the transfer from the Debt Service Fund from \$500,000 to \$2,800,000. This transfer will accommodate spending from projects that are previously appropriated in the General Fund, re NRS statute allows for specific funding that includes DW software, DW textbooks, major maintenance and buses to be paid from the Capital Projects.
PCFC-ELL	\$ -0-	This fund has been set up as a result of categorical funding from the State of Education for ELL. There is no expected ending fund balance.
PCFP - GT	-0-	This fund has been set up as a result of categorical funding from the State of Education for Gifted and Talented. There is no expected ending fund balance.

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

PCFP – At-Risk	-0-	This fund has been set up as a result of categorical funding from the State of Education for At-Risk Students. There is no expected ending fund balance.
Special Revenue (Federal & State Grants)	-0-	This fund is entirely composed of Federal and State categorical grants and appropriately has no budgeted ending fund balance. Any specific grant funds remaining at the end of a fiscal year must either be returned to the grantor or treated as deferred revenue to a subsequent fiscal period. The FY26-27 budget is derived from existing grant levels of funding which will change based on final funding. Grants may be subject to sequestration and State Grants are subject to final funding allocations.
Food Services	\$ 1,038,276	The ending fund balance has been set at a minimum level – there is no required % of reserves required. Of this balance, \$73,202 is reserved representing supplies inventory at cost. The School Nutrition expenditures remain at the same level, but a transfer is not required in FY26-27 to maintain a balanced budget.
Special Ed. Fund	\$ 32,356	This Special Revenue Fund is statutorily required to account for all expenditures of the district's Special Education costs. The 32,356 unreserved ending fund balance falls short of Board recommended 4% ending fund balance. PCFP funding allows for the local transfer to be funded from the General Fund and transferred to the Special Education Fund. The anticipation is that specific case loads can be applied to the State for additional funding. Total expenditures will also change after negotiations have been settled.
Revolving Fund	\$ 5,000	This fund balance is always \$5,000. This is an imprest account used for travel reimbursements and other expenses that do not fit in the district's bill paying schedule. An imprest system is a system using loans as control against fraud and theft. The most common imprest system known is the petty cash system. District Policies do not allow for any reimbursement in excess of \$500.
Workers' Compensation Self-Insurance Fund	\$ 1,217,586	DCSD maintains a Self-Insured Fund for Workers' Compensation. Such a fund requires reserves to meet unknown and unexpected claims. The \$1,217,586 ending fund balance is reserved for unexpected future claims, and to stabilize the premium rate in future

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

		years. The payroll tax or overhead rate will remain at .0090%. This rate is subject to change dependent upon FY26-27 ending fund balance and the annual actuarial analysis.
Self-Insurance Health Fund	\$ 821,346	DCSD maintains a Self-Insured Health Plan for health benefits. Such a fund requires reserves to meet unknown and unexpected claims. The ending fund balance is reserved to mitigate future rate increases, but additionally to act as a reserve for unusual claims levels or mitigate future benefit decreases. Employee premiums have been increased to replace the existing transfer from the General Fund. Effective 1-1-26 employer premiums for each employee have increased from \$825.00 per month to \$950.00 per month. This fund is subject to severe scrutiny due to the high claims paid over the last three years, which could impact the district level of funding in subsequent years.
Debt Service	\$ 2,361,363	State budgetary guidelines require the level of the Debt Service Fund balance to be at least equal to 50% of due principal and interest payments. The Board of Trustees has approved the possible 50% ending fund balance, and the district has determined that the increase of \$2,800,000 for a transfer to the Capital Projects fund be allocated in FY26-26. FY26-27 Debt Service Principal and Interest payments total \$3,057,599. Bond Series 2010C (QSCB), portion of 2012 and 2015, 2020 and 2021 will continue until 2027, 2042, 2035, 2030 and 2034 respectively.
Student Activity Fund	\$ 1,276,313	These funds are held at the school levels with different bank accounts. We are now required to report these funds in our financial statements. The EFB is a projection of current revenue & expenditures within those funds.

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	5,064,881,832	(B2) Tax from Net Proceeds unavailable for Appropriation 2026/27 2025-2026 \$
(B1) Net Proceeds of Mines (AV)	0	
(C) TOTAL ASSESSED VALUE	5,064,881,832	

(D)	TOTAL EMPLOYEE INFORMATION		
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED ENDING 06/30/26	BUDGETED YEAR ENDING 06/30/27
FTE Total Employees	645.2	625.5	605.5
FTE Classroom Teachers	238	230	221
Total Enrollment	4852	4734	4572

(E)	ENROLLMENT		
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED *ADE ENDING 06/30/26	BUDGETED *ADE YEAR ENDING 06/30/27
Subtotal	4,796.40	4,680.00	4,580.00
<u>Deduct</u> students transported into Nevada from out-of State	-16.00	-11.00	-8.00
<u>Add</u> students transported to another state			
Total WEIGHTED Enrollement	4,780.40	4,669.00	4,572.00

Fill in blue areas

(F)	STATE EDUCATION FUNDING		
	Adjusted Base per Pupil Funding		
	Adjusted Base per Pupil Amount for	\$10,701.00	
	Estimated Weighted Average Daily Enrollment	4,572.00	
	Total Adjusted Base per Pupil Funding	48,924,972	
	Weighted Funding		
	At-Risk Weighted Funding	474,569	
	English Learners Weighted Funding	682,193	
	Gifted & Talented Weighted Funding	133,331	
	Total Weighted Funding	\$ 1,290,093.00	
	Local Special Education Funding	\$5,437,370	
		\$5,437,370.00	
	Auxiliary Funding		
	Auxiliary - Transportation	\$3,977,265	
	Auxiliary - Special Transportation	\$0	
	Auxiliary - Food Services	\$0	
	Total Auxiliary Funding	\$3,977,265	
	Total Funding from State Education Fund		\$ 59,629,700.00

School District: Douglas County

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*ADE = Average Daily Enrollment

