

SUBMISSION LETTER



Douglas County School District

EMPOWER • PREPARE • INSPIRE • CONNECT

1638 Mono Avenue
Minden, NV 89423
P: 775 • 782 • 5134
F: 775 • 782 • 3162
www.dcsd.net

Date: March 20, 2026

To: Committee on Local Government Finance c/o Department of Taxation

Attn: Kelly Langley, Martin Johnson, Paul Johnson, and Tom Ciesynski

RE: Submission of Supplemental Materials for the March 27, 2026, CLGF Meeting

Dear Members of the Committee,

Pursuant to the Request for Appearance issued on March 16, 2026, the Douglas County School District (DCSD) is pleased to submit the enclosed supplemental materials for your review.

These documents have been prepared to address the specific agenda items requested by the Department, including:

- **Financial Updates:** Current Pupil Count data and an updated analysis of the Ending Fund Balance (EFB) as a percentage of total expenditures.
- **Monthly Reporting:** A detailed report of monthly fund balances for the current FY 2026 budget, specifically identifying any projected or actual budget deficits.
- **Intra-fund Loan Strategy:** Documentation and discussion points regarding 364-day Intra-fund Loan options to ensure fiscal stability.
- **Supporting Evidence:** Additional materials deemed necessary for the Subcommittee’s monitoring of DCSD’s fiscal activities.

Superintendent Frankie Alvarado and Director of Business Services, Sue Estes, are looking forward to appearing before the Committee on March 27, 2026, at 9:00 a.m. via zoom participation.

ADMINISTRATION

Frankie Alvarado - Superintendent
P: 775 • 782 • 5134

BOARD OF TRUSTEES

Dave Brady
Melinda Gneiting
Heather Jackson
Susan Jansen
Erinn Miller
Yvonne Wagstaff
Marcus Zinke
E: board@dcsd.k12.nv.us

EDUCATION SERVICES

Shannon Brown - Executive Director
Leslie Peters - Assistant Director
P: 775 • 782 • 7170

INCLUSIVE EDUCATION

Cheryl Mayfield - Executive Director
Amy Kidman-Delaney - Assistant Director
P: 775 • 265 • 5262

HUMAN RESOURCES

Jeannie Dwyer - Executive Director
P: 775 • 782 • 7177

GRANTS & ACCOUNTABILITY

Ashley Mitchell - Administrator
P: 775 • 782 • 5160





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Should you have any questions regarding these materials prior to the meeting, please contact our office at (775) 790-8818 or via email at falvarado@dcsd.k12.nv.us.

Respectfully,

Frankie Alvarado

Superintendent

Douglas County School District

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AMENDED BUDGET

2025-2026 AMENDED BUDGET - FEB, 2026										
EXPENDITURE:	2025-26	2025-26	INCREASE							
	DEC	FEB	OR	EXPLANATION						
	BUDGET	BUDGET	(DECREASE)							
SALARIES & BENEFITS	\$49,583,843	\$48,695,079	(\$888,764)	Includes:						
				Positions eliminated						
REGULAR PROGRAMS:										
Contracted Professional Svcs	\$0	\$0	\$0							
DW Nurse Acct	\$20,850	\$20,850	\$0							
Tuition-out-of state	\$0	\$0	\$0							
Staff travel-shared employees	\$10,000	\$10,000	\$0							
ESL Program budget	\$12,000	\$12,000	\$0							
Cops in School - Grant Match	\$240,000	\$240,000	\$0							
Student Asst. Program	\$5,800	\$5,800	\$0							
Professional Svcs - Principals	\$0	\$0	\$0							
DW Total Occ. Ed.	\$10,503	\$10,503	\$0							
Textbooks-Adoptions	\$500,000	\$0	(\$500,000)	Moved to CIP funds						
DW Instructional Software (98)	\$55,000	\$0	(\$55,000)	Moved to CIP funds						
Instructional Supplies - SRC	\$16,310	\$16,310	\$0							
Instructional Supplies - Alt. Ed.	\$4,525	\$4,525	\$0							
Summer School	\$2,700	\$2,700	\$0							
GRANTS & PROJECTS	\$10,950	\$10,950	\$0							
TESTS & MEASUREMENTS	\$34,879	\$34,879	\$0							
BIF Funds - Discretionary	\$24,320	\$24,320	\$0							
CURRICULUM COORDINATOR	\$18,289	\$18,289	\$0							
PDC OPERATING BUDGET	\$15,000	\$15,000	\$0							
INST. SVCS. DEPT.	\$30,233	\$30,233	\$0							
PERSONNEL ADMIN.	\$70,000	\$70,000	\$0							
GENERAL ADMIN.	\$140,750	\$140,750	\$0							
Legal Fees	\$280,000	\$280,000	\$0							
Marketing Discretionary	\$10,200	\$10,200	\$0							
PERS purchase	\$0	\$0	\$0							
BUSINESS ADMIN.	\$138,130	\$138,130	\$0							
WAREHOUSE	\$7,900	\$7,900	\$0							
GT Restructure	\$2,900	\$2,900	\$0							
Education Technology	\$3,800	\$3,200	(\$600)	Discretionary Reduction						
District Improvement	\$0	\$0	\$0							
ESCO Payments	\$0	\$0	\$0							
SB504 - Special Services	\$0	\$0	\$0							
ASPIRE Lease	\$120,000	\$120,000	\$0							

