

**FY 25/26
School
Budget
Training**



General Instructions

TWO SINGLE-SIDED COPIES

of the Tentative and Final Budgets must be submitted to the Department of Taxation

Two Types of Funds:

a) Governmental Funds

- General
- Special Revenue
- Capital Projects
- Expendable Trust
- Debt Service

b) Proprietary Funds

- Enterprise
- Internal Service
- Non-expendable Trust



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Transmittal Letter

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Schedule B-1

Schedule AA or AA(Mod.)

Schedule AA-1 or AA-1(Mod.)

Schedule BB (BB-5 to BB-14A)

Schedule CC

Schedule C-1

Schedule J-1

Schedule J-2

Schedule I

Schedule T

Schedule 30 (FY 26 Not a Legislative Year)

Schedule 31

Schedule 32



[Insert Entity Letterhead Here]

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

Name of Entity _____ herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2026

Funds requiring State Education Revenues

Must agree with resources
totaled in Columns 4 & 5 of
Schedule AA

This budget contains _____ funds requiring State Education Revenues, including Debt Service 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 _____ If the final computation requires, the tax rate will be lowered. **Not to exceed 1%**

All Funds except Proprietary Funds

Must agree with the total of columns 2, 3, 4 on
schedule AA-1

This budget contains _____ governmental fund types with estimated expenditures of \$ _____ and
_____ proprietary funds with estimated expenses of _____

Excludes operating Transfers,
contingencies, and EFB minus Proprietary
Funds

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).

Schedule 1 (Continued)

CERTIFICATION		APPROVED BY THE GOVERNING BOARD	
		Signed by a majority of all members of governing body	
I _____		(NRS 354.598)	
(Printed Name)			
(Title)			
certify that all applicable funds and financial operations of this Local Government are listed herein			
Signed			
Dated:			
Phone:			
(NAC 354.140)			
The tentative budget must be signed by the person who has been assigned the responsibility for the budget preparation			
		NRS 354.596 (3)	
SCHEDULED PUBLIC HEARING:			
(Must be held from May 19, 2025 to May 31, 2025 this year)			
Date and Time	Not sooner than the 3rd Monday in May	Publication Date	
	Not later than the last day in May		
Place:			
Notice in Newspaper not more than 14 days or less than 7 days before set date of public meeting		Page: _____	
		Budget Fiscal Year 2025-2026	
		Schedule 1	

Schedule B-1

SUMMARY OF PROPERTY TAX BASE						
(A)	Assessed Valuation (excluding Net Proceeds of Mines)			Revenue Projections Publication		
		\$		Page A-1 Column 2		
(B1)	Net Proceeds of Mines			Revenue Projections Publication		
		\$		Page A-1 Column 3		
(C)	TOTAL ASSESSED VALUE	\$		Add A & B1		
					(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year	
					2023/2024	\$
TOTAL EMPLOYEE INFORMATION						
				Prior Year		Budget
				ACTUAL YEAR		ACTUAL YEAR
				Ending 2024		Ending 2024
(D)	FTE Total employees					
	FTE Classroom teachers					
	Total Enrollment					
ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION						
(E)						
				ACTUAL YEAR	ACTUAL ADE*	ESTIMATED ADE*
				ENDING 06/30/21	YEAR ENDING 06/30/22	YEAR ENDING 2022-2023
	Subtotal					
	<u>Deduct</u> students transported into Nevada from out-of-state					
	<u>Add</u> students transported to another state					
	Total WEIGHTED enrollment			✓ -	✓ -	

Schedule B-1 (Continued)

STATE EDUCATION FUNDING					
(F)	Adjusted Base per Pupil Funding			Fill in Blue Areas	
		Adjusted Base per Pupil Amount for			
		Estimated Weighted Average Daily Enrollment		-	= Total comes from
		Total Adjusted Base per Pupil Funding		\$ -	Cell N31
	Weighted Funding				
		At-Risk Weighted Funding			
		English Learners Weighted Funding			
		Gifted & Talented Weighted Funding			
		Total Weighted Funding		\$ -	
	Local Special Education Funding				
				\$ -	
	Auxiliary Funding				
		Auxiliary - Transportation			
		Auxiliary - Special Transportation			
		Auxiliary - Food Services			
	Total Auxiliary Funding		\$ -		
Total Funding from State Education Fund				\$ -	
School District				The Total should be the same on Col. 4 Schedule AA & AA Modified	
* ADE = Average Daily Enrollment					
				Page: _____	
				Budget Fiscal Year 2025-2026	
				Schedule B-1	