Schedule B-1

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TOTAL FUND RESOURCES
GENERAL FUND						
1000 Local		369,000				369,000
3000 State						-
State Education Funding			58,339,607			58,339,607
4000 Federal						-
Opening Balance	(849,088)					(849,088)
						-
						-
Other Sources		8,000				8,000
General Subtotal	(849,088)	377,000	58,339,607	-	0.7500	57,867,519
DEBT SERVICE	4,297,360	136,600	-	3,791,002	0.1000	8,224,962
SUBTOTAL	3,448,272	513,600	58,339,607	3,791,002	0.8500	66,092,481
OTHER FUNDS:						
Building and Sites	138,415	42,946	-	-		181,361
Capital Projects	2,531,225	5,050,372	-	-		7,581,597
Student Activity	1,296,313	2,100,000	-	-		3,396,313
Federal Projects	-	6,573,628	-	-		6,573,628
Food Service	1,831,383	1,798,000	-	-		3,629,383
English Learners	-	-	682,193	-		682,193
At-Risk	-	-	474,569	-		474,569
Gifted and Talented	-	-	133,331	-		133,331
Special Education	(599,734)	10,200,717	-	-		9,600,983
Revolving	5,000	-	-	-		5,000
Proprietary:						-
			-	-		-
Workers Compensation	1,336,386	400,000	-	-		1,736,386
Insurance Fund	715,376	9,820,000	-	-		10,535,376
SUBTOTAL OTHER FUNDS	7,254,364	35,985,663	1,290,093	-	-	44,530,120
TOTAL ALL FUNDS	10,702,636	36,499,263	59,629,700	3,791,002	0.8500	110,622,601
Less: Interfund Transfers						(8,300,000)
NET ALL FUNDS	10,702,636	36,499,263	59,629,700	3,791,002	0.8500	102,322,601

Douglas County School District

All Funds - Budgeted Resources

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Schedule AA

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100 Regular	14,764,329	8,104,774	644,763				23,513,866
200 Special	-	-	-				-
300 Vocational & Technical	540,201	303,843	53,923				897,967
400 Other PK-12	815,641	431,580	75,889				1,323,110
600 Adult Education	-	-	-				-
800 Community Services	-	-	-				-
900 Co-curricular & Extra Curricular	447,786	19,835	173,260				640,881
000 Undistributed Expenditures	-	-	-				-
2000 Support Services	13,244,759	6,480,037	6,097,092				25,821,888
4000 Facility Acquisition & Construction	-	-	-				-
6100 Interdistrict Payments	-	-	-				-
6200 Fund Transfers				5,500,000			5,500,000
6300 Contingency					-		-
8000 Ending Balance:						169,807	169,807
NPM - Reserved Per NRS 387.1235						-	-
Total Ending Fund Balance						169,807	169,807
General Subtotal	29,812,716	15,340,069	7,044,927	5,500,000	-	169,807	57,867,519
DEBT SERVICE	-	-	3,063,599	2,800,000	-	2,361,363	8,224,962
SUBTOTAL APPROPRIATION FUNDS	29,812,716	15,340,069	10,108,526	8,300,000	-	2,531,170	66,092,481
OTHER FUNDS: (List)							
Building and Sites	-	-	-			181,361	181,361
Capital Projects	-	-	5,100,235			2,481,362	7,581,597
Student Activity	-	-	2,120,000			1,276,313	3,396,313
Federal Projects	3,622,116	1,653,636	1,297,876			-	6,573,628
Food Service	950,468	489,513	1,126,126		25,000	1,038,276	3,629,383
Special Education	5,989,485	3,214,212	364,930			32,356	9,600,983
Revolving	-	-	-			5,000	5,000
English Learners	443,998	238,195	-			-	682,193
At-Risk	312,094	162,475	-			-	474,569
Gifted and Talented	93,323	40,008	-			-	133,331
Proprietary:							-
Workers Compensation	-	-	518,800			1,217,586	1,736,386
Insurance Fund	-	-	9,714,030			821,346	10,535,376
SUBTOTAL OTHER FUNDS	11,411,484	5,798,039	20,241,997	-	25,000	7,053,600	44,530,120
TOTAL ALL FUNDS	41,224,200	21,138,108	30,350,523	8,300,000	25,000	9,584,770	110,622,601
Less: Interfund Transfers				(8,300,000)			(8,300,000)
NET ALL FUNDS	41,224,200	21,138,108	30,350,523	-	25,000	9,584,770	102,322,601

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/27 FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	Sales & Use Tax				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition	197,251	185,000	146,000	146,000
1400	Transportation Fees				
1500	Earnings on Investments	163,823	65,000	35,000	35,000
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous	253,077	186,000	188,000	188,000
TOTAL LOCAL SOURCES		614,151	436,000	369,000	369,000
3000	REVENUE FROM STATE SOURCES				
3100	Unrestricted Grants-in-Aid				
3110	PCFP - Adjusted Base Funding	50,631,203	50,688,184	48,924,972	48,924,972
3111	PCFP - Adjusted Base Funding True-up	(69,205)	-	-	-
3112	PCFP - Charter Fees Paid to Sponsor		-	-	-
3113	PCFP - Auxillary Services - Transportation	3,883,992	3,977,265	3,977,265	3,977,265
3114	PCFP - Auxillary Services - Food Service		-	-	-
3115	Charter Schools Sponsorship Fees		-	-	-
3116	PCFP - Local Special Education	4,007,828	5,428,400	5,437,370	5,437,370
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP - English Learner (restricted)				
3255	PCFP - At-Risk (restricted)				
3256	PCFP - Gifted & Talented (restricted)				
3260	NV Education Funding Plan SB178				
3270	State Special Ed Funding (moved from 3115)				
3280	SB231 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		58,453,818	60,093,849	58,339,607	58,339,607
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		0	0	0	0

Douglas County
General

Charter School
Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	18,515	8,000	8,000	8,000
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory	1,089			
TOTAL OTHER FINANCING SOURCES	19,604	8,000	8,000	8,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	120,709	121,797	121,797	121,797
Opening Balance (Other)	4,044,243	(1,075,709)	(1,470,885)	(970,885)
TOTAL OPENING FUND BALANCE	4,164,952	(953,912)	(1,349,088)	(849,088)
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	63,252,525	59,583,937	57,367,519	57,867,519

Douglas County	School District
General	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	16,779,917	16,161,004	15,529,343	14,627,633
200 Benefits	8,091,233	8,182,964	8,235,645	8,040,431
300/400/500 Purchased Services	121,465	149,577	142,167	142,167
600 Supplies	660,939	508,177	467,046	467,046
700 Property	54,375	-	-	-
800/900 Miscellaneous & Other	6,454	8,750	11,550	11,550
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	257,177	242,372	137,241	136,696
200 Benefits	113,715	122,707	64,510	64,343
300/400/500 Purchased Services	-	7,750	16,250	16,250
600 Supplies	6,198	7,250	7,750	7,750
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
100 TOTAL REGULAR PROGRAMS	26,091,473	25,390,551	24,611,502	23,513,866
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

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

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Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	557,174	538,726	540,201	540,201
200 Benefits	250,536	298,844	303,843	303,843
300/400/500 Purchased Services	175	2,175	1,425	1,425
600 Supplies	39,144	49,558	52,248	52,248
700 Property	-	-	-	-
800/900 Miscellaneous & Other	390	490	250	250
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	847,419	889,793	897,967	897,967