2025-2026 AMENDED BUDGET - DEC, 2025										
EXPENDITURE:	2025-26	2025-26	INCREASE							
	FINAL	DEC	OR	EXPLANATION						
	BUDGET	BUDGET	(DECREASE)							
SCHOOL FUNDS:										
Discretionary funds	\$1,099,459	\$1,099,459	\$0							
Jacobsen & Tahoe Det. Facility	\$14,621	\$14,621	\$0							
OPER. & MAINT. of PLANT										
Utilities	\$1,936,547	\$1,936,547	\$0							
Maintenance - Operating	\$397,381	\$397,381	\$0							
Maintenance - Equipment	\$0	\$0	\$0							
Grounds - Operating	\$75,000	\$75,000	\$0							
Grounds - Equipment	\$0	\$0	\$0							
DW Maint - "99" Funds	\$130,600	\$130,600	\$0							
Computer Services - IT	\$47,900	\$47,900	\$0							
District software (98)	\$518,000	\$0	(\$518,000)	Moved to CIP funds						
Custodial - operating	\$146,570	\$146,570	\$0							
Cust - Disp required by legislature	\$10,000	\$10,000	\$0							
Major maint. projects (88)	\$600,000	\$0	(\$600,000)	Moved to CIP funds						
Prop & Casualty Specific Claims	\$40,000	\$40,000	\$0							
Liability Insurance	\$950,635	\$920,635	(\$30,000)	Reduced for actual cost						
STUDENT TRANSPORTATION:										
Bus Drivers	\$19,584	\$19,584	\$0							
Transportation Office	\$24,445	\$24,445	\$0							
VEHICLE MAINTENANCE										
Operating-Maint(fuel,repairs,veh)	\$122,925	\$122,925	\$0							
Operating-VM	\$810,965	\$810,915	(\$50)	Discretionary Reduction						
Vehicles - Buses	\$0	\$0	\$0							
Property Insurance	\$83,000	\$83,000	\$0							
Vehicles - District Non-Student	\$64,325	\$64,325	\$0							
O & M - M & V - ESCO	\$0	\$0	\$0							
PRIS Funding offset	\$40,000	\$40,000	\$0							
VANCO fees	\$14,600	\$14,600	\$0							
FUND TRANSFERS:										
Special Ed. Fund	\$5,600,000	\$5,600,000	\$0							
Insurance Fund	\$0	\$0	\$0							
Food Service Fund	\$0	\$0	\$0							
WAREHOUSED SUPPLIES	\$10,000	\$10,000	\$0							
SUB-TOTAL	\$64,125,439	\$61,533,025	(\$2,592,414)							
Contingency	\$0	\$0	\$0	- Reduction of contingency to allow for expenditures over projected revenue						
				The Board suggests 1% and Nevada Administrative code allows up to 8.3%						
Reserved Ending Balance (1)	\$121,797	\$121,797	\$0							
Unreserved Ending Balance	(\$4,663,300)	(\$2,070,886)	\$2,592,414	- Ending fund balance represents 1.6% of general fund budgeted expenditures less capital outlay						
Remaining Funds				Board regulations suggest 4.0% and Nevada Administrative Code allows up to 8.3%						
** GRAND TOTAL **	\$59,583,936	\$59,583,936	\$0							
(1) Represents supplies inventory at cost.										

RESOLUTION

26-01

RESOLUTION 26-01

Resolution to Augment and/or Amend the General Fund Budget
of the Douglas County School District
for the 2025-2026 Fiscal Year

Whereas, Ms. Susan Estes, Director of Business Services of the Douglas County School District, has recommended the Board of Trustees authorize the transfer of appropriations between General Fund functions, and

Whereas, N.R.S. 354.606 requires certain actions by the Board of Trustees to authorize the budget transfers detailed in Exhibit A hereto attached, and

Now, therefore, it is hereby resolved that the Board of Trustees of the Douglas County School District authorizes the transfer of appropriations between General Fund functions as set forth in Exhibit A.