Schedule AA

(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
Every Fund administered by the school District Must be included in Column 1						
GENERAL FUND	Enter 7/1 Fiscal Year Estimated BFB			Debt Service		Sum of Columns 2,3,4, & 5
1000 Local					0.7500	
3000 State						
State Education Funding						
4000 Federal						
Opening Balance						
Other Sources						
General Subtotal						
DEBT SERVICE	<i>consolidated obligations on Schedule CC</i>					
SUBTOTAL						
OTHER FUNDS:						
Building and Sites						
Capital Projects						
Expendable Trust						
Federal Projects						
Special Revenue						
At-Risk Fund						
English Learners Fund						
Gifted & Talented Fund						
Proprietary:						
Food Service						
Internal Service						
Other (List)						
SUBTOTAL OTHER FUNDS						
TOTAL ALL FUNDS						
Less: Interfund Transfers						
NET ALL FUNDS						
Every Fund administered by the school District Must be included in Column 1						Column 7 must Match with Fund Totals in Column of Schedule AA-1
School District						
All Funds - Budgeted Resources						
						The entire schedule must foot and crossfoot

Schedule B-1

State Education Funding		
Adjusted Base per Pupil Funding		
Adjusted Base per Pupil Amount for Year Ending 2022-2023		
Estimated Weighted Average Daily Enrollment	-	
Total Adjusted Base per Pupil Funding	\$ -	
Weighted Funding		
At-Risk Weighted Funding		
English Learners Weighted Funding		
Gifted & Talented Weighted Funding		
Total Weighted Funding	\$ -	
Local Special Education Funding		
	\$ -	
Auxiliary Funding		
Auxiliary - Transportation		
Auxiliary - Special Transportation		
Auxiliary - Food Services		
Total Auxiliary Funding	\$ -	
Total Funding from State Education Fund	\$ -	

Schedule AA

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	
GENERAL FUND				(A)
1000 Local				
3000 State				
State Education Funding				
4000 Federal				
Opening Balance				
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax	
Other				
Total Opening Balance				
Other Sources				
General Subtotal				
DEBT SERVICE				
SUBTOTAL				
OTHER FUNDS:				
Building and Sites				
Capital Projects				
Expendable Trust				
Federal Projects				
State Projects				
Special Revenue				
At-Risk Fund				
English Learners Fund				
Gifted & Talented Fund				
Proprietary:				
Food Service				
Internal Service				
Other (List)				
SUBTOTAL OTHER FUNDS				
TOTAL ALL FUNDS				
Less: Interfund Transfers				
NET ALL FUNDS				

Schedule AA (Modified)

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
Every Fund Administered by the School District MUST be included in Column 1							
GENERAL FUND	Enter 7/1/2025 Estimated Open Fund Balance		Enter How Much the District receives from State Education Funding	Debt Services NPM (A) Property Tax Net of Abatement		Total of this column must agree with the total Column 5 Schedule AA-1	
1000 Local							
3000 State							
State Education Funding							
4000 Federal							
Opening Balance							
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other							
Total Opening Balance							
Other Sources							
General Subtotal							
DEBT SERVICE							
SUBTOTAL							
OTHER FUNDS:							
Building and Sites							
Capital Projects							
Expendable Trust							
Federal Projects							
State Projects							
Special Revenue							
At-Risk Fund							
English Learners Fund							
Gifted & Talented Fund							
Proprietary:							
Food Service							
Internal Service							
Other (List)							
SUBTOTAL OTHER FUNDS							
TOTAL ALL FUNDS							
Less: Interfund Transfers							
NET ALL FUNDS							
	School District		This Column MUST match Schedule B-1 State Education Funding Do not add any other Revenue Source			This entire schedule must foot and cross foot	
All Funds - Budgeted Resources						Page _____ Budget Fiscal Year 2025-2026 Schedule AA (Mod.)	

Schedule AA-1 Expenditures

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) ENDING FUND BALANCE	(6) TOTAL FUND REQUIRE- MENTS
GENERAL FUND					
100 Regular					
200 Special					
300 Vocational & Technical					
400 Other PK-12					
500 Nonpublic School					
600 Adult Education					
800 Community Services					
900 Co-curricular & Extra Curricular					
000 Undistributed Expenditures					
2000 Support Services					
3000 Noninstructional Services					
4000 Facility Acquisition and Construction					
6100 Interdistrict Payments					
6200 Fund Transfers					
6300 Contingency					
8000 Ending Balance					
General Subtotal					
DEBT SERVICE					
SUBTOTAL APPROPRIATION FUNDS					
OTHER FUNDS: (List)					
Building and Sites					
Capital Projects					
Expendable Trust					
Federal Projects					
Special Revenue					
Internal Service					
At-Risk Fund					
English Learners Fund					
Gifted & Talented Fund					
Proprietary:					
Food Service					
Internal Service					
Other					
SUBTOTAL OTHER FUNDS					
TOTAL ALL FUNDS					
Less: Interfund Transfers					
NET ALL FUNDS					
	School District				
All Funds - Fund Applications					