Douglas County
General

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

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Schedule BB-8

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	863,229	758,321	758,321	724,141
200 Benefits	451,920	457,473	468,044	428,280
300/400/500 Purchased Services	126,249	130,750	10,250	10,250
600 Supplies	32,207	54,405	56,339	56,339
700 Property	-	5,000	5,000	5,000
800/900 Miscellaneous & Other	534	1,600	1,600	1,600
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	1,474,139	1,407,549	1,299,554	1,225,610
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	76,406	91,500	91,500	91,500
200 Benefits	2,064	3,300	3,300	3,300
300/400/500 Purchased Services	-	-	-	-
600 Supplies	443	2,700	2,700	2,700
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	78,913	97,500	97,500	97,500

Douglas County
General

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

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	220,070	207,166	207,166	207,166
200 Benefits	5,769	5,120	5,120	5,120
300/400/500 Purchased Services	-	6,000	11,000	11,000
600 Supplies	9,741	9,600	9,600	9,600
700 Property	-	-	-	-
800/900 Miscellaneous & Other	3,428	7,950	8,750	8,750
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	239,008	235,836	241,636	241,636
920 ATHLETICS				
1000 Instruction				
100 Salaries	283,542	223,682	240,620	240,620
200 Benefits	16,191	14,715	14,715	14,715
300/400/500 Purchased Services	114,956	77,500	77,900	77,900
600 Supplies	30,744	48,550	44,550	44,550
700 Property	-	-	-	-
800/900 Miscellaneous & Other	13,718	15,350	21,460	21,460
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	459,151	379,797	399,245	399,245

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,858,086	2,647,355	2,537,244	2,472,236
200 Benefits	1,376,988	1,338,732	1,304,461	1,290,053
300/400/500 Purchased Services	20,994	28,739	28,639	28,639
600 Supplies	33,410	48,384	47,614	47,614
700 Property	-	7,500	7,500	7,500
800/900 Miscellaneous & Other	542	559	730	730
2100 SUBTOTAL	4,290,020	4,071,269	3,926,188	3,846,772
2200 Instruction Staff Support				
100 Salaries	902,725	986,632	797,563	776,197
200 Benefits	427,867	499,402	422,585	421,035
300/400/500 Purchased Services	18,152	22,893	22,893	22,893
600 Supplies	44,770	60,266	60,262	60,262
700 Property	-	-	-	-
800/900 Miscellaneous & Other	464	789	789	789
2200 SUBTOTAL	1,393,978	1,569,982	1,304,092	1,281,176
2300 General Administration				
100 Salaries	453,516	446,673	433,991	430,360
200 Benefits	193,093	197,255	198,999	197,688
300/400/500 Purchased Services	443,532	361,525	360,725	360,725
600 Supplies	44,559	35,825	36,625	36,625
700 Property	-	-	-	-
800/900 Miscellaneous & Other	33,001	33,600	33,600	33,600
2300 SUBTOTAL	1,167,701	1,074,878	1,063,940	1,058,998
2400 School Administration				
100 Salaries	3,845,984	3,691,216	3,523,408	3,384,590
200 Benefits	1,730,026	1,788,210	1,736,461	1,688,769
300/400/500 Purchased Services	78,702	97,978	90,578	90,578
600 Supplies	50,840	74,696	65,930	65,930
700 Property	-	-	-	-
800/900 Miscellaneous & Other	7,768	9,353	8,873	8,873
2400 SUBTOTAL	5,713,320	5,661,453	5,425,250	5,238,740
2500 Central Services				
100 Salaries	1,380,018	1,190,663	1,320,654	1,208,238
200 Benefits	534,910	520,312	602,283	567,311
300/400/500 Purchased Services	174,465	255,851	251,192	251,192
600 Supplies	321,393	89,672	94,406	94,406
700 Property	216,981	-	-	-
800/900 Miscellaneous & Other	2,166	3,807	3,732	3,732
2500 SUBTOTAL	2,629,933	2,060,305	2,272,267	2,124,879

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	3,449,825	3,372,029	3,029,497	2,930,871
200 Benefits	1,210,494	1,471,048	1,402,369	1,363,920
300/400/500 Purchased Services	2,152,268	2,076,202	2,072,441	2,132,441
600 Supplies	1,701,634	1,868,962	1,782,350	1,782,350
700 Property	64,000	64,175	64,175	64,175
800/900 Miscellaneous & Other	31	1,494	1,494	1,494
2600 SUBTOTAL	8,578,252	8,853,910	8,352,326	8,275,251
2700 Student Transportation				
100 Salaries	1,940,577	2,062,578	2,011,903	1,862,267
200 Benefits	875,750	956,080	915,382	894,261
300/400/500 Purchased Services	152,941	177,836	176,586	176,586
600 Supplies	456,619	760,108	761,358	761,358
700 Property	659,840	-	-	-
800/900 Miscellaneous & Other	163	-	-	-
2700 SUBTOTAL	4,085,890	3,956,602	3,865,229	3,694,472
2900 Other Support (All Objects)				
100 Salaries	129,008	180,000	180,000	180,000
200 Benefits	34,892	39,000	57,000	57,000
300/400/500 Purchased Services	7,439	40,000	40,000	40,000
600 Supplies	5,076	10,000	10,000	10,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	3,835	14,600	14,600	14,600
2900 SUBTOTAL	180,250	283,600	301,600	301,600
Estimated Underspend		(1,100,000)		
TOTAL SUPPORT SERVICES	28,039,344	26,431,999	26,510,892	25,821,888
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
General

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

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	118,018	-	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	118,018	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	258,972	-	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	258,972	-	-	-

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	376,990	-	-	-
6200 Other Fund Transfers	6,600,000	5,600,000	5,600,000	5,500,000
910 Interfund Transfer	6,600,000	5,600,000	5,600,000	5,500,000
000 TOTAL UNDISTRIBUTED EXPENDITURES	28,039,344	26,431,999	26,510,892	25,821,888
TOTAL ALL EXPENDITURES	64,206,437	60,933,025	59,418,296	57,697,712
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM	121,797	121,797	121,797	121,797
Ending Balance (Other)	(1,075,709)	(1,470,885)	(2,172,574)	48,010
TOTAL ENDING FUND BALANCE	(953,912)	(1,349,088)	(2,050,777)	169,807
TOTAL APPLICATIONS	63,252,525	59,583,937	57,367,519	57,867,519