Passed and adopted the 26th day of
February, 2026, by the following vote:

Ayes: _____

Noes: _____

Absent: _____

Signature of President
Board of Trustees
Douglas County School District

Attest: _____
Clerk

AGENDA ITEM _____

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26 FINAL BUDGET	BUDGET YEAR ENDING 6/30/26 FEBRUARY AMEND
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition			185,000	185,000
1500 Earnings on Investments			65,000	65,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous			186,000	186,000
TOTAL LOCAL SOURCES	-	-	436,000	436,000
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding			50,688,184	50,688,184
3111 Special Appropriation			-	-
3113 PCFP - Auxillary Services - Transportation			3,977,265	3,977,265
3114 PCFP - Auxillary Services - Food Service			-	-
3115 PCFP - Local Special Education			5,428,400	5,428,400
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	-	-	60,093,849	60,093,849
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
General

School District
Fund - Budgeted Resources

Page: _____
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
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			8,000	8,000
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
Increase in Inventory				
TOTAL OTHER FINANCING SOURCES	-	-	8,000	8,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)			121,797	121,797
Opening Balance (Other)			(1,075,710)	(1,075,710)
TOTAL OPENING FUND BALANCE	-	-	(953,913)	(953,913)
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	-	-	59,583,936	59,583,936

Douglas County	School District
General	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING FINAL APPROVED	BUDGET YEAR ENDING FEBRUARY AMEND
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries			16,220,749	16,161,004
200 Benefits			8,489,867	8,182,964
300/400/500 Purchased Services			157,377	149,577
600 Supplies			1,000,377	508,177
700 Property			55,000	-
800/900 Miscellaneous & Other			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			242,372	242,372
200 Benefits			122,707	122,707
300/400/500 Purchased Services			7,750	7,750
600 Supplies			7,250	7,250
700 Property			-	-
800/900 Miscellaneous & Other			-	-
100 TOTAL REGULAR PROGRAMS	-	-	26,312,199	25,390,551
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING FINAL APPROVED	BUDGET YEAR ENDING FEBRUARY AMEND 6/30/26
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			533,891	538,726
200 Benefits			295,795	298,844
300/400/500 Purchased Services			2,175	2,175
600 Supplies			49,558	49,558
700 Property			-	-
800/900 Miscellaneous & Other			490	490
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	-	-	881,909	889,793

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR FINAL APPROVED	BUDGET YEAR ENDING 6/30/26 FEBRUARY AMEND
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries			777,819	758,321
200 Benefits			468,388	457,473
300/400/500 Purchased Services			130,750	130,750
600 Supplies			54,405	54,405
700 Property			5,000	5,000
800/900 Miscellaneous & Other			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	-	-	1,437,962	1,407,549
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries			96,500	91,500
200 Benefits			3,300	3,300
300/400/500 Purchased Services			-	-
600 Supplies			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	-	-	102,500	97,500

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR FINAL APPROVED	ENDING 6/30/26 FEBRUARY AMEND
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries			209,166	207,166
200 Benefits			3,425	5,120
300/400/500 Purchased Services			6,000	6,000
600 Supplies			9,600	9,600
700 Property			-	-
800/900 Miscellaneous & Other			7,950	7,950
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	-	-	236,141	235,836
920 ATHLETICS				
1000 Instruction				
100 Salaries			300,406	223,682
200 Benefits			14,025	14,715
300/400/500 Purchased Services			77,500	77,500
600 Supplies			48,550	48,550
700 Property			-	-
800/900 Miscellaneous & Other			15,350	15,350
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	-	-	455,831	379,797

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR FINAL APPROVED	ENDING FEBRUARY AMEND 6/30/26
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries			2,627,121	2,647,355
200 Benefits			1,372,038	1,338,732
300/400/500 Purchased Services			28,739	28,739
600 Supplies			48,384	48,384
700 Property			7,500	7,500
800/900 Miscellaneous & Other			559	559
2100 SUBTOTAL	-	-	4,084,341	4,071,269
2200 Instruction Staff Support				
100 Salaries			984,632	986,632
200 Benefits			495,553	499,402
300/400/500 Purchased Services			22,893	22,893
600 Supplies			60,866	60,266
700 Property			-	-
800/900 Miscellaneous & Other			789	789
2200 SUBTOTAL	-	-	1,564,733	1,569,982
2300 General Administration				
100 Salaries			445,773	446,673
200 Benefits			212,733	197,255
300/400/500 Purchased Services			352,525	361,525
600 Supplies			44,825	35,825
700 Property			-	-
800/900 Miscellaneous & Other			33,600	33,600
2300 SUBTOTAL	-	-	1,089,456	1,074,878
2400 School Administration				
100 Salaries			3,746,784	3,691,216
200 Benefits			1,843,029	1,788,210
300/400/500 Purchased Services			97,978	97,978
600 Supplies			74,696	74,696
700 Property			-	-
800/900 Miscellaneous & Other			9,353	9,353
2400 SUBTOTAL	-	-	5,771,840	5,661,453
2500 Central Services				
100 Salaries			1,255,163	1,190,663
200 Benefits			525,861	520,312
300/400/500 Purchased Services			255,851	255,851
600 Supplies			353,348	89,672
700 Property			254,324	-
800/900 Miscellaneous & Other			3,807	3,807
2500 SUBTOTAL	-	-	2,648,354	2,060,305