Total Fund Requirements is the sum total of Columns 2,3,4, and 5 and must balance with Fund totals in Column 7 of Schedule AA

Schedule AA-1

Modified

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIREMENTS
GENERAL FUND							Must Match
100 Regular							SCH AA Column 8
200 Special							
300 Vocational & Technical							
400 Other PK-12							
500 Nonpublic School							
600 Adult Education							
800 Community Services							
900 Co-curricular & Extra Curricular							
000 Undistributed Expenditures							
2000 Support Services							
4000 Facility Acquisition & Construction							
6100 Interdistrict Payments							
6200 Fund Transfers							
6300 Contingency							
8000 Ending Balance:							
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance							
General Subtotal							
DEBT SERVICE							
SUBTOTAL APPROPRIATION FUNDS							
OTHER FUNDS: (List)							
Building and Sites							
Capital Projects							
Expendable Trust							
Federal Projects							
State Projects							
Special Revenue							
Internal Service							
At-Risk Fund							
English Learners Fund							
Gifted & Talented Fund							
Proprietary:							
Food Service							
Internal Service							
Other							
SUBTOTAL OTHER FUNDS							
TOTAL ALL FUNDS							
Less: Interfund Transfers							
NET ALL FUNDS							

Schedule BB-5

		(1)	(2)	(3)	(4)
		ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/26	
	REVENUE	YEAR ENDING	CURRENT	TENTATIVE	FINAL
		06/30/24	06/30/25	APPROVED	APPROVED
1000	LOCAL SOURCES	Must agree with Audit			
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1200	Local Gov Units - Not School Districts				
1500	Earnings on Investments				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
	TOTAL LOCAL SOURCES				
3000	REVENUE FROM STATE SOURCES				
	State Education Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
	TOTAL STATE SOURCES				
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
	TOTAL FEDERAL SOURCES				
				State Education funding should match	
				Schedule AA column 4 Total	
	School District				
	Fund - Budgeted Resources				
				Page: _____	
				Budget Fiscal Year 2025-2026	
				Schedule BB-5	

Schedule BB-6

		(1)	(2)	(3)		(4)
OTHER RESOURCES AND FUND BALANCE		ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26		
				TENTATIVE APPROVED	FINAL APPROVED	
5000	OTHER FINANCING SOURCES	MUST AGREE WITH AUDIT				
5100	Issuance of Bonds					
5110	Bond Principal					
5120	Premium/Discount of Bond Sale					
5200	Transfers from Other Funds					
5300	Gain/Loss on Disposal of Assets					
5400	Loan Proceeds (> 12 months)					
5500	Capital lease Proceeds					
5600	Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES						
8000	OPENING FUND BALANCE	From Audit	EFB from FY24 Audit	EFB from FY25	EFB from FY26	
	Reserved Opening Balance (NPM)					
	Opening Balance (Other)					
TOTAL OPENING FUND BALANCE						
	Prior Period Adjustments					
	Residual Equity Transfers					
TOTAL ALL RESOURCES		MUST MATCH TOTAL APPLICATIONS	MUST MATCH TOTAL APPLICATIONS	MUST MATCH TOTAL APPLICATIONS	MUST MATCH TOTAL APPLICATIONS	
		Schedule BB-14A	Schedule BB-14A	Schedule BB-14A	Schedule BB-14A	
		School District				
		Fund - Budgeted Resources				



Schedule BB-7

	(1)	(2)	(3)	(4)
PROGRAM FUNCTION OBJECT	ACTUAL YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
100 REGULAR PROGRAMS	MUST AGREE WITH AUDIT			
1000 Instruction				
100 Salaries				
20C Benefits				
300/400/500 Purchased Services				
60C Supplies				
70C Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
20C Benefits				
300/400/500 Purchased Services				
60C Supplies				
70C Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
20C Benefits				
300/400/500 Purchased Services				
60C Supplies				
70C Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS				
201 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
20C Benefits				
300/400/500 Purchased Services				
60C Supplies				
70C Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
20C Benefits				
300/400/500 Purchased Services				
60C Supplies				
70C Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
20C Benefits				
300/400/500 Purchased Services				
60C Supplies				
70C Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS				
	School District			
	Fund - Expenditures by Program, Function, and Object			
			Page: _____	
			Budget Fiscal Year 2025-2026	
			Schedule BB-7	