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

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	Sales & Use Tax				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	15,647	2,946	2,946	2,946
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals	59,495	40,000	40,000	40,000
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		75,142	42,946	42,946	42,946
3000	REVENUE FROM STATE SOURCES				
3100	Unrestricted Grants-in-Aid				
3110	PCFP - Adjusted Base Funding				
3111	PCFP - Adjusted Base Funding True-up				
3112	PCFP - Charter Fees Paid to Sponsor				
3113	PCFP - Auxillary Services - Transportation				
3114	PCFP - Auxillary Services - Food Service				
3115	Charter Schools Sponsorship Fees				
3116	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP - English Learner (restricted)				
3255	PCFP - At-Risk (restricted)				
3256	PCFP - Gifted & Talented (restricted)				
3260	NV Education Funding Plan SB178				
3270	State Special Ed Funding (moved from 3115)				
3280	SB231 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		0			

Douglas County
Building & Sites

Charter School
Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	586,864	384,469	138,415	138,415
TOTAL OPENING FUND BALANCE	586,864	384,469	138,415	138,415
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	662,006	427,415	181,361	181,361

Douglas County	School District
Building & Sites	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	35,642	7,500	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	35,642	7,500	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	241,895	281,500	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	241,895	281,500	-	-

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	277,537	289,000	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	277,537	289,000	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	384,469	138,415	181,361	181,361
TOTAL ENDING FUND BALANCE	384,469	138,415	181,361	181,361
TOTAL APPLICATIONS	662,006	427,415	181,361	181,361

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

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 Sales & Use Tax				
1150 Residential Construction Tax	400,139	431,417	431,417	431,417
1190 Other Taxes	1,886,267	1,798,955	1,798,955	1,798,955
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees	75,596	20,000	20,000	20,000
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	2,362,002	2,250,372	2,250,372	2,250,372
3000 REVENUE FROM STATE SOURCES				
3100 Unrestricted Grants-in-Aid				
3110 PCFP - Adjusted Base Funding				
3111 PCFP - Adjusted Base Funding True-up				
3112 PCFP - Charter Fees Paid to Sponsor				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 Charter Schools Sponsorship Fees				
3116 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP - English Learner (restricted)				
3255 PCFP - At-Risk (restricted)				
3256 PCFP - Gifted & Talented (restricted)				
3260 NV Education Funding Plan SB178				
3270 State Special Ed Funding (moved from 3115)				
3280 SB231 Salary Increases				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0			

Douglas County
Capital Projects

Charter School
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	300,000	2,800,000	2,800,000	2,800,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	300,000	2,800,000	2,800,000	2,800,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-		
Opening Balance (Other)	4,494,212	2,581,088	2,531,225	2,531,225
TOTAL OPENING FUND BALANCE	4,494,212	2,581,088	2,531,225	2,531,225
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	7,156,214	7,631,460	7,581,597	7,581,597

Douglas County	School District
Capital Projects	Fund - Budgeted Resources

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	-	-	-	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
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	308,112	270,000	270,000	270,000
700 Property	176,471	700,000	700,000	700,000
800/900 Miscellaneous & Other				
2500 SUBTOTAL	484,583	970,000	970,000	970,000

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

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property		600,000	600,000	600,000
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	600,000	600,000	600,000
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	63,386	100,000	100,000	100,000
600 Supplies		700,000	700,000	700,000
700 Property		70,000	70,000	70,000
800/900 Miscellaneous & Other		-		
2900 SUBTOTAL	63,386	870,000	870,000	870,000
TOTAL SUPPORT SERVICES	547,969	2,440,000	2,440,000	2,440,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	232,994	503,600	503,600	503,600
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	232,994	503,600	503,600	503,600
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	3,794,163	2,156,635	2,156,635	2,156,635
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	3,794,163	2,156,635	2,156,635	2,156,635

Douglas County
Capital Projects

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

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Schedule BB-14

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	4,027,157	2,660,235	2,660,235	2,660,235
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	547,969	2,440,000	2,440,000	2,440,000
TOTAL ALL EXPENDITURES	4,575,126	5,100,235	5,100,235	5,100,235
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	2,581,088	2,531,225	2,481,362	2,481,362
TOTAL ENDING FUND BALANCE	2,581,088	2,531,225	2,481,362	2,481,362
TOTAL APPLICATIONS	7,156,214	7,631,460	7,581,597	7,581,597

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

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 Sales & Use Tax				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	63,819	228,508	228,508	228,508
TOTAL LOCAL SOURCES	63,819	228,508	228,508	228,508
3000 REVENUE FROM STATE SOURCES				
3100 Unrestricted Grants-in-Aid				
3110 PCFP - Adjusted Base Funding				
3111 PCFP - Adjusted Base Funding True-up				
3112 PCFP - Charter Fees Paid to Sponsor				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 Charter Schools Sponsorship Fees				
3116 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	415,865	211,770	211,770	211,770
3210 Special Transportation				
3220 Adult High School Diploma	129,354	129,354	129,354	129,354
3230 Class Size Reduction				
3254 PCFP - English Learner (restricted)				
3255 PCFP - At-Risk (restricted)				
3256 PCFP - Gifted & Talented (restricted)				
3260 NV Education Funding Plan SB178				
3270 State Special Ed Funding (moved from 3115)				
3280 SB231 Salary Increases				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	545,219	341,124	341,124	341,124
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	5,857,440	12,876,343	6,003,996	6003996
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,857,440	12,876,343	6,003,996	6,003,996

Douglas County
Federal

Charter School
Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	6,466,478	13,445,975	6,573,628	6,573,628

Douglas County	School District
Federal	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	412,286	934,272	862,548	862,548
200 Benefits	188,600	422,788	415,691	415,691
300/400/500 Purchased Services	-	2,675	2,675	2,675
600 Supplies	119,437	821,441	129,871	129,871
700 Property	-	-	-	-
800/900 Miscellaneous & Other	71,765	173,537	65,682	65,682
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	14,526	13,800	31,917	31,917
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	604,712	3,127,005	144,422	144,422
200 Benefits	274,358	998,742	71,550	71,550
300/400/500 Purchased Services	205,654	448,400	54,231	54,231
600 Supplies	9,422	201,075	32,677	32,677
700 Property	-	-	-	-
800/900 Miscellaneous & Other	18,931	70,055	70,055	70,055
100 TOTAL REGULAR PROGRAMS	1,919,691	7,213,790	1,881,319	1,881,319
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	242,744	343,586	307,665	307,665
200 Benefits	95,358	181,221	177,703	177,703
300/400/500 Purchased Services	12,004	38,777	27,383	27,383
600 Supplies	56,887	153,239	136,829	136,829
700 Property	-	-	-	-
800/900 Miscellaneous & Other	2,157	11,733	11,733	11,733
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		4,000	4,000	4,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	493,704	465,443	465,443	465,443
200 Benefits	232,636	232,795	232,795	232,795
300/400/500 Purchased Services	43,732	257,561	206,998	206,998
600 Supplies	54,774	54,657	22,464	22,464
700 Property	0	0	0	0
800/900 Miscellaneous & Other	400	39,701	39,701	39,701
200 TOTAL SPECIAL PROGRAMS	1,234,396	1,782,713	1,632,714	1,632,714