Douglas County

School District

General

Fund - Expenditures by Program, Function, and Object

Page: _____

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 FINAL APPROVED	BUDGET YEAR FEBRUARY AMEND ENDING 6/30/26
2600 Operating/Maintenance Plant Service				
100 Salaries			3,510,401	3,372,029
200 Benefits			1,519,360	1,471,048
300/400/500 Purchased Services			2,197,102	2,076,202
600 Supplies			1,919,962	1,868,962
700 Property			84,175	64,175
800/900 Miscellaneous & Other			1,494	1,494
2600 SUBTOTAL	-	-	9,232,494	8,853,910
2700 Student Transportation				
100 Salaries			2,086,678	2,062,578
200 Benefits			953,307	956,080
300/400/500 Purchased Services			177,836	177,836
600 Supplies			760,108	760,108
700 Property			-	-
800/900 Miscellaneous & Other			50	-
2700 SUBTOTAL	-	-	3,977,979	3,956,602
2900 Other Support (All Objects)				
100 Salaries			180,000	180,000
200 Benefits			47,000	39,000
300/400/500 Purchased Services			40,000	40,000
600 Supplies			10,000	10,000
700 Property			-	-
800/900 Miscellaneous & Other			14,600	14,600
2900 SUBTOTAL			291,600	283,600
Estimated Underspend				
TOTAL SUPPORT SERVICES	-	-	28,660,797	27,531,999
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-

Douglas County
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR FINAL APPROVED	ENDING 6/30/26 FEBRUARY AMEND
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			184,000	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			-	-
4600 SUBTOTAL	-	-	184,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies			254,100	-
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	254,100	-

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR FINAL APPROVED	ENDING 6/30/26 FEBRUARY AMEND
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	-	-	438,100	-
5000 DEBT SERVICE				
831 Principal			-	-
832 Interest			-	-
835 Payments to Escrow Agents			-	-
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer			5,600,000	5,600,000
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	28,660,797	27,531,999
TOTAL ALL EXPENDITURES			64,125,439	61,533,025
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235			121,797	121,797
Ending Balance (Other)			(4,663,300)	(2,070,886)
TOTAL ENDING FUND BALANCE	-	-	(4,541,503)	(1,949,089)
TOTAL APPLICATIONS	-	-	59,583,936	59,583,936

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

0 0

RESOLUTION

26-02

RESOLUTION 26-02

Resolution to Augment and/or Amend Certain Funds (to which
ad valorem taxes are NOT allocated) of the Douglas County School
District for the 2025-2026 Fiscal Year

Whereas, the resources of certain funds of the Douglas County School District (Exhibits A through D hereto attached), have been determined to be different than was previously estimated, and

Whereas, there is a need to provide for expenditures and/or various expenditures in these expenditure funds (as specified in Exhibits A through D), and

Whereas, Nevada Revised Statutes require certain actions by the Board of Trustees to authorize these augmentations and amendments as detailed in Exhibit A through D, and

Now, therefore, it is hereby resolved that the Board of Trustees of the Douglas County School District augments and amends, as necessary, the budgets of the aforementioned funds as detailed in Exhibit A through D.

Passed and adopted the 26th day of
February, 2026, by the following vote:

Ayes: _____

Noes: _____

Absent: _____

Signature of President
Board of Trustees
Douglas County School District

Attest: _____
Clerk

AGENDA ITEM _____

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments			2,946	2,946
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous			40,000	40,000
TOTAL LOCAL SOURCES	-	-	42,946	42,946
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
Building & Sites

School District
Fund - Budgeted Resources

Page: _____
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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
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)			384,468	384,468
TOTAL OPENING FUND BALANCE	-	-	384,468	384,468
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	-	-	427,414	427,414

Douglas County	School District
Building & Sites	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26		
			FINAL APPROVED		FEBRUARY AMEND
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					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
3100 SUBTOTAL	-	-	-		-
4100 Land Acquisition					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4100 SUBTOTAL	-	-	-		-

Building & Sites

Douglas County
Building & Sites

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26		
			FINAL APPROVED		FEBRUARY AMEND
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			-		7,500
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4600 SUBTOTAL	-	-	-		7,500
4700 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			350,000		342,500
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4700 SUBTOTAL	-	-	350,000		342,500

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26		
			FINAL APPROVED	FEBRUARY AMEND	
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	-	-	350,000	350,000	
5000 DEBT SERVICE					
831 Principal	-				
832 Interest	-				
835 Payments to Escrow Agents	-	-			
5000 TOTAL DEBT SERVICE	-	-	-	-	-
6200 Other Fund Transfers					
910 Interfund Transfer	-	-			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-	-
TOTAL ALL EXPENDITURES	-	-	350,000	350,000	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX				
	XXXXXXXXXXXXX	0	0	0	0
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235	-	-	-	-	-
Ending Balance (Other)			77,414	77,414	
TOTAL ENDING FUND BALANCE	-	-	77,414	77,414	
TOTAL APPLICATIONS	-	-	427,414	427,414	