Schedule BB-9

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	06/30/24	06/30/25	APPROVED	APPROVED
40 OTHER INSTRUCTIONAL PROGRAMS	AGREE WITH AUDIT			
*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				
40 TOTAL OTHER INSTR PROGRAMS				
44 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				
44 TOTAL SUMMER SCHOOL				

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

Schedule BB-10

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS	MUST AGREE WITH AUDIT			
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				
600 TOTAL ADULT EDUCATION PROGRAMS				
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS				
	School District			
	Fund - Expenditures by Program, Function, and Object			



Schedule BB-11

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/26		
	YEAR ENDING	CURRENT	TENTATIVE	FINAL	
	06/30/24	06/30/25	APPROVED	APPROVED	
91(COCURRICULAR ACTIVITIES					
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					
91(TOTAL COCURRICULAR ACTIVITIES					
92(ATHLETICS					
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					
92(TOTAL ATHLETICS					
	MUST AGREE WITH AUDIT				
	School District				
	Fund - Expenditures by Program, Function, and Object				



Schedule

C-1

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS				* - Type 1 - General Obligation Bonds 2 - G. O. Revenue Supported Bonds 3 - G. O. Special Assessment Bonds 4 - Revenue Bonds 5 - Medium-Term Financing				6 - Medium-Term Financing - Lease Purchase 7 - Capital Leases 8 - Special Assessment Bonds 9 - Mortgages 10 - Other (Specify Type) 11 - Proposed (Specify Type)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND:							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$	\$	\$	\$
SCHEDULE C-1 INDEBTEDNESS										
School District								The total of columns 9 & 10 total amount required Column 11		
								Column 11 Grand total MUST agree with the total of principal and interest payments on Schedule CC		
								Subtotal Columns 4,8,9,10 & 11		
Page: _____										
Budget Fiscal Year 2025-2026										
SCHEDULE C-1										

Schedule J-1

		(1)	(2)	(3)	(4)
		ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/26	
PROPRIETARY FUND		YEAR ENDING	CURRENT	TENTATIVE	FINAL
		06/30/24	06/30/25	APPROVED	APPROVED
Operating Revenue		Must agree with the Audit			
Local Sources					
*1600	Food Service Revenues				
(A) Total Operating Revenue					
Operating Expense (Object Codes)					
*100	Salaries				
*200	Benefits				
300-500	Purchased Services				
*600	Supplies				
*790	Depreciation - Amortization				
*900	Other				
(B) Total Operating Expenses					
Operating Income (Loss)					
Nonoperating Revenue					
*1510	Interest earned				
	Subsidies				
*3000	Revenue from State Sources				
*4000	Federal Sources				
(C) Total Nonoperating Revenue					
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					
Retained Earnings					
	Beginning July 1				
	Ending June 30				
	School District				
	Enterprise Fund				
Statement of Revenue Expenses and Net Income					

Schedule J-2

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:	MUST AGREE WITH AUDIT			
a. Net cash provided by (or used for) operating activities				
B. CASH FLOWS FROM NONCAPITAL FINANCING				
b. Net cash provided by (or used for) noncapital financing				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING				
c. Net cash provided by (or used for) capital and related				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
d. Net cash provided by (or used for) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)				
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX				
	School District			
	Enterprise Fund			
Statement of Cash Flows				
None of the amounts shown on this schedule are to be transferred to Schedule AA or AA-1				
			Page: _____	
			Budget Fiscal Year 2025-2026	
			Schedule J-2	



Schedule I

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



Schedule T

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						
TOTAL TRANSFERS						

School District

Transfer Reconciliation (Operating & Residual Equity)

Interfund transfer amounts MUST agree with the totals of Column 7 interfund transfers row in Schedule AA for transfers "in" and Totals of Column 7 interfund Transfer row in Schedule AA-1 for transfers "out" on Schedule AA Mod to match Transfers out Sch AA-1 mod



FORM 31

SCHEDULE OF EXISTING CONTRACTS

Local Government:

Contact:

E-mail Address:

Daytime Telephone:

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

Page: _____

Budget Fiscal Year 2025-2026

Schedule 31



FORM 32

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government:
 Contact:
 E-mail Address:
 Daytime Telephone:

Total Number of Privatization Contracts:

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

Attach additional sheets if necessary.