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

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Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	2,888	-	-	
200 Benefits	182	-	-	
300/400/500 Purchased Services	4,725	-	-	
600 Supplies	88,489	95,114	82,314	82,314
700 Property	5,735	1,031	13,831	13,831
800/900 Miscellaneous & Other	6,531	4,843	4,843	4,843
2700 Student Transportation				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services	-	400	400	400
600 Supplies	-			
700 Property	-			
800/900 Miscellaneous & Other	-			
2900 Other Direct Support				
100 Salaries	-	74,117	74,117	74,117
200 Benefits	-	38,519	38,519	38,519
300/400/500 Purchased Services	0	45,833	45,833	45,833
600 Supplies	118,322	6,136	6,136	6,136
700 Property	148,569	0	0	0
800/900 Miscellaneous & Other	1,409	-	0	0
300 TOTAL VOCATIONAL & TECHNICAL	376,850	265,993	265,993	265,993

Douglas County

Federal

School District

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	9,820	18,268	18,268	18,268
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	732	732	732
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	15,071	12,841	12,841	12,841
200 Benefits	7,141	6,522	6,522	6,522
300/400/500 Purchased Services	-	-	-	-
600 Supplies	461	-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	961	1,673	1,673	1,673
400 TOTAL OTHER INSTR PROGRAMS	33,454	40,036	40,036	40,036
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County
Federal

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

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Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	32,318	89,258	89,258	89,258
200 Benefits	1,881	7,632	7,632	7,632
300/400/500 Purchased Services	7	142	142	142
600 Supplies	12,659	14,223	14,223	14,223
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2500 Adult Ed Support				
100 Salaries		10,800	10,800	10,800
200 Benefits		923	923	923
300/400/500 Purchased Services		6,375	6,375	6,375
600 Supplies		-	-	-
700 Property		-	-	-
800/900 Miscellaneous & Other		-	-	-
600 TOTAL ADULT EDUCATION PROGRAMS	46,865	129,353	129,353	129,353
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	-	5,148	4,102	4,102
200 Benefits	-	440	351	351
300/400/500 Purchased Services	-	-	-	-
600 Supplies	-	4,919	4,919	4,919
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
800 TOTAL COMMUNITY SVC PROGRAMS	-	10,507	9,372	9,372

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

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	30,500	17,000	-	-
200 Benefits	14,936	4,000	-	-
300/400/500 Purchased Services	4,500	23,130	3,130	3,130
600 Supplies	574	1,276	1,276	1,276
700 Property	-	-	-	-
800/900 Miscellaneous & Other	4,064	120	120	120
2100 SUBTOTAL	54,574	45,526	4,526	4,526
2200 Instruction Staff Support				
100 Salaries	20,000	45,920	40,920	40,920
200 Benefits	470	4,639	1,639	1,639
300/400/500 Purchased Services	14,150	1,500	500	500
600 Supplies	1,881	7,325	7,325	7,325
700 Property	-	-	-	-
800/900 Miscellaneous & Other	1,860	2,257	2,257	2,257
2200 SUBTOTAL	38,361	61,641	52,641	52,641
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		40,000	40,000	40,000
200 Benefits		4,740	4,740	4,740
300/400/500 Purchased Services		29,472	29,472	29,472
600 Supplies		52,220	52,220	52,220
700 Property		-		
800/900 Miscellaneous & Other		-		
2500 SUBTOTAL	-	126,432	126,432	126,432

Douglas County

School District

Federal

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	120,630	294,135	-	-
700 Property	-	149,800	-	-
800/900 Miscellaneous & Other	-	-	-	-
2600 SUBTOTAL	120,630	443,935	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries	1,774,143	1,570,000	1,570,000	1,570,000
200 Benefits	549,245	695,571	695,571	695,571
300/400/500 Purchased Services	3,000	66,076	66,076	66,076
600 Supplies	22,401	15,156	15,156	15,156
700 Property		-	-	-
800/900 Miscellaneous & Other		800	800	800
2900 SUBTOTAL	2,348,789	2,347,603	2,347,603	2,347,603
TOTAL SUPPORT SERVICES	2,562,354	3,025,137	2,531,202	2,531,202
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	286,397	-	-	-
600 Supplies	900	-	-	-
700 Property	5,571	-	-	-
800/900 Miscellaneous & Other				
4600 SUBTOTAL	292,868	-	-	-
4700 Building Improvement				
100 Salaries		-	-	-
200 Benefits		-	-	-
300/400/500 Purchased Services		978,446	83,639	83,639
600 Supplies		-	-	-
700 Property		-	-	-
800/900 Miscellaneous & Other		-	-	-
4700 SUBTOTAL	-	978,446	83,639	83,639

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	292,868	978,446	83,639	83,639
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,562,354	3,025,137	2,531,202	2,531,202
TOTAL ALL EXPENDITURES	6,466,478	13,445,975	6,573,628	6,573,628
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	-	-	-	
TOTAL ENDING FUND BALANCE	-	-	-	
TOTAL APPLICATIONS	6,466,478	13,445,975	6,573,628	6,573,628

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

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 Sales & Use Tax				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
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				
3100 Unrestricted Grants-in-Aid				
3110 PCFP - Adjusted Base Funding				
3111 PCFP - Adjusted Base Funding True-up				
3112 PCFP - Charter Fees Paid to Sponsor				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 Charter Schools Sponsorship Fees				
3116 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP - English Learner (restricted)	677,805	682,193	682,193	682,193
3255 PCFP - At-Risk (restricted)				
3256 PCFP - Gifted & Talented (restricted)				
3260 NV Education Funding Plan SB178				
3270 State Special Ed Funding (moved from 3115)				
3280 SB231 Salary Increases				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	677,805	682,193	682,193	682,193
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
PCFP - ELL

Charter School
Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	677,805	682,193	682,193	682,193

Douglas County	School District
PCFP - ELL	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	457,740	447,746	443,998	443,998
200 Benefits	220,065	234,447	238,195	238,195
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	677,805	682,193	682,193	682,193
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County

PCFP - ELL

School District

Fund - Expenditures by Program, Function, and Object

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Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	677,805	682,193	682,193	682,193
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	677,805	682,193	682,193	682,193