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

Building & Sites

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Schedule BB-14A

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax			431,417	431,417
1190 Other Taxes				
1192 Governmental Services Tax			1,798,955	1,798,955
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments			20,000	20,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	2,250,372	2,250,372
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

Douglas County
Capital Projects

School District
Fund - Budgeted Resources

Page: _____
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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds			1,100,000	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	-	-	1,100,000	2,800,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	-	-	2,581,089	2,581,089
TOTAL OPENING FUND BALANCE	-	-	2,581,089	2,581,089
Prior Period Adjustments		-		
Residual Equity Transfers				
TOTAL ALL RESOURCES	-	-	5,931,461	7,631,461

Douglas County	School District
Capital Projects	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
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			215,000	270,000
700 Property			200,000	700,000
800/900 Miscellaneous & Other				-
2500 SUBTOTAL	-	-	415,000	970,000

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
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
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	600,000	600,000
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			100,000	100,000
600 Supplies			-	700,000
700 Property			70,000	70,000
800/900 Miscellaneous & Other			-	
2900 SUBTOTAL	-	-	170,000	870,000
TOTAL SUPPORT SERVICES	-	-	1,185,000	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)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26		
			FINAL APPROVED	FEBRUARY AMEND	
4200 Land Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 530640					
700 Property					
800/900 Miscellaneous & Other					
4200 SUBTOTAL	-	-	-	-	-
4300 Architecture/Engineering					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4300 SUBTOTAL	-	-	-	-	-
4500 Building Acquisition/Construction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			-	-	
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4500 SUBTOTAL	-	-	-	-	-
4600 Site Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			503,600	503,600	
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4600 SUBTOTAL	-	-	503,600	503,600	
4700 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			1,746,400	2,156,635	
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4700 SUBTOTAL	-	-	1,746,400	2,156,635	

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 530640				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	2,250,000	2,660,235
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents	-	-		
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	1,185,000	2,440,000
TOTAL ALL EXPENDITURES	-	-	3,435,000	5,100,235
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX	0	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	-
Ending Balance (Other)	-	-	2,496,461	2,531,226
TOTAL ENDING FUND BALANCE	-	-	2,496,461	2,531,226
TOTAL APPLICATIONS	-	-	5,931,461	7,631,461

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

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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
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	-	-	15,526,224	13,445,975

Douglas County	School District
Federal	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries			913,946	934,272
200 Benefits			422,400	422,788
300/400/500 Purchased Services			-	2,675
600 Supplies			829,214	821,441
700 Property			-	-
800/900 Miscellaneous & Other			172,587	173,537
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			13,800	13,800
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries			3,133,587	3,127,005
200 Benefits			1,006,400	998,742
300/400/500 Purchased Services			418,715	448,400
600 Supplies			201,172	201,075
700 Property			-	-
800/900 Miscellaneous & Other			68,796	70,055
100 TOTAL REGULAR PROGRAMS	-	-	7,180,617	7,213,790
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries			312,292	343,586
200 Benefits			146,391	181,221
300/400/500 Purchased Services			26,495	38,777
600 Supplies			170,739	153,239
700 Property			-	-
800/900 Miscellaneous & Other			11,733	11,733
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			4,000	4,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries			461,597	465,443
200 Benefits			228,962	232,795
300/400/500 Purchased Services			254,231	257,561
600 Supplies			50,857	54,657
700 Property			0	0
800/900 Miscellaneous & Other			37,399	39,701
200 TOTAL SPECIAL PROGRAMS	-	-	1,704,696	1,782,713

Douglas County

Federal

School District

Fund - Expenditures by Program, Function, and Object

Page: _____
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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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
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			7,000	-
200 Benefits			0	-
300/400/500 Purchased Services			1,000	-
600 Supplies			98,350	95,114
700 Property			13,831	1,031
800/900 Miscellaneous & Other			5,511	4,843
2700 Student Transportation				
100 Salaries			0	-
200 Benefits			0	-
300/400/500 Purchased Services			400	400
600 Supplies			0	-
700 Property			0	-
800/900 Miscellaneous & Other			0	-
2900 Other Direct Support				
100 Salaries			74,117	74,117
200 Benefits			38,519	38,519
300/400/500 Purchased Services			45,732	45,833
600 Supplies			6,136	6,136
700 Property			0	0
800/900 Miscellaneous & Other			0	-
300 TOTAL VOCATIONAL & TECHNICAL	0	0	290,596	265,993