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

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	Sales & Use Tax				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
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				
3100	Unrestricted Grants-in-Aid				
3110	PCFP - Adjusted Base Funding				
3111	PCFP - Adjusted Base Funding True-up				
3112	PCFP - Charter Fees Paid to Sponsor				
3113	PCFP - Auxillary Services - Transportation				
3114	PCFP - Auxillary Services - Food Service				
3115	Charter Schools Sponsorship Fees				
3116	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP - English Learner (restricted)				
3255	PCFP - At-Risk (restricted)				
3256	PCFP - Gifted & Talented (restricted)	92,633	133,331	133,331	133,331
3260	NV Education Funding Plan SB178				
3270	State Special Ed Funding (moved from 3115)				
3280	SB231 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		92,633	133,331	133,331	133,331
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		0	0	0	0

Douglas County
PCFP - GT

Charter School
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	92,633	133,331	133,331	133,331

Douglas County	School District
PCFP - GT	Fund - Budgeted Resources

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	67,417	93,948	93,323	93,323
200 Benefits	25,216	39,383	40,008	40,008
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	92,633	133,331	133,331	133,331
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	-			

Douglas County
PCFP - GT

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

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	92,633	133,331	133,331	133,331
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	-	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	92,633	133,331	133,331	133,331

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

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 Sales & Use Tax				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
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				
3100 Unrestricted Grants-in-Aid				
3110 PCFP - Adjusted Base Funding				
3111 PCFP - Adjusted Base Funding True-up				
3112 PCFP - Charter Fees Paid to Sponsor				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 Charter Schools Sponsorship Fees				
3116 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP - English Learner (restricted)				
3255 PCFP - At-Risk (restricted)	322,899	474,569	474,569	474,569
3256 PCFP - Gifted & Talented (restricted)				
3260 NV Education Funding Plan SB178				
3270 State Special Ed Funding (moved from 3115)				
3280 SB231 Salary Increases				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	322,899	474,569	474,569	474,569
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
PCFP - AT-RISK

Charter School
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-			
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	322,899	474,569	474,569	474,569

Douglas County	School District
PCFP - AT-RISK	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	215,224	313,969	312,094	312,094
200 Benefits	107,675	160,600	162,475	162,475
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	322,899	474,569	474,569	474,569
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County

PCFP -AT RISK

School District

Fund - Expenditures by Program, Function, and Object

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Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	322,899	474,569	474,569	474,569
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	-	-		-
TOTAL ENDING FUND BALANCE	-	-		-
TOTAL APPLICATIONS	322,899	474,569	474,569	474,569

Douglas County	School District
PCFP - AT-RISK	Fund - Expenditures by Program, Function, and Object

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	Sales & Use Tax				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts		50,000	50,000	50,000
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	92,864	40,000	40,000	40,000
1600	Food Service Revenue	879,296	480,000	480,000	480,000
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		972,160	570,000	570,000	570,000
3000	REVENUE FROM STATE SOURCES				
3100	Unrestricted Grants-in-Aid				
3110	PCFP - Adjusted Base Funding				
3111	PCFP - Adjusted Base Funding True-up				
3112	PCFP - Charter Fees Paid to Sponsor				
3113	PCFP - Auxillary Services - Transportation				
3114	PCFP - Auxillary Services - Food Service				
3115	Charter Schools Sponsorship Fees				
3116	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev	32,535	8,000	8,000	8,000
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP - English Learner (restricted)				
3255	PCFP - At-Risk (restricted)				
3256	PCFP - Gifted & Talented (restricted)				
3260	NV Education Funding Plan SB178				
3270	State Special Ed Funding (moved from 3115)				
3280	SB231 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		32,535	8,000	8,000	8,000
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	1,112,882	1,220,000	1,220,000	1,220,000
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		1,112,882	1,220,000	1,220,000	1,220,000

Douglas County
Food Services

Charter School
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	77,635	73,202	73,202	73,202
Opening Balance (Other)	3,108,739	2,951,998	1,758,181	1,758,181
TOTAL OPENING FUND BALANCE	3,186,374	3,025,200	1,831,383	1,831,383
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	5,303,951	4,823,200	3,629,383	3,629,383

Douglas County	School District
Food Services	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-			
TOTAL SUPPORT SERVICES	-	-	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	928,368	953,468	950,468	950,468
200 Benefits	448,805	475,763	489,513	489,513
300/400/500 Purchased Services	9,147	20,526	20,526	20,526
600 Supplies	876,542	1,318,260	1,101,800	1,101,800
700 Property	8,850	195,000	-	-
800/900 Miscellaneous & Other	2,606	3,800	3,800	3,800
Decrease in inventory	4,433	-	-	-
3100 SUBTOTAL	2,278,751	2,966,817	2,566,107	2,566,107
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
Food Services

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

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	2,278,751	2,966,817	2,566,107	2,566,107
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	25,000	25,000	25,000
8000 ENDING FUND BALANCE	73,202	73,202	73,202	73,202
Reserved NPM				
Ending Balance (Other)	2,951,998	1,758,181	965,074	965,074
TOTAL ENDING FUND BALANCE	3,025,200	1,831,383	1,038,276	1,038,276
TOTAL APPLICATIONS	5,303,951	4,823,200	3,629,383	3,629,383

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

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 Sales & Use Tax				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	21,294	5,000	5,000	5,000
1600 Food Service Revenue				
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	21,294	5,000	5,000	5,000
3000 REVENUE FROM STATE SOURCES				
3100 Unrestricted Grants-in-Aid				
3110 PCFP - Adjusted Base Funding				
3111 PCFP - Adjusted Base Funding True-up				
3112 PCFP - Charter Fees Paid to Sponsor				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 Charter Schools Sponsorship Fees				
3116 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP - English Learner (restricted)				
3255 PCFP - At-Risk (restricted)				
3256 PCFP - Gifted & Talented (restricted)				
3260 NV Education Funding Plan SB178				
3270 State Special Ed Funding (moved from 3115)	4,318,634	4,495,717	4,495,717	4,495,717
3280 SB231 Salary Increases				
3800 In Lieu of Taxes				
3900 For/on behalf of School District		200,000	200,000	200,000
TOTAL STATE SOURCES	4,318,634	4,695,717	4,695,717	4,695,717
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
Special Education

Charter School
Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	5,600,000	5,600,000	5,600,000	5,500,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	5,600,000	5,600,000	5,600,000	5,500,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	301,262	(476,339)	(599,734)	(599,734)
TOTAL OPENING FUND BALANCE	301,262	(476,339)	(599,734)	(599,734)
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	10,241,190	9,824,378	9,700,983	9,600,983

Douglas County	School District
Special Education	Fund - Budgeted Resources

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	5,398,527	5,351,737	5,127,081	4,806,372
200 Benefits	2,835,939	2,805,433	2,874,938	2,674,153
300/400/500 Purchased Services	165	100	100	100
600 Supplies	15,391	36,200	35,400	35,400
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 Student Transportation				
100 Salaries	539,747	370,063	370,063	370,063
200 Benefits	127,251	112,282	123,497	123,497
300/400/500 Purchased Services	-	-	-	-
600 Supplies	40,654	40,654	40,654	40,654
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,009,849	921,476	725,376	725,376
200 Benefits	370,430	374,663	370,192	370,192
300/400/500 Purchased Services	227,304	228,731	228,731	228,731
600 Supplies	21,054	57,720	57,720	57,720
700 Property	0	0	0	0
800/900 Miscellaneous & Other	546	1,349	1,349	1,349
200 TOTAL SPECIAL PROGRAMS	10,586,857	10,300,408	9,955,101	9,433,607

Douglas County
Special Education

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

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Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	87,775	76,900	87,674	87,674
200 Benefits	42,482	45,828	46,370	46,370
300/400/500 Purchased Services	-	-	-	-
600 Supplies	415	976	976	976
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	130,672	123,704	135,020	135,020
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	-			

Douglas County
Special Education

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

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	10,717,529	10,424,112	10,090,121	9,568,627
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	(476,339)	(599,734)	(389,138)	32,356
TOTAL ENDING FUND BALANCE	(476,339)	(599,734)	(389,138)	32,356
TOTAL APPLICATIONS	10,241,190	9,824,378	9,700,983	9,600,983

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

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-			
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	5,000	5,000	5,000	5,000
TOTAL OPENING FUND BALANCE	5,000	5,000	5,000	5,000
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	5,000	5,000	5,000	5,000

Douglas County	School District
Revolving	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	-	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	0	-	-
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	5,000	5,000	5,000	5,000
TOTAL ENDING FUND BALANCE	5,000	5,000	5,000	5,000
TOTAL APPLICATIONS	5,000	5,000	5,000	5,000

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

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	Sales & Use Tax				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1700	District Activities Revenue	2,032,237	2,100,000	2,100,000	2,100,000
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		2,032,237	2,100,000	2,100,000	2,100,000
3000	REVENUE FROM STATE SOURCES				
3100	Unrestricted Grants-in-Aid				
3110	PCFP - Adjusted Base Funding				
3111	PCFP - Adjusted Base Funding True-up				
3112	PCFP - Charter Fees Paid to Sponsor				
3113	PCFP - Auxillary Services - Transportation				
3114	PCFP - Auxillary Services - Food Service				
3115	Charter Schools Sponsorship Fees				
3116	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP - English Learner (restricted)				
3255	PCFP - At-Risk (restricted)				
3256	PCFP - Gifted & Talented (restricted)				
3260	NV Education Funding Plan SB178				
3270	State Special Ed Funding (moved from 3115)				
3280	SB231 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		0	0	0	0

Douglas County
Student Activity

Charter School
Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in inventory				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	1,308,874	1,316,313	1,296,313	1,296,313
TOTAL OPENING FUND BALANCE	1,308,874	1,316,313	1,296,313	1,296,313
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	3,341,111	3,416,313	3,396,313	3,396,313

Douglas County	School District
Student Activity	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	1,434,751	1,500,000	1,500,000	1,500,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	1,434,751	1,500,000	1,500,000	1,500,000
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

Douglas County
Student Activity

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

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Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	20,047	70,000	70,000	70,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	20,047	70,000	70,000	70,000
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

Douglas County

Student Activity

School District

Fund - Expenditures by Program, Function, and Object

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Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	550,000	550,000	550,000	550,000
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	550,000	550,000	550,000	550,000
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-

Douglas County

School District

Student Activity

Fund - Expenditures by Program, Function, and Object

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Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-			
TOTAL SUPPORT SERVICES	550,000	550,000	550,000	550,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
Decrease in inventory				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
Student Activity

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

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Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers	-			
910 Interfund Transfer	-	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	550,000	550,000	550,000	550,000
TOTAL ALL EXPENDITURES	2,004,798	2,120,000	2,120,000	2,120,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM				
Ending Balance (Other)	1,336,313	1,296,313	1,276,313	1,276,313
TOTAL ENDING FUND BALANCE	1,336,313	1,296,313	1,276,313	1,276,313
TOTAL APPLICATIONS	3,341,111	3,416,313	3,396,313	3,396,313

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
Workers Compensation Premiums	420,483	360,000	360,000	360,000
Other	12,021	10,000	10,000	10,000
(A) Total Operating Revenue	432,504	370,000	370,000	370,000
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits				
300-500 Purchased Services	105,200	518,800	518,800	518,800
600 Supplies	213,214	-	-	-
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses	318,414	518,800	518,800	518,800
Operating Income (Loss)				
Nonoperating Revenue				
1510 Interest earned	57,606	30,000	30,000	30,000
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	57,606	30,000	30,000	30,000
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense	-			
Transfers				
5200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	-			
(F) Net Income	171,696	(118,800)	(118,800)	(118,800)
Retained Earnings				
Beginning July 1	1,283,490	1,455,186	1,336,386	1,336,386
Ending June 30	1,455,186	1,336,386	1,217,586	1,217,586

Douglas County
Workers Compensation

School District
Enterprise Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Workers Compensation Premiums	421,401	360,000	360,000	360,000
Refunds	22,569	10,000	10,000	10,000
	(308,487)	(518,800)	(518,800)	(518,800)
a. Net cash provided by (or used for) operating activities	135,483	(148,800)	(148,800)	(148,800)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
	57,606	30,000	30,000	30,000
d. Net cash provided by (or used for) investing activities	57,606	30,000	30,000	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	193,089	(118,800)	(118,800)	(118,800)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,754,324	1,947,413	1,828,613	1,828,613
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,947,413	1,828,613	1,709,813	1,709,813

Douglas County	School District
Workers Compensation	Enterprise Fund

Statement of Cash Flows

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Schedule J-2

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
Insurance Premiums	9,185,439	9,810,000	9,810,000	9,810,000
Insurance Proceeds	162,349	-		
(A) Total Operating Revenue	9,347,788	9,810,000	9,810,000	9,810,000
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits	9,571,163	8,450,000	8,450,000	8,450,000
300-500 Purchased Services	1,153,004	1,255,000	1,255,000	1,255,000
600 Supplies	-	-	-	-
790 Depreciation - Amortization	-	-	-	-
900 Other	3,630	9,030	9,030	9,030
(B) Total Operating Expenses	10,727,797	9,714,030	9,714,030	9,714,030
Operating Income (Loss)	(1,380,009)	95,970	95,970	95,970
Nonoperating Revenue				
1510 Interest earned	26,507	10,000	10,000	10,000
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	26,507	10,000	10,000	10,000
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense	-			
Transfers				
5200 From Other Funds	1,000,000	-	-	-
910 To Other Funds				
(E) Net Operating Transfers	1,000,000	-	-	-
(F) Net Income	(353,502)	105,970	105,970	105,970
Retained Earnings				
Beginning July 1	962,908	609,406	715,376	715,376
Ending June 30	609,406	715,376	821,346	821,346