Douglas County
Federal

School District
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 6/30/26		
			FINAL APPROVED	FEBRUARY AMEND	
400 OTHER INSTRUCTIONAL PROGRAMS					
1000 Instruction					
100 Salaries			-	-	
200 Benefits			-	-	
300/400/500 Purchased Services			-	-	
600 Supplies			34,582	18,268	
700 Property			-	-	
800/900 Miscellaneous & Other			618	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			910	12,841	
200 Benefits			78	6,522	
300/400/500 Purchased Services			-	-	
600 Supplies			-	-	
700 Property			-	-	
800/900 Miscellaneous & Other			1,673	1,673	
400 TOTAL OTHER INSTR PROGRAMS	-	-	37,861	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 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) BUDGET YEAR ENDING 6/30/26	
			(3) FINAL APPROVED	(4) FEBRUARY AMEND
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries			89,258	89,258
200 Benefits			7,632	7,632
300/400/500 Purchased Services			142	142
600 Supplies			14,223	14,223
700 Property			-	-
800/900 Miscellaneous & Other			-	-
2900 Other Direct Support				
100 Salaries			10,800	10,800
200 Benefits			923	923
300/400/500 Purchased Services			6,375	6,375
600 Supplies			-	-
700 Property			-	-
800/900 Miscellaneous & Other			-	-
600 TOTAL ADULT EDUCATION PROGRAMS	-	-	129,353	129,353
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries			5,148	5,148
200 Benefits			440	440
300/400/500 Purchased Services			-	-
600 Supplies			6,163	4,919
700 Property			-	-
800/900 Miscellaneous & Other			-	-
800 TOTAL COMMUNITY SVC PROGRAMS	-	-	11,751	10,507

Douglas County	School District
Federal	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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries			17,000	17,000
200 Benefits			4,000	4,000
300/400/500 Purchased Services			23,130	23,130
600 Supplies			2,000	1,276
700 Property			-	-
800/900 Miscellaneous & Other			-	120
2100 SUBTOTAL	-	-	46,130	45,526
2200 Instruction Staff Support				
100 Salaries			28,000	45,920
200 Benefits			3,541	4,639
300/400/500 Purchased Services			19,000	1,500
600 Supplies			9,476	7,325
700 Property			-	-
800/900 Miscellaneous & Other			2,192	2,257
2200 SUBTOTAL	-	-	62,209	61,641
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			10,000	40,000
200 Benefits			235	4,740
300/400/500 Purchased Services			515	29,472
600 Supplies			-	52,220
700 Property			-	-
800/900 Miscellaneous & Other			120	-
2500 SUBTOTAL	-	-	10,870	126,432

Douglas County

School District

Federal

Fund - Expenditures by Program, Function, and Object

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Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
2600 Operating/Maintenance Plant Service				
100 Salaries			-	-
200 Benefits			-	-
300/400/500 Purchased Services			-	-
600 Supplies			294,135	294,135
700 Property			149,800	149,800
800/900 Miscellaneous & Other			-	-
2600 SUBTOTAL	-	-	443,935	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			3,425,483	1,570,000
200 Benefits			1,106,442	695,571
300/400/500 Purchased Services			58,376	66,076
600 Supplies			34,359	15,156
700 Property			-	-
800/900 Miscellaneous & Other			5,000	800
2900 SUBTOTAL	-	-	4,629,660	2,347,603
TOTAL SUPPORT SERVICES	-	-	5,192,804	3,025,137
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)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 6/30/26		
			FINAL APPROVED	FEBRUARY AMEND	
4200 Land Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4200 SUBTOTAL	-	-	-	-	-
4300 Architecture/Engineering					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4300 SUBTOTAL	-	-	-	-	-
4500 Building Acquisition/Construction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4500 SUBTOTAL	-	-	-	-	-
4600 Site Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			-	-	
600 Supplies			-	-	
700 Property			-	-	
800/900 Miscellaneous & Other			-	-	
4600 SUBTOTAL	-	-	-	-	-
4700 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			978,446	978,446	
600 Supplies			-	-	
700 Property			-	-	
800/900 Miscellaneous & Other			-	-	
4700 SUBTOTAL	-	-	978,446	978,446	

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
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	-	-	978,446	978,446
5000 DEBT SERVICE				
831 Principal		-		
832 Interest		-		
835 Payments to Escrow Agents		-		
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	5,192,804	3,025,137
TOTAL ALL EXPENDITURES	-	-	15,526,124	13,445,975
6300 Contingency (not to exceed 3% of Total Expenditures)	0	0	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-	-	-
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	-	-	15,526,124	13,445,975

_____ 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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Out-of-State Tuition				
1500 Earnings on Investments			5,000	5,000
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	-	-	5,000	5,000
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev			4,495,717	4,495,717
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District			200,000	200,000
TOTAL STATE SOURCES	-	-	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

School District
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 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
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
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
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-	-	-	-
Opening Balance (Other)	-	-	(476,339)	(476,339)
TOTAL OPENING FUND BALANCE	-	-	(476,339)	(476,339)
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	-	-	9,824,378	9,824,378