Douglas County	School District
Insurance	Enterprise Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Workers Compensation Premiums	9,185,439	9,810,000	9,810,000	9,810,000
Other sources	238,574	-		
Claims Expense	(10,577,284)	(8,450,000)	(8,450,000)	(8,450,000)
Purchased Services		(1,255,000)	(1,255,000)	(1,255,000)
Other		(9,030)	(9,030)	(9,030)
a. Net cash provided by (or used for) operating activities	(1,153,271)	95,970	95,970	95,970
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
	26,507	10,000	10,000	10,000
Transfer from other funds	1,000,000			
d. Net cash provided by (or used for) investing activities	1,026,507	10,000	10,000	10,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(126,764)	105,970	105,970	105,970
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,873,654	1,746,890	1,852,860	1,852,860
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,746,890	1,852,860	1,958,830	1,958,830

Douglas County	School District
Insurance	Enterprise Fund

Statement of Cash Flows

Page: _____
Schedule J-2

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	4,108,202	3,791,002	3,791,002	3,791,002
1190 Other Resources: Bond Interest	96,161	56,600	56,600	56,600
1500 Earnings on Investments	201,983	80,000	80,000	80,000
Subtotal	4,406,346	3,927,602	3,927,602	3,927,602
Opening Fund Balance	5,113,492	6,196,439	4,297,360	4,297,360
Subtotal - Combined Bonds	9,519,838	10,124,041	8,224,962	8,224,962
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING				
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	2,393,000	2,431,000	2,507,000	2,507,000
832 Interest	628,099	589,681	550,599	550,599
Fiscal Agent Charges	2,300	6,000	6,000	6,000
Transfer to other funds	300,000	2,800,000	2,800,000	2,800,000
Subtotal - Combined Bonds	3,323,399	5,826,681	5,863,599	5,863,599
Reserves (Include Unappropriated Balance)	6,196,439	4,297,360	2,361,363	2,361,363
Subtotal - Combined Bonds	9,519,838	10,124,041	8,224,962	8,224,962
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF				

Douglas County
Debt Service

School District
Debt Service Fund

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Schedule CC

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

SCHEDULE C-1 INDEBTEDNESS

Page: _____
SCHEDULE C-1

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	CODES	1321	1421	1331	1431
EXPENDITURES	OBJECT CODE	561	511	562	512
100 - Regular Programs				146,000	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS				146,000	

Douglas County School District

Interdistrict Payments - All Funds

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Schedule I

Transfer Schedule for Fiscal Year 2026-2027

(1) FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT		(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND							
					Special Education	19	5,500,000
					Debt Service	74	2,800,000
SUBTOTAL							8,300,000
SPECIAL REVENUE FUNDS	Special Education	57	5,500,000				
	Capital Projects	25	2,800,000				
SUBTOTAL							
TOTAL TRANSFERS			8,300,000				

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

SCHEDULE OF EXISTING CONTRACTS

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

Total Number of Existing Contracts: 21

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	University of Wisconsin	7/1/2026	6/30/2027	\$ 7,500	\$ 7,500.00	WIDA Access
2	Allison Mackenzie, Ltd	7/1/2026	6/30/2027	168,000	168,000	General Legal Counsel
3	Sport Safe Testing Services, Inc	7/1/2026	6/30/2027	15,000	15,000	Student Drug Testing
4	Cutler Consulting Group, LLC	7/1/2026	6/30/2027	2,500	2,500	Consulting Services
5	Macleod Watts, Inc	7/1/2026	6/30/2027	11,400	11,400	Insurance Actuarial Services
6	Silva, Sceirine & Associates, LLC	7/1/2026	6/30/2027	65,000	65,000	External Auditors; Required Reporting
7	JNA Consulting	7/1/2026	6/30/2027	7,000	7,000	Bond & Financial Related Services
8	Bickmore Actuarial	7/1/2026	6/30/2027	4,700	0	WC Actuarial Services
9	Employer Advocates	7/1/2026	6/30/2027	7,500	7,500	Third-Party Unemployment Cost Management
10	Concentra Medical Centers	7/1/2026	6/30/2027	14,000	15,000	Employee Physicals as needed
11	E-Squared C Inc	7/1/2026	6/30/2027	7,500	7,500	IT Consulting Services
12	Fire Service Center	7/1/2026	6/30/2027	18,000	18,000	Fire Extinguishers Services & Repairs
13	No NV Football Officials Assoc	7/1/2026	6/30/2027	8,827	8,827	Sports Related Referee Services
14	NNBOA	7/1/2026	6/30/2027	16,700	16,700	Sports Related Referee Services
15	Great Basin Volleyball Officials	7/1/2026	6/30/2027	5,800	5,800	Sports Related Referee Services
16	Northern Sierra soccer Referee Assoc	7/1/2026	6/30/2027	13,544	13,544	Sports Related Referee Services
17	Douglas Co Clerk Treasurer	7/1/2026	6/30/2027	85,000	85,000	Construction Consulting Services
18	CR Engineering	7/1/2026	6/30/2027	150,000	150,000	Architectural & Engineering Services
19	Vision Services Plan	7/1/2026	6/30/2027	35,655	36,800	Vision Insurance
	Hometown Health Providers	7/1/2026	6/30/2027	300,000	320,000	Third-Party Administration of Health Insurance Benefits
	Cannon Cochran	7/1/2026	6/30/2027	25,000	25,000	Third-Party Administration of Workers Compensation
20	Total Proposed Expenditures			968,626	986,071	

Additional Explanations (Reference Line Number and Vendor):

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Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

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

Total Number of Privatization Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	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	Donna Buddington	7/1/2026	6/30/2027	12 mo	25,000	25,000	All	0.25	\$80.00	Counseling Svcs
2	Faith Bradley	7/1/2026	6/30/2027	12 mo	20,000	20,000	All	0.5	\$85.00	Speech/Language Services
3	Mary Ellen Navarro	7/1/2026	6/30/2027	12 mo	20,000	20,000	All	0.25	\$55.00	Nurse/Sp Svcs
4	Laurie Shaw	7/1/2026	6/30/2027	12 mo	40,000	40,000	All	0.25	\$85.00	Psych Services
5										
6										
7										
8	Total				105,000	105,000		1		

Attach additional sheets if necessary.

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 Schedule 32