Douglas County	School District
Special Education	Fund - Budgeted Resources

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Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	FINAL APPROVED	FEBRUARY AMEND
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			5,499,839	5,351,737
200 Benefits			2,825,607	2,805,433
300/400/500 Purchased Services			100	100
600 Supplies			36,200	36,200
700 Property			-	-
800/900 Miscellaneous & Other			-	-
2700 Student Transportation				
100 Salaries			281,563	370,063
200 Benefits			102,415	112,282
300/400/500 Purchased Services			-	-
600 Supplies			40,654	40,654
700 Property			-	-
800/900 Miscellaneous & Other			-	-
2900 Other Direct Support				
100 Salaries			938,962	921,476
200 Benefits			376,774	374,663
300/400/500 Purchased Services			228,731	228,731
600 Supplies			57,720	57,720
700 Property			-	-
800/900 Miscellaneous & Other			1,349	1,349
Underspend				
200 TOTAL SPECIAL PROGRAMS	0	0	10,389,914	10,300,408

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) BUDGET YEAR ENDING 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries			64,199	76,900
200 Benefits			45,822	45,828
300/400/500 Purchased Services			-	-
600 Supplies			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	-	-	110,997	123,704
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-	-

Douglas County
Special Education

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 6/30/26	
			FINAL APPROVED	FEBRUARY AMEND
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
5000 DEBT SERVICE				
831 Principal				
832 Interest				
835 Payments to Escrow Agents				
5000 TOTAL DEBT SERVICE	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	-	-	10,500,911	10,424,112
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	0	0
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235	-	-		
Ending Balance (Other)			(676,533)	(599,734)
TOTAL ENDING FUND BALANCE	-	-	(676,533)	(599,734)
TOTAL APPLICATIONS	-	-	9,824,378	9,824,378

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

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Schedule BB-14A

RESOLUTION

26-03

RESOLUTION 26-03

Resolution to Augment and/or Amend the Debt Service Fund Budget
of the Douglas County School District
for the 2025-2026 Fiscal Year

Whereas, Ms. Sue Estes, Director of Business Services of the Douglas County School District, has recommended that the Board of Trustees authorize the augmentation and amendment of the Debt Service Fund Budget, and,

Whereas, N.R.S. 354.606 requires certain actions by the Board of Trustees to authorize the budget augmentation and amendment detailed in Exhibit A hereto attached, and,

Now, therefore, it is hereby resolved that the Board of Trustees of the Douglas County School District authorize the augmentation and amendment of the 2025-2026 Debt Service Fund budget as set forth in Exhibit A.

Passed and adopted the 26th day of
February, 2026, by the following vote:

Ayes: _____

Noes: _____

Absent: _____

Attest: _____

Clerk

Signature of President
Board of Trustees
Douglas County School District

AGENDA ITEM _____

AVAILABLE RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR FINAL APPROVED	BUDGET YEAR ENDING 6/30/26 FEBRUARY AMEND
5000 COMBINED BONDS				
1110 Property Taxes			3,791,002	3,791,002
1190 Other Resources:			56,600	56,600
1500 Earnings on Investments			80,000	80,000
Subtotal	0	0	3,927,602	3,927,602
Opening Fund Balance			6,196,439	6,196,439
Subtotal - Combined Bonds	0	0	10,124,041	10,124,041
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans	0	0	0	0
TOTAL AVAILABLE FINANCING	0	0	10,124,041	10,124,041
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal			2,431,000	2,431,000
832 Interest			589,681	589,681
835 Other			6,000	6,000
Transfer to Other funds			1,100,000	2,800,000
Reserves (Include Unappropriated Balance)	0	0	5,997,360	4,297,360
Subtotal - Combined Bonds	0	0	10,124,041	10,124,041
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF	0	0	0	0

Douglas County
Debt Service Fund

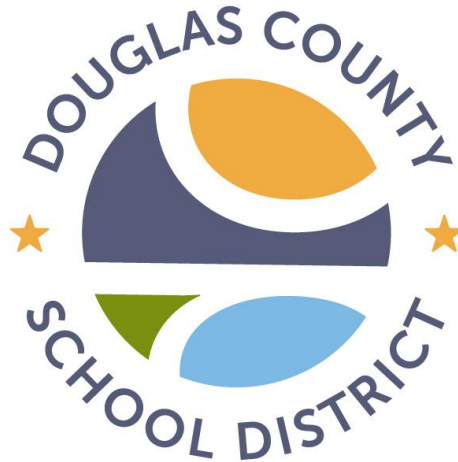
School District
Debt Service Fund

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Schedule CC

POWERPOINT UPDATE

Department of Taxation: CLGF Update

March 27, 2026



Frankie Alvarado, Superintendent of Schools
Sue Estes, Director of Business Services

Purpose of Appearance

- Provide updates on the **Ending Fund Balance (EFB)** and **Pupil Count**.
- Review EFB as a percentage of total expenditures.
- Report on monthly fund balances and identify **FY 2026 budget deficits**.
- Discuss **364-day Intrafund Loan** options and documentation.

Ending Fund Balance (EFB)

Projected EFB FY 2026: **-2,070,886**

	Current Value	Previous Year	FY 2026 Variance	Projected FY 2027	FY 2027 Variance
Total Pupil Count	4792	4897	-105	4592	-200*
Ending Fund Balance (\$)	-\$2,070,886	-\$987,188	-\$1,083,698	Pending Tentative Budget and Negotiations	Pending Tentative Budget and Negotiations
EFB as % of Expenditures	-2.3%	-1.1%	-1.2%	Pending Tentative Budget and Negotiations	Pending Tentative Budget and Negotiations

FY 2026 Monthly Fund Balance Report - General Fund

Monthly Trend Table: monthly balances for the current fiscal year to date.

Deficit Identification: specific months where budget deficits have occurred.

Month (FY 2026)	Beginning Balance	Expenditures	Revenue	Ending Balance
July	\$0	\$2,728,088	\$4,965,438	\$2,237,350
August	\$2,237,350	\$5,112,033	\$6,067	-\$2,868,615
September	-\$2,868,615	482,597	\$4,618,418	-\$2,521,377
October	-\$2,521,377	\$4,561,413	\$4,995,015	-\$2,076,127
November	-\$2,076,127	\$5,915,655	\$4,816,948	-\$3,174,833
December	-\$3,174,833	\$4,745,161	\$4,815,169	-\$3,104,826
January	-\$3,104,826	\$4,460,349	\$4,814,838	-\$2,771,571
February	-\$2,771,571	\$6,866,438	\$4,156,222	-\$5,460,552
March	-\$5,460,552	\$807,754	\$4,912,122	-\$1,356,184*
Negative Rollover from FY 25 Balance	-\$987,188			-\$2,343,373

FY 2026 Monthly Fund Balance Report - Petty Cash

Monthly Trend Table: monthly balances for the current fiscal year to date.

Month (FY 2026)	Beginning Balance	Expenditures	Revenue	Ending Balance
July	\$0	\$173.68	\$0	-\$173.68
August	-\$173.68	\$1565.69	\$0	-\$1,739.37
September	-\$1,739.37	\$761.49	\$0	-\$2,500.86
October	-\$2,500.86	\$1,407.08	\$7,323.41	\$3,415.60
November	\$3,415.60	\$1,663.52	\$0	\$1,752.08
December	\$1,752.08	\$931.60	\$0	\$820.48
January	\$820.48	\$0	\$0	\$820.48
February	\$820.48	\$943.30	\$7,195.04	\$7,072.22
March	\$7,072.22	\$546.98	\$0	\$6,525.24

FY 2026 Monthly Fund Balance Report - All Funds

Monthly Trend Table: monthly balances for the current fiscal year to date.

Deficit Identification: specific months where budget deficits have occurred.

Month (FY 2026)	Beginning Balance	Expenditures	Revenue	Ending Balance
July	\$0	\$57,861	\$1,080,254	\$1,022,393
August	\$1,022,393	\$820,347	\$481	\$202,527
September	\$202,527	\$909,822	\$0	-\$717,295
October	-\$707,296	\$880,926	\$656	-\$1,597,565
November	-\$1,597,565	\$882,644	\$2,580,254	\$100,045
December	\$100,045	\$880,749	\$83,384	-\$697,320
January	-\$697,320	\$885,025	\$3,398	-\$1,578,947
February	-\$1,578,947	\$894,372	\$2,604,069	\$130,750
March	\$130,750	\$16,319	\$0	\$114,431

Intrafund Loan Options (364-Day)

Request for Guidance:

What funds are eligible to borrow from (excluding Debt Service Fund)?

Compliance:

Summary of necessary documentation and regulatory alignment.

Monitoring & Future Actions

Additional fiscal materials provided to the Department (as submitted by the March 23rd deadline).

- Resolutions 26-01, 26-02, 26-03
- Highlights - February 2nd Augmented Budget FY 2026

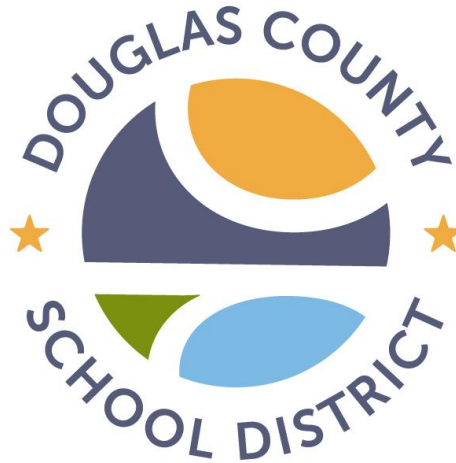
Tentative budget preparations are in action. The Board of Trustees will consider the Tentative Budget for Fiscal Year 2027 at the April 9th Board meeting.

→ \$4+ million less in salary and benefits in FY 2027 budget

Other Actions:

- CFO Round 1 Interviews completed on March 20, 2026
- General Fund savings through Lease Amendment (\$60,000)
- Pending Interlocal Agreement for sale of Real Property (\$300,000 to \$500,000)

Q&A



Frankie Alvarado, Superintendent of Schools

Sue Estes, Director of Business